





## *FINAL BUDGET*

FISCAL YEAR  
JULY 2012 - JUNE 2013

Published by

BOARD OF SUPERVISORS

Recommended by James L. Brown, County Executive Officer

Schedules compiled by Lisa Cardella - Presto, Auditor-Controller

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# BOARD OF SUPERVISORS



**District 1 Supervisor  
John Pedrozo**



**District 2 Supervisor  
Hubert "Hub" Walsh Jr.  
Chairperson**



**District 3 Supervisor  
Linn Davis**



**District 4 Supervisor  
Deidre F. Kelsey**



**District 5 Supervisor  
Jerry O'Banion**

## **VISION**

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

## **MISSION**

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

**VALUES:** Teamwork – Leadership – Integrity – Quality - Accountability

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# **BUDGET OVERVIEW**

# Merced County Budget Overview

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

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

## Budget Summary

### Fund Summary

The total FY 2012/13 Final Budget is \$432 million, up \$5.1 million from the FY 2012/13 Proposed Budget of \$426.9 million. The \$347.9 million, or 80.5%, of the \$432 million is funded from dedicated revenue sources not available for discretionary purposes. The remaining \$84 million, or 19.5%, requires funding from local discretionary revenue. The FY 2012/13 General Purpose Revenue (GPR) requirements of \$84 million are down \$2.3 million from \$86.3 million in the FY 2011/12 Final Budget. With GPR Requirements at \$84 million and Local Resources projected at \$84 million, the FY 2012/13 Final Budget is balanced.

	FY 2012/13 Proposed		FY 2012/13 Final	
	Financing Requirements	Financing Requirements	Financing Requirements	GPR* Requirements
General Fund	\$340,084,150	\$85,077,650	\$339,981,322	\$83,740,018
Road Fund	\$27,890,976	\$0	\$30,631,305	\$0
Fire Fund	\$13,254,191	\$0	\$15,417,244	\$0
Enterprise Funds	\$2,490,880	\$0	\$2,790,880	\$0
Other Funds	\$43,224,627	\$350,000	\$43,195,296	\$350,000
<b>Total Requirements</b>	<b>\$426,944,824</b>	<b>\$85,427,650</b>	<b>\$432,016,047</b>	<b>\$84,090,018</b>
Local Resources		\$85,427,650*		\$84,090,018*
<b>Budget Shortfall</b>		<b>\$0</b>		<b>\$0</b>

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

**Local Resources**

FY 2012/13 Total Local Resources are projected at \$84 million with General Purpose Revenue at \$64.4 million and Estimated General Fund Balance Available, after adjustments to encumbrances at \$19.7 million. The FY 2012/13 GPR estimate of \$64.4 million is down \$0.2 million from the Proposed FY 2012/13 estimate of \$64.6 million. The following table provides a comparison of the Estimated Local Resources:

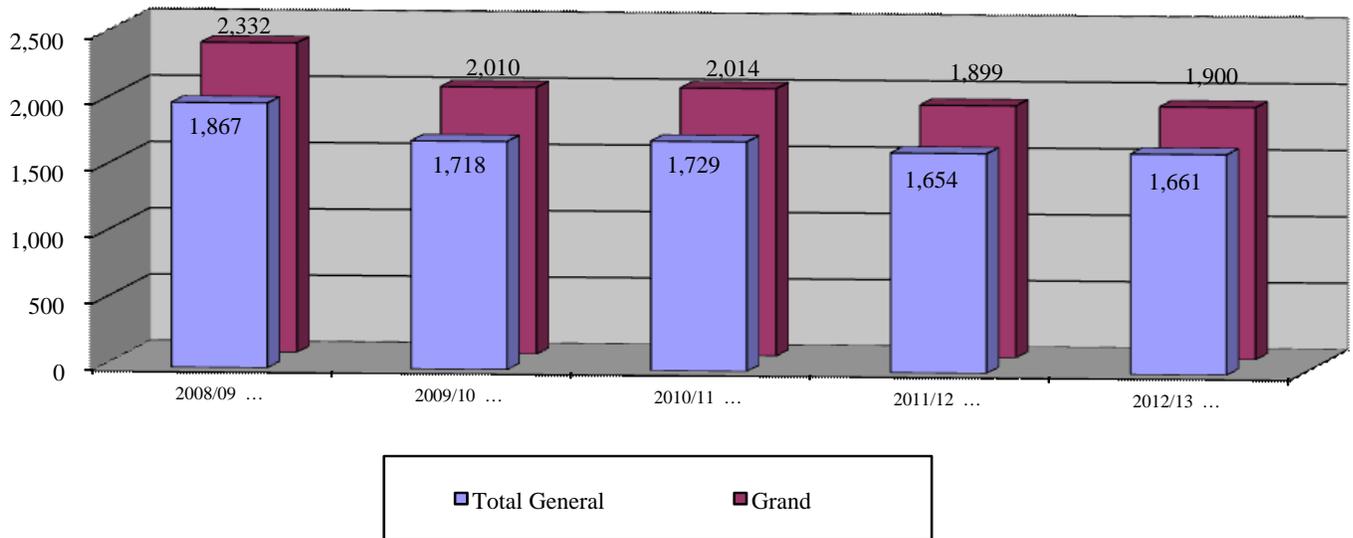
<i>Estimated Local Resources</i>	<b>FY 2012/13 Proposed</b>	<b>FY 2012/13 Final</b>	<b>\$ Change</b>	<b>% Change</b>
Property Tax	\$28,147,741*	\$28,147,741	0	0
Property Tax Swap for MVIL	\$22,414,354*	\$22,414,354	0	0
Property Tax Swap for Sales Tax	\$1,507,980*	\$1,507,980	0	0
Sales Tax	\$4,502,677	\$4,502,677	0	0
Fines, Forfeitures, Penalties, License, & Permits	\$3,134,939	\$2,984,939	(\$150,000)	(5%)
Interest	\$873,245	\$873,245	0	0
Motor Vehicle In-Lieu (MVIL)	\$0	\$0	0	0
Realignment – Stabilization	\$760,000	\$760,000	0	0
State Home Owners Property Tax Relief (HOPTR)	\$341,764	\$341,764	0	0
Williamson Act - Open Space Subvention	\$492,108	\$492,108	0	0
State & Federal	\$85,000	\$85,000	0	0
Other Charges	\$1,379,563	\$1,379,563	0	0
Other Taxes	\$1,030,194	\$930,194	(\$100,000)	(10.8%)
<b><i>General Purpose Revenue</i></b>	<b>\$64,669,565</b>	<b>\$64,419,565</b>	<b>(\$250,000)</b>	<b>(0.4%)</b>
Estimated General Fund Balance Available	\$20,758,085	\$19,670,453	(\$1,087,632)	(5.5%)
<b><i>Total Local Resources Available</i></b>	<b>\$85,427,650</b>	<b>\$84,090,018</b>	<b>(\$1,337,632)</b>	<b>(1.6%)</b>

The FY 2012/13 Local Resources table reflects a decrease in Fines, Forfeitures, Penalties, License, & Permits, and Other Taxes. These decreases are projected estimates to be received based on revised estimates. Williamson Act – Open Space Subvention is budgeted based on current projections. Other Taxes is decreased based on projected estimates for the Motel and Transfer Taxes.

## 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.

### Permanent Positions



The Permanent positions for FY 2012/13 consist of 1,900 positions. This is an increase of one (1) position overall, an increase of seven (7) general fund positions as compared to FY 2011/12. The table presented below by service delivery represents approved positions for FY 2011/12 and FY 2012/13 respectively.

	Approved FY 2011/12	Approved FY 2012/13
<b>General Fund:</b>		
Health and Human Services *	889	901
Justice System	77	79
Public Safety	382	381
Municipal Countywide	131	127
Administrative Support	175	173
<b>Total General Fund</b>	<b>1,654</b>	<b>1,661</b>
<b>Other Funds:</b>		
Other Funds	182	179
Enterprise Fund	13	13
ISF Fund	50	47
<b>All Funds Total</b>	<b>1,899</b>	<b>1,900</b>

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

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

# Merced County Table of Personnel Adjustments

	Approved FY 2011/12 Positions	Prior/Other Period Added	Requested Added (Deleted)	Proposed FY 2012/13 Positions	Final Adjustments	Approved FY 2012/13 Positions
<b>General Fund</b>						
<b>Health &amp; Human Services</b>						
Health	110			110	1	111
Mental Health	181	8	3	192	6	198
Human Services Agency	558	-1		557	-5	552
Department of Workforce Investment	35			35		35
Area Agency on Aging	3			3		3
Health & Human Services budget units with no change	2			2		2
<i>Subtotal</i>	889	7	3	899	2	901
<b>Justice System</b>						
Probation	76	4		80	-2	78
Sheriff – Court Security	0			0		0
Justice System budget units with no change	1			1		1
<i>Subtotal</i>	77	4	0	81	-2	79
<b>Public Safety</b>						
District Attorney	69	-1	-1	67		67
Public Defender	16			16		16
Sheriff Operations	139	5	-4	140	1	141
Sheriff Corrections	94			94	-1	93
Juvenile Hall	64			64		64
<i>Subtotal</i>	382	4	-5	381	0	381
<b>Municipal Countywide</b>						
Ag Commissioner	27		-2	25	1	26
Cooperative Extension	3			3		3
Commerce, Aviation, & Economic Development	8			8	-1	7
Development Services	15		-1	14		14
Ag Commissioner - Animal Control	16			16		16
Library	23			23	-1	22
Recorder	8			8		8
Coroner	5			5		5
DPW-Professional Services Division	0			0		0
DPW-Parks	12			12		12
Municipal Countywide budget units with no change	14			14		14
<i>Subtotal</i>	131	0	-3	128	-1	127
<b>Administrative Support</b>						
Board of Supervisors	9			9		9
County Executive Office	9			9	1	10
Auditor-Controller	22			22		22
Administrative Services - Supportive Services	22		-2	20		20
Assessor	27			27		27
Revenue & Reimbursement	15			15		15
Human Resources	9		-1	8		8
Tax Collector	5		-1	4		4
Registrar of Voters	6			6		6
Risk Management	5			5	1	6
DPW-Administration	13		-1	12		12
Treasurer	5		1	6		6
Administrative Support budget units with no change	28			28		28
<i>Subtotal</i>	175	0	-4	171	2	173
<b>General Fund Total</b>	<b>1,654</b>	<b>15</b>	<b>-9</b>	<b>1,660</b>	<b>1</b>	<b>1,661</b>

	Approved FY 2011/12 Positions	Prior/Other Period Added	Requested Added (Deleted)	Proposed FY 2012/13 Positions	Final Adjustments	Approved FY 2012/13 Positions
<b>Other Funds</b>						
Spring Fair	3			3		3
Child Support	87		-2	85		85
DPW-Road Division	64		1	65		65
Sheriff - Inmate Welfare	4	-2		2		2
Medical Assistance Program	10			10		10
Other Funds budget units with no change	14			14		14
<i>Other Funds Total</i>	<b>182</b>	<b>-2</b>	<b>-1</b>	<b>179</b>	<b>0</b>	<b>179</b>
<b>Enterprise Fund</b>						
Solid Waste	0			0		0
Castle Airport Development Center	13			13		13
Countywide Transit	0			0		0
<i>Enterprise Fund Total</i>	<b>13</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>13</b>
<b>Internal Service Fund Total</b>						
Administrative Services	43		-1	42	-1	41
Fleet Management Services	7		-1	6		6
<i>Internal Service Fund Total</i>	<b>50</b>	<b>0</b>	<b>-2</b>	<b>48</b>	<b>-1</b>	<b>47</b>
<i>Grand Total</i>	<b>1,899</b>	<b>13</b>	<b>-12</b>	<b>1,900</b>	<b>0</b>	<b>1,900</b>

### **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.*

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

		Approved <u>2008/09</u>	Approved <u>2009/10</u>	Approved <u>2010/11</u>	Approved <u>2011/12</u>	Final <u>2012/13</u>
General Fund						
10000	Board of Supervisors	12	13	13	9	9
10100	County Executive Office	14	12	11	9	10
11000	Auditor-Controller	26	22	23	22	22
11100	Revenue & Reimbursement	20	19	19	15	15
11200	Assessor	39	34	31	27	27
11300	Tax Collector	6	6	5	5	4
11400	Treasurer	6	5	5	5	6
11500	Administrative Services - Support Services	25	25	24	22	20
12500	County Counsel	13	13	13	13	13
13000	Human Resources	13	11	12	9	8
13100	Employee Development	1	0	0	0	0
14000	Registrar of Voters	6	5	5	6	6
14200	Elections	0	0	1	0	0
16000	DPW-Building Services Division	14	14	14	14	14
18200	Commerce Aviation & Economic Development	10	9	9	8	7
19000	Risk Management	7	6	6	5	6
19200	Retirement	7	7	0	0	0
19900	DPW-Administration	18	15	11	13	12
20400	District Attorney	84	81	79	69	67
20600	Public Defender	24	22	21	16	16
21200	Indigent Defense	1	1	1	1	1
22000	Sheriff - Court Security	19	19	0	0	0
22100	Sheriff*	131	126	143	139	141
23000	Sheriff-Corrections	114	113	112	94	93
23300	Juvenile Hall	75	72	73	64	64
23400	Probation	88	82	81	76	78
27000	Agricultural Commissioner	32	29	28	27	26
27200	Sealer of Weights and Measures	6	5	5	5	5
27300	DPW-Building Division	12	10	7	7	7
27400	DPW - Professional Services Division	22	20	12	0	0
28000	Recorder	14	11	10	8	8
28100	Coroner	6	6	6	5	5
28500	Development Services	24	22	18	15	14
28700	Agricultural Commissioner - Animal Control	19	19	19	16	16
29400	County Clerk	2	1	1	1	1
40000	Health	150	108	110	110	111
41500	Mental Health	192	144	156	181	198
50000	Human Services Agency	616	509	559	558	552
50500	IHSS Public Authority	4	2	2	2	2
55000	Department of Workforce Investment	69	50	37	35	35
59000	Area Agency on Aging	4	4	4	3	3
60000	Library	26	26	24	23	22
61000	Cooperative Extension	4	3	3	3	3
70000	DPW-Recreation Division	2	2	2	2	2
70200	DPW-Parks Division	17	15	14	12	12
<b>Total General Fund</b>		<b>1,994</b>	<b>1,718</b>	<b>1,729</b>	<b>1,654</b>	<b>1,661</b>

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

	Approved 2008/09	Approved 2009/10	Approved 2010/11	Approved 2011/12	Final 2012/13
<b>Other Funds</b>					
18100 Merced County Spring Fair	5	3	3	3	3
20100 Child Support Services Agency	112	98	97	87	85
23100 Sheriff-Inmate Welfare	4	4	4	4	2
25000 Fire	6	6	6	6	6
25100 Emergency Services	1	1	1	1	1
30000 DPW-Road Division	60	58	56	64	65
40600 First 5 Merced County	11	7	7	7	7
49500 Medical Assistance Program	17	10	10	10	10
	<b>216</b>	<b>187</b>	<b>184</b>	<b>182</b>	<b>179</b>
<b>Internal Service Funds</b>					
75500 Fleet Management Services	7	7	7	7	6
75600 Administrative Services	46	43	45	43	41
<b>Total</b>	<b>53</b>	<b>50</b>	<b>52</b>	<b>50</b>	<b>47</b>
<b>Enterprise Funds</b>					
75100 Solid Waste	50	36	36	0	0
75200 Castle Airport Development Center	13	13	13	13	13
75300 Countywide Transit	6	6	0	0	0
<b>Total</b>	<b>69</b>	<b>55</b>	<b>49</b>	<b>13</b>	<b>13</b>
	338	292	285	245	239
<b>Grand Total</b>	<b>2,332</b>	<b>2,010</b>	<b>2,014</b>	<b>1,899</b>	<b>1,900</b>

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

# **BUDGET BY DELIVERY SERVICES**

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 12/13 PROPOSED			FY 12/13 FINAL		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
<b>HEALTH &amp; HUMAN SERVICES</b>							
HEALTH & WELFARE TRUST FUND							
40000 HEALTH		\$17,274,503	\$16,246,110	(\$1,028,393)	\$17,447,144	\$16,486,965	(\$960,179)
41500 MENTAL HEALTH		\$35,947,961	\$36,756,686	\$808,725	\$35,104,972	\$36,053,906	\$948,934
50000 HUMAN SERVICES AGENCY		\$72,137,069	\$71,437,042	(\$700,027)	\$71,975,286	\$71,109,839	(\$865,447)
50500 IHSS PUBLIC AUTHORITY		\$1,535,322	\$1,254,352	(\$280,970)	\$1,535,791	\$1,251,307	(\$284,484)
51000 ASSISTANCE TO THE NEEDY		\$68,209,975	\$63,914,669	(\$4,295,306)	\$68,582,774	\$64,550,978	(\$4,031,796)
<b>GROUP TOTAL</b>		<b>\$195,104,830</b>	<b>\$189,608,859</b>	<b>(\$5,495,971)</b>	<b>\$194,645,967</b>	<b>\$189,452,995</b>	<b>(\$5,192,972)</b>
OTHER HEALTH/HUMAN SERVICES							
53000 AID TO INDIGENTS		\$277,064	\$160,300	(\$116,764)	\$277,064	\$160,300	(\$116,764)
55000 DEPARTMENT OF WORKFORCE INVESTMENT		\$4,742,566	\$4,742,566	\$0	\$4,882,087	\$4,882,087	\$0
59000 AREA AGENCY ON AGING SB 855 REVENUE TRANSFER		\$1,371,637	\$1,137,204	(\$234,433)	\$1,447,598	\$1,240,857	(\$206,741)
<b>GROUP TOTAL</b>		<b>\$6,391,267</b>	<b>\$6,040,070</b>	<b>(\$351,197)</b>	<b>\$6,606,749</b>	<b>\$6,283,244</b>	<b>(\$323,505)</b>
<b>HEALTH &amp; HUMAN SERVICES TOTAL</b>		<b>\$201,496,097</b>	<b>\$195,648,929</b>	<b>(\$5,847,168)</b>	<b>\$201,252,716</b>	<b>\$195,736,239</b>	<b>(\$5,516,477)</b>
<b>JUSTICE SYSTEM</b>							
TRIAL COURT FUNDING							
20000 COUNTY COURT OPERATIONS		\$1,848,518	\$3,179,478	\$1,330,960	\$1,848,518	\$3,179,478	\$1,330,960
<b>GROUP TOTAL</b>		<b>\$1,848,518</b>	<b>\$3,179,478</b>	<b>\$1,330,960</b>	<b>\$1,848,518</b>	<b>\$3,179,478</b>	<b>\$1,330,960</b>
OTHER JUSTICE PROGRAMS							
20200 GRAND JURY		\$25,000	\$0	(\$25,000)	\$25,000	\$0	(\$25,000)
21200 INDIGENT DEFENSE		\$1,873,785	\$10,100	(\$1,863,685)	\$1,873,785	\$10,100	(\$1,863,685)
23400 PROBATION		\$13,245,996	\$9,927,396	(\$3,318,600)	\$13,905,706	\$10,725,319	(\$3,180,387)
<b>GROUP TOTAL</b>		<b>\$15,144,781</b>	<b>\$9,937,496</b>	<b>(\$5,207,285)</b>	<b>\$15,804,491</b>	<b>\$10,735,419</b>	<b>(\$5,069,072)</b>
<b>JUSTICE SYSTEM TOTAL</b>		<b>\$16,993,299</b>	<b>\$13,116,974</b>	<b>(\$3,876,325)</b>	<b>\$17,653,009</b>	<b>\$13,914,897</b>	<b>(\$3,738,112)</b>

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 12/13 PROPOSED			FY 12/13 FINAL		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
<b>LOCAL PUBLIC SAFETY FUND</b>							
CORRECTIONS & DETENTION							
23000	SHERIFF CORRECTIONS	\$18,355,938	\$5,587,324	(\$12,768,614)	\$17,621,717	\$5,587,324	(\$12,034,393)
23300	JUVENILE HALL	\$10,327,266	\$3,474,858	(\$6,852,408)	\$10,327,266	\$3,474,858	(\$6,852,408)
23700	STATE INSTITUTIONS	\$50,000	\$0	(\$50,000)	\$350,000	\$0	(\$350,000)
	<b>GROUP TOTAL</b>	<b>\$28,733,204</b>	<b>\$9,062,182</b>	<b>(\$19,671,022)</b>	<b>\$28,298,983</b>	<b>\$9,062,182</b>	<b>(\$19,236,801)</b>
OTHER PUBLIC SAFETY PROGRAMS							
20400	DISTRICT ATTORNEY	\$10,037,048	\$3,455,960	(\$6,581,088)	\$10,248,077	\$3,433,960	(\$6,814,117)
20600	PUBLIC DEFENDER	\$3,804,527	\$748,498	(\$3,056,029)	\$3,804,527	\$748,498	(\$3,056,029)
22100	SHERIFF	\$23,888,750	\$10,422,697	(\$13,466,053)	\$23,939,639	\$11,088,512	(\$12,851,127)
	<b>GROUP TOTAL</b>	<b>\$37,730,325</b>	<b>\$14,627,155</b>	<b>(\$23,103,170)</b>	<b>\$37,992,243</b>	<b>\$15,270,970</b>	<b>(\$22,721,273)</b>
	<b>PUBLIC SAFETY TOTAL</b>	<b>\$66,463,529</b>	<b>\$23,689,337</b>	<b>(\$42,774,192)</b>	<b>\$66,291,226</b>	<b>\$24,333,152</b>	<b>(\$41,958,074)</b>
<b>MUNICIPAL/COUNTYWIDE SERVICES</b>							
UNINCORPORATED AREA							
17100	DISTRICT PROJECTS	\$200,000	\$0	(\$200,000)	\$200,000	\$0	(\$200,000)
19700	OPERATING TRANSFERS	\$350,000	\$0	(\$350,000)	\$350,000	\$0	(\$350,000)
26000	DPW-CREEK PROJECTS DIVISION	\$264,158	\$0	(\$264,158)	\$264,158	\$0	(\$264,158)
27000	AGRICULTURAL COMMISSIONER	\$3,098,913	\$2,267,815	(\$831,098)	\$3,196,068	\$2,267,815	(\$928,253)
27100	SPECIAL PEST CONTROL	\$140,000	\$140,000	\$0	\$140,000	\$140,000	\$0
27300	DPW-BUILDING DIVISION	\$1,169,958	\$1,169,958	\$0	\$1,189,958	\$1,189,958	\$0
28500	PLANNING AND COMMUNITY DEVELOPMENT	\$2,511,744	\$1,056,982	(\$1,454,762)	\$2,511,744	\$1,056,982	(\$1,454,762)
28700	AGRICULTURAL COMM-ANIMAL CONTROL	\$1,745,584	\$506,000	(\$1,239,584)	\$1,745,584	\$506,000	(\$1,239,584)
29000	AIRPORT LAND USE COMMISSION	\$103,397	\$100,000	(\$3,397)	\$103,397	\$100,000	(\$3,397)
70000	DPW-RECREATION DIVISION	\$267,586	\$8,500	(\$259,086)	\$267,586	\$8,500	(\$259,086)
70200	DPW-PARKS DIVISION	\$1,769,020	\$378,325	(\$1,390,695)	\$1,769,020	\$378,325	(\$1,390,695)
	<b>UNINCORPORATED AREA TOTAL</b>	<b>\$11,620,360</b>	<b>\$5,627,580</b>	<b>(\$5,992,780)</b>	<b>\$11,737,515</b>	<b>\$5,647,580</b>	<b>(\$6,089,935)</b>
COUNTYWIDE							
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	\$1,057,426	\$449,987	(\$607,439)	\$999,445	\$449,987	(\$549,458)
27200	SEALER OF WEIGHTS & MEASURES	\$721,661	\$489,700	(\$231,961)	\$721,661	\$489,700	(\$231,961)
28000	RECORDER	\$1,031,668	\$847,450	(\$184,218)	\$1,047,668	\$863,450	(\$184,218)
28100	CORONER	\$1,065,595	\$30,000	(\$1,035,595)	\$1,053,840	\$30,000	(\$1,023,840)
28600	LOCAL AGENCY FORMATION COMMISSION	\$61,600	\$0	(\$61,600)	\$61,600	\$0	(\$61,600)
28800	PREDATORY ANIMAL CONTROL	\$56,646	\$14,600	(\$42,046)	\$56,646	\$14,600	(\$42,046)
28900	MERCED COUNTY ASSOCIATION OF GOVERNMENTS	\$56,139	\$0	(\$56,139)	\$56,139	\$0	(\$56,139)
60000	LIBRARY	\$2,526,719	\$221,200	(\$2,305,519)	\$2,526,719	\$221,200	(\$2,305,519)
61000	COOPERATIVE EXTENSION	\$301,763	\$15,000	(\$286,763)	\$301,763	\$15,000	(\$286,763)
	<b>COUNTYWIDE TOTAL</b>	<b>\$6,879,217</b>	<b>\$2,067,937</b>	<b>(\$4,811,280)</b>	<b>\$6,825,481</b>	<b>\$2,083,937</b>	<b>(\$4,741,544)</b>
	<b>MUNICIPAL/COUNTYWIDE TOTAL</b>	<b>\$18,499,577</b>	<b>\$7,695,517</b>	<b>(\$10,804,060)</b>	<b>\$18,562,996</b>	<b>\$7,731,517</b>	<b>(\$10,831,479)</b>

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 12/13 PROPOSED			FY 12/13 FINAL		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
<b>MANAGEMENT INFRASTRUCTURE</b>							
PROPERTY TAX SYSTEM							
11200	ASSESSOR	\$3,747,855	\$1,154,715	(\$2,593,140)	\$3,747,855	\$1,154,715	(\$2,593,140)
11300	TAX COLLECTOR PROP TAX ADMIN FEES	\$966,992	\$740,057	(\$226,935)	\$966,992	\$740,057	(\$226,935)
<b>PROPERTY TAX TOTAL</b>		<b>\$4,714,847</b>	<b>\$1,894,772</b>	<b>(\$2,820,075)</b>	<b>\$4,714,847</b>	<b>\$1,894,772</b>	<b>(\$2,820,075)</b>
ADMINISTRATIVE SUPPORT							
10000	BOARD OF SUPERVISORS	\$1,394,188	\$0	(\$1,394,188)	\$1,394,188	\$12,000	(\$1,382,188)
10100	COUNTY EXECUTIVE OFFICE	\$1,974,708	\$0	(\$1,974,708)	\$1,974,708	\$0	(\$1,974,708)
10200	SPECIAL AUDITING	\$151,000	\$49,890	(\$101,110)	\$151,000	\$49,890	(\$101,110)
10400	BOARD OF EQUALIZATION	\$8,200	\$0	(\$8,200)	\$8,200	\$0	(\$8,200)
11000	AUDITOR-CONTROLLER	\$3,662,552	\$204,673	(\$3,457,879)	\$3,662,552	\$204,673	(\$3,457,879)
11100	REVENUE AND REIMBURSEMENT	\$1,910,586	\$1,924,152	\$13,566	\$1,910,586	\$1,924,152	\$13,566
11400	TREASURER	\$1,436,076	\$1,166,165	(\$269,911)	\$1,436,076	\$1,166,165	(\$269,911)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	\$1,434,165	\$441,628	(\$992,537)	\$1,434,165	\$441,628	(\$992,537)
12500	COUNTY COUNSEL	\$2,400,679	\$478,229	(\$1,922,450)	\$2,410,179	\$481,229	(\$1,928,950)
13000	HUMAN RESOURCES	\$1,514,764	\$8,185	(\$1,506,579)	\$1,514,764	\$8,185	(\$1,506,579)
14000	REGISTRAR OF VOTERS	\$786,289	\$21,653	(\$764,636)	\$786,289	\$21,653	(\$764,636)
14200	ELECTIONS	\$736,169	\$100,000	(\$636,169)	\$736,169	\$100,000	(\$636,169)
16000	DPW - BUILDING SERVICES DIVISION	\$2,050,236	\$362,007	(\$1,688,229)	\$1,850,236	\$362,007	(\$1,488,229)
16200	TAXES BENEFITS AND ASSESSMENTS	\$142,100	\$0	(\$142,100)	\$142,100	\$0	(\$142,100)
17000	CAPITAL IMPROVEMENT PROGRAM	\$5,861,000	\$5,296,000	(\$565,000)	\$5,385,919	\$4,820,919	(\$565,000)
18000	ADVERTISING	\$75,000	\$0	(\$75,000)	\$75,000	\$0	(\$75,000)
19000	RISK MANAGEMENT	\$1,115,821	\$781,286	(\$334,535)	\$1,246,158	\$911,123	(\$335,035)
19900	DPW-PUBLIC WORKS ADMINISTRATION	\$1,531,052	\$1,656,023	\$124,971	\$1,656,023	\$1,656,023	\$0
29400	COUNTY CLERK	\$152,216	\$121,080	(\$31,136)	\$152,216	\$121,080	(\$31,136)
71000	INTEREST ON TRANS AND OTHER NOTES	\$80,000	\$0	(\$80,000)	\$80,000	\$0	(\$80,000)
72000	CONTINGENCIES - GENERAL FUND	\$3,500,000	\$0	(\$3,500,000)	\$3,500,000	\$0	(\$3,500,000)
<b>ADMINISTRATIVE SUPPORT TOTAL</b>		<b>\$31,916,801</b>	<b>\$12,610,971</b>	<b>(\$19,305,830)</b>	<b>\$31,506,528</b>	<b>\$12,280,727</b>	<b>(\$19,225,801)</b>
<b>MANAGEMENT INFRASTRUCTURE TOTAL</b>		<b>\$36,631,648</b>	<b>\$14,505,743</b>	<b>(\$22,125,905)</b>	<b>\$36,221,375</b>	<b>\$14,175,499</b>	<b>(\$22,045,876)</b>
<b>TOTAL GENERAL FUND BEFORE RESERVES</b>		<b>\$340,084,150</b>	<b>\$254,656,500</b>	<b>(\$85,427,650)</b>	<b>\$339,981,322</b>	<b>\$255,891,304</b>	<b>(\$84,090,018)</b>
<b>CONTRIBUTION TO PAYROLL RESERVE</b>							
<b>GENERAL FUND SUB-TOTAL</b>		<b>\$340,084,150</b>	<b>\$254,656,500</b>	<b>(\$85,427,650)</b>	<b>\$339,981,322</b>	<b>\$255,891,304</b>	<b>(\$84,090,018)</b>
GENERAL FUND							
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES		\$63,639,371	\$63,639,371		\$63,489,371	\$63,489,371
11300	TAX COLLECTOR-MOTEL TAX		\$440,194	\$440,194		\$340,194	\$340,194
28000	RECORDER-TRANSFER TAX		\$590,000	\$590,000		\$590,000	\$590,000
	AVAIL FUND BALANCE			\$20,758,085			\$19,670,453
<b>GENERAL FUND</b>		<b>\$340,084,150</b>	<b>\$319,326,065</b>	<b>\$0</b>	<b>\$339,981,322</b>	<b>\$320,310,869</b>	<b>\$0</b>

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

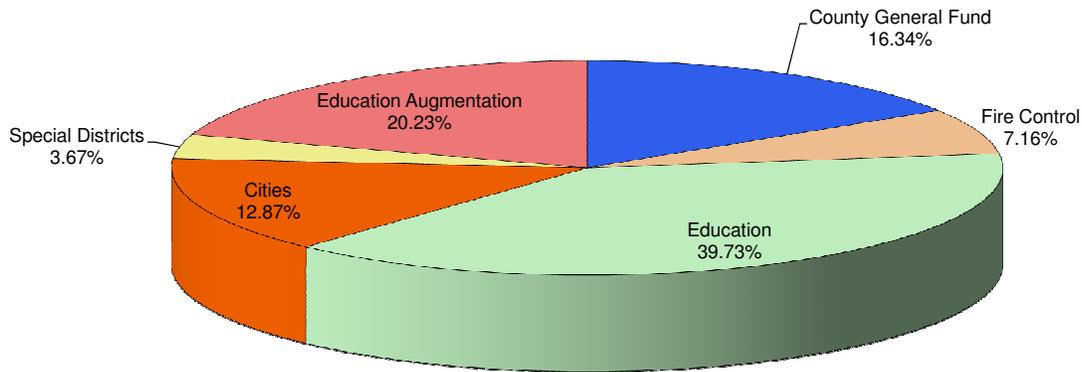
BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 12/13 PROPOSED			FY 12/13 FINAL		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
<b>HEALTH &amp; HUMAN SERVICES - OTHER FUNDS</b>							
OTHER HEALTH/HUMAN SERVICES							
20100	CHILD SUPPORT SERVICES AGENCY	\$9,462,064	\$9,462,064	\$0	\$9,462,064	\$9,124,809	(\$337,255)
40600	FIRST FIVE MERCED COUNTY	\$6,223,335	\$6,233,077	\$9,742	\$6,223,335	\$4,859,046	(\$1,364,289)
49500	MEDICAL ASSISTANCE PROGRAM	\$5,569,731	\$5,089,427	(\$480,304)	\$5,403,453	\$5,089,427	(\$314,026)
55100	D W I-WIA-YOUTH	\$706,000	\$706,000	\$0	\$861,428	\$861,428	\$0
55200	D W I-WIA ADULTS	\$304,183	\$304,183	\$0	\$465,032	\$455,275	(\$9,757)
55300	D W I-WIA DISLOCATED WORKERS	\$311,974	\$311,974	\$0	\$432,062	\$430,673	(\$1,389)
57400	DWI-DEPT. OF LABOR	\$755,439	\$755,439	\$0	\$597,425	\$591,790	(\$5,635)
57600	DWI-YOUTH SPECIAL	\$0	\$0	\$0	\$0	\$0	\$0
57700	DWI-ADULT SPECIAL	\$0	\$0	\$0	\$0	\$0	\$0
57800	DWI-DISLOCATED WORKER SPECIAL	\$100,000	\$100,000	\$0	\$200,000	\$199,996	(\$4)
57900	DWI-CCWC GREEN JOBS	\$0	\$0	\$0	\$0	\$0	\$0
75000	MEDICAL FACILITY LEASE OPERATIONS	\$100,000	\$0	(\$100,000)	\$100,000	\$0	(\$100,000)
<b>GROUP TOTAL</b>		<b>\$23,532,726</b>	<b>\$22,962,164</b>	<b>(\$570,562)</b>	<b>\$23,744,799</b>	<b>\$21,612,444</b>	<b>(\$2,132,355)</b>
<b>HEALTH &amp; HUMAN SERVICES SUB-TOTAL</b>		<b>\$23,532,726</b>	<b>\$22,962,164</b>	<b>(\$570,562)</b>	<b>\$23,744,799</b>	<b>\$21,612,444</b>	<b>(\$2,132,355)</b>
<b>MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS</b>							
UNINCORPORATED AOE							
25000	FIRE	\$12,806,035	\$11,968,957	(\$837,078)	\$14,472,397	\$13,213,827	(\$1,258,570)
25100	EMERGENCY SERVICES	\$448,156	\$175,000	(\$273,156)	\$944,847	\$1,490,436	\$545,589
28200	AFFORDABLE HOUSING PROGRAM	\$2,394,633	\$2,394,633	\$0	\$2,394,633	\$2,394,633	\$0
28300	EASTSIDE FISH & GAME ASSOCIATION	\$5,837	\$4,000	(\$1,837)	\$5,837	\$4,000	(\$1,837)
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	\$5,837	\$4,000	(\$1,837)	\$5,837	\$4,000	(\$1,837)
30000	DPW-ROAD DIVISION	\$27,890,976	\$17,943,490	(\$9,947,486)	\$30,631,305	\$17,943,490	(\$12,687,815)
<b>UNINCORPORATED AREA TOTAL</b>		<b>\$43,551,474</b>	<b>\$32,490,080</b>	<b>(\$11,061,394)</b>	<b>\$48,454,856</b>	<b>\$35,050,386</b>	<b>(\$13,404,470)</b>
COUNTYWIDE							
18100	MERCED COUNTY SPRING FAIR	\$1,277,185	\$1,160,000	(\$117,185)	\$1,266,736	\$1,160,000	(\$106,736)
18500	MERCED COUNTY REDEVELOPMENT AGENCY	\$0	\$0	\$0	\$0	\$0	\$0
23100	SHERIFF INMATE WELFARE	\$915,317	\$504,810	(\$410,507)	\$915,317	\$308,574	(\$606,743)
75200	CASTLE AIRPORT DEVELOPMENT CENTER	\$2,080,010	\$1,715,009	(\$365,001)	\$2,380,010	\$1,715,009	(\$665,001)
75800	CASTLE SEWER AND WATER	\$310,870	\$310,870	\$0	\$310,870	\$310,870	\$0
<b>COUNTYWIDE TOTAL</b>		<b>\$4,583,382</b>	<b>\$3,690,689</b>	<b>(\$892,693)</b>	<b>\$4,872,933</b>	<b>\$3,494,453</b>	<b>(\$1,378,480)</b>
<b>MUNICIPAL/COUNTYWIDE TOTAL</b>		<b>\$48,134,856</b>	<b>\$36,180,769</b>	<b>(\$11,954,087)</b>	<b>\$53,327,789</b>	<b>\$38,544,839</b>	<b>(\$14,782,950)</b>

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 12/13 PROPOSED			FY 12/13 FINAL		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
<b>MANAGEMENT INFRASTRUCTURE - OTHER FUNDS</b>							
ADMINISTRATIVE SUPPORT							
17200	CAP PROJECT - CORRECTIONAL FACILITY	\$1,240,000	\$0	(\$1,240,000)	\$1,240,000	\$0	(\$1,240,000)
17500	CAP PROJECT - FIRE FACILITIES	\$179,405	\$0	(\$179,405)	\$180,517	\$0	(\$180,517)
17600	CAP PROJECT - LONG TERM FACILITIES	\$0	\$0	\$0	\$270,000	\$270,000	\$0
17700	CAP PROJECT - EMERGENCY OPERATIONS CENTER	\$3,235,000	\$3,235,000	\$0	\$2,732,933	\$2,878,254	\$145,321
70800	DEBT SERVICE - JUVENILE JUSTICE	\$997,944	\$997,152	(\$792)	\$997,944	\$997,152	(\$792)
70900	DEBT SERVICE - ENERGY RETROFIT	\$195,560	\$195,472	(\$88)	\$195,560	\$195,472	(\$88)
71300	DEBT SERVICE - JUSTICE FACILITY	\$669,002	\$669,002	\$0	\$669,002	\$669,002	\$0
71500	DEBT SERVICE - DAIRY LOAN	\$1,055,768	\$808,065	(\$247,703)	\$1,055,768	\$808,065	(\$247,703)
71900	DEBT SERVICE - PENSION OBLIGATION BOND	\$7,620,413	\$8,256,000	\$635,587	\$7,620,413	\$8,256,000	\$635,587
<b>ADMINISTRATIVE SUPPORT TOTAL</b>		<b>\$15,193,092</b>	<b>\$14,160,691</b>	<b>(\$1,032,401)</b>	<b>\$14,962,137</b>	<b>\$14,073,945</b>	<b>(\$888,192)</b>
<b>MANAGEMENT INFRASTRUCTURE TOTAL</b>		<b>\$15,193,092</b>	<b>\$14,160,691</b>	<b>(\$1,032,401)</b>	<b>\$14,962,137</b>	<b>\$14,073,945</b>	<b>(\$888,192)</b>
<b>OTHER FUNDS TOTAL</b>		<b>\$86,860,674</b>	<b>\$73,303,624</b>	<b>(\$13,557,050)</b>	<b>\$92,034,725</b>	<b>\$74,231,228</b>	<b>(\$17,803,497)</b>
<b>ALL FUNDS - TOTAL BUDGET</b>		<b>\$426,944,824</b>	<b>\$392,629,689</b>	<b>(\$13,557,050)</b>	<b>\$432,016,047</b>	<b>\$394,542,097</b>	<b>(\$17,803,497)</b>
75500	FLEET MANAGEMENT SERVICE	\$4,381,551	\$3,761,545	(\$620,006)	\$4,381,551	\$3,761,545	(\$620,006)
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	\$9,925,294	\$9,862,922	(\$62,372)	\$9,925,294	\$9,922,922	(\$2,372)
75900	INSURANCE POOL	\$51,807,326	\$47,093,293	(\$4,714,033)	\$51,945,033	\$47,223,293	(\$4,721,740)
<b>TOTAL ISF FUNDS</b>		<b>\$66,114,171</b>	<b>\$60,717,760</b>	<b>(\$5,396,411)</b>	<b>\$66,251,878</b>	<b>\$60,907,760</b>	<b>(\$5,344,118)</b>
<b>GRAND TOTAL INCLUDING ISF FUNDS</b>		<b>\$493,058,995</b>	<b>\$453,347,449</b>	<b>(\$18,953,461)</b>	<b>\$498,267,925</b>	<b>\$455,449,857</b>	<b>(\$23,147,615)</b>

# **MERCED COUNTY BUDGETARY GRAPHS**

## YOUR PROPERTY TAX DOLLARS 2012-2013



### PROPERTY TAX DISTRIBUTION

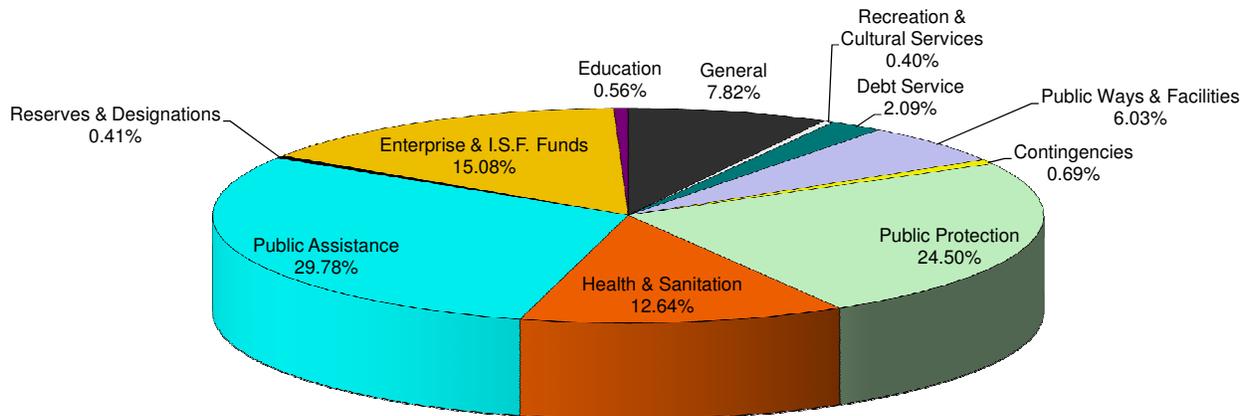
County General Fund	\$26,435,546
Fire Control	11,578,337
Education	57,834,785
Cities	20,812,576
Special Districts	5,929,020
Cities & County Property Tax Transfer	39,175,843
Total	\$161,766,107

**THIS CHART IS BASED UPON THE ASSESSOR'S OFFICIAL ASSESSMENT ROLL OF JANUARY 1, 2012  
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 2012-2013



### TOTAL REQUIREMENTS BY COUNTY FUNCTION:

General	\$39,728,790
Public Protection	124,445,846
Public Ways & Facilities	30,631,305
Health & Sanitation	64,178,904
Public Assistance	151,256,547
Education	2,828,482
Recreation & Cultural Services	2,036,606
Debt Service	10,618,687
Reserves & Designations	2,073,362
Contingencies	3,500,000
Subtotal	<u>\$431,298,529</u>
Enterprise & I.S.F. Funds	76,571,815 <sup>(1)</sup>
Total	<u><u>\$507,870,344</u></u>

### TO BE FINANCED BY: FUND BALANCE & REVENUE AVAILABLE:

Non-Enterprise Funds	\$361,686,903
Enterprise & I.S.F. Funds	76,571,815
Subtotal	<u>\$438,258,718</u>
Taxes	69,611,626
Total	<u><u>\$507,870,344</u></u>

<sup>(1)</sup> Includes Accruals for Depreciation and Amortization \$ 7,529,057

# **ORGANIZATIONAL STRUCTURE**

# DIRECTORY OF COUNTY OFFICIALS

**Elected**

**Board of Supervisors**

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

**Judges of the Superior Court**

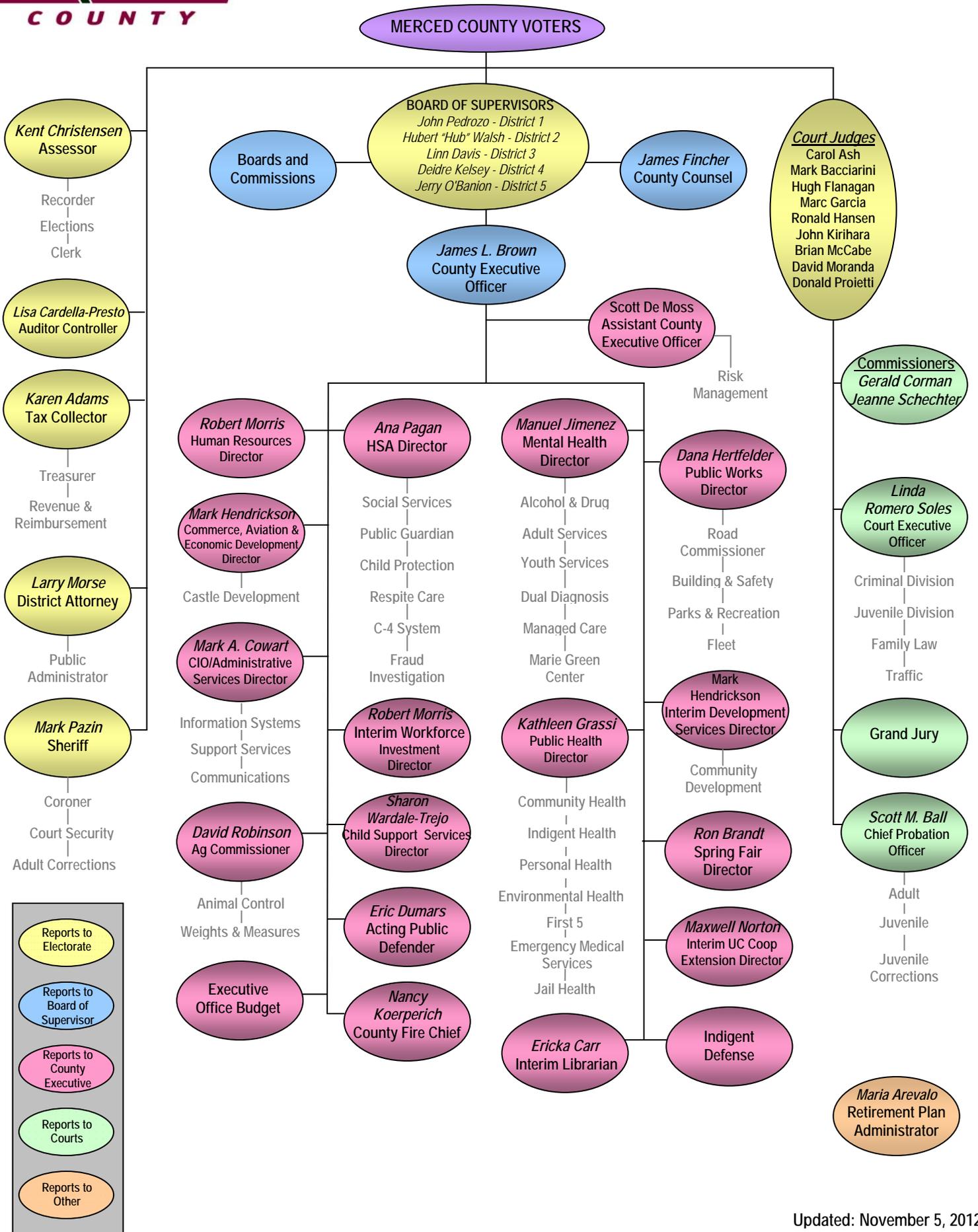
Presiding Judge ..... Brian L. McCabe  
 ..... Ronald W. Hansen  
 ..... John D. Kirihara  
 ..... Carol K. Ash  
 ..... Hugh M. Flanagan  
 ..... Marc A. Garcia  
 ..... Donald Proietti  
 ..... David W. Moranda  
 ..... Mark V. Bacciarini

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

**Appointed**

Agricultural Commissioner-Director of Weights and Measure-Animal Control..... David A. Robinson  
 Director of Commerce, Aviation and Economic Development.....Mark Hendrickson  
 Chief Probation Officer ..... Scott M. Ball  
 Child Support Services Director (Interim)..... Sharon D Wardale-Trejo  
 County Counsel ..... James N. Fincher  
 County Director Cooperative Extension (Interim) ..... Maxwell Norton  
 County Executive Officer..... James L. Brown  
 County Fire Chief..... Nancy B. Koerperich  
 County Director of Administrative Services/Chief Information Officer .....Mark A Cowart  
 County Librarian (Interim)..... Ericka Carr  
 Development Services Director (Interim).....Mark Hendrickson  
 Human Services Agency Director-Public Guardian-Conservator ..... Ana Pagan  
 Mental Health Director ..... Manuel Jimenez  
 Merced County Spring Fair Manager ..... Ron L. Brandt  
 Public Defender (Interim)..... Eric Dumars  
 Public Health Director ..... Kathleen Grassi  
 Public Works Director-Road Commissioner..... Dana Hertfelder  
 Workforce Investment Director (Interim) ..... Robert Morris

# ORGANIZATIONAL CHART



# 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.

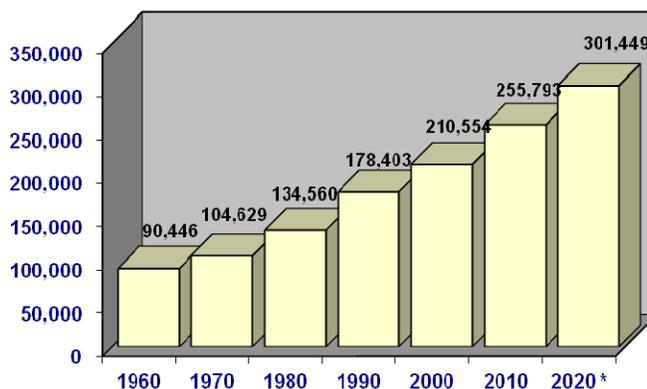
### Administration and Management

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

### General Information

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

Merced County Population Growth

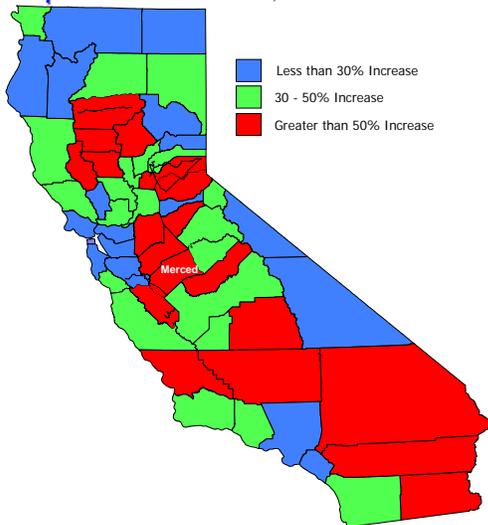


The 2010 Census showed Merced County population at 255,793. As of January, 2012 the Department of Finance estimates the population for Merced County at 258,736, a 1.2% increase since the 2010 census. The chart depicts the population growth for Merced County over the last 50 years, with a projection from the California Department of Finance through the year 2020.

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

## Merced County Demographics

### Population Growth, 2000 - 2020



### Merced County Population (California Department of Finance)

	2000 <u>Census</u>	2010 <u>Census</u>
Atwater	23,113	28,168
Dos Palos	4,581	4,950
Gustine	4,698	5,520
Livingston	10,473	13,058
Los Banos	25,869	35,972
Merced	63,893	78,958
Unincorporated	<u>77,927</u>	<u>89,167</u>
<b>Total County of Merced</b>	<b><u>210,554</u></b>	<b><u>255,793</u></b>

### Demographic Percentages at a Glance

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

Source: 2010 US Census

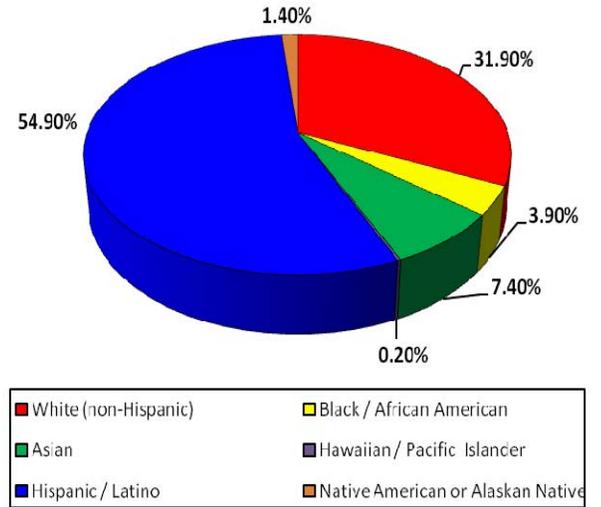
**Merced County’s population is very diverse.**

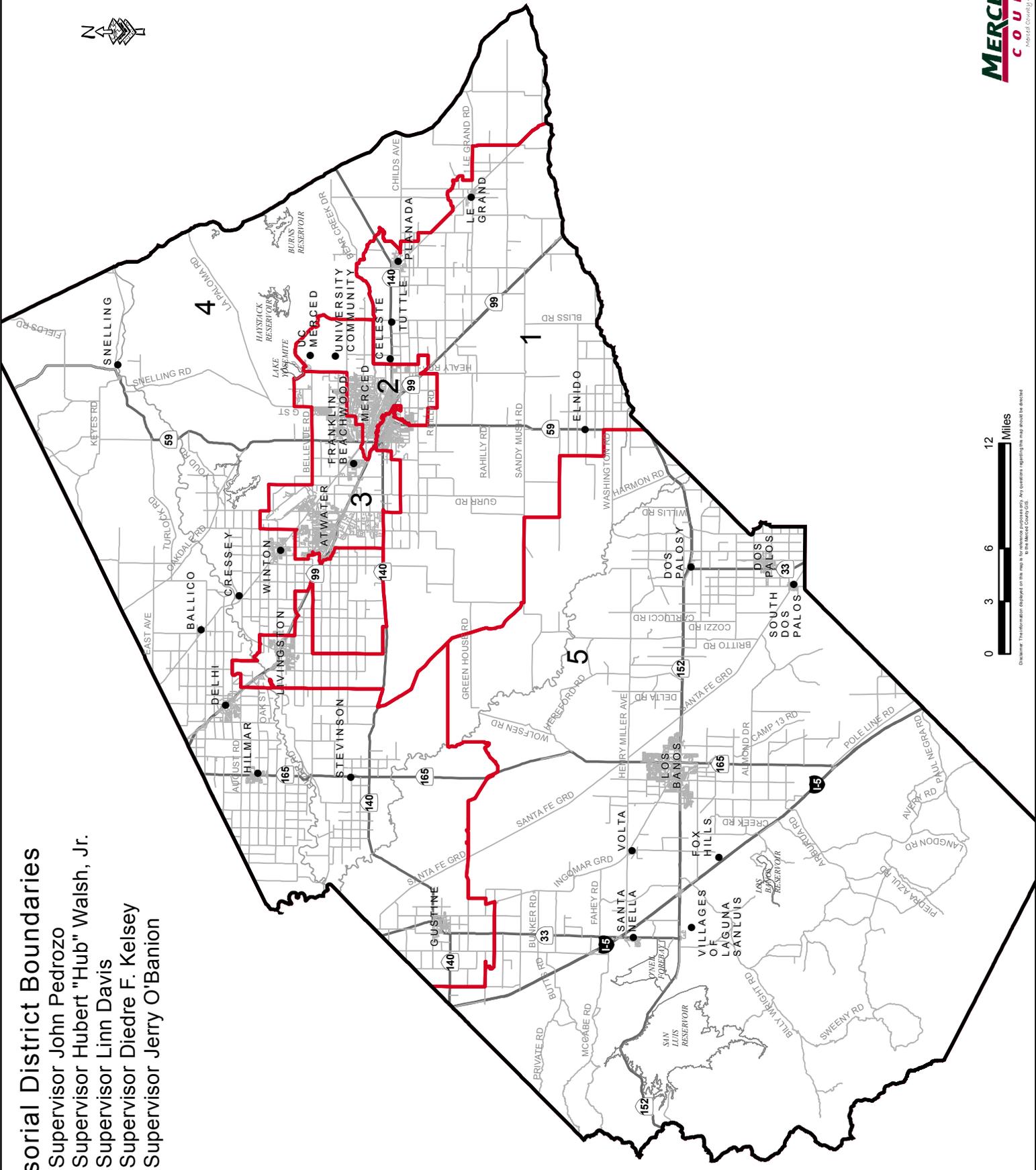
The pie chart to the right reflects the ethnic breakdown of the County.

