





## *PROPOSED BUDGET*

FISCAL YEAR  
JULY 2013 - JUNE 2014

Published by

BOARD OF SUPERVISORS

Recommended by James L. Brown, County Executive Officer

Schedules compiled by Lisa Cardella - Presto, Auditor-Controller

This page left blank intentionally.



# BOARD OF SUPERVISORS



**District 1 Supervisor  
John Pedrozo**



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



**District 3 Supervisor  
Linn Davis**



**District 4 Supervisor  
Deidre F. Kelsey  
Chairperson**



**District 5 Supervisor  
Jerry O'Banion**

## VISION

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

## MISSION

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

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

This page left blank intentionally.



## COUNTY EXECUTIVE OFFICE

James L. Brown  
*County Executive Officer*

2222 "M" Street  
Merced, CA 95340  
(209) 385-7637  
(209) 385-7375 Fax  
[www.co.merced.ca.us](http://www.co.merced.ca.us)

Equal Opportunity Employer

June 25, 2013

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

Board of Supervisors:

The County Executive Office respectfully submits the Fiscal year 2013/14 Proposed Budget for your review and consideration, in accordance with Merced County Ordinance 1679. Department heads and their staff cooperation and effort throughout the development of this Proposed Budget is much appreciated.

While certain economic indicators have improved at the national, state and local levels, this year's budget still proposes challenges. Overall, the county's budget outlook has shown some promising signs with a slight increase projected in local revenues for FY 2013/14. However, caution is recommended with expenses still exceeding revenues. The key challenge going forward with the improving economy is whether to consider further reductions to close the deficit or identify one time funding or adjustments to bridge the gap.

The region has seen steady year-over improvements to employment figures. The most recent data shows Merced County's unemployment rate has fallen to 15.5 percent, which is down from 18 percent a year ago. Along with steadying and some increasing property values, there is hope that the local economy has stabilized. However any recovery or significant growth in revenues will be slow and take many years. Next fiscal year, property tax revenue is projected to remain relatively flat.

In addition, uncertainties still exist related to the effects of the AB 109 realignment, healthcare reform, the dissolution of redevelopment agencies and the outcome of the State budget that will have long term implications.

The additional responsibility associated with AB 109 – prison realignment – has been met with insufficient revenues from the State to manage the influx of offenders. County staff is to be commended for their efforts to work together and develop key partnerships to meet the many challenges. Although the County will see some programmatic revenue growth in FY 2013/14, it still falls very short of the resources required to provide the appropriate full range of services.

Staff continues to work at a statewide level regarding the statewide allocation of AB 109 funding and locally to identify creative ways to maximize the use of resources available to the system.

The Governor's May Revision drops the Governor's county-based approach, and commits to a state-led Medi-Cal expansion under health care reform. Newly eligible single, childless adults would be eligible to enroll and receive Medi-Cal benefits effective January 1, 2014. The Governor has proposed that the expansion will result in savings to counties for indigent health care services. However, county funding for indigent health care varies statewide. In addition, counties anticipate a caseload of uninsured individuals that will remain in the local indigent health care system during the transition. In Merced County, 1991 Health realignment revenue is split based on the original state formula: 57 percent toward community health services and 43 percent toward indigent health care services. Some proposals being discussed would shift as much as 60 percent to the State with 40 percent remaining with the local community health system. This proposal would result in over a \$2 million dollar loss for Public Health programs and no funding available for any residual indigent population. At the time of this writing, discussions between the State and counties are in process regarding the impact of the Medi-Cal expansion.

In addition to the state/county structural relationship with the expansion, health care reform will have other impacts to County Departments. One example, your Board has already approved the Human Services Agency implementing a regional call center for nine counties to screen clients for eligibility to health coverage programs and assist with the selection of a health plan. The call center is to be operational by October 1, 2013 and is 100 percent funded from Federal and State resources.

While the State Supreme Court upheld the State Legislature's intent to dissolve redevelopment agencies in December 2011, uncertainties still exist with the determination of enforceable obligations and the disposition of RDA assets and liabilities. Cities and counties across the state are still in discussions with the Department of Finance and filing various legal actions regarding pass through funding and enforceable obligations. Although there has been little impact related to Merced County's RDA since it was relatively new with little tax growth, there will be an impact on the countywide apportionment of property taxes, as well as the pass through agreement from the City of Merced RDA to the Library. However, until the outcome of the various discussions and legal actions are known, the Proposed Budget does not include any estimated revenues as a result of the dissolution of RDA's.

The FY 2013/14 Proposed Budget is \$462.0 million, which is up from last year's Final Budget of \$432.0 million. Of the \$462.0 million, \$372.6 is programmatic funding and \$89.4 million is funded from local discretionary resources (net county costs). With local revenues projected at \$66.4 million and a fund balance projected at \$18.0 million for a total of \$84.4 million, the Proposed Budget includes approximately \$5.0 million in one-time adjustments/revenues to balance.

The largest components driving the increase in Net County Costs are approximately \$4.5 million in salary and benefit accounts (a higher employer contribution for retirement, the furloughs expiring per the labor agreements, and health insurance); approximately \$1.0 million in correctional facilities based on current census numbers; and approximately \$1.9 million in reduced revenue (property tax administrative fees, SB 678, Title IV-E, departmental trusts and collections, State and Federal funding).

The Proposed Budget is based upon current laws in effect and does not consider proposals included in the Federal or Governor's May Revise Budget. It is a temporary operating plan until the uncertainty surrounding several economic and state impacts are clarified. These uncertainties have made it challenging to specifically identify a clear spending plan at this time. Key elements of the budget and final recommendations will hinge on the fund balance or cash carry over, as well as the outcome of the State Budget.

As information on year end and the State Budget become clearer, staff will be working with all departments to identify recommendations to minimize the use of one-time adjustments/revenue and address any state impacts for your consideration at Final Budget.

Sincerely,

A handwritten signature in cursive script, appearing to read "James L. Brown".

James L. Brown

County Executive Officer

This page left blank intentionally.

TABLE OF CONTENTS

**BOARD OF SUPERVISORS**

**EXECUTIVE COMMENT:**

Budget Overview

- Overview ..... v
- Budget Summary ..... v
- Local Resources ..... vi
- Staffing Assumptions ..... vii
- Staffing Overview ..... x
- Proposed Budget by Delivery Services ..... xii

**MERCED COUNTY ORGANIZATIONAL STRUCTURE**

- Directory of County Officials ..... xvii
- Organizational Chart ..... xviii

**MERCED COUNTY PROFILE AND DISTRICT MAP**

- Profile ..... xix
- District Map ..... xxii

**COUNTY BUDGET SCHEDULES:**

- All Funds Summary ..... A-1
- Governmental Funds Summary ..... A-2
- Fund Balance – Governmental Funds ..... A-3
- Reserves/ Designations - by Governmental Funds ..... A-4
- Summary of Additional Financing by Source and Fund ..... A-5
- Detail of Additional Financing Sources by Fund and Account ..... A-6
- Summary of County Financing Uses by Function and Fund ..... A-17
- Detail of Financing Uses By Function, Activity and Budget Unit ..... A-18

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

# TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
<b>GENERAL</b>		
17200	Capital Project - Correctional Facility .....	19
17500	Capital Project - Fire Facilities .....	20
17600	Capital Project – Long Term Facilities.....	21
17700	Capital Project – Emergency Operations Center .....	22
18000	Advertising .....	23
18100	Merced County Spring Fair .....	24
18200	Commerce, Aviation and Economic Development .....	25
18500	Merced County Redevelopment Agency .....	26
19000	Risk Management.....	27
19700	Operating Transfers .....	28
19900	DPW - Public Works Administration .....	29
<b>PUBLIC PROTECTION</b>		
20000	County Court Operations.....	30
20100	Child Support Services Agency.....	31
20200	Grand Jury .....	32
20400	District Attorney .....	33
20600	Public Defender .....	34
21200	Indigent Defense.....	35
22100	Sheriff .....	36
23000	Sheriff - Corrections.....	37
23100	Sheriff Inmate Welfare.....	38
23300	Juvenile Hall .....	39
23400	Probation.....	40
23700	State Institutions.....	41
25000	Fire .....	42
25100	Emergency Services .....	43
26000	DPW - Creek Projects Division .....	44
27000	Agricultural Commissioner.....	45
27100	Special Pest Control.....	46
27200	Sealer of Weights & Measures.....	47
27300	DPW - Building Division .....	48
27400	DPW - Professional Services Division .....	49
28000	Recorder.....	50
28100	Coroner .....	51
28200	Affordable Housing Program.....	52
28300	Eastside Fish & Game Association .....	53
28400	Los Banos Sportsmen's Association.....	54
28500	Planning and Community Development .....	55
28600	Local Agency Formation Commission .....	56
28700	Agricultural Commissioner - Animal Control.....	57
28800	Predatory Animal Control.....	58
28900	Merced County Association of Governments .....	59
29000	Airport Land Use Commission .....	60
29400	County Clerk.....	61

# TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
<b>PUBLIC WAYS AND FACILITIES</b>		
30000	DPW - Road Division .....	62
<b>HEALTH AND SANITATION</b>		
40000	Health .....	63
40600	First 5 Merced County .....	64
41500	Mental Health.....	65
49500	Medical Assistance Program.....	66
<b>PUBLIC ASSISTANCE</b>		
50000	Human Services Agency.....	67
50500	IHSS Public Authority .....	68
51000	Assistance to the Needy .....	69
53000	Aid to Indigents.....	70
55000	Department of Workforce Investment.....	71
55100	Department of Workforce Investment - WIA Youth .....	72
55200	Department of Workforce Investment - WIA Adults.....	73
55300	Department of Workforce Investment - WIA Dislocated Workers.....	74
57400	Department of Workforce Investment - DOL Training .....	75
57600	DWI - Youth Special.....	76
57700	DWI - Adult Special .....	77
57800	DWI - Dislocated Worker Special .....	78
57900	Department of Workforce Investment – CCWC Green Jobs .....	79
59000	Area Agency on Aging .....	80
<b>EDUCATION</b>		
60000	Library .....	81
61000	Cooperative Extension .....	82
<b>RECREATION AND CULTURAL SERVICES</b>		
70000	DPW - Recreation Division .....	83
70100	DPW - Special Recreation Division.....	84
70200	DPW - Parks Division.....	85
<b>DEBT SERVICE</b>		
70700	Debt Service - Juvenile Hall 2013 Refinance .....	86
70800	Debt Service - Juvenile Hall .....	87
70900	Debt Service - Energy Retrofit.....	88
71000	Interest on TRANS and Other Notes .....	89
71300	Debt Service - Justice Facility .....	90
71500	Debt Service - Dairy Loan Program.....	91
71900	Debt Service - Pension Obligation Bond .....	92

TABLE OF CONTENTS

<b>DEPT #</b>	<b>DEPARTMENT</b>	<b>PAGE</b>
<b>PROVISION FOR CONTINGENCIES</b>		
72000	Contingencies - General Fund.....	93
<b>INTERNAL SERVICE FUNDS</b>		
75500	Fleet Management Service.....	94
75600	Department of Administrative Services .....	95
75900	Insurance Pool.....	96
<b>ENTERPRISE FUNDS</b>		
75000	Medical Facility Lease Operations.....	97
75200	Castle Airport Development Center.....	98
75800	Castle Water and Sewer .....	99
<b>OTHER FUNCTIONS</b>		
	Special Districts.....	100
<b>POSITION SUMMARY</b>		
	Position Summary Report .....	250
<b>BUDGET GLOSSARY</b>		
	Budget Glossary .....	252
<b>INDEX</b>		
	Index .....	258

# 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 2012/13 budget, stabilization in revenue from property taxes, sales taxes related to local economic leveling was met with increased benefit costs and State realignment of public safety responsibilities impacting the County’s financial capabilities. In FY 2012/13 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 2013/14 departments have been asked submit budget plans which hold net county cost equal to 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 2013/14 Proposed Budget is \$462 million, up \$30 million from the FY 2012/13 Final Budget of \$432 million. The \$372.6 million, or 80.6%, of the \$462 million is funded from dedicated revenue sources not available for discretionary purposes. The remaining \$89.4 million, or 19.4%, requires funding from local discretionary revenue. The FY 2013/14 General Purpose Revenue (GPR) requirements of \$89.4 million are up \$5.4 million from \$84 million in the FY 2012/13 Final Budget. With GPR Requirements at \$89.4 million and Local Resources projected at \$89.4 million, the FY 2012/13 Proposed Budget is balanced.