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

Of particular note, the year of 2010 Census showed that Hispanics are the most populous 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**





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



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

# COUNTY BUDGET SCHEDULES

**State Controller Schedules**

County Budget Act  
January 2010

**COUNTY OF MERCED**

State of California  
All Funds Summary  
Fiscal Year 2012-13

County Budget Form

Schedule 1

Final

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	Decreases to Reserves/ Designations/ Net Assets	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations/ Net Assets	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Governmental Funds</b>							
General	19,670,453	0	320,310,869	339,981,322	339,981,322	0	339,981,322
Special Revenue Funds	15,537,392	612,912	58,131,404	74,281,708	74,281,708	0	74,281,708
Capital Projects Funds	1,652,694	178,960	3,148,254	4,979,908	4,423,450	556,458	4,979,908
Debt Service Funds	1,129,880	20	10,925,691	12,055,591	10,538,687	1,516,904	12,055,591
<b>Total Governmental Funds</b>	<b>37,990,419</b>	<b>791,892</b>	<b>392,516,218</b>	<b>431,298,529</b>	<b>429,225,167</b>	<b>2,073,362</b>	<b>431,298,529</b>
<b>Other Funds</b>							
Internal Service Funds	0	5,622,004	60,907,760	66,529,764	66,529,764	0	66,529,764
Enterprise Funds	0	7,088,172	2,025,879	9,114,051	9,114,051	0	9,114,051
Special Districts and Other Agencies	1,050,067	1,590,452	13,577,311	16,217,830	15,908,972	308,858	16,217,830
<b>Total Other Funds</b>	<b>1,050,067</b>	<b>14,300,628</b>	<b>76,510,950</b>	<b>91,861,645</b>	<b>91,552,787</b>	<b>308,858</b>	<b>91,861,645</b>
<b>Total All Funds</b>	<b>39,040,486</b>	<b>15,092,520</b>	<b>469,027,168</b>	<b>523,160,174</b>	<b>520,777,954</b>	<b>2,382,220</b>	<b>523,160,174</b>



Fund Name	Total Fund Balance As Of June 30, 2012 Actual	Less: Fund Balance - Reserved/Designated			Fund Balance Unreserved/Undesignated June 30, 2012 Actual
		Encumbrances	General And Other Reserves	Designations	
1	2	3	4	5	6

<b>General Fund</b>
---------------------

General	59,438,767	18,731,670	21,036,644	0	19,670,453
<b>Total General Fund</b>	<b>59,438,767</b>	<b>18,731,670</b>	<b>21,036,644</b>	<b>0</b>	<b>19,670,453</b>

<b>Special Revenue Funds</b>
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Road	15,970,701	2,736,114	546,772	0	12,687,815
Fire Control	19,648,947	12,230,764	7,115,588	0	302,595
Affordable Housing Program	129,211	0	287,057	0	(157,846)
Child Support Services Agency	534,128	2,073	194,800	0	337,255
Sheriff Inmate Welfare	1,030,534	41,714	382,077	0	606,743
Merced County Redevelopment Agency	0	0	44,680	0	(44,680)
First 5 Merced County	5,660,720	1,330,026	2,966,405	0	1,364,289
Spring Fair	127,483	20,447	300	0	106,736
Fish and Game	16,573	12,899	0	0	3,674
Medical Assistance Program	314,026	0	0	0	314,026
Workforce Investment	17,560	775	0	0	16,785
<b>Total Special Revenue Funds</b>	<b>43,449,883</b>	<b>16,374,812</b>	<b>11,537,679</b>	<b>0</b>	<b>15,537,392</b>

<b>Capital Projects Funds</b>
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Emergency Operations Center	449	145,770	0	0	(145,321)
Long Term Facilities	527,438	0	0	0	527,438
Correctional Facility	1,755,649	168,200	318,429	0	1,269,020
Fire Facilities	180,517	0	178,960	0	1,557
<b>Total Capital Projects</b>	<b>2,464,053</b>	<b>313,970</b>	<b>497,389</b>	<b>0</b>	<b>1,652,694</b>

<b>Debt Service Funds</b>
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Juvenile Hall	67,352	0	63,102	0	4,250
Energy Retrofit	817	0	749	0	68
Dairy Loan Program	5,132,510	0	4,555,027	0	577,483
Pension Obligation Bonds	9,133,386	0	8,585,307	0	548,079
<b>Total Debt Service Funds</b>	<b>14,334,065</b>	<b>0</b>	<b>13,204,185</b>	<b>0</b>	<b>1,129,880</b>

<b>Total Governmental Funds</b>	<b>119,686,768</b>	<b>35,420,452</b>	<b>46,275,897</b>	<b>0</b>	<b>37,990,419</b>
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State Controller Schedules		COUNTY OF MERCED				County Budget Form	
County Budget Act		State of California				Schedule 4	
January 2010		Reserves/Designations - By Governmental Funds				Final	
		Fiscal Year 2012-13					
Description	Reserves/ Designations June 30, 2012	Decreases or Cancellations		Increases or New		Total Reserves/ Designations For The Budget Year	Fund
		Recommended	Adopted By The Board Of Supervisors	Recommended	Adopted By The Board Of Supervisors		
1	2	3	4	5	6	7	8
<b>General Fund</b>							1010
Reserve for economic uncertainty	10,250,000					10,250,000	
Reserve for litigation	675,000					675,000	
Reserve for payroll & benefits	7,645,000					7,645,000	
Reserve for prepaid expenses	265,405					265,405	
Reserve for loans	928,851					928,851	
Reserve for imprest cash	7,476					7,476	
Reserve for inventories	264,912					264,912	
Reserve for Capital Projects	1,000,000					1,000,000	
<b>Total General Fund</b>	<b>21,036,644</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,036,644</b>	
<b>Special Revenue Funds</b>							
Road Fund							1020
Reserve for imprest cash	50					50	
Reserve for inventories	546,722					546,722	
Fire Control Fund							1320
General Reserve	3,150,000					3,150,000	
Equipment Reserve	1,215,588	841,202	410,386			805,202	
Facilities Reserve	2,750,000					2,750,000	
Affordable Housing Program							1060
General Reserve	287,057		157,846			129,211	
Child Support Services							1075
Reserve for imprest cash	300					300	
General reserve	194,500	148,295				194,500	
Sheriff Inmate Welfare Fund							1240
Reserve for inventory	22,148					22,148	
General reserve	359,929	135,256				359,929	
Merced County RDA Fund							1400
General reserve	44,680	44,680	44,680			0	
First 5 Merced County Fund							1500
General reserve	2,966,405					2,966,405	
Spring Fair Fund							1505
Reserve for imprest cash	300					300	
<b>Total Special Revenue Funds</b>	<b>11,537,679</b>	<b>1,169,433</b>	<b>612,912</b>	<b>0</b>	<b>0</b>	<b>10,924,767</b>	
<b>Capital Projects Funds</b>							
Long Term Facilities							1809
General Reserve	0			217,586	527,438	527,438	
Correctional Facility							1810
General Reserve	318,429				29,020	347,449	
Fire Facilities							1813
General Reserve	178,960	177,905	178,960			0	
<b>Total Capital Projects Funds</b>	<b>497,389</b>	<b>177,905</b>	<b>178,960</b>	<b>217,586</b>	<b>556,458</b>	<b>874,887</b>	
<b>Debt Service Funds</b>							
Juvenile Hall							1796
General Reserve	63,102	1,992			3,458	66,560	
Energy Retrofit							1797
General Reserve	749	88	20			729	
Dairy Loan Program							1804
General Reserve	4,555,027			187,049	329,780	4,884,807	
Pension Obligation Bonds							1799
General Reserve	8,585,307			1,287,587	1,183,666	9,768,973	
<b>Total Debt Service Funds</b>	<b>13,204,185</b>	<b>2,080</b>	<b>20</b>	<b>1,474,636</b>	<b>1,516,904</b>	<b>14,721,069</b>	
<b>Total Governmental Funds</b>	<b>46,275,897</b>	<b>1,349,418</b>	<b>791,892</b>	<b>1,692,222</b>	<b>2,073,362</b>	<b>47,557,367</b>	

<b>State Controller Schedules</b> County Budget Act January 2010	<b>COUNTY OF MERCED</b> State of California Summary of Additional Financing by Source and Fund Governmental Funds Fiscal Year 2012-13	County Budget Form Schedule 5 Final
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Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5

<b>Summarization By Source</b>
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Taxes	67,396,296	71,349,636	69,327,106	69,611,626
Licenses and Permits	4,288,149	4,322,757	4,199,075	4,219,075
Fines, Forfeitures, and Penalties	10,019,568	7,058,742	7,519,615	7,429,615
Revenue From Use of Money and Property	3,457,566	3,032,651	2,757,214	2,639,096
Aid From Other Governmental Agencies	231,414,848	230,947,136	249,505,161	250,997,234
Charges For Current Services	31,879,952	32,627,780	34,290,186	35,139,162
Other Revenues	24,066,073	21,787,935	23,005,453	22,480,410

<b>Total Summarization by Source</b>	<b>372,522,452</b>	<b>371,126,637</b>	<b>390,603,810</b>	<b>392,516,218</b>
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<b>Summarization By Fund</b>
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General	1010	308,671,449	299,145,186	319,326,065	320,310,869
Road	1020	17,152,769	19,934,682	17,943,490	17,943,490
Fire Control	1320	11,990,922	14,035,165	12,143,957	14,704,263
Affordable Housing Program	1060	1,084,805	1,611,770	2,394,633	2,394,633
Child Support Services	1075	9,261,020	9,777,866	9,462,064	9,124,809
Sheriff Inmate Welfare	1240	797,568	787,285	504,810	308,574
Merced County Redevelopment Agency	1400	72,254	(24,110)	0	0
First 5 Merced County	1500	4,018,665	3,702,196	6,233,077	4,859,046
Spring Fair	1505	1,676,231	1,513,888	1,160,000	1,160,000
Fish and Game	1510	6,080	9,512	8,000	8,000
Medical Assistance Program	1515	3,910,149	4,684,614	5,089,427	5,089,427
Workforce Investment	1580-89	3,574,689	1,769,086	2,177,596	2,539,162
Capital Projects	1794, 1808-16	267,365	2,544,235	3,235,000	3,148,254
Debt Service	1795-1807	10,038,486	11,635,262	10,925,691	10,925,691

<b>Total Summarization by Fund</b>	<b>372,522,452</b>	<b>371,126,637</b>	<b>390,603,810</b>	<b>392,516,218</b>
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>General Fund</b>
<b>General Fund</b>

*Taxes*

91010	Property Taxes - Current Secured	24,612,840	26,222,631	25,822,330	25,822,330
91020	Property Taxes - Current Unsecured	1,990,798	2,062,750	1,917,952	1,917,952
91034	Property Tax - In Lieu of Vehicle License Fees	22,536,986	22,414,654	22,414,354	22,414,354
91035	In Lieu Local Sales and Use Tax Revenue	1,443,545	1,521,702	1,507,980	1,507,980
91036	Property Tax Swap for Population	160,147	0	160,000	160,000
91040	Property Taxes - Prior Unsecured	154,007	115,514	50,000	50,000
91060	Sales and Use Tax	4,515,249	5,335,138	4,502,677	4,502,677
91092	Other Taxes - Transfer Tax	544,705	1,127,294	590,000	590,000
91093	Other Taxes - Motel Tax	313,403	320,684	440,194	340,194
91097	Other Taxes - Supplemental Taxes	211,303	201,602	197,459	197,459
91098	Other Taxes - Williamson Act AB1265	0	522,786	492,108	492,108

<i>Total Taxes</i>	56,482,983	59,844,755	58,095,054	57,995,054
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*Licenses and Permits*

92100	Animal Licenses	75,265	76,001	90,000	90,000
92120	Construction Permits	1,323,777	1,407,790	1,349,388	1,369,388
92140	Zoning Permits	64,032	57,622	32,142	32,142
92150	Franchises	1,499,224	1,529,843	1,450,000	1,450,000
92151	Franchises - Solid Waste	574,535	530,674	521,096	521,096
92160	Other Licenses and Permits	511,403	506,324	499,590	499,590
92161	Administrative Permits	18,462	20,651	27,419	27,419
92162	Marriage Licenses	80,650	71,953	101,400	101,400
92163	Other Licenses and Permits - Sheriff	9,002	9,973	10,000	10,000
92164	Other Licenses and Permits - Dance Permits	1,100	1,400	1,000	1,000
92167	Live Scan - DOJ Processing	43,461	30,832	50,000	50,000

<i>Total Licenses and Permits</i>	4,200,911	4,243,063	4,132,035	4,152,035
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*Fines, Forfeitures and Penalties*

93100	Fines Forfeitures and Penalties	153,528	272,955	134,400	194,400
93101	Forfeited Property - Narcotic Cases	18,453	17,102	64,471	64,471
93170	Vehicle Code Fines	2,749,081	2,420,879	2,800,000	2,800,000
93173	Vehicle Code Fines - Citations	9,706	3,935	15,000	15,000
93174	Vehicle Code Fines - Registration	0	0	141,963	141,963
93175	Vehicle Code fines - Railroad Crossing	3,334	2,441	0	0
93180	Other Court Fines	243,282	598,655	268,000	268,000
93181	County Share - City Fines	76,380	63,456	75,000	75,000
93184	Parking Violations GC 76000 (C)	19,502	23,016	17,000	17,000
93185	Courts Construction Assessments	400,000	400,000	550,000	550,000
93190	Forfeitures and Penalties	5,843	20,741	2,500	2,500
93200	Penalty and Costs on Delinquent Taxes	163,359	18,740	181,439	31,439
93201	Penalty and Cost - Teeter	5,000,000	1,500,000	1,500,000	1,500,000
93202	Property Tax Redemption Fee	3,620	3,496	0	0

<i>Total Fines, Forfeitures and Penalties</i>	8,846,088	5,345,416	5,749,773	5,659,773
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*Revenue From Use of Money and Property*

94200	Interest	1,345,051	971,537	883,021	883,021
94210	Rents and Concessions	280,523	262,710	237,437	237,437
94211	Interim Rentals	8,756	8,756	8,756	8,756
94213	Rents - Tower	80,350	80,844	92,623	92,623
94216	Hydro Plant Commission	0	172,142	0	0

<i>Total Revenue From Use of Money and Property</i>	1,714,680	1,495,989	1,221,837	1,221,837
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<b>State Controller Schedules</b> County Budget Act January 2010	<b>COUNTY OF MERCED</b> State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	County Budget Form Schedule 6 Final
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

*Aid From Other Governmental Agencies*

95100	State Other		0	0	20,000	20,000
95261	State Motor Vehicle In Lieu Tax Realignment		6,456,828	4,414,725	7,279,195	4,314,107
95280	State Other		1,161,223	1,283,974	176,000	176,000
95281	State Aid - Public Safety Service		10,435,291	11,293,939	10,750,002	10,750,002
95284	State Other - St Motor Veh Excess		0	553,680	0	0
95300	State - Public Assistance Administration		14,924,195	13,990,022	14,005,786	14,441,794
95310	State Aid for Public Assistance		29,384,222	25,778,360	16,358,902	16,422,220
95311	State Aid for Child Development		9,682	9,957	39,237	39,237
95313	State Aid - Child Abuse and Neglect		90,154	93,999	87,168	87,168
95315	State Aid - Mental Health Prop 36 OTP		79,459	0	0	0
95321	Public Assistance - Realignment		8,994,965	10,887,887	9,754,478	9,754,478
95322	Mental Health - Realignment		4,880,171	7,243,849	7,240,165	8,933,040
95323	Health - Realignment		1,197,001	1,194,976	1,287,100	1,287,100
95324	Public Safety - Realignment AB109		0	1,568,662	4,281,827	4,865,259
95325	Public Safety - Realignment AB118		0	0	322,674	322,674
95330	State Health Administration		734,013	1,509,749	693,600	693,600
95340	State Aid for Crippled Children		213,124	18,773	50,000	50,000
95360	State Aid for Mental Health		899,727	3,955,983	1,969,600	1,989,296
95361	State Aid for Drug Court		482,625	123,629	765,449	448,128
95362	State Aid MHSA - Prop 63		5,072,216	8,446,702	9,547,272	9,336,629
95366	State Aid for Mental Health - Perinatal		201,659	0	0	34,853
95367	State Aid for Mental Health - Alcohol and Drug		37,177	0	0	75,767
95368	State Aid for Mental Health - Rehab Program		250	22	0	0
95370	State Aid for Tuberculosis Control		16,725	14,699	32,916	32,916
95380	State Other Aid for Health		105,084	144,551	91,460	91,460
95381	State MCH & CIA Projects		86,837	0	0	0
95383	State Managed Care		1,277,223	1,915,300	1,972,759	2,049,371
95386	State Child Health and Disability		576,723	715,594	315,272	315,272
95388	State Prop 10 Tobacco Tax		73,760	0	0	0
95390	State Aid for Agriculture		2,061,793	2,039,811	1,851,465	1,851,465
95420	State-Vert Pros Recovery Act Prog		182,227	75,379	125,000	125,000
95450	State Aid for Veterans Affairs		45,631	46,486	40,005	40,005
95460	State Homeowners Property Tax Relief		378,706	381,166	341,764	341,764
95485	State Aid for Insurance Fraud		195,976	261,285	300,911	300,911
95490	State Other		9,721,559	9,045,531	10,551,317	11,460,468
95491	State Extradition Reimbursement		0	0	5,000	5,000
95492	State COPS Funding		800,338	1,121,506	979,537	1,047,900
95496	State OES/OCJP Grant Funds		831,979	759,501	473,454	473,454
95498	State Mandated Costs		349,876	132,026	61,889	61,889
95500	Federal Public Assistance Administration		41,054,811	42,349,761	50,969,821	49,991,434
95510	Federal Aid for Public Assistance		35,409,609	29,211,228	43,641,707	44,214,698
95560	Federal Grazing Fees		433	433	450	450
95581	Federal Health Administration		292,123	80,873	543,688	543,087
95582	MHBG Grant		919,833	705,485	868,300	868,300
95583	Mental Health Federal		196,942	176,779	231,669	526,073
95584	Department of Rehabilitation		54,186	215,574	78,919	78,919
95591	Federal In-Lieu Tax - Wildlife Refugee		0	25,017	35,000	35,000
95592	Federal In-Lieu - Entitlement Land		170,245	0	50,000	50,000
95600	Federal Other		9,775,110	10,176,308	13,299,387	13,679,768
95605	Federal - ARRA Funding		4,036,341	535,007	0	0
95606	Justice Assistance Grant		304,016	18,429	0	0
95630	Other Governmental Agencies		953,260	571,536	157,994	157,994
95631	Local Agencies Contributions		25,000	0	0	0

<i>Total Aid From Other Governmental Agencies</i>	195,150,328	193,088,153	211,648,139	212,383,950
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

*Charges For Current Services*

96600	Charges For Current Services	49,674	37,608	30,377	30,377
96601	Enterprise Zone Vouchering	319,371	251,362	225,744	225,744
96602	Charges For Current Services - Business Services	0	7,600	34,800	34,800
96603	Charges For Current Services - Other	15,520	130,409	300,000	300,000
96605	Treasury and Investment Costs	769,592	797,971	815,538	815,538
96621	Impact Fees	0	88,554	0	0
96622	Parkland Dedication Fees	8,000	83,365	0	0
96640	Assessment And Tax Collection Fees	78,327	78,007	78,000	78,000
96642	Tax Administration Fees - Cities & Districts	1,321,736	1,556,554	1,233,539	1,233,539
96643	Tax Administration Fees - Supplemental Taxes	120,500	134,381	120,348	120,348
96645	AB 719 Tax Administration Program	70,000	32,200	0	0
96646	Auction Fee Reimbursement	2,367	778	261,625	261,625
96647	Delinquent Cost Revenue	85,875	121,690	150,000	150,000
96648	Redemption Fees	33,480	19,890	43,140	43,140
96649	Assessors Late Filing Fee	0	16,780	0	0
96650	Auditing And Accounting Fees	2,850	2,850	0	0
96660	Communication Services	8,260	8,160	18,710	18,710
96670	Election Services	357,436	215,746	110,000	110,000
96690	Legal Services	390,919	377,441	375,243	375,243
96692	Legal Services - IOALTA Earned	0	0	5,000	5,000
96700	Personnel Services	4,455,257	2,701,852	2,867,226	3,000,063
96701	Personnel Services - Administration	153,375	0	136,094	136,094
96703	Personnel Services - Transportation	618	233	500	500
96706	Personnel Services - Juvenile Court	106,946	27,233	0	0
96710	Planning And Engineering Services	24,841	39,378	38,033	38,033
96711	Planning Services - Environmental	214,323	132,919	200,000	200,000
96712	Planning Services - EIR Special Services	115,243	398,479	300,000	300,000
96715	Planning Services - Community Plans	123,452	0	110,000	110,000
96716	Flood Plain Administration Fees	8,357	6,210	2,900	2,900
96718	LAFCO Services	35,832	0	65,072	65,072
96719	Building Standard Administration Fees	893	613	670	670
96730	Agriculture Services	281,160	284,474	410,000	410,000
96731	Weights And Measures Fees	215,602	239,046	460,000	460,000
96740	Civil Processing Service	141,782	114,068	103,225	103,225
96744	Civil Processing Service - Process Service Fees	5,110	0	2,100	2,100
96749	Court Appointed Counsel Fees	2,098	635	1,500	1,500
96750	Court Fees And Costs	388,678	363,474	296,978	296,978
96751	Clerks Fees	85,970	85,411	81,000	81,000
96754	Passports	39,392	1,175	0	0
96757	Civil Suits	181,768	198,072	559,048	459,048
96761	Estate Fees - Public Administrator	16,102	16,847	5,000	13,000
96762	Estate Fees - Public Guardian	33,326	69,927	0	14,000
96770	Humane Services	325,567	266,185	376,000	376,000
96771	Spay/Neuter Surgery	40,451	46,568	40,000	40,000
96780	Law Enforcement Services	491,070	465,010	284,290	284,290
96781	Law Enforcement Booking Fees Billed	159,384	223,394	235,000	235,000
96782	Law Enforcement Booking Fees - Court	17,318	31,227	22,000	22,000
96784	Law Enforcement - Trial Court	2,316,801	2,819,865	3,128,301	3,128,301
96786	Law Enforcement Services - Transportation	0	0	3,000	3,000
96790	Recording Fees	105,146	94,742	70,000	70,000
96791	Recording Fees - Recorder	802,087	764,718	780,000	780,000
96792	Micrographic Fees	0	0	20,000	20,000
96793	Truncation Fees	20,278	10,550	10,000	10,000
96794	Vital & Health Stats Fee	0	0	0	16,000

<b>State Controller Schedules</b> County Budget Act January 2010	<b>COUNTY OF MERCED</b> State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	County Budget Form Schedule 6 Final
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
		96795 Real Estate Fraud Protection Fee	0	67,464	0	0
		96796 Modernization Fees	0	126,907	0	0
		96797 Recorder Fees-Electronic Recording	0	1,627	0	0
		96810 Health Fees	341,727	267,682	349,319	341,695
		96820 Mental Health Services	13,154	10,627	0	0
		96821 Mental Health Services Fees	29,536	39,594	47,554	47,554
		96822 Mental Health Services Insurance	18,991	34,329	24,382	27,384
		96824 Mental Health - Other Fees	69,839	37,577	183,211	169,168
		96827 Mental Health - Drug Medi Cal	1,051,532	377,272	574,118	1,311,519
		96828 Mental Health - Contracts	397,803	349,160	816,565	682,490
		96830 Special Children Services	2,540	1,600	1,500	1,500
		96840 Sanitation Services	1,239,015	1,490,413	1,700,000	1,700,000
		96846 Sanitation Services - Public Works Tipping Fees	46,250	0	0	0
		96847 Sanitation Services - LEA Landfill	21,780	145,464	87,000	46,662
		96850 Reimbursement Recovery Of Costs	2,264	10,799	4,744	4,744
		96860 Institutional Care And Services	442,455	374,859	384,759	384,759
		96861 Prisoner Board	331,291	648,614	0	0
		96862 Medicare	16,467	33,886	18,470	29,874
		96863 Medi Cal	4,884,725	5,773,527	7,770,966	7,770,966
		96864 Private Pay/Insurance	4,684	3,815	3,004	3,004
		96881 Educational Services - Officer Training	18,258	28,077	95,000	95,000
		96891 Library Services - Fines	48,251	42,649	50,000	50,000
		96900 Parks And Recreation Fees	110,881	115,027	110,325	110,325
		96901 Parks And Recreation Fees - Entrance Fees	203,828	242,383	201,293	201,293
		96920 Other Services	350,801	367,100	330,664	330,664
		96921 Reimbursement Office	1,938,778	1,757,477	1,801,848	1,801,848
		96925 Cost Allocation	2,417,945	1,842,560	1,360,505	1,360,505
		96927 HSA - Child Support	272,257	17,583	0	0
		96934 Other Services - Pay Plan Set Up Fee	8,960	7,396	10,500	10,500
		96935 Other Services - Del Unsec Coll Fees	113,757	117,142	87,769	87,769
		96936 Other Services - Collection Fees	3,308	27,965	30,306	30,306
		96940 Interfund Revenue	217,509	460,301	144,075	286,585
		<i>Total Charges For Current Services</i>	<i>29,160,720</i>	<i>28,184,527</i>	<i>30,597,878</i>	<i>31,366,952</i>
		<i>Other Revenues</i>				
		97000 Other Revenue	434	0	32,200	32,200
		97100 Aid Repayments	588,100	432,638	570,000	570,000
		97110 Stale Dated Aid Payments	37,289	28,402	36,300	36,300
		97210 Operating Transfers In	697,743	124,187	48,000	48,000
		97214 Operating Transfers In - Tobacco Securitization	9,260,220	5,452,151	5,296,000	4,570,919
		97900 Other Revenue	28,890	855	0	0
		97950 Revenue Applicable To Prior Years	(336,551)	(920,094)	0	0
		97960 Sale Of Fixed Assets	18,455	60,705	9,600	9,600
		97970 Other Sales	248,814	242,231	251,572	263,572
		97990 Other Revenue	1,789,833	1,052,497	1,512,681	1,840,681
		97991 Other Revenue - Stale Dated Warrants	583,638	200,284	13,000	13,000
		97992 Other Revenue - Donations	33,748	150,942	4,990	4,990
		97993 Other Revenue - Insurance Proceeds	152,104	99,435	85,286	120,286
		97994 Other Revenue - Unclaimed Funds	2,900	7,418	0	0
		97996 Other Revenue - Bad Check Fees	10,075	11,536	21,700	21,700
		97998 Other Revenue - Cash Overage	47	96	20	20
		<i>Total Other Revenues</i>	<i>13,115,739</i>	<i>6,943,283</i>	<i>7,881,349</i>	<i>7,531,268</i>
		<b>Total General Fund Financing Sources</b>	<b>308,671,449</b>	<b>299,145,186</b>	<b>319,326,065</b>	<b>320,310,869</b>
		<b>Total General Funds Financing Sources</b>	<b>\$ 308,671,449</b>	<b>\$ 299,145,186</b>	<b>\$ 319,326,065</b>	<b>\$ 320,310,869</b>

<b>State Controller Schedules</b> County Budget Act January 2010	<b>COUNTY OF MERCED</b> State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	County Budget Form Schedule 6 Final
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>Special Revenue Funds</b>
<b>Road Fund</b>

<i>Licenses and Permits</i>						
92120	Construction Permits		15,508	41,076	31,640	31,640
92160	Other Licenses and Permits		71,730	38,618	35,400	35,400
<i>Total Licenses and Permits</i>			87,238	79,694	67,040	67,040
<i>Fines, Forfeitures and Penalties</i>						
93182	Littering Fines		1,272	1,583	0	0
<i>Total Fines, Forfeitures and Penalties</i>			1,272	1,583	0	0
<i>Revenue From Use of Money and Property</i>						
94200	Interest		122,402	121,428	95,000	95,000
<i>Total Revenue From Use of Money and Property</i>			122,402	121,428	95,000	95,000
<i>Aid From Other Governmental Agencies</i>						
95251	Administration and Engineering		13,336	20,004	20,000	20,000
95252	2104 - 20% Select System		1,835,270	1,983,883	2,329,433	2,329,433
95254	2106 - Highway Users Tax		411,029	441,413	869,852	869,852
95255	2103 - Excise Tax Gas Tax		3,316,516	4,978,897	2,462,123	2,462,123
95256	Sec 2105 - Prop III		1,597,870	1,595,247	1,710,218	1,710,218
95257	Washed State Matching Funds		0	200,000	100,000	100,000
95410	State Aid for Construction		527,181	281,458	0	0
95413	State Aid for Design TCRP/RIP		2,768,785	2,151,357	1,526,400	1,526,400
95493	State Gas Tax Refund		2,867	1,707	2,300	2,300
95494	State - AB 2928		919,381	0	0	0
95530	Federal Aid for Construction		1,169,272	1,041,018	892,938	892,938
95532	Federal Aid for Design TEA/21		771,991	676,412	674,400	674,400
95534	Federal Aid for Construction - Safe TEA HPP		241,521	20,485	199,200	199,200
95600	Federal Other		0	0	2,410,000	2,410,000
95605	Federal - ARRA Funding		226,883	598,788	0	0
95609	STP Replacement - Direct		0	1,053,372	526,686	526,686
95610	STP Replacement - MCAG		523,387	653,250	523,000	523,000
95630	Other Governmental Agencies		94,848	0	0	0
<i>Total Aid From Other Governmental Agencies</i>			14,420,137	15,697,291	14,246,550	14,246,550
<i>Charges For Current Services</i>						
96621	Impact Fees		35,379	0	0	0
96710	Planning and Engineering Services		395	11,313	11,000	11,000
96713	Subdivision Review/Inspection Fees		(1,932)	50,784	1,000	1,000
96714	Planning Activity Fees		49,163	53,831	44,000	44,000
96800	Road and Street Services		748	0	0	0
96926	Reimbursed Projects		2,263,927	2,843,227	3,133,400	3,133,400
<i>Total Charges For Current Services</i>			2,347,680	2,959,155	3,189,400	3,189,400
<i>Other Revenues</i>						
97210	Operating Transfers In		1,500	0	0	0
97950	Revenue Applicable To Prior Years		0	(24,585)	0	0
97960	Sale of Fixed Assets		30	661	500	500
97990	Other Revenue		172,284	1,098,351	345,000	345,000
97991	Other Revenue - Stale Dated Warrants		226	1,104	0	0
<i>Total Other Revenues</i>			174,040	1,075,531	345,500	345,500
<b>Total Road Fund Financing Sources</b>			<b>17,152,769</b>	<b>19,934,682</b>	<b>17,943,490</b>	<b>17,943,490</b>

<b>State Controller Schedules</b> County Budget Act January 2010	<b>COUNTY OF MERCED</b> State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	County Budget Form Schedule 6 Final
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1	2	3	4	5	6	7

<b>Fire Control Fund</b>
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<i>Taxes</i>						
	91010	Property Taxes - Current Secured	9,875,728	10,561,410	10,349,052	10,671,572
	91020	Property Taxes - Current Unsecured	828,467	865,228	800,000	865,000
	91040	Property Taxes - Prior Unsecured	65,715	23,405	20,000	20,000
	91097	Other Taxes - Supplemental Taxes	62,723	60,549	63,000	60,000
		<i>Total Taxes</i>	10,832,633	11,510,592	11,232,052	11,616,572
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	195,444	169,893	185,000	165,000
		<i>Total Revenue From Use of Money and Property</i>	195,444	169,893	185,000	165,000
<i>Aid From Other Governmental Agencies</i>						
	95460	State Homeowners Prop Tax Relief	164,472	190,357	125,000	150,000
	95490	State Other	0	29,887	18,500	18,500
	95591	Federal In-Lieu Tax - Wildlife Refugee	0	6,738	12,000	12,000
	95600	Federal Other	449,771	1,125,498	175,000	2,255,982
		<i>Total Aid From Other Governmental Agencies</i>	614,243	1,352,480	330,500	2,436,482
<i>Charges For Current Services</i>						
	96600	Charges For Current Services	172,910	130,147	100,000	162,050
	96603	Charges For Current Services - Other	0	37,145	60,000	60,000
	96621	Impact Fees	0	623,195	0	3,600
	96920	Other Services	49,503	38,110	40,000	40,000
	96926	Reimbursed Projects	18,528	0	0	0
	96929	Other Services - Service Charges	495	118,297	5,000	19,252
		<i>Total Charges For Current Services</i>	241,436	946,894	205,000	284,902
<i>Other Revenues</i>						
	97210	Operating Transfers In	33,400	31,054	179,405	184,307
	97950	Revenue Applicable to Prior Years	0	(70)	0	0
	97960	Sale of Fixed Assets	9,946	5,731	1,000	1,000
	97990	Other Revenue	15,250	(1,724)	10,000	15,000
	97991	Other Revenue - Stale Dated Warrants	3,772	661	1,000	1,000
	97993	Other Revenue - Insurance Proceeds	44,798	19,654	0	0
		<i>Total Other Revenues</i>	107,166	55,306	191,405	201,307
<b>Total Fire Control Fund Financing Sources</b>			<b>11,990,922</b>	<b>14,035,165</b>	<b>12,143,957</b>	<b>14,704,263</b>

<b>Affordable Housing Program</b>
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<i>Revenue From Use of Money and Property</i>						
	94200	Interest	2,203	2,141	3,500	3,500
		<i>Total Revenue From Use of Money and Property</i>	2,203	2,141	3,500	3,500
<i>Aid From Other Governmental Agencies</i>						
	95490	State Other	0	332,216	845,089	845,089
	95600	Federal Other	1,053,060	900,137	942,106	942,106
		<i>Total Aid From Other Governmental Agencies</i>	1,053,060	1,232,353	1,787,195	1,787,195
<i>Charges For Current Services</i>						
	96600	Charges For Current Services	29,542	362,222	0	0
		<i>Total Charges For Current Services</i>	29,542	362,222	0	0
<i>Other Revenues</i>						
	97990	Other Revenue	0	15,054	603,938	603,938
		<i>Total Other Revenues</i>	0	15,054	603,938	603,938
<b>Total Affordable Housing Financing Sources</b>			<b>1,084,805</b>	<b>1,611,770</b>	<b>2,394,633</b>	<b>2,394,633</b>

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>Child Support Services</b>						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	4,134	3,344	4,000	4,000
<i>Total Revenue From Use of Money and Property</i>			<u>4,134</u>	<u>3,344</u>	<u>4,000</u>	<u>4,000</u>
<i>Aid From Other Governmental Agencies</i>						
	95490	State Other	909	35,903	0	0
	95495	State Child Support	3,311,575	3,626,141	3,215,742	3,101,075
	95604	Federal Family Support	5,701,195	6,109,355	6,242,322	6,019,734
	95605	Federal - ARRA Funding	242,976	0	0	0
<i>Total Aid From Other Governmental Agencies</i>			<u>9,256,655</u>	<u>9,771,399</u>	<u>9,458,064</u>	<u>9,120,809</u>
<i>Charges For Current Services</i>						
	96700	Personnel Services	0	1,381	0	0
<i>Total Charges For Current Services</i>			<u>0</u>	<u>1,381</u>	<u>0</u>	<u>0</u>
<i>Other Revenues</i>						
	97960	Sale of Fixed Assets	228	1,277	0	0
	97990	Other Revenue	0	465	0	0
	97992	Other Revenue - Donations	3	0	0	0
<i>Total Other Revenues</i>			<u>231</u>	<u>1,742</u>	<u>0</u>	<u>0</u>
<b>Total Child Support Financing Sources</b>			<b>9,261,020</b>	<b>9,777,866</b>	<b>9,462,064</b>	<b>9,124,809</b>

<b>Sheriff Inmate Welfare</b>						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	10,288	8,429	6,700	6,700
	94212	Other Concessions	237,529	249,805	205,000	106,882
<i>Total Revenue From Use of Money and Property</i>			<u>247,817</u>	<u>258,234</u>	<u>211,700</u>	<u>113,582</u>
<i>Charges For Current Services</i>						
	96920	Other Services	0	3,878	0	0
<i>Total Charges For Current Services</i>			<u>0</u>	<u>3,878</u>	<u>0</u>	<u>0</u>
<i>Other Revenues</i>						
	97950	Revenue Applicable to Prior Years	150	(4,500)	0	0
	97981	Other Sales - Concession Sales	549,601	529,673	293,110	194,992
<i>Total Other Revenues</i>			<u>549,751</u>	<u>525,173</u>	<u>293,110</u>	<u>194,992</u>
<b>Total Sheriff Inmate Welfare Financing Sources</b>			<b>797,568</b>	<b>787,285</b>	<b>504,810</b>	<b>308,574</b>

<b>Merced County RDA</b>						
<i>Taxes</i>						
	91010	Property Taxes - Current Secured	61,813	(11,013)	0	0
	91020	Property Taxes - Current Unsecured	3,687	168	0	0
	91040	Property Taxes - Prior Unsecured	334	0	0	0
	91097	Other Taxes - Supplemental Taxes	14,846	5,134	0	0
<i>Total Taxes</i>			<u>80,680</u>	<u>(5,711)</u>	<u>0</u>	<u>0</u>
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	1,763	959	0	0
<i>Total Revenue From Use of Money and Property</i>			<u>1,763</u>	<u>959</u>	<u>0</u>	<u>0</u>
<i>Aid From Other Governmental Agencies</i>						
	95460	State Homeowners Prop Tax Relief	1,283	17	0	0
<i>Total Aid From Other Governmental Agencies</i>			<u>1,283</u>	<u>17</u>	<u>0</u>	<u>0</u>
<i>Other Revenues</i>						
	97950	Revenue Applicable to Prior Years	(11,472)	(19,375)	0	0
<i>Total Other Revenues</i>			<u>(11,472)</u>	<u>(19,375)</u>	<u>0</u>	<u>0</u>
<b>Total Merced County RDA Financing Sources</b>			<b>72,254</b>	<b>(24,110)</b>	<b>0</b>	<b>0</b>

<b>State Controller Schedules</b> County Budget Act January 2010	<b>COUNTY OF MERCED</b> State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	County Budget Form Schedule 6 Final
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>First 5 Merced County</b>						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	81,116	52,927	80,000	80,000
	94210	Rents & Concessions	3,600	5,760	5,760	5,760
	<i>Total Revenue From Use of Money and Property</i>		<b>84,716</b>	<b>58,687</b>	<b>85,760</b>	<b>85,760</b>
<i>Aid From Other Governmental Agencies</i>						
	95388	State Prop 10 Tob Tax	3,917,816	3,630,239	6,122,317	4,748,286
	<i>Total Aid From Other Governmental Agencies</i>		<b>3,917,816</b>	<b>3,630,239</b>	<b>6,122,317</b>	<b>4,748,286</b>
<i>Other Revenues</i>						
	97990	Other Revenue	16,000	10,000	25,000	25,000
	97991	Other Revenue - State Dated Warrants	133	120	0	0
	97992	Other Revenue - Donations	0	3,150	0	0
	<i>Total Other Revenues</i>		<b>16,133</b>	<b>13,270</b>	<b>25,000</b>	<b>25,000</b>
<b>Total First 5 Merced County Financing Sources</b>			<b>4,018,665</b>	<b>3,702,196</b>	<b>6,233,077</b>	<b>4,859,046</b>

<b>Spring Fair</b>						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	1,852	2,936	2,000	2,000
	94210	Rents & Concessions	118,362	119,719	134,000	134,000
	94211	Interim Rentals	155,015	136,837	230,000	230,000
	94212	Other Concessions	394,554	357,203	369,000	369,000
	<i>Total Revenue From Use of Money and Property</i>		<b>669,783</b>	<b>616,695</b>	<b>735,000</b>	<b>735,000</b>
<i>Aid From Other Governmental Agencies</i>						
	95410	State Aid For Construction	5,756	0	165,000	165,000
	95430	State Aid For County Fairs	200,207	165,000	0	0
	<i>Total Aid From Other Governmental Agencies</i>		<b>205,963</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>
<i>Other Revenues</i>						
	97210	Operating Transfers In	23,500	0	0	0
	97950	Revenue Applicable to Prior Years	7,889	5,510	50,000	50,000
	97977	Other Sales - Livestock Auction	590,999	625,939	0	0
	97990	Other Revenue	9,287	12,659	44,000	44,000
	97991	Other Revenue - State Dated Warrants	2,835	1,698	0	0
	97992	Other Revenue - Donations	165,975	86,387	166,000	166,000
	<i>Total Other Revenues</i>		<b>800,485</b>	<b>732,193</b>	<b>260,000</b>	<b>260,000</b>
<b>Total Spring Fair Financing Sources</b>			<b>1,676,231</b>	<b>1,513,888</b>	<b>1,160,000</b>	<b>1,160,000</b>

<b>Fish &amp; Game</b>						
<i>Fines, Forfeitures and Penalties</i>						
	93180	Other Court Fines	5,482	9,370	7,840	7,840
	<i>Total Fines, Forfeitures and Penalties</i>		<b>5,482</b>	<b>9,370</b>	<b>7,840</b>	<b>7,840</b>
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	162	142	160	160
	<i>Total Revenue From Use of Money and Property</i>		<b>162</b>	<b>142</b>	<b>160</b>	<b>160</b>
<i>Other Revenues</i>						
	97991	Other Revenue - State Dated Warrants	436	0	0	0
	<i>Total Other Revenues</i>		<b>436</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fish &amp; Game Financing Sources</b>			<b>6,080</b>	<b>9,512</b>	<b>8,000</b>	<b>8,000</b>

<b>State Controller Schedules</b> County Budget Act January 2010	<b>COUNTY OF MERCED</b> State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	County Budget Form Schedule 6 Final
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>Medical Assistance Program</b>
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<i>Fines, Forfeitures and Penalties</i>						
	93180	Other Court Fines	498,332	1,041,392	1,093,000	1,093,000
<i>Total Fines, Forfeitures and Penalties</i>			<u>498,332</u>	<u>1,041,392</u>	<u>1,093,000</u>	<u>1,093,000</u>
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	1,838	1,386	1,200	1,200
<i>Total Revenue From Use of Money and Property</i>			<u>1,838</u>	<u>1,386</u>	<u>1,200</u>	<u>1,200</u>
<i>Aid From Other Governmental Agencies</i>						
	95261	State Motor Vehicle In Lieu Tax Realignment	2,274,594	2,346,500	2,617,100	2,617,100
	95323	Health Realignment	903,001	901,473	952,700	952,700
	95388	State Prop 10 Tob Tax	43,654	0	0	0
<i>Total Aid From Other Governmental Agencies</i>			<u>3,221,249</u>	<u>3,247,973</u>	<u>3,569,800</u>	<u>3,569,800</u>
<i>Charges For Current Services</i>						
	96700	Personnel Services	29,325	16,921	44,408	44,408
	96810	Health Fees	0	0	500	500
	96850	Reimbursement Recovery of Costs	32,102	5,646	50,000	50,000
	96940	Interfund Revenue	39,147	147,156	203,000	203,000
<i>Total Charges For Current Services</i>			<u>100,574</u>	<u>169,723</u>	<u>297,908</u>	<u>297,908</u>
<i>Other Revenues</i>						
	97990	Other Revenue	88,091	224,140	127,519	127,519
	97991	Other Revenue - State Dated Warrants	65	0	0	0
<i>Total Other Revenues</i>			<u>88,156</u>	<u>224,140</u>	<u>127,519</u>	<u>127,519</u>
<b>Total Medical Assistance Program Financing Sources</b>			<b>3,910,149</b>	<b>4,684,614</b>	<b>5,089,427</b>	<b>5,089,427</b>

<b>Workforce Investment</b>
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<i>Revenue From Use of Money and Property</i>						
	94200	Interest	501	105	0	0
<i>Total Revenue From Use of Money and Property</i>			<u>501</u>	<u>105</u>	<u>0</u>	<u>0</u>
<i>Aid From Other Governmental Agencies</i>						
	95490	State Other	1,908,891	1,534,075	2,032,788	2,296,354
	95600	Federal Other	59,234	173,712	44,808	142,808
	95605	Federal - ARRA Funding	1,605,989	61,194	100,000	100,000
<i>Total Aid From Other Governmental Agencies</i>			<u>3,574,114</u>	<u>1,768,981</u>	<u>2,177,596</u>	<u>2,539,162</u>
<i>Other Revenues</i>						
	97991	Other Revenue - State Dated Warrants	74	0	0	0
<i>Total Other Revenues</i>			<u>74</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Workforce Investment Financing Sources</b>			<b>3,574,689</b>	<b>1,769,086</b>	<b>2,177,596</b>	<b>2,539,162</b>

<b>Total Special Revenue Funds Funding Sources</b>	<b>\$ 53,545,152</b>	<b>\$ 57,801,954</b>	<b>\$ 57,117,054</b>	<b>\$ 58,131,404</b>
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>Capital Projects</b>
<b>Emergency Operations Center</b>

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	33	444	0	0
<i>Total Revenue From Use of Money and Property</i>			33	444	0	0
<i>Aid From Other Governmental Agencies</i>						
	95600	Federal Other	0	993,250	0	0
<i>Total Aid From Other Governmental Agencies</i>			0	993,250	0	0
<i>Other Revenues</i>						
	97214	Operating Transfers In - Tobacco Securitization	205,368	989,018	3,235,000	2,732,933
	97990	Other Revenue	0	0	0	145,321
<i>Total Other Revenues</i>			205,368	989,018	3,235,000	2,878,254
<b>Total Emergency Operations Center Financing Sources</b>			<b>205,401</b>	<b>1,982,712</b>	<b>3,235,000</b>	<b>2,878,254</b>

<b>Long Term Facilities</b>
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<i>Revenue From Use of Money and Property</i>						
	94200	Interest	0	487	0	0
<i>Total Revenue From Use of Money and Property</i>			0	487	0	0
<i>Other Revenues</i>						
	97210	Operating Transfers In	0	268,987	0	0
	97990	Other Revenue	0	257,965	0	270,000
<i>Total Other Revenues</i>			0	526,952	0	270,000
<b>Total Long Term Facilities Financing Sources</b>			<b>0</b>	<b>527,439</b>	<b>0</b>	<b>270,000</b>

<b>Correctional Facility</b>
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<i>Revenue From Use of Money and Property</i>						
	94200	Interest	32,674	16,528	0	0
<i>Total Revenue From Use of Money and Property</i>			32,674	16,528	0	0
<i>Other Revenues</i>						
	97210	Operating Transfers In	0	16,000	0	0
<i>Total Other Revenues</i>			0	16,000	0	0
<b>Total Correctional Facility Financing Sources</b>			<b>32,674</b>	<b>32,528</b>	<b>0</b>	<b>0</b>

<b>Mental Health Facility</b>
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<i>Revenue From Use of Money and Property</i>						
	94200	Interest	111	0	0	0
<i>Total Revenue From Use of Money and Property</i>			111	0	0	0
<i>Other Revenues</i>						
	97210	Operating Transfers In	25,590	0	0	0
<i>Total Other Revenues</i>			25,590	0	0	0
<b>Total Mental Health Facility Financing Sources</b>			<b>25,701</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Justice Facility</b>
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<i>Revenue From Use of Money and Property</i>						
	94200	Interest	13	0	0	0
<i>Total Revenue From Use of Money and Property</i>			13	0	0	0
<b>Total Justice Facility Financing Sources</b>			<b>13</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>State Controller Schedules</b> County Budget Act January 2010	<b>COUNTY OF MERCED</b> State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2012-13	County Budget Form Schedule 6 Final
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Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>Fire Facility</b>						
<i>Revenue From Use of Money and Property</i>						
		94200 Interest	2,020	1,556	0	0
<i>Total Revenue From Use of Money and Property</i>			2,020	1,556	0	0
<b>Total Fire Facility Financing Sources</b>			<b>2,020</b>	<b>1,556</b>	<b>0</b>	<b>0</b>

<b>Courts Building Restoration</b>						
<i>Revenue From Use of Money and Property</i>						
		94200 Interest	1,556	0	0	0
<i>Total Revenue From Use of Money and Property</i>			1,556	0	0	0
<b>Total Courts Building Restoration Financing Sources</b>			<b>1,556</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total Capital Projects Financing Sources</b>			<b>\$ 267,365</b>	<b>\$ 2,544,235</b>	<b>\$ 3,235,000</b>	<b>\$ 3,148,254</b>
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<b>Debt Service</b>						
<b>Juvenile Hall</b>						

<i>Revenue From Use of Money and Property</i>						
		94200 Interest	1,354	988	1,000	1,000
<i>Total Revenue From Use of Money and Property</i>			1,354	988	1,000	1,000
<i>Other Revenues</i>						
		97210 Operating Transfers In	983,399	954,454	990,344	990,344
		97212 Operating Transfers In - CSAC COP	5,590	5,690	5,808	5,808
<i>Total Other Revenues</i>			988,989	960,144	996,152	996,152
<b>Total Juvenile Hall Financing Sources</b>			<b>990,343</b>	<b>961,132</b>	<b>997,152</b>	<b>997,152</b>

<b>Energy Retrofit</b>						
<i>Revenue From Use of Money and Property</i>						
		94200 Interest	36	29	12	12
<i>Total Revenue From Use of Money and Property</i>			36	29	12	12
<i>Other Revenues</i>						
		97210 Operating Transfers In	195,460	195,460	195,460	195,460
<i>Total Other Revenues</i>			195,460	195,460	195,460	195,460
<b>Total Energy Retrofit Financing Sources</b>			<b>195,496</b>	<b>195,489</b>	<b>195,472</b>	<b>195,472</b>

<b>Justice Facility</b>						
<i>Fines, Forfeitures and Penalties</i>						
		93185 Courts Construction Assessments	494,217	660,981	500,000	500,000
		93187 Courts Civil Assessments	174,177	0	169,002	169,002
<i>Total Fines, Forfeitures and Penalties</i>			668,394	660,981	669,002	669,002
<b>Total Justice Facility Financing Sources</b>			<b>668,394</b>	<b>660,981</b>	<b>669,002</b>	<b>669,002</b>

<b>Dairy Loan Program</b>						
<i>Revenue From Use of Money and Property</i>						
		94200 Interest	318,407	236,117	173,045	173,045
<i>Total Revenue From Use of Money and Property</i>			318,407	236,117	173,045	173,045
<i>Other Revenues</i>						
		97999 Other Revenue - Principal Pmts LTD	883,186	1,264,039	635,020	635,020
<i>Total Other Revenues</i>			883,186	1,264,039	635,020	635,020
<b>Total Dairy Loan Program Financing Sources</b>			<b>1,201,593</b>	<b>1,500,156</b>	<b>808,065</b>	<b>808,065</b>

Fund Name	Financing Source Category	Financing Source Account	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>Pension Obligation Bonds</b>						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	55,919	47,499	40,000	40,000
	<i>Total Revenue From Use of Money and Property</i>		<i>55,919</i>	<i>47,499</i>	<i>40,000</i>	<i>40,000</i>
<i>Other Revenues</i>						
	97990	Other Revenue	6,926,741	8,270,005	8,216,000	8,216,000
	<i>Total Other Revenues</i>		<i>6,926,741</i>	<i>8,270,005</i>	<i>8,216,000</i>	<i>8,216,000</i>
<b>Total Pension Obligation Bonds Financing Sources</b>			<b>6,982,660</b>	<b>8,317,504</b>	<b>8,256,000</b>	<b>8,256,000</b>
<b>Total Debt Service Financing Sources</b>			<b>\$ 10,038,486</b>	<b>\$ 11,635,262</b>	<b>\$ 10,925,691</b>	<b>\$ 10,925,691</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 372,522,452</b>	<b>\$ 371,126,637</b>	<b>\$ 390,603,810</b>	<b>\$ 392,516,218</b>

Description	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5

<b>Summarization By Function</b>				
General	40,497,550	36,813,360	40,438,448	39,728,790
Public Protection	114,877,906	114,668,922	121,673,986	124,445,846
Public Ways and Facilities	17,160,752	15,871,231	27,890,976	30,631,305
Health and Sanitation	45,805,993	50,213,373	65,015,530	64,178,904
Public Assistance	149,221,657	139,792,595	150,451,373	151,256,547
Education	2,894,590	2,866,293	2,828,482	2,828,482
Recreation and Cultural Services	2,527,663	1,884,616	2,036,606	2,036,606
Debt Service	9,875,131	10,207,703	10,618,687	10,618,687
<b>Total Financing Uses by Function</b>	<b>382,861,242</b>	<b>372,318,093</b>	<b>420,954,088</b>	<b>425,725,167</b>

<b>Appropriation for Contingencies</b>				
General Fund			3,500,000	3,500,000
<b>Total Appropriation for Contingencies</b>	<b>0</b>	<b>0</b>	<b>3,500,000</b>	<b>3,500,000</b>

<b>Subtotal Financing Uses</b>	<b>382,861,242</b>	<b>372,318,093</b>	<b>424,454,088</b>	<b>429,225,167</b>
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<b>Provisions for Reserves and Designations</b>				
Special Revenue Funds			0	0
Capital Projects Funds			217,586	556,458
Debt Service Funds			1,474,636	1,516,904
<b>Total Reserves and Designations</b>			<b>1,692,222</b>	<b>2,073,362</b>

<b>Total Financing Uses</b>	<b>382,861,242</b>	<b>372,318,093</b>	<b>426,146,310</b>	<b>431,298,529</b>
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<b>Summarization By Fund</b>					
<i>General Fund</i>	1010	322,601,987	305,522,899	340,084,150	339,981,322
<i>Special Revenue Funds</i>					
Road	1020	17,160,752	15,871,231	27,890,976	30,631,305
Fire Control	1320	7,726,809	14,145,065	13,254,191	15,417,244
Affordable Housing Program	1060	946,590	1,775,709	2,394,633	2,394,633
Child Support Services Agency	1075	9,420,766	9,150,627	9,462,064	9,462,064
Sheriff Inmate Welfare	1240	674,681	750,799	915,317	915,317
Merced County Redevelopment Agency	1400	96,527	147,054	0	0
First 5 Merced County	1500	4,603,433	4,427,727	6,223,335	6,223,335
Spring Fair	1505	1,528,751	1,549,634	1,277,185	1,266,736
Fish and Game	1510	5,600	8,034	11,674	11,674
Medical Assistance Program	1515	3,964,474	4,646,565	5,569,731	5,403,453
Workforce Investment	1580-85	3,651,707	1,762,454	2,177,740	2,555,947
<i>Capital Projects Funds</i>					
Emergency Operations Center	1808	205,368	1,982,302	3,235,000	2,732,933
Long Term Facilities	1809	0	0	217,586	797,438
Correctional Facility	1810	67	416,645	1,240,000	1,269,020
Mental Health Facility	1811	30,275	0	0	0
Justice Facility	1812	3,679	0	0	0
Fire Facilities	1813	0	0	179,405	180,517
Animal Control Facility	1815	20	0	0	0
Courts Building Restoration	1816	424,322	0	0	0
<i>Debt Service Funds</i>					
Juvenile Hall	1796	991,106	992,281	997,944	1,001,402
Energy Retrofit	1797	195,509	195,509	195,560	195,560
Justice Facility	1802	668,394	660,981	669,002	669,002
Dairy Loan Program	1804	1,044,517	1,055,767	1,242,817	1,385,548
Pension Obligation Bonds	1799	6,915,908	7,256,810	8,908,000	8,804,079
<b>Total Financing Uses</b>		<b>382,861,242</b>	<b>372,318,093</b>	<b>426,146,310</b>	<b>431,298,529</b>

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

Function, Activity and Budget Unit	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By The Board Of Supervisors
1	2	3	4	5

<b>General</b>					
<i>Legislative and Administration</i>					
10000	Board of Supervisors	1,608,524	1,543,558	1,394,188	1,394,188
10100	County Executive Office	1,941,604	1,820,438	1,974,708	1,974,708
10200	Special Auditing	103,440	103,440	151,000	151,000
10400	Board of Equalization	5,159	4,790	8,200	8,200
	<i>Total Legislative and Administration</i>	<i>3,658,727</i>	<i>3,472,226</i>	<i>3,528,096</i>	<i>3,528,096</i>
<i>Finance</i>					
11000	Auditor-Controller	3,223,037	3,390,669	3,662,552	3,662,552
11100	Revenue and Reimbursement	1,896,443	1,647,300	1,910,586	1,910,586
11200	Assessor	3,754,681	3,490,751	3,747,855	3,747,855
11300	Tax Collector	648,765	650,751	966,992	966,992
11400	Treasurer	917,595	1,072,692	1,436,076	1,436,076
11500	Administrative Services - Support Services	1,701,321	1,446,053	1,434,165	1,434,165
	<i>Total Finance</i>	<i>12,141,842</i>	<i>11,698,216</i>	<i>13,158,226</i>	<i>13,158,226</i>
<i>Counsel</i>					
12500	County Counsel	2,295,162	2,193,072	2,400,679	2,410,179
	<i>Total Counsel</i>	<i>2,295,162</i>	<i>2,193,072</i>	<i>2,400,679</i>	<i>2,410,179</i>
<i>Personnel</i>					
13000	Human Resources	1,575,733	1,495,197	1,514,764	1,514,764
13100	Employee Development	49,257	0	0	0
	<i>Total Personnel</i>	<i>1,624,990</i>	<i>1,495,197</i>	<i>1,514,764</i>	<i>1,514,764</i>
<i>Elections</i>					
14000	Registrar of Voters	721,120	691,266	786,289	786,289
14200	Elections	742,445	618,633	736,169	736,169
	<i>Total Elections</i>	<i>1,463,565</i>	<i>1,309,899</i>	<i>1,522,458</i>	<i>1,522,458</i>
<i>Property Management</i>					
16000	DPW - Building Services Division	2,244,126	2,398,087	2,050,236	1,850,236
16200	Taxes, Benefits and Assessments	96,082	119,891	142,100	142,100
	<i>Total Property Management</i>	<i>2,340,208</i>	<i>2,517,978</i>	<i>2,192,336</i>	<i>1,992,336</i>
<i>Plant Acquisition</i>					
16900	Capital Projects - Courts Building Restoration	424,322	0	0	0
17000	Capital Improvement Program	10,852,545	6,327,225	5,861,000	5,385,919
17100	District Projects	344,884	154,248	200,000	200,000
17200	Capital Projects - Correctional Facility	67	416,645	1,240,000	1,240,000
17300	Capital Projects - Mental Health Facility	30,275	0	0	0
17400	Capital Projects - Justice Facility	3,679	0	0	0
17500	Capital Projects - Fire Facilities	0	0	179,405	180,517
17600	Capital Projects - Long Term Facilities	0	0	0	270,000
17700	Capital Projects - Emergency Operations Center	205,368	1,982,302	3,235,000	2,732,933
17900	Capital Projects - Animal Control Facility	20	0	0	0
	<i>Total Plant Acquisition</i>	<i>11,861,160</i>	<i>8,880,420</i>	<i>10,715,405</i>	<i>10,009,369</i>
<i>Promotion</i>					
18000	Advertising	12,767	38,935	75,000	75,000
18100	Merced County Spring Fair	1,528,751	1,549,634	1,277,185	1,266,736
18200	Commerce, Aviation and Economic Development	1,158,304	1,054,687	1,057,426	999,445
18500	Merced County Redevelopment Agency	96,527	147,054	0	0
	<i>Total Promotion</i>	<i>2,796,349</i>	<i>2,790,310</i>	<i>2,409,611</i>	<i>2,341,181</i>
<i>Other General</i>					
19000	Risk Management	1,073,962	999,584	1,115,821	1,246,158
19700	Operating Transfers	0	25,000	350,000	350,000
19900	DPW - Public Works Administration	1,241,585	1,431,458	1,531,052	1,656,023
	<i>Total Other General</i>	<i>2,315,547</i>	<i>2,456,042</i>	<i>2,996,873</i>	<i>3,252,181</i>
	<b>Total General</b>	<b>40,497,550</b>	<b>36,813,360</b>	<b>40,438,448</b>	<b>39,728,790</b>

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

Function, Activity and Budget Unit	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By The Board Of Supervisors
1	2	3	4	5

<b>Public Protection</b>
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*Judicial*

20000	County Court Operations	1,760,493	1,760,493	1,848,518	1,848,518
20100	Child Support Services Agency	9,420,766	9,150,627	9,462,064	9,462,064
20200	Grand Jury	39,858	24,471	25,000	25,000
20400	District Attorney	11,258,169	10,168,860	10,037,048	10,248,077
20600	Public Defender	4,009,494	3,555,341	3,804,527	3,804,527
21200	Indigent Defense	2,000,762	1,849,366	1,873,785	1,873,785
	<i>Total Judicial</i>	<u>28,489,542</u>	<u>26,509,158</u>	<u>27,050,942</u>	<u>27,261,971</u>

*Police Protection*

22000	Sheriff - Court Security	2,114	0	0	0
22100	Sheriff	23,330,445	22,505,592	23,888,750	23,939,639
	<i>Total Police Protection</i>	<u>23,332,559</u>	<u>22,505,592</u>	<u>23,888,750</u>	<u>23,939,639</u>

*Detention and Correction*

23000	Sheriff - Corrections	20,266,961	17,927,669	18,355,938	17,621,717
23100	Sheriff - Inmate Welfare	674,681	750,799	915,317	915,317
23300	Juvenile Hall	9,605,828	8,911,081	10,327,266	10,327,266
23400	Probation	10,388,258	11,030,584	13,245,996	13,905,706
23700	State Institutions	54,723	26,034	50,000	350,000
	<i>Total Detention and Correction</i>	<u>40,990,451</u>	<u>38,646,167</u>	<u>42,894,517</u>	<u>43,120,006</u>

*Fire Protection*

25000	Fire	6,602,270	13,209,374	12,806,035	14,472,397
25100	Emergency Services	1,124,539	935,691	448,156	944,847
	<i>Total Fire Protection</i>	<u>7,726,809</u>	<u>14,145,065</u>	<u>13,254,191</u>	<u>15,417,244</u>

*Flood Control*

26000	DPW - Creek Projects Division	269,426	155,267	264,158	264,158
	<i>Total Flood Control</i>	<u>269,426</u>	<u>155,267</u>	<u>264,158</u>	<u>264,158</u>

*Protective Inspection*

27000	Agricultural Commissioner	3,204,789	3,094,625	3,098,913	3,196,068
27100	Special Pest Control	84,826	122,440	140,000	140,000
27200	Sealer of Weights and Measures	472,863	415,132	721,661	721,661
27300	DPW - Building Division	999,175	1,080,177	1,169,958	1,189,958
27400	DPW - Professional Services Division	1,797,845	36	0	0
	<i>Total Protective Inspection</i>	<u>6,559,498</u>	<u>4,712,410</u>	<u>5,130,532</u>	<u>5,247,687</u>

*Other Protection*

28000	Recorder	1,110,862	1,096,499	1,031,668	1,047,668
28100	Coroner	902,014	892,840	1,065,595	1,053,840
28200	Affordable Housing Program	946,590	1,775,709	2,394,633	2,394,633
28300	Eastside Fish and Game Association	5,600	5,840	5,837	5,837
28400	Los Banos Sportsmen's Association	0	2,194	5,837	5,837
28500	Planning and Community Development	2,386,925	2,379,022	2,511,744	2,511,744
28600	Local Agency Formation Commission	75,998	11,454	61,600	61,600
28700	Agricultural Commissioner - Animal Control	1,668,288	1,546,773	1,745,584	1,745,584
28800	Predatory Animal Control	56,646	56,646	56,646	56,646
28900	Merced County Association of Governments	55,780	45,512	56,139	56,139
29000	Airport Land Use Commission	132,722	110,819	103,397	103,397
29400	County Clerk	168,196	71,955	152,216	152,216
	<i>Total Other Protection</i>	<u>7,509,621</u>	<u>7,995,263</u>	<u>9,190,896</u>	<u>9,195,141</u>

<b>Total Public Protection</b>	<b>114,877,906</b>	<b>114,668,922</b>	<b>121,673,986</b>	<b>124,445,846</b>
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<b>Public Ways and Facilities</b>
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*Public Ways*

30000	DPW - Road Division	17,160,752	15,871,231	27,890,976	30,631,305
	<i>Total Public Ways</i>	<u>17,160,752</u>	<u>15,871,231</u>	<u>27,890,976</u>	<u>30,631,305</u>

<b>Total Public Ways and Facilities</b>	<b>17,160,752</b>	<b>15,871,231</b>	<b>27,890,976</b>	<b>30,631,305</b>
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<b>State Controller Schedules</b>	<b>COUNTY OF MERCED</b>	County Budget Form
County Budget Act January 2010	State of California Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2012-13	Schedule 8 Final

Function, Activity and Budget Unit	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By The Board Of Supervisors
1	2	3	4	5

<b>Health and Sanitation</b>
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<i>Health</i>					
40000	Health	13,104,697	14,454,829	17,274,503	17,447,144
40600	First 5 Merced County	4,603,433	4,427,727	6,223,335	6,223,335
41500	Mental Health	24,133,389	26,684,252	35,947,961	35,104,972
	<i>Total Health</i>	41,841,519	45,566,808	59,445,799	58,775,451
<i>Hospital Care</i>					
49500	Medical Assistance Program	3,964,474	4,646,565	5,569,731	5,403,453
	<i>Total Hospital Care</i>	3,964,474	4,646,565	5,569,731	5,403,453
	<b>Total Health and Sanitation</b>	<b>45,805,993</b>	<b>50,213,373</b>	<b>65,015,530</b>	<b>64,178,904</b>

<b>Public Assistance</b>
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<i>Administration</i>					
50000	Human Services Agency	67,017,573	66,692,876	72,137,069	71,975,286
50500	IHSS Public Authority	1,478,155	1,411,066	1,535,322	1,535,791
	<i>Total Administration</i>	68,495,728	68,103,942	73,672,391	73,511,077
<i>Aid Programs</i>					
51000	Assistance to the Needy	69,985,074	64,091,978	68,209,975	68,582,774
	<i>Total Aid Programs</i>	69,985,074	64,091,978	68,209,975	68,582,774
<i>General Relief</i>					
53000	Aid to Indigents	250,027	213,667	277,064	277,064
	<i>Total General Relief</i>	250,027	213,667	277,064	277,064
<i>Other Assistance</i>					
55000	Department of Workforce Investment (DWI)	5,130,814	4,197,557	4,742,566	4,882,087
55100	DWI - WIA - Youth	1,440,855	846,157	706,000	861,428
55200	DWI - WIA - Adults	194,833	281,022	304,207	465,032
55300	DWI - WIA - Dislocated Workers	283,050	12,601	311,998	432,062
55600	Department of Labor - Employment and Training	59,234	0	0	0
57400	DWI - DOL Training	0	564,633	755,535	597,425
57600	DWI - Youth Special	474,048	42	0	0
57700	DWI - Adult Special	94,197	11	0	0
57800	DWI - Dislocated Worker Special	439,290	57,969	100,000	200,000
57900	DWI - CCWC Green Jobs	666,200	19	0	0
59000	Area Agency on Aging	1,708,307	1,422,997	1,371,637	1,447,598
	<i>Total Other Assistance</i>	10,490,828	7,383,008	8,291,943	8,885,632
	<b>Total Public Assistance</b>	<b>149,221,657</b>	<b>139,792,595</b>	<b>150,451,373</b>	<b>151,256,547</b>

<b>Education</b>
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<i>Library Services</i>					
60000	Library	2,597,626	2,578,352	2,526,719	2,526,719
	<i>Total Library Services</i>	2,597,626	2,578,352	2,526,719	2,526,719
<i>Agricultural Education</i>					
61000	Cooperative Extension	296,964	287,941	301,763	301,763
	<i>Total Agricultural Education</i>	296,964	287,941	301,763	301,763
	<b>Total Education</b>	<b>2,894,590</b>	<b>2,866,293</b>	<b>2,828,482</b>	<b>2,828,482</b>

<b>Recreation and Cultural Services</b>
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<i>Recreation Facilities</i>					
70000	DPW - Recreation Division	257,583	252,447	267,586	267,586
70100	DPW - Special Recreation Division	46,169	27,270	0	0
70200	DPW - Parks Division	2,223,911	1,604,899	1,769,020	1,769,020
	<i>Total Recreation Facilities</i>	2,527,663	1,884,616	2,036,606	2,036,606
	<b>Total Recreation and Cultural Services</b>	<b>2,527,663</b>	<b>1,884,616</b>	<b>2,036,606</b>	<b>2,036,606</b>

Function, Activity and Budget Unit	2010-11 Actual	2011-12 Actual	2012-13 Recommended	2012-13 Adopted By The Board Of Supervisors
1	2	3	4	5

<b>Debt Service</b>
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<i>Long Term Debt Service</i>					
70800	Debt Service - Juvenile Hall	991,106	992,281	997,944	997,944
70900	Debt Service - Energy Retrofit	195,509	195,509	195,560	195,560
	<i>Total Long Term Debt Service</i>	<i>1,186,615</i>	<i>1,187,790</i>	<i>1,193,504</i>	<i>1,193,504</i>
<i>Interest on Notes and Warrants</i>					
71000	Interest on TRANS and Other Notes	59,697	46,355	80,000	80,000
	<i>Total Interest on Notes and Warrants</i>	<i>59,697</i>	<i>46,355</i>	<i>80,000</i>	<i>80,000</i>
<i>Long Term Debt Service</i>					
71300	Debt Service - Justice Facility	668,394	660,981	669,002	669,002
71500	Debt Service - Dairy Loan Program	1,044,517	1,055,767	1,055,768	1,055,768
71900	Debt Service - Pension Obligation Bonds	6,915,908	7,256,810	7,620,413	7,620,413
	<i>Total Long Term Debt Service</i>	<i>8,628,819</i>	<i>8,973,558</i>	<i>9,345,183</i>	<i>9,345,183</i>
	<b>Total Debt Service</b>	<b>9,875,131</b>	<b>10,207,703</b>	<b>10,618,687</b>	<b>10,618,687</b>

<b>Grand Total Financing Uses by Function</b>	<b>382,861,242</b>	<b>372,318,093</b>	<b>420,954,088</b>	<b>425,725,167</b>
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# **DEPARTMENTAL BUDGETS**

# GENERAL FUNCTION

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

CLASSIFICATION: FUND - 1010  
 FUNCTION - GENERAL BUDGET UNIT # - 10000  
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION UNIT TITLE - BOARD OF SUPERVISORS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
OTHER REVENUE	14,333	13,906	0	12,000
<b>TOTAL REVENUES</b>	<b>14,333</b>	<b>13,906</b>	<b>0</b>	<b>12,000</b>
SALARIES & EMPLOYEE BENEFITS	1,270,122	1,149,287	1,314,230	1,314,230
SERVICES & SUPPLIES	402,137	417,101	170,704	170,704
OTHER CHARGES	-169	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-63,566	-28,512	-90,746	-90,746
CAPITAL ASSETS	0	5,682	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,608,524</b>	<b>1,543,558</b>	<b>1,394,188</b>	<b>1,394,188</b>
<b>NET COST</b>	<b>-1,594,191</b>	<b>-1,529,652</b>	<b>-1,394,188</b>	<b>-1,382,188</b>

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

# BOARD OF SUPERVISORS

## BUDGET UNIT 10000

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

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

## EXECUTIVE'S COMMENT

Technology has played a key role in the Board's Operations. An Automated Board Meeting Packet on a CD, provides file integrity and enhances document retrieval, and allows departments to review and electronically sign off on Board Agenda Items; For 2011, AB 1921-Political Reform Act of 1974, Merced County participated in a pilot program for e-filing Statements of Economic Interests (Form 700s), and also implemented an automated Board, Committees and Commissions (BCC) Program. Based on Board direction for FY 2007/08 and FY 2008/09, appropriation has been anticipated for Community Specific Plans, and future infrastructure expansion.

## REVENUE

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

*At Final Budget revenue was increased based on the prior year's receipts.*

## SALARIES AND EMPLOYEE BENEFITS

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

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

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

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

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This account was adjusted for intrafund transfers.

CAPITAL ASSETS

None.

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***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
					<b>\$0</b>	<b>\$12,000</b>

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	38,092	75,208	0	0
OTHER REVENUE	0	99	0	0
<b>TOTAL REVENUES</b>	<b>38,092</b>	<b>75,307</b>	<b>0</b>	<b>0</b>
SALARIES & EMPLOYEE BENEFITS	1,612,510	1,576,958	1,683,394	1,773,697
SERVICES & SUPPLIES	324,687	281,114	301,314	301,750
OTHER CHARGES	-135	0	0	0
INTRAFUND & INTERFUND TRANSFERS	4,542	-37,634	-10,000	-100,739
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,941,604</b>	<b>1,820,438</b>	<b>1,974,708</b>	<b>1,974,708</b>
<b>NET COST</b>	<b>-1,903,512</b>	<b>-1,745,131</b>	<b>-1,974,708</b>	<b>-1,974,708</b>

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

# COUNTY EXECUTIVE OFFICE

## BUDGET UNIT 10100

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

## REVENUE

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

## SALARIES AND EMPLOYEE BENEFITS

	<u>2010/11</u> <u>APPROVED</u>	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>RECOMMENDED</u>	<u>2012/13</u> <u>APPROVED</u>
County Executive Officer	1	1	1	1
Assistant County Executive Officer	1	1	1	1
Deputy County Executive-Budget	1	1	1	<b>0</b>
Management Analyst I/II/III	4	3	3	<b>5</b>
Special Projects-Grant Writer	1	1	1	<b>0</b>
Executive Secretary-Confidential	1	1	1	1
Administrative Support Aide-Confidential	1	0	0	0
Secretary III-Confidential	1	1	1	1
<b><i>Public Affairs Officer</i></b>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>1</b></u>
<b>TOTAL FULL-TIME &amp; VS</b>	<b>11</b>	<b>9</b>	<b>9</b>	<b>9</b>
<b>TOTAL BUDGETED/APPROVED</b>	<b>11.00</b>	<b>9.00</b>	<b>9.00</b>	<b>10.00</b>

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

On August 24, 2010 (final budget) the Board of Supervisors approved to delete one (1) vacant Director of Governmental Affairs position (Position #21) and hold one (1) Management Analyst III (Position #10) vacant for half of the fiscal year due to budget constraints.

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Administrative Support Aide-Confidential (Position #11) and one (1) vacant Management Analyst I/II/III (Position #10).

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

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

***On August 21, 2012 (Final Budget) the Board of Supervisors approved the reclassification of the Special Projects-Grant Writer to a Management Analyst I/II/III at no additional cost. The Board also approved staff's recommendation to change the Deputy County Executive-Budget to a Public Affairs Officer at a cost savings.***

**SERVICES AND SUPPLIES**

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

**OTHER CHARGES**

None.

**INTRAFUND AND INTERFUND TRANSFERS**

Intrafund Transfers was adjusted based on departmental estimate.

**CAPITAL ASSETS**

None.

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***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$90,303</i>	<i>\$436</i>		<i>(\$90,739)</i>		<i>\$0</i>	<i>\$0</i>



## SPECIAL AUDITING

### BUDGET UNIT 10200

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

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

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

### CAPITAL ASSETS

None.

### REVENUE

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



# BOARD OF EQUALIZATION

## BUDGET UNIT 10400

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

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

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

## EXECUTIVE'S COMMENT

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

## REVENUE

None.

## SALARIES AND EMPLOYEE BENEFITS

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

## SERVICES AND SUPPLIES

This category decreased due to Professional and Special Services-Equalization Board Fee based on departmental estimate compared to the prior year.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TAXES	55,624,875	58,396,777	57,064,860	57,064,860
LICENSES AND PERMITS	1,499,224	1,529,843	1,450,000	1,450,000
FINES FORFEITS AND PENALTIES	5,170,117	1,540,373	1,684,939	1,534,939
USE OF MONEY AND PROPERTY	1,332,371	961,677	873,245	873,245
AID FROM OTHER GOVT AGENCIES	1,319,487	1,737,252	1,200,913	1,200,913
CHARGES FOR CURRENT SERVICES	2,713,807	2,370,551	1,555,087	1,555,087
OTHER REVENUE	479,147	68,548	15,000	15,000
<b>TOTAL REVENUES</b>	<b>68,139,028</b>	<b>66,605,021</b>	<b>63,844,044</b>	<b>63,694,044</b>
SALARIES & EMPLOYEE BENEFITS	2,500,681	2,577,705	2,758,481	2,758,481
SERVICES & SUPPLIES	722,356	812,964	904,071	904,071
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>3,223,037</b>	<b>3,390,669</b>	<b>3,662,552</b>	<b>3,662,552</b>
<b>NET COST</b>	<b>64,915,991</b>	<b>63,214,352</b>	<b>60,181,492</b>	<b>60,031,492</b>

**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.

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 and internal departmental audits. In addition, the Auditor-Controller is responsible for disbursing payroll, claims, and 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, maintains the county cost system and is responsible for the preparation and filing of numerous state and federal claims and filings. The Auditor-Controller also prepares the County's Comprehensive Annual Financial Report (CAFR) and the Federal Single Audit Report.

### REVENUE

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

*Countywide Revenue was decreased compared to Proposed Budget for Penalty & Cost on Delinquent Taxes based on revised estimates.*

### SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Auditor/Controller	1	1	1	1
Asst. Auditor/Controller	1	1	1	1
Chief Deputy Auditor/Controller	1	1	1	1
Supervising Auditor	1	1	1	1
Supervising Accountant	2	2	2	2
Auditor I/II/III	1	1	1	1
Accountant I/II/III	5	5	5	5
Staff Services Analyst I/II	1	1	1	1
Supervising Accounting Technician	3	3	3	3
Accounting Technician	3	2	2	2
Payroll Technician-Confidential	1	1	1	1
Secretary III	1	1	0	0
Account Clerk III	1	1	1	1
Account Clerk I/II	1	1	1	1
Office Assistant III	0	0	1	<b>0</b>
<i>Office Assistant I/II - Confidential</i>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
TOTAL FULL-TIME & VS	23	22	22	22
<u>Extra Help</u>				
EH Account Clerk III	0.23	0.23	0.23	0.23
EH Special Projects	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
TOTAL FTE	0.48	0.48	0.48	0.48
TOTAL BUDGETED/APPROVED	23.48	22.48	22.48	22.48

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

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

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

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

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

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

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

***Based on the recommendation of staff on August 21, 2012 (Final Budget), the Board approved changing one (1) Secretary III (Position #19) to an Office Assistant II Confidential. This was done to meet the needs of the department while creating savings to the General Fund.***

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	2,062,889	1,908,157	1,924,152	1,924,152
<b>TOTAL REVENUES</b>	<b>2,062,889</b>	<b>1,908,157</b>	<b>1,924,152</b>	<b>1,924,152</b>
SALARIES & EMPLOYEE BENEFITS	1,687,049	1,424,024	1,490,374	1,490,374
SERVICES & SUPPLIES	313,499	333,249	498,571	498,571
INTRAFUND & INTERFUND TRANSFERS	-104,105	-109,973	-122,359	-122,359
CAPITAL ASSETS	0	0	44,000	44,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,896,443</b>	<b>1,647,300</b>	<b>1,910,586</b>	<b>1,910,586</b>
<b>NET COST</b>	<b>166,446</b>	<b>260,857</b>	<b>13,566</b>	<b>13,566</b>

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

## EXECUTIVE’S COMMENT

Columbia Ultimate Business Systems (CUBS), the automated collections system installed at the end of FY 1991/92, has increased collections substantially, reducing operating costs as a percentage of collections and providing a mechanism to accommodate accounts receivable functions. Ongoing updates and custom programming of the CUBS system will continue through FY 2012/13 to meet the department’s needs.

In FY 2009/10 Revenue and Reimbursement began collection of delinquent unsecured taxes. In FY 2010/11, Revenue and Reimbursement entered into an agreement with the city of Merced to collect jail booking fees. In FY 2011/12, Revenue and Reimbursement entered into an agreement with the city of Los Banos to collect jail booking fees. In FY 2009/10 Revenue and Reimbursement developed an interactive website and implemented an IVR / Internet payment system to provide debtors more payment options and the ability to make payments 24 hours per day, 7 days per week.

In Fiscal Year 2011/12, it is anticipated that reductions in staffing will slow overall collections activity, with the largest impact to the Courts. The workload may be spread to remaining staff, and the addition of an automated dialing system is expected to increase the efficiency of collections, thereby partially mitigating the loss of staff. For FY 2012/13, it is anticipated that the department will be implementing an automated predictive dialing system that will enable the department to increase collections with minimal resources.

## REVENUE

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

## SALARIES AND EMPLOYEE BENEFITS

	<u>2010/11</u> <u>APPROVED</u>	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>RECOMMENDED</u>	<u>2012/13</u> <u>APPROVED</u>
Revenue & Reimbursement Officer	1	0	0	0
Collection Supervisor	1	1	1	1
Supervising Accounting Technician	1	1	1	1
Accounting Technician	1	1	1	1
Collection Clerk I/II/III	6	4	4	4
Collection Agent I/II/III	9	8	8	8
Legal Clerk I/II	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL TIME & VS	19	15	15	15
 <u>Extra Help</u>				
EH Account Clerk I/II	<u>1.00</u>	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	1.00	1.00	0.00	0.00
 TOTAL BUDGETED/APPROVED	 20.00	 16.00	 15.00	 15.00

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

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Collection Agent I/II/III (Position #5) due to fiscal constraints.

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

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

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84019 Auto Dialer Software	<u>\$44,000</u>	<u>\$44,000</u>	<u>\$44,000</u>
TOTAL	\$44,000	\$44,000	\$44,000

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

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	1,164,748	1,161,641	1,097,515	1,097,515
OTHER REVENUE	24,668	32,404	57,200	57,200
<b>TOTAL REVENUES</b>	<b>1,189,416</b>	<b>1,194,045</b>	<b>1,154,715</b>	<b>1,154,715</b>
SALARIES & EMPLOYEE BENEFITS	3,225,831	3,021,725	3,232,162	3,232,162
SERVICES & SUPPLIES	528,850	462,952	510,193	510,193
CAPITAL ASSETS	0	6,074	5,500	5,500
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>3,754,681</b>	<b>3,490,751</b>	<b>3,747,855</b>	<b>3,747,855</b>
<b>NET COST</b>	<b>-2,565,265</b>	<b>-2,296,706</b>	<b>-2,593,140</b>	<b>-2,593,140</b>

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

# ASSESSOR

## BUDGET UNIT 11200

The Assessor's primary responsibility is to value taxable property. The Assessor locates all taxable property in Merced County, identifies the owners and describes the property. Values for all taxable property are determined and all legal exemptions and exclusions are applied. The Assessor prepares an annual assessment roll showing all taxable real and personal property, except public utilities, in Merced County as of January 1. Preparation of the roll is in accordance with the California Constitution and the State Revenue and Taxation Code. The annual roll reflects all allowable exemptions and reappraisals due to new construction and changes of ownership. The Assessor oversees maintenance of the mapping service, administers an audit program so that all audits required by the State of California are completed, and provides appraisals and appraisal data to LAFCO, the Planning Department, and other county departments as needed. Taxpayers and the public are permitted access to assessment roll information as allowed by law

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

Senate Bill 1062, effective January 1, 2004 and the revised Revenue and Taxation Code Section 670 regarding veteran's organization/welfare property tax exemptions created a change in responsibility from the State Board of Equalization to the Assessor for the *sole determination* concerning the property qualification in the administration of annual exemptions. The duties include administration of the church, religious, welfare, homeowner and veteran exemptions, reviewing all claims for the various exemptions, notifying claimants of ineligible property, and conducting audits and verifications of the organizations' books, records, financial statements and operations. More than 250 applications are filed and reviewed each year.

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

Current market valuation, or Prop 8 valuation, is a major area of concern for the upcoming year. For fiscal year 2010-2011, in addition to valuations of properties due to change of ownership or new construction, in excess of 60,000 property assessments were reviewed and approximately 43,000 were reduced. As the market continues to deteriorate, the number of Prop 8 valuations continues to increase. It is estimated that approximately 50,000 residential properties will need to be reviewed to make a reasonable determination that enrolled assessed value is in accordance with current laws and statutes. For the preparation of the 2012-2013 assessment roll, multi-residential, commercial and agricultural properties, in addition to the residential properties enumerated above, will require valuation reviews. These reviews are necessary to make a reasonable determination that enrolled assessed value is in accordance with current laws and statutes. Assessment appeals continue to put a strain on workload due to staffing and workload constraints.

## REVENUE

This category increased overall for Tax Admin Fees-Cities/Districts based on department estimate, and Other Sales based on departmental estimate.

## SALARIES AND EMPLOYEE BENEFITS

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Assessor/Recorder	1	1	1	1
Assistant Assessor/Recorder	1	1	1	1
Chief of Mapping & Title Services	1	0	0	0
Chief Auditor/Appraiser	1	1	1	1
Chief Appraiser	1	1	1	1
Auditor Appraiser I/II/III	4	4	4	4
Supervising Appraiser	2	0	0	0
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	7	6	6	6

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Senior Appraiser	0	1	2	<u>0</u>
Assistant Title Technician	1	1	1	1
Title Technician	1	1	1	1
Cadastral Drafting Technician I/II	1	1	1	1
Assessment Services Supervisor	1	1	1	1
Appraiser Assistant	1	1	1	1
Assessment Clerk III	2	2	2	2
Assessment Clerk I/II	5	4	3	3
<b><i>Appraiser IV</i></b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2</u>
TOTAL FULL-TIME & VS	31	27	27	27
 <u>Extra Help</u>				
EH Appraiser I/II/III	0.50	0.50	0.50	0.50
EH Assessment Clerk III	<u>0.10</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	0.60	0.50	0.50	0.50
 TOTAL				
BUDGETED/APPROVED	31.60	27.50	27.50	27.50

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of two (2) Appraiser I/II/III (Position #4, 12), one (1) Auditor/Appraiser I/II/III (Position #25), one (1) Assessment Clerk I/II (Position # 15), and one (1) filled Cadastral Drafting Technician (Position #34) due to fiscal constraints.

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

On June 28, 2011 the Board of Supervisor's deleted of two (2) filled Supervising Appraisers (Position #22 and 54), one (1) vacant Assessment Clerk I/II (Position # 37), and one (1) vacant Chief of Mapping and Title Services (Position #43) in order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent. The department intends to return to the Board to request to restore the deleted positions in order to meet workload demands that will increase as economy recovers.

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

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

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

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

*On August 21, 2012 (Final Budget), the Board of Supervisors approved changing one Senior Appraiser to an Appraiser IV and adding one (1) Appraiser IV to help the department address workload issues.*

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84024 1 Scanner	<u>\$5,500</u>	<u>\$5,500</u>	<u>\$5,500</u>
Total	<u>\$5,500</u>	<u>\$5,500</u>	<u>\$5,500</u>

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

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TAXES	313,403	320,684	440,194	340,194
FINES FORFEITS AND PENALTIES	3,620	3,496	0	0
CHARGES FOR CURRENT SERVICES	404,306	400,359	716,057	716,057
OTHER REVENUE	24,402	23,381	24,000	24,000
<b>TOTAL REVENUES</b>	<b>745,731</b>	<b>747,920</b>	<b>1,180,251</b>	<b>1,080,251</b>
SALARIES & EMPLOYEE BENEFITS	414,568	436,246	374,539	374,539
SERVICES & SUPPLIES	234,197	214,505	587,623	587,623
INTRAFUND & INTERFUND TRANSFERS	0	0	4,830	4,830
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>648,765</b>	<b>650,751</b>	<b>966,992</b>	<b>966,992</b>
<b>NET COST</b>	<b>96,966</b>	<b>97,169</b>	<b>213,259</b>	<b>113,259</b>

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 Property Tax Assistance Program for Seniors, Blind, and Disabled. The Tax Collector is responsible for the auction of all tax defaulted properties.

## REVENUE

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

*At Final Budget, anticipated revenues decreased due to reduction in Other Taxes – Motel Tax.*

## SALARIES AND EMPLOYEE BENEFITS

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

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

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

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

*On August 21, 2012 (Final Budget), the Board of Supervisors approved the deletion of one (1) Tax Collector I/II (Position #6) to address workload needs in the Treasurer's Office.*

## SERVICES AND SUPPLIES

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

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

**FINAL BUDGET ADJUSTMENTS** (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						<i>(\$100,000)</i>

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	456	0	0	0
CHARGES FOR CURRENT SERVICES	784,648	952,961	1,166,165	1,166,165
OTHER REVENUE	118,481	150	0	0
<b>TOTAL REVENUES</b>	<b>903,585</b>	<b>953,111</b>	<b>1,166,165</b>	<b>1,166,165</b>
SALARIES & EMPLOYEE BENEFITS	732,027	744,104	833,119	833,119
SERVICES & SUPPLIES	185,568	326,582	589,334	589,334
OTHER CHARGES	0	-319	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	-4,830	-4,830
CAPITAL ASSETS	0	2,325	18,453	18,453
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>917,595</b>	<b>1,072,692</b>	<b>1,436,076</b>	<b>1,436,076</b>
<b>NET COST</b>	<b>-14,010</b>	<b>-119,581</b>	<b>-269,911</b>	<b>-269,911</b>

**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 Merced County Treasurer's office operates as the County's bank and provides banking and investment services for all pool participants. The Treasury receipts over \$1 billion in annual revenues. The safekeeping of these assets requires the receipt of all monies for deposit, maintenance of accurate records required to balance to the Auditor-Controller's ledgers, cashflow projections to meet daily liquidity and investing of monies in the fixed income pooled portfolio.

All funds are invested daily for maximum safety, liquidity and yield in order to preserve the capital investment while providing net added value through investment earnings. The CA Govt Code § 53601 and 53608, as well as the Treasurer's investment policy, mandates that the Treasury invest conservatively in fixed-income securities with a maximum maturity of 5 years. Permissible fixed income securities include U.S. Treasury and Federal Agency securities, commercial paper, banker acceptances, highly-rated corporate notes and various highly liquid funds. The pool participants include the County, Schools, College, Special Districts, and Independent Agencies. In addition, the office oversees unclaimed and missing heirs property, custody of investments, debt issuances and service. The Treasurer is also the ex-officio member on the Retirement Board.

## REVENUE

Estimates have increased from the prior year for Charges for Current Services - Other revenue.

## SALARIES AND EMPLOYEE BENEFITS

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

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

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

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

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

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

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

***On August 21, 2012 (Final Budget), the Board of Supervisors approved adding one (1) Accounting Technician due to workload needs shifting from the Tax Collector office.***

## SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

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

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

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	34,135	35,750	36,276	36,276
CHARGES FOR CURRENT SERVICES	311,685	164,540	161,000	161,000
OTHER REVENUE	209,245	155,069	244,352	244,352
<b>TOTAL REVENUES</b>	<b>555,065</b>	<b>355,359</b>	<b>441,628</b>	<b>441,628</b>
SALARIES & EMPLOYEE BENEFITS	1,533,225	1,373,790	1,419,450	1,419,450
SERVICES & SUPPLIES	1,479,736	1,269,586	1,234,699	1,234,699
INTRAFUND & INTERFUND TRANSFERS	-1,311,640	-1,197,323	-1,219,984	-1,219,984
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,701,321</b>	<b>1,446,053</b>	<b>1,434,165</b>	<b>1,434,165</b>
<b>NET COST</b>	<b>-1,146,256</b>	<b>-1,090,694</b>	<b>-992,537</b>	<b>-992,537</b>

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

## ADMINISTRATIVE SERVICES – SUPPORT SERVICES

### BUDGET UNIT 11500

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

### EXECUTIVE'S COMMENT

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

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

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

	<u>2010/11</u> <u>APPROVED</u>	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>RECOMMENDED</u>	<u>2012/13</u> <u>APPROVED</u>
Assistant Director– Administrative Services - Support Services	0	0	0	0
Purchasing Manager	1	1	1	1
Procurement Specialist I/II	2	2	2	2
Accounting Technician	1	0	0	0
Office Assistant III	1	1	1	1
Office Assistant I/II	1	1	1	1
Supervising Janitor	1	0	0	0
Lead Janitor	1	1	1	1
Janitor	<u>16</u>	<u>16</u>	<u>14</u>	<u>14</u>
TOTAL FULL-TIME & VS	24	22	20	20
 <u>Extra Help</u>				
EH Procurement Specialist I/II	0.00	0.00	0.00	0.00
EH Office Assistant III	0.00	0.00	0.00	0.00
EH Account Clerk II	0.00	0.00	0.00	0.00
EH Janitor	0.00	0.00	0.00	0.00
EH Office Assistant I	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	0.00	0.00	0.00	0.00
 TOTAL				
BUDGETED/APPROVED	24.00	22.00	20.00	20.00

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

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

On February 15, 2011 the Board of Supervisors approved the transfer one (1) Accounting Technician (Position #7) to budget unit 75601 effective June 20, 2011 in preparation of upcoming countywide revenue shortfall.

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

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

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

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - COUNSEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	488,057	473,351	478,229	481,229
OTHER REVENUE	981	59	0	0
<b>TOTAL REVENUES</b>	<b>489,038</b>	<b>473,410</b>	<b>478,229</b>	<b>481,229</b>
SALARIES & EMPLOYEE BENEFITS	2,444,626	2,528,999	2,620,996	2,627,496
SERVICES & SUPPLIES	331,919	203,749	267,689	270,689
INTRAFUND & INTERFUND TRANSFERS	-481,383	-545,873	-488,006	-488,006
CAPITAL ASSETS	0	6,197	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,295,162</b>	<b>2,193,072</b>	<b>2,400,679</b>	<b>2,410,179</b>
<b>NET COST</b>	<b>-1,806,124</b>	<b>-1,719,662</b>	<b>-1,922,450</b>	<b>-1,928,950</b>

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

## COUNTY COUNSEL

### BUDGET UNIT 12500

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

### REVENUE

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

*At Final Budget, revenue for Personnel Services was increased based on more current information.*

### SALARIES AND EMPLOYEE BENEFITS

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
County Counsel	1	1	1	1
Assistant County Counsel	1	1	1	1
Chief Civil Litigator	1	1	1	1
Chief Deputy County Counsel	1	1	1	1
Senior Deputy County Counsel	1	0	0	0
Deputy County Counsel I/II/III/IV	4	5	5	5
County Office Supervisor	1	1	1	0
Legal Secretary–Confidential	1	1	1	0
Legal Assistant–Confidential	<u>2</u>	<u>2</u>	<u>2</u>	<u>4</u>
TOTAL FULL-TIME & VS	13	13	13	13
 <u>Extra Help</u>				
EH Office Assistant I	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	0.00	0.00	0.00	0.00
 TOTAL BUDGETED/APPROVED	 13.00	 13.00	 13.00	 13.00

One (1) Senior Deputy County Counsel (Position #1) and one (1) Deputy County Counsel I/II/III/IV (Position #12) are 100% revenue supported from the Human Services Agency. One (1) Chief Civil Litigator (Position #15) is 100% revenue supported from the Insurance Pool. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

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

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

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

***On August 21, 2012 (Final Budget), the Board of Supervisors approved two position conversions for the County Counsel's Office. A vacant County Office Supervisor (Position #7) was changed to a Legal Assistant-Confidential and a Legal Secretary-Confidential (Position #9) was changed to a Legal Assistant-Confidential based on staffing requirements. Salary and employee benefit accounts were adjusted to reflect the approved changes.***

**SERVICES AND SUPPLIES**

This category was increased compared to the prior year for Professional and Special Services – Data Processing and Transportation and Travel – Out of State.

*At Final Budget, this category increased based on Special Department Expense – Periodicals & Supplies.*

**OTHER CHARGES**

None.

**INTRAFUND AND INTERFUND TRANSFERS**

Intrafund Transfers is adjusted to reflect overhead costs associated with HSA and Risk Management agreements.

**CAPITAL ASSETS**

None.

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***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$6,500</i>	<i>\$3,000</i>				<i>\$9,500</i>	<i>\$3,000</i>

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PERSONNEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	230	245	60	60
OTHER REVENUE	10,297	9,298	8,125	8,125
<b>TOTAL REVENUES</b>	<b>10,527</b>	<b>9,543</b>	<b>8,185</b>	<b>8,185</b>
SALARIES & EMPLOYEE BENEFITS	1,247,792	1,134,451	1,169,887	1,169,887
SERVICES & SUPPLIES	374,630	428,968	406,477	406,477
INTRAFUND & INTERFUND TRANSFERS	-46,689	-68,222	-61,600	-61,600
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,575,733</b>	<b>1,495,197</b>	<b>1,514,764</b>	<b>1,514,764</b>
<b>NET COST</b>	<b>-1,565,206</b>	<b>-1,485,654</b>	<b>-1,506,579</b>	<b>-1,506,579</b>

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

# HUMAN RESOURCES

## BUDGET UNIT 13000

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

## EXECUTIVE'S COMMENT

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

## REVENUE

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

## SALARIES AND EMPLOYEE BENEFITS

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

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

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

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

On June 28, 2011 the board of Supervisors approved the department requests to delete one (1) filled Support Services Assistant - Confidential (Position #14) effective August 1, 2011 due to fiscal constraints and one (1) vacant Human Resources Analyst I/II/III (Position #22) that is no longer funded by County Mental Health. The loss in positions and staffing will impact the ability of the department to continue providing the current level of service.

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

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

*On August 21, 2012 (Final Budget), the Board of Supervisors approved deletion of one (1) vacant Office Assistant I/II – Confidential (Position #19) based on fiscal constraints.*

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PERSONNEL

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

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

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

## EMPLOYEE DEVELOPMENT

### BUDGET 13100

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

### EXECUTIVE COMMENT

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

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

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

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	125,171	67,976	11,653	11,653
CHARGES FOR CURRENT SERVICES	4,798	7,244	10,000	10,000
<b>TOTAL REVENUES</b>	<b>129,969</b>	<b>75,220</b>	<b>21,653</b>	<b>21,653</b>
SALARIES & EMPLOYEE BENEFITS	415,907	510,207	565,464	565,464
SERVICES & SUPPLIES	213,001	171,547	220,825	220,825
CAPITAL ASSETS	92,212	9,512	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>721,120</b>	<b>691,266</b>	<b>786,289</b>	<b>786,289</b>
<b>NET COST</b>	<b>-591,151</b>	<b>-616,046</b>	<b>-764,636</b>	<b>-764,636</b>

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

# REGISTRAR OF VOTERS

## BUDGET UNIT 14000

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

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

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

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

## REVENUE

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

## SALARIES AND EMPLOYEE BENEFITS

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

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

On August 19<sup>th</sup>, 2008 the Board of Supervisors approved reorganizing the management oversight of the Registrar of Voter function from the Auditor/Controller's Office to the Treasurer's Office, effective January 5, 2009.

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

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

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

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

SERVICES AND SUPPLIES

This category decreased overall from prior year due to decreases in Professional and Special Services. Insurance – General Liability and Communications – Internal Services were increased.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	119,954	1,112	0	0
CHARGES FOR CURRENT SERVICES	352,638	208,502	100,000	100,000
OTHER REVENUE	667	290	0	0
<b>TOTAL REVENUES</b>	<b>473,259</b>	<b>209,904</b>	<b>100,000</b>	<b>100,000</b>
SALARIES & EMPLOYEE BENEFITS	138,105	61,017	94,971	94,971
SERVICES & SUPPLIES	561,822	468,014	641,198	641,198
CAPITAL ASSETS	42,518	89,602	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>742,445</b>	<b>618,633</b>	<b>736,169</b>	<b>736,169</b>
<b>NET COST</b>	<b>-269,186</b>	<b>-408,729</b>	<b>-636,169</b>	<b>-636,169</b>

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

# ELECTIONS

## BUDGET UNIT 14200

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

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

## REVENUE

Revenue decreased overall from prior year due to reduction in State Mandated Costs.

## SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Support Services Analyst I/II	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	1	0	0	0
<u>Extra Help</u>				
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	<u>0.87</u>	<u>0.87</u>	<u>0.87</u>	<u>0.87</u>
TOTAL FTE	3.13	3.13	3.13	3.13
TOTAL BUDGETED/APPROVED	4.13	3.13	3.13	3.13

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

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

On August 24, 2010 (Final Budget) the Board of Supervisors approved the department's request to add one (1) Support Services Analyst I/II (Position #2).

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

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

## SERVICES AND SUPPLIES

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

## OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers Out was budgeted on departmental estimates.

CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROPERTY MANAGEMENT

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	288,244	433,558	249,607	249,607
CHARGES FOR CURRENT SERVICES	91,004	88,430	104,400	104,400
OTHER REVENUE	212,870	64,298	8,000	8,000
<b>TOTAL REVENUES</b>	<b>592,118</b>	<b>586,286</b>	<b>362,007</b>	<b>362,007</b>
SALARIES & EMPLOYEE BENEFITS	1,365,194	1,396,204	1,432,272	1,432,272
SERVICES & SUPPLIES	3,224,866	3,140,708	3,619,882	3,419,882
INTRAFUND & INTERFUND TRANSFERS	-2,376,140	-2,142,570	-3,005,718	-3,005,718
CAPITAL ASSETS	30,206	3,745	3,800	3,800
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,244,126</b>	<b>2,398,087</b>	<b>2,050,236</b>	<b>1,850,236</b>
<b>NET COST</b>	<b>-1,652,008</b>	<b>-1,811,801</b>	<b>-1,688,229</b>	<b>-1,488,229</b>

**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

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

### SALARIES AND EMPLOYEE BENEFITS

	<u>2010/11</u> <u>APPROVED</u>	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>RECOMMENDED</u>	<u>2012/13</u> <u>APPROVED</u>
Building Services Manager	1	1	1	1
HVAC Supervisor	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Building Maintenance Worker III	2	2	2	2
Building Maintenance Worker I/II	1	1	1	1
HVAC Technician I/II	2	2	2	2
Correctional Maintenance Worker	3	3	3	3
Maintenance Painter	1	1	1	1
Lead Maintenance Painter	1	1	1	1
Office Assistant III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	14	14	14	14
TOTAL BUDGETED/APPROVED	14.00	14.00	14.00	14.00

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

### SERVICES AND SUPPLIES

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

***At Final Budget, Utilities and Maintenance Structure Improvements and Grounds were reduced to more accurately relate to projected costs during the year.***

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

Intrafund transfers were adjusted due to reimbursement of higher costs.

### CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
82016 Uninterruptable Power Supply	<u>\$3,800</u>	<u>\$3,800</u>	<u>\$3,800</u>
TOTAL	\$3,800	\$3,800	\$3,800

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

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**FINAL BUDGET ADJUSTMENTS** (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	(\$200,000)				(\$200,000)	\$0

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROPERTY MANAGEMENT

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
<b>SALARIES &amp; EMPLOYEE BENEFITS</b>	92,186	119,885	135,000	135,000
<b>SERVICES &amp; SUPPLIES</b>	3,836	6	7,000	7,000
<b>OTHER CHARGES</b>	60	0	100	100
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	96,082	119,891	142,100	142,100
<b>NET COST</b>	-96,082	-119,891	-142,100	-142,100

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 decreased from prior year based on departmental estimates.

### SERVICES AND SUPPLIES

This category budgeted at prior years amount.

### CAPITAL ASSETS

None.

### OTHER CHARGES

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

### INTRAFUND AND INTERFUND TRANSFERS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

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

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

## CAPITAL PROJECTS – COURTS BUILDING RESTORATION

### BUDGET UNIT 16900

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

### REVENUE

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	0	511,566	0	0
CHARGES FOR CURRENT SERVICES	0	88,554	0	0
OTHER REVENUE	9,291,295	5,452,204	5,296,000	4,820,919
<b>TOTAL REVENUES</b>	<b>9,291,295</b>	<b>6,052,324</b>	<b>5,296,000</b>	<b>4,820,919</b>
SERVICES & SUPPLIES	74,997	53,315	100,000	100,000
INTRAFUND & INTERFUND TRANSFERS	48,759	-19,192	0	0
CAPITAL ASSETS	10,728,789	6,293,102	5,761,000	5,285,919
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>10,852,545</b>	<b>6,327,225</b>	<b>5,861,000</b>	<b>5,385,919</b>
<b>NET COST</b>	<b>-1,561,250</b>	<b>-274,901</b>	<b>-565,000</b>	<b>-565,000</b>

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

# CAPITAL IMPROVEMENT PROGRAM

## BUDGET UNIT 17000

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

## EXECUTIVE'S COMMENT

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

## REVENUE

Federal Other and Operating Transfers In – Tobacco Securitization were re-established to support the capital projects being re-budgeted in fiscal year 12/13.

*At Final Budget Federal Other and Operating Transfers In – Tobacco Securitization were reduced to offset the capital projects being re-budgeted in fiscal year 12/13.*

## SALARIES AND EMPLOYEE BENEFITS

None.

## SERVICES AND SUPPLIES

None.

*Accounts were adjusted at Final Budget to allocate appropriation to Special Department Expense-Other for the possible expense of the One Stop Permitting Center.*

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	\$350,000	\$350,000	\$350,000
87011 Martin Luther King Cleanup	95,000	95,000	95,000
<b>87012 Hospital Facility Reuse Study</b>	<b>4,300,000</b>	<b>4,300,000</b>	<b>3,563,369</b>
87095 One Stop Permitting Shop	433,000	433,000	433,000
<b>87098 Kane Building Remodel</b>	<b>175,000</b>	<b>175,000</b>	<b>177,786</b>
<b>87099 Probation-Sheriff AB 109 Remodel</b>	<b>388,000</b>	<b>388,000</b>	<b>396,764</b>
<b>87311 Ag Building-HSA</b>	<b>0</b>	<b>0</b>	<b>250,000</b>
87912 Community and Veterans Halls	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL	\$5,761,000	\$5,761,000	\$5,285,919

Structures and Improvements have been programmed for emergency projects not listed in FY 2012/13.

Martin Luther King Cleanup, Hospital Facility Reuse Study, One Stop Permitting Shop, Kane Building Remodel, and Probation-Sheriff AB 109 Remodel are re-budgeted for FY 2012/13 and Community and Veterans Halls is appropriated for pending projects.

*At Final Budget appropriation was approved to remodel the AG Building for HSA upon termination of the current occupant. The Hospital Facility Reuse Study, Kane Building Remodel, and Probation-Sheriff AB 109 Remodel projects were adjusted to allow prior year funds to be unencumbered and re-budgeted for FY 2012/13.*

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
<b>SERVICES &amp; SUPPLIES</b>	42,000	31,237	109,254	0
<b>OTHER CHARGES</b>	143,403	64,194	0	109,254
<b>INTRAFUND &amp; INTERFUND TRANSFERS</b>	159,281	58,817	90,746	90,746
<b>CAPITAL ASSETS</b>	200	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	344,884	154,248	200,000	200,000
<b>NET COST</b>	-344,884	-154,248	-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 budgeted less than prior year for account Special Department Expense – Other.

*At Final Budget Special Department Expense-Other appropriation was reduced to correct account.*

### OTHER CHARGES

None.

*At Final Budget appropriation was increased in Contribution to Other Agencies to correct account.*

### INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfer Out was adjusted compared to prior year.

### CAPITAL ASSETS

None.

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### *FINAL BUDGET ADJUSTMENTS (adjustments described above)*

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>(\$109,254)</i>	<i>\$109,254</i>			<i>\$0</i>	<i>\$0</i>

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	32,674	16,528	0	0
OTHER REVENUE	0	16,000	0	0
<b>TOTAL REVENUES</b>	<b>32,674</b>	<b>32,528</b>	<b>0</b>	<b>0</b>
CONTINGENCIES	0	0	1,240,000	1,240,000
CAPITAL ASSETS	67	416,645	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>67</b>	<b>416,645</b>	<b>1,240,000</b>	<b>1,240,000</b>
<b>NET COST</b>	<b>32,607</b>	<b>-384,117</b>	<b>-1,240,000</b>	<b>-1,240,000</b>

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

## CAPITAL PROJECTS - CORRECTIONAL FACILITY

### BUDGET UNIT 17200

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

### REVENUE

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CONTINGENCY

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

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	111	0	0	0
OTHER REVENUE	25,590	0	0	0
<b>TOTAL REVENUES</b>	<b>25,701</b>	<b>0</b>	<b>0</b>	<b>0</b>
CAPITAL ASSETS	30,275	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>30,275</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>-4,574</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## CAPITAL PROJECTS - MENTAL HEALTH FACILITY

### BUDGET UNIT 17300

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

### REVENUE

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	13	0	0	0
<b>TOTAL REVENUES</b>	13	0	0	0
INTRAFUND & INTERFUND TRANSFERS	3,679	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	3,679	0	0	0
<b>NET COST</b>	-3,666	0	0	0

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

## CAPITAL PROJECTS - JUSTICE FACILITY

### BUDGET UNIT 17400

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

### REVENUE

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	2,020	1,556	0	0
<b>TOTAL REVENUES</b>	2,020	1,556	0	0
SERVICES & SUPPLIES	0	0	0	1,112
INTRAFUND & INTERFUND TRANSFERS	0	0	179,405	179,405
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	0	0	179,405	180,517
<b>NET COST</b>	2,020	1,556	-179,405	-180,517

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.

*At Final Budget, this category was increased for Special Department Expense-Other based on current information.*

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

Transfer out are adjusted compared to the prior year.

### CAPITAL ASSETS

None.

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### ***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<b>\$1,112</b>				<b>\$1,112</b>	<b>\$0</b>

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	0	487	0	0
OTHER REVENUE	0	526,952	0	270,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>527,439</b>	<b>0</b>	<b>270,000</b>
CAPITAL ASSETS	0	0	0	270,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,000</b>
<b>NET COST</b>	<b>0</b>	<b>527,439</b>	<b>0</b>	<b>0</b>

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

## CAPITAL PROJECT – LONG TERM FACILITIES

**BUDGET UNIT 17600**

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

**REVENUE**

Revenue is reduced compared to the prior year.

*At Final Budget, Other Revenue was increased to support requested appropriation.*

**SERVICES AND SUPPLIES**

None.

**OTHER CHARGES**

None.

**INTRAFUND AND INTERFUND TRANSFERS**

None.

**CAPITAL ASSETS**

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
<i>83600 Structures and Improvements</i>	<u>\$0</u>	<u>\$0</u>	<u>\$270,000</u>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$270,000</b>

*On August 21, 2012 (Final Budget) asset # 83600 was established to provide appropriation for future capital projects.*

***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
				<b>\$270,000</b>	<b>\$270,000</b>	<b>\$0</b>

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	33	444	0	0
AID FROM OTHER GOVT AGENCIES	0	993,250	0	0
OTHER REVENUE	205,368	989,018	3,235,000	2,878,254
<b>TOTAL REVENUES</b>	<b>205,401</b>	<b>1,982,712</b>	<b>3,235,000</b>	<b>2,878,254</b>
<b>CAPITAL ASSETS</b>	<b>205,368</b>	<b>1,982,302</b>	<b>3,235,000</b>	<b>2,732,933</b>
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>205,368</b>	<b>1,982,302</b>	<b>3,235,000</b>	<b>2,732,933</b>
<b>NET COST</b>	<b>33</b>	<b>410</b>	<b>0</b>	<b>145,321</b>

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

## CAPITAL PROJECT – EMERGENCY OPERATIONS CENTER

### BUDGET UNIT 17700

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

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

### REVENUE

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

*This category was reduced overall for Operating Transfers in – Tobacco Securitization to address reduction in appropriation. Other Revenue was increased for project offset from OES grant funded purchases.*

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87010 Emergency Operations Center	<u>\$3,235,000</u>	<u>\$3,235,000</u>	<u>\$2,732,933</u>
TOTAL	\$3,235,000	\$3,235,000	\$2,732,933

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

*On August 21, 2012 (Final Budget) asset #87010 was reduced to match unused appropriation left at FY 11/12 year end.*

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### **FINAL BUDGET ADJUSTMENTS** (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
				(\$502,067)	(\$502,067)	(\$356,746)

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	20	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	20	0	0	0
NET COST	-20	0	0	0

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

## CAPITAL PROJECT – ANIMAL CONTROL FACILITY

### BUDGET UNIT 17900

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

### REVENUE

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
<b>OTHER CHARGES</b>	12,767	38,935	75,000	75,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	12,767	38,935	75,000	75,000
<b>NET COST</b>	-12,767	-38,935	-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 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 2012-2013

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	669,783	616,695	735,000	735,000
AID FROM OTHER GOVT AGENCIES	205,963	165,000	165,000	165,000
OTHER REVENUE	800,485	732,193	260,000	260,000
<b>TOTAL REVENUES</b>	<b>1,676,231</b>	<b>1,513,888</b>	<b>1,160,000</b>	<b>1,160,000</b>
SALARIES & EMPLOYEE BENEFITS	468,845	505,744	473,951	473,951
SERVICES & SUPPLIES	1,053,893	1,037,817	586,426	575,977
OTHER CHARGES	423	383	6,000	6,000
INTRAFUND & INTERFUND TRANSFERS	5,590	5,690	5,808	5,808
CAPITAL ASSETS	0	0	205,000	205,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,528,751</b>	<b>1,549,634</b>	<b>1,277,185</b>	<b>1,266,736</b>
<b>NET COST</b>	<b>147,480</b>	<b>-35,746</b>	<b>-117,185</b>	<b>-106,736</b>

**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 1981 when the Board adopted Ordinance No. 1039. The Fair is held annually during the first week of May as a Countywide educational, cultural, and recreational event. During the interim period between fairs, the buildings and grounds are rented to various groups and individuals for social, educational, and recreational activities.

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

## REVENUE

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

## SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
County Spring Fair Manager	1	1	1	1
Spring Fair Coordinator VS	1	1	1	1
Support Services Analyst I/II	0	0	0	0
Spring Fair Program Assistant VS	0	0	0	0
Spring Fair Groundskeeper VS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	3	3	3	3
 <u>Extra Help</u>				
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	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
TOTAL FTE	4.42	4.42	4.42	4.42
 TOTAL BUDGETED/APPROVED	 7.42	 7.42	 7.42	 7.42

\*Spring Fair does not maintain FTE data. Extra Help classifications used depends upon program needs. Total Extra Help will not exceed 4.42 full time equivalents.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion one (1) Spring Fair Program Assistant VS (Position #9) and one (1) Spring Fair Groundskeeper VS (Position #8) due to fiscal constraints.

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

## SERVICES AND SUPPLIES

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

***At Final Budget, this category decreased due to decreased costs for Professional and Special Services – Contractual Agreements and Professional and Special Services.***

## OTHER CHARGES

No change from previous year.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	<u>\$205,000</u>	<u>\$205,000</u>	<u>\$205,000</u>
TOTAL	\$205,000	\$205,000	\$205,000

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

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**FINAL BUDGET ADJUSTMENTS** (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	(\$10,449)				(\$10,449)	\$0

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	139,125	139,695	138,000	138,000
USE OF MONEY AND PROPERTY	12,344	9,776	9,776	9,776
AID FROM OTHER GOVT AGENCIES	342	0	40,000	40,000
CHARGES FOR CURRENT SERVICES	174,443	21,068	139,196	139,196
OTHER REVENUE	145,550	128,130	123,015	123,015
<b>TOTAL REVENUES</b>	<b>471,804</b>	<b>298,669</b>	<b>449,987</b>	<b>449,987</b>
SALARIES & EMPLOYEE BENEFITS	934,628	950,533	893,735	835,942
SERVICES & SUPPLIES	143,716	105,523	163,691	163,503
OTHER CHARGES	79,960	-119	0	0
INTRAFUND & INTERFUND TRANSFERS	0	-1,250	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,158,304</b>	<b>1,054,687</b>	<b>1,057,426</b>	<b>999,445</b>
<b>NET COST</b>	<b>-686,500</b>	<b>-756,018</b>	<b>-607,439</b>	<b>-549,458</b>

**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 also has responsibility for the management of Castle Airport and Castle Commerce Center.

### EXECUTIVE COMMENT

The department continues to be in transition with the ongoing development of Castle Airport and Castle Commerce Center.

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Director Commerce, Aviation & Economic Development	1	1	1	1
Assistant Director of Commerce, Aviation and Economic Development	1	0	0	0
Business Operations Manager	1	1	1	1
Staff Fiscal Analyst	1	2	2	<i>1</i>
Marketing and Business Retention Director	1	0	0	0
Accountant II	1	1	1	1
Secretary II	1	1	1	1
Office Assistant III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	8	7	7	6
 <u>Contract Employees</u>				
CC Loan Officer	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
 TOTAL BUDGETED/APPROVED	 9.00	 8.00	 8.00	 7.00

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

On June 28, 2011 the Board of Supervisors approved the department's request to delete of one (1) filled Assistant Director of Commerce, Aviation and Economic Development (Position #17) and one (1) vacant Marketing and Business Retention Director (Position #10) due to fiscal constraints. The department intends to return to the Board to request to restore the deleted Marketing and Business Retention Director position in order to meet workload demands that will increase as economy recovers.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

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

*On August 21, 2012 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) filled Staff Fiscal Analyst I/II (Position #12), effective September 23, 2012, due to fiscal constraints.*

SERVICES AND SUPPLIES

This category is decreased overall, compared to the prior year, based on a reduction in Professional and Special Services – Advertising and Professional and Special Services – Data Processing.

*This category was decreased overall for Insurance-General Liability due to the reduction of the Staff Fiscal Analyst I/II position.*

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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**FINAL BUDGET ADJUSTMENTS (adjustments described above)**

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$57,870)</i>	<i>(\$111)</i>				<i>(\$57,981)</i>	<i>\$0</i>

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TAXES	80,680	-5,711	0	0
USE OF MONEY AND PROPERTY	1,763	959	0	0
AID FROM OTHER GOVT AGENCIES	1,283	17	0	0
OTHER REVENUE	-11,472	-19,375	0	0
<b>TOTAL REVENUES</b>	72,254	-24,110	0	0
SERVICES & SUPPLIES	12,984	9,000	0	0
INTRAFUND & INTERFUND TRANSFERS	0	34,594	0	0
CAPITAL ASSETS	83,543	103,460	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	96,527	147,054	0	0
<b>NET COST</b>	-24,273	-171,164	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.

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

## REVENUE

None.

## SALARIES AND EMPLOYEE BENEFITS

None

## SERVICES AND SUPPLIES

None.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	592,612	705,463	696,000	825,837
OTHER REVENUE	78,437	96,297	85,286	85,286
<b>TOTAL REVENUES</b>	<b>671,049</b>	<b>801,760</b>	<b>781,286</b>	<b>911,123</b>
SALARIES & EMPLOYEE BENEFITS	598,850	612,039	643,893	770,568
SERVICES & SUPPLIES	475,112	387,545	471,928	475,590
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,073,962</b>	<b>999,584</b>	<b>1,115,821</b>	<b>1,246,158</b>
<b>NET COST</b>	<b>-402,913</b>	<b>-197,824</b>	<b>-334,535</b>	<b>-335,035</b>

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

## RISK MANAGEMENT

### BUDGET UNIT 19000

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

### REVENUE

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

***At Final Budget, revenue in Personnel Services was increased to offset the addition of a Risk Management Analyst I/II/III at no impact to the General Fund.***

### SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Risk Management Director	1	1	1	1
Risk Analyst I/II/III	2	1	1	2
Insurance and Benefits Technician I/II	2	2	2	2
Insurance Claims Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	6	5	5	6
 <u>Extra Help</u>				
EH Insurance Claims Specialist I	<u>0.40</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	0.40	0.00	0.00	0.00
 TOTAL BUDGETED/APPROVED	 6.40	 5.00	 5.00	 6.00

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) vacant Insurance and Benefits Technician I/II (Position #2).

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

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

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

***On August 21, 2012 (Final Budget), the Board of Supervisors approved the addition of a Risk Management Analyst I/II/III at no cost to the General Fund.***

**SERVICES AND SUPPLIES**

This category is reduced overall in Insurance-Building and Contents, Insurance-Aircraft Liability, and Insurance-Veterans Halls based on adjusted rates and fiscal constraints.

*This category was increased overall based on Insurance-General Liability and Transportation and Travel.*

**OTHER CHARGES**

None.

**INTRAFUND AND INTERFUND TRANSFERS**

None.

**CAPITAL ASSETS**

None.

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***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$126,675</i>	<i>\$3,662</i>				<i>\$130,337</i>	<i>\$129,837</i>

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
OTHER REVENUE	424,322	275,000	0	0
<b>TOTAL REVENUES</b>	<b>424,322</b>	<b>275,000</b>	<b>0</b>	<b>0</b>
INTRAFUND & INTERFUND TRANSFERS	0	25,000	350,000	350,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>0</b>	<b>25,000</b>	<b>350,000</b>	<b>350,000</b>
<b>NET COST</b>	<b>424,322</b>	<b>250,000</b>	<b>-350,000</b>	<b>-350,000</b>

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 <u>2008/09</u>	Final <u>2009/10</u>	Final <u>2010/11</u>	Final <u>2011/12</u>	Requested <u>2012/13</u>
Castle Enterprise Fund–Improvements	\$0	\$0	\$0	\$0	\$0
Fire Fund–Operations	0	0	0	0	0
Fire Fund–Castle Fire Station	0	0	0	0	0
Road Fund–Work Program/Operations	200,000	200,000	0	0	0
Castle Enterprise Fund-Sewer Capacity Study	0	0	0	0	0
Capital Project-Court Building Restoration	0	0	0	0	0
Capital Project-Animal Control Facility	0	0	0	0	0
Capital Project-Correctional Facility	0	0	0	0	0
Non-Tort Settlements	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Total	\$550,000	\$550,000	\$350,000	\$350,000	\$350,000

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

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

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

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	122,127	584,164	583,096	583,096
CHARGES FOR CURRENT SERVICES	1,082,252	846,648	1,072,927	1,072,927
OTHER REVENUE	305	1,338	0	0
<b>TOTAL REVENUES</b>	<b>1,204,684</b>	<b>1,432,150</b>	<b>1,656,023</b>	<b>1,656,023</b>
SALARIES & EMPLOYEE BENEFITS	1,620,743	1,926,095	1,787,471	1,787,471
SERVICES & SUPPLIES	126,835	97,347	135,581	139,581
OTHER CHARGES	0	-37,651	0	0
INTRAFUND & INTERFUND TRANSFERS	-505,993	-554,333	-392,000	-271,029
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,241,585</b>	<b>1,431,458</b>	<b>1,531,052</b>	<b>1,656,023</b>
<b>NET COST</b>	<b>-36,901</b>	<b>692</b>	<b>124,971</b>	<b>0</b>

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

### EXECUTIVE COMMENT

In FY 2011/12 the Director of Public Works presented a departmental reorganization which proposed deletion of DPW-Professional Services and that the respective positions in this division transferred to Roads and Administration. The reorganization placed the employees in those divisions they actually performed services for.

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of two (2) Accounting Technician (Position #6, 7) and one (1) Engineering Associate I/II/III (Position #26) positions.

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

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

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

**SALARIES AND EMPLOYEE BENEFITS (Continued)**

In 2011, the Professional Services Division was dissolved and the architects and county surveyor in that division were consequently moved into Public Works Administration. On August 28, 2011 the Board of Supervisors approved the department's request to delete one (1) filled Staff Services Analyst I/II (Position #24) due to fiscal constraints and transfer in one (1) Deputy County Surveyor, one (1) Supervising Architect, one (1) filled Building Project Specialist (Position #2), and one (1) Office Assistant I/II from BU 27400. The transfer of positions was a reorganization for the Department of Public Works. The transfer of staff placed employees in those divisions where their costs for services were originally billed to. The reorganization helped provide cost savings and more efficient management of employees.

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

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

**SERVICES AND SUPPLIES**

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

*At Final Budget this category increased due to increased costs for Publications and Legal Notices and Maintenance – Equipment.*

**OTHER CHARGES**

None.

**INTRAFUND AND INTERFUND TRANSFERS**

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

*At Final Budget this category decreased due to reductions in anticipated revenue for architect services.*

**CAPITAL ASSETS**

None.

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***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<b>\$4,000</b>		<b>\$120,971</b>		<b>\$124,971</b>	<b>\$0</b>

# **PUBLIC PROTECTION FUNCTION**

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	2,845,037	2,507,448	2,892,000	2,892,000
CHARGES FOR CURRENT SERVICES	359,003	314,049	287,378	287,378
OTHER REVENUE	0	-93,812	100	100
<b>TOTAL REVENUES</b>	<b>3,204,040</b>	<b>2,727,685</b>	<b>3,179,478</b>	<b>3,179,478</b>
OTHER CHARGES	1,760,493	1,760,493	1,848,518	1,848,518
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,760,493</b>	<b>1,760,493</b>	<b>1,848,518</b>	<b>1,848,518</b>
<b>NET COST</b>	<b>1,443,547</b>	<b>967,192</b>	<b>1,330,960</b>	<b>1,330,960</b>

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

# COUNTY COURT OPERATION

## BUDGET UNIT 20000

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

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

## REVENUE

None.