	FY 2012/13 Final		FY 2012/13 Final	
	Financing Requirements	GPR* Requirements	Financing Requirements	GPR* Requirements
General Fund	\$339,981,322	\$83,740,018	\$352,044,639	\$89,042,779
Road Fund	\$30,631,305	\$0	\$52,373,748	\$0
Fire Fund	\$15,417,244	\$0	\$15,361,769	\$0
Enterprise Funds	\$2,790,880	\$0	\$2,666,492	\$0
Other Funds	\$43,195,296	\$350,000	\$39,607,866	\$350,000
<b>Total Requirements</b>	<b>\$432,016,047</b>	<b>\$84,090,018</b>	<b>\$462,054,511</b>	<b>\$89,392,779</b>
Local Resources		\$84,090,018*		\$89,392,779*
<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 2013/14 Total Local Resources are projected at \$89.4 million with General Purpose Revenue at \$66.4 million and Estimated General Fund Balance Available, after adjustments to encumbrances at \$23 million. The FY 2013/14 GPR estimate of \$66.4 million has increased \$2 million from the Final FY 2012/13 estimate of \$64.4 million. The following table provides a comparison of the Estimated Local Resources:

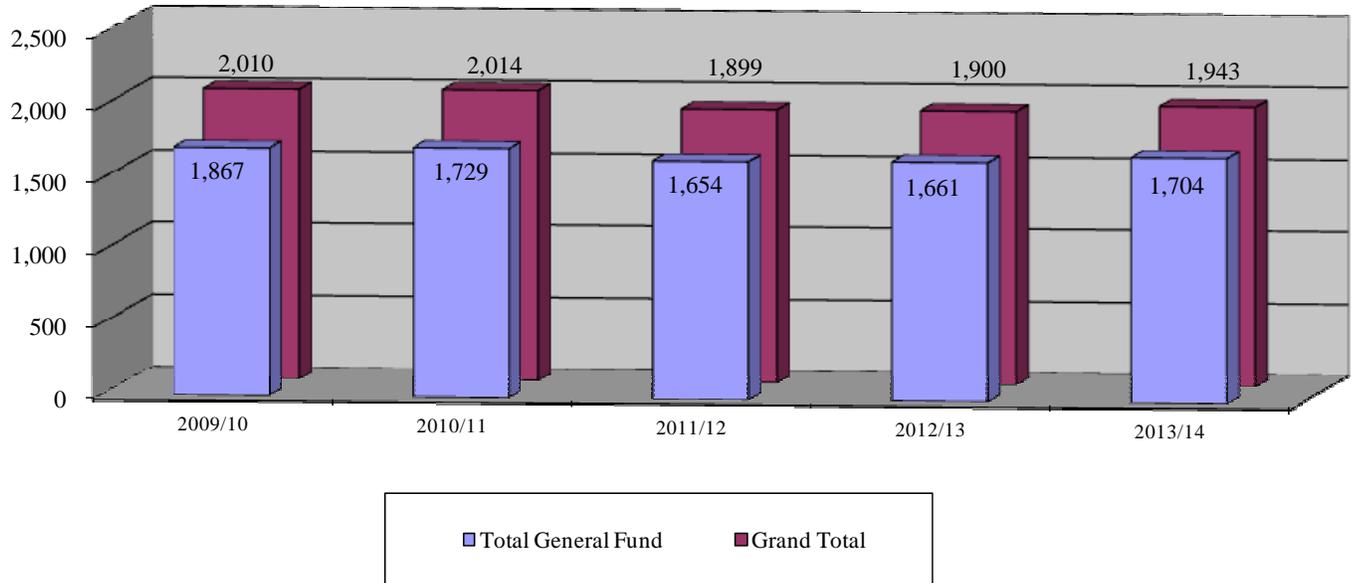
<i>Estimated Local Resources</i>	<b>FY 2012/13 Final</b>	<b>FY 2013/14 Proposed</b>	<b>\$ Change</b>	<b>% Change</b>
Property Tax	\$28,147,741	\$28,153,459	\$5,718	0.02%
Property Tax Swap for MVIL	\$22,414,354	\$22,862,946	\$448,592	2.00%
Property Tax Swap for Sales Tax	\$1,507,980	\$2,089,974	\$581,994	38.59%
Sales Tax	\$4,502,677	\$5,102,755	\$600,078	13.33%
Fines, Forfeitures, Penalties, License, & Permits	\$2,984,939	\$3,016,760	\$31,821	1.07%
Interest	\$873,245	\$964,274	\$91,029	10.42%
Motor Vehicle In-Lieu (MVIL)	\$0	\$0	0	0
Realignment – Stabilization	\$760,000	\$860,000	\$100,000	13.16%
State Home Owners Property Tax Relief (HOPTR)	\$341,764	\$380,050	\$38,286	11.20%
Williamson Act - Open Space Subvention	\$492,108	\$520,409	\$28,301	5.75%
State & Federal	\$85,000	\$104,557	\$19,557	23.01%
Other Charges	1,379,563	1,325,542	(\$54,021)	(3.92%)
Other Taxes	\$930,194	\$1,005,194	\$75,000	8.06%
<b><i>General Purpose Revenue</i></b>	<b>\$64,419,565</b>	<b>\$66,385,920</b>	<b>\$1,966,355</b>	<b>3.05%</b>
Estimated General Fund Balance Available	\$19,670,453	\$23,006,859	\$3,336,406	16.96%
<b><i>Total Local Resources Available</i></b>	<b>\$84,090,018</b>	<b>\$89,392,779</b>	<b>\$5,302,761</b>	<b>6.31%</b>

The FY 2013/14 Local Resources table reflects an increase in Sales Tax, Property Tax Swap for Sales Tax, and Property Tax Swap for Motor Vehicle In Lieu (MVIL) based on current economic conditions.