## SALARIES AND EMPLOYEE BENEFITS

None.

## SERVICES AND SUPPLIES

None.

## OTHER CHARGES

This category increased for Parking Violation revenues.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

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

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	4,134	3,345	4,000	4,000
AID FROM OTHER GOVT AGENCIES	9,256,655	9,771,399	9,458,064	9,120,809
CHARGES FOR CURRENT SERVICES	0	1,381	0	0
OTHER REVENUE	231	1,742	0	0
<b>TOTAL REVENUES</b>	<b>9,261,020</b>	<b>9,777,867</b>	<b>9,462,064</b>	<b>9,124,809</b>
SALARIES & EMPLOYEE BENEFITS	7,803,176	7,590,322	7,779,889	7,779,889
SERVICES & SUPPLIES	1,534,487	1,534,410	1,682,175	1,682,175
OTHER CHARGES	-8,637	0	0	0
CAPITAL ASSETS	91,740	25,895	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>9,420,766</b>	<b>9,150,627</b>	<b>9,462,064</b>	<b>9,462,064</b>
<b>NET COST</b>	<b>-159,746</b>	<b>627,240</b>	<b>0</b>	<b>-337,255</b>

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

***On August 21, 2012 (Final Budget), this category was decreased overall in State Child Support and Federal Family Support for fund balance.***

## SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Director of Child Support Services	1	1	1	1
Assistant Director Child Support Services	1	1	1	1
Child Support Deputy Director for State & Federal Projects	1	0	0	0
Child Support Program Manager	1	1	1	1
Staff Services Analyst I/II	5	5	5	5
Supervising Child Support Specialist	5	5	5	5
Child Support Specialist III	6	6	6	6
Child Support Specialist I/II	42	42	44	44
Child Support Assistant I/II	15	12	9	9
Chief Child Support Attorney	1	1	1	1
Child Support Attorney I/II/III/IV	2	2	2	2
Child Support Investigator I/II	1	1	1	1
Child Support Legal Assistant	1	1	1	1
Legal Clerk I/II	2	2	2	2
Automation Systems Analyst I/II	1	0	0	0
Child Support Fiscal Manager	1	1	1	1
Secretary III	1	1	1	1
Accounting Technician	1	0	0	0
Office Assistant I/II	<u>9</u>	<u>5</u>	<u>4</u>	<u>4</u>
FULL-TIME & VS	97	87	85	85
 <u>Extra Help</u>				
EH Child Support Specialist I	0.00	0.00	0.00	0.00
EH Child Support Specialist II	0.00	0.00	0.00	0.00
EH Child Support Specialist III	0.00	0.00	0.00	0.00
EH Child Support Investigator I/II	1.00	0.00	2.00	2.00
EH Child Support Attorney	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	2.00	0.00	0.00	0.00
 TOTAL BUDGETED/APPROVED	 99.00	 87.00	 87.00	 87.00

On August 18, 2009 (Final Budget) the Board of Supervisors approved the department requests to add one (1) Director of Child Support Services Designee for 9 pay periods and delete the following positions: two (2) Child Support Assistant II (Position #76, 114), seven (7) Child Support Specialist II (Position #5, 13, 19, 57, 92, 94, 132), two (2) Child Support Specialist III (Position #78, 86), one (1) Supervising Child Support Specialist (Position #6), one (1) Child Support Program Manager (Position #128), one (1) Staff Resource Manager (Position #152), one (1) Child Support Attorney IV (Position #83).

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

On June 28, 2011 the Board of Supervisors approved the department's requests to delete one (1) filled Child Support Deputy Director for State and Federal Projects (Position #35), two (2) filled Child Support Assistant I/II (Position #33, 68), one (1) filled Office Assistant I/II (Position #72), one (1) filled Accounting Technician (Position #11), three (3) vacant Office Assistant I/II (Position #8, 14, 71), and one (1) vacant Child Support Assistant I/II (Position #56) due to fiscal constraints.

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

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

***At Final Budget, the Board of Supervisors approved the deletion of one (1) vacant Office Assistant I/II (Position #52), three (3) vacant Child Support Assistant I/II (Position #46, 51, 69), and the addition of two (2) Child Support Specialist I/II.***

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						<i>(\$337,255)</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
OTHER REVENUE	211	130	0	0
<b>TOTAL REVENUES</b>	211	130	0	0
SERVICES & SUPPLIES	39,858	24,471	25,000	25,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	39,858	24,471	25,000	25,000
<b>NET COST</b>	-39,647	-24,341	-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

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

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	18,674	14,779	63,471	63,471
USE OF MONEY AND PROPERTY	101	83	0	0
AID FROM OTHER GOVT AGENCIES	3,068,787	3,145,047	2,674,097	2,752,097
CHARGES FOR CURRENT SERVICES	265,858	377,838	621,692	521,692
OTHER REVENUE	343,064	33,867	96,700	96,700
<b>TOTAL REVENUES</b>	<b>3,696,484</b>	<b>3,571,614</b>	<b>3,455,960</b>	<b>3,433,960</b>
SALARIES & EMPLOYEE BENEFITS	10,053,033	9,364,052	9,536,406	9,677,942
SERVICES & SUPPLIES	1,908,708	1,388,225	1,070,379	1,139,872
OTHER CHARGES	-17,645	12,457	0	0
INTRAFUND & INTERFUND TRANSFERS	-756,243	-607,402	-569,737	-569,737
CAPITAL ASSETS	70,316	11,528	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>11,258,169</b>	<b>10,168,860</b>	<b>10,037,048</b>	<b>10,248,077</b>
<b>NET COST</b>	<b>-7,561,685</b>	<b>-6,597,246</b>	<b>-6,581,088</b>	<b>-6,814,117</b>

**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 and their families. Through interdepartmental agreements/contracts, the District Attorney's Office provides investigation and prosecution of Welfare Fraud and fraudulent applications for the Housing Authority. Other specialized prosecution programs include Anti-Drug Abuse Enforcement; Rural Crime; Insurance Fraud; Consumer Fraud; Environmental Protection; enforcement of court ordered child custody and visitation; gang enforcement; special advocacy services to victims of gang violence and gang violence outreach and intervention.

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

## EXECUTIVE COMMENT

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

## REVENUE

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

***On August 21, 2012 (Final Budget) Civil Suits revenue was decreased based on more current projections. State Other was increased based on Real Estate Fraud funding.***

## SALARIES AND EMPLOYEE BENEFITS

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
District Attorney Administrative Services Director	1	1	1	1
Automation Systems Analyst I/II	1	1	0	0
Paralegal	2	2	2	2
Victim Witness Program Coordinator	1	1	1	1
Victim Witness Advocate	2	2	2	2
Secretary III	1	1	1	1
Legal Secretary	9	9	9	9
Legal Process Clerk I/II	6	4	4	4
Office Assistant III	4	4	4	4
Staff Fiscal Analyst	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL FULL-TIME &amp; VS</b>	<b>79</b>	<b>69</b>	<b>67</b>	<b>67</b>
 <u>Extra Help</u>				
<b><i>EH District Attorney</i></b>	<b><i>1.00</i></b>	<b><i>2.00</i></b>	<b><i>1.50</i></b>	<b><i>2.00</i></b>
EH Investigator	0.50	0.50	0.00	0.00
EH Investigative Assistant	0.50	0.50	0.00	0.00
EH Legal Clerk	0.50	0.50	0.50	0.50
<b><i>EH Typist Clerk III</i></b>	<b><i>0.50</i></b>	<b><i>0.50</i></b>	<b><i>1.50</i></b>	<b><i>2.00</i></b>
EH Certified Law Student	0.50	0.50	0.50	0.50
<b><i>EH Victim Witness Advocate</i></b>	<b><i>0.00</i></b>	<b><i>0.00</i></b>	<b><i>1.50</i></b>	<b><i>1.50</i></b>
EH Student Intern	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>
<b><i>TOTAL FTE</i></b>	<b><i>3.00</i></b>	<b><i>3.00</i></b>	<b><i>4.50</i></b>	<b><i>6.50</i></b>
 <b><i>TOTAL BUDGETED/APPROVED</i></b>	 <b><i>82.00</i></b>	 <b><i>72.00</i></b>	 <b><i>71.50</i></b>	 <b><i>73.50</i></b>

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

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

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

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

**SALARIES AND EMPLOYEE BENEFITS (Continued)**

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

On June 28, 2011, Proposed Budget, the Board of Supervisor’s approved the deletion of one (1) filled District Attorney Investigator I/II (Position #89), one (1) filled Investigative Assistant (Position # 37), one (1) filled Legal Assistant V/S (Position #64), three (3) vacant Deputy District Attorney I/II/III/IV (Position #2, 15, 29), and one (1) vacant Legal Process Clerk I/II (Position #76) in order to facilitate the CEO’s recommendation to reduce the departmental budget by twenty percent. One (1) Assistant District Attorney (Position #9) was changed to Chief Deputy District Attorney.

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

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

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

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

***On August 21, 2012 (Final Budget) Extra Help was increased for Real Estate Fraud and to address other programmatic needs.***

**SERVICES AND SUPPLIES**

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

***At Final Budget Jury & Witness Expense was increased for planned forensic witness testimony. Professional and Special Services were adjusted based on increased Real Estate Fraud funding.***

**OTHER CHARGES**

None.

**INTRAFUND AND INTERFUND TRANSFERS**

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

**CAPITAL ASSETS**

None.

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***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$141,536</i>	<i>\$69,493</i>				<i>\$211,029</i>	<i>(\$22,000)</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	597,475	644,771	658,498	658,498
CHARGES FOR CURRENT SERVICES	115,691	120,935	90,000	90,000
OTHER REVENUE	0	4,625	0	0
<b>TOTAL REVENUES</b>	<b>713,166</b>	<b>770,331</b>	<b>748,498</b>	<b>748,498</b>
SALARIES & EMPLOYEE BENEFITS	3,484,880	3,148,256	3,330,165	3,330,165
SERVICES & SUPPLIES	524,614	407,085	474,362	474,362
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>4,009,494</b>	<b>3,555,341</b>	<b>3,804,527</b>	<b>3,804,527</b>
<b>NET COST</b>	<b>-3,296,328</b>	<b>-2,785,010</b>	<b>-3,056,029</b>	<b>-3,056,029</b>

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

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

### SALARIES AND EMPLOYEE BENEFITS

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one vacant (1) Legal Assistant (Position #25) and one (1) vacant Office Assistant I/II VS (Position #22) due to fiscal constraints.

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

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

On June 28, 2011 the Board of Supervisor's approved the County Executive Officer recommendation to delete two (2) filled Deputy Public Defender I/II/III/IV (Position #4, 10), one (1) filled Legal Process Clerk I/II (Position #28), and one (1) filled Legal Process Clerk I/II V/S (Position #20) in order to reduce the department's general fund requirement by twenty percent.

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

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

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	1,045	0	600	600
CHARGES FOR CURRENT SERVICES	12,866	12,302	9,500	9,500
<b>TOTAL REVENUES</b>	<b>13,911</b>	<b>12,302</b>	<b>10,100</b>	<b>10,100</b>
SALARIES & EMPLOYEE BENEFITS	150,362	154,603	159,360	159,360
SERVICES & SUPPLIES	1,850,400	1,695,143	1,714,425	1,714,425
OTHER CHARGES	0	-380	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,000,762</b>	<b>1,849,366</b>	<b>1,873,785</b>	<b>1,873,785</b>
<b>NET COST</b>	<b>-1,986,851</b>	<b>-1,837,064</b>	<b>-1,863,685</b>	<b>-1,863,685</b>

**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.

In 2003, an alternative structure for providing indigent defense services was implemented. The new structure provides for the County to contract with one legal law firm, as opposed to contracting with twelve private attorneys, for indigent defense cases when the Public Defender's Office is not able to represent a case due to a conflict. This change has achieved efficiencies and cost saving for the County. The terms of the new indigent defense contract, as with the old contracts, does not allow for capital cases. In 2011, changes took effect in the contract that reduced contract costs and generated a savings over the previous costs.

## REVENUE

No significant changes in revenues.

## SALARIES AND EMPLOYEE BENEFITS

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

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

## SERVICES AND SUPPLIES

This category has decreased overall due to a decrease in Professional and Special Services – Legal Services due to decreases in contract costs.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

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

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - POLICE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	2,114	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,114	0	0	0
NET COST	-2,114	0	0	0

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

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

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

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - POLICE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	53,563	42,205	61,000	61,000
FINES FORFEITS AND PENALTIES	87,820	218,297	260,963	260,963
AID FROM OTHER GOVT AGENCIES	6,271,198	6,139,891	6,244,173	6,909,988
CHARGES FOR CURRENT SERVICES	3,235,292	3,662,845	3,855,561	3,855,561
OTHER REVENUE	226,542	6,017	1,000	1,000
<b>TOTAL REVENUES</b>	<b>9,874,415</b>	<b>10,069,255</b>	<b>10,422,697</b>	<b>11,088,512</b>
SALARIES & EMPLOYEE BENEFITS	17,599,353	18,697,674	19,829,965	19,903,158
SERVICES & SUPPLIES	4,292,057	3,861,083	4,368,213	4,270,491
OTHER CHARGES	-15,868	-8,274	0	0
INTRAFUND & INTERFUND TRANSFERS	-152,456	-547,010	-609,428	-849,825
CAPITAL ASSETS	1,607,359	502,119	300,000	615,815
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>23,330,445</b>	<b>22,505,592</b>	<b>23,888,750</b>	<b>23,939,639</b>
<b>NET COST</b>	<b>-13,456,030</b>	<b>-12,436,337</b>	<b>-13,466,053</b>	<b>-12,851,127</b>

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

# SHERIFF - OPERATIONS

## BUDGET UNIT 22100

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

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

## EXECUTIVE'S COMMENT

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

In 2004, the Sheriff also established a partnership agreement with Merced College providing a law enforcement manager to supervise the campus's Security and Safety Division. Also in 2004, an officer was placed at the Human Services Agency (HSA) to assist in law enforcement matters that may occur in the Safety and Support Division of HSA. Both contracts will continue in 2011/12.

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

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

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

## REVENUE

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

***On August 21, 2012 (Final Budget) State Other was increased to support capital asset purchases and Sheriff operations. Sheriff trust funds are being used for the New World System and operations. Cal ID Trust is being used to support AFIS system and HIDTA grant funds are being used for the Gas Monitor System.***

**SALARIES AND EMPLOYEE BENEFITS**

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	1	1	1	1
Commander	2	2	2	0
Captain	0	0	0	2
Sheriff Senior Sergeant/Sheriff Sergeant	14	14	14	14
Deputy Sheriff/Coroner I/II	95	90	91	91
Correctional Officer I/II	2	2	2	2
Identification Technician I/II	1	1	1	1
Supervising Sheriff Dispatcher	1	1	1	1
Sheriff Dispatcher I/II	11	11	11	11
Sheriff Administrative Services Assistant	1	1	1	1
Accounting Technician	2	2	2	2
Detective Clerical Assistant	1	0	0	0
Administrative Supervisor	2	2	2	2
Sheriff Community Service Technician III	1	0	0	0
Sheriff Community Service Technician I/II	9	11	11	11
<b><i>Account Clerk I/II</i></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>1</u></b>
<b>TOTAL FULL-TIME &amp; VS</b>	<b>144</b>	<b>139</b>	<b>140</b>	<b>141</b>

**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	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
<b>TOTAL FTE</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>	<b>36.00</b>

**TOTAL BUDGETED/APPROVED**                      180.00                      175.00                      176.00                      177.00

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of two (2) Sheriff Dispatcher I/II (Position # 58, 104), one (1) Commander (Position #141), one (1) Administration Supervisor (Position #120), one (1) Account Clerk III (Position #121), one (1) Community Service Technician I/II (Position #144), and one (1) Identification Technician (Position #114). The Commander classification was changed to Commander (At-Will).

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

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

On April 13, 2010 the Board of Supervisors approved the addition of two (2) Sheriff Dispatcher I/II (Position # 146, 147)

## SALARIES AND EMPLOYEE BENEFITS (Continued)

in order to address workload concerns.

On August 24, 2010 the Board of Supervisors approved the department's request to add one (1) Administrative Supervisor and delete one vacant (1) Sheriff Community Services Technician III (Position #124) due to workload issues.

Furthermore the department requests to delete one (1) vacant Commander – Operations (Position #7) and to delete two (2) vacant Deputy Sheriff/Coroner (Position #16, 129) and one (1) vacant Sheriff Senior Sergeant/Sergeant (Position #8) due to budgetary constraints. One (1) Identification Technician I/II was added to support new AFIS software and is a limited position based on continuing revenue stream.

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

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

On June 28, 2011 the Board of Supervisor's approved the County Executive Officer (CEO) recommendation, in coordination with the department, to delete five (5) filled Deputy Sheriff/Coroner I/II (Position #52, 62, 85, 111, and 156), one (1) filled Senior Sergeant/Sheriff Sergeant (Position #11), and two (2) vacant Deputy Sheriff/Coroner I/II (Position #20, 51) in order to facilitate the CEO's recommendation to reduce the departmental's general fund need by twenty percent.

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

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

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

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

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

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

On June 26, 2012 the class of Commander was eliminated and the title of Captain was established.

***At Final Budget an Account Clerk I/II was added for tracking and data collection pertaining to AB 109 legislation.***

## SERVICES AND SUPPLIES

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

***At Final Budget Transportation and Travel – County Vehicle was adjusted based on trends and more current information. General Liability was adjusted for added Account Clerk I/II position.***

## OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted based on AB 109 allocation to be received.

*At Final Budget Intrafund Transfers In was adjusted due to revised AB 109 funding allocation. Allocation supports added Account Clerk position and (1) Sergeant for AB 109 functions.*

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
80119 New World System	\$300,000	\$300,000	\$128,827
81054 AFIS System Upgrade	0	0	483,988
82061 Gas Monitor System	0	0	3,000
<b>TOTAL</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$615,815</b>

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

*At Final Budget Asset #80119-New World System was reduced to match FY 2011/12 year-end balance of unused appropriation. Asset #81054-AFIS System Upgrade and asset #82061-Gas Monitor System were re-budgeted for FY 2012/13 to reduce encumbrance carryovers.*

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**FINAL BUDGET ADJUSTMENTS** (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
\$73,193	(\$97,772)		(\$240,397)	\$315,815	\$50,889	\$665,815

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - DETENTION AND CORRECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	5,778,376	6,214,865	4,905,434	4,905,434
CHARGES FOR CURRENT SERVICES	949,552	1,305,577	681,390	681,390
OTHER REVENUE	843	5,402	500	500
<b>TOTAL REVENUES</b>	<b>6,728,771</b>	<b>7,525,844</b>	<b>5,587,324</b>	<b>5,587,324</b>
SALARIES & EMPLOYEE BENEFITS	12,308,239	11,206,160	11,032,800	11,006,971
SERVICES & SUPPLIES	8,432,139	7,837,188	8,612,998	8,464,209
OTHER CHARGES	17,360	-5,285	0	0
INTRAFUND & INTERFUND TRANSFERS	-563,346	-1,110,394	-1,289,860	-1,849,463
CAPITAL ASSETS	72,569	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>20,266,961</b>	<b>17,927,669</b>	<b>18,355,938</b>	<b>17,621,717</b>
<b>NET COST</b>	<b>-13,538,190</b>	<b>-10,401,825</b>	<b>-12,768,614</b>	<b>-12,034,393</b>

**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 Latorraca Correctional Center.

## EXECUTIVE'S COMMENT

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

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

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

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

## REVENUE

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

## SALARIES AND EMPLOYEE BENEFITS

	<u>2010/11</u> <u>APPROVED</u>	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>RECOMMENDED</u>	<u>2012/13</u> <u>APPROVED</u>
Commander-Corrections	1	1	1	<b>0</b>
Commander-Corrections (At Will)	1	0	0	0
Lieutenant	0	0	0	<b>2</b>
Sheriff Director Administrative Services	1	1	1	1
Correctional Senior Sergeant-Safety	12	9	9	9
Correctional Officer I/II	81	69	69	69
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	7	7	7	<b>5</b>
Security Systems Operator	5	2	2	2
Correctional Facility Admissions Clerk	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
<b>TOTAL FULL-TIME &amp; VS</b>	112	94	94	93
 <u>Extra Help</u>				
EH Correctional Facility Cook I	1.00	1.00	1.00	<b>0.00</b>
EH Correctional Officer I/II	10.00	10.00	10.00	10.00
EH Sheriff Security Operator	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
<b>TOTAL FTE</b>	15.00	15.00	15.00	14.00

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
TOTAL BUDGETED/APPROVED	127.00	109.00	109.00	106.00

One (1) Correctional Officer (Position #123) continues to be 100% Revenue Supported by Inmate Welfare. On February 14, 2006 (Mid-Year), the Board of Supervisors approved one (1) Correctional Officer (Position #130) to be funded by Inmate Welfare Services which was converted to 100% General Fund supported on June 20, 2006. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Correctional Officer I/II (Position #4) and one (1) Security System Operator (Position #97). The Commander – Corrections classification was changed to Commander – Corrections (At-Will).

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

On August 24, 2010 (final budget) the Board of Supervisors approved to hold one (1) Correctional Senior Sergeant (Position #59) vacant for half of the fiscal year due to budget constraints. Two (2) Correctional Facility Admission Clerks were added and delete two (2) vacant Security Systems Operators (Position #95, 99). Furthermore, the department requests to delete one (1) vacant Commander – Corrections (Position #74) due to budgetary constraints.

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

For FY 2011/12 Proposed Budget the County Executive Officer, in coordination with the department, recommends the deletion of nineteen (19) filled Correctional Officer I/II (Position #3, 8, 11, 15, 42, 44, 45, 51, 57, 62, 82, 83, 120, 123, 130, 134, 137, 141, 144), five (5) filled Correctional Senior Sergeant (Position #2, 35, 117, 136, 143), five (5) filled Security Systems Operators (Position #47, 98, 101, 105, 106), and four (4) vacant Correctional Officer I/II (Position #36, 50, 78, 110) in order to facilitate the CEO's recommendation to reduce the departmental's general fund need by twenty percent. These reductions are part of the Main Jail closure proposal. The resulting cuts would result in transfer of inmates to the John Latorraca Facility, mothballing of the Main Jail facility, and release of inmates if John Latorraca facility is overcrowded per Federal regulations.

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

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

On June 26, 2012 the Board of Supervisors approved the addition of two (2) Lieutenant (Position #32, 157) and deleted one (1) Commander – Corrections (Position #32)

***On August 21, 2012 (Final Budget) the Board of Supervisors approved the department's request to delete two (2) filled Correctional Facility Cook (Position #33, 40), effective September 23, 2012, due to fiscal constraints. Extra Help is adjusted based on current MOU with bargaining unit.***

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services-Facility Operations based on current expenditures and Data Processing based on rates to be charged for services.

***At Final Budget General Liability was adjusted for appropriations related to Overtime and deletion of Facility Cooks. Professional and Special Services – Facility Operations was reduced based on more current information.***

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

*At Final Budget Intrafund Transfers In was adjusted based on revised AB 109 allocation from Probation. Allocation supports (5) Correctional Officers.*

CAPITAL ASSETS

None.

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**FINAL BUDGET ADJUSTMENTS** (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$25,829)</i>	<i>(\$148,789)</i>		<i>(559,603)</i>		<i>(\$734,221)</i>	<i>\$0</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - DETENTION AND CORRECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	247,817	258,234	211,700	113,582
CHARGES FOR CURRENT SERVICES	0	3,878	0	0
OTHER REVENUE	549,751	525,173	293,110	194,992
<b>TOTAL REVENUES</b>	<b>797,568</b>	<b>787,285</b>	<b>504,810</b>	<b>308,574</b>
SALARIES & EMPLOYEE BENEFITS	261,673	282,940	267,129	267,129
SERVICES & SUPPLIES	413,008	467,859	648,188	648,188
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>674,681</b>	<b>750,799</b>	<b>915,317</b>	<b>915,317</b>
<b>NET COST</b>	<b>122,887</b>	<b>36,486</b>	<b>-410,507</b>	<b>-606,743</b>

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

## SHERIFF-INMATE WELFARE

### BUDGET UNIT 23100

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

### REVENUE

This category is reduced compare to the prior year based on reduction in Other Sales – Concession Sales based on estimates.

***On August 21, 2012 (Final Budget) Other Concessions and Other Concessions – Sales were reduced to balance budget unit.***

### SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Inmate Services Manager	1	1	0	0
Inmate Services Coordinator	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	4	4	2	2
<u>Extra Help</u>				
EH Correctional Commissary Worker	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>
TOTAL FTE	4.50	4.50	4.50	4.50
TOTAL BUDGETED/APPROVED	8.50	8.50	6.50	6.50

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

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

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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### ***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
					\$0	(196,236)

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - DETENTION AND CORRECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	400,000	400,000	550,000	550,000
AID FROM OTHER GOVT AGENCIES	2,086,230	2,019,092	2,855,084	2,855,084
CHARGES FOR CURRENT SERVICES	35,721	31,671	33,569	33,569
OTHER REVENUE	446	16,179	36,205	36,205
<b>TOTAL REVENUES</b>	<b>2,522,397</b>	<b>2,466,942</b>	<b>3,474,858</b>	<b>3,474,858</b>
SALARIES & EMPLOYEE BENEFITS	6,300,201	6,072,104	7,078,228	7,078,228
SERVICES & SUPPLIES	1,662,640	1,412,436	1,762,978	1,762,978
OTHER CHARGES	540,303	470,298	470,716	470,716
INTRAFUND & INTERFUND TRANSFERS	983,399	954,454	990,344	990,344
CAPITAL ASSETS	119,285	1,789	25,000	25,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>9,605,828</b>	<b>8,911,081</b>	<b>10,327,266</b>	<b>10,327,266</b>
<b>NET COST</b>	<b>-7,083,431</b>	<b>-6,444,139</b>	<b>-6,852,408</b>	<b>-6,852,408</b>

**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 2012/13, the Juvenile Justice Correctional Complex (JJCC) will operate 105 beds, 45 beds for detention and 60 beds for the Bear Creek Academy due to a budgetary population reduction of 15 beds total in fiscal year 2011/12. Any increased cost of the operation will be offset by the Juvenile Detentions Facilities trust fund, originally authorized for this purpose.

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

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

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

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

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

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

SALARIES AND EMPLOYEE BENEFITS(Continued)

(Position #49) due to fiscal constraints.

On August 24, 2010 the Board of Supervisors approved the transfer of one (1) Grounds Maintenance Worker I/II from BU70200 (Position #18) for the Juvenile Probation and Camps Program.

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

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

SERVICES AND SUPPLIES

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

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for debt service payment for the Juvenile Facility.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84035 Surveillance Camera Upgrade	<u>\$25,000</u>	<u>\$25,000</u>	<u>\$25,000</u>
TOTAL	\$25,000	\$25,000	\$25,000

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

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - DETENTION AND CORRECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	4,714,722	6,558,080	9,701,117	10,499,040
CHARGES FOR CURRENT SERVICES	277,653	185,183	214,943	214,943
OTHER REVENUE	14,495	16,660	11,336	11,336
<b>TOTAL REVENUES</b>	<b>5,006,870</b>	<b>6,759,923</b>	<b>9,927,396</b>	<b>10,725,319</b>
SALARIES & EMPLOYEE BENEFITS	8,245,500	8,320,966	9,477,436	9,332,352
SERVICES & SUPPLIES	2,369,192	1,947,262	2,598,819	2,625,001
OTHER CHARGES	3,550	-65	0	0
INTRAFUND & INTERFUND TRANSFERS	-229,984	700,516	1,119,241	1,897,853
CAPITAL ASSETS	0	61,905	50,500	50,500
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>10,388,258</b>	<b>11,030,584</b>	<b>13,245,996</b>	<b>13,905,706</b>
<b>NET COST</b>	<b>-5,381,388</b>	<b>-4,270,661</b>	<b>-3,318,600</b>	<b>-3,180,387</b>

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

# PROBATION

## BUDGET UNIT 23400

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

## EXECUTIVE'S COMMENT

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

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

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

As noted previously the Governor's Budget also includes significant shifting of responsibility for adult and juvenile offenders from the State to local jurisdictions. This proposed State budget also includes substantial increases in funding to both adult and juvenile services on the local level. In early 2011, the California State Legislature passed the Public Safety Realignment Act, Assembly Bills 109 and 117, which transfers responsibility for supervising specific low-level inmates and parolees from the California Department of Corrections and Rehabilitation to counties. The impact of this legislation on the justice system and other social services will be significant.

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

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

## REVENUE

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

***On August 21, 2012 (Final Budget) Public Safety Realignment was increased to support Sheriff AB 109 functions, purchase of New World licenses and Management Analyst position. Federal Other was increased for grant funding to be received in FY 2012/13. COPS funding is increased due to revised Juvenile Justice Crime Prevention Act allocation.***

## SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Chief Probation Officer	1	1	1	1
Chief Probation Officer Designee	1	0	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Assistant Chief Probation Officer	1	1	1	1
Probation Program Manager	2	2	2	2
Probation Administration Division Director	1	1	1	1
Supervising Probation Officer	8	7	7	7
Court and Hearing Officer	0	0	0	0
Deputy Probation Officer I/II/III	47	47	49	49
Probation Assistant	3	2	2	2
Staff Services Analyst I/II	2	2	2	2
Secretary III	1	1	1	1
Supervising Legal Clerk	0	0	0	0
<b>Traffic Hearing Clerk</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>0</b>
Legal Process Clerk I/II	9	7	9	9
Account Clerk I/II	1	1	1	1
Office Assistant I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	81	76	80	78
 <u>Extra Help</u>				
EH Supervising Probation Officer	0.13	0.13	0.13	0.13
EH Probation Officer I/II/III	0.38	0.38	0.38	0.38
EH Program Manager	0.00	0.00	0.00	0.00
EH Legal Clerk I/II	0.25	0.25	0.25	0.25
EH Typist Clerk I	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	1.01	1.01	1.01	1.01
 TOTAL BUDGETED/APPROVED	 82.01	 77.01	 81.01	 79.01

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

On December 19, 2006, one (1) Deputy Probation Officer I/II/III (Position #106) 100% funded by the Substance Abuse Offender Treatment Program was added.

In FY 2007/08 the department added one (1) Supervising Probation Officer (Position #109). Additionally, one (1) Deputy Probation Officer I/II/III (Position #83) which was funded 100% with Substance Abuse Crime Prevention Act (SACPA) dollars was converted to a General Fund position.

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

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

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

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

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

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

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

***At Final Budget two (2) vacant Traffic Hearing Clerk positions (#30 and #71) were deleted as the Courts have taken over this function.***

SERVICES AND SUPPLIES

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

***At Final Budget Special Department Expense-Software was increased for licenses to allow access to New World system. General Liability was decreased based on deletion of Traffic Hearing Clerk positions.***

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

***At Final Budget Intrafund Transfers Out was adjusted based on revised AB 109 allocation. Adjustment supports Sheriff AB 109 operations and Management Analyst position. Intrafund Transfers In was adjusted for Deputy Probation Officer assisting with Adult Mental Health caseload.***

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84032 4 Adult Workstations	\$20,000	\$20,000	\$20,000
84033 1 Vehicle	<u>30,500</u>	<u>30,500</u>	<u>30,500</u>
TOTAL	\$50,500	\$50,500	\$50,500

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

***At Proposed Budget June 26, 2012 asset #84032 was listed as Adult Workstation. Description has been corrected to reflect actual description.***

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**FINAL BUDGET ADJUSTMENTS** (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$145,084)</i>	<i>\$26,182</i>		<i>\$778,612</i>		<i>\$659,710</i>	<i>\$797,923</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - DETENTION AND CORRECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	264	0	0	0
<b>TOTAL REVENUES</b>	264	0	0	0
OTHER CHARGES	54,723	26,034	50,000	350,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	54,723	26,034	50,000	350,000
<b>NET COST</b>	-54,459	-26,034	-50,000	-350,000

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

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

This category is budgeted at FY 2011/12 level.

*At Final Budget on August 21, 2012 Support & Care of Persons – Aid was increased based on projected wards that may be sent to Department of Juvenile Justice.*

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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### **FINAL BUDGET ADJUSTMENTS** (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
		<b>\$300,000</b>			<b>\$300,000</b>	

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - FIRE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TAXES	10,832,633	11,510,592	11,232,052	11,616,572
USE OF MONEY AND PROPERTY	195,444	169,893	185,000	165,000
AID FROM OTHER GOVT AGENCIES	164,472	391,627	155,500	955,948
CHARGES FOR CURRENT SERVICES	241,436	923,787	205,000	284,902
OTHER REVENUE	107,166	29,252	191,405	191,405
<b>TOTAL REVENUES</b>	<b>11,541,151</b>	<b>13,025,151</b>	<b>11,968,957</b>	<b>13,213,827</b>
SALARIES & EMPLOYEE BENEFITS	911,722	933,202	1,146,023	1,237,504
SERVICES & SUPPLIES	4,225,820	11,612,955	12,015,708	13,309,992
INTRAFUND & INTERFUND TRANSFERS	-203,792	-471,364	-355,696	-275,099
CAPITAL ASSETS	1,668,520	1,134,581	0	200,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>6,602,270</b>	<b>13,209,374</b>	<b>12,806,035</b>	<b>14,472,397</b>
<b>NET COST</b>	<b>4,938,881</b>	<b>-184,223</b>	<b>-837,078</b>	<b>-1,258,570</b>

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

**REVENUE**

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

*At Final Budget revenue was increased based on update property tax projections and anticipated Assistance to Firefighters (AFG) federal grant revenue.*

**SALARIES AND EMPLOYEE BENEFITS**

	<u>2010/11</u> <u>APPROVED</u>	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>RECOMMENDED</u>	<u>2012/13</u> <u>APPROVED</u>
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	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	6	6	6	6
 <b><u>Extra Help</u></b>				
EH Fiscal Services Analyst	0.00	0.00	0.00	0.00
EH Laborer	1.20	1.20	1.20	1.50
EH Account Clerk I	0.00	0.00	0.00	0.00
<b><i>EH Heavy Equipment Mechanic I</i></b>	<b><i>0.00</i></b>	<b><i>0.00</i></b>	<b><i>0.00</i></b>	<b><i>0.00</i></b>
<b><i>EH Heavy Equipment Mechanic II</i></b>	<b><i>0.00</i></b>	<b><i>0.00</i></b>	<b><i>0.00</i></b>	<b><i>0.50</i></b>
EH Firefighter Volunteer	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
TOTAL FTE	1.20	1.20	1.20	2.00
 TOTAL BUDGETED/APPROVED	 7.20	 7.20	 7.20	 7.70

For FY 2012/13 Extra Help appropriation includes Paid Call Firefighter (PCF) positions which the County currently has budgeted for 250 slots. This appropriation has increased based on current spending levels. The department does not maintain detailed information on the actual FTE used due to the various rate structures for the program.

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

***On August 21, 2012 (Final Budget) the Board of Supervisors approved the department's request to add the EH Heavy Equipment Mechanic I/II Allocation and corresponding increase in appropriation. Extra Help was also increased based on updated PCF payroll projections.***

SERVICES AND SUPPLIES

This category has reduced overall from the prior year in order to balance to expected revenue.

*At Final Budget Professional and Special Services - CDF was increased based on updated CalFIRE contract estimates. Special Department Expense Other was increased in order to provide match funds for expected grants.*

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category reflects the cost transfer for staff time provided to grant projects.

*At Final budget this category was increased to account for additional matches and offsets for OES grants.*

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	<u>\$0</u>	<u>\$0</u>	<u>\$200,000</u>
TOTAL	\$0	\$0	\$200,000

*At Final Budget the Structures and improvements account was increased in order to provide matching appropriation for anticipated grant awards and provide appropriation to address necessary station repairs.*

**FINAL BUDGET ADJUSTMENTS (adjustments described above)**

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
91,481	1,294,284	0	80,597	200,000	\$1,666,362	\$1,244,870

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - FIRE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	449,771	960,853	175,000	1,480,534
CHARGES FOR CURRENT SERVICES	0	23,107	0	0
OTHER REVENUE	0	26,054	0	9,902
<b>TOTAL REVENUES</b>	<b>449,771</b>	<b>1,010,014</b>	<b>175,000</b>	<b>1,490,436</b>
SALARIES & EMPLOYEE BENEFITS	74,776	79,778	87,971	87,971
SERVICES & SUPPLIES	518,022	220,737	4,490	535,677
OTHER CHARGES	0	-460	0	0
INTRAFUND & INTERFUND TRANSFERS	440,462	522,777	355,695	275,099
CAPITAL ASSETS	91,279	112,859	0	46,100
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,124,539</b>	<b>935,691</b>	<b>448,156</b>	<b>944,847</b>
<b>NET COST</b>	<b>-674,768</b>	<b>74,323</b>	<b>-273,156</b>	<b>545,589</b>

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

*At Final Budget federal revenue was increased based on the Emergency Management Performance Grant (EMPG) allocation and outstanding Homeland Security Grant (SHSGP) awards remaining.*

### SALARIES AND EMPLOYEE BENEFITS

	<u>2010/11</u> <u>APPROVED</u>	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>RECOMMENDED</u>	<u>2012/13</u> <u>APPROVED</u>
Office Assistant III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	1	1	1	1
TOTAL BUDGETED/APPROVED	1.00	1.00	1.00	1.00

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

### SERVICES AND SUPPLIES

This category currently reflects operational costs associated with grant management. Expenses related to the grant projects will be brought forward at Final Budget or throughout the fiscal year.

*At Final Budget this category increased overall due increases in appropriation to Special Department Expense – OES Grant to reimburse municipalities for grant expenses and Professional and Special services – Contractual Agreements for new contracts within the fiscal year.*

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

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

*At Final budget this category was adjusted to account for additional matches and offsets for OES grants.*

### CAPITAL ASSETS

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

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 SCBA Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$35,000</u>
84038 1 Minolta Copier	<u>\$0</u>	<u>\$0</u>	<u>\$11,100</u>
TOTAL	\$0	\$0	\$46,100

*At Final Budget appropriation was added to purchase upgraded SCBA for members of the operational area from available grant funding. One (1) Minolta Copier was added to support the new Emergency Operations Center.*

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**FINAL BUDGET ADJUSTMENTS** (*adjustments described previously*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>0</i>	<i>531,187</i>	<i>0</i>	<i>(80,596)</i>	<i>46,100</i>	<i>\$496,691</i>	<i>\$1,315,436</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - FLOOD CONTROL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
OTHER REVENUE	82	0	0	0
<b>TOTAL REVENUES</b>	82	0	0	0
SERVICES & SUPPLIES	269,426	155,267	264,158	264,158
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	269,426	155,267	264,158	264,158
<b>NET COST</b>	-269,344	-155,267	-264,158	-264,158

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.

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

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

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

There are no employees designated in this budget unit. Work on the annual creek clean up and maintenance projects are completed by the Department of Public Works – Road Division employees, by Merced Irrigation District personnel, CCID personnel, or CDF crews. Oversight of the Merced County Streams Project and maintenance of Castle Dam, and implementation of the Storm Water Management Program is provided by Public Works staff.

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None

### INTRAFUND AND INTERFUND TRANSFERS

None

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - PROTECTIVE INSPECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	6,400	2,100	16,000	16,000
AID FROM OTHER GOVT AGENCIES	2,068,304	2,028,124	1,841,815	1,841,815
CHARGES FOR CURRENT SERVICES	281,160	284,489	410,000	410,000
OTHER REVENUE	892	9,185	0	0
<b>TOTAL REVENUES</b>	<b>2,356,756</b>	<b>2,323,898</b>	<b>2,267,815</b>	<b>2,267,815</b>
SALARIES & EMPLOYEE BENEFITS	2,910,846	2,877,095	2,879,983	2,976,734
SERVICES & SUPPLIES	335,402	269,489	323,712	324,116
INTRAFUND & INTERFUND TRANSFERS	-41,459	-51,959	-104,782	-104,782
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>3,204,789</b>	<b>3,094,625</b>	<b>3,098,913</b>	<b>3,196,068</b>
<b>NET COST</b>	<b>-848,033</b>	<b>-770,727</b>	<b>-831,098</b>	<b>-928,253</b>

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

# AGRICULTURAL COMMISSIONER

## BUDGET UNIT 27000

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

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

## EXECUTIVE'S COMMENT

The California Department of Food and Agriculture (CDFA) has contracted with the Agricultural Commissioner to conduct "high-risk" inspections of incoming plants and plant products to prevent introduction of new insect, disease, and weed pests into the County. Funding was provided from the State general fund; however, due to the State's fiscal situation, the funding for these contracts is in jeopardy of elimination. Other State General Fund contracts in danger of elimination include the Weed Management Area (WMA) contract and the Red Imported Fire Ant (RIFA) contract for post treatment survey. These are critical preventative inspections that help avoid much more costly eradication efforts if these pests slip through and become established. The Red Imported Fire Ant escaped inspection and became established in several locations in the County in the late 1980's and early 1990's. The Red Imported Fire Ant (RIFA) was discovered in an almond orchard in Merced County in 2001. After a survey it was determined to be infesting approximately 5,000 acres in several locations near Snelling and Gustine. The CDFA has aggressively been treating the infestation with a significant reduction in the level of infestation. With their funding cut for the eradication program it is expected funding for post treatment survey will be cut as well. This survey is a critical component of eradication to confirm to other states and foreign countries that agricultural products from the area are free of RIFA contamination.

Fortunately, the County's main State source of funding, unclaimed gas tax (UGT) has become a stable source of funding. In legislative year 2007-2008, the distribution of UGT to County Agricultural Commissioners' authorized under the Budget Act, was placed in the CA Food & Ag Code. Distribution is based on the net county costs associated with supporting the agricultural programs.

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

## REVENUE

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

## SALARIES AND EMPLOYEE BENEFITS

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 APPROVED	2011/12 APPROVED	2012/13 RECOMMENDED	2012/13 APPROVED
County Office Supervisor	1	1	1	1
Account Clerk III	1	1	0	0
Office Assistant III	1	1	1	1
Office Assistant I/II	1	1	1	1
Office Assistant I/II VS	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	27	26	24	25
<u>Contract Employees</u>				
CC Ag Administrative Advocate	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACT EMPLOYEES	1.00	0.00	0.00	0.00
<u>Extra Help</u>				
EH Agricultural Biologist I/II/III	0.50	0.50	0.50	0.50
EH Agricultural Technician/Laborer/ Integrated Pest Management Technician	4.66	5.33	4.66	4.66
EH Office Assistant I/II	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	5.66	5.66	5.66	5.66
TOTAL BUDGETED/APPROVED	33.66	32.33	29.66	30.66

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of three (3) vacant Agricultural Biologist I/II/III positions (Position #11, 292, 31).

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

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

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

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

***On August 21, 2012 (Final Budget), the Board of Supervisors approved the deletion of one (1) vacant Account Clerk III (Position #23). The vacant Agricultural Biologist I/II/III (Position#21) remains in the budget for FY 12/13 to assist the department in meeting workload needs.***

SERVICES AND SUPPLIES

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

***At Final Budget, this category increased overall due to Insurance-General Liability.***

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

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**FINAL BUDGET ADJUSTMENTS (adjustments described above)**

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$96,751</i>	<i>\$404</i>				<i>\$97,155</i>	

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - PROTECTIVE INSPECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	30,000	0	30,000	30,000
OTHER REVENUE	99,509	106,349	110,000	110,000
<b>TOTAL REVENUES</b>	<b>129,509</b>	<b>106,349</b>	<b>140,000</b>	<b>140,000</b>
SERVICES & SUPPLIES	54,826	92,440	75,000	75,000
INTRAFUND & INTERFUND TRANSFERS	30,000	30,000	65,000	65,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>84,826</b>	<b>122,440</b>	<b>140,000</b>	<b>140,000</b>
<b>NET COST</b>	<b>44,683</b>	<b>-16,091</b>	<b>0</b>	<b>0</b>

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

## SPECIAL PEST CONTROL

### BUDGET UNIT 27100

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

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

This category is budgeted at prior year levels.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - PROTECTIVE INSPECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	0	1,400	4,000	4,000
AID FROM OTHER GOVT AGENCIES	10,948	10,895	10,150	10,150
CHARGES FOR CURRENT SERVICES	245,108	255,119	475,550	475,550
<b>TOTAL REVENUES</b>	<b>256,056</b>	<b>267,414</b>	<b>489,700</b>	<b>489,700</b>
SALARIES & EMPLOYEE BENEFITS	415,770	369,003	439,665	439,665
SERVICES & SUPPLIES	57,138	46,129	51,996	51,996
OTHER CHARGES	-45	0	0	0
CAPITAL ASSETS	0	0	230,000	230,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>472,863</b>	<b>415,132</b>	<b>721,661</b>	<b>721,661</b>
<b>NET COST</b>	<b>-216,807</b>	<b>-147,718</b>	<b>-231,961</b>	<b>-231,961</b>

**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

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

### SALARIES AND EMPLOYEE BENEFITS

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

On June 28, 2011 the Board of Supervisor's approved the department's requests to change one full time Weights & Measures Inspector I/II/III (Position #3) to variable shift. The reduction in hours will result in less work being completed. The workload will focus on annual inspections of commercial devices, and quantity control inspections will be conducted on a complaint basis. This leaves consumers vulnerable to overcharges caused by pricing errors.

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

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

***On August 21, 2012 (Final Budget), the Board of Supervisors approved adding one (1) Supervising Weights and Measures Inspector, and deleted one (1) vacant Weights and Measures Inspector I/II/III (Position #2).***

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84034 Weight Truck	<u>\$230,000</u>	<u>\$230,000</u>	<u>\$230,000</u>
TOTAL	\$230,000	\$230,000	\$230,000

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

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - PROTECTIVE INSPECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	1,239,544	1,293,513	1,141,388	1,161,388
CHARGES FOR CURRENT SERVICES	9,250	6,823	3,570	3,570
OTHER REVENUE	23,146	23,050	25,000	25,000
<b>TOTAL REVENUES</b>	<b>1,271,940</b>	<b>1,323,386</b>	<b>1,169,958</b>	<b>1,189,958</b>
SALARIES & EMPLOYEE BENEFITS	796,158	841,402	876,809	876,809
SERVICES & SUPPLIES	203,017	238,841	293,149	313,149
OTHER CHARGES	0	-66	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>999,175</b>	<b>1,080,177</b>	<b>1,169,958</b>	<b>1,189,958</b>
<b>NET COST</b>	<b>272,765</b>	<b>243,209</b>	<b>0</b>	<b>0</b>

**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 decrease in the Building permit activity due to a recessive economy. This division is self-supporting through revenue received from building permit and inspection fees, as allowed by State law.

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

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

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

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

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

### SERVICES AND SUPPLIES

This category is increased overall based on Professional and Special Services – Data Processing, Professional and Special Services, and Insurance General Liability costs.

***At Final Budget this category increased due to higher Professional and Special Services costs resulting from plan checks, permit checks, inspections and more permit process activities.***

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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**FINAL BUDGET ADJUSTMENTS** (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$20,000				\$20,000	\$0

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - PROTECTIVE INSPECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	528,990	0	0	0
CHARGES FOR CURRENT SERVICES	1,454,098	0	0	0
OTHER REVENUE	12,794	36	0	0
<b>TOTAL REVENUES</b>	<b>1,995,882</b>	<b>36</b>	<b>0</b>	<b>0</b>
SALARIES & EMPLOYEE BENEFITS	1,667,000	0	0	0
SERVICES & SUPPLIES	374,962	36	0	0
INTRAFUND & INTERFUND TRANSFERS	-244,117	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,797,845</b>	<b>36</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>198,037</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 consisted of professional engineering staff transferred from Roads, Surveyor, Public Services, and County-Owned Buildings. This budget unit was designed to be self-supporting through charges to departments and outside agencies.

### EXECUTIVE'S COMMENT

The Road Division was at one time a major client of Professional Services. Over the past few years, this division provided preliminary cost and design services for several projects requested from General Fund departments, but have been unable to recover these costs unless the project is budgeted. An appropriation was included in Budget Unit 17000 in prior years to reimburse Professional Services for some of these costs but was deleted for FY 2011/2012 and 2012/2013. For FY 2011/2012 staff in this budget unit was transferred to other Public Works divisions and this budget unit no longer used.

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

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

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

On June 28, 2011 the Board of Supervisor's approved the department's request to transfer positions in order to align the duties performed to the department where the majority of service was provided. One (1) Office Assistant I/II (Position #28), One (1) Building Project Specialist (Position #2), one (1) Deputy County Surveyor (position #5), and one (1) Supervising Architect (Position #22) were transferred to BU 19900. Three (3) Engineering Associate I/II/II (Position #6, 8, 35), one (1) Supervising Engineer (Position #23), one (1) Senior Engineering Associate (Position #27), one (1) County Office Supervisor (Position #14), one (1) Road Permit Clerk (Position #34), and one (1) Project Engineer (Position #10) were transferred to BU 30000.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
TAXES	544,705	1,127,294	590,000	590,000
LICENSES AND PERMITS	1,235	1,263	1,400	1,400
CHARGES FOR CURRENT SERVICES	852,631	942,564	846,000	862,000
OTHER REVENUE	30	-165	50	50
<b>TOTAL REVENUES</b>	<b>1,398,601</b>	<b>2,070,956</b>	<b>1,437,450</b>	<b>1,453,450</b>
SALARIES & EMPLOYEE BENEFITS	672,477	646,855	697,550	697,550
SERVICES & SUPPLIES	438,385	329,483	314,118	330,118
INTRAFUND & INTERFUND TRANSFERS	0	24,715	0	0
CAPITAL ASSETS	0	95,446	20,000	20,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,110,862</b>	<b>1,096,499</b>	<b>1,031,668</b>	<b>1,047,668</b>
<b>NET COST</b>	<b>287,739</b>	<b>974,457</b>	<b>405,782</b>	<b>405,782</b>

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

# RECORDER

## BUDGET UNIT 28000

The office of the County Recorder, created by the State of California Constitution, Article II, Paragraph 5, is responsible for examining, recording, imaging, indexing and archiving all official records recorded and filed within Merced County. California law governs which documents may be recorded and all such documents are examined for compliance with laws for recording.

Documents recorded, indexed and filed include property transfer records, financial statements, liens, deeds, certificates of discharge, maps (parcel, subdivision, highway, assessment and survey), notices, and marriage, birth and death certificates. In addition to maintaining custody of all permanent records, the Recorder's office has the duty to provide public access to information including land and land ownership. Fees computed and collected by this office include filing fees, micrographic fees and documentary transfer taxes. Official records are open for public viewing and copies are available for purchase. The Recorder's office was consolidated with the Assessor's office in January 2009. In February 2012, the County Clerk was assigned to the Assessor-Recorder. Plans are in motion to move the Clerk operation to the Recorder office.

## REVENUE

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

## SALARIES AND EMPLOYEE BENEFITS

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Supervising Accounting Technician (Position #11), one (1) Recorder Clerk III (Position #10), and one (1) Office Assistant I/II (Position #7).

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

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

On June 28, 2011 the Board of Supervisors approved the County Executive Officer recommendation, in coordination with the department, the deletion of one (1) filled Recorder Clerk I/II/III (Position #13) in order to reduce the departmental general fund need by twenty percent.. The department intends to return to the Board to request to restore the deleted position in order to meet workload demands that will increase as economy recovers.

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

**SERVICES AND SUPPLIES**

This category decreased overall due to reductions in Special Department Expense – Software, Rents and Leases – Structures Improvements, and Rents and Leases – Equipment.

*On August 21, 2012 (Final Budget) this category increased in Office Expense – General, and Special Department Expense – Other, due to costs associated with the consolidation and remodel of the Clerk/Recorder office.*

**OTHER CHARGES**

None.

**INTRAFUND AND INTERFUND TRANSFERS**

None.

**CAPITAL ASSETS**

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84013 2 Scanners	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$20,000</u>
TOTAL	\$20,000	\$20,000	\$20,000

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

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***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$16,000				\$16,000	\$16,000

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	24,854	20,930	25,000	25,000
OTHER REVENUE	5,205	3,359	5,000	5,000
<b>TOTAL REVENUES</b>	<b>30,059</b>	<b>24,289</b>	<b>30,000</b>	<b>30,000</b>
SALARIES & EMPLOYEE BENEFITS	709,467	456,551	773,924	762,325
SERVICES & SUPPLIES	192,547	436,289	291,671	291,515
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>902,014</b>	<b>892,840</b>	<b>1,065,595</b>	<b>1,053,840</b>
<b>NET COST</b>	<b>-871,955</b>	<b>-868,551</b>	<b>-1,035,595</b>	<b>-1,023,840</b>

**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

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

## SALARIES AND EMPLOYEE BENEFITS

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Forensic Pathologist	1	1	1	1
Deputy Coroner I/II	4	4	4	4
Community Service Technician	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	6	5	5	5
 <u>Extra Help</u>				
<i><b>EH Deputy Coroner I</b></i>	<i><b><u>2.00</u></b></i>	<i><b><u>2.00</u></b></i>	<i><b><u>2.00</u></b></i>	<i><b><u>1.84</u></b></i>
<i><b>TOTAL FTE</b></i>	<i><b><u>2.00</u></b></i>	<i><b><u>2.00</u></b></i>	<i><b><u>2.00</u></b></i>	<i><b><u>1.84</u></b></i>
 <i><b>TOTAL BUDGETED/APPROVED</b></i>	<i><b><u>8.00</u></b></i>	<i><b><u>7.00</u></b></i>	<i><b><u>7.00</u></b></i>	<i><b><u>6.84</u></b></i>

On August 30, 2005 the Board approved one (1) Deputy Coroner I/II–3 Year Limited Term (Position #7) that is supported 100% by the Sheriff Trust Fund. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

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

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

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

***On August 21, 2012 (Final Budget) Overtime and Extra Help were reduced based on previous fiscal year actual.***

## SERVICES AND SUPPLIES

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

***At Final Budget General Liability is reduced based on Overtime and Extra Help reductions.***

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

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**FINAL BUDGET ADJUSTMENTS** (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$11,599)</i>	<i>(\$156)</i>				<i>(\$11,755)</i>	<i>\$0</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	2,203	2,141	3,500	3,500
AID FROM OTHER GOVT AGENCIES	1,053,060	1,232,353	1,787,195	1,787,195
CHARGES FOR CURRENT SERVICES	29,542	362,222	0	0
OTHER REVENUE	0	15,054	603,938	603,938
<b>TOTAL REVENUES</b>	<b>1,084,805</b>	<b>1,611,770</b>	<b>2,394,633</b>	<b>2,394,633</b>
SERVICES & SUPPLIES	946,590	1,775,709	2,394,633	2,394,633
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>946,590</b>	<b>1,775,709</b>	<b>2,394,633</b>	<b>2,394,633</b>
<b>NET COST</b>	<b>138,215</b>	<b>-163,939</b>	<b>0</b>	<b>0</b>

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

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	2,741	4,685	3,920	3,920
USE OF MONEY AND PROPERTY	81	71	80	80
OTHER REVENUE	436	0	0	0
<b>TOTAL REVENUES</b>	<b>3,258</b>	<b>4,756</b>	<b>4,000</b>	<b>4,000</b>
SERVICES & SUPPLIES	5,600	5,840	5,837	5,837
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>5,600</b>	<b>5,840</b>	<b>5,837</b>	<b>5,837</b>
<b>NET COST</b>	<b>-2,342</b>	<b>-1,084</b>	<b>-1,837</b>	<b>-1,837</b>

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

## EASTSIDE FISH & GAME ASSOCIATION

### BUDGET UNIT 28300

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

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	2,741	4,685	3,920	3,920
USE OF MONEY AND PROPERTY	81	71	80	80
<b>TOTAL REVENUES</b>	2,822	4,756	4,000	4,000
SERVICES & SUPPLIES	0	2,194	5,837	5,837
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	0	2,194	5,837	5,837
<b>NET COST</b>	2,822	2,562	-1,837	-1,837

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

# LOS BANOS SPORTSMEN'S ASSOCIATION

## BUDGET UNIT 28400

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

## REVENUE

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

## SALARIES AND EMPLOYEE BENEFITS

None.

## SERVICES AND SUPPLIES

The Los Banos Sportsman's Association uses its revenue to buy replacement game birds to repopulate their wildlife habitats. Hunter safety supplies are also purchased to provide hunter safety classes. This category is budgeted higher than the prior year.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

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

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	260,113	263,301	233,257	233,257
FINES FORFEITS AND PENALTIES	12,161	15,374	16,800	16,800
CHARGES FOR CURRENT SERVICES	552,028	621,016	755,105	755,105
OTHER REVENUE	43,246	9,317	51,820	51,820
<b>TOTAL REVENUES</b>	<b>867,548</b>	<b>909,008</b>	<b>1,056,982</b>	<b>1,056,982</b>
SALARIES & EMPLOYEE BENEFITS	1,843,086	1,587,021	1,832,887	1,832,887
SERVICES & SUPPLIES	572,083	821,309	803,857	803,857
INTRAFUND & INTERFUND TRANSFERS	-28,244	-29,308	-125,000	-125,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,386,925</b>	<b>2,379,022</b>	<b>2,511,744</b>	<b>2,511,744</b>
<b>NET COST</b>	<b>-1,519,377</b>	<b>-1,470,014</b>	<b>-1,454,762</b>	<b>-1,454,762</b>

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 prepares plans and ordinances and implements land use policy of the Board of Supervisors, which guide resource protection and govern the physical development of unincorporated lands of the County. The department is responsible for the entitlement and discretionary project approval process which includes general plan amendments, zone changes, conditional use permits, major and minor subdivisions, administrative permits, the associated compliance with the California Environmental Quality Act (CEQA) review process. The Department also administers General Plan and Community Plan Updates, Code Enforcement, Surface Mining and Reclamation Act, the Williamson Act, Preliminary Action Review (PAR), Home Occupation Permit, and Public Records Act requests.

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

	<u>2010/11</u> <u>APPROVED</u>	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>RECOMMENDED</u>	<u>2012/13</u> <u>APPROVED</u>
Development Services Director	1	1	1	1
Assistant Development Services Director	0	0	0	0
Assistant Development Services Director-Temporary	1	1	1	1
Code Compliance Manager	1	1	1	1
Code Compliance Specialist I/II	2	2	2	2
Code Compliance Technician	1	1	1	1
Senior Planner	3	3	2	<b>0</b>
Planner I/II/III	2	2	2	<b>4</b>
Planning Technician I/II	3	2	2	2
County Office Supervisor	1	1	1	1
Staff Fiscal Analyst	1	0	0	0
Support Services Assistant	1	1	1	1
Office Assistant III	0	0	0	0
Office Assistant I/II	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	18	15	14	14
 <u>Extra Help</u>				
EH Planning Tech I/II	1.00	1.00	1.00	1.00
EH Special Projects Coordinator	0.50	0.50	0.00	0.00
EH Typist Clerk I/II	0.00	0.00	0.00	0.00
EH Office Assistant III	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
	2.50	2.50	2.00	2.00
 TOTAL BUDGETED/APPROVED	 22.50	 17.50	 16.00	 16.00

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Senior Planner (Position #23) and one (1) Office Assistant III (Position #12).

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

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

On June 28, 2011 the Board of Supervisors approved the department request to delete one (1) vacant Office Assistant I/II (Position #27) and un-cost one (1) Development Services Director for the fiscal year due to fiscal constraints.

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

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

***On August 21, 2012 (Final Budget), the Board of Supervisors approved deleting one (1) vacant Senior Planner (Position #14) and approved changing two (2) Senior Planner (Position #'s 5, 29) to Planner III.***

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is budgeted at prior year levels due to department estimate.

CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
<b>SERVICES &amp; SUPPLIES</b>	1,264	0	5,400	5,400
<b>OTHER CHARGES</b>	74,734	11,454	56,200	56,200
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	75,998	11,454	61,600	61,600
<b>NET COST</b>	-75,998	-11,454	-61,600	-61,600

**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 amount.

### OTHER CHARGES

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

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	75,265	76,001	90,000	90,000
CHARGES FOR CURRENT SERVICES	366,018	312,753	416,000	416,000
OTHER REVENUE	1,774	49	0	0
<b>TOTAL REVENUES</b>	<b>443,057</b>	<b>388,803</b>	<b>506,000</b>	<b>506,000</b>
SALARIES & EMPLOYEE BENEFITS	1,187,817	1,089,946	1,220,679	1,220,679
SERVICES & SUPPLIES	464,461	458,047	524,905	524,905
OTHER CHARGES	0	-1,220	0	0
CAPITAL ASSETS	16,010	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,668,288</b>	<b>1,546,773</b>	<b>1,745,584</b>	<b>1,745,584</b>
<b>NET COST</b>	<b>-1,225,231</b>	<b>-1,157,970</b>	<b>-1,239,584</b>	<b>-1,239,584</b>

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

## AGRICULTURAL COMMISSIONER - ANIMAL CONTROL

### BUDGET UNIT 28700

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

### EXECUTIVE'S COMMENT

The current State Mandated programs and service levels implemented have reduced the departmental animal euthanasia rate from 83% in FY 2001/02 to 48% in FY 2009-10. The new Animal Shelter facility opened in March 2009 and will better serve the public and provide opportunities for public outreach and education. However, staffing Levels continue to be critical due to increase in size and capacity of the new shelter which reached full capacity within 90 days of operation. Increasing public education and the implementation of a low cost, or supplemented, spay neuter program is a Departmental goal for the upcoming year.

### REVENUE

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

### SALARIES AND EMPLOYEES BENEFITS

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Animal Control Assistant Director	1	0	0	0
Animal Services Manager	1	1	1	1
Animal Control Supervisor	1	1	1	1
Animal Control Officer I/II	4	4	4	4
Animal Control Officer I/II (V/S)	0	1	1	1
Animal Control Officer III	1	0	0	0
Animal Control Dispatcher	1	0	0	0
Animal Care Specialist	6	6	6	6
Account Clerk III	1	0	0	0
Office Assistant I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	18	15	15	15
 <u>Contract Staff</u>				
CC Veterinarian	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL CONTRACT STAFF	1	1	1	1
 <u>Extra Help</u>				
EH Account Clerk I/II	0.50	0.00	0.00	0.00
Office Assistant I/II	0.0	0.50	0.50	0.50
EH Animal Care Specialist	0.13	0.50	0.50	0.50
EH Animal Control Officer I/II	<u>0.50</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	1.88	1.00	1.50	1.50
 TOTAL BUDGETED/APPROVED	 20.88	 17.00	 17.50	 17.50

On August 18, 2009 (Final Budget) the Board of Supervisors approved the reorganization of the department; deleting one (1) Veterinarian (At-Will) (Position #21), one (1) Animal Control Supervisor (Position #9), and adding one (1) Animal Control Assistant Director position.

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

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

SALARIES AND EMPLOYEES BENEFITS (Continued)

On June 28, 2011 the Board of Supervisors approved the County Executive Officer recommendation, in coordination with the department, to delete one (1) filled Animal Control Dispatcher (Position #15), one (1) filled Account Clerk III (Position #8), and one (1) vacant Animal Control Officer III (Position #19) in order to reduce the departmental general fund requirement by twenty percent.

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

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

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	14,583	14,583	14,600	14,600
<b>TOTAL REVENUES</b>	14,583	14,583	14,600	14,600
SERVICES & SUPPLIES	56,646	56,646	56,646	56,646
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	56,646	56,646	56,646	56,646
<b>NET COST</b>	-42,063	-42,063	-42,046	-42,046

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

## PREDATORY ANIMAL CONTROL

### BUDGET UNIT 28800

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

### EXECUTIVE'S COMMENT

The Agricultural Commissioner took responsibility for the Predatory Animal Control function during FY 1998/99. In cooperation with USDA, 1.0 FTE Trapper is funded to cover Merced County's animal damage workload. The proposed FY 2012/13 budget reflects a continuation of this staffing level.

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

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

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

This category is budgeted at the prior year level.

## OTHER CHARGES

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

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	25,000	0	100,000	100,000
<b>TOTAL REVENUES</b>	25,000	0	100,000	100,000
SERVICES & SUPPLIES	132,722	110,819	103,397	103,397
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	132,722	110,819	103,397	103,397
<b>NET COST</b>	-107,722	-110,819	-3,397	-3,397

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.

Although mandates associated with these regulations have been suspended, the County has continued to conduct activities for completion of the Airport Land Use Compatibility Plan (ALUCP). The Airport Land Use Commission meets on a quarterly basis and 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 inconsistent with the Commission's ALUCP, the determination can only be overruled by a four-fifths vote of the governing body having jurisdiction over the affected airport.

## REVENUE

For Fiscal Year 2012/13, State Other revenue is budgeted at the prior year amount to reflect completion of the ALUCP.

## SALARIES AND EMPLOYEE BENEFITS

None.

## SERVICES AND SUPPLIES

This category was decreased overall due to a reduction in Professional and Special Services.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	43,249	43,190	40,000	40,000
CHARGES FOR CURRENT SERVICES	125,362	86,586	81,000	81,000
OTHER REVENUE	54	254	80	80
<b>TOTAL REVENUES</b>	<b>168,665</b>	<b>130,030</b>	<b>121,080</b>	<b>121,080</b>
SALARIES & EMPLOYEE BENEFITS	101,759	76,094	106,335	106,335
SERVICES & SUPPLIES	21,657	20,576	45,881	45,881
INTRAFUND & INTERFUND TRANSFERS	0	-24,715	0	0
CAPITAL ASSETS	44,780	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>168,196</b>	<b>71,955</b>	<b>152,216</b>	<b>152,216</b>
<b>NET COST</b>	<b>469</b>	<b>58,075</b>	<b>-31,136</b>	<b>-31,136</b>

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

# COUNTY CLERK

## BUDGET UNIT 29400

The County Clerk issues marriage licenses; performs marriage ceremonies; files and indexes Fictitious Business Statements; administers oaths of office to Notaries as well as loyalty oaths to county employees and elected officials; files powers of attorney for surety companies; files and posts public notices and environmental impact reports; certifies to the capacity of public officials; and registers process servers and unlawful detainer assistants.

The registration includes requesting background investigations from the Department of Justice. Passport processing was eliminated as a service and revenue source in FY 2011/12. This service potential will be re-evaluated in Fiscal year 2012/13.

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

## REVENUE

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

## SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Legal Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	1	1	1	1
<u>Extra Help</u>				
EH Account Clerk II	0.50	0.50	0.20	0.20
<i><b>EH Legal Clerk I</b></i>	<u><b>0.00</b></u>	<u><b>0.00</b></u>	<u><b>0.50</b></u>	<u><b>0.50</b></u>
TOTAL FTE	0.50	0.50	0.70	0.70
TOTAL BUDGETED/APPROVED	1.50	1.50	1.70	1.70

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) Chief Deputy County Clerk (Position #15) due to fiscal constraints.

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

## SERVICE AND SUPPLIES

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

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

# **PUBLIC WAYS AND FACILITIES FUNCTION**

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

CLASSIFICATION: FUND - 1020  
FUNCTION - PUBLIC WAYS AND FACILITIES BUDGET UNIT # - 30000  
ACTIVITY - PUBLIC WAYS UNIT TITLE - DPW-ROAD DIVISION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	87,238	79,694	67,040	67,040
FINES FORFEITS AND PENALTIES	1,272	1,583	0	0
USE OF MONEY AND PROPERTY	122,402	121,428	95,000	95,000
AID FROM OTHER GOVT AGENCIES	14,420,137	15,697,291	14,246,550	14,246,550
CHARGES FOR CURRENT SERVICES	2,347,680	2,959,155	3,189,400	3,189,400
OTHER REVENUE	174,040	1,075,531	345,500	345,500
<b>TOTAL REVENUES</b>	17,152,769	19,934,682	17,943,490	17,943,490
SALARIES & EMPLOYEE BENEFITS	4,899,813	6,118,678	6,860,702	6,860,702
SERVICES & SUPPLIES	5,012,586	4,905,683	8,545,799	8,545,799
OTHER CHARGES	-340	-639	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	0	4,902
CAPITAL ASSETS	7,248,693	4,847,509	12,484,475	15,219,902
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	17,160,752	15,871,231	27,890,976	30,631,305
<b>NET COST</b>	-7,983	4,063,451	-9,947,486	-12,687,815

**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.

### EXECUTIVE'S COMMENT

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

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Deputy Director Public Works-Roads	1	1	1	1
Road Superintendent	1	1	1	1
Shop Supervisor	1	1	1	1
District Road Supervisor	2	2	2	2
Traffic Supervisor	1	1	1	1
Assistant Shop Supervisor	1	1	1	1
Assistant Road Supervisor	3	3	3	3
Assistant Traffic Supervisor	1	1	1	1
Heavy Equipment Mechanic I/II	12	12	12	12
Road Maintenance Worker I/II/III	30	30	30	30
Parts Supply Clerk I/II	2	2	2	2
Refuse Collection Supervisor	1	1	1	1
Supervising Engineer	0	1	1	1
Project Engineer	0	1	2	2
Senior Engineering Associate	0	1	1	1
Road Permit Clerk	0	1	1	1
County Office Supervisor	0	1	1	1
Engineering Associate I/II/III	<u>0</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & VS	56	64	65	65

### Extra Help

EH Engineering Associate I	0.00	0.00	0.00	0.00
EH Engineering Associate III	0.49	0.49	0.49	0.49
EH Senior Engineering Associate	0.12	0.12	0.12	0.12
EH Special Project Coordinator	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
TOTAL FTE	1.01	1.01	1.01	1.01

TOTAL BUDGETED/APPROVED	57.01	65.01	66.01	66.01
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On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) vacant Equipment Service Worker (Position #42) due to fiscal constraints.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On April 13, 2010 the Board of Supervisors approved the deletion of one (1) vacant District Road Supervisor (Position #4) and one (1) vacant Heavy Equipment Mechanic I/II (Position #109) due to State funding and other revenue reductions.

On June 28, 2011 the Board of Supervisors approved the department requests to transfer in the following positions from BU 27400 to better align the positions with the services performed: one (1) County Office Supervisor (Position #63), one (1) Supervising Engineer (Position #62), one (1) Project Engineer, one (1) Senior Engineering Associate (Position #64) , one (1) Road Permit Clerk (Position #69), and three (3) Engineering Associate I/II/III (Position #65, 66, 68).

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

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

SERVICES AND SUPPLIES

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

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

None.

*At Final Budget Operating Transfer Out costs were increased for the purchase of a photocopier machine.*

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84006 Patch Truck/Pot Hole Filler	\$240,000	\$240,000	\$240,000
84007 Patch Truck	300,000	300,000	300,000
84008 8 Hybrid Vehicles	300,000	300,000	300,000
87002 Prop 1B Projects	5,044,475	5,044,475	5,044,475
87058 Roads Capital Projects	3,000,000	3,000,000	5,735,427
87097 Roads Bridge Projects	1,200,000	1,200,000	1,200,000
87456 Phase II R/W Childs Ave to Yosemite Ave	<u>2,400,000</u>	<u>2,400,000</u>	<u>2,400,000</u>
<b>TOTAL</b>	<b>\$12,484,475</b>	<b>\$12,484,475</b>	<b>\$15,219,902</b>

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

*At Final Budget this category increased for the Road Capital projects.*

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**FINAL BUDGET ADJUSTMENTS (adjustments described above)**

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
			<b>\$4,902</b>	<b>\$2,735,427</b>	<b>\$2,740,329</b>	<b>\$0</b>

# **HEALTH AND SANITATION FUNCTION**

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

CLASSIFICATION:  
 FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HEALTH

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	202,310	242,388	333,894	333,894
FINES FORFEITS AND PENALTIES	302,259	642,149	261,600	321,600
AID FROM OTHER GOVT AGENCIES	9,175,073	10,468,056	13,022,349	13,101,032
CHARGES FOR CURRENT SERVICES	2,016,146	2,493,933	2,315,175	2,417,347
OTHER REVENUE	310,626	173,583	313,092	313,092
<b>TOTAL REVENUES</b>	<b>12,006,414</b>	<b>14,020,109</b>	<b>16,246,110</b>	<b>16,486,965</b>
SALARIES & EMPLOYEE BENEFITS	11,129,845	11,709,209	12,764,180	12,782,270
SERVICES & SUPPLIES	2,349,306	3,014,889	4,289,653	4,384,204
OTHER CHARGES	204,958	211,628	378,790	378,790
INTRAFUND & INTERFUND TRANSFERS	-660,518	-491,692	-158,120	-98,120
CAPITAL ASSETS	81,106	10,795	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>13,104,697</b>	<b>14,454,829</b>	<b>17,274,503</b>	<b>17,447,144</b>
<b>NET COST</b>	<b>-1,098,283</b>	<b>-434,720</b>	<b>-1,028,393</b>	<b>-960,179</b>

**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 with Merced Medical Center and for contract administration for Jail Health Services with California Forensic Medical Group (CFMG). The Health Department is also responsible for administrative direction of Budget Unit 49500-Indigent Health Care Programs (IHCP) and Budget Unit 40600-First 5 Merced County. In 2008, the Health Department transferred responsibility of Jail Health Services contract to the Sheriff's Department

## EXECUTIVE'S COMMENT

The Health Department budget assumes a distribution formula for Health Realignment between the Health Department (Budget Unit 40000) and the Indigent Health Care Program (Budget Unit 49500) of 57% Health and 43% IHCP. In an effort to support local programs and subvent general fund costs the department increased utilization of more grant and state/federal revenues.

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

## REVENUE

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

*At Final Budget anticipated revenues increased in Interfund Revenue due to First 5 Grant extensions and Federal Other due to Nutrition Education funding.*

## SALARIES AND EMPLOYEE BENEFITS

	<u>2010/11</u> <u>APPROVED</u>	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>RECOMMENDED</u>	<u>2012/13</u> <u>APPROVED</u>
Public Health Director	1	1	1	1
County Health Officer	1	1	1	1
Deputy Public Health Director	1	1	1	1
Director of Public Health Nursing	1	1	1	1
Fiscal Manager	1	1	1	1
Accounting Technician	2	2	2	2
Supervising Therapist	1	1	1	1
Occupational/Physical Therapist I/II	1	1	1	1
Occupational/Physical Therapist I/II VS	1	1	1	1
CA Children's Service Worker I/II	3	3	3	<b>4</b>
Public Health Aide I/II	3	3	3	3
Account Clerk III	1	1	1	1
Director of Environmental Health	1	1	1	1
Supervising Environmental Health Specialist	3	3	3	3
Project Engineer	1	1	1	<b>0</b>
Environment Health Specialist I/II/III	13	13	13	<b>12</b>
Hazardous Material Specialist I/II/III	1	1	1	1
Environmental Health Technician I/II	2	2	2	<b>3</b>
Health Education Administrator	1	1	1	<b>0</b>
Public Health Laboratory Director	1	1	1	1
Microbiology Technician I/II	1	1	1	1
Public Health Social Worker	3	3	3	3

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Nurse Practitioner I/II/Physicians Assistant	1	1	1	<b>0</b>
Public Health Program Manager	1	1	1	1
Supervising Public Health Nurse	5	5	5	5
Public Health Nurse I/II/Community Health Nurse	16	16	16	<b>17</b>
Epidemiologist I/II	1	1	1	1
Health Education Specialist	3	3	3	<b>4</b>
Community Health Specialist	7	7	7	7
Communicable Disease Investigator	2	2	2	2
Support Services Analyst I/II	4	4	4	4
Vital Statistic Clerk	1	1	1	1
Office Assistant III	6	6	6	6
Medical Claims Clerk I/II	4	4	4	4
Staff Services Analyst I/II	1	1	1	1
Account Clerk I/II	2	2	2	2
Office Assistant I/II	3	3	3	3
County Office Supervisor	1	1	1	1
Emergency Medical Services Manager	1	1	1	1
Emergency Medical Services Specialist	1	1	1	1
Licensed Vocational Nurse	3	3	3	<b>2</b>
Medical Records Technician III	1	1	1	1
Director of Public Health Admin Svs	1	1	1	1
<b>Supervising Health Educator</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>2</u></b>
TOTAL FULL-TIME & VS	109	109	110	110
<u>Contract Employees</u>				
Public Health Director	1.00	1.00	1.00	1.00
Staff Therapist	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
<u>Extra Help</u>				
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	0.50	0.50
EH Microbiologist	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	2.38	2.38	2.88	2.88
TOTAL BUDGETED/APPROVED	112.38	112.38	113.88	113.88

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

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

### SALARIES AND EMPLOYEE BENEFITS (Continued)

The following twelve (12) filled positions were deleted effective September 27, 2009 due to reductions or elimination of State funding: one (1) Staff Services Analyst (Position #196), one (1) California Children's Services Worker (Position #52), one (1) Community Health Nurse/Public Health Nurse I/II (Position #95), two (2) Supervising Public Health Nurse (Position #149 and 174), five (5) Public Health Social Worker (Position #6, 60, 71, 85, 113), one (1) Medical Claims Clerk I/II (Position #232), one (1) Environmental Health Technician I/II (Position #222). One Secretary III (Position #50) was changed to County Office Supervisor. On September 22, 2009 the Board of Supervisors rescinded the deletion of one (1) California Children's Services Worker (Position #52), and one (1) Public Health Nurse (Position #95) due to the restoration of State funding of the Healthy Families program.

On September 29, 2009 one (1) Public Health Social Worker (Position #113) was restored for the Adolescent Family Life program due to additional Title V funding. One (1) Managed Care Coordinator was transferred from BU49501 to BU40013 (Position #236).

On November 3, 2009 two (2) Public Health Social Workers (Position #237, 238) were added for the Adolescent Family Life program due to additional CalWORKS revenue from HSA.

On April 13, 2010 the Board of Supervisors approved the following position changes: change one (1) Public Health Program Manager (Position #90) to Supervising Public Health Nurse, change one (1) Community Health Specialist (Position #99) to Health Education Specialist, change one (1) Microbiology Technician I/II (Position #5) to Medical Records Technician III, and change one (1) Public Health Program Manager (Position #140) to Director of Public Health Admin Services.

On August 24, 2010 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) vacant Secretary II (Position #15) and one (1) vacant Environmental Health Specialist III (Position #105) due to an anticipated reduction in revenues, Furthermore, the department was approved to delete one (1) vacant Managed Care Coordinator (Position #236) in exchange to add one (1) Staff Services Analyst I/II and delete one (1) vacant Public Health I/II (Position #10) in exchange to add one (1) Health Education Specialist.

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

***On August 21, 2012 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) filled Nurse Practitioner (Position #94), effective September 23, 2012, due to funding constraints. Also added to the department at Final Budget were one (1) Health Education Specialist, one (1) California Children's Service Worker I/II, one (1) Public Health Nurse I/II/ Community Health Nurse, one (1) Environmental Health Technician I/II, and two(2) Supervising Health Educator positions while one (1) Health Education Administrator, one (1) Environmental Health Specialist I/II/III, one (1) Licensed Vocational Nurse, and one (1) Project Engineer (Position #173) were deleted.***

### SERVICES AND SUPPLIES

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

***At Final Budget this category increased due to higher Professional and Special Services – Contractual Agreement and Transportation and Travel costs.***

### OTHER CHARGES

This category has no significant changes.

### INTRAFUND AND INTERFUND TRANSFERS

This category has increased due to intergovernmental transfers.

***At Final Budget this category was increased to add appropriations for a communications repeater purchase.***

### CAPITAL ASSETS

None.

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**FINAL BUDGET ADJUSTMENTS** (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$18,090</i>	<i>\$94,551</i>		<i>\$60,000</i>		<i>\$172,641</i>	<i>\$240,855</i>

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

CLASSIFICATION:  
 FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HEALTH

FUND - 1500  
 BUDGET UNIT # - 40600  
 UNIT TITLE - FIRST FIVE MERCED COUNTY

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	84,716	58,687	85,760	85,760
AID FROM OTHER GOVT AGENCIES	3,917,816	3,630,239	6,122,317	4,748,286
OTHER REVENUE	16,133	13,270	25,000	25,000
<b>TOTAL REVENUES</b>	<b>4,018,665</b>	<b>3,702,196</b>	<b>6,233,077</b>	<b>4,859,046</b>
SALARIES & EMPLOYEE BENEFITS	745,167	675,781	891,819	891,819
SERVICES & SUPPLIES	3,863,422	3,723,314	5,331,516	5,331,516
OTHER CHARGES	-10,156	28,632	0	0
CAPITAL ASSETS	5,000	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>4,603,433</b>	<b>4,427,727</b>	<b>6,223,335</b>	<b>6,223,335</b>
<b>NET COST</b>	<b>-584,768</b>	<b>-725,531</b>	<b>9,742</b>	<b>-1,364,289</b>

**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**

Strategic Planning is reviewed annually and modified by the First 5 Merced County Commission. The most recent plan was adopted in July 2012 and details various funding approaches of the Commission.

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

The Commission continues to dedicate resources this coming year for special projects such as collaborative endeavors, outreach, education, and advocacy, and community meetings with parents of children ages 0-5. The Commission also continues to seek out opportunities that leverage resources and initiatives that secure greater local investment in early education intervention and prevention programs for children ages 0-5.

**REVENUE**

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

*At Final Budget this category changed as a result of increased State Proposition 10 Tobacco Tax revenue which is affected by the tax collected by the state and number of live births in Merced County.*

**SALARIES AND EMPLOYEE BENEFITS**

	<u>2010/11</u> <u>APPROVED</u>	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>RECOMMENDED</u>	<u>2012/13</u> <u>APPROVED</u>
Executive Director First 5 Merced County	1	1	1	1
First 5 Merced County Program Manager	1	1	1	1
First 5 Merced County Program Specialist	2	2	2	2
Support Services Analyst I/II	2	2	2	2
Secretary I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME & VS	7	7	7	7
 <b><u>Extra Help</u></b>				
EH Office Assistant I/II	0.50	0.50	0.50	<b>1.00</b>
<b><i>EH Special Projects Coordinator</i></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.50</u></b>
TOTAL FTE	0.50	0.50	0.50	<b>1.50</b>
 TOTAL BUDGETED/APPROVED	 7.50	 7.50	 7.50	 8.50

SALARIES AND EMPLOYEE BENEFITS (Continued)

On August 18, 2009 the Board of Supervisors deleted one (1) vacant Account Clerk I/II (Position #5) and one (1) vacant Office Assistant I/II (Position #12). The Board also approved the departments request to delete one (1) filled Support Services Analyst I/II (Position #10).

On August 24, 2010 The Board of Supervisors approved the department’s request to change one (1) vacant First 5 Merced County Program Specialist (Position #11) to First 5 Merced County Program Manager.

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

*At Final Budget the department added one (1) EH Office Assistant II and one (1) EH Special Projects Coordinator to primarily work on grant projects during the year.*

SERVICES AND SUPPLIES

This category has increased overall due to extensions of current programs and increased Professional and Special Services - Contractual Agreement expenses.

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						<b><i>\$1,374,031</i></b>

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

CLASSIFICATION:  
 FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HEALTH

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	19,095,175	24,671,035	27,155,311	25,856,466
CHARGES FOR CURRENT SERVICES	6,588,271	6,737,556	9,529,375	10,147,440
OTHER REVENUE	-292,543	-886,862	72,000	50,000
<b>TOTAL REVENUES</b>	<b>25,390,903</b>	<b>30,521,729</b>	<b>36,756,686</b>	<b>36,053,906</b>
SALARIES & EMPLOYEE BENEFITS	16,176,543	17,252,591	22,651,071	23,180,141
SERVICES & SUPPLIES	5,436,287	5,912,949	7,119,472	7,373,372
OTHER CHARGES	3,994,251	4,580,981	7,189,732	5,636,589
INTRAFUND & INTERFUND TRANSFERS	-1,488,710	-1,062,269	-1,466,934	-1,539,750
CAPITAL ASSETS	15,019	0	454,620	454,620
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>24,133,390</b>	<b>26,684,252</b>	<b>35,947,961</b>	<b>35,104,972</b>
<b>NET COST</b>	<b>1,257,513</b>	<b>3,837,477</b>	<b>808,725</b>	<b>948,934</b>

**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 FY 1997/98, Budget Unit 41600 Mental Health Alcohol and Drug Abuse was consolidated with Budget Unit 41500 Mental Health to allow the department more flexibility. Sub-budgets were established in the Mental Health budget to facilitate budget preparation and monitoring. In November 2005, MHSA was passed by the voters of California. The Mental Health Department was required to submit a plan to the State detailing how the additional funds would be used. The State approved the plan in April 2006. In FY 2008/09 additional Sub-budgets were added to assist in tracking MHSA programs expenditures. These new Sub-budgets are included in the 2008/09 budget submitted by the Department. These changes are reflected in the proposed budget.

The Alcohol and Drug Services Division operates under a net negotiated contract amount with the State of California. A major issue impacting this division is the injunctive order issued in federal court as a result of the Sobky vs. Smoley Medi-Cal lawsuit. The court ruling and the resultant implementation plan developed by the State Department of Alcohol and Drug Programs requires first priority for the use of State General Funds allocated to counties shall be to match Federal Drug Medi-Cal FFP funds. While not mandating that programs be Drug Medi-Cal certified, the risk of not maximizing the use of State General Funds to draw down Drug Medi-Cal funds is that the State may reallocate the State General Funds in subsequent years to counties that have exhausted their State General Funds for Medi-Cal match.

On April 3, 2012 the Public Guardian, Public Conservator, and Public Administrator programs were transferred from the Human Services Agency to Mental Health. This is expected to result in a cost savings to the county general fund through possible Medi-Cal and realignment funds and also allow for an ease of subsidiary participant services already provided by Mental Health.

## REVENUE

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

***At final budget revenue decreased overall due to a reduction in State Motor Vehicle In-Lieu Tax realignment account, State Aid for Drug Court, and State Aid – MHSA Prop 63 accounts based on State budget revisions. These decreases were partially offset by increases to Mental Health – Realignment based on State budget revisions and Mental Health – Drug Medi-Cal based on trends and more recent information.***

## SALARIES AND EMPLOYEE BENEFITS

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
<u>MENTAL HEALTH (MH)</u>				
Director of Mental Health	1	1	1	1
Assistant Mental Health Director	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Assistant Mental Health Director- Planning/Fiscal Development	1	1	1	1
Psychiatric Facility Manager	1	1	1	1
Quality Improvement Program Manager	1	1	1	1
Fiscal Manager	1	1	1	1
Staff Services Analyst I/II	3	4	5	5
Mental Health Program Manager	2	2	2	3
Automation Services Manager	1	1	1	1
Psychiatric Nurse Practitioner I/II	1	1	1	1
Psychiatric Staff Nurse/Licensed Mental Health Worker I/II	17	18	18	18
Mental Health Clinician I/II	21	30	32	32
Crisis Intervention Specialist	4	4	4	4
Vocational Rehabilitation Counselor	1	1	1	1
Recreational Therapist	1	1	1	1
Automation Systems Analyst I/II	2	1	0	0
Personnel Assistant - Confidential	1	1	1	1
Mental Health Worker I/II	17	20	20	21
Secretary III	1	1	1	1
Medical Records Technician III	1	1	1	1
Medical Records Technician I/II	6	6	6	7
Psychiatric Ward Clerk	1	1	1	1
Accounting Technician	1	2	2	2
Account Clerk III	1	1	3	3
Office Assistant III	6	10	11	12
Office Assistant I/II	1	2	2	2
Fiscal Registration Process Clerk	1	1	1	1
Facility Services Supervisor	1	1	1	1
Delivery Driver	1	1	1	1
Dual Diagnosis Specialist	2	3	4	4
Telephone Systems Operator	1	1	1	1
Housekeeping Attendant I/II	3	3	3	3
A&D Counselor/Services Intern	1	1	1	1
Consumer Assistance Worker	2	2	2	2
MHSA Coordinator	1	1	1	1
Quality Assurance Specialist	2	3	3	3
Mental Health Medical Director (At will)	1	1	1	1
Staff Psychiatrists (At will)	4	4	4	4
Program Assistant	0	4	4	4
Staff Services Manager	1	1	1	1
Deputy Public Administrator/ Guardian/ Conservator I/II	<u>0</u>	<u>0</u>	<u>4</u>	<u>4</u>
Public Conservator Inventory Specialist	0	0	1	1
<b>Management Analyst I/II/III</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>
<b>Medical Records Supervisor</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
MH TOTAL FULL-TIME & VS	116	141	152	158

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
<u>ALCOHOL &amp; DRUG (A&amp;D)</u>				
A&D Prevention Specialist	1	1	1	1
Mental Health Worker I/II	2	2	2	2
MH Clinician I/II	3	3	3	3
A&D Program Manager	2	2	2	2
A&D Counselor/Services Intern	15	15	15	15
A&D Prevention Worker VS	1	1	1	1
Program Assistant	2	2	2	2
Secretary I/II - Confidential	1	1	1	1
Accounting Technician	2	2	2	2
Office Assistant III	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
A&D TOTAL FULL-TIME & VS	33	33	33	33
Contract Staff Psychiatrists	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
TOTAL PERMANENT & CONTRACT PSYCHIATRISTS	7	7	7	7
TOTAL FULL TIME/VS/CONTRACT	156	181	192	198
<u>Extra Help</u>				
EH Mental Health Clinician II	0.00	0.00	0.00	0.00
EH Mental Health Worker I/II	7.00	7.00	7.00	7.00
EH Psychiatric Staff Nurse I/II/III	1.50	1.50	1.50	1.50
EH Licensed Mental Health Worker	1.00	1.00	1.00	1.00
EH Crisis Intervention Specialist	0.50	0.50	0.50	0.50
EH Special Projects Coordinator	1.00	1.00	1.00	1.00
EH Housekeeping Attendant I	0.50	0.50	0.50	0.50
EH Consumer Assistance Worker	8.50	8.50	8.50	8.50
EH Family /Comm. Dev Partner	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	20.00	20.00	20.00	20.00
TOTAL BUDGETED/APPROVED	176.00	201.00	212.00	218.00

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

On August 18, 2009, per the department's request, the Board of Supervisor's also deleted six (6) vacant and thirty four (34) filled positions due to reductions in State funding. Three (3) vacant Mental Health Clinician I/II (Position #76, 79, 282), two (2) vacant Office Assistant III (Position #192, 307), and one vacant Mental Health Records Technician I/II (Position #24) were deleted. Effective September 27, 2009 six (6) filled Mental Health Clinician I/II (Position (23, 56, 61, 77, 300, 314), one (1) filled Children's System of Care Coordinator (Position #284), two (2) filled Program Assistant (Position #319, 327), two (2) filled Office Assistant III (Position #123, 286), one (1) filled Psychiatric Staff Nurse I/II (Position # 264), one (1) filled Mental Health Program Manager (Position #25), four (4) filled Mental Health Worker I/II (Position #141, 210, 211, 334), one (1) filled Data Support Assistant (Position #14), one (1) filled Accounting Technician (Position #306), one (1) filled fiscal Supervisor (Position #31), two (2) filled Crisis Intervention Specialist (Position #33, 247), one (1) filled Quality Assurance Specialist (Position #304), six (6) filled Alcohol & Drug Services Intern/Counselor (Position #98, 245, 273, 277, 298, 313), one (1) filled Mental Health Administrative Analyst (Position #137), two (2) filled Staff Services Analyst (Position #208, 316), one (1)

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On August 24, 2010 the Board of Supervisors approved the department's request to add one (1) Staff Services Manager (Position #350) and one (1) Staff Psychiatrist (At Will) (Position #349) to be 100% funded by Realignment and Medi-Cal.

On September 14, 2010 the Board of Supervisors approved adding one (1) Quality Assurance Specialist (Position #351) and one (1) Office Assistant I/II (Position #352). Allocation was also established for Extra Help Family/Community Development Partners.

On February 15, 2011 one (1) Automation Systems Analyst I/II (Position #83) was transferred to BU 75601 as part of the centralization of county information systems.

On August 23, 2011 (Final Budget) the Board of Supervisors approved adding the following positions due to revenue increases from State allocations effective October 10, 2011: one (1) Staff Services Analyst I/II, one (1) Licensed Mental Health Worker I/II, nine (9) Mental Health Clinician I/II, three (3) Mental Health Worker I/II, one (1) Accounting Technician, four (4) Office Assistant III, one (1) Dual Diagnosis Specialist, four (4) Program Assistant.

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

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

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

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

***On August 21, 2012 (Final Budget) the Board of Supervisor's approved the Department's request to add two (2) Mental Health Clinician I/II, one (1) Dual Diagnosis Specialist, One Mental Health Program Manager, Mental Health Worker I/II, one (1) Medical Records Technician I/II, Office Assistant III, one (1)***

SALARIES AND EMPLOYEE BENEFITS (Continued)

*Management Analyst I/II/III, and one (1) Medical Records Supervisor based on increased funding for State programs..*

SERVICES AND SUPPLIES

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

*This category increased overall at final budget due to increased contractual agreements*

OTHER CHARGES

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

*This category decreased overall at final budget due to a decrease to anticipated wraparound services, therapeutic behavioral services for children, and acute psychiatric services based on new projections.*

INTRAFUND AND INTERFUND TRANSFERS

None.

*This category decreased overall at final budget to balance transfers from proposed budget.*

CAPITAL ASSETS

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

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

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***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>529,070</i>	<i>253,900</i>	<i>(1,553,143)</i>	<i>(72,816)</i>	<i>0</i>	<i>(\$842,989)</i>	<i>(\$702,780)</i>

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

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION  
 ACTIVITY - HOSPITAL CARE

FUND - 1515  
 BUDGET UNIT # - 49500  
 UNIT TITLE - MEDICAL ASSISTANCE PROGRAM

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	498,332	1,041,392	1,093,000	1,093,000
USE OF MONEY AND PROPERTY	1,838	1,386	1,200	1,200
AID FROM OTHER GOVT AGENCIES	3,221,249	3,247,973	3,569,800	3,569,800
CHARGES FOR CURRENT SERVICES	100,574	169,723	297,908	297,908
OTHER REVENUE	88,156	224,140	127,519	127,519
<b>TOTAL REVENUES</b>	<b>3,910,149</b>	<b>4,684,614</b>	<b>5,089,427</b>	<b>5,089,427</b>
SALARIES & EMPLOYEE BENEFITS	819,989	830,997	940,331	940,331
SERVICES & SUPPLIES	3,144,485	3,815,568	4,705,261	4,538,983
INTRAFUND & INTERFUND TRANSFERS	0	0	-75,861	-75,861
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>3,964,474</b>	<b>4,646,565</b>	<b>5,569,731</b>	<b>5,403,453</b>
<b>NET COST</b>	<b>-54,325</b>	<b>38,049</b>	<b>-480,304</b>	<b>-314,026</b>

**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. SB 12, the Emergency Medical Services (EMS) Fund was established in 1990 and is administered through this program.

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

## EXECUTIVE'S COMMENTS

In 1997, Merced Community Medical Center was leased to Sutter Health. The focal point of that lease was provision of health care to county indigents by Sutter without complete compensation by the County. In 2001, the hospital lease was transferred to Catholic Healthcare West (CHW) and the lease term extended for an additional 26 years with additional health care obligations. In 2010, CHW completed the construction of a new hospital facility in Merced and while the hospital services were relocated to the new facility, the clinic portion of CHW remained. The IHCP Program and staff are integrated closely with daily clinical operations and Health Department administration on lease related and indigent health care issues.

During FY 2001/02, responsibility for the day to day operations of the Jail Health Program was transferred from the Health Department to California Forensic Medical Group (CFMG), a privately owned company providing medical and dental services to inmates of the Merced County Adult Correctional facilities.

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

## REVENUE

Revenue is projected to increase over the prior year due to an increase in Other Court Fines and anticipated Interfund Revenue.

## SALARIES AND EMPLOYEE BENEFITS

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Office Assistant I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	10	10	10	10
<u>Extra Help</u>				
EH Medical Claims Clerk I	0.50	0.00	0.00	0.00
EH Office Assistant I	0.00	0.00	0.00	0.00
EH Public Health Nurse I/II	0.50	0.00	0.00	0.00
EH Community Health Nurse	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL EXTRA HELP	1.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	11.00	10.00	10.00	10.00

On August 18, 2009 the Board of Supervisors deleted the following vacant positions: One (1) Community Health Nurse/Public Health Nurse I/II (Position #18) and one (1) Supervising Eligibility Worker (Position #8). One (1) Managed Care Project Coordinator (Position #19) was transferred to BU40013.

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

SERVICES AND SUPPLIES

This category has increased due to an anticipated increase in Professional and Special Services – Physician Service, Special Department Expenses – Cost Allocation Plan and Professional and Special Services – Other Facilities costs.

*At Final Budget this category increased as a result of higher Professional and Special Services – Consultations, Professional and Special Services – Other Facilities, and Professional and Special Services – Radiology costs.*

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

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**FINAL BUDGET ADJUSTMENTS (adjustments described above)**

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$166,278				\$166,278	\$0

# **PUBLIC ASSISTANCE FUNCTION**

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

CLASSIFICATION: FUND - 1010  
 FUNCTION - PUBLIC ASSISTANCE BUDGET UNIT # - 50000  
 ACTIVITY - ADMINISTRATION UNIT TITLE - HUMAN SERVICES AGENCY

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
LICENSES AND PERMITS	36,166	27,500	60,000	60,000
AID FROM OTHER GOVT AGENCIES	63,687,555	63,415,460	70,834,542	70,372,339
CHARGES FOR CURRENT SERVICES	87,261	122,727	40,000	40,000
OTHER REVENUE	565,579	497,392	502,500	637,500
<b>TOTAL REVENUES</b>	<b>64,376,561</b>	<b>64,063,079</b>	<b>71,437,042</b>	<b>71,109,839</b>
SALARIES & EMPLOYEE BENEFITS	48,377,341	48,665,219	52,457,268	52,054,953
SERVICES & SUPPLIES	14,550,760	13,572,824	14,274,278	14,525,863
OTHER CHARGES	4,648,803	5,402,980	5,937,280	5,850,920
INTRAFUND & INTERFUND TRANSFERS	-923,284	-1,086,727	-531,757	-491,450
CAPITAL ASSETS	363,953	138,580	0	35,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>67,017,573</b>	<b>66,692,876</b>	<b>72,137,069</b>	<b>71,975,286</b>
<b>NET COST</b>	<b>-2,641,012</b>	<b>-2,629,797</b>	<b>-700,027</b>	<b>-865,447</b>

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

# HUMAN SERVICES AGENCY

## BUDGET UNIT 50000

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

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

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

## EXECUTIVE COMMENT

On April 3, 2012 the Board of Supervisors transferred the Public Guardian, Public Conservator, and Public Administrator programs from the Human Services Agency to Mental Health effective July 1, 2012. This is expected to result in a cost savings to the county general fund through possible Medi-Cal and realignment funds and also allow for an ease of subsidiary participant services already provided by Mental Health.

## REVENUE

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

***This category decreased overall due to a decrease in costs related to Federal Public Assistance – Administration revenue. This decrease was partially offset by increases in projected 2011 Realignment revenue.***

## SALARIES AND EMPLOYEE BENEFITS

	<u>2010/11</u> <u>APPROVED</u>	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>RECOMMENDED</u>	<u>2012/13</u> <u>APPROVED</u>
Director HSA/Public Guardian Conservator	1	1	1	1
Deputy Director HSA	3	3	3	3
Deputy Director – Child Welfare	1	1	1	1
Automation Services Manager	1	1	1	1
Fiscal Manager	1	1	1	1
Staff Resources Manager	1	1	1	1
Staff Services Analyst I/II	12	12	12	12
Staff Fiscal Analyst	4	4	4	4
Staff Personnel Analyst	1	1	1	1
Network Systems Support Analyst	6	5	5	5
Fiscal Services Supervisor	4	4	4	3
Procurement Specialist I/II	1	1	1	1
System Support Analyst	3	3	3	3
Secretary I/II-Confidential	3	3	3	3
Secretary II-Confidential	1	1	1	1
Secretary III	1	1	1	1
Personnel Assistant-Confidential	1	1	1	1
Accounting Technician	8	8	8	8
Account Clerk III	7	7	7	7

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Account Clerk I/II	4	4	4	4
Supervising Software Applications Assistant	1	1	1	1
Software Application Assistant I/II	4	4	4	4
Software Application Assistant I/II VS	2	2	2	2
Facility Maintenance Assistant	1	1	1	1
Facility Assistant	1	1	1	1
Janitor	3	3	3	3
Telephone Systems Operator	2	2	2	2
Program Manager	5	5	5	6
Administrative Supervisor	6	6	6	6
Legal Clerk I/II	8	8	8	8
Support Services Assistant	6	6	6	6
Support Services Assistant-Confidential	1	1	1	1
Office Assistant III	6	6	6	6
Registration/Information Assistant	14	14	14	14
Office Assistant I/II	22	22	22	22
Compliance Management Officer	0	0	0	0
Program Evaluation Supervisor	1	1	1	1
C-IV Program Analyst	2	2	2	2
C-IV Business Manager	2	2	2	2
Family Services Supervisor	30	30	30	30
Family Services Representative III	35	35	35	35
Family Services Representative I/II	138	138	138	138
Social Services Program Administrator	5	5	5	5
Supervising Social Worker II	17	17	17	17
Social Worker IV-A/IV-B *	54	54	54	54
Social Worker IV-A/IV-B V/S *	0	0	0	0
Social Worker III *	45	45	45	42
Social Worker III V/S *	1	1	1	0
Social Worker I/II *	0	0	0	0
Social Services Program Worker	4	4	4	4
Management Information System Technician I/II	6	6	6	5
E&T Worker III	11	11	11	11
E&T Worker I/II	53	53	53	53
Veteran Claims Representative Supervisor	1	1	1	1
Veteran Claims Representative I/II	1	1	1	1
Public Conservator Inventory Specialist VS	1	1	0	0
Social Worker Aide	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL FULL-TIME & VS	559	558	557	557
<u>Extra Help:</u>				
EH Social Worker I/II/III/IV	0.88	0.88	0.88	0.88
EH Family Assistance Representative I/II/III	0.00	0.00	0.00	0.00
EH Supervising Family Assistance Representative	0.15	0.15	0.15	0.15
EH Office Assistant I/II	0.05	0.05	0.05	0.05
EH Janitor	0.04	0.04	0.04	0.04
EH Registration Information Assistant	0.50	0.50	0.50	0.50
EH Special Projects Coordinator	1.27	0.77	0.77	0.77

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
EH Vocational Assistant	0.00	0.00	0.00	0.00
EH Employment & Training Worker I/II/III	0.23	0.23	0.23	0.23
EH Account Clerk I/II/III	0.00	0.00	0.00	0.00
EH Office Assistant III	0.28	0.28	0.28	0.28
EH Management Information Systems Technician I	0.07	0.07	0.07	0.07
EH Legal Clerk I/II	0.00	0.00	0.00	0.00
EH Supervising Social Worker	0.00	0.00	0.00	0.00
EH Program Participant	37.50	0.00	0.00	0.00
EH Program Evaluation Supervisor	0.00	0.00	0.00	0.00
EH Support Services Assistant	0.00	0.00	0.00	0.00
EH Software Applications Assistant I/II	0.00	0.00	0.00	0.00
EH Laborer	0.00	0.00	0.00	0.00
EH Veterans Claim Representative I/II	0.00	0.00	0.00	0.00
EH Staff Services Analyst I/II	0.00	0.00	0.00	0.00
EH Foster Youth Assistant Worker	<u>1.08</u>	<u>1.08</u>	<u>1.08</u>	<u>1.08</u>
TOTAL FTE	42.05	4.50	4.50	4.50
TOTAL BUDGETED/APPROVED	601.05	562.50	561.50	561.50

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

On May 12, 2009 the Board of Supervisors rescinded the reduction in force for one (1) Supervising Social Worker (Position #287) and one (1) Social Svcs Program Administrator (Position #634). One (1) Deputy Director Human Services Agency (Position #3) was deleted. One (1) Staff Services Analyst I/II (Position #503) that was scheduled for deletion May 31, 2009 was extended to July 1, 2010 due to revenue from C-IV Migration Project. Three (3) Social Worker Aide (Position #8, 220, 324) and one (1) Social Worker I/II (Position #279) that were scheduled for deletion May 31, 2009 were extended to December 1, 2009 due to contracted services with the Merced County Department of Mental Health. On August 18, 2009 this contract was terminated due to fiscal constraints.

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

On September 22, 2009 the Board of Supervisors rescinded the reduction in force from the August 18, 2009 action for the following sixteen (16) positions: two (2) Employment and Training Worker I/II (Position #364, 454), one (1) Employment and Training Worker III (Position # 263), four (4) Family Service Representative I/II (Position # 137, 168, 435, 481), two (2) Family Service Supervisor (Position # 288, 611), one (1) Management Information Systems Technician I/II (Position #3), one (1) Registration Information Assistant (Position #6), three (3) Social Worker Aid

SALARIES AND EMPLOYEE BENEFITS (Continued)

(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 (1) Social Services Program Administrator.

On February 15, 2011 one (1) Network Systems Support Analyst I/II (Position #582) was transferred to BU 75601 as part of the centralization of county information systems.

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

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

*On August 21, 2012 the Board of Supervisors approved the department's request to delete four (4) vacant Social Worker III (Position # 252, 265, 567, 650), and delete one (1) vacant Management Information Systems Technician I/II (Position #565). The department was also allowed to exchange one vacant Fiscal Services Supervisor (Position # 416) for one (1) Program Manager position.*

SERVICES AND SUPPLIES

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

*This category increased overall due to appropriation added for Leadership for Life and Supplemental Nutrition Assistance Program Education (SNAP –ED) grants in various accounts. Appropriation was also increased in Data Processing for KRONOS report design expenses.*

OTHER CHARGES

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

*This category decreased overall due to the States continuation of reduced IHSS provider hours. Costs will continue to be monitored throughout the year based on anticipated State program changes.*

INTRAFUND AND INTERFUND TRANSFERS

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

*Intra-fund Transfers Out was increased to include redesign expenses for the Wardrobe HVAC system replacement project.*

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84037 2 Cars	\$0	\$0	\$35,000
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>

*At final budget this category was increased to provide appropriation to replace two damaged vehicles.*

**FINAL BUDGET ADJUSTMENTS (adjustments described above)**

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
(402,315)	251,585	(86,360)	40,307	35,000	(\$161,783)	(\$327,203)

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - ADMINISTRATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	1,571,910	1,165,581	1,254,352	1,251,307
OTHER REVENUE	477	-477	0	0
<b>TOTAL REVENUES</b>	<b>1,572,387</b>	<b>1,165,104</b>	<b>1,254,352</b>	<b>1,251,307</b>
SALARIES & EMPLOYEE BENEFITS	198,251	190,338	233,487	233,487
SERVICES & SUPPLIES	90,567	80,950	99,195	99,623
OTHER CHARGES	1,250,622	1,210,535	1,297,336	1,297,336
INTRAFUND & INTERFUND TRANSFERS	-61,285	-70,757	-94,696	-94,655
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,478,155</b>	<b>1,411,066</b>	<b>1,535,322</b>	<b>1,535,791</b>
<b>NET COST</b>	<b>94,232</b>	<b>-245,962</b>	<b>-280,970</b>	<b>-284,484</b>

**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

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

***Federal and State revenue was decreased at final budget due to an anticipated reduction in provider hours.***

## SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
IHSS Public Authority Manager	1	1	1	1
Management Information/Systems Technician I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	2	2	2	2
TOTAL BUDGETED/APPROVED	2.00	2.00	2.00	2.00

On August 18, 2009 the Board of Supervisors approved the department's request to delete the following filled positions effective September 27, 2009 due to an anticipated decreased in program revenue from the State: one (1) Management Information Systems Technician I/II (Position #3) and one (1) Registration Information Assistant (Position #6).

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

## SERVICES AND SUPPLIES

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

***This category was increased at final budget overall based on updated trends and projections to Professional and Special Service, Special Department Expense, and Transportation and Travel accounts. These increases were partially offset by a reduction in anticipated insurance premium costs.***

## OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

There has been no significant change from the prior year.

CAPITAL ASSETS

None.

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*FINAL BUDGET ADJUSTMENTS (adjustments described previously)*

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>0</i>	<i>428</i>	<i>0</i>	<i>41</i>	<i>0</i>	<i>\$469</i>	<i>(\$3,045)</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - AID PROGRAMS

FUND - 1010  
 BUDGET UNIT # - 51000  
 UNIT TITLE - ASSISTANCE TO THE NEEDY

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	235	0	0	0
AID FROM OTHER GOVT AGENCIES	67,635,449	58,443,637	63,389,669	64,025,978
CHARGES FOR CURRENT SERVICES	272,257	17,583	0	0
OTHER REVENUE	544,523	389,204	525,000	525,000
<b>TOTAL REVENUES</b>	<b>68,452,464</b>	<b>58,850,424</b>	<b>63,914,669</b>	<b>64,550,978</b>
SERVICES & SUPPLIES	52,655	80,000	80,000	80,000
OTHER CHARGES	69,932,419	64,011,979	68,129,975	68,502,774
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>69,985,074</b>	<b>64,091,979</b>	<b>68,209,975</b>	<b>68,582,774</b>
<b>NET COST</b>	<b>-1,532,610</b>	<b>-5,241,555</b>	<b>-4,295,306</b>	<b>-4,031,796</b>

**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 78.45%, state funded at 19.29% with the local share at 2.26%. The projection is based on a caseload decrease of 0.784% and no cost of living adjustments (COLA).
- B. Aid to Families with Dependent Children-Foster Care: This account consists of nineteen separate components, which are projected individually. The projects reflect a decrease in Federal participation as compared to the prior year and rate increases based past and expected court decisions.
1. Foster Homes: Federal funding, **41.38%**; state funding **24.60%**; local share, **34.02%**. Projection is based on a **3.16%** caseload increase and a **0.775%** rate increase.
  2. Foster Homes: State funding, **40.00%**; local share **60.00%**. Projection is based on a **0.02%** caseload increase and a **7.62%** rate *increase*.
  3. Foster Family Agency Institution placements by HSA: Federal funding, **41.38%**; state funding **24.60%**; local share, **34.02%**. Projection is based on a **0.49%** caseload *increase* and a **7.62%** rate *increase*.
  4. Foster Family Agency Institution placements by HSA: State funding **40.00%**; local share, **60.00%**. Projection is based on a **7.18%** caseload *increase* and a **18.01%** rate *increase*.
  5. Group Home Institutional placements by HSA: Federal funding, **41.38%**; State funding **24.60%**; local share, **34.02%**. Projection is based on a **6.31%** caseload increase and a **3.76%** rate *decrease*.
  6. Group Home Institutional placements by HSA: State funding, 40.14%; local share, 59.86%. Projection based on a **19.88%** caseload increase and a **3.04%** rate increase.
  7. Institution placements by Probation Department: Federal funding, **41.38%**; State funding, **24.60%**; local share, **34.02%**. Projection is based on a **13.11%** caseload increase and a **18.96%** rate increase.
  8. Institution placements by Probation Department: State funding, 40.14%; local share, 59.86%. Projection is based on no caseload increases and no rate increases.
  9. Institution placements by Probation Department: Federal funding, **41.38%**; state funding **24.60%**; local share, **34.02%**. Projection is based on a **4.91%** caseload increase and a **2.51%** rate increase.
  10. Institution placements by Probation Department: State funding, 40.14%; local share, 59.86%. Projection is based on a **14.45%** caseload *increase* and an **2.74%** rate *increase*.
  11. Severely Emotionally Disturbed Placements: This program has been eliminated by the state in FY2011/2012.

DEPARTMENT'S COMMENT (Continued)

12. Placements--By HSA All County Cost: Local share, 100%. Projection is based on an average caseload at 6.17 per month and a **0.12%** rate increase.
  13. Institution placements by Probation Department: Local share, 100%. Projection is based on an average caseload of 1 per month and a 33.352% rate increase.
  14. Camp Placement by Probation Department: Local Share, 100%. Projection is based on an average caseload of 1 per month and a 201.437% rate decrease.
  15. Emergency Assistance: Federal funding, 70%; state funding, 0%; local share, 30%. Projection is based on an average caseload of **62.58** per month and a **2.85%** rate increase.
  16. Voluntary Placements: Federal funding, **41.38%**; state funding **24.60%**; local share, **34.02%**. Projection is based on an average caseload of 1 per month and no rate increase.
  17. KinGap: Federal funding 2.57%; state funding 77.24%; local share, 20.19%. Projection is based on an average caseload of **39.83** per month and a **6.98%** rate increase.
  18. THP-Plus: State Funded, 100%. Projection is based on an average caseload of 9 per month and no rate increase.
  19. DoWith: State funding, 40%; local share, 60%. Projection is based on an average caseload of 24 per month and a **3.76%** rate decrease.
- D. Aid to Refugees: This program is 100% federally funded. The projection is based on 1 case per month, as a contingency based on federal data.
- E. Aid to Adoptions: This program is federally funded at **37.38%**, state funded at **46.97%** with the local share at **15.65%**. The projection is based on **an 8.66%** overall caseload growth and a **1.84%** increase in rate.

REVENUE

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

*At final budget overall Federal Aid for Public Assistance revenue was increased based on changes to caseload estimates.*

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

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

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - GENERAL RELIEF

FUND - 1010  
 BUDGET UNIT # - 53000  
 UNIT TITLE - AID TO INDIGENTS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
OTHER REVENUE	132,800	71,648	160,300	160,300
<b>TOTAL REVENUES</b>	<b>132,800</b>	<b>71,648</b>	<b>160,300</b>	<b>160,300</b>
OTHER CHARGES	250,027	213,667	277,064	277,064
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>250,027</b>	<b>213,667</b>	<b>277,064</b>	<b>277,064</b>
<b>NET COST</b>	<b>-117,227</b>	<b>-142,019</b>	<b>-116,764</b>	<b>-116,764</b>

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 26.13%.
- B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. This is projected to decrease 40.25%.
- C. Pending SSI/SSP: Grants from this component go to recipients awaiting SSI/SSP approval. The county is reimbursed from the first SSI/SSP grant received by those recipients approved for those programs. This component is projected based on a 15.78% caseload increase.
- D. Transportation Tickets: This component provides transportation to indigents. Tickets for the county and city transit systems are purchased and distributed. The budgeted amount reflects the potential number of rides that might be needed by recipients. This component has no projected change.

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

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

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

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

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1010  
 BUDGET UNIT # - 55000  
 UNIT TITLE - DEPT OF WORKFORCE INVESTMENT

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	10,545	0	0	0
AID FROM OTHER GOVT AGENCIES	4,870,442	4,138,163	4,416,714	4,556,235
CHARGES FOR CURRENT SERVICES	334,891	251,512	225,744	225,744
OTHER REVENUE	21,826	678	100,108	100,108
<b>TOTAL REVENUES</b>	<b>5,237,704</b>	<b>4,390,353</b>	<b>4,742,566</b>	<b>4,882,087</b>
SALARIES & EMPLOYEE BENEFITS	3,840,188	3,260,989	3,549,170	3,582,237
SERVICES & SUPPLIES	1,392,444	948,396	1,193,396	1,299,850
OTHER CHARGES	-688	-121	0	0
INTRAFUND & INTERFUND TRANSFERS	-125,287	-11,707	0	0
CAPITAL ASSETS	24,157	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>5,130,814</b>	<b>4,197,557</b>	<b>4,742,566</b>	<b>4,882,087</b>
<b>NET COST</b>	<b>106,890</b>	<b>192,796</b>	<b>0</b>	<b>0</b>

**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.

## REVENUE

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

***On August 21, 2012 (Final Budget) this category was increased due to increased Workforce Investment Act allocation.***

## SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Director-Workforce Investment	1	1	1	1
Assistant Director-Workforce Investment	1	0	0	0
Operations Officer-Workforce Investment	1	1	1	1
Program Manager-Workforce Investment	2	2	2	2
Special Projects Manager	1	1	1	1
Automation Systems Analyst I/II	1	0	0	0
Support Services Analyst I/II	3	3	3	3
Supervising E&T Specialist	2	2	2	2
E&T Specialist I/II	12	12	12	12
Staff Services Analyst I/II	2	2	2	2
Secretary III	1	1	1	1
Secretary I/II	0	0	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

On September 22, 2009 the Board of Supervisors authorized the following positions in connection of additional limited term Federal American Recovery and Reinvestment Act funds (ARRA): four (4) E&T Specialists I/II (Position #144, 145, 146, 147), one (1) Office Assistant III (Position #149), and one (1) Office Assistant I/II (Position #148).

On August 24, 2010 the Board approved the department's request to delete the following thirteen (13) filled positions: two (2) Assessment Technician I/II (Position #69, 98), eight (8) Employment and Training Specialist (Position #118, 119, 122, 141, 144, 145, 146, 147), one (1) Supervising Employment and Training Specialist (Position #123), one (1) Management Information System Technician I/II (Position #22), and one (1) Office Assistant I/II (Position #148). The Board approved to delete the following six (6) vacant positions: one (1) Supervising Employment and Training Specialist (Position #114), three (3) Employment and Training Specialist I/II (Position #36, 43, 52), one (1) Secretary I/II (Position #116), and one (1) Staff Service Analyst I/II (Position # 143). All extra help has been eliminated effective September 24, 2010. The staffing reduction was tied to a reduction in ARRA and Federal formula funding.

On June 28, 2011 the Board of Supervisors approved the department requests to delete the following positions due to an anticipated reduction in grant funding: two (2) filled Employment and Training Specialist I/II (Position #32, 117) one (1) filled Support Services Analyst I/II (Position #11), one (1) filled Secretary III (Position #8), one (1) filled Supervising E&T Specialist (Position #26), one (1) vacant Assistant Director – Workforce Investment (Position # 14), and one (1) vacant Employment and Training Specialist I/II (Position #50). The department believes that it will receive a combination of additional grant funding therefore the two filled Employment and Training Specialist I/II and Secretary III will be restored upon confirmation.

On July 12, 2011 the Board of Supervisors approved the rescission of the June 28, 2011 action to delete the following positions: two (2) filled Employment and training Specialist I/II (Position #32, 117), one (1) filled Support Services Analyst I/II (Position #11), one (1) filled Secretary III (Position #8), and one (1) filled Supervising Employment and Training Specialist (Position #26) based on additional grant revenue received. The department's request to add one (1) Employment and Training Specialist I/II (Position #150) was also approved.

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

*On August 21, 2012 (Final Budget), this category was increased overall due to increases in Retirement, FICA, Medicare, and Workers' Compensation costs. Employee Group Insurance was reduced.*

SERVICES AND SUPPLIES

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

*At Final Budget, this category increased overall due to increases in Professional and Special Services – Contractual Agreements, Special Department Expense – Cost Allocation Plan, and Rents and Leases – Structural Improvements. Special Department Expense – Other was reduced.*

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$33,067</i>	<i>\$106,454</i>				<i>\$139,521</i>	<i>\$139,521</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	1,444,884	842,128	706,000	861,428
<b>TOTAL REVENUES</b>	1,444,884	842,128	706,000	861,428
SERVICES & SUPPLIES	1,440,855	846,157	706,000	861,428
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	1,440,855	846,157	706,000	861,428
<b>NET COST</b>	4,029	-4,029	0	0

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-alone summer youth programs, and extended eligibility to 22 to 24 year olds. The ARRA youth funding ended in June 2011.

### REVENUE

This category was reduced in State Other revenue.

*On August 21, 2012 (Final Budget) this category was increased in State Other revenue due to increased Workforce Investment Act allocation.*

### SALARIES AND EMPLOYEE BENEFITS

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

### SERVICES AND SUPPLIES

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

*At Final Budget, this category was increased due to increases in Special Department Expense – Contractual Agreements and Special Department Expense – Other.*

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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### **FINAL BUDGET ADJUSTMENTS (adjustments described above)**

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$155,428				\$155,428	\$155,428

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	190,641	288,946	304,183	455,275
<b>TOTAL REVENUES</b>	<b>190,641</b>	<b>288,946</b>	<b>304,183</b>	<b>455,275</b>
SALARIES & EMPLOYEE BENEFITS	10,602	15,381	10,790	21,532
SERVICES & SUPPLIES	58,732	8,004	12,083	162,166
OTHER CHARGES	125,499	257,637	281,334	281,334
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>194,833</b>	<b>281,022</b>	<b>304,207</b>	<b>465,032</b>
<b>NET COST</b>	<b>-4,192</b>	<b>7,924</b>	<b>-24</b>	<b>-9,757</b>

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

## DWI-WIA ADULTS

### BUDGET UNIT 55200

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

### REVENUE

This category has increased from prior year in State Other.