## 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 2013/14 consist of 1,943 positions. This is an increase of forty three (43) positions overall, all of which are in the general fund. The table presented below by service delivery represents approved positions for FY 2012/13 and FY 2013/14 respectively.

	Approved FY 2012/13	Approved FY 2013/14
<b><i>General Fund:</i></b>		
Health and Human Services *	901	944
Justice System	79	78
Public Safety	381	381
Municipal Countywide	127	126
Administrative Support	173	175
<b><i>Total General Fund</i></b>	<b><i>1,661</i></b>	<b><i>1,704</i></b>
<b><i>Other Funds:</i></b>		
Other Funds	179	180
Enterprise Fund	13	13
ISF Fund	47	46
<b><i>All Funds Total</i></b>	<b><i>1,900</i></b>	<b><i>1,943</i></b>

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

The changes from Fiscal Year 2012/13 to Fiscal Year 2013/14 are primarily due to the establishment of a health exchange call center in the Human Services Agency as part of the California Medi-Cal Expansion. These positions are 100% Federal and State funded.

# Merced County Table of Personnel Adjustments

	Approved FY 2012/13 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	Requested Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2013/14 Positions
<b>General Fund</b>						
<b>Health &amp; Human Services</b>						
Health	111	1		2		114
Mental Health	198					198
Human Services Agency	552	3		37		592
Department of Workforce Investment	35					35
Area Agency on Aging	3					3
Health & Human Services budget units with no change	2					2
<i>Subtotal</i>	901	4	0	39	0	944
<b>Justice System</b>						
Probation	78					78
Sheriff – Court Security	0					0
Justice System budget units with no change	1			-1		0
<i>Subtotal</i>	79	0	0	-1	0	78
<b>Public Safety</b>						
District Attorney	67					67
Public Defender	16			1		17
Sheriff Operations	141			-1		140
Sheriff Corrections	93					93
Juvenile Hall	64					64
<i>Subtotal</i>	381	0	0	0	0	381
<b>Municipal Countywide</b>						
Ag Commissioner	26					26
Cooperative Extension	3					3
Commerce, Aviation, & Economic Development	7					7
Development Services	14					14
Ag Commissioner - Animal Control	16					16
Library	22			-1		21
Recorder	8			1		9
Coroner	5					5
Sealer of Weights and Measures	5			-1		4
DPW-Parks	12					12
Municipal Countywide budget units with no change	9					9
<i>Subtotal</i>	127	0	0	-1	0	126
<b>Administrative Support</b>						
Board of Supervisors	9					9
County Executive Office	10					10
Auditor-Controller	22					22
Administrative Services - Supportive Services	20					20
Assessor	27					27
Revenue & Reimbursement	15					15
Human Resources	8					8
Tax Collector	4					4
Registrar of Voters	6					6
DPW - Building Services Division	14				2	16
DPW-Administration	12			-1		11
Treasurer	6				2	7
Administrative Support budget units with no change	20				-1	20
<i>Subtotal</i>	173	0	0	3	-1	175
<b>General Fund Total</b>	<b>1,661</b>	<b>4</b>	<b>0</b>	<b>40</b>	<b>-1</b>	<b>1,704</b>

## Merced County Table of Personnel Adjustments (Continued)

	Approved FY 2012/13 Positions	Prior/Other Period Added	Mid-year Added (Deleted)	Requested Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2013/14 Positions
<b>Other Funds</b>						
Spring Fair	3					3
Child Support	85					85
Fire	6			1		7
Office of Emergency Services	1			-1		0
DPW-Road Division	65			1		66
Medical Assistance Program	10					10
Other Funds budget units with no change	9					9
<i>Other Funds Total</i>	<i>179</i>	<i>0</i>	<i>0</i>	<i>1</i>	<i>0</i>	<i>180</i>
<b>Enterprise Fund</b>						
Solid Waste	0					0
Castle Airport Development Center	13					13
Countywide Transit	0					0
<i>Enterprise Fund Total</i>	<i>13</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>13</i>
<b>Internal Service Fund Total</b>						
Administrative Services	41			-1		40
Fleet Management Services	6					6
<i>Internal Service Fund Total</i>	<i>47</i>	<i>0</i>	<i>0</i>	<i>-1</i>	<i>0</i>	<i>46</i>
<i>Grand Total</i>	<i>1,900</i>	<i>4</i>	<i>0</i>	<i>40</i>	<i>-1</i>	<i>1,943</i>

### 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.

This page left blank intentionally.

# **STAFFING OVERVIEW**

This page left blank intentionally.

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

		Approved <u>2009/10</u>	Approved <u>2010/11</u>	Approved <u>2011/12</u>	Approved <u>2012/13</u>	Proposed <u>2013/14</u>
General Fund						
10000	Board of Supervisors	13	13	9	9	9
10100	County Executive Office	12	11	9	10	10
11000	Auditor-Controller	22	23	22	22	22
11100	Revenue & Reimbursement	19	19	15	15	15
11200	Assessor	34	31	27	27	27
11300	Tax Collector	6	5	5	4	4
11400	Treasurer	5	5	5	6	7
11500	Administrative Services - Support Services	25	24	22	20	20
12500	County Counsel	13	13	13	13	13
13000	Human Resources	11	12	9	8	8
14000	Registrar of Voters	5	5	6	6	6
14200	Elections	0	1	0	0	0
16000	DPW-Building Services Division	14	14	14	14	16
18200	Commerce Aviation & Economic Development	9	9	8	7	7
19000	Risk Management	6	6	5	6	6
19200	Retirement	7	0	0	0	0
19900	DPW-Administration	15	11	13	12	11
20400	District Attorney	81	79	69	67	67
20600	Public Defender	22	21	16	16	17
21200	Indigent Defense	1	1	1	1	0
22000	Sheriff - Court Security	19	0	0	0	0
22100	Sheriff*	126	143	139	141	140
23000	Sheriff-Corrections	113	112	94	93	93
23300	Juvenile Hall	72	73	64	64	64
23400	Probation	82	81	76	78	78
27000	Agricultural Commissioner	29	28	27	26	26
27200	Sealer of Weights and Measures	5	5	5	5	4
27300	DPW-Building Division	10	7	7	7	7
27400	DPW - Professional Services Division	20	12	0	0	0
28000	Recorder	11	10	8	8	9
28100	Coroner	6	6	5	5	5
28500	Development Services	22	18	15	14	14
28700	Agricultural Commissioner - Animal Control	19	19	16	16	16
29400	County Clerk	1	1	1	1	1
40000	Health	108	110	110	111	114
41500	Mental Health	144	156	181	198	198
50000	Human Services Agency	509	559	558	552	592
50500	IHSS Public Authority	2	2	2	2	2
55000	Department of Workforce Investment	50	37	35	35	35
59000	Area Agency on Aging	4	4	3	3	3
60000	Library	26	24	23	22	21
61000	Cooperative Extension	3	3	3	3	3
70000	DPW-Recreation Division	2	2	2	2	2
70200	DPW-Parks Division	15	14	12	12	12
<b>Total General Fund</b>		<b>1,718</b>	<b>1,729</b>	<b>1,654</b>	<b>1,661</b>	<b>1,704</b>

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

	Approved 2009/10	Approved 2010/11	Approved 2011/12	Approved 2012/13	Proposed 2013/14
<b>Other Funds</b>					
18100 Merced County Spring Fair	3	3	3	3	3
20100 Child Support Services Agency	98	97	87	85	85
23100 Sheriff-Inmate Welfare	4	4	4	2	2
25000 Fire	6	6	6	6	7
25100 Emergency Services	1	1	1	1	0
30000 DPW-Road Division	58	56	64	65	66
40600 First 5 Merced County	7	7	7	7	7
49500 Medical Assistance Program	10	10	10	10	10
	<b>187</b>	<b>184</b>	<b>182</b>	<b>179</b>	<b>180</b>
<b>Internal Service Funds</b>					
75500 Fleet Management Services	7	7	7	6	6
75600 Administrative Services	43	45	43	41	40
<b>Total</b>	<b>50</b>	<b>52</b>	<b>50</b>	<b>47</b>	<b>46</b>
<b>Enterprise Funds</b>					
75100 Solid Waste	36	36	0	0	0
75200 Castle Airport Development Center	13	13	13	13	13
<b>Total</b>	<b>55</b>	<b>49</b>	<b>13</b>	<b>13</b>	<b>13</b>
	292	285	245	239	239
<b>Grand Total</b>	<b>2,010</b>	<b>2,014</b>	<b>1,899</b>	<b>1,900</b>	<b>1,943</b>

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

# **BUDGET BY DELIVERY SERVICES**

**FY 2013/14 FISCAL BUDGET  
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 12/13 FINAL			FY 13/14 PROPOSED		
		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		\$17,447,144	\$16,486,965	(\$960,179)	\$16,772,326	\$15,712,377	(\$1,059,949)
41500 MENTAL HEALTH		\$35,104,972	\$36,053,906	\$948,934	\$37,865,314	\$38,686,793	\$821,479
50000 HUMAN SERVICES AGENCY		\$71,975,286	\$71,109,839	(\$865,447)	\$81,618,469	\$80,980,374	(\$638,095)
50500 IHSS PUBLIC AUTHORITY		\$1,535,791	\$1,251,307	(\$284,484)	\$1,424,385	\$1,163,780	(\$260,605)
51000 ASSISTANCE TO THE NEEDY		\$68,582,774	\$64,550,978	(\$4,031,796)	\$69,104,146	\$64,935,084	(\$4,169,062)
<b>GROUP TOTAL</b>		<b>\$194,645,967</b>	<b>\$189,452,995</b>	<b>(\$5,192,972)</b>	<b>\$206,784,640</b>	<b>\$201,478,408</b>	<b>(\$5,306,232)</b>
OTHER HEALTH/HUMAN SERVICES							
53000 AID TO INDIGENTS		\$277,064	\$160,300	(\$116,764)	\$277,064	\$90,600	(\$186,464)
55000 DEPARTMENT OF WORKFORCE INVESTMENT		\$4,882,087	\$4,882,087	\$0	\$4,579,707	\$4,579,707	\$0
59000 AREA AGENCY ON AGING SB 855 REVENUE TRANSFER		\$1,447,598	\$1,240,857	(\$206,741)	\$1,312,015	\$1,119,493	(\$192,522)
<b>GROUP TOTAL</b>		<b>\$6,606,749</b>	<b>\$6,283,244</b>	<b>(\$323,505)</b>	<b>\$6,168,786</b>	<b>\$5,789,800</b>	<b>(\$378,986)</b>
<b>HEALTH &amp; HUMAN SERVICES TOTAL</b>		<b>\$201,252,716</b>	<b>\$195,736,239</b>	<b>(\$5,516,477)</b>	<b>\$212,953,426</b>	<b>\$207,268,208</b>	<b>(\$5,685,218)</b>
<b>JUSTICE SYSTEM</b>							
TRIAL COURT FUNDING							
20000 COUNTY COURT OPERATIONS		\$1,848,518	\$3,179,478	\$1,330,960	\$1,950,000	\$3,179,478	\$1,229,478
<b>GROUP TOTAL</b>		<b>\$1,848,518</b>	<b>\$3,179,478</b>	<b>\$1,330,960</b>	<b>\$1,950,000</b>	<b>\$3,179,478</b>	<b>\$1,229,478</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)	\$1,738,829	\$10,100	(\$1,728,729)
23400 PROBATION		\$13,905,706	\$10,725,319	(\$3,180,387)	\$13,943,678	\$10,361,457	(\$3,582,221)
<b>GROUP TOTAL</b>		<b>\$15,804,491</b>	<b>\$10,735,419</b>	<b>(\$5,069,072)</b>	<b>\$15,707,507</b>	<b>\$10,371,557</b>	<b>(\$5,335,950)</b>
<b>JUSTICE SYSTEM TOTAL</b>		<b>\$17,653,009</b>	<b>\$13,914,897</b>	<b>(\$3,738,112)</b>	<b>\$17,657,507</b>	<b>\$13,551,035</b>	<b>(\$4,106,472)</b>