***On August 21, 2012 (Final Budget), this category increased in State Other revenue due to increased Workforce Investment Act allocation.***

### SALARIES AND EMPLOYEE BENEFITS

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

***At Final Budget, this category increased overall due to increases in Salaries and Wages – Extra Help, FICA, and Medicare Tax.***

### SERVICES AND SUPPLIES

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

***At Final Budget, this category increased overall due to increases in Special Department Expense – Contractual Agreements, and Special Department Expense – Other.***

### OTHER CHARGES

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

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### ***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$10,742</i>	<i>\$150,083</i>				<i>\$160,825</i>	<i>\$151,092</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	273,366	10,909	311,974	430,673
<b>TOTAL REVENUES</b>	273,366	10,909	311,974	430,673
SALARIES & EMPLOYEE BENEFITS	6,059	0	10,790	21,532
SERVICES & SUPPLIES	100,627	7,810	12,083	12,166
OTHER CHARGES	176,364	4,791	289,125	398,364
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	283,050	12,601	311,998	432,062
<b>NET COST</b>	-9,684	-1,692	-24	-1,389

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

## DWI-STATE DISLOCATED WORKERS

### BUDGET UNIT 55300

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

### REVENUE

This category has decreased from prior year in State Other revenue.

*On August 21, 2012 (Final Budget), this category increased due to an increase in State Other revenue.*

### SALARIES AND EMPLOYEE BENEFITS

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

*At Final Budget, this category increased overall due to increases in Salaries and Wages – Extra Help, FICA, and Medicare Tax.*

### SERVICES AND SUPPLIES

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

*At Final Budget, this category increased overall due to an increase in Special Department Expense – Contractual Agreements.*

### OTHER CHARGES

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

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### ***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$10,742</i>	<i>\$150,000</i>				<i>\$160,825</i>	<i>\$151,092</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	59,234	0	0	0
<b>TOTAL REVENUES</b>	59,234	0	0	0
SERVICES & SUPPLIES	59,234	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	59,234	0	0	0
<b>NET COST</b>	0	0	0	0

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

## DEPARTMENT OF LABOR - EMPLOYMENT & TRAINING

### BUDGET UNIT 55600

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

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

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1585  
 BUDGET UNIT # - 57400  
 UNIT TITLE - WIA-DOL TRAINING

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	0	95	0	0
AID FROM OTHER GOVT AGENCIES	0	570,781	755,439	591,790
<b>TOTAL REVENUES</b>	<b>0</b>	<b>570,876</b>	<b>755,439</b>	<b>591,790</b>
SALARIES & EMPLOYEE BENEFITS	0	23,830	43,160	53,830
SERVICES & SUPPLIES	0	110	332	415
OTHER CHARGES	0	540,693	712,043	543,180
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>0</b>	<b>564,633</b>	<b>755,535</b>	<b>597,425</b>
<b>NET COST</b>	<b>0</b>	<b>6,243</b>	<b>-96</b>	<b>-5,635</b>

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

## Department of Labor - Employment & Training

### BUDGET UNIT 57400

These budget units were established in 2011 to track funds and programs for special grants and contracts awarded either directly to Merced County or where Merced County is a partner in a grant awarded to another partner. Individual in these programs may receive access to self-services for individual employment plans, group counseling, training services, job search assistance, job readiness, and placement services.

- 57403 – Veterans Assistance (through Stanislaus Workforce Investment Board)
- 57404 – WIA Additional Assistance funds through California Employment Development Department
- 57405 – Federal Department of Labor National Emergency Grant (through Tulare Workforce Investment Board)
- 57406 – Federal Department of Labor National Emergency Grant (through South Bay Workforce Investment Board)
- 57407 – State Energy Sector Partnership and Training funds (through Stanislaus Workforce Investment Board)

***On August 21, 2012 (Final Budget) the Board of Supervisors approved adding a new budget unit, 57408 – WIA Training – Other 2.***

### REVENUE

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

***On August 21, 2012 (Final Budget), State Other Revenue was decreased for WIA Additional Assistance funds through California Employment Development Department. State Other Revenue was increased for the Federal Department of Labor National Emergency grant and for WIA Training – Other 2 due to grant funding.***

### SALARIES AND EMPLOYEE BENEFITS

Extra Help salaries and benefits are provided for program participants.

***At Final Budget, this category was reduced overall for Veterans Assistance, WIA Additional Assistance through California Employment Development Department, Federal Department of Labor National Emergency Grant, and State Energy Sector Partnership and Training Funds due to deletion of unemployment insurance which is not applicable to participant wages.***

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

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

***At Final Budget, this category decreased overall in Contracts – WIA Training for WIA Additional Assistance through California Employment Development Department. This category was increased for Federal Department of Labor National Emergency Grant and WIA Training – Other 2 due to grant funding.***

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### ***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>10,670</i>	<i>83</i>	<i>(168,863)</i>			<i>(\$158,110)</i>	<i>(\$163,649)</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1580  
 BUDGET UNIT # - 57600  
 UNIT TITLE - DWI-YOUTH SPECIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	145	0	0	0
AID FROM OTHER GOVT AGENCIES	473,712	0	0	0
OTHER REVENUE	74	0	0	0
<b>TOTAL REVENUES</b>	<b>473,931</b>	<b>0</b>	<b>0</b>	<b>0</b>
SERVICES & SUPPLIES	466,148	0	0	0
OTHER CHARGES	7,900	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	42	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>474,048</b>	<b>42</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>-117</b>	<b>-42</b>	<b>0</b>	<b>0</b>

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

## DWI – YOUTH SPECIAL

### BUDGET UNIT 57600

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding and mandated programs for Youth and Summer Youth for participants ages 14 through 24. This budget unit was established in May 2009 to track these funds and programs. The program will provide assistance in achieving both academic and employment success. These ARRA funds will provide increased services allows for stand-alone summer youth programs, and extends eligibility from 22 to 24 year olds.

This program expired in FY 2011/12.

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1586  
 BUDGET UNIT # - 57700  
 UNIT TITLE - DWI-ADULT SPECIAL

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

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

## DWI – ADULT SPECIAL

### BUDGET UNIT 57700

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding for increasing programs for Adults. This budget unit was established in May 2009 to track these funds and programs for adults 18 and over. All individuals may receive access to self-services through the One-Stop Employment Resource Center. Participants, if enrolled, will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining or retaining self-sufficient employment. Business Services for retention and expansion are also provided.

This program expired in FY 2011/12.

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1587  
 BUDGET UNIT # - 57800  
 UNIT TITLE - DWI-DISLOCATED WORKER SPECIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	75	10	0	0
AID FROM OTHER GOVT AGENCIES	436,939	56,217	100,000	199,996
<b>TOTAL REVENUES</b>	<b>437,014</b>	<b>56,227</b>	<b>100,000</b>	<b>199,996</b>
SALARIES & EMPLOYEE BENEFITS	8,394	0	0	0
SERVICES & SUPPLIES	113,345	0	0	0
OTHER CHARGES	317,551	57,969	100,000	200,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>439,290</b>	<b>57,969</b>	<b>100,000</b>	<b>200,000</b>
<b>NET COST</b>	<b>-2,276</b>	<b>-1,742</b>	<b>0</b>	<b>-4</b>

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

*On August 21, 2012 (Final Budget) this category increased overall due to an increase in State Other revenue*

### SALARIES AND EMPLOYEE BENEFITS

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

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

*At Final Budget, this category increased in Contracts – WIA Training.*

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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### **FINAL BUDGET ADJUSTMENTS (adjustments described above)**

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
		<i>\$100,000</i>			<i>\$100,000</i>	<i>\$99,996</i>

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1589  
 BUDGET UNIT # - 57900  
 UNIT TITLE - DWI-CCWC GREEN JOBS

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	260	0	0	0
AID FROM OTHER GOVT AGENCIES	610,755	0	0	0
<b>TOTAL REVENUES</b>	<b>611,015</b>	<b>0</b>	<b>0</b>	<b>0</b>
SERVICES & SUPPLIES	666,200	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	19	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>666,200</b>	<b>19</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>-55,185</b>	<b>-19</b>	<b>0</b>	<b>0</b>

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

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - OTHER ASSISTANCE

FUND - 1010  
 BUDGET UNIT # - 59000  
 UNIT TITLE - AREA AGENCY ON AGING

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
AID FROM OTHER GOVT AGENCIES	1,295,537	1,121,429	1,129,074	1,232,727
OTHER REVENUE	9,869	7,605	8,130	8,130
<b>TOTAL REVENUES</b>	<b>1,305,406</b>	<b>1,129,034</b>	<b>1,137,204</b>	<b>1,240,857</b>
SALARIES & EMPLOYEE BENEFITS	369,830	311,149	418,741	418,741
SERVICES & SUPPLIES	511,239	467,452	495,757	599,495
OTHER CHARGES	969,614	745,576	790,138	792,007
INTRAFUND & INTERFUND TRANSFERS	-145,862	-126,195	-332,999	-362,645
CAPITAL ASSETS	3,486	25,015	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,708,307</b>	<b>1,422,997</b>	<b>1,371,637</b>	<b>1,447,598</b>
<b>NET COST</b>	<b>-402,901</b>	<b>-293,963</b>	<b>-234,433</b>	<b>-206,741</b>

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

## AREA AGENCY ON AGING

**BUDGET UNIT 59000**

The Area Agency on Aging (AAA) was designated by the California Department of Aging as the agency responsible for planning, developing, coordinating, and monitoring a comprehensive system of services and focal points for delivery of services to senior citizens throughout Merced County. This agency also acts as an advocate for the elderly in accordance with the 1978 Older Americans Act as amended. County Ordinance Number 964 established a Department of Aging to study, evaluate, and make recommendations to the Board of Supervisors relating to any and all matters affecting the aged of Merced County, including, but not limited to, health, education, employment, housing, nutrition, legal services, transportation, and recreation.

**EXECUTIVE COMMENT**

The County Executive Office in coordination with the department and the County Department of Mental Health has begun evaluating the transfer of the Area Agency on Aging (AAA) programs to the Mental Health department. Components of the AAA program align with the Mental Health Services Act under the Community Services and Support program and the Prevention and Early Intervention program. This transfer may result in expanded services for the community and a reduction in cost for the county.

**REVENUE**

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

*Revenue was increased at Final Budget due to projected revenue not received from prior year accrued expenses.*

**SALARIES AND EMPLOYEE BENEFITS**

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

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

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

**SERVICES AND SUPPLIES**

None.

*At final Budget this category increased overall due to accrued costs incurred from prior year for contract employees and administrative expenses.*

OTHER CHARGES

This category reflects contractual arrangements for services.

*This category increased due to accrued expenses from prior year.*

INTRAFUND AND INTERFUND TRANSFERS

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

*This category increased due to accrued expenses from prior year.*

CAPITAL ASSETS

None.

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***FINAL BUDGET ADJUSTMENTS (adjustments described previously)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>103,738</i>	<i>1,869</i>	<i>(29,646)</i>		<i>\$75,961</i>	<i>\$103,653</i>

# **EDUCATION FUNCTION**

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

CLASSIFICATION:  
 FUNCTION - EDUCATION  
 ACTIVITY - LIBRARY SERVICES

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	13,306	12,956	12,956	12,956
AID FROM OTHER GOVT AGENCIES	1,041,679	571,536	157,994	157,994
CHARGES FOR CURRENT SERVICES	48,251	42,649	50,000	50,000
OTHER REVENUE	7,483	147,547	250	250
<b>TOTAL REVENUES</b>	<b>1,110,719</b>	<b>774,688</b>	<b>221,200</b>	<b>221,200</b>
SALARIES & EMPLOYEE BENEFITS	2,027,855	1,999,543	1,889,495	1,889,495
SERVICES & SUPPLIES	657,562	734,061	794,801	794,801
OTHER CHARGES	15,689	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-103,480	-285,910	-157,577	-157,577
CAPITAL ASSETS	0	130,658	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,597,626</b>	<b>2,578,352</b>	<b>2,526,719</b>	<b>2,526,719</b>
<b>NET COST</b>	<b>-1,486,907</b>	<b>-1,803,664</b>	<b>-2,305,519</b>	<b>-2,305,519</b>

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

# LIBRARY

## BUDGET UNIT 60000

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

In FY 07/08 the Library gained membership into the San Joaquin Valley Library System (SJVLS.) Membership in SJVLS will allow our local libraries to pool resources with the nine other county members. The San Joaquin Valley Library System assists member libraries to enhance service to their public through cooperation, resource sharing, technology, and networking.

## EXECUTIVE'S COMMENT

In FY 2006/07, the Library began implementing a plan to restore the professional infrastructure of the County Library System and the hours of operation at Merced Library and the four regional branches (Atwater, Gustine, Livingston, and Los Banos).

However, in an effort to reduce countywide costs it is recommended to reduce the branch hours of operation by an average of 5 hours per branch and closure of the Winton branch for FY 2011/12. The Board of Supervisors took action to maintain Winton Branch operations.

The department has completed development of the bookmobile, which will allow for enhanced services to the county residents during trying financial times. Services are anticipated to begin in FY 12/13.

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

## REVENUE

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

## SALARIES AND EMPLOYEE BENEFITS

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
County Librarian	1	1	1	1
Supervising Librarian	1	1	1	0
Librarian I/II	2	2	2	2
Library Assistant I/II VS	11	10	10	10
Library Resource Technician I/II	2	1	1	1
Library Resource Technician I/II VS	3	4	4	4
Lead Library Resource Technician	2	2	2	2
Library Coordinator	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	24	23	23	22
 <u>Extra Help</u>				
EH Pages	1.30	1.30	1.50	1.50
EH Library Assistant I	8.43	7.50	7.50	7.50
EH Librarian I/II	0.00	0.00	0.00	0.00
EH Special Projects Coordinator	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	9.73	8.80	9.00	9.00
 TOTAL BUDGETED/APPROVED	 33.73	 31.80	 32.00	 31.00

On August 24, 2010 the Board of Supervisors approved the department's request to delete two (2) vacant Library Assistant I/II VS (Position #8, 31) in order to decrease County General Fund requirements.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) Library Assistant I/II (postion #25) due to fiscal constraints.

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

For fiscal year 2012/13 the department requests to delete one (1) filled Supervising Librarian (Position #11) due to fiscal constraints.

***On August 21, 2012 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) filled Supervising Librarian (Position #11), effective September 23, 2012, due to fiscal constraints.***

SERVICES AND SUPPLIES

Office Expense General, Rents and Leases-Maintenance Improvement, Special Department Expense-Periodicals and Supplies, and Special Department Expense-Special Fund were decreased from prior year amounts. Special Department Expense-Literacy Program was increased over the prior year amount.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

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

CLASSIFICATION:  
 FUNCTION - EDUCATION  
 ACTIVITY - AGRICULTURAL EDUCATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	0	11,402	15,000	15,000
<b>TOTAL REVENUES</b>	<b>0</b>	<b>11,402</b>	<b>15,000</b>	<b>15,000</b>
SALARIES & EMPLOYEE BENEFITS	250,216	250,675	260,393	260,393
SERVICES & SUPPLIES	46,748	37,266	41,370	41,370
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>296,964</b>	<b>287,941</b>	<b>301,763</b>	<b>301,763</b>
<b>NET COST</b>	<b>-296,964</b>	<b>-276,539</b>	<b>-286,763</b>	<b>-286,763</b>

**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 paraprofessional and clerical support, operation, and maintenance of the program. 2012 marked the 95<sup>th</sup> year of cooperation between Merced County and the University of California in conducting a Cooperative Extension program to serve the needs of the residents of the county.

## REVENUE

Revenue was budgeted on the prior year amount.

## SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Agricultural Field Technician Cooperative Extension Office Supervisor	1	1	1	1
Office Assistant III	1	0	0	0
Office Assistant I/II V/S	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME & VS	3	3	3	3
 TOTAL BUDGETED/APPROVED	 3.00	 3.00	 3.00	 3.00

On December 14, 2004, one (1) Office Assistant III (Position #6) was approved and funded by the University of California for three years with the potential of one year extensions. At FY 2008/2009 this position was deleted due to expiration of contract.

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) filled Office Assistant I/II (Position #5) due to fiscal constraints effective September 27, 2009.

For FY 2011/12 Proposed Budget the County Executive Officer, in coordination with the department, recommended the deletion of one (1) filled Office Assistant III (Position #4) and addition of one (1) Office Assistant III V/S in order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent. At proposed the Office Assistant III V/S was changed to Office Assistant I/II V/S to align with the work duties being performed by under-filled incumbent.

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

## SERVICES AND SUPPLIES

This category decreased overall from the prior year due to a reduction in Office Expense – General due to fiscal constraints.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

# **RECREATION AND CULTURAL SERVICES FUNCTION**

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

CLASSIFICATION: FUND - 1010  
 FUNCTION - RECREATION AND CULTURAL SERVICES BUDGET UNIT # - 70000  
 ACTIVITY - RECREATION FACILITIES UNIT TITLE - DPW-RECREATION DIVISION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
CHARGES FOR CURRENT SERVICES	6,350	7,100	8,500	8,500
<b>TOTAL REVENUES</b>	6,350	7,100	8,500	8,500
SALARIES & EMPLOYEE BENEFITS	245,490	243,840	254,171	254,171
SERVICES & SUPPLIES	12,093	8,607	13,415	13,415
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	257,583	252,447	267,586	267,586
<b>NET COST</b>	-251,233	-245,347	-259,086	-259,086

**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.

### EXECUTIVE'S COMMENTS

The Recreation Budget funds two full-time positions that provide organization and leadership to a variety of programs. As the County grows, so does the need to provide a variety of programs. Outside resources and organizations continue to assist in the success of many of the programs, and without them many programs and activities would not exist. The Recreation Superintendent organizes programs that benefit the youth and disabled throughout Merced County and the Museum Director offers cultural programs that are of interest to both local and out of county visitors. Volunteers remain essential to the success of programs.

### REVENUE

This category will remain the same for the next year.

### SALARIES AND EMPLOYEE BENEFITS

	2010/2011 <u>APPROVED</u>	2011/2012 <u>APPROVED</u>	2012/2013 <u>RECOMMENDED</u>	2012/2013 <u>APPROVED</u>
County Museum Director	1	1	1	1
Recreation Superintendent	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	2	2	2	2
<u>Extra Help</u>				
Recreation Leaders	<u>2.18</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL BUDGETED/APPROVED	4.18	2.00	2.00	2.00

For FY 2012/13 there is no Extra Help being requested.

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

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.



## DPW - SPECIAL RECREATION DIVISION

### BUDGET UNIT 70100-70116

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

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### POLICY IMPLICATION

For FY 2012/13 the County Executive Officer has requested reductions in departmental budgets to help provide a balanced budget. The Department of Public Works – Special Recreation Division has submitted a Proposed Budget with no General Fund assistance. Funds from current encumbrances will support FY 2012/13 needs. For future years, when these encumbrances are exhausted, the following impacts to these areas would include: reductions in equipment for recreational programs, reductions in lighting for programs, sanitary services, materials for building and irrigation needs and capital improvements.

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

CLASSIFICATION: FUND - 1010  
 FUNCTION - RECREATION AND CULTURAL SERVICES BUDGET UNIT # - 70200  
 ACTIVITY - RECREATION FACILITIES UNIT TITLE - DPW-PARKS DIVISION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	23,399	38,988	39,977	39,977
AID FROM OTHER GOVT AGENCIES	545,430	0	0	0
CHARGES FOR CURRENT SERVICES	351,285	459,072	337,148	337,148
OTHER REVENUE	486	34,488	1,200	1,200
<b>TOTAL REVENUES</b>	<b>920,600</b>	<b>532,548</b>	<b>378,325</b>	<b>378,325</b>
SALARIES & EMPLOYEE BENEFITS	1,273,663	1,193,502	1,282,407	1,282,407
SERVICES & SUPPLIES	476,601	388,004	483,767	483,767
OTHER CHARGES	0	0	2,846	2,846
INTRAFUND & INTERFUND TRANSFERS	-14,353	0	0	0
CAPITAL ASSETS	488,000	23,393	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,223,911</b>	<b>1,604,899</b>	<b>1,769,020</b>	<b>1,769,020</b>
<b>NET COST</b>	<b>-1,303,311</b>	<b>-1,072,351</b>	<b>-1,390,695</b>	<b>-1,390,695</b>

**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

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

### SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Deputy Director Public Works Parks & Recreation	1	1	1	1
Parks Superintendent	1	1	1	1
Parks Equipment Construction Specialist	1	1	1	1
Parks Caretaker II	0	0	0	0
Parks Caretaker I	1	1	1	1
Park Maintenance Specialist	2	1	1	1
Grounds Maintenance Worker I/II	7	6	6	6
Office Assistant III	1	1	1	1
Typist Clerk III	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	14	12	12	12
 <u>Extra Help</u>				
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	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>	<u>0.52</u>
TOTAL FTE	11.82	11.82	11.82	11.82
 TOTAL BUDGETED/APPROVED	 25.82	 26.82	 26.82	 26.82

The Fiscal Year 2009-10 Proposed Budget inadvertently listed 11 Ground Maintenance Worker I/II's. The correct count was 8 (eight) Ground Maintenance Worker I/II's, 2 (two) Parks Caretaker I, and 1 (one) Parks Caretaker II. On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion of one (1) vacant Park Caretaker I (Position #4) one (1) Park Caretaker II (Position#6).

On August 24, 2010 (Final Budget) the Board of Supervisors approved the transfer of one (1) Grounds Maintenance Worker I/II (Position #18) to BU 23300 for the Juvenile Probation and Camps Program.

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Maintenance Worker I/II (Position #11) in preparation of upcoming countywide revenue shortfall.

On June 28, 2011 the Board of Supervisors approved the department's request to delete one (1) Park Maintenance Specialist (Position #15) and one (1) filled Grounds Maintenance Worker I/II (Position #22) due to fiscal constraints. This reduction would impact mowing services, repairs to equipment and facilities needed for irrigation, park maintenance and public use, and would decrease employee presence at the different park facilities as more duties are taken on.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On July 12, 2011 the Board of supervisor rescinded the action from June 28, 2011 to delete one (1) filled Grounds Maintenance Worker I/II (Position #22) in order to provide better maintenance of parks.

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

SERVICES AND SUPPLIES

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

OTHER CHARGES

No change.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

# **DEBT SERVICE**

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

CLASSIFICATION:  
 FUNCTION - DEBT SERVICE  
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1796  
 BUDGET UNIT # - 70800  
 UNIT TITLE - DEBT SERVICE-JUVENILE HALL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	1,354	988	1,000	1,000
OTHER REVENUE	988,989	960,144	996,152	996,152
<b>TOTAL REVENUES</b>	990,343	961,132	997,152	997,152
SERVICES & SUPPLIES	2,117	2,137	7,600	7,600
OTHER CHARGES	988,989	990,144	990,344	990,344
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	991,106	992,281	997,944	997,944
<b>NET COST</b>	-763	-31,149	-792	-792

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

## DEBT SERVICE – JUVENILE JUSTICE CORRECTIONAL FACILITY

### BUDGET UNIT 70800

On July 1, 2002, the County of Merced issued \$15,705,000 in certificates of participation to assist in financing the construction of a new juvenile justice facility. This budget unit and an associated fund were established to account for the annual debt service payments on that borrowing. The debt will be repaid over a period of thirty years, with the first payment due in December 2002 and the final payment due in June 2032, at an annual rate that starts at three percent and at the end of the loan period is five percent.

The debt is currently being financed by operating transfers from both the General and Spring Fair funds. General fund transfers currently come from the Juvenile Hall department and are scheduled to continue until 2032. Transfers from the Spring Fair fund are scheduled to continue until 2018.

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

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

This category accounts for banking charges and administrative costs of the trustee.

### OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

Amounts noted in the Revenue From Use of Money and Property category represent interest earned on cash balances maintained in the County Treasury. Amounts in the Other Revenue category represent operating transfers from both the General and Spring Fair funds.

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

CLASSIFICATION:  
 FUNCTION - DEBT SERVICE  
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1797  
 BUDGET UNIT # - 70900  
 UNIT TITLE - DEBT SERVICE-ENERGY RETROFIT

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	36	29	12	12
OTHER REVENUE	195,460	195,460	195,460	195,460
<b>TOTAL REVENUES</b>	<b>195,496</b>	<b>195,489</b>	<b>195,472</b>	<b>195,472</b>
SERVICES & SUPPLIES	50	50	100	100
OTHER CHARGES	195,459	195,459	195,460	195,460
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>195,509</b>	<b>195,509</b>	<b>195,560</b>	<b>195,560</b>
<b>NET COST</b>	<b>-13</b>	<b>-20</b>	<b>-88</b>	<b>-88</b>

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

## DEBT SERVICE-ENERGY RETROFIT

### BUDGET UNIT 70900

During the 2001/2002 fiscal year, the County of Merced entered into a loan agreement with the California Energy Commission to fund the installation of both energy efficient lighting in several County Buildings and an energy efficient heating and cooling system for the Main Administration Building located at 2222 M Street. This budget unit and an associated fund were established to account for the annual debt service payments on that borrowing. The loan is for a period of 11 years, with the first payment due in December 2002 and the final payment due in June 2013, at an annual interest rate of three percent.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/12</u>
Energy Retrofit Loan	\$1,805,328	11 Years	\$191,144

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

This category accounts for banking charges.

### OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

Amounts noted in the Revenue From Use of Money and Property category represent interest earned on cash balances maintained in the County Treasury. Amounts reflected in the Other Revenue category represent operating transfers from the Building Services Division of Public Works, a General Fund department.

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

CLASSIFICATION:  
 FUNCTION - DEBT SERVICE  
 ACTIVITY - INTEREST ON NOTES & WARRANTS

FUND - 1010  
 BUDGET UNIT # - 71000  
 UNIT TITLE - INTEREST ON TRANS AND OTHER NOTES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
OTHER REVENUE	0	44,703	0	0
<b>TOTAL REVENUES</b>	0	44,703	0	0
SERVICES & SUPPLIES	59,697	46,355	80,000	80,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	59,697	46,355	80,000	80,000
<b>NET COST</b>	-59,697	-1,652	-80,000	-80,000

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

## INTEREST ON TRANS AND OTHER NOTES

### BUDGET UNIT 71000

This budget unit was initially established to provide appropriation for the interest and administrative costs of securing Tax and Revenue Anticipation and other notes (TRANS). The County has not needed to issue a TRAN since the 1999/2000 fiscal year.

During the 2001/2002 fiscal year the County securitized its future receipts from cigarette manufacturers that it was to receive under a Master Settlement Agreement. The Merced County Tobacco Funding Corporation (Corporation), a non-profit public benefit corporation organized under California Law, was created for the sole purpose of handling the securitization. This budget unit now also provides appropriation for the Corporation's trustee administrative fees 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.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:

FUNCTION - DEBT SERVICE  
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1802  
 BUDGET UNIT # - 71300  
 UNIT TITLE - DEBT SERVICE-JUSTICE FACILITY

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
FINES FORFEITS AND PENALTIES	668,394	660,981	669,002	669,002
<b>TOTAL REVENUES</b>	<b>668,394</b>	<b>660,981</b>	<b>669,002</b>	<b>669,002</b>
SERVICES & SUPPLIES	4,350	1,850	5,100	5,100
OTHER CHARGES	664,044	659,131	663,902	663,902
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>668,394</b>	<b>660,981</b>	<b>669,002</b>	<b>669,002</b>
<b>NET COST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

## DEBT SERVICE – JUSTICE FACILITY

### BUDGET UNIT 71300

On June 1, 2005, the County issued \$10,200,000 in certificates of participation to assist in financing the construction of a new courthouse facility. This budget unit and an associated fund were established to account for the debt service requirements on that debt. The loan is for a period of 25 years, with the first payment due in December 2005 and the final payment due in June 2030. The interest rate on the debt will increase during the loan period from 3% at the beginning to 4.375% at the end of the loan

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/12</u>
Courthouse Justice Facility	\$10,200,000	25 Years	\$8,205,000

### REVENUE

Amounts in the Fines, Forfeitures and Penalties category represent revenues received from assessments levied on court fines and forfeitures.

### 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 2012-2013

CLASSIFICATION:  
 FUNCTION - DEBT SERVICE  
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1804  
 BUDGET UNIT # - 71500  
 UNIT TITLE - DEBT SERVICE-DAIRY LOAN PROGRAM

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	318,407	236,117	173,045	173,045
OTHER REVENUE	883,186	1,264,039	635,020	635,020
<b>TOTAL REVENUES</b>	<b>1,201,593</b>	<b>1,500,156</b>	<b>808,065</b>	<b>808,065</b>
OTHER CHARGES	1,007,767	1,007,767	1,007,768	1,007,768
INTRAFUND & INTERFUND TRANSFERS	36,750	48,000	48,000	48,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,044,517</b>	<b>1,055,767</b>	<b>1,055,768</b>	<b>1,055,768</b>
<b>NET COST</b>	<b>157,076</b>	<b>444,389</b>	<b>-247,703</b>	<b>-247,703</b>

**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.

<u>Component</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/11</u>
Dairy Loan Program	20 Years	\$7,730,126

### REVENUE

Amounts noted in the Revenue From Use of Money and Property category represent both interest payments received from loans made to dairies and interest earned on cash balances maintained in the County Treasury. Amounts noted in the Other Revenue category represent principal payments received from the repayment of dairy loans.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

### INTRAFUND AND INTERFUND TRANSFERS

This category represents an amount appropriated to be transferred to fund both operations and cover costs related to administering the loan program in Commerce Aviation and Economic Development, a General Fund department.

### CAPITAL ASSETS

None.

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

CLASSIFICATION:  
 FUNCTION - DEBT SERVICE  
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1799  
 BUDGET UNIT # - 71900  
 UNIT TITLE - DEBT SERVICE-PENSION OBLIGATION BD

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
USE OF MONEY AND PROPERTY	55,919	47,499	40,000	40,000
OTHER REVENUE	6,926,741	8,270,005	8,216,000	8,216,000
<b>TOTAL REVENUES</b>	<b>6,982,660</b>	<b>8,317,504</b>	<b>8,256,000</b>	<b>8,256,000</b>
SERVICES & SUPPLIES	4,025	2,025	7,600	7,600
OTHER CHARGES	6,911,883	7,254,785	7,612,813	7,612,813
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>6,915,908</b>	<b>7,256,810</b>	<b>7,620,413</b>	<b>7,620,413</b>
<b>NET COST</b>	<b>66,752</b>	<b>1,060,694</b>	<b>635,587</b>	<b>635,587</b>

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

## DEBT SERVICE – PENSION OBLIGATION BONDS

### BUDGET UNIT 71900

During the 1998/99 fiscal year the County issued \$63,070,000 in Pension Obligation Bonds (POBs) to refinance the Unfunded Actuarial Accrued Liability (UAAL) in the Retirement System. This budget unit and an associated fund were established to account for the annual debt service requirements for the POBs. The costs are distributed to departments through the payroll system in much the same way the UAAL amortization costs are distributed.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/12</u>
Pension Obligation Bonds	\$63,070,000	18 Years	\$35,780,000

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

This category accounts for banking charges and administrative costs of the trustee.

### OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### REVENUE

Amounts noted in the Revenue From Use of Money and Property category represent interest earned on cash balances maintained in the County Treasury. Amounts in the Other Revenue category represent charges collected from other departments through the payroll system.

# **PROVISION FOR CONTINGENCY**

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

CLASSIFICATION:  
 FUNCTION - MISCELLANEOUS  
 ACTIVITY - PROVISION FOR CONTINGENCIES

FUND - 1010  
 BUDGET UNIT # - 72000  
 UNIT TITLE - CONTINGENCIES-GENERAL FUND

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2010-2011 (2)	ACTUAL 2011-2012 (3)	RECOMMEND BY COUNTY ADMIN 2012-2013 (4)	APPROVED BY BOARD OF SUPV. 2012-2013 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
<b>CONTINGENCIES</b>	0	0	3,500,000	3,500,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	0	0	3,500,000	3,500,000
<b>NET COST</b>	0	0	-3,500,000	-3,500,000

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

## CONTINGENCIES – GENERAL FUND

### BUDGET UNIT 72000

The Contingency Budget Unit accounts for unforeseen emergencies of uncertain amounts not covered by specific appropriations in the approved budget. This amount would also be available for temporary cash flow loans to alleviate problems that could hinder general operations from delayed receipt of reimbursements or revenue. The Contingency Fund serves to limit unforeseen liabilities of the General Fund including varying economic conditions.

### EXECUTIVE'S COMMENT

The recession and the loss of millions in property tax revenue to the state made it virtually impossible for the County to budget a General Reserve or Contingency during the 1990's. The flooding experienced in the County during FY 1997/98 left both damage to be repaired and an increased awareness of the need for resources in emergency situations. This underscored the need to review the County's ability to provide resources in emergency situations and address unexpected issues that may occur in the near future as a result of significant population growth, the UC Campus, or other factors.

The Board has made significant efforts to establish a prudent Contingency to address unforeseen emergencies that may occur during the year. The Proposed Budget includes a Contingency of \$3.5 million.

***On August 21, 2012 (Final Budget), the Board of Supervisors approved staff's recommendation to set the General Fund Contingency at \$3.5 million for FY 2012/13.***

# **INTERNAL SERVICE FUNDS**

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

Fund Title: Fleet Service  
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2010-2011	Actual 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	4,434,876	2,795,985	3,262,045	3,262,045
Miscellaneous Sales	0	387,914	450,000	450,000
<b>Total Operating Revenues</b>	<b>4,434,876</b>	<b>3,183,899</b>	<b>3,712,045</b>	<b>3,712,045</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	656,478	545,239	598,121	598,121
Services and Supplies	2,481,701	2,402,715	3,165,430	3,165,430
Depreciation and Amortization	511,319	511,319	511,319	511,319
<b>Total Operating Expenses</b>	<b>3,649,498</b>	<b>3,459,273</b>	<b>4,274,870</b>	<b>4,274,870</b>
<b>Operating Income (Loss)</b>	<b>785,378</b>	<b>(275,374)</b>	<b>(562,825)</b>	<b>(562,825)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	0	9,755	6,000	6,000
Interest/Investment (Expense) and/or (Loss)	(7,374)	0	0	0
Gain or Loss on Sale of Capital Assets	(163,039)	0	25,000	25,000
Other	0	7,332	18,500	18,500
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(170,413)</b>	<b>17,087</b>	<b>49,500</b>	<b>49,500</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>614,965</b>	<b>(258,287)</b>	<b>(513,325)</b>	<b>(513,325)</b>
Capital Contributions	23,574	0	0	0
Transfers-In/Out	0	0	0	0
<b>Change in Net Assets</b>	<b>638,539</b>	<b>(258,287)</b>	<b>(513,325)</b>	<b>(513,325)</b>
Fixed Assets Purchased	646,498	174,019	618,000	618,000
Net Assets - Beginning Balance	7,144,917	7,783,456	7,699,188	7,699,188
Net Assets - Ending Balance	7,783,456	7,699,188	7,803,863	7,803,863
Reserved for Fleet Replacement	3,459,280	3,927,790	3,923,790	3,923,790

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 is completed.

## DPW - 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 511 vehicles. Annual operating mileage is 5,500,000 miles.

### REVENUE

This category is decreased overall based on adjusted rates in for Other Sales – Fleet Service O & M and Fleet Service FSR that is being charged to countywide departments.

### SALARIES AND EMPLOYEE BENEFITS

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Fleet Maintenance Supervisor	1	0	0	0
Assistant Shop Supervisor	0	1	1	1
Automotive Technician	4	4	3	3
Parts Supply Clerk	1	1	1	1
Office Assistant III	1	1	1	1
Office Assistant I/II VS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	7	7	6	6
TOTAL BUDGETED/APPROVED	7.00	7.00	6.00	6.00

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

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

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

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

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

CAPITAL ASSETS (Continued)

The Light Bars, Patrol Vehicles, and New and Used Vehicles are for replacement of aged equipment no longer economical to repair or part of scheduled replacement plan. The Air Compressor is requested to replace equipment that is no longer cost effective to repair.

Fund Title: Administrative Services  
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2010-2011	Actual 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	9,761,082	9,179,228	9,826,922	9,826,922
<b>Total Operating Revenues</b>	<b>9,761,082</b>	<b>9,179,228</b>	<b>9,826,922</b>	<b>9,826,922</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	5,169,583	5,138,593	5,283,728	5,283,728
Services and Supplies	4,479,858	3,982,046	4,631,566	4,631,566
Depreciation and Amortization	394,567	394,567	394,567	394,567
<b>Total Operating Expenses</b>	<b>10,044,008</b>	<b>9,515,206</b>	<b>10,309,861</b>	<b>10,309,861</b>
<b>Operating Income (Loss)</b>	<b>(282,926)</b>	<b>(335,978)</b>	<b>(482,939)</b>	<b>(482,939)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	3,720	5,232	36,000	36,000
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	824	521	0	0
Other	43,101	(17,249)	0	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>47,645</b>	<b>(11,496)</b>	<b>36,000</b>	<b>36,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>(235,281)</b>	<b>(347,474)</b>	<b>(446,939)</b>	<b>(446,939)</b>
Capital Contributions	17,196	0	0	0
Transfers-In(Out)	0	0	0	60,000
<b>Change in Net Assets</b>	<b>(218,085)</b>	<b>(347,474)</b>	<b>(446,939)</b>	<b>(386,939)</b>
Long Term Debt Payments	0	0	0	0
Fixed Assets Purchased	333,273	60,941	10,000	10,000
Net Assets - Beginning Balance	2,291,543	2,073,458	1,725,984	1,725,984
Net Assets - Ending Balance	2,073,458	1,725,984	1,279,045	1,339,045

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 is completed.

# ADMINISTRATIVE SERVICES

BUDGET UNIT 75600

Under the County Ordinance 1671, the Information Systems Department was established for directing County efforts to use automated computer technologies to solve business problems. This budget unit was established as an Internal Service Fund in FY 1987/88.

EXECUTIVE'S COMMENTS

Information Systems is responsible for supporting the County’s mission by providing county-wide leadership, strategic planning, and technical direction in the use of technology and to provide a dependable, accessible, and usable technology and communications infrastructure that maximizes value to the Citizens and County Employees.

Information Systems designs, implements and maintains the information and communications systems for all agencies at all locations within the County. The department 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.

Information Systems will continue focusing on the following strategic initiatives during FY 12 – 13:

1. Update or replace legacy mainframe based and key vendor-supplied software application systems so that the County will be able to implement operational best practices that improve employee productivity.
2. Implementation of secure wireless (WIFI) access throughout the County.
3. Rollout tablets and smart phones to support departments.
4. Implement an Asset Management Plan for office automation equipment that will realize more predictable deployment / operational costs, enhanced user productivity, and enhanced security.
5. Continue rollout of time and attendant system to support time entry for payroll purposes, scheduling, and cost recovery.
6. Align the central IS environment with departmental applications; ensuring that all IS systems can seamlessly work together across the County and with the State, Federal Government and other strategic partners.
7. Ensure continuity of government (COG) services and operations during an emergency or major technology failure, e.g., natural disaster, pandemic, or building fire.

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

REVENUE

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

***On August 21, 2012 (Final budget) Operating Transfer In was increased for revenue to be received from Health department for the purchase of the MedNet Repeater.***

SALARIES AND EMPLOYEE BENEFITS

	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2012/13</u>
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Director Administrative Services/Chief Information Officer	1	1	1	1
Systems and Operations Supervisor	1	1	1	1
Supervising Programmer Analyst	2	2	2	2
Supervising Network Systems Support Analyst	2	2	2	2
Programmer Analyst III–Confidential	1	1	1	1
Programmer Analyst III	2	1	1	1
Programmer Analyst I/II–Confidential	1	0	0	0
Program Analyst I/II	9	7	6	6
Data Base Administrator	2	1	1	1
Systems Programmer I/II	1	1	1	1
Network Training Specialist	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2010/11	2011/12	2012/13	2012/13
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Network Systems Support Analyst I/II	7	7	7	7
Network Systems Support Analyst III	1	1	1	1
Automation Systems Analyst	1	4	4	4
Computer Support Assistant III	1	1	1	1
Computer Support Assistant I/II	2	1	1	1
Computer Operator I/II	3	3	3	3
Secretary II	1	1	1	1
Communication Coordinator	1	1	1	1
Account Clerk I/II	1	1	1	1
Fiscal Manager	1	1	1	1
Information Systems Manager	2	1	1	1
Accounting Technician	0	1	1	0
GIS/Development Services Manager	1	1	1	1
GIS Technician	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	45	43	42	41
<u>Extra Help</u>				
EH Network Support Specialist	0.47	0.47	0.40	0.40
EH Student Intern	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total FTE	1.22	1.22	1.15	1.15
TOTAL BUDGETED/APPROVED	46.22	44.22	43.15	42.15

For FY 2009/10 the department requests to add one (1) Fiscal Manager, one (1) Supervising Network Support Analyst, and two (2) Information System Managers. The department requests to delete two (2) Automation System Analyst I (Position #35, 36), one (1) Assistant Director Administrative Services – Information Systems (Position #13), five (5) Programmer Analyst (Position #8, 17, 31, 42, 43).

On August 18, 2009 the Board of Supervisors approved the department's request for reorganization. The department was approved to delete five (5) vacant Programmer Analyst I/II (Position #8, 17, 31, 42, 43) and one (1) vacant Assistant Director Administrative Services – Information Systems (Position #13). Effective November 9, 2009 the department was approved to add one (1) Fiscal Manager, two (2) Information Systems Manager, and one (1) Supervising Network Systems Support Analyst. The Board also deleted one (1) vacant Supervising Programmer Analyst (Position #38), and two (2) Automation Systems Analyst I/II (Position #35, 36). The Automation Systems Analyst I/II were inadvertently not listed in the FY 2009/10 Recommended position count.

On August 24, 2010 (Final Budget) the Board of Supervisors approved the transfer of one (1) GIS/Development Services Manager from BU28500 to better coordinate countywide GIS services and transfer one (1) vacant Automation Systems Analyst from BU27000, Agricultural Commissioner, to align with County IS service plan.

On November 30, 2010 one (1) Planning Technician I/II (Position #63) was transferred from Development Services (BU28500) and renamed to a GIS Technician as part of the transfer of the GIS program responsibilities.

On February 15, 2011, as part of the centralization of county information systems, one (1) filled Automation Systems Analyst I/II (Position #90) was transferred from BU 20100, one (1) filled Automation Systems Analyst I/II (Position #220) was transferred from BU 19900, one (1) filled Automation Systems Analyst I/II (Position #92) was transferred from BU 55000, and one (1) filled Automation Systems Analyst I/II (Position #83) was transferred from BU 41506.

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Programmer Analyst I/II (Position #20), one (1) vacant Programmer Analyst II – Confidential (Position #40), one (1) vacant Programmer Analyst III (Position #11), and the transfer of one (1) Accounting technician from BU 11500 in preparation of upcoming revenue shortfall.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On June 28, 2011 the Board of Supervisors approved the department requests to delete one (1) filled Programmer Analyst I/II (Position #33), one (1) filled Computer Support Assistant I/II (Position #44), one (1) filled Data Base Administrator (Position #46), one (1) vacant Automation System Analyst I/II (Position #61), and one (1) vacant Information System Manager (Position #59) due to fiscal constraints.

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

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

***On August 21, 2012 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) filled Accounting Technician (Position #32), effective September 23, 2012, due to fiscal constraints.***

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
TOTAL	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>

Appropriation for Structures and Improvements is established for anticipated projects.

Fund Title: Insurance Pool  
 Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2010-2011	Actual 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
1	2	3	4	5
<b>Operating Revenues</b>				
Insurance Allocations	45,161,420	45,428,861	46,424,435	46,554,435
<b>Total Operating Revenues</b>	<b>45,161,420</b>	<b>45,428,861</b>	<b>46,424,435</b>	<b>46,554,435</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	38,548,659	38,113,747	41,898,926	42,036,633
Other Charges	6,583,935	7,944,274	9,908,400	9,908,400
<b>Total Operating Expenses</b>	<b>45,132,594</b>	<b>46,058,021</b>	<b>51,807,326</b>	<b>51,945,033</b>
<b>Operating Income (Loss)</b>	<b>28,826</b>	<b>(629,160)</b>	<b>(5,382,891)</b>	<b>(5,390,598)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	160,848	220,955	318,858	318,858
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Other	0	17,783	0	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>160,848</b>	<b>238,738</b>	<b>318,858</b>	<b>318,858</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>189,674</b>	<b>(390,422)</b>	<b>(5,064,033)</b>	<b>(5,071,740)</b>
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	0	350,000	350,000
<b>Change in Net Assets</b>	<b>189,674</b>	<b>(390,422)</b>	<b>(4,714,033)</b>	<b>(4,721,740)</b>
Fixed Assets Purchased	0	0	0	0
Net Assets - Beginning Balance	9,192,137	9,381,811	8,991,389	8,991,389
Net Assets - Ending Balance	9,381,811	8,991,389	4,277,356	4,269,649
Reserved for Risk Liability	9,381,811	8,991,389	4,277,356	4,269,649

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 is completed.

## INSURANCE POOL

### BUDGET UNIT 75900

During FY 2000/01 Final Budget Hearings, the Board of Supervisors established this Internal Service Fund– Insurance Pool budget unit as an accounting mechanism due to the GASB pronouncement. The insurance pool includes: Auto Physical Damage, Malpractice, Workers Compensation, General Liability, Employee Health/Dental/Vision, and Life Insurance.

### REVENUE

This category is increased in Interest, Employee Benefit Payments and increased in Other Revenue – Insurance Proceeds based on adjusted charges and for Interest.

*At Final Budget, this category was increased for Other Revenue-Insurance Proceeds based on more current information.*

### SALARIES AND BENEFITS

None.

### SERVICES AND SUPPLIES

This category is decreased in Insurance-General Liability compared to the prior year. This category increased in Insurance – Other, Insurance – Malpractice, Insurance-Auto Physical Damage and Insurance-Fidelity Bonds based on departmental estimates.

*On August 21, 2012 (Final Budget), this category was increased for Professional & Special Services-Administrative Services to offset the cost of staff time and Insurance-Environmental Liability based on current information.*

### OTHER CHARGES

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

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

### ***FINAL BUDGET ADJUSTMENTS (adjustments described above)***

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>\$137,707</i>				<i>\$137,707</i>	<i>\$130,000</i>

# **ENTERPRISE FUNDS**

Fund Title: Medical Facility Lease  
 Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2010-2011	Actual 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
1	2	3	4	5
<b>Operating Revenues</b>				
Licenses, Permits and Franchises	0	0	0	0
Forfeitures and Penalties	0	0	0	0
Revenue From Use of Money and Property	0	0	0	0
Charges for Services	0	0	0	0
Miscellaneous Sales	0	0	0	0
<b>Total Operating Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	164,876	163,699	100,000	100,000
Other Charges	0	0	0	0
Depreciation and Amortization	272,949	272,949	272,949	272,949
<b>Total Operating Expenses</b>	<b>437,825</b>	<b>436,648</b>	<b>372,949</b>	<b>372,949</b>
<b>Operating Income (Loss)</b>	<b>(437,825)</b>	<b>(436,648)</b>	<b>(372,949)</b>	<b>(372,949)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	81,352	23,035	0	0
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	0	14,958	0	0
Other	0	839	0	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>81,352</b>	<b>38,832</b>	<b>0</b>	<b>0</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>(356,473)</b>	<b>(397,816)</b>	<b>(372,949)</b>	<b>(372,949)</b>
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	0	0	0
<b>Change in Net Assets</b>	<b>(356,473)</b>	<b>(397,816)</b>	<b>(372,949)</b>	<b>(372,949)</b>
Net Assets - Beginning Balance	16,842,734	16,486,261	16,088,445	16,088,445
Net Assets - Ending Balance	16,486,261	16,088,445	15,715,496	15,715,496

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 is completed.

## MEDICAL FACILITY LEASE OPERATIONS

### BUDGET UNIT 75000

This budget unit is administered by the Auditor-Controller's Office. On January 1, 1997, daily operations of Merced Community Medical Center were transferred to Sutter Health through a comprehensive lease agreement. The lease agreement was for 20 years with four ten-year renewal options. The lease payments from Sutter Health to the County were \$120,000 annually. The most significant benefits for the County under this lease were that Sutter Health assumed the County's liability for indigent health care services under Section 17000 of the Welfare and Institutions Code beyond the dollar amounts available from the County under the Health Realignment and State of California Extended Access Program, estimated to be \$4 million each year. In June 2000, Sutter Health and Mercy Hospital/Catholic Healthcare West (CHW) requested approval from the County for Sutter to assign its responsibilities under the lease to Mercy/CHW. With Board approval, negotiations ensued among the parties with revised and restated lease agreements approved in November 2000. The California Attorney General subsequently reviewed and approved the transaction, and the transfer of operations from Sutter to Mercy/CHW occurred on April 1, 2001. Mercy/CHW continues to pay \$120,000 in annual lease payments and extended its obligation to provide indigent health care services for 31 years, while the County is obligated to make available 19% of the total Health Realignment dollars received by the County each fiscal year to reimburse Mercy/CHW for those services with all costs in excess of those dollars being absorbed by Mercy/CHW. Mercy/CHW plans to build a new hospital in North Merced in approximately 2011, and the former Merced Community Medical Center (MCMC) will revert back to the County. Mercy/CHW will continue to provide outpatient and indigent health care services in South Merced at or near the MCMC site after construction of the new hospital.

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

This category is decreased for Professional and Special Services to provide security services and maintenance at the former Merced Community Medical Center.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

Fund Title: Solid Waste  
 Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2010-2011	Actual 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
1	2	3	4	5
<b>Operating Revenues</b>				
Licenses, Permits and Franchises	0	0	0	0
Forfeitures and Penalties	0	0	0	0
Revenue From Use of Money and Property	0	0	0	0
Charges for Services	9,086,844	0	0	0
Miscellaneous Sales	660,964	0	0	0
<b>Total Operating Revenues</b>	<b>9,747,808</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	3,261,758	0	0	0
Services and Supplies	3,371,882	0	0	0
Other Charges	0	0	0	0
Depreciation and Amortization	1,533,074	0	0	0
<b>Total Operating Expenses</b>	<b>8,166,714</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Income (Loss)</b>	<b>1,581,094</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	244,408	0	0	0
Interest/Investment (Expense) and/or (Loss)	(990,041)	0	0	0
Aid From Other Gov't Agencies	8,505	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Other	(44,782)	0	0	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(781,910)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>799,184</b>	<b>0</b>	<b>0</b>	<b>0</b>
Capital Contributions	15,427	0	0	0
Transfers-In(Out)	0	0	0	0
<b>Change in Net Assets</b>	<b>814,611</b>	<b>0</b>	<b>0</b>	<b>0</b>
Long Term Debt Payments	1,300,000	0	0	0
Long Term Debt Proceeds	0	0	0	0
Fixed Assets Purchased	10,200,661	0	0	0
Net Assets - Beginning Balance	23,507,296	24,321,907	24,321,907	24,321,907
Net Assets - Ending Balance	24,321,907	24,321,907	24,321,907	24,321,907

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 is completed.

# SOLID WASTE DIVISION

BUDGET UNIT 75100

The Solid Waste Division operates under the Merced County Regional Waste Management Authority Second Amended and Restated Joint Powers Agreement. Solid Waste policies are set by the Solid Waste Governing Board. Board members include members of the Board of Supervisors and one City Council member from each city in the County. The Solid Waste Division is self-supporting with revenue coming from the operation of two landfill sites. The Resource Recovery Program is responsible for removing as much recoverable material from the solid waste flow as is economically possible, and for encouraging recycling and community clean-up programs to further reduce solid waste quantities. Major capital improvement projects at the landfill sites are tracked in Budget Unit 75400.

EXECUTIVE COMMENTS

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

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

CONTRACT EMPLOYEES

Recycling Market Development Zone Specialist	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT EMPLOYEES	0	0	0	0

TOTAL FULL-TIME & VS AND CONTRACT EMPLOYEES	36	0	0	0
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SALARIES AND EMPLOYEE BENEFITS (Continued)

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

For FY 2009/10 the department requests to delete one (1) Fiscal Services Supervisor (Position #52)

On August 18, 2009 (Final Budget), the Board of Supervisors approved the deletion of: 10 (ten) Solid Waste Maintenance Worker I/II's, positions # 1, 11, 14, 15, 20, 21, 22, 31, 32, and 39; 2 (two) Solid Waste Equipment Operators position # 23 and 45; and 1 (one) Solid Waste Manager position #16 due to decreased revenues from landfill operations.

On May 24, 2011, the Board of Supervisors approved the Reduction in Force of all Solid Waste department employees. This action was done because of the transition of Solid Waste operations from the Department of Public Works – Solid Waste to the Merced County Regional Waste Management Authority. This action deletes the following positions: one (1) filled Deputy Director Public Works/Solid Waste (Position #2), one (1) filled Environmental Resource Manager (Position #50), one (1) filled Solid Waste Manager (Position #26), one (1) filled Solid Waste Superintendent (Position #43), two (2) filled Solid Waste Supervisor (Position #4, 13), one (1) filled Heavy Equipment Mechanic I/II, eleven (11) filled Solid Waste Equipment Operator (Position #6, 7, 8, 9, 17, 18, 19, 28, 29, 41, 42), eight (8) filled Solid Waste Maintenance Worker I/II (Position #12, 30, 33, 40, 46, 47, 48, 49), five (5) filled Solid Waste Scale Attendant (Position #5, 34, 36, 37, 44), one (1) vacant Solid Waste Equipment Operator (Position #10), and one (1) vacant Solid Waste Supervisor.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

Fund Title: Castle Airport  
 Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2010-2011	Actual 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
1	2	3	4	5
<b>Operating Revenues</b>				
Licenses, Permits and Franchises	176,584	196,354	141,049	141,049
Forfeitures and Penalties	0	0	0	0
Revenue From Use of Money and Property	1,439,677	1,449,919	1,428,167	1,428,167
Charges for Services	94,104	76,663	90,100	90,100
Miscellaneous Sales	280,004	40,656	35,393	35,393
<b>Total Operating Revenues</b>	<b>1,990,369</b>	<b>1,763,592</b>	<b>1,694,709</b>	<b>1,694,709</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	1,226,374	1,187,128	1,296,998	1,296,998
Services and Supplies	1,277,892	832,085	783,012	783,012
Other Charges	0	(230)	0	0
Depreciation and Amortization	6,348,365	6,348,365	6,348,365	6,348,365
<b>Total Operating Expenses</b>	<b>8,852,631</b>	<b>8,367,348</b>	<b>8,428,375</b>	<b>8,428,375</b>
<b>Operating Income (Loss)</b>	<b>(6,862,262)</b>	<b>(6,603,756)</b>	<b>(6,733,666)</b>	<b>(6,733,666)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	6,257	6,525	10,300	10,300
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Aid From Other Gov't Agencies	10,000	254,003	10,000	10,000
Gain or Loss on Sale of Capital Assets	(385,450)	0	0	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(369,193)</b>	<b>260,528</b>	<b>20,300</b>	<b>20,300</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>(7,231,455)</b>	<b>(6,343,228)</b>	<b>(6,713,366)</b>	<b>(6,713,366)</b>
Capital Contributions	919,703	0	0	0
Transfers-In(Out)	(245,012)	31,558	0	0
<b>Change in Net Assets</b>	<b>(6,556,764)</b>	<b>(6,311,670)</b>	<b>(6,713,366)</b>	<b>(6,713,366)</b>
Fixed Assets Purchased	973,072	113,118	0	300,000
Net Assets - Beginning Balance	146,121,380	139,564,616	133,252,946	133,252,946
Net Assets - Ending Balance	139,564,616	133,252,946	126,539,580	126,539,580

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 is completed.

## CASTLE AIRPORT DEVELOPMENT CENTER

### BUDGET UNIT 75200

Castle Airport Aviation and Development Center was established in September 2000 to provide leadership and management for the operations of Castle Airport. Castle Airport Aviation and Development Center is an operating division of the Department of Commerce, Aviation and Economic Development.

### EXECUTIVE'S COMMENT

For FY 2012/13 the department is continuing work on the facilities at Castle to attract local, national and foreign businesses.

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

	2010/11 <u>APPROVED</u>	2011/12 <u>APPROVED</u>	2012/13 <u>RECOMMENDED</u>	2012/13 <u>APPROVED</u>
Castle-Airport Manager	1	1	1	1
Castle-Administrative Services Manager	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Account Clerk III	0	0	0	0
Accounting Technician	1	1	1	1
Office Assistant III	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Castle-Maintenance Electrician	2	2	2	2
Castle-Maintenance Worker	1	1	1	1
Grounds Maintenance Worker I/II	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL FULL-TIME & VS	13	13	13	13
 <u>Extra Help</u>				
EH Grounds Maintenance Worker	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL FTE	1.00	1.00	1.00	1.00
 TOTAL BUDGETED/APPROVED	 14.00	 14.00	 14.00	 14.00

On August 18, 2009 the Board of Supervisors approved the department request to add one (1) Grounds Maintenance Worker I/II (position #22) and delete one Account Clerk III (Position #2).

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

### SERVICES AND SUPPLIES

This category is reduced overall in several accounts due to the downturn in the economy and lack of funding to support operations at the FY 2011/12 level.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	<u>\$0</u>	<u>\$0</u>	<u>\$300,000</u>
<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>

*On August 21, 2012(Final Budget), the Board of Supervisors approved establishing Structures and Improvements to allow the department to address maintenance or repair issues during the year.*

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**FINAL BUDGET ADJUSTMENTS** (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
				\$300,000	\$300,000	\$0

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

Operating Detail	Audited Actual 2010-2011	Actual 2011-2012	Proposed Estimates 2012-2013	Approved Estimates 2012-2013
1	2	3	4	5
<b>Operating Revenues</b>				
Licenses, Permits and Franchises	0	0	0	0
Forfeitures and Penalties	0	0	0	0
Revenue From Use of Money and Property	0	0	0	0
Charges for Services	214,652	247,308	310,370	310,370
Miscellaneous Sales	0	0	0	0
<b>Total Operating Revenues</b>	<b>214,652</b>	<b>247,308</b>	<b>310,370</b>	<b>310,370</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	506,890	262,793	310,870	310,870
Other Charges	0	0	0	0
Depreciation and Amortization	1,857	1,857	1,857	1,857
<b>Total Operating Expenses</b>	<b>508,747</b>	<b>264,650</b>	<b>312,727</b>	<b>312,727</b>
<b>Operating Income (Loss)</b>	<b>(294,095)</b>	<b>(17,342)</b>	<b>(2,357)</b>	<b>(2,357)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	408	548	400	400
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Other	0	1,598	100	100
<b>Total Non-Operating Revenues (Expenses)</b>	<b>408</b>	<b>2,146</b>	<b>500</b>	<b>500</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>(293,687)</b>	<b>(15,196)</b>	<b>(1,857)</b>	<b>(1,857)</b>
Capital Contributions			0	0
Transfers-In(Out)	331,000	0	0	0
<b>Change in Net Assets</b>	<b>37,313</b>	<b>(15,196)</b>	<b>(1,857)</b>	<b>(1,857)</b>
Fixed Assets Purchased	20,781	28,435	0	0
Net Assets - Beginning Balance	37,410	74,723	59,527	59,527
Net Assets - Ending Balance	74,723	59,527	57,670	57,670

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2011-2012 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2012 is completed.

## CASTLE AIRPORT – WATER & SEWER SYSTEMS

### BUDGET UNIT 75800

Castle Airport Aviation and Development Center, an operating division of the Department of Commerce, Aviation and Economic Development, was established in September 2000 to provide leadership and management for the operations of Castle Airport while working toward transfer of the property from the Air Force to the County. In December 2006, the property transferred and the County became responsible for the water and sewer systems at the facility. Budget Unit 75800 was established to provide a mechanism for tracking the related expense and revenue.

### EXECUTIVE'S COMMENT

In FY 2007/08 the department began the management of a community water system for commercial and temporary residential use. The department will also provide management and oversight for the Castle sewer system and discharge into the Atwater Wastewater Treatment Plant.

### REVENUE

This category is decreased overall in Operating Transfers In due to fiscal constraints.