FY 2013/14 FISCAL BUDGET  
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 12/13 FINAL			FY 13/14 PROPOSED		
		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	\$17,621,717	\$5,587,324	(\$12,034,393)	\$18,924,264	\$5,700,716	(\$13,223,548)
23300	JUVENILE HALL	\$10,327,266	\$3,474,858	(\$6,852,408)	\$10,482,679	\$3,128,764	(\$7,353,915)
23700	STATE INSTITUTIONS	\$350,000	\$0	(\$350,000)	\$240,000	\$0	(\$240,000)
	<b>GROUP TOTAL</b>	<b>\$28,298,983</b>	<b>\$9,062,182</b>	<b>(\$19,236,801)</b>	<b>\$29,646,943</b>	<b>\$8,829,480</b>	<b>(\$20,817,463)</b>
OTHER PUBLIC SAFETY PROGRAMS							
20400	DISTRICT ATTORNEY	\$10,248,077	\$3,433,960	(\$6,814,117)	\$10,386,893	\$3,300,530	(\$7,086,363)
20600	PUBLIC DEFENDER	\$3,804,527	\$748,498	(\$3,056,029)	\$3,996,453	\$837,720	(\$3,158,733)
22100	SHERIFF	\$23,939,639	\$11,088,512	(\$12,851,127)	\$23,767,699	\$10,580,120	(\$13,187,579)
	<b>GROUP TOTAL</b>	<b>\$37,992,243</b>	<b>\$15,270,970</b>	<b>(\$22,721,273)</b>	<b>\$38,151,045</b>	<b>\$14,718,370</b>	<b>(\$23,432,675)</b>
	<b>PUBLIC SAFETY TOTAL</b>	<b>\$66,291,226</b>	<b>\$24,333,152</b>	<b>(\$41,958,074)</b>	<b>\$67,797,988</b>	<b>\$23,547,850</b>	<b>(\$44,250,138)</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)	\$850,000	\$500,000	(\$350,000)
26000	DPW-CREEK PROJECTS DIVISION	\$264,158	\$0	(\$264,158)	\$314,158	\$0	(\$314,158)
27000	AGRICULTURAL COMMISSIONER	\$3,196,068	\$2,267,815	(\$928,253)	\$3,280,665	\$2,281,900	(\$998,765)
27100	SPECIAL PEST CONTROL	\$140,000	\$140,000	\$0	\$152,000	\$152,000	\$0
27300	DPW-BUILDING DIVISION	\$1,189,958	\$1,189,958	\$0	\$1,185,747	\$1,185,747	\$0
28500	PLANNING AND COMMUNITY DEVELOPMENT	\$2,511,744	\$1,056,982	(\$1,454,762)	\$2,812,751	\$1,160,573	(\$1,652,178)
28700	AGRICULTURAL COMM-ANIMAL CONTROL	\$1,745,584	\$506,000	(\$1,239,584)	\$1,800,120	\$550,000	(\$1,250,120)
29000	AIRPORT LAND USE COMMISSION	\$103,397	\$100,000	(\$3,397)	\$4,500	\$0	(\$4,500)
70000	DPW-RECREATION DIVISION	\$267,586	\$8,500	(\$259,086)	\$282,161	\$9,000	(\$273,161)
70200	DPW-PARKS DIVISION	\$1,769,020	\$378,325	(\$1,390,695)	\$1,819,754	\$405,664	(\$1,414,090)
	<b>UNINCORPORATED AREA TOTAL</b>	<b>\$11,737,515</b>	<b>\$5,647,580</b>	<b>(\$6,089,935)</b>	<b>\$12,701,856</b>	<b>\$6,244,884</b>	<b>(\$6,456,972)</b>
COUNTYWIDE							
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	\$999,445	\$449,987	(\$549,458)	\$1,082,245	\$335,603	(\$746,642)
27200	SEALER OF WEIGHTS & MEASURES	\$721,661	\$489,700	(\$231,961)	\$476,948	\$247,800	(\$229,148)
28000	RECORDER	\$1,047,668	\$863,450	(\$184,218)	\$1,212,209	\$887,400	(\$324,809)
28100	CORONER	\$1,053,840	\$30,000	(\$1,023,840)	\$1,177,292	\$30,000	(\$1,147,292)
28600	LOCAL AGENCY FORMATION COMMISSION	\$61,600	\$0	(\$61,600)	\$39,761	\$0	(\$39,761)
28800	PREDATORY ANIMAL CONTROL	\$56,646	\$14,600	(\$42,046)	\$70,123	\$14,600	(\$55,523)
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)	\$2,727,793	\$138,648	(\$2,589,145)
61000	COOPERATIVE EXTENSION	\$301,763	\$15,000	(\$286,763)	\$318,960	\$15,000	(\$303,960)
	<b>COUNTYWIDE TOTAL</b>	<b>\$6,825,481</b>	<b>\$2,083,937</b>	<b>(\$4,741,544)</b>	<b>\$7,161,470</b>	<b>\$1,669,051</b>	<b>(\$5,492,419)</b>
	<b>MUNICIPAL/COUNTYWIDE TOTAL</b>	<b>\$18,562,996</b>	<b>\$7,731,517</b>	<b>(\$10,831,479)</b>	<b>\$19,863,326</b>	<b>\$7,913,935</b>	<b>(\$11,949,391)</b>

FY 2013/14 FISCAL BUDGET  
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 12/13 FINAL			FY 13/14 PROPOSED		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
<b>MANAGEMENT INFRASTRUCTURE</b>							
11200	PROPERTY TAX SYSTEM ASSESSOR	\$3,747,855	\$1,154,715	(\$2,593,140)	\$3,771,910	\$859,000	(\$2,912,910)
11300	TAX COLLECTOR PROP TAX ADMIN FEES	\$966,992	\$740,057	(\$226,935)	\$843,703	\$614,392	(\$229,311)
	<b>PROPERTY TAX TOTAL</b>	<b>\$4,714,847</b>	<b>\$1,894,772</b>	<b>(\$2,820,075)</b>	<b>\$4,615,613</b>	<b>\$1,473,392</b>	<b>(\$3,142,221)</b>
<b>ADMINISTRATIVE SUPPORT</b>							
10000	BOARD OF SUPERVISORS	\$1,394,188	\$12,000	(\$1,382,188)	\$1,467,925	\$12,000	(\$1,455,925)
10100	COUNTY EXECUTIVE OFFICE	\$1,974,708	\$0	(\$1,974,708)	\$2,182,107	\$0	(\$2,182,107)
10200	SPECIAL AUDITING	\$151,000	\$49,890	(\$101,110)	\$156,000	\$18,390	(\$137,610)
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)	\$3,903,760	\$260,417	(\$3,643,343)
11100	REVENUE AND REIMBURSEMENT	\$1,910,586	\$1,924,152	\$13,566	\$1,837,718	\$1,630,258	(\$207,460)
11400	TREASURER	\$1,436,076	\$1,166,165	(\$269,911)	\$1,555,498	\$1,461,714	(\$93,784)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	\$1,434,165	\$441,628	(\$992,537)	\$1,548,407	\$469,959	(\$1,078,448)
12500	COUNTY COUNSEL	\$2,410,179	\$481,229	(\$1,928,950)	\$2,491,654	\$508,120	(\$1,983,534)
13000	HUMAN RESOURCES	\$1,514,764	\$8,185	(\$1,506,579)	\$1,560,154	\$5,060	(\$1,555,094)
14000	REGISTRAR OF VOTERS	\$786,289	\$21,653	(\$764,636)	\$812,566	\$13,000	(\$799,566)
14200	ELECTIONS	\$736,169	\$100,000	(\$636,169)	\$745,505	\$150,000	(\$595,505)
16000	DPW - BUILDING SERVICES DIVISION	\$1,850,236	\$362,007	(\$1,488,229)	\$2,070,687	\$407,203	(\$1,663,484)
16200	TAXES BENEFITS AND ASSESSMENTS	\$142,100	\$0	(\$142,100)	\$152,000	\$0	(\$152,000)
17000	CAPITAL IMPROVEMENT PROGRAM	\$5,385,919	\$4,820,919	(\$565,000)	\$1,906,286	\$1,221,786	(\$684,500)
18000	ADVERTISING	\$75,000	\$0	(\$75,000)	\$77,500	\$0	(\$77,500)
19000	RISK MANAGEMENT	\$1,246,158	\$911,123	(\$335,035)	\$1,299,622	\$949,395	(\$350,227)
19900	DPW-PUBLIC WORKS ADMINISTRATION	\$1,656,023	\$1,656,023	\$0	\$1,670,043	\$1,670,043	\$0
29400	COUNTY CLERK	\$152,216	\$121,080	(\$31,136)	\$131,147	\$120,095	(\$11,052)
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>\$31,506,528</b>	<b>\$12,280,727</b>	<b>(\$19,225,801)</b>	<b>\$29,156,779</b>	<b>\$8,897,440</b>	<b>(\$20,259,339)</b>
	<b>MANAGEMENT INFRASTRUCTURE TOTAL</b>	<b>\$36,221,375</b>	<b>\$14,175,499</b>	<b>(\$22,045,876)</b>	<b>\$33,772,392</b>	<b>\$10,370,832</b>	<b>(\$23,401,560)</b>
	<b>TOTAL GENERAL FUND BEFORE RESERVES</b>	<b>\$339,981,322</b>	<b>\$255,891,304</b>	<b>(\$84,090,018)</b>	<b>\$352,044,639</b>	<b>\$262,651,860</b>	<b>(\$89,392,779)</b>
	<b>CONTRIBUTION TO PAYROLL RESERVE</b>						
	<b>GENERAL FUND SUB-TOTAL</b>	<b>\$339,981,322</b>	<b>\$255,891,304</b>	<b>(\$84,090,018)</b>	<b>\$352,044,639</b>	<b>\$262,651,860</b>	<b>(\$89,392,779)</b>
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES		\$63,489,371	\$63,489,371		\$65,380,726	\$65,380,726
11300	TAX COLLECTOR-MOTEL TAX		\$340,194	\$340,194		\$340,194	\$340,194
28000	RECORDER-TRANSFER TAX		\$590,000	\$590,000		\$665,000	\$665,000
	AVAIL FUND BALANCE			\$19,670,453		\$23,006,859	\$23,006,859
	<b>GENERAL FUND</b>	<b>\$339,981,322</b>	<b>\$320,310,869</b>	<b>\$0</b>	<b>\$352,044,639</b>	<b>\$352,044,639</b>	<b>\$0</b>