### SERVICES AND SUPPLIES

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

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

## **OTHER FUNCTIONS**

# **SPECIAL DISTRICTS**

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Drainage Districts</b>							
Almond Grove Dr Zone 204	9,433		2,140	11,573	10,327	1,246	11,573
Almond Meadows Dr Maint Zone 319	17,132		2,090	19,222	18,405	817	19,222
Almond Tree Estates Dr Zone 114	40,383		4,980	45,363	44,340	1,023	45,363
American Heritage Dr Zone 323	18,365		4,104	22,469	22,384	85	22,469
Ashley Estates Dr Zone 116	27,241		3,127	30,368	29,587	781	30,368
B & B Water District	20,362		19,000	39,362	28,000	11,362	39,362
Bridget Court Dr-Maint Zone 232	2,952	581	1,007	4,540	4,540		4,540
Champagne Estates Dr Zone 231	15,402		2,317	17,719	16,584	1,135	17,719
Cotton Glen Estates Dr #421	12,035		15,590	27,625	20,608	7,017	27,625
Countrysides Estates Dr Zone 101	15,361		1,841	17,202	16,288	914	17,202
Cowdenknowes Dr Zone 238	2,536	98	388	3,022	3,022		3,022
Cypress Est Dr & Maint Zone 254	4,807		1,810	6,617	5,761	856	6,617
Denis Way Dr Zone 109	875		728	1,603	1,168	435	1,603
Eastside CSA Water District	1,261	4,265	2,100	7,626	7,626		7,626
Elliott Manor Dr Zone 230	16,334		1,931	18,265	18,116	149	18,265
Evergreen Place Dr Zone 256	23,218		3,259	26,477	24,754	1,723	26,477
Failte Meadows Sewage Zone 273							
Golden Estates Dr Zone 205	13,207		10,136	23,343	16,190	7,153	23,343
Grove Storm Dr Zone 111	5,053	44	905	6,002	6,002		6,002
Hillside Estates Dr Zone 113	7,796		1,769	9,565	8,625	940	9,565
La Paloma/Rolfe Estates Zone 266	3,209		6,715	9,924	8,461	1,463	9,924
Lewis Estates Dr Zone 103	21,159		1,160	22,319	21,670	649	22,319
Lexington Park Storm Dr Zone 422	(26)	23	3				
Meadowbrook Maint Zone 119	19,740		2,950	22,690	21,259	1,431	22,690
Miles Creek Est Dr Zone 326	21,093		3,310	24,403	22,795	1,608	24,403
New Century Park Dr Zone 327	18,687		3,003	21,690	19,146	2,544	21,690
Palm Heights Dr Maint Zone 122	26,391		3,322	29,713	27,740	1,973	29,713
Planada Storm Dr Maint Zone 329	36,231		7,948	44,179	37,908	6,271	44,179
Rockwood Est Dr. & Maint Zone 262	5,258		5,169	10,427	9,692	735	10,427
Santa Nella Village Dr Zone 407	28,531		9,254	37,785	35,750	2,035	37,785
Santa Rita Garden Dr Zone 208	10,603		1,396	11,999	11,306	693	11,999
<b>Subtotal - Drainage Districts</b>	<b>444,629</b>	<b>5,011</b>	<b>123,452</b>	<b>573,092</b>	<b>518,054</b>	<b>55,038</b>	<b>573,092</b>

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Drainage Districts Totals Forward</b>	444,629	5,011	123,452	573,092	518,054	55,038	573,092
Sunrise Terrace Dr Zone 320	28,968		4,457	33,425	31,015	2,410	33,425
Tierra De Oro Maint Zone 124	3,270		930	4,200	3,409	791	4,200
Town & Country Dr Zone 206	23,508		6,229	29,737	26,354	3,383	29,737
White Gate Estates Lt-Dr Zone 305	11,772	1,863	4,493	18,128	18,128		18,128
White Gate Farms Dr Zone 307	14,317		1,982	16,299	16,043	256	16,299
Winton Manor Dr Zone 207	19,907		2,986	22,893	21,588	1,305	22,893
Winton Meadows Dr Zone 242	21,017	4,484	4,536	30,037	30,037		30,037
<b>Total Drainage Districts</b>	<b>567,388</b>	<b>11,358</b>	<b>149,065</b>	<b>727,811</b>	<b>664,628</b>	<b>63,183</b>	<b>727,811</b>

<b>Lighting Districts</b>							
Almond Estates Lt-Dr Zone 108	4,078		8,662	12,740	9,943	2,797	12,740
Almondwood Estates Lt-Dr Zone 203	15,931		1,909	17,840	16,765	1,075	17,840
Ashe Tract Lt Zone 218	3,732		3,005	6,737	5,998	739	6,737
Atwater Acres Lt-Dr Zone 212	(70)	70					
B & B Rancheros Lt-Dr Zone 217	13,965		250	14,215	13,946	269	14,215
B & B Rancheros 2 Lt-Dr Zone 220	20,378		3,766	24,144	23,303	841	24,144
Ballico Lighting Zone 272	110	38	273	421	421		421
Beachwood Drive Lt Zone 221	22,799	372	36,771	59,942	59,942		59,942
Bispo Estates Lt-Dr Zone 234	17,725	1,039	6,361	25,125	25,125		25,125
Black Rascal Lt Zone 215	1,979		817	2,796	2,663	133	2,796
Blossom Street Lt Zone 402	39,420	455	15,457	55,332	55,332		55,332
Bryant Meadows St Lt-Dr Zone 331	688		464	1,152	1,025	127	1,152
Country Club Place St Lt Zone 314	1,007		821	1,828	1,655	173	1,828
Country Living Est Lt-Dr Zone 240	17,225		4,094	21,319	20,792	527	21,319
Cressey Lt Zone 201	2,330	41	2,546	4,917	4,917		4,917
CSA #1 Maint Revolving Fund			100,000	100,000	100,000		100,000
Delhi Lt Zone 102	25,863	4,863	75,807	106,533	106,533		106,533
Easy Street Lt Zone 308	11,263		5,075	16,338	13,999	2,339	16,338
El Capitan & Hollywd Est Zone 265	8,623	5,240	49,225	63,088	63,088		63,088
Elliott Estates Lt Zone 214	12,993		4,147	17,140	16,799	341	17,140
Esau Estates Lt-Dr Zone 243	7,326	4,889	3,068	15,283	15,283		15,283
Fairway Estates St Lt Zone 107	309	396	1,147	1,852	1,852		1,852
<b>Subtotal - Lighting Districts</b>	<b>227,674</b>	<b>17,403</b>	<b>323,665</b>	<b>568,742</b>	<b>559,381</b>	<b>9,361</b>	<b>568,742</b>

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Lighting Districts Totals Forwards</b>	227,674	17,403	323,665	568,742	559,381	9,361	568,742
Fleming Acres Lt-Dr Zone 227	15,148		2,924	18,072	17,773	299	18,072
Fleming Oaks Lt-Dr Zone 241	13,719	1,162	5,512	20,393	20,393		20,393
Forist Lane Lt Zone 244	1,005		563	1,568	1,431	137	1,568
Franklin Heights Lt-Dr Zone 228	34,905		3,820	38,725	38,198	527	38,725
Giesbrecht Street Lt Zone 271	400		289	689	502	187	689
Glen Meadows Lt-Dr Zone 255	16,403		6,982	23,385	19,803	3,582	23,385
Glenwood Est Lt-Dr Zone 229	13,021	187	2,279	15,487	15,487		15,487
Golden Bear Estates Zone 332	795		1,655	2,450	2,230	220	2,450
Golf Road St Lt Zone 321	1,038		1,194	2,232	2,006	226	2,232
Green Lawns Lt Zone 219	899	108	1,470	2,477	2,477		2,477
Greenfield Brooks Lt & Dr Zone 252	20,104	573	14,321	34,998	34,998		34,998
Harmony Ranch Dr & Park Zone 121	91,581	9,316	62,883	163,780	163,780		163,780
Heavenly Acres 2 Lt-Dr Zone 209	2,934	139	1,584	4,657	4,657		4,657
Heavenly Acres 3 Lt-Dr Zone 210	6,914		3,586	10,500	10,425	75	10,500
Hillcrest Est Lt-Dr Zone 318	7,171		9,675	16,846	16,846		16,846
Hilmar-Irwin Lt Zone 100	25,864	9,342	46,619	81,825	81,825		81,825
Lakewood Est Lt-Dr Zone 301	12,721		1,907	14,628	14,048	580	14,628
Le Grand Lt Zone 310	19,271		18,148	37,419	32,716	4,703	37,419
Links Lt-Dr Zone 112	4,134		841	4,975	4,464	511	4,975
Los Olivos Lighting Zone 334	387		305	692	414	278	692
Marilyn Est Lt-Dr Zone 300	4,791		1,199	5,990	5,477	513	5,990
Mission Trails Lt Zone 303	4,624	102	3,788	8,514	8,514		8,514
Moran St Lt-Dr Zone 235	17,759	505	5,695	23,959	23,959		23,959
Nutcracker Terrace Lt-Dr Zone 239	25,449	612	3,705	29,766	29,766		29,766
Oleander Lt Zone 302	9,690		2,050	11,740	11,451	289	11,740
Parkway St Lt-Dr Lands Park Zone 423	241		2,000	2,241		2,241	2,241
Petaluma Street Lt Zone 125	239		145	384	374	10	384
Planada Lt Zone 309	37,379	609	37,202	75,190	75,190		75,190
Pleasant Valley Lt & Dr Zone 259	9,080		3,271	12,351	11,956	395	12,351
Ramos Road Lt Zone 405	756		687	1,443	1,343	100	1,443
Ranch Estates Lt-Dr Zone 237	12,471	1,363	3,202	17,036	17,036		17,036
<b>Subtotal - Lighting Districts</b>	<b>638,567</b>	<b>41,421</b>	<b>573,166</b>	<b>1,253,154</b>	<b>1,228,920</b>	<b>24,234</b>	<b>1,253,154</b>

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Lighting Districts Totals Forwards</b>	<b>638,567</b>	<b>41,421</b>	<b>573,166</b>	<b>1,253,154</b>	<b>1,228,920</b>	<b>24,234</b>	<b>1,253,154</b>
Rancho Village Lt Zone 312	893		942	1,835	1,822	13	1,835
Riverview Lt-Dr Zone 115	16,555		4,102	20,657	18,340	2,317	20,657
Robinson Est Lt-Dr Zone 317	22,648	2,082	8,365	33,095	33,095		33,095
Sahota Brother Clinton Zone 264	7,489		3,501	10,990	9,700	1,290	10,990
Salles Manor Lt Zone 213	1,446		1,335	2,781	2,548	233	2,781
San Luis Hills Lt & Dr Zone 413	21,948		8,713	30,661	26,108	4,553	30,661
San Luis Truck Plaza St Lt 411	8,322	15	2,159	10,496	10,496		10,496
Santa Fe Business Lt-Dr Zone 246	11,962		2,400	14,362	14,216	146	14,362
Santa Nella Lt Zone 400	52,135		31,011	83,146	82,094	1,052	83,146
Santa Nella Plaza Lt-Dr Zone 406	3,072		1,350	4,422	3,866	556	4,422
Snelling Lt Zone 105	6,154		3,550	9,704	8,876	828	9,704
South Dos Palos Lt Zone 401	16,083	42	7,237	23,362	23,362		23,362
Stevinson Lt Zone 200	9,326		2,954	12,280	12,225	55	12,280
Stolle Acres Lt-Dr Zone 316	1,523		647	2,170	2,122	48	2,170
Stonemill Est Lt-Dr Zone 325	19,497	996	6,252	26,745	26,745		26,745
Taylor Estates Lt-Dr Zone 249	14,882		7,029	21,911	21,051	860	21,911
Terry Lt Zone 247	(1)		4	3		3	3
Texeira St Lt Zone 251	215	227	405	847	847		847
Trovare St Lt & Dr Zone 330	2,890		2,110	5,000	3,947	1,053	5,000
Tumbleweed Est Lt-Dr Zone 236	8,748	712	1,920	11,380	11,380		11,380
Villa Cordoba Zone 123	69		55	124	90	34	124
Village Greens Lt-Dr Zone 250	37,627		13,370	50,997	48,286	2,711	50,997
West Hills Estates Lt-Dr Zone 313	7,811	1,371	2,390	11,572	11,572		11,572
Westwood Lt Zone 211	1,752	17	1,096	2,865	2,865		2,865
White Gate Farms #3 Lt Zone 306	11,378	380	2,714	14,472	14,472		14,472
Wickum Est Lt-Dr Zone 233	29,221		10,883	40,104	37,131	2,973	40,104
Wickum Lt Zone 216	295		883	1,178	1,064	114	1,178
Willow Crest Est Lt & Dr Zone 263	39,408		16,690	56,098	54,933	1,165	56,098
Winton Lt Zone 202	49,706		92,106	141,812	138,099	3,713	141,812
Yosemite Meadows Lt-Dr Zone 311	6,709		2,610	9,319	8,920	399	9,319
<b>Total Lighting Districts</b>	<b>1,048,330</b>	<b>47,263</b>	<b>811,949</b>	<b>1,907,542</b>	<b>1,859,192</b>	<b>48,350</b>	<b>1,907,542</b>

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Unreserved/ Undesignated June 30, 2012	Decreases to Reserves/ Designations	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Reserves/ Designations	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Landscape Districts</b>							
Buhach Park Est Lt-Dr Zone 226	13,697		2,020	15,717	15,470	247	15,717
Camden Pl Landscape Zone 117	1,155	185	1,696	3,036	3,036		3,036
Campus Park Landscape #267	5,190		20,280	25,470	23,474	1,996	25,470
Country Club Estates Zone 106	5,390		1,899	7,289	6,539	750	7,289
Gurr Road Water Zone 245	(72)		100	28		28	28
Hilmar Stevinson Park Zone 120	(63)		160	97		97	97
Monte Vista Landscaping Zone 333	11,032		5,625	16,657	14,508	2,149	16,657
Quail Hollow Landscape Zone 269	14,881	1,093	8,855	24,829	24,829		24,829
Riverbank Est Maint Zone 110	2,229		265	2,494	2,392	102	2,494
Santa Nella Road Zone 404	23,741		15,701	39,442	29,215	10,227	39,442
Santa Nella Village Lndscp Zone 408	12,237	1,083	21,650	34,970	34,970		34,970
Santa Nella Village Rd Zone 410	37,392		11,591	48,983	38,125	10,858	48,983
Santa Nella Village Lndscp #414	25,189	12,837	42,300	80,326	80,326		80,326
Silva Meadows Lndscp & SWG 268	5,644	3,304	7,900	16,848	16,848		16,848
Sorrento Lt & Dr Zone 337	2,973		485	3,458	2,900	558	3,458
<b>Total Landscaping Districts</b>	<b>160,615</b>	<b>18,502</b>	<b>140,527</b>	<b>319,644</b>	<b>292,632</b>	<b>27,012</b>	<b>319,644</b>
<b>Total Special Districts &amp; Other Agencies</b>	<b>1,776,333</b>	<b>77,123</b>	<b>1,101,541</b>	<b>2,954,997</b>	<b>2,816,452</b>	<b>138,545</b>	<b>2,954,997</b>

District Name	Fund Balance (Per Auditor) June 30, 2012 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
<b>Drainage Districts</b>					
Almond Grove Dr Zone 204	20,269		10,836		9,433
Almond Meadows Dr Maint Zone 319	29,717		12,585		17,132
Almond Tree Estates Dr Zone 114	71,131		30,748		40,383
American Heritage Dr Zone 323	42,307		23,942		18,365
Ashley Estates Dr Zone 116	44,348		17,107		27,241
B & B Water District	344,460		324,098		20,362
Bridget Court Dr-Maint Zone 232	7,609		4,657		2,952
Champagne Estates Dr Zone 231	31,943		16,541		15,402
Cotton Glen Estates Dr #421	20,387	490	7,862		12,035
Countrysides Estates Dr Zone 101	20,458		5,097		15,361
Cowdenknowes Dr Zone 238	4,680		2,144		2,536
Cypress Est Dr & Maint Zone 254	11,764		6,957		4,807
Denis Way Dr Zone 109	1,288		413		875
Eastside CSA Water District	31,587		30,326		1,261
Elliott Manor Dr Zone 230	31,709		15,375		16,334
Evergreen Place Dr Zone 256	48,547		25,329		23,218
Golden Estates Dr Zone 205	44,472		31,265		13,207
Grove Storm Dr Zone 111	8,741		3,688		5,053
Hillside Estates Dr Zone 113	13,013		5,217		7,796
La Paloma/Rolfe Estates Zone 266	6,735	238	3,288		3,209
Lewis Estates Dr Zone 103	57,523		36,364		21,159
Lexington Park Storm Dr Zone 422	431		457		(26)
Meadowbrook Maint Zone 119	31,664		11,924		19,740
Miles Creek Est Dr Zone 326	48,426		27,333		21,093
New Century Park Dr Zone 327	35,664		16,977		18,687
Palm Heights Dr Maint Zone 122	31,720		5,329		26,391
Planada Storm Dr Maint Zone 329	84,364		48,133		36,231
Rockwood Est Dr. & Maint Zone 262	10,315	998	4,059		5,258
Santa Nella Village Dr Zone 407	76,843		48,312		28,531
Santa Rita Garden Dr Zone 208	17,057		6,454		10,603
<b>Subtotal - Drainage Districts</b>	<b>1,229,172</b>	<b>1,726</b>	<b>782,817</b>		<b>444,629</b>

State Controller Schedules County Budget Act January 2010		COUNTY OF MERCED State of California Fund Balance - Special Districts and Other Agencies Fiscal Year 2012-2013			District Budget Form Schedule 13 Final	
District Name	Fund Balance (Per Auditor) June 30, 2012 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012 Actual	
		Encumbrances	General & Other Reserves	Designations		
1	2	3	4	5	6	
<b>Drainage Districts Totals Forward</b>	<b>1,229,172</b>	<b>1,726</b>	<b>782,817</b>		<b>444,629</b>	
Sunrise Terrace Dr Zone 320	68,884		39,916		28,968	
Tierra De Oro Maint Zone 124	5,300		2,030		3,270	
Town & Country Dr Zone 206	58,347		34,839		23,508	
White Gate Estates Lt-Dr Zone 305	19,865		8,093		11,772	
White Gate Farms Dr Zone 307	28,108		13,791		14,317	
Winton Manor Dr Zone 207	28,896		8,989		19,907	
Winton Meadows Dr Zone 242	39,463		18,446		21,017	
<b>Total Drainage Districts</b>	<b>1,478,035</b>	<b>1,726</b>	<b>908,921</b>		<b>567,388</b>	
<b>Lighting Districts</b>						
Almond Estates Lt-Dr Zone 108	4,835		757		4,078	
Almondwood Estates Lt-Dr Zone 203	31,584		15,653		15,931	
Ashe Tract Lt Zone 218	11,991		8,259		3,732	
Atwater Acres Lt-Dr Zone 212			70		(70)	
B & B Rancheros Lt-Dr Zone 217	13,985		20		13,965	
B & B Rancheros 2 Lt-Dr Zone 220	35,504		15,126		20,378	
Ballico Lighting Zone 272	288		178		110	
Beachwood Drive Lt Zone 221	72,447		49,648		22,799	
Bispo Estates Lt-Dr Zone 234	38,793		21,068		17,725	
Black Rascal Lt Zone 215	4,904		2,925		1,979	
Blossom Street Lt Zone 402	71,420		32,000		39,420	
Bryant Meadows St Lt-Dr Zone 331	1,494		806		688	
Country Club Place St Lt Zone 314	1,539		532		1,007	
Country Living Est Lt-Dr Zone 240	27,752		10,527		17,225	
Cressey Lt Zone 201	2,631		301		2,330	
CSA #1 Maint Revolving Fund						
Delhi Lt Zone 102	68,881		43,018		25,863	
Easy Street Lt Zone 308	27,045		15,782		11,263	
El Capitan & Hollywd Est Zone265	20,451	3,120	8,708		8,623	
Elliott Estates Lt Zone 214	24,671		11,678		12,993	
Esau Estates Lt-Dr Zone 243	24,214		16,888		7,326	
Fairway Estates St Lt Zone 107	705		396		309	
<b>Subtotal - Lighting Districts</b>	<b>485,134</b>	<b>3,120</b>	<b>254,340</b>		<b>227,674</b>	

District Name	Fund Balance (Per Auditor) June 30, 2012 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
<b>Lighting Districts Totals Forwards</b>	<b>485,134</b>	<b>3,120</b>	<b>254,340</b>		<b>227,674</b>
Fleming Acres Lt-Dr Zone 227	31,136		15,988		15,148
Fleming Oaks Lt-Dr Zone 241	27,838		14,119		13,719
Forist Lane Lt Zone 244	2,441		1,436		1,005
Franklin Heights Lt-Dr Zone 228	60,136		25,231		34,905
Giesbrecht Street Lt Zone 271	1,100		700		400
Glen Meadows Lt-Dr Zone 255	40,439		24,036		16,403
Glenwood Est Lt-Dr Zone 229	22,726		9,705		13,021
Golden Bear Estates Zone 332	1,181		386		795
Golf Road St Lt Zone 321	1,520		482		1,038
Green Lawns Lt Zone 219	2,202		1,303		899
Greenfield Brooks Lt & Dr Zone 252	67,809		47,705		20,104
Harmony Ranch Dr & Park Zone 121	273,684	61,776	120,327		91,581
Heavenly Acres 2 Lt-Dr Zone 209	5,623		2,689		2,934
Heavenly Acres 3 Lt-Dr Zone 210	16,007		9,093		6,914
Hillcrest Est Lt-Dr Zone 318	7,171				7,171
Hilmar-Irwin Lt Zone 100	61,734		35,870		25,864
Lakewood Est Lt-Dr Zone 301	25,155		12,434		12,721
Le Grand Lt Zone 310	20,725		1,454		19,271
Links Lt-Dr Zone 112	10,084		5,950		4,134
Los Olivos Lighting Zone 334	1,594		1,207		387
Marilyn Est Lt-Dr Zone 300	9,606		4,815		4,791
Mission Trails Lt Zone 303	9,884		5,260		4,624
Moran St Lt-Dr Zone 235	31,285		13,526		17,759
Nutcracker Terrace Lt-Dr Zone 239	39,138		13,689		25,449
Oleander Lt Zone 302	18,937		9,247		9,690
Parkway St Lt-Dr Lands Park Zone 423	259,814		259,573		241
Petaluma Street Lt Zone 125	516		277		239
Planada Lt Zone 309	72,994		35,615		37,379
Pleasant Valley Lt & Dr Zone 259	16,834		7,754		9,080
Ramos Road Lt Zone 405	1,589		833		756
Ranch Estates Lt-Dr Zone 237	20,737		8,266		12,471
<b>Subtotal - Lighting Districts</b>	<b>1,646,773</b>	<b>64,896</b>	<b>943,310</b>		<b>638,567</b>

District Name	Fund Balance (Per Auditor) June 30, 2012 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
<b>Lighting Districts Totals Forwards</b>	<b>1,646,773</b>	<b>64,896</b>	<b>943,310</b>		<b>638,567</b>
Rancho Village Lt Zone 312	1,162		269		893
Riverview Lt-Dr Zone 115	32,875		16,320		16,555
Robinson Est Lt-Dr Zone 317	32,627		9,979		22,648
Sahota Brother Clinton Zone 264	25,649		18,160		7,489
Salles Manor Lt Zone 213	3,883		2,437		1,446
San Luis Hills Lt & Dr Zone 413	50,700		28,752		21,948
San Luis Truck Plaza St Lt 411	12,314		3,992		8,322
Santa Fe Business Lt-Dr Zone 246	19,210		7,248		11,962
Santa Nella Lt Zone 400	105,859		53,724		52,135
Santa Nella Plaza Lt-Dr Zone 406	6,438		3,366		3,072
Snelling Lt Zone 105	12,106		5,952		6,154
South Dos Palos Lt Zone 401	32,681		16,598		16,083
Stevinson Lt Zone 200	17,654		8,328		9,326
Stolle Acres Lt-Dr Zone 316	2,684		1,161		1,523
Stonemill Est Lt-Dr Zone 325	40,729		21,232		19,497
Taylor Estates Lt-Dr Zone 249	28,904		14,022		14,882
Terry Lt Zone 247	384		385		(1)
Texeira St Lt Zone 251	862		647		215
Trovare St Lt & Dr Zone 330	8,406		5,516		2,890
Tumbleweed Est Lt-Dr Zone 236	13,399		4,651		8,748
Villa Cordoba Zone 123	9,875		9,806		69
Village Greens Lt-Dr Zone 250	87,849		50,222		37,627
West Hills Estates Lt-Dr Zone 313	11,636		3,825		7,811
Westwood Lt Zone 211	4,219		2,467		1,752
White Gate Farms #3 Lt Zone 306	20,171		8,793		11,378
Wickum Est Lt-Dr Zone 233	70,340		41,119		29,221
Wickum Lt Zone 216	734		439		295
Willow Crest Est Lt & Dr Zone 263	91,874	300	52,166		39,408
Winton Lt Zone 202	87,582		37,876		49,706
Yosemite Meadows Lt-Dr Zone 311	7,617		908		6,709
<b>Total Lighting Districts</b>	<b>2,487,196</b>	<b>65,196</b>	<b>1,373,670</b>		<b>1,048,330</b>

District Name	Fund Balance (Per Auditor) June 30, 2012 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Unreserved/ Undesignated June 30, 2012 Actual
		Encumbrances	General & Other Reserves	Designations	
1	2	3	4	5	6
<b>Landscape Districts</b>					
Buhach Park Est Lt-Dr Zone 226	29,678		15,981		13,697
Camden Pl Landscape Zone 117	1,497	120	222		1,155
Campus Park Landscape #267	21,300	1,703	14,407		5,190
Country Club Estates Zone 106	6,864		1,474		5,390
Gurr Road Water Zone 245	11,481		11,553		(72)
Hilmar Stevinson Park Zone 120	15,839		15,902		(63)
Monte Vista Landscaping Zone 333	29,031	146	17,853		11,032
Quail Hollow Landscape Zone 269	20,333	650	4,802		14,881
Riverbank Est Maint Zone 110	3,493		1,264		2,229
Santa Nella Road Zone 404	93,615		69,874		23,741
Santa Nella Village Lndscp Zone 408	41,519		29,282		12,237
Santa Nella Village Rd Zone 410	107,305		69,913		37,392
Santa Nella Village Lndscp #414	43,265	340	17,736		25,189
Silva Meadows Lndscp & SWG 268	38,663	1,575	31,444		5,644
Sorrento Lt & Dr Zone 337	4,755		1,782		2,973
<b>Total Landscaping Districts</b>	<b>468,638</b>	<b>4,534</b>	<b>303,489</b>		<b>160,615</b>
<b>Total Special Districts &amp; Other Agencies</b>	<b>4,433,869</b>	<b>71,456</b>	<b>2,586,080</b>		<b>1,776,333</b>

State Controller Schedules County Budget Act January 2010		COUNTY OF MERCED State of California Special Districts and Other Agencies Reserves/ Designations Fiscal Year 2012-2013				District Budget Form Schedule 14 Final	
District Name	Reserves/ Designations June 30, 2012	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5	6	7	
<b>Drainage Districts</b>							
Almond Grove Dr Zone 204	10,836			1,246	1,246	12,082	
Almond Meadows Dr Maint Zone 319	12,585			817	817	13,402	
Almond Tree Estates Dr Zone 114	30,748			1,023	1,023	31,771	
American Heritage Dr Zone 323	23,942			85	85	24,027	
Ashley Estates Dr Zone 116	17,107			781	781	17,888	
B & B Water District	324,098			11,362	11,362	335,460	
Bridget Court Dr-Maint Zone 232	4,657	581	581			4,076	
Champagne Estates Dr Zone 231	16,541			1,135	1,135	17,676	
Cotton Glen Estates Dr #421	7,862			7,017	7,017	14,879	
Countrysides Estates Dr Zone 101	5,097			914	914	6,011	
Cowdenknowes Dr Zone 238	2,144	98	98			2,046	
Cypress Est Dr & Maint Zone 254	6,957			856	856	7,813	
Denis Way Dr Zone 109	413			435	435	848	
Eastside CSA Water District	30,326	4,265	4,265			26,061	
Elliott Manor Dr Zone 230	15,375			149	149	15,524	
Evergreen Place Dr Zone 256	25,329			1,723	1,723	27,052	
Golden Estates Dr Zone 205	31,265			7,153	7,153	38,418	
Grove Storm Dr Zone 111	3,688	44	44			3,644	
Hillside Estates Dr Zone 113	5,217			940	940	6,157	
La Paloma/Rolfe Estates Zone 266	3,288			1,463	1,463	4,751	
Lewis Estates Dr Zone 103	36,364			649	649	37,013	
Lexington Park Storm Dr Zone 422	457	23	23			434	
Meadowbrook Maint Zone 119	11,924			1,431	1,431	13,355	
Miles Creek Est Dr Zone 326	27,333			1,608	1,608	28,941	
New Century Park Dr Zone 327	16,977			2,544	2,544	19,521	
Palm Heights Dr Maint Zone 122	5,329			1,973	1,973	7,302	
Planada Storm Dr Maint Zone 329	48,133			6,271	6,271	54,404	
Rockwood Est Dr. & Maint Zone 262	4,059			735	735	4,794	
Santa Nella Village Dr Zone 407	48,312			2,035	2,035	50,347	
Santa Rita Garden Dr Zone 208	6,454			693	693	7,147	
<b>Subtotal - Drainage Districts</b>	<b>782,817</b>	<b>5,011</b>	<b>5,011</b>	<b>55,038</b>	<b>55,038</b>	<b>832,844</b>	

District Name	Reserves/ Designations June 30, 2012	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
<b>Drainage Districts Totals Forward</b>	782,817	5,011	5,011	55,038	55,038	832,844
Sunrise Terrace Dr Zone 320	39,916			2,410	2,410	42,326
Tierra De Oro Maint Zone 124	2,030			791	791	2,821
Town & Country Dr Zone 206	34,839			3,383	3,383	38,222
White Gate Estates Lt-Dr Zone 305	8,093	1,863	1,863			6,230
White Gate Farms Dr Zone 307	13,791			256	256	14,047
Winton Manor Dr Zone 207	8,989			1,305	1,305	10,294
Winton Meadows Dr Zone 242	18,446	4,484	4,484			13,962
<b>Total Drainage Districts</b>	<b>908,921</b>	<b>11,358</b>	<b>11,358</b>	<b>63,183</b>	<b>63,183</b>	<b>960,746</b>

<b>Lighting Districts</b>						
Almond Estates Lt-Dr Zone 108	757			2,797	2,797	3,554
Almondwood Estates Lt-Dr Zone 203	15,653			1,075	1,075	16,728
Ashe Tract Lt Zone 218	8,259			739	739	8,998
Atwater Acres Lt-Dr Zone 212	70	70	70			
B & B Rancheros Lt-Dr Zone 217	20			269	269	289
B & B Rancheros 2 Lt-Dr Zone 220	15,126			841	841	15,967
Ballico Lighting Zone 272	178	38	38			140
Beachwood Drive Lt Zone 221	49,648	372	372			49,276
Bispo Estates Lt-Dr Zone 234	21,068	1,039	1,039			20,029
Black Rascal Lt Zone 215	2,925			133	133	3,058
Blossom Street Lt Zone 402	32,000	455	455			31,545
Bryant Meadows St Lt-Dr Zone 331	806			127	127	933
Country Club Place St Lt Zone 314	532			173	173	705
Country Living Est Lt-Dr Zone 240	10,527			527	527	11,054
Cressey Lt Zone 201	301	41	41			260
CSA #1 Maint Revolving Fund						
Delhi Lt Zone 102	43,018	4,863	4,863			38,155
Easy Street Lt Zone 308	15,782			2,339	2,339	18,121
El Capitan & Hollywd Est Zone265	8,708	5,240	5,240			3,468
Elliott Estates Lt Zone 214	11,678			341	341	12,019
Esau Estates Lt-Dr Zone 243	16,888	4,889	4,889			11,999
Fairway Estates St Lt Zone 107	396	396	396			
<b>Subtotal - Lighting Districts</b>	<b>254,340</b>	<b>17,403</b>	<b>17,403</b>	<b>9,361</b>	<b>9,361</b>	<b>246,298</b>

District Name	Reserves/ Designations June 30, 2012	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
<b>Lighting Districts Totals Forwards</b>	254,340	17,403	17,403	9,361	9,361	246,298
Fleming Acres Lt-Dr Zone 227	15,988			299	299	16,287
Fleming Oaks Lt-Dr Zone 241	14,119	1,162	1,162			12,957
Forist Lane Lt Zone 244	1,436			137	137	1,573
Franklin Heights Lt-Dr Zone 228	25,231			527	527	25,758
Giesbrecht Street Lt Zone 271	700			187	187	887
Glen Meadows Lt-Dr Zone 255	24,036			3,582	3,582	27,618
Glenwood Est Lt-Dr Zone 229	9,705	187	187			9,518
Golden Bear Estates Zone 332	386			220	220	606
Golf Road St Lt Zone 321	482			226	226	708
Green Lawns Lt Zone 219	1,303	108	108			1,195
Greenfield Brooks Lt & Dr Zone 252	47,705	573	573			47,132
Harmony Ranch Dr & Park Zone 121	120,327	9,316	9,316			111,011
Heavenly Acres 2 Lt-Dr Zone 209	2,689	139	139			2,550
Heavenly Acres 3 Lt-Dr Zone 210	9,093			75	75	9,168
Hillcrest Est Lt-Dr Zone 318						
Hilmar-Irwin Lt Zone 100	35,870	9,342	9,342			26,528
Lakewood Est Lt-Dr Zone 301	12,434			580	580	13,014
Le Grand Lt Zone 310	1,454			4,703	4,703	6,157
Links Lt-Dr Zone 112	5,950			511	511	6,461
Los Olivos Lighting Zone 334	1,207			278	278	1,485
Marilyn Est Lt-Dr Zone 300	4,815			513	513	5,328
Mission Trails Lt Zone 303	5,260	102	102			5,158
Moran St Lt-Dr Zone 235	13,526	505	505			13,021
Nutcracker Terrace Lt-Dr Zone 239	13,689	612	612			13,077
Oleander Lt Zone 302	9,247			289	289	9,536
Parkway St Lt-Dr Lands Park Zone 423	259,573			2,241	2,241	261,814
Petaluma Street Lt Zone 125	277			10	10	287
Planada Lt Zone 309	35,615	609	609			35,006
Pleasant Valley Lt & Dr Zone 259	7,754			395	395	8,149
Ramos Road Lt Zone 405	833			100	100	933
Ranch Estates Lt-Dr Zone 237	8,266	1,363	1,363			6,903
<b>Subtotal - Lighting Districts</b>	<b>943,310</b>	<b>41,421</b>	<b>41,421</b>	<b>24,234</b>	<b>24,234</b>	<b>926,123</b>

State Controller Schedules County Budget Act January 2010		COUNTY OF MERCED State of California Special Districts and Other Agencies Reserves/ Designations Fiscal Year 2012-2013				District Budget Form Schedule 14 Final	
District Name	Reserves/ Designations June 30, 2012	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year	
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors		
1	2	3	4	5	6	7	
<b>Lighting Districts Totals Forwards</b>	943,310	41,421	41,421	24,234	24,234	926,123	
Rancho Village Lt Zone 312	269			13	13	282	
Riverview Lt-Dr Zone 115	16,320			2,317	2,317	18,637	
Robinson Est Lt-Dr Zone 317	9,979	2,082	2,082			7,897	
Sahota Brother Clinton Zone 264	18,160			1,290	1,290	19,450	
Salles Manor Lt Zone 213	2,437			233	233	2,670	
San Luis Hills Lt & Dr Zone 413	28,752			4,553	4,553	33,305	
San Luis Truck Plaza St Lt 411	3,992	15	15			3,977	
Santa Fe Business Lt-Dr Zone 246	7,248			146	146	7,394	
Santa Nella Lt Zone 400	53,724			1,052	1,052	54,776	
Santa Nella Plaza Lt-Dr Zone 406	3,366			556	556	3,922	
Snelling Lt Zone 105	5,952			828	828	6,780	
South Dos Palos Lt Zone 401	16,598	42	42			16,556	
Stevinson Lt Zone 200	8,328			55	55	8,383	
Stolle Acres Lt-Dr Zone 316	1,161			48	48	1,209	
Stonemill Est Lt-Dr Zone 325	21,232	996	996			20,236	
Taylor Estates Lt-Dr Zone 249	14,022			860	860	14,882	
Terry Lt Zone 247	385			3	3	388	
Teixeira St Lt Zone 251	647	227	227			420	
Trovare St Lt & Dr Zone 330	5,516			1,053	1,053	6,569	
Tumbleweed Est Lt-Dr Zone 236	4,651	712	712			3,939	
Villa Cordoba Zone 123	9,806			34	34	9,840	
Village Greens Lt-Dr Zone 250	50,222			2,711	2,711	52,933	
West Hills Estates Lt-Dr Zone 313	3,825	1,371	1,371			2,454	
Westwood Lt Zone 211	2,467	17	17			2,450	
White Gate Farms #3 Lt Zone 306	8,793	380	380			8,413	
Wickum Est Lt-Dr Zone 233	41,119			2,973	2,973	44,092	
Wickum Lt Zone 216	439			114	114	553	
Willow Crest Est Lt & Dr Zone 263	52,166			1,165	1,165	53,331	
Winton Lt Zone 202	37,876			3,713	3,713	41,589	
Yosemite Meadows Lt-Dr Zone 311	908			399	399	1,307	
<b>Total Lighting Districts</b>	<b>1,373,670</b>	<b>47,263</b>	<b>47,263</b>	<b>48,350</b>	<b>48,350</b>	<b>1,374,757</b>	

District Name 1	Reserves/ Designations June 30, 2012 2	Decreases or Cancellations		Increases or New		Total/ Reserves Designations for the Budget Year 7
		Recommended 3	Adopted by the Board of Supervisors 4	Recommended 5	Adopted by the Board of Supervisors 6	
<b>Landscape Districts</b>						
Buhach Park Est Lt-Dr Zone 226	15,981			247	247	16,228
Camden Pl Landscape Zone 117	222	185	185			37
Campus Park Landscape #267	14,407			1,996	1,996	16,403
Country Club Estates Zone 106	1,474			750	750	2,224
Gurr Road Water Zone 245	11,553			28	28	11,581
Hilmar Stevinson Park Zone 120	15,902			97	97	15,999
Monte Vista Landscaping Zone 333	17,853			2,149	2,149	20,002
Quail Hollow Landscape Zone 269	4,802	1,093	1,093			3,709
Riverbank Est Maint Zone 110	1,264			102	102	1,366
Santa Nella Road Zone 404	69,874			10,227	10,227	80,101
Santa Nella Village Lndscp Zone 408	29,282	1,083	1,083			28,199
Santa Nella Village Rd Zone 410	69,913			10,858	10,858	80,771
Santa Nella Village Lndscp #414	17,736	12,837	12,837			4,899
Silva Meadows Lndscp & SWG 268	31,444	3,304	3,304			28,140
Sorrento Lt & Dr Zone 337	1,782			558	558	2,340
<b>Total Landscaping Districts</b>	<b>303,489</b>	<b>18,502</b>	<b>18,502</b>	<b>27,012</b>	<b>27,012</b>	<b>311,999</b>
<b>Total Special Districts &amp; Other Agencies</b>	<b>2,586,080</b>	<b>77,123</b>	<b>77,123</b>	<b>138,545</b>	<b>138,545</b>	<b>2,647,502</b>

**COUNTY OF MERCED**  
 State of California  
 Special Districts and Other Agencies  
 Financing Sources and Uses by Budget Unit by Object  
 Fiscal Year 2012-13

**Almond Grove Dr Zone 204**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	213	169	80	80
Charges for Current Services	2,091	2,122	2,060	2,060
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,304</b>	<b>2,291</b>	<b>2,140</b>	<b>2,140</b>
Services & Supplies	1,721	1,045	7,995	7,995
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,332	2,332
<b>Total Expenditures/ Appropriations</b>	<b>1,721</b>	<b>1,045</b>	<b>10,327</b>	<b>10,327</b>
<b>Net Cost</b>	<b>583</b>	<b>1,246</b>	<b>(8,187)</b>	<b>(8,187)</b>

**COUNTY OF MERCED**  
 State of California  
 Special Districts and Other Agencies  
 Financing Sources and Uses by Budget Unit by Object  
 Fiscal Year 2012-13

**Almond Meadows Dr Maint Zone 319**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	315	251	250	250
Charges for Current Services	1,890	1,805	1,840	1,840
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,205</b>	<b>2,056</b>	<b>2,090</b>	<b>2,090</b>
Services & Supplies	574	1,191	13,700	13,700
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,705	4,705
<b>Total Expenditures/ Appropriations</b>	<b>574</b>	<b>1,191</b>	<b>18,405</b>	<b>18,405</b>
<b>Net Cost</b>	<b>1,631</b>	<b>865</b>	<b>(16,315)</b>	<b>(16,315)</b>

**Almond Tree Estates Dr Zone 114**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	789	610	500	500
Charges for Current Services	4,472	4,543	4,480	4,480
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,261</b>	<b>5,153</b>	<b>4,980</b>	<b>4,980</b>
Services & Supplies	4,640	4,128	33,300	33,300
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>4,640</b>	<b>4,128</b>	<b>44,340</b>	<b>44,340</b>
<b>Net Cost</b>	<b>621</b>	<b>1,025</b>	<b>(39,360)</b>	<b>(39,360)</b>

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American Heritage Dr Zone 323

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	459	359	400	400
Charges for Current Services	3,776	3,650	3,704	3,704
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,235</b>	<b>4,009</b>	<b>4,104</b>	<b>4,104</b>
Services & Supplies	1,889	3,924	17,835	17,835
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,889</b>	<b>3,924</b>	<b>22,384</b>	<b>22,384</b>
<b>Net Cost</b>	<b>2,346</b>	<b>85</b>	<b>(18,280)</b>	<b>(18,280)</b>

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**Ashley Estates Dr Zone 116**

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	483	379	250	250
Charges for Current Services	2,894	2,894	2,877	2,877
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,377</b>	<b>3,273</b>	<b>3,127</b>	<b>3,127</b>
Services & Supplies	2,027	2,492	16,520	16,520
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>2,027</b>	<b>2,492</b>	<b>29,587</b>	<b>29,587</b>
<b>Net Cost</b>	<b>1,350</b>	<b>781</b>	<b>(26,460)</b>	<b>(26,460)</b>

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## B &amp; B Water District

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	4,947	2,932	3,000	3,000
Charges for Current Services	0	0	0	0
Other Revenue	16,261	12,322	16,000	16,000
<b>Total Revenue</b>	<b>21,208</b>	<b>15,254</b>	<b>19,000</b>	<b>19,000</b>
Services & Supplies	1,231	1,292	6,000	6,000
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,231</b>	<b>1,292</b>	<b>28,000</b>	<b>28,000</b>
<b>Net Cost</b>	<b>19,977</b>	<b>13,962</b>	<b>(9,000)</b>	<b>(9,000)</b>

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Bridget Court Dr-Maint Zone 232

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	91	85	80	80
Charges for Current Services	841	912	927	927
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>932</b>	<b>997</b>	<b>1,007</b>	<b>1,007</b>
Services & Supplies	739	1,578	4,500	4,500
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>739</b>	<b>1,578</b>	<b>4,540</b>	<b>4,540</b>
<b>Net Cost</b>	<b>193</b>	<b>(581)</b>	<b>(3,533)</b>	<b>(3,533)</b>

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## Champagne Estates Dr Zone 231

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	341	270	293	293
Charges for Current Services	2,032	2,053	2,024	2,024
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,373</b>	<b>2,323</b>	<b>2,317</b>	<b>2,317</b>
Services & Supplies	1,223	1,181	12,160	12,160
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,223</b>	<b>1,181</b>	<b>16,584</b>	<b>16,584</b>
<b>Net Cost</b>	<b>1,150</b>	<b>1,142</b>	<b>(14,267)</b>	<b>(14,267)</b>

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Cotton Glen Estates Dr #421

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	106	132	120	120
Charges for Current Services	15,735	15,535	15,470	15,470
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>15,841</b>	<b>15,667</b>	<b>15,590</b>	<b>15,590</b>
Services & Supplies	9,667	9,805	17,985	17,985
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,623	2,623
<b>Total Expenditures/ Appropriations</b>	<b>9,667</b>	<b>9,805</b>	<b>20,608</b>	<b>20,608</b>
<b>Net Cost</b>	<b>6,174</b>	<b>5,862</b>	<b>(5,018)</b>	<b>(5,018)</b>

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Countrysides Estates Dr Zone 101

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	227	179	300	300
Charges for Current Services	1,540	1,540	1,541	1,541
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,767</b>	<b>1,719</b>	<b>1,841</b>	<b>1,841</b>
Services & Supplies	1,250	1,541	10,725	10,725
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,563	5,563
<b>Total Expenditures/ Appropriations</b>	<b>1,250</b>	<b>1,541</b>	<b>16,288</b>	<b>16,288</b>
<b>Net Cost</b>	<b>517</b>	<b>178</b>	<b>(14,447)</b>	<b>(14,447)</b>

Cowdenknowes Dr Zone 238

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	54	40	49	49
Charges for Current Services	348	339	339	339
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>402</b>	<b>379</b>	<b>388</b>	<b>388</b>
Services & Supplies	470	407	2,357	2,357
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	665	665
<b>Total Expenditures/ Appropriations</b>	<b>470</b>	<b>407</b>	<b>3,022</b>	<b>3,022</b>
<b>Net Cost</b>	<b>(68)</b>	<b>(28)</b>	<b>(2,634)</b>	<b>(2,634)</b>

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Cypress Est Dr & Maint Zone 254

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	116	98	60	60
Charges for Current Services	1,800	1,750	1,750	1,750
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,916</b>	<b>1,848</b>	<b>1,810</b>	<b>1,810</b>
Services & Supplies	1,431	1,042	3,752	3,752
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,431</b>	<b>1,042</b>	<b>5,761</b>	<b>5,761</b>
<b>Net Cost</b>	<b>485</b>	<b>806</b>	<b>(3,951)</b>	<b>(3,951)</b>

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Denis Way Dr Zone 109

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	8	10	9	9
Charges for Current Services	703	735	719	719
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>711</b>	<b>745</b>	<b>728</b>	<b>728</b>
Services & Supplies	348	404	935	935
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	233	233
<b>Total Expenditures/ Appropriations</b>	<b>348</b>	<b>404</b>	<b>1,168</b>	<b>1,168</b>
<b>Net Cost</b>	<b>363</b>	<b>341</b>	<b>(440)</b>	<b>(440)</b>

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Eastside CSA Water District

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	351	275	300	300
Charges for Current Services	0	0	0	0
Other Revenue	3,175	1,165	1,800	1,800
<b>Total Revenue</b>	<b>3,526</b>	<b>1,440</b>	<b>2,100</b>	<b>2,100</b>
Services & Supplies	1,407	1,459	6,000	6,000
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,407</b>	<b>1,459</b>	<b>7,626</b>	<b>7,626</b>
<b>Net Cost</b>	<b>2,119</b>	<b>(19)</b>	<b>(5,526)</b>	<b>(5,526)</b>

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Elliott Manor Dr Zone 230

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	352	271	350	350
Charges for Current Services	1,581	1,581	1,581	1,581
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,933</b>	<b>1,852</b>	<b>1,931</b>	<b>1,931</b>
Services & Supplies	1,132	1,703	14,500	14,500
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,132</b>	<b>1,703</b>	<b>18,116</b>	<b>18,116</b>
<b>Net Cost</b>	<b>801</b>	<b>149</b>	<b>(16,185)</b>	<b>(16,185)</b>

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Evergreen Place Dr Zone 256

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	511	411	400	400
Charges for Current Services	2,800	2,800	2,859	2,859
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,311</b>	<b>3,211</b>	<b>3,259</b>	<b>3,259</b>
Services & Supplies	655	1,487	16,669	16,669
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>655</b>	<b>1,487</b>	<b>24,754</b>	<b>24,754</b>
<b>Net Cost</b>	<b>2,656</b>	<b>1,724</b>	<b>(21,495)</b>	<b>(21,495)</b>

**Golden Estates Dr Zone 205**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	337	389	10	10
Charges for Current Services	10,600	9,975	10,126	10,126
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>10,937</b>	<b>10,364</b>	<b>10,136</b>	<b>10,136</b>
Services & Supplies	2,099	1,697	14,190	14,190
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>2,099</b>	<b>1,697</b>	<b>16,190</b>	<b>16,190</b>
<b>Net Cost</b>	<b>8,838</b>	<b>8,667</b>	<b>(6,054)</b>	<b>(6,054)</b>

**Grove Storm Dr Zone 111**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	97	76	100	100
Charges for Current Services	789	821	805	805
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>886</b>	<b>897</b>	<b>905</b>	<b>905</b>
Services & Supplies	561	941	4,525	4,525
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,477	1,477
<b>Total Expenditures/ Appropriations</b>	<b>561</b>	<b>941</b>	<b>6,002</b>	<b>6,002</b>
<b>Net Cost</b>	<b>325</b>	<b>(44)</b>	<b>(5,097)</b>	<b>(5,097)</b>

## Hillside Estates Dr Zone 113

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	132	108	130	130
Charges for Current Services	1,639	1,639	1,639	1,639
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,771</b>	<b>1,747</b>	<b>1,769</b>	<b>1,769</b>
Services & Supplies	1,478	807	5,950	5,950
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,478</b>	<b>807</b>	<b>8,625</b>	<b>8,625</b>
<b>Net Cost</b>	<b>293</b>	<b>940</b>	<b>(6,856)</b>	<b>(6,856)</b>

**La Paloma/Rolfe Estates Zone 266**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	50	45	40	40
Charges for Current Services	5,784	6,563	6,675	6,675
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,834</b>	<b>6,608</b>	<b>6,715</b>	<b>6,715</b>
Services & Supplies	6,154	5,162	7,261	7,261
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>6,154</b>	<b>5,162</b>	<b>8,461</b>	<b>8,461</b>
<b>Net Cost</b>	<b>(320)</b>	<b>1,446</b>	<b>(1,746)</b>	<b>(1,746)</b>

## Lewis Estates Dr Zone 103

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	647	496	500	500
Charges for Current Services	638	649	660	660
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,285</b>	<b>1,145</b>	<b>1,160</b>	<b>1,160</b>
Services & Supplies	866	853	17,285	17,285
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,385	4,385
<b>Total Expenditures/ Appropriations</b>	<b>866</b>	<b>853</b>	<b>21,670</b>	<b>21,670</b>
<b>Net Cost</b>	<b>419</b>	<b>292</b>	<b>(20,510)</b>	<b>(20,510)</b>

**Lexington Park Storm Dr Zone 422**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	21	4	3	3
Charges for Current Services	0	0	0	0
Other Revenue	(2,980)	0	0	0
<b>Total Revenue</b>	<b>(2,959)</b>	<b>4</b>	<b>3</b>	<b>3</b>
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cost</b>	<b>(2,959)</b>	<b>4</b>	<b>3</b>	<b>3</b>

**Meadowbrook Maint Zone 119**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	333	266	300	300
Charges for Current Services	2,650	2,663	2,650	2,650
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,983</b>	<b>2,929</b>	<b>2,950</b>	<b>2,950</b>
Services & Supplies	1,960	1,499	11,900	11,900
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	9,359	9,359
<b>Total Expenditures/ Appropriations</b>	<b>1,960</b>	<b>1,499</b>	<b>21,259</b>	<b>21,259</b>
<b>Net Cost</b>	<b>1,023</b>	<b>1,430</b>	<b>(18,309)</b>	<b>(18,309)</b>

## Miles Creek Est Dr Zone 326

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	513	409	400	400
Charges for Current Services	2,910	2,865	2,910	2,910
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,423</b>	<b>3,274</b>	<b>3,310</b>	<b>3,310</b>
Services & Supplies	1,299	1,566	17,003	17,003
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,299</b>	<b>1,566</b>	<b>22,795</b>	<b>22,795</b>
<b>Net Cost</b>	<b>2,124</b>	<b>1,708</b>	<b>(19,485)</b>	<b>(19,485)</b>

New Century Park Dr Zone 327

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	355	294	220	220
Charges for Current Services	2,882	2,733	2,783	2,783
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,237</b>	<b>3,027</b>	<b>3,003</b>	<b>3,003</b>
Services & Supplies	399	484	11,766	11,766
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	7,380	7,380
<b>Total Expenditures/ Appropriations</b>	<b>399</b>	<b>484</b>	<b>19,146</b>	<b>19,146</b>
<b>Net Cost</b>	<b>2,838</b>	<b>2,543</b>	<b>(16,143)</b>	<b>(16,143)</b>

## Palm Heights Dr Maint Zone 122

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	325	264	150	150
Charges for Current Services	3,172	3,101	3,172	3,172
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,497</b>	<b>3,365</b>	<b>3,322</b>	<b>3,322</b>
Services & Supplies	1,933	1,466	17,500	17,500
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,933</b>	<b>1,466</b>	<b>27,740</b>	<b>27,740</b>
<b>Net Cost</b>	<b>1,564</b>	<b>1,899</b>	<b>(24,418)</b>	<b>(24,418)</b>

**Planada Storm Dr Maint Zone 329**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	825	694	200	200
Charges for Current Services	7,545	7,568	7,748	7,748
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>8,370</b>	<b>8,262</b>	<b>7,948</b>	<b>7,948</b>
Services & Supplies	815	1,523	25,880	25,880
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	12,028	12,028
<b>Total Expenditures/ Appropriations</b>	<b>815</b>	<b>1,523</b>	<b>37,908</b>	<b>37,908</b>
<b>Net Cost</b>	<b>7,555</b>	<b>6,739</b>	<b>(29,960)</b>	<b>(29,960)</b>

**Rockwood Est Dr. & Maint Zone 262**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	100	80	100	100
Charges for Current Services	4,809	5,458	5,069	5,069
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,909</b>	<b>5,538</b>	<b>5,169</b>	<b>5,169</b>
Services & Supplies	4,841	4,703	8,930	8,930
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>4,841</b>	<b>4,703</b>	<b>9,692</b>	<b>9,692</b>
<b>Net Cost</b>	<b>68</b>	<b>835</b>	<b>(4,523)</b>	<b>(4,523)</b>

## Santa Nella Village Dr Zone 407

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	782	671	700	700
Charges for Current Services	8,651	8,506	8,554	8,554
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>9,433</b>	<b>9,177</b>	<b>9,254</b>	<b>9,254</b>
Services & Supplies	616	7,142	20,750	20,750
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	15,000	15,000
<b>Total Expenditures/ Appropriations</b>	<b>616</b>	<b>7,142</b>	<b>35,750</b>	<b>35,750</b>
<b>Net Cost</b>	<b>8,817</b>	<b>2,035</b>	<b>(26,496)</b>	<b>(26,496)</b>

## Santa Rita Garden Dr Zone 208

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	214	144	225	225
Charges for Current Services	1,171	1,171	1,171	1,171
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,385</b>	<b>1,315</b>	<b>1,396</b>	<b>1,396</b>
Services & Supplies	4,539	1,134	10,332	10,332
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	974	974
<b>Total Expenditures/ Appropriations</b>	<b>4,539</b>	<b>1,134</b>	<b>11,306</b>	<b>11,306</b>
<b>Net Cost</b>	<b>(3,154)</b>	<b>181</b>	<b>(9,910)</b>	<b>(9,910)</b>

## Sunrise Terrace Dr Zone 320

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	720	580	400	400
Charges for Current Services	4,085	4,047	4,057	4,057
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,805</b>	<b>4,627</b>	<b>4,457</b>	<b>4,457</b>
Services & Supplies	1,552	1,417	25,022	25,022
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,993	5,993
<b>Total Expenditures/ Appropriations</b>	<b>1,552</b>	<b>1,417</b>	<b>31,015</b>	<b>31,015</b>
<b>Net Cost</b>	<b>3,253</b>	<b>3,210</b>	<b>(26,558)</b>	<b>(26,558)</b>

**Tierra De Oro Maint Zone 124**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	45	41	30	30
Charges for Current Services	900	900	900	900
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>945</b>	<b>941</b>	<b>930</b>	<b>930</b>
Services & Supplies	183	173	2,000	2,000
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,409	1,409
<b>Total Expenditures/ Appropriations</b>	<b>183</b>	<b>173</b>	<b>3,409</b>	<b>3,409</b>
<b>Net Cost</b>	<b>762</b>	<b>768</b>	<b>(2,479)</b>	<b>(2,479)</b>

## Town &amp; Country Dr Zone 206

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	591	483	300	300
Charges for Current Services	5,917	5,987	5,929	5,929
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>6,508</b>	<b>6,470</b>	<b>6,229</b>	<b>6,229</b>
Services & Supplies	2,827	2,815	20,187	20,187
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>2,827</b>	<b>2,815</b>	<b>26,354</b>	<b>26,354</b>
<b>Net Cost</b>	<b>3,681</b>	<b>3,655</b>	<b>(20,125)</b>	<b>(20,125)</b>

**White Gate Estates Lt-Dr Zone 305**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	247	180	250	250
Charges for Current Services	4,322	4,242	4,243	4,243
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,569</b>	<b>4,422</b>	<b>4,493</b>	<b>4,493</b>
Services & Supplies	4,293	6,288	16,550	16,550
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>4,293</b>	<b>6,288</b>	<b>18,128</b>	<b>18,128</b>
<b>Net Cost</b>	<b>276</b>	<b>(1,866)</b>	<b>(13,635)</b>	<b>(13,635)</b>

**White Gate Farms Dr Zone 307**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	310	240	300	300
Charges for Current Services	1,716	1,716	1,682	1,682
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,026</b>	<b>1,956</b>	<b>1,982</b>	<b>1,982</b>
Services & Supplies	1,017	1,701	12,687	12,687
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,017</b>	<b>1,701</b>	<b>16,043</b>	<b>16,043</b>
<b>Net Cost</b>	<b>1,009</b>	<b>255</b>	<b>(14,061)</b>	<b>(14,061)</b>

## Winton Manor Dr Zone 207

Detail by Revenue Category and Expenditure Object	2010-11 Actuals	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	303	243	250	250
Charges for Current Services	2,727	2,755	2,736	2,736
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,030</b>	<b>2,998</b>	<b>2,986</b>	<b>2,986</b>
Services & Supplies	1,567	1,692	16,999	16,999
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,567</b>	<b>1,692</b>	<b>21,588</b>	<b>21,588</b>
<b>Net Cost</b>	<b>1,463</b>	<b>1,306</b>	<b>(18,602)</b>	<b>(18,602)</b>

**Winton Meadows Dr Zone 242**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actuals</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	496	373	549	549
Charges for Current Services	4,014	3,986	3,987	3,987
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,510</b>	<b>4,359</b>	<b>4,536</b>	<b>4,536</b>
Services & Supplies	4,661	8,855	25,397	25,397
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,640	4,640
<b>Total Expenditures/ Appropriations</b>	<b>4,661</b>	<b>8,855</b>	<b>30,037</b>	<b>30,037</b>
<b>Net Cost</b>	<b>(151)</b>	<b>(4,496)</b>	<b>(25,501)</b>	<b>(25,501)</b>

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Almond Estates Lt-Dr Zone 108

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	27	26	25	25
Charges for Current Services	8,638	8,673	8,637	8,637
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>8,665</b>	<b>8,699</b>	<b>8,662</b>	<b>8,662</b>
Services & Supplies	10,991	8,790	9,726	9,839
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	104	104
<b>Total Expenditures/ Appropriations</b>	<b>10,991</b>	<b>8,790</b>	<b>9,830</b>	<b>9,943</b>
<b>Net Cost</b>	<b>(2,326)</b>	<b>(91)</b>	<b>(1,168)</b>	<b>(1,281)</b>

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Financing Sources and Uses by Budget Unit by Object

Fiscal Year 2012-13

Almondwood Estates Lt-Dr Zone 203

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	338	268	280	280
Charges for Current Services	1,666	1,666	1,629	1,629
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,004</b>	<b>1,934</b>	<b>1,909</b>	<b>1,909</b>
Services & Supplies	784	859	12,623	12,623
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,142	4,142
<b>Total Expenditures/ Appropriations</b>	<b>784</b>	<b>859</b>	<b>16,765</b>	<b>16,765</b>
<b>Net Cost</b>	<b>1,220</b>	<b>1,075</b>	<b>(14,856)</b>	<b>(14,856)</b>

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Ashe Tract Lt Zone 218

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	117	95	100	100
Charges for Current Services	2,934	2,905	2,905	2,905
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,051</b>	<b>3,000</b>	<b>3,005</b>	<b>3,005</b>
Services & Supplies	2,306	2,261	4,557	4,557
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>2,306</b>	<b>2,261</b>	<b>5,998</b>	<b>5,998</b>
<b>Net Cost</b>	<b>745</b>	<b>739</b>	<b>(2,993)</b>	<b>(2,993)</b>

Atwater Acres Lt-Dr Zone 212

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2	0	0	0
Charges for Current Services	362	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>364</b>	<b>0</b>	<b>0</b>	<b>0</b>
Services & Supplies	376	0	0	0
Other Charges	0	0	0	0
Operating Transfers	0	69	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>376</b>	<b>69</b>	<b>0</b>	<b>0</b>
<b>Net Cost</b>	<b>(12)</b>	<b>(69)</b>	<b>0</b>	<b>0</b>

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<b>B &amp; B Rancheros Lt-Dr Zone 217</b>					
Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors	
1	2	3	4	5	
Revenue From Use of Money and Property	197	131	250	250	
Charges for Current Services	0	0	0	0	
Other Revenue	0	0	0	0	
<b>Total Revenue</b>	<b>197</b>	<b>131</b>	<b>250</b>	<b>250</b>	
Services & Supplies	2,400	2,181	12,688	12,688	
Other Charges	0	0	0	0	
<b>Capital Assets</b>					
Land	0	0	0	0	
Buildings and Improvements	0	0	0	0	
Equipment	0	0	0	0	
Total Capital Assets	0	0	0	0	
Appropriation For Contingencies	0	0	1,258	1,258	
<b>Total Expenditures/ Appropriations</b>	<b>2,400</b>	<b>2,181</b>	<b>13,946</b>	<b>13,946</b>	
<b>Net Cost</b>	<b>(2,203)</b>	<b>(2,050)</b>	<b>(13,696)</b>	<b>(13,696)</b>	

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B & B Rancheros 2 Lt-Dr Zone 220

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	399	302	400	400
Charges for Current Services	3,324	3,366	3,366	3,366
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,723</b>	<b>3,668</b>	<b>3,766</b>	<b>3,766</b>
Services & Supplies	5,479	2,828	20,474	20,474
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>5,479</b>	<b>2,828</b>	<b>23,303</b>	<b>23,303</b>
<b>Net Cost</b>	<b>(1,756)</b>	<b>840</b>	<b>(19,537)</b>	<b>(19,537)</b>

## Ballico Lighting Zone 272

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3	3	1	1
Charges for Current Services	340	204	272	272
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>343</b>	<b>207</b>	<b>273</b>	<b>273</b>
Services & Supplies	236	240	374	374
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	47	47
<b>Total Expenditures/ Appropriations</b>	<b>236</b>	<b>240</b>	<b>421</b>	<b>421</b>
<b>Net Cost</b>	<b>107</b>	<b>(33)</b>	<b>(148)</b>	<b>(148)</b>

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Beachwood Drive Lt Zone 221

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	791	612	1,600	1,600
Charges for Current Services	35,019	35,471	35,171	35,171
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>35,810</b>	<b>36,083</b>	<b>36,771</b>	<b>36,771</b>
Services & Supplies	36,368	36,463	51,602	51,602
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>36,368</b>	<b>36,463</b>	<b>59,942</b>	<b>59,942</b>
<b>Net Cost</b>	<b>(558)</b>	<b>(380)</b>	<b>(23,171)</b>	<b>(23,171)</b>

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Bispo Estates Lt-Dr Zone 234

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	420	327	400	400
Charges for Current Services	8,382	6,756	5,961	5,961
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>8,802</b>	<b>7,083</b>	<b>6,361</b>	<b>6,361</b>
Services & Supplies	5,977	8,121	19,472	19,472
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>5,977</b>	<b>8,121</b>	<b>25,125</b>	<b>25,125</b>
<b>Net Cost</b>	<b>2,825</b>	<b>(1,038)</b>	<b>(18,764)</b>	<b>(18,764)</b>

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Black Rascal Lt Zone 215

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	52	41	30	30
Charges for Current Services	787	787	787	787
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>839</b>	<b>828</b>	<b>817</b>	<b>817</b>
Services & Supplies	671	675	1,788	1,788
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>671</b>	<b>675</b>	<b>2,663</b>	<b>2,663</b>
<b>Net Cost</b>	<b>168</b>	<b>153</b>	<b>(1,846)</b>	<b>(1,846)</b>

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Blossom Street Lt Zone 402

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	819	623	800	800
Charges for Current Services	14,173	14,483	14,657	14,657
Other Revenue	(2,533)	0	0	0
<b>Total Revenue</b>	<b>12,459</b>	<b>15,106</b>	<b>15,457</b>	<b>15,457</b>
Services & Supplies	13,388	15,559	38,673	38,673
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>13,388</b>	<b>15,559</b>	<b>55,332</b>	<b>55,332</b>
<b>Net Cost</b>	<b>(929)</b>	<b>(453)</b>	<b>(39,875)</b>	<b>(39,875)</b>

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**Bryant Meadows St Lt-Dr Zone 331**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	17	12	14	14
Charges for Current Services	450	450	450	450
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>467</b>	<b>462</b>	<b>464</b>	<b>464</b>
Services & Supplies	643	334	550	550
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>643</b>	<b>334</b>	<b>1,025</b>	<b>1,025</b>
<b>Net Cost</b>	<b>(176)</b>	<b>128</b>	<b>(561)</b>	<b>(561)</b>

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Country Club Place St Lt Zone 314

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	17	13	15	15
Charges for Current Services	806	806	806	806
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>823</b>	<b>819</b>	<b>821</b>	<b>821</b>
Services & Supplies	910	761	1,348	1,348
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	307	307
<b>Total Expenditures/ Appropriations</b>	<b>910</b>	<b>761</b>	<b>1,655</b>	<b>1,655</b>
<b>Net Cost</b>	<b>(87)</b>	<b>58</b>	<b>(834)</b>	<b>(834)</b>

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**Country Living Est Lt-Dr Zone 240**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	314	239	300	300
Charges for Current Services	3,794	3,794	3,794	3,794
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,108</b>	<b>4,033</b>	<b>4,094</b>	<b>4,094</b>
Services & Supplies	5,088	3,506	17,612	17,612
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>5,088</b>	<b>3,506</b>	<b>20,792</b>	<b>20,792</b>
<b>Net Cost</b>	<b>(980)</b>	<b>527</b>	<b>(16,698)</b>	<b>(16,698)</b>

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Cressey Lt Zone 201

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	28	21	30	30
Charges for Current Services	2,462	2,533	2,516	2,516
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,490</b>	<b>2,554</b>	<b>2,546</b>	<b>2,546</b>
Services & Supplies	2,555	2,597	4,831	4,831
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>2,555</b>	<b>2,597</b>	<b>4,917</b>	<b>4,917</b>
<b>Net Cost</b>	<b>(65)</b>	<b>(43)</b>	<b>(2,371)</b>	<b>(2,371)</b>

**CSA #1 Maint Revolving Fund**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	0	0	0	0
Charges for Current Services	65,732	93,436	80,000	100,000
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>65,732</b>	<b>93,436</b>	<b>80,000</b>	<b>100,000</b>
Services & Supplies	65,732	93,436	80,000	100,000
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>65,732</b>	<b>93,436</b>	<b>80,000</b>	<b>100,000</b>
<b>Net Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Delhi Lt Zone 102

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,098	632	1,000	1,000
Charges for Current Services	65,248	75,701	74,807	74,807
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>66,346</b>	<b>76,333</b>	<b>75,807</b>	<b>75,807</b>
Services & Supplies	88,532	96,162	102,820	102,820
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,713	3,713
<b>Total Expenditures/ Appropriations</b>	<b>88,532</b>	<b>96,162</b>	<b>106,533</b>	<b>106,533</b>
<b>Net Cost</b>	<b>(22,186)</b>	<b>(19,829)</b>	<b>(30,726)</b>	<b>(30,726)</b>

**Easy Street Lt Zone 308**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	260	219	100	100
Charges for Current Services	4,875	5,075	4,975	4,975
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,135</b>	<b>5,294</b>	<b>5,075</b>	<b>5,075</b>
Services & Supplies	2,904	2,954	8,044	8,044
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>2,904</b>	<b>2,954</b>	<b>13,999</b>	<b>13,999</b>
<b>Net Cost</b>	<b>2,231</b>	<b>2,340</b>	<b>(8,924)</b>	<b>(8,924)</b>

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El Capitan & Hollywd Est Zone265

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	249	159	100	100
Charges for Current Services	45,401	41,094	49,125	49,125
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>45,650</b>	<b>41,253</b>	<b>49,225</b>	<b>49,225</b>
Services & Supplies	40,988	46,143	59,579	59,579
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,509	3,509
<b>Total Expenditures/ Appropriations</b>	<b>40,988</b>	<b>46,143</b>	<b>63,088</b>	<b>63,088</b>
<b>Net Cost</b>	<b>4,662</b>	<b>(4,890)</b>	<b>(13,863)</b>	<b>(13,863)</b>

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**Elliott Estates Lt Zone 214**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	273	208	200	200
Charges for Current Services	3,932	3,992	3,947	3,947
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,205</b>	<b>4,200</b>	<b>4,147</b>	<b>4,147</b>
Services & Supplies	4,491	3,810	12,915	12,915
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>4,491</b>	<b>3,810</b>	<b>16,799</b>	<b>16,799</b>
<b>Net Cost</b>	<b>(286)</b>	<b>390</b>	<b>(12,652)</b>	<b>(12,652)</b>

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Esau Estates Lt-Dr Zone 243

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	336	250	160	160
Charges for Current Services	2,908	2,862	2,908	2,908
Other Revenue	0	(5,308)	0	0
<b>Total Revenue</b>	<b>3,244</b>	<b>(2,196)</b>	<b>3,068</b>	<b>3,068</b>
Services & Supplies	4,404	2,753	12,654	12,654
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>4,404</b>	<b>2,753</b>	<b>15,283</b>	<b>15,283</b>
<b>Net Cost</b>	<b>(1,160)</b>	<b>(4,949)</b>	<b>(12,215)</b>	<b>(12,215)</b>

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Fairway Estates St Lt Zone 107

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	13	7	15	15
Charges for Current Services	1,132	1,132	1,132	1,132
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,145</b>	<b>1,139</b>	<b>1,147</b>	<b>1,147</b>
Services & Supplies	1,432	1,554	1,701	1,701
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	170	151
<b>Total Expenditures/ Appropriations</b>	<b>1,432</b>	<b>1,554</b>	<b>1,871</b>	<b>1,852</b>
<b>Net Cost</b>	<b>(287)</b>	<b>(415)</b>	<b>(724)</b>	<b>(705)</b>

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Fleming Acres Lt-Dr Zone 227

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	342	266	330	330
Charges for Current Services	2,394	2,594	2,594	2,594
Operating Transfers In	0	69	0	0
<b>Total Revenue</b>	<b>2,736</b>	<b>2,929</b>	<b>2,924</b>	<b>2,924</b>
Services & Supplies	1,995	2,421	15,091	15,091
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,682	2,682
<b>Total Expenditures/ Appropriations</b>	<b>1,995</b>	<b>2,421</b>	<b>17,773</b>	<b>17,773</b>
<b>Net Cost</b>	<b>741</b>	<b>508</b>	<b>(14,849)</b>	<b>(14,849)</b>

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Fleming Oaks Lt-Dr Zone 241

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	332	245	350	350
Charges for Current Services	5,220	5,162	5,162	5,162
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,552</b>	<b>5,407</b>	<b>5,512</b>	<b>5,512</b>
Services & Supplies	7,166	6,570	18,729	18,729
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>7,166</b>	<b>6,570</b>	<b>20,393</b>	<b>20,393</b>
<b>Net Cost</b>	<b>(1,614)</b>	<b>(1,163)</b>	<b>(14,881)</b>	<b>(14,881)</b>

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Forist Lane Lt Zone 244

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	25	20	20	20
Charges for Current Services	543	556	543	543
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>568</b>	<b>576</b>	<b>563</b>	<b>563</b>
Services & Supplies	423	439	1,064	1,064
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>423</b>	<b>439</b>	<b>1,431</b>	<b>1,431</b>
<b>Net Cost</b>	<b>145</b>	<b>137</b>	<b>(868)</b>	<b>(868)</b>

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Franklin Heights Lt-Dr Zone 228

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	667	515	300	300
Charges for Current Services	3,520	3,520	3,520	3,520
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,187</b>	<b>4,035</b>	<b>3,820</b>	<b>3,820</b>
Services & Supplies	3,464	3,308	27,286	27,286
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	10,912	10,912
<b>Total Expenditures/ Appropriations</b>	<b>3,464</b>	<b>3,308</b>	<b>38,198</b>	<b>38,198</b>
<b>Net Cost</b>	<b>723</b>	<b>727</b>	<b>(34,378)</b>	<b>(34,378)</b>

**Giesbrecht Street Lt Zone 271**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	9	8	6	6
Charges for Current Services	212	212	283	283
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>221</b>	<b>220</b>	<b>289</b>	<b>289</b>
Services & Supplies	33	34	382	382
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>33</b>	<b>34</b>	<b>502</b>	<b>502</b>
<b>Net Cost</b>	<b>188</b>	<b>186</b>	<b>(213)</b>	<b>(213)</b>

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Glen Meadows Lt-Dr Zone 255

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	390	327	200	200
Charges for Current Services	6,927	6,878	6,782	6,782
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>7,317</b>	<b>7,205</b>	<b>6,982</b>	<b>6,982</b>
Services & Supplies	5,476	3,623	11,530	11,530
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>5,476</b>	<b>3,623</b>	<b>19,803</b>	<b>19,803</b>
<b>Net Cost</b>	<b>1,841</b>	<b>3,582</b>	<b>(12,821)</b>	<b>(12,821)</b>

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Glenwood Est Lt-Dr Zone 229

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	257	198	250	250
Charges for Current Services	2,240	2,071	2,029	2,029
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,497</b>	<b>2,269</b>	<b>2,279</b>	<b>2,279</b>
Services & Supplies	2,363	2,455	13,058	13,058
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>2,363</b>	<b>2,455</b>	<b>15,487</b>	<b>15,487</b>
<b>Net Cost</b>	<b>134</b>	<b>(186)</b>	<b>(13,208)</b>	<b>(13,208)</b>

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Golden Bear Estates Zone 332

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	12	9	5	5
Charges for Current Services	1,650	1,688	1,650	1,650
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,662</b>	<b>1,697</b>	<b>1,655</b>	<b>1,655</b>
Services & Supplies	1,611	1,678	1,901	1,901
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,611</b>	<b>1,678</b>	<b>2,230</b>	<b>2,230</b>
<b>Net Cost</b>	<b>51</b>	<b>19</b>	<b>(575)</b>	<b>(575)</b>

**Golf Road St Lt Zone 321**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	17	13	20	20
Charges for Current Services	1,203	1,174	1,174	1,174
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,220</b>	<b>1,187</b>	<b>1,194</b>	<b>1,194</b>
Services & Supplies	1,233	1,260	1,920	1,920
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,233</b>	<b>1,260</b>	<b>2,006</b>	<b>2,006</b>
<b>Net Cost</b>	<b>(13)</b>	<b>(73)</b>	<b>(812)</b>	<b>(812)</b>

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**Green Lawns Lt Zone 219**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	25	19	60	60
Charges for Current Services	1,410	1,366	1,410	1,410
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,435</b>	<b>1,385</b>	<b>1,470</b>	<b>1,470</b>
Services & Supplies	1,541	1,493	2,273	2,273
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,541</b>	<b>1,493</b>	<b>2,477</b>	<b>2,477</b>
<b>Net Cost</b>	<b>(106)</b>	<b>(108)</b>	<b>(1,007)</b>	<b>(1,007)</b>

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Greenfield Brooks Lt & Dr Zone 252

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	686	573	600	600
Charges for Current Services	13,951	13,836	13,721	13,721
Other Revenue	3,672	0	0	0
<b>Total Revenue</b>	<b>18,309</b>	<b>14,409</b>	<b>14,321</b>	<b>14,321</b>
Services & Supplies	8,512	13,150	26,905	26,905
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,093	8,093
<b>Total Expenditures/ Appropriations</b>	<b>8,512</b>	<b>13,150</b>	<b>34,998</b>	<b>34,998</b>
<b>Net Cost</b>	<b>9,797</b>	<b>1,259</b>	<b>(20,677)</b>	<b>(20,677)</b>

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Harmony Ranch Dr & Park Zone 121

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,879	2,296	2,400	2,400
Charges for Current Services	60,160	60,560	60,483	60,483
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>63,039</b>	<b>62,856</b>	<b>62,883</b>	<b>62,883</b>
Services & Supplies	49,977	56,719	81,810	81,810
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	25,000	25,000
Total Capital Assets	0	0	25,000	25,000
Appropriation For Contingencies	0	0	56,970	56,970
<b>Total Expenditures/ Appropriations</b>	<b>49,977</b>	<b>56,719</b>	<b>163,780</b>	<b>163,780</b>
<b>Net Cost</b>	<b>13,062</b>	<b>6,137</b>	<b>(100,897)</b>	<b>(100,897)</b>

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**Heavenly Acres 2 Lt-Dr Zone 209**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	65	49	70	70
Charges for Current Services	1,568	1,460	1,514	1,514
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,633</b>	<b>1,509</b>	<b>1,584</b>	<b>1,584</b>
Services & Supplies	1,652	1,648	3,837	3,837
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,652</b>	<b>1,648</b>	<b>4,657</b>	<b>4,657</b>
<b>Net Cost</b>	<b>(19)</b>	<b>(139)</b>	<b>(3,073)</b>	<b>(3,073)</b>

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Heavenly Acres 3 Lt-Dr Zone 210

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	175	136	100	100
Charges for Current Services	3,591	3,433	3,486	3,486
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,766</b>	<b>3,569</b>	<b>3,586</b>	<b>3,586</b>
Services & Supplies	3,304	3,414	8,715	8,715
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>3,304</b>	<b>3,414</b>	<b>10,425</b>	<b>10,425</b>
<b>Net Cost</b>	<b>462</b>	<b>155</b>	<b>(6,839)</b>	<b>(6,839)</b>

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**Hillcrest Est Lt-Dr Zone 318**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	151	78	100	100
Charges for Current Services	9,465	9,575	9,575	9,575
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>9,616</b>	<b>9,653</b>	<b>9,675</b>	<b>9,675</b>
Services & Supplies	14,322	13,488	17,079	16,846
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>14,322</b>	<b>13,488</b>	<b>17,079</b>	<b>16,846</b>
<b>Net Cost</b>	<b>(4,706)</b>	<b>(3,835)</b>	<b>(7,404)</b>	<b>(7,171)</b>

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Hilmar-Irwin Lt Zone 100

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,013	593	1,300	1,300
Charges for Current Services	42,782	45,618	45,319	45,319
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>43,795</b>	<b>46,211</b>	<b>46,619</b>	<b>46,619</b>
Services & Supplies	62,691	65,849	69,854	69,854
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,971	11,971
<b>Total Expenditures/ Appropriations</b>	<b>62,691</b>	<b>65,849</b>	<b>81,825</b>	<b>81,825</b>
<b>Net Cost</b>	<b>(18,896)</b>	<b>(19,638)</b>	<b>(35,206)</b>	<b>(35,206)</b>

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Lakewood Est Lt-Dr Zone 301

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	273	213	200	200
Charges for Current Services	1,707	1,741	1,707	1,707
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,980</b>	<b>1,954</b>	<b>1,907</b>	<b>1,907</b>
Services & Supplies	1,205	1,324	12,716	12,716
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,205</b>	<b>1,324</b>	<b>14,048</b>	<b>14,048</b>
<b>Net Cost</b>	<b>775</b>	<b>630</b>	<b>(12,141)</b>	<b>(12,141)</b>

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Le Grand Lt Zone 310

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	303	190	350	350
Charges for Current Services	15,489	14,992	17,798	17,798
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>15,792</b>	<b>15,182</b>	<b>18,148</b>	<b>18,148</b>
Services & Supplies	19,447	18,766	32,432	32,432
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	284	284
<b>Total Expenditures/ Appropriations</b>	<b>19,447</b>	<b>18,766</b>	<b>32,716</b>	<b>32,716</b>
<b>Net Cost</b>	<b>(3,655)</b>	<b>(3,584)</b>	<b>(14,568)</b>	<b>(14,568)</b>

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Links Lt-Dr Zone 112

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	105	84	100	100
Charges for Current Services	694	787	741	741
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>799</b>	<b>871</b>	<b>841</b>	<b>841</b>
Services & Supplies	332	361	3,311	3,311
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>332</b>	<b>361</b>	<b>4,464</b>	<b>4,464</b>
<b>Net Cost</b>	<b>467</b>	<b>510</b>	<b>(3,623)</b>	<b>(3,623)</b>

Los Olivos Lighting Zone 334

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	13	12	5	5
Charges for Current Services	300	300	300	300
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>313</b>	<b>312</b>	<b>305</b>	<b>305</b>
Services & Supplies	33	34	392	392
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>33</b>	<b>34</b>	<b>414</b>	<b>414</b>
<b>Net Cost</b>	<b>280</b>	<b>278</b>	<b>(109)</b>	<b>(109)</b>

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Marilyn Est Lt-Dr Zone 300

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	106	80	75	75
Charges for Current Services	1,124	1,124	1,124	1,124
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,230</b>	<b>1,204</b>	<b>1,199</b>	<b>1,199</b>
Services & Supplies	1,554	692	4,317	4,317
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,554</b>	<b>692</b>	<b>5,477</b>	<b>5,477</b>
<b>Net Cost</b>	<b>(324)</b>	<b>512</b>	<b>(4,278)</b>	<b>(4,278)</b>

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Mission Trails Lt Zone 303

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	111	84	150	150
Charges for Current Services	3,691	3,613	3,638	3,638
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,802</b>	<b>3,697</b>	<b>3,788</b>	<b>3,788</b>
Services & Supplies	3,714	3,798	6,938	6,938
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>3,714</b>	<b>3,798</b>	<b>8,514</b>	<b>8,514</b>
<b>Net Cost</b>	<b>88</b>	<b>(101)</b>	<b>(4,726)</b>	<b>(4,726)</b>

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**Moran St Lt-Dr Zone 235**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	373	269	400	400
Charges for Current Services	5,295	5,337	5,295	5,295
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,668</b>	<b>5,606</b>	<b>5,695</b>	<b>5,695</b>
Services & Supplies	8,986	6,336	18,783	18,783
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,176	5,176
<b>Total Expenditures/ Appropriations</b>	<b>8,986</b>	<b>6,336</b>	<b>23,959</b>	<b>23,959</b>
<b>Net Cost</b>	<b>(3,318)</b>	<b>(730)</b>	<b>(18,264)</b>	<b>(18,264)</b>

**Nutcracker Terrace Lt-Dr Zone 239**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	450	341	500	500
Charges for Current Services	3,227	3,273	3,205	3,205
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,677</b>	<b>3,614</b>	<b>3,705</b>	<b>3,705</b>
Services & Supplies	3,733	4,226	25,732	25,732
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>3,733</b>	<b>4,226</b>	<b>29,766</b>	<b>29,766</b>
<b>Net Cost</b>	<b>(56)</b>	<b>(612)</b>	<b>(26,061)</b>	<b>(26,061)</b>

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Oleander Lt Zone 302

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	207	161	130	130
Charges for Current Services	1,880	1,946	1,920	1,920
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,087</b>	<b>2,107</b>	<b>2,050</b>	<b>2,050</b>
Services & Supplies	1,735	1,773	9,676	9,676
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,735</b>	<b>1,773</b>	<b>11,451</b>	<b>11,451</b>
<b>Net Cost</b>	<b>352</b>	<b>334</b>	<b>(9,401)</b>	<b>(9,401)</b>

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Parkway St Lt-Dr Lands Park Zone 423

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,908	2,240	2,000	2,000
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,908</b>	<b>2,240</b>	<b>2,000</b>	<b>2,000</b>
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cost</b>	<b>2,908</b>	<b>2,240</b>	<b>2,000</b>	<b>2,000</b>

**Petaluma Street Lt Zone 125**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	5	4	5	5
Charges for Current Services	140	140	140	140
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>145</b>	<b>144</b>	<b>145</b>	<b>145</b>
Services & Supplies	135	134	359	359
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>135</b>	<b>134</b>	<b>374</b>	<b>374</b>
<b>Net Cost</b>	<b>10</b>	<b>10</b>	<b>(229)</b>	<b>(229)</b>

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Planada Lt Zone 309

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	798	610	800	800
Charges for Current Services	36,709	36,276	36,402	36,402
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>37,507</b>	<b>36,886</b>	<b>37,202</b>	<b>37,202</b>
Services & Supplies	38,980	37,486	53,419	53,419
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	21,771	21,771
<b>Total Expenditures/ Appropriations</b>	<b>38,980</b>	<b>37,486</b>	<b>75,190</b>	<b>75,190</b>
<b>Net Cost</b>	<b>(1,473)</b>	<b>(600)</b>	<b>(37,988)</b>	<b>(37,988)</b>

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Pleasant Valley Lt & Dr Zone 259

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	183	144	200	200
Charges for Current Services	2,977	3,118	3,071	3,071
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,160</b>	<b>3,262</b>	<b>3,271</b>	<b>3,271</b>
Services & Supplies	3,196	2,867	9,872	9,872
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>3,196</b>	<b>2,867</b>	<b>11,956</b>	<b>11,956</b>
<b>Net Cost</b>	<b>(36)</b>	<b>395</b>	<b>(8,685)</b>	<b>(8,685)</b>

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**Ramos Road Lt Zone 405**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	61	13	15	15
Charges for Current Services	605	672	672	672
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>666</b>	<b>685</b>	<b>687</b>	<b>687</b>
Services & Supplies	569	586	1,097	1,097
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>569</b>	<b>586</b>	<b>1,343</b>	<b>1,343</b>
<b>Net Cost</b>	<b>97</b>	<b>99</b>	<b>(656)</b>	<b>(656)</b>

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Ranch Estates Lt-Dr Zone 237

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	256	188	280	280
Charges for Current Services	2,781	2,828	2,922	2,922
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,037</b>	<b>3,016</b>	<b>3,202</b>	<b>3,202</b>
Services & Supplies	3,841	4,379	15,548	15,548
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>3,841</b>	<b>4,379</b>	<b>17,036</b>	<b>17,036</b>
<b>Net Cost</b>	<b>(804)</b>	<b>(1,363)</b>	<b>(13,834)</b>	<b>(13,834)</b>

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Rancho Village Lt Zone 312

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	16	10	10	10
Charges for Current Services	932	880	932	932
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>948</b>	<b>890</b>	<b>942</b>	<b>942</b>
Services & Supplies	1,093	1,096	1,670	1,670
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	152	152
<b>Total Expenditures/ Appropriations</b>	<b>1,093</b>	<b>1,096</b>	<b>1,822</b>	<b>1,822</b>
<b>Net Cost</b>	<b>(145)</b>	<b>(206)</b>	<b>(880)</b>	<b>(880)</b>

**Riverview Lt-Dr Zone 115**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	334	271	330	330
Charges for Current Services	3,684	3,859	3,772	3,772
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,018</b>	<b>4,130</b>	<b>4,102</b>	<b>4,102</b>
Services & Supplies	2,732	1,813	14,905	14,905
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>2,732</b>	<b>1,813</b>	<b>18,340</b>	<b>18,340</b>
<b>Net Cost</b>	<b>1,286</b>	<b>2,317</b>	<b>(14,238)</b>	<b>(14,238)</b>

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**Robinson Est Lt-Dr Zone 317**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	394	287	500	500
Charges for Current Services	7,898	7,963	7,865	7,865
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>8,292</b>	<b>8,250</b>	<b>8,365</b>	<b>8,365</b>
Services & Supplies	9,102	10,676	27,325	27,325
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,770	5,770
<b>Total Expenditures/ Appropriations</b>	<b>9,102</b>	<b>10,676</b>	<b>33,095</b>	<b>33,095</b>
<b>Net Cost</b>	<b>(810)</b>	<b>(2,426)</b>	<b>(24,730)</b>	<b>(24,730)</b>

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Sahota Brother Clinton Zone 264

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	261	213	75	75
Charges for Current Services	3,791	3,281	3,426	3,426
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,052</b>	<b>3,494</b>	<b>3,501</b>	<b>3,501</b>
Services & Supplies	2,124	2,495	6,539	6,539
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,161	3,161
<b>Total Expenditures/ Appropriations</b>	<b>2,124</b>	<b>2,495</b>	<b>9,700</b>	<b>9,700</b>
<b>Net Cost</b>	<b>1,928</b>	<b>999</b>	<b>(6,199)</b>	<b>(6,199)</b>

**Salles Manor Lt Zone 213**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	40	32	32	32
Charges for Current Services	1,173	1,173	1,303	1,303
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,213</b>	<b>1,205</b>	<b>1,335</b>	<b>1,335</b>
Services & Supplies	981	973	2,082	2,082
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>981</b>	<b>973</b>	<b>2,548</b>	<b>2,548</b>
<b>Net Cost</b>	<b>232</b>	<b>232</b>	<b>(1,213)</b>	<b>(1,213)</b>

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San Luis Hills Lt & Dr Zone 413

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	489	413	400	400
Charges for Current Services	8,524	8,313	8,313	8,313
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>9,013</b>	<b>8,726</b>	<b>8,713</b>	<b>8,713</b>
Services & Supplies	5,778	4,273	14,771	14,771
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>5,778</b>	<b>4,273</b>	<b>26,108</b>	<b>26,108</b>
<b>Net Cost</b>	<b>3,235</b>	<b>4,453</b>	<b>(17,395)</b>	<b>(17,395)</b>

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**San Luis Truck Plaza St Lt 411**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	136	106	150	150
Charges for Current Services	2,080	2,009	2,009	2,009
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,216</b>	<b>2,115</b>	<b>2,159</b>	<b>2,159</b>
Services & Supplies	1,969	2,128	9,185	9,185
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,969</b>	<b>2,128</b>	<b>10,496</b>	<b>10,496</b>
<b>Net Cost</b>	<b>247</b>	<b>(13)</b>	<b>(8,337)</b>	<b>(8,337)</b>

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Santa Fe Business Lt-Dr Zone 246

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	384	166	220	220
Charges for Current Services	2,180	2,180	2,180	2,180
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,564</b>	<b>2,346</b>	<b>2,400</b>	<b>2,400</b>
Services & Supplies	1,680	2,201	12,120	12,120
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>1,680</b>	<b>2,201</b>	<b>14,216</b>	<b>14,216</b>
<b>Net Cost</b>	<b>884</b>	<b>145</b>	<b>(11,816)</b>	<b>(11,816)</b>

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Santa Nella Lt Zone 400

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,110	873	900	900
Charges for Current Services	30,136	30,136	30,111	30,111
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>31,246</b>	<b>31,009</b>	<b>31,011</b>	<b>31,011</b>
Services & Supplies	27,511	29,960	59,132	59,132
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>27,511</b>	<b>29,960</b>	<b>82,094</b>	<b>82,094</b>
<b>Net Cost</b>	<b>3,735</b>	<b>1,049</b>	<b>(51,083)</b>	<b>(51,083)</b>

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Santa Nella Plaza Lt-Dr Zone 406

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	61	53	50	50
Charges for Current Services	850	675	1,300	1,300
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>911</b>	<b>728</b>	<b>1,350</b>	<b>1,350</b>
Services & Supplies	164	173	2,033	2,033
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>164</b>	<b>173</b>	<b>3,866</b>	<b>3,866</b>
<b>Net Cost</b>	<b>747</b>	<b>555</b>	<b>(2,516)</b>	<b>(2,516)</b>

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Snelling Lt Zone 105

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	141	103	292	292
Charges for Current Services	3,125	3,348	3,258	3,258
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,266</b>	<b>3,451</b>	<b>3,550</b>	<b>3,550</b>
Services & Supplies	3,629	3,640	8,049	8,049
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	827	827
<b>Total Expenditures/ Appropriations</b>	<b>3,629</b>	<b>3,640</b>	<b>8,876</b>	<b>8,876</b>
<b>Net Cost</b>	<b>(363)</b>	<b>(189)</b>	<b>(5,326)</b>	<b>(5,326)</b>

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South Dos Palos Lt Zone 401

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	364	281	280	280
Charges for Current Services	7,066	7,025	6,957	6,957
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>7,430</b>	<b>7,306</b>	<b>7,237</b>	<b>7,237</b>
Services & Supplies	6,743	7,347	18,083	18,083
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>6,743</b>	<b>7,347</b>	<b>23,362</b>	<b>23,362</b>
<b>Net Cost</b>	<b>687</b>	<b>(41)</b>	<b>(16,125)</b>	<b>(16,125)</b>

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Stevinson Lt Zone 200

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	197	151	160	160
Charges for Current Services	2,730	2,788	2,794	2,794
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,927</b>	<b>2,939</b>	<b>2,954</b>	<b>2,954</b>
Services & Supplies	2,809	2,885	9,483	9,483
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>2,809</b>	<b>2,885</b>	<b>12,225</b>	<b>12,225</b>
<b>Net Cost</b>	<b>118</b>	<b>54</b>	<b>(9,271)</b>	<b>(9,271)</b>

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**Stolle Acres Lt-Dr Zone 316**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	29	23	24	24
Charges for Current Services	623	623	623	623
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>652</b>	<b>646</b>	<b>647</b>	<b>647</b>
Services & Supplies	697	540	1,784	1,784
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>697</b>	<b>540</b>	<b>2,122</b>	<b>2,122</b>
<b>Net Cost</b>	<b>(45)</b>	<b>106</b>	<b>(1,475)</b>	<b>(1,475)</b>

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Stonemill Est Lt-Dr Zone 325

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	453	348	449	449
Charges for Current Services	5,692	5,636	5,803	5,803
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>6,145</b>	<b>5,984</b>	<b>6,252</b>	<b>6,252</b>
Services & Supplies	3,806	6,979	20,032	20,032
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>3,806</b>	<b>6,979</b>	<b>26,745</b>	<b>26,745</b>
<b>Net Cost</b>	<b>2,339</b>	<b>(995)</b>	<b>(20,493)</b>	<b>(20,493)</b>

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## Taylor Estates Lt-Dr Zone 249

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	321	244	300	300
Charges for Current Services	6,625	6,783	6,729	6,729
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>6,946</b>	<b>7,027</b>	<b>7,029</b>	<b>7,029</b>
Services & Supplies	8,230	6,166	18,400	18,400
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>8,230</b>	<b>6,166</b>	<b>21,051</b>	<b>21,051</b>
<b>Net Cost</b>	<b>(1,284)</b>	<b>861</b>	<b>(14,022)</b>	<b>(14,022)</b>

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Terry Lt Zone 247

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	4	3	4	4
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>4</b>
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cost</b>	<b>4</b>	<b>3</b>	<b>4</b>	<b>4</b>

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Texeira St Lt Zone 251

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	13	9	15	15
Charges for Current Services	390	390	390	390
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>403</b>	<b>399</b>	<b>405</b>	<b>405</b>
Services & Supplies	454	626	672	672
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>454</b>	<b>626</b>	<b>847</b>	<b>847</b>
<b>Net Cost</b>	<b>(51)</b>	<b>(227)</b>	<b>(442)</b>	<b>(442)</b>

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Trovare St Lt & Dr Zone 330

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	73	67	15	15
Charges for Current Services	2,045	2,045	2,095	2,095
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,118</b>	<b>2,112</b>	<b>2,110</b>	<b>2,110</b>
Services & Supplies	847	1,059	2,742	2,742
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>847</b>	<b>1,059</b>	<b>3,947</b>	<b>3,947</b>
<b>Net Cost</b>	<b>1,271</b>	<b>1,053</b>	<b>(1,837)</b>	<b>(1,837)</b>

**Tumbleweed Est Lt-Dr Zone 236**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	167	119	200	200
Charges for Current Services	1,720	1,677	1,720	1,720
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,887</b>	<b>1,796</b>	<b>1,920</b>	<b>1,920</b>
Services & Supplies	3,235	2,508	9,662	9,662
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>3,235</b>	<b>2,508</b>	<b>11,380</b>	<b>11,380</b>
<b>Net Cost</b>	<b>(1,348)</b>	<b>(712)</b>	<b>(9,460)</b>	<b>(9,460)</b>

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Villa Cordoba Zone 123

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	112	86	55	55
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>112</b>	<b>86</b>	<b>55</b>	<b>55</b>
Services & Supplies	74	77	90	90
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>74</b>	<b>77</b>	<b>90</b>	<b>90</b>
<b>Net Cost</b>	<b>38</b>	<b>9</b>	<b>(35)</b>	<b>(35)</b>

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Village Greens Lt-Dr Zone 250

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	934	736	650	650
Charges for Current Services	12,721	12,754	12,720	12,720
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>13,655</b>	<b>13,490</b>	<b>13,370</b>	<b>13,370</b>
Services & Supplies	9,193	10,827	29,738	29,738
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>9,193</b>	<b>10,827</b>	<b>48,286</b>	<b>48,286</b>
<b>Net Cost</b>	<b>4,462</b>	<b>2,663</b>	<b>(34,916)</b>	<b>(34,916)</b>

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**West Hills Estates Lt-Dr Zone 313**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	132	107	30	30
Charges for Current Services	2,888	2,391	2,360	2,360
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,020</b>	<b>2,498</b>	<b>2,390</b>	<b>2,390</b>
Services & Supplies	2,387	3,492	10,374	10,374
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,198	1,198
<b>Total Expenditures/ Appropriations</b>	<b>2,387</b>	<b>3,492</b>	<b>11,572</b>	<b>11,572</b>
<b>Net Cost</b>	<b>633</b>	<b>(994)</b>	<b>(9,182)</b>	<b>(9,182)</b>

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Westwood Lt Zone 211

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	46	36	40	40
Charges for Current Services	1,089	1,056	1,056	1,056
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,135</b>	<b>1,092</b>	<b>1,096</b>	<b>1,096</b>
Services & Supplies	927	1,069	2,194	2,194
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>927</b>	<b>1,069</b>	<b>2,865</b>	<b>2,865</b>
<b>Net Cost</b>	<b>208</b>	<b>23</b>	<b>(1,769)</b>	<b>(1,769)</b>

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White Gate Farms #3 Lt Zone 306

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	235	177	150	150
Charges for Current Services	2,699	2,564	2,564	2,564
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,934</b>	<b>2,741</b>	<b>2,714</b>	<b>2,714</b>
Services & Supplies	3,448	3,021	11,317	11,317
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>3,448</b>	<b>3,021</b>	<b>14,472</b>	<b>14,472</b>
<b>Net Cost</b>	<b>(514)</b>	<b>(280)</b>	<b>(11,758)</b>	<b>(11,758)</b>

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Wickum Est Lt-Dr Zone 233

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	736	590	449	449
Charges for Current Services	10,337	10,725	10,434	10,434
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>11,073</b>	<b>11,315</b>	<b>10,883</b>	<b>10,883</b>
Services & Supplies	7,943	8,342	24,954	24,954
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>7,943</b>	<b>8,342</b>	<b>37,131</b>	<b>37,131</b>
<b>Net Cost</b>	<b>3,130</b>	<b>2,973</b>	<b>(26,248)</b>	<b>(26,248)</b>

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Wickum Lt Zone 216

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	7	5	10	10
Charges for Current Services	873	873	873	873
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>880</b>	<b>878</b>	<b>883</b>	<b>883</b>
Services & Supplies	989	764	914	914
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>989</b>	<b>764</b>	<b>1,064</b>	<b>1,064</b>
<b>Net Cost</b>	<b>(109)</b>	<b>114</b>	<b>(181)</b>	<b>(181)</b>

Willow Crest Est Lt & Dr Zone 263

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,020	776	400	400
Charges for Current Services	16,040	16,240	16,290	16,290
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>17,060</b>	<b>17,016</b>	<b>16,690</b>	<b>16,690</b>
Services & Supplies	19,290	15,850	37,622	37,622
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>19,290</b>	<b>15,850</b>	<b>54,933</b>	<b>54,933</b>
<b>Net Cost</b>	<b>(2,230)</b>	<b>1,166</b>	<b>(38,243)</b>	<b>(38,243)</b>

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**Winton Lt Zone 202**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,119	731	1,400	1,400
Charges for Current Services	78,770	90,189	90,706	90,706
Other Revenue	(516)	0	0	0
<b>Total Revenue</b>	<b>79,373</b>	<b>90,920</b>	<b>92,106</b>	<b>92,106</b>
Services & Supplies	102,427	96,686	113,099	113,099
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>102,427</b>	<b>96,686</b>	<b>138,099</b>	<b>138,099</b>
<b>Net Cost</b>	<b>(23,054)</b>	<b>(5,766)</b>	<b>(45,993)</b>	<b>(45,993)</b>

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Yosemite Meadows Lt-Dr Zone 311

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	83	63	119	119
Charges for Current Services	2,538	2,491	2,491	2,491
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,621</b>	<b>2,554</b>	<b>2,610</b>	<b>2,610</b>
Services & Supplies	3,057	2,153	8,225	8,225
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	695	695
<b>Total Expenditures/ Appropriations</b>	<b>3,057</b>	<b>2,153</b>	<b>8,920</b>	<b>8,920</b>
<b>Net Cost</b>	<b>(436)</b>	<b>401</b>	<b>(6,310)</b>	<b>(6,310)</b>

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Buhach Park Est Lt-Dr Zone 226

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	327	257	300	300
Charges for Current Services	1,674	1,765	1,720	1,720
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,001</b>	<b>2,022</b>	<b>2,020</b>	<b>2,020</b>
Services & Supplies	1,114	1,775	12,461	12,461
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,009	3,009
<b>Total Expenditures/ Appropriations</b>	<b>1,114</b>	<b>1,775</b>	<b>15,470</b>	<b>15,470</b>
<b>Net Cost</b>	<b>887</b>	<b>247</b>	<b>(13,450)</b>	<b>(13,450)</b>

Camden PI Landscape Zone 117

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	34	13	50	50
Charges for Current Services	1,662	1,639	1,646	1,646
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,696</b>	<b>1,652</b>	<b>1,696</b>	<b>1,696</b>
Services & Supplies	4,324	1,925	2,982	2,982
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	54	54
<b>Total Expenditures/ Appropriations</b>	<b>4,324</b>	<b>1,925</b>	<b>3,036</b>	<b>3,036</b>
<b>Net Cost</b>	<b>(2,628)</b>	<b>(273)</b>	<b>(1,340)</b>	<b>(1,340)</b>

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## Campus Park Landscape #267

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	116	133	40	40
Charges for Current Services	24,356	20,320	20,240	20,240
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>24,472</b>	<b>20,453</b>	<b>20,280</b>	<b>20,280</b>
Services & Supplies	15,717	14,206	22,474	22,474
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>15,717</b>	<b>14,206</b>	<b>23,474</b>	<b>23,474</b>
<b>Net Cost</b>	<b>8,755</b>	<b>6,247</b>	<b>(3,194)</b>	<b>(3,194)</b>

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Country Club Estates Zone 106

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	77	58	100	100
Charges for Current Services	1,760	1,799	1,799	1,799
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,837</b>	<b>1,857</b>	<b>1,899</b>	<b>1,899</b>
Services & Supplies	1,937	1,921	6,159	6,159
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	380	380
<b>Total Expenditures/ Appropriations</b>	<b>1,937</b>	<b>1,921</b>	<b>6,539</b>	<b>6,539</b>
<b>Net Cost</b>	<b>(100)</b>	<b>(64)</b>	<b>(4,640)</b>	<b>(4,640)</b>

Gurr Road Water Zone 245

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	128	99	100	100
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>128</b>	<b>99</b>	<b>100</b>	<b>100</b>
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cost</b>	<b>128</b>	<b>99</b>	<b>100</b>	<b>100</b>

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Hilmar Stevinson Park Zone 120

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	177	137	160	160
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>177</b>	<b>137</b>	<b>160</b>	<b>160</b>
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cost</b>	<b>177</b>	<b>137</b>	<b>160</b>	<b>160</b>

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Monte Vista Landscaping Zone 333

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	276	233	225	225
Charges for Current Services	5,525	5,400	5,400	5,400
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,801</b>	<b>5,633</b>	<b>5,625</b>	<b>5,625</b>
Services & Supplies	2,779	3,268	7,920	7,920
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>2,779</b>	<b>3,268</b>	<b>14,508</b>	<b>14,508</b>
<b>Net Cost</b>	<b>3,022</b>	<b>2,365</b>	<b>(8,883)</b>	<b>(8,883)</b>

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**Quail Hollow Landscape Zone 269**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	236	169	230	230
Charges for Current Services	8,825	8,725	8,625	8,625
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>9,061</b>	<b>8,894</b>	<b>8,855</b>	<b>8,855</b>
Services & Supplies	9,768	10,060	13,423	13,423
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,406	11,406
<b>Total Expenditures/ Appropriations</b>	<b>9,768</b>	<b>10,060</b>	<b>24,829</b>	<b>24,829</b>
<b>Net Cost</b>	<b>(707)</b>	<b>(1,166)</b>	<b>(15,974)</b>	<b>(15,974)</b>

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Riverbank Est Maint Zone 110

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	37	29	40	40
Charges for Current Services	225	203	225	225
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>262</b>	<b>232</b>	<b>265</b>	<b>265</b>
Services & Supplies	123	129	1,750	1,750
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>123</b>	<b>129</b>	<b>2,392</b>	<b>2,392</b>
<b>Net Cost</b>	<b>139</b>	<b>103</b>	<b>(2,127)</b>	<b>(2,127)</b>

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**Santa Nella Road Zone 404**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2010-11 Actual</b>	<b>2011-12 Actual</b>	<b>2012-13 Recommended Budget</b>	<b>2012-13 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	852	748	600	600
Charges for Current Services	14,875	15,300	15,101	15,101
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>15,727</b>	<b>16,048</b>	<b>15,701</b>	<b>15,701</b>
Services & Supplies	3,766	5,423	18,000	18,000
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>3,766</b>	<b>5,423</b>	<b>29,215</b>	<b>29,215</b>
<b>Net Cost</b>	<b>11,961</b>	<b>10,625</b>	<b>(13,514)</b>	<b>(13,514)</b>

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**COUNTY OF MERCED**  
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**Santa Nella Village Lndscp Zone 408**

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	421	329	330	330
Charges for Current Services	21,645	21,125	21,320	21,320
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>22,066</b>	<b>21,454</b>	<b>21,650</b>	<b>21,650</b>
Services & Supplies	20,831	20,557	30,470	30,470
Other Charges	0	0	2,000	2,000
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>20,831</b>	<b>20,557</b>	<b>34,970</b>	<b>34,970</b>
<b>Net Cost</b>	<b>1,235</b>	<b>897</b>	<b>(13,320)</b>	<b>(13,320)</b>

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Santa Nella Village Rd Zone 410

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,006	870	500	500
Charges for Current Services	11,229	11,028	11,091	11,091
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>12,235</b>	<b>11,898</b>	<b>11,591</b>	<b>11,591</b>
Services & Supplies	492	1,042	20,350	20,350
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>492</b>	<b>1,042</b>	<b>38,125</b>	<b>38,125</b>
<b>Net Cost</b>	<b>11,743</b>	<b>10,856</b>	<b>(26,534)</b>	<b>(26,534)</b>

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Financing Sources and Uses by Budget Unit by Object

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Santa Nella Village Lndscp #414

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	455	334	300	300
Charges for Current Services	32,550	32,550	42,000	42,000
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>33,005</b>	<b>32,884</b>	<b>42,300</b>	<b>42,300</b>
Services & Supplies	37,722	33,243	73,297	73,297
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	7,029	7,029
<b>Total Expenditures/ Appropriations</b>	<b>37,722</b>	<b>33,243</b>	<b>80,326</b>	<b>80,326</b>
<b>Net Cost</b>	<b>(4,717)</b>	<b>(359)</b>	<b>(38,026)</b>	<b>(38,026)</b>

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Silva Meadows Lndscp & SWG 268

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	376	336	300	300
Charges for Current Services	0	5,550	7,600	7,600
Other Revenue	15,334	0	0	0
<b>Total Revenue</b>	<b>15,710</b>	<b>5,886</b>	<b>7,900</b>	<b>7,900</b>
Services & Supplies	2,497	7,617	14,190	14,190
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,658	2,658
<b>Total Expenditures/ Appropriations</b>	<b>2,497</b>	<b>7,617</b>	<b>16,848</b>	<b>16,848</b>
<b>Net Cost</b>	<b>13,213</b>	<b>(1,731)</b>	<b>(8,948)</b>	<b>(8,948)</b>

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Sorrento Lt & Dr Zone 337

Detail by Revenue Category and Expenditure Object	2010-11 Actual	2011-12 Actual	2012-13 Recommended Budget	2012-13 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	44	38	30	30
Charges for Current Services	597	541	455	455
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>641</b>	<b>579</b>	<b>485</b>	<b>485</b>
Services & Supplies	82	0	2,900	2,900
Other Charges	0	0	0	0
<b>Capital Assets</b>				
Land	0	0	0	0
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
<b>Total Expenditures/ Appropriations</b>	<b>82</b>	<b>0</b>	<b>2,900</b>	<b>2,900</b>
<b>Net Cost</b>	<b>559</b>	<b>579</b>	<b>(2,415)</b>	<b>(2,415)</b>

# **STAFFING OVERVIEW**

POSITION SUMMARY REPORT  
 BY FUNCTION AND DEPARTMENT  
 APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

	Approved <u>2008/09</u>	Approved <u>2009/10</u>	Approved <u>2010/11</u>	Approved <u>2011/12</u>	Approved <u>2012/13</u>
<b>General Function</b>					
10000 Board of Supervisors	13.45	14.45	14.45	11.50	11.50
10100 County Executive Office	14.00	12.00	11.00	9.00	10.00
11000 Auditor-Controller	26.48	22.48	23.48	22.48	22.48
11100 Revenue & Reimbursement	21.00	20.00	20.00	16.00	15.00
11200 Assessor	39.10	34.60	31.60	27.50	27.50
11300 Tax Collector	7.60	7.60	6.60	6.60	5.60
11400 Treasurer	6.00	5.00	5.00	5.00	6.00
11500 Administrative Services/Support Services	25.00	25.00	24.00	22.00	20.00
12500 County Counsel	13.00	13.00	13.00	13.00	13.00
13000 Human Resources	13.50	11.50	12.50	9.50	8.00
13100 Employee Development	1.00	0.00	0.00	0.00	0.00
14000 Registrar of Voters	6.30	5.30	5.30	6.30	6.00
14200 Elections	3.13	3.13	4.13	3.13	3.13
16000 DPW-Building Services Division	14.00	14.00	14.00	14.00	14.00
17100 District Projects	0.00	0.00	0.00	0.00	0.00
18100 Merced County Spring Fair	9.42	7.42	7.42	7.42	7.42
18200 Business Economic Development	10.00	9.00	9.00	8.00	7.00
19000 Risk Management	7.40	6.40	6.40	5.00	6.00
19200 Retirement	7.75	7.75	0.00	0.00	0.00
19900 DPW-Administration	18.61	15.61	11.61	13.61	12.61
<b>Total</b>	<b>256.74</b>	<b>234.24</b>	<b>219.49</b>	<b>200.04</b>	<b>195.24</b>
<b>Public Protection Function</b>					
20100 Child Support Services Agency	115.00	100.00	99.00	87.00	87.00
20400 District Attorney	87.00	83.00	82.00	72.00	73.50
20600 Public Defender	26.50	23.50	22.50	19.75	21.00
21200 Indigent Defense	1.00	1.00	1.00	1.00	1.00
22000 Sheriff Court Security	25.00	25.00	0.00	0.00	0.00
22100 Sheriff	167.00	162.00	180.00	175.00	177.00
23000 Sheriff-Corrections	129.00	128.00	127.00	109.00	106.00
23100 Sheriff-Inmate Welfare	8.50	8.50	8.50	8.50	6.50
23300 Juvenile Hall	80.43	77.43	78.43	71.00	74.00
23400 Probation	89.01	83.01	82.01	77.01	79.01
25000 Fire	24.52	7.20	7.20	7.20	7.70
25100 Emergency Services	1.00	1.00	1.00	1.00	1.00
27000 Agricultural Commissioner	37.66	34.66	33.66	32.66	30.66
27100 Special Pest Control	0.75	0.00	0.00	0.00	0.00
27200 Sealer of Weights and Measures	6.00	5.00	5.00	5.50	5.00
27300 DPW-Building Division	13.00	11.00	8.00	7.00	9.50
27400 DPW - Professional Services Division	23.15	21.15	13.15	0.00	0.00
28000 Recorder	15.00	12.00	11.00	8.00	8.00
28100 Coroner	8.00	8.00	8.00	7.00	6.84
28500 Development Services	26.50	24.50	22.50	17.50	16.00
28700 Agricultural Commissioner - Animal Control	20.88	20.88	20.88	17.00	17.50
29400 County Clerk	2.50	1.50	1.50	1.50	1.70
<b>Total</b>	<b>907.40</b>	<b>838.33</b>	<b>812.33</b>	<b>724.62</b>	<b>728.91</b>
<b>Public Ways and Facilities Function</b>					
30000 DPW-Road Division	61.01	59.01	57.01	65.01	66.01
<b>Total</b>	<b>61.01</b>	<b>59.01</b>	<b>57.01</b>	<b>65.01</b>	<b>66.01</b>
<b>Health &amp; Sanitation Function</b>					
40000 Health	152.38	110.38	112.38	112.38	113.38
40600 First 5 Merced County	11.00	7.50	7.50	7.50	8.50
41500 Mental Health	210.00	164.00	176.00	201.00	218.00
49500 Medical Assistance Program	18.00	11.00	10.00	10.00	10.00
<b>Total</b>	<b>391.38</b>	<b>292.88</b>	<b>305.88</b>	<b>330.88</b>	<b>349.88</b>
<b>Public Assistance Function</b>					
50000 Human Services Agency	622.37	515.37	565.37	562.50	561.50
50500 IHSS Public Authority	4.00	2.00	2.00	2.00	2.00
55000 Department of Workforce Investment	73.00	54.00	37.85	35.85	35.85
59000 Area Agency on Aging	13.21	7.50	9.00	7.88	8.13
<b>Total</b>	<b>712.58</b>	<b>578.87</b>	<b>614.22</b>	<b>608.23</b>	<b>607.48</b>
<b>Education Function</b>					
60000 Library	36.73	35.73	33.73	31.80	31.00
61000 Cooperative Extension	4.00	3.00	3.00	3.00	3.00
<b>Total</b>	<b>40.73</b>	<b>38.73</b>	<b>36.73</b>	<b>34.80</b>	<b>34.00</b>
<b>Recreation and Cultural Services</b>					
70000 DPW-Recreation Division	4.18	4.18	4.18	2.00	2.00
70200 DPW-Parks Division	28.82	26.82	25.82	26.82	26.82
<b>Total</b>	<b>33.00</b>	<b>31.00</b>	<b>30.00</b>	<b>28.82</b>	<b>28.82</b>

POSITION SUMMARY REPORT  
 BY FUNCTION AND DEPARTMENT  
 APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved <u>2008/09</u>	Approved <u>2009/10</u>	Approved <u>2010/11</u>	Approved <u>2011/12</u>	Approved <u>2012/13</u>
Internal Service Funds						
75500	Fleet	7.00	7.00	7.00	7.00	6.00
75600	Administrative Services	47.22	44.22	46.22	44.22	42.15
	<b>Total</b>	<b>54.22</b>	<b>51.22</b>	<b>53.22</b>	<b>51.22</b>	<b>48.15</b>
Enterprise Funds						
75100	Solid Waste	56.50	43.00	43.00	0.00	0.00
75200	Castle Airport Aviation and Development Center	14.00	14.00	14.00	14.00	14.00
75300	Countywide Transit	6.50	6.50	0.00	0.00	0.00
	<b>Total</b>	<b>77.00</b>	<b>63.50</b>	<b>57.00</b>	<b>14.00</b>	<b>14.00</b>
	<b>GRAND TOTAL</b>	<b>2,534.06</b>	<b>2,187.78</b>	<b>2,185.88</b>	<b>2,057.62</b>	<b>2,072.49</b>

# **BUDGET GLOSSARY**

# Acronyms

<i>Acronym</i>	<i>Description</i>
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 Medical 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 Officials
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

<i>Acronym</i>	<i>Description</i>
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 (former 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

<i>Acronym</i>	<i>Description</i>
NMOC	Non-Methane Organic Compounds
O&M	Operation and Maintenance
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 Services Administration
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 Workforce Investment Board

## Schedules

<b>Schedule</b>	<b>Description</b>
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), similar to Schedule 9 for operating fund appropriations.
Schedule 12	A status of expenditures from bond proceeds.
Schedule 13	A summary of the total available financing sources and financing requirements for all Special District funds, similar to a Schedule 1 for the operating funds.
Schedule 14	A summary analysis of each Special District fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year.
Schedule 15	A detailed listing for each Special District fund, of its existing reserves and designations, as well as recommendations to cancel or add to those reserves, similar to a Schedule 3 for operating funds.
Schedule 16	A detailed listing of revenue and expenditures object level for each Special District fund and appropriation, similar to a Schedule 9 for operating fund appropriations.

## Terms

<i><b>TERM</b></i>	<i><b>DEFINITION</b></i>
Appropriations	An authorization granted by the legislative body to make expenditures and incur obligations for a specific purpose, usually limited in amount and as to time when it may be expended. (The authorization granted by the Board of Supervisors to make expenditures.)
Assessed Valuation	Valuation set upon real estate or other property by a government as a basis for levying taxes.
Available Financing	The components available to meet the financing requirement (appropriations/ expenditures). The components include the unreserved fund balance, revenues, other financing sources/transfers in, and decreases in reserve/designation,.
Budget	A financial plan consisting of an estimated income and expenditures for a given period and purpose, usually one year. Merced County budget is for one year, from July 1 to June 30.
Budget Unit	Accounting or organizational unit(s) deemed necessary or desirable for control of the financial operation, also known as a departmental number. A budget must be adopted by the Board of Supervisors for each of it budget units.
Capital Assets	Capital Assets are assets with an estimated cost of at least \$2,500. Land, improvements to land, easements, buildings, vehicles, machinery, works of art, infrastructure and all tangible and intangible assets that are used in operations and have initial useful lives beyond any one reporting period (a year).
Capital Improvement Projects (CIP)	CIP's are projects with an estimated cost of at least \$10,000. A budget unit itemizing the county's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.
Capital Projects Fund	One of five governmental fund types established to account for resources used for financial resources to be used for the acquisition or construction of major capital facilities other than those accounted for in propriety or trust funds.
Contingency Funds	A budgetary provision representing that portion of the appropriations set aside to meet unforeseen expenditures requirements.
Cost Allocation	A methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs.
Debt Service Fund	Fund established to account for the accumulation of resources for payment of interest and principal on long term debt.
Encumbrance	A portion of the fund equity set aside for legally binding commitments to pay money in the future.
Enterprise Fund	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The County's major enterprise funds consist of the Medical Facility Lease Operations fund and Solid Waste Enterprise Fund.
Extra Help Position	A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment
Fiduciary Fund Type	Funds held by a government unit in a fiduciary capacity, ordinarily as agent or trustee. The County uses the Pension Trust Fund to account for activities of the MCERA and the Agency Funds to account for assets held by the County as an agent for various local governments.
Final Budget	The County Budget for a fiscal year, adopted by the Board of Supervisors by resolution following the close of final budget hearings.
Fund	A fiscal and accounting entity with a self-balancing set of accounts segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance.
Fund Balance/Fund Equity	The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

## Terms

<i><b>TERM</b></i>	<i><b>DEFINITION</b></i>
General Fund	One of five governmental fund types that serves as the general operating fund of Merced County. It is the major fund in most governmental units, and accounts for all activities not accounted for in other funds. Most tax-funded functions are accounted for in the general fund. This fund accounts for all financial transactions of the County that are not accounted for in other specialized funds.
Governmental Fund Type	Funds used to account for general government activities. Funds generally used to account for tax-supported activities. Most of their financial resources are budgeted and appropriated annually for specific general government uses by the legislative body. Governmental funds include: the general fund, special revenue funds, capital projects funds, and debt service funds.
Interfund Transfer	A transfer of money between two different funds.
Internal Service Fund	This fund accounts for the financing of goods and services provided by one department or agency to another department for agency of the County or to other government, on a cost reimbursement basis. The County uses separate internal service funds to account for it's fleet service management and information systems operations. Also, the internal service fund is used to account for the County's self-insurance and other insurance activities.
Intrafund Transfer	A transfer of money between departments in the same fund.
Mandate	A service program that must be provided by the County as required by County ordinance, State or Federal law.
Net County Cost	The difference, for General Fund budgets, between budgeted appropriations and departmental revenue.
Operating Budget	The portion of a budget that deals with recurring expenditures such as salaries, services and supplies.
Proposed Budget	A Proposed Budget recommended by the County Executive Officer to the Board of Supervisors based on department requests.
Proprietary Fund Type	One of the major fund classifications of governmental accounting. Propriety funds are often referred to as income determination or commercial type funds that include the enterprise funds and internal service funds.
Special Revenue Fund	One of five governmental fund types used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

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