**FY 2013/14 FISCAL BUDGET  
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 12/13 FINAL			FY 13/14 PROPOSED		
		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	\$9,124,809	(\$337,255)	\$9,616,435	\$9,616,435	\$0
40600	FIRST FIVE MERCED COUNTY	\$6,223,335	\$4,859,046	(\$1,364,289)	\$5,763,774	\$5,763,774	\$0
49500	MEDICAL ASSISTANCE PROGRAM	\$5,403,453	\$5,089,427	(\$314,026)	\$5,515,369	\$5,193,246	(\$322,123)
55100	D W I-WIA-YOUTH	\$861,428	\$861,428	\$0	\$861,000	\$861,000	\$0
55200	D W I-WIA ADULTS	\$465,032	\$455,275	(\$9,757)	\$436,364	\$436,276	(\$88)
55300	D W I-WIA DISLOCATED WORKERS	\$432,062	\$430,673	(\$1,389)	\$427,934	\$427,846	(\$88)
57400	DWI-DEPT. OF LABOR	\$597,425	\$591,790	(\$5,635)	\$281,300	\$281,300	\$0
57800	DWI-DISLOCATED WORKER SPECIAL	\$200,000	\$199,996	(\$4)	\$0	\$0	\$0
75000	MEDICAL FACILITY LEASE OPERATIONS	\$100,000	\$0	(\$100,000)	\$200,000	\$0	(\$200,000)
<b>GROUP TOTAL</b>		<b>\$23,744,799</b>	<b>\$21,612,444</b>	<b>(\$2,132,355)</b>	<b>\$23,102,176</b>	<b>\$22,579,877</b>	<b>(\$522,299)</b>
<b>HEALTH &amp; HUMAN SERVICES SUB-TOTAL</b>		<b>\$23,744,799</b>	<b>\$21,612,444</b>	<b>(\$2,132,355)</b>	<b>\$23,102,176</b>	<b>\$22,579,877</b>	<b>(\$522,299)</b>
<b>MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS</b>							
UNINCORPORATED AOE							
25000	FIRE	\$14,472,397	\$13,213,827	(\$1,258,570)	\$14,761,091	\$12,679,681	(\$2,081,410)
25100	EMERGENCY SERVICES	\$944,847	\$1,490,436	\$545,589	\$600,678	\$250,841	(\$349,837)
28200	AFFORDABLE HOUSING PROGRAM	\$2,394,633	\$2,394,633	\$0	\$1,941,701	\$1,941,701	\$0
28300	EASTSIDE FISH & GAME ASSOCIATION	\$5,837	\$4,000	(\$1,837)	\$4,000	\$4,000	\$0
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	\$5,837	\$4,000	(\$1,837)	\$4,000	\$4,000	\$0
30000	DPW-ROAD DIVISION	\$30,631,305	\$17,943,490	(\$12,687,815)	\$52,373,748	\$43,806,884	(\$8,566,864)
<b>UNINCORPORATED AREA TOTAL</b>		<b>\$48,454,856</b>	<b>\$35,050,386</b>	<b>(\$13,404,470)</b>	<b>\$69,685,218</b>	<b>\$58,687,107</b>	<b>(\$10,998,111)</b>
COUNTYWIDE							
18100	MERCED COUNTY SPRING FAIR	\$1,266,736	\$1,160,000	(\$106,736)	\$1,281,819	\$1,041,000	(\$240,819)
23100	SHERIFF INMATE WELFARE	\$915,317	\$308,574	(\$606,743)	\$498,414	\$633,000	\$134,586
75200	CASTLE AIRPORT DEVELOPMENT CENTER	\$2,380,010	\$1,715,009	(\$665,001)	\$2,155,622	\$1,789,545	(\$366,077)
75800	CASTLE SEWER AND WATER	\$310,870	\$310,870	\$0	\$310,870	\$310,870	\$0
<b>COUNTYWIDE TOTAL</b>		<b>\$4,872,933</b>	<b>\$3,494,453</b>	<b>(\$1,378,480)</b>	<b>\$4,246,725</b>	<b>\$3,774,415</b>	<b>(\$472,310)</b>
<b>MUNICIPAL/COUNTYWIDE TOTAL</b>		<b>\$53,327,789</b>	<b>\$38,544,839</b>	<b>(\$14,782,950)</b>	<b>\$73,931,943</b>	<b>\$62,461,522</b>	<b>(\$11,470,421)</b>

**FY 2013/14 FISCAL BUDGET  
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 12/13 FINAL			FY 13/14 PROPOSED		
		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)	\$1,600,000	\$0	(\$1,600,000)
17500	CAP PROJECT - FIRE FACILITIES	\$180,517	\$0	(\$180,517)	\$100,000	\$0	(\$100,000)
17600	CAP PROJECT - LONG TERM FACILITIES	\$270,000	\$270,000	\$0	\$700,000	\$415,000	(\$285,000)
17700	CAP PROJECT - EMERGENCY OPERATIONS CENTER	\$2,732,933	\$2,878,254	\$145,321	\$0	\$68,782	\$68,782
70700	DEBT SERVICE - 2013 REFUNDING JUV JUSTICE	\$0	\$0	\$0	\$856,775	\$856,775	\$0
70800	DEBT SERVICE - JUVENILE JUSTICE	\$997,944	\$997,152	\$0	\$0	\$0	\$0
70900	DEBT SERVICE - ENERGY RETROFIT	\$195,560	\$195,472	(\$792)	\$0	\$0	\$0
71300	DEBT SERVICE - JUSTICE FACILITY	\$669,002	\$669,002	(\$88)	\$667,952	\$667,952	\$0
71500	DEBT SERVICE - DAIRY LOAN	\$1,055,768	\$808,065	(\$247,703)	\$1,055,769	\$571,350	(\$484,419)
71900	DEBT SERVICE - PENSION OBLIGATION BOND	\$7,620,413	\$8,256,000	\$635,587	\$7,995,257	\$8,256,000	\$260,743
<b>ADMINISTRATIVE SUPPORT TOTAL</b>		<b>\$14,962,137</b>	<b>\$14,073,945</b>	<b>(\$888,192)</b>	<b>\$12,975,753</b>	<b>\$10,835,859</b>	<b>(\$2,139,894)</b>
<b>MANAGEMENT INFRASTRUCTURE TOTAL</b>		<b>\$14,962,137</b>	<b>\$14,073,945</b>	<b>(\$888,192)</b>	<b>\$12,975,753</b>	<b>\$10,835,859</b>	<b>(\$2,139,894)</b>
<b>OTHER FUNDS TOTAL</b>		<b>\$92,034,725</b>	<b>\$74,231,228</b>	<b>(\$17,803,497)</b>	<b>\$110,009,872</b>	<b>\$95,877,258</b>	<b>(\$14,132,614)</b>
<b>ALL FUNDS - TOTAL BUDGET</b>		<b>\$432,016,047</b>	<b>\$394,542,097</b>	<b>(\$17,803,497)</b>	<b>\$462,054,511</b>	<b>\$447,921,897</b>	<b>(\$14,132,614)</b>
75500	FLEET MANAGEMENT SERVICE	\$4,381,551	\$3,761,545	(\$620,006)	\$4,463,162	\$3,893,626	(\$569,536)
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	\$9,925,294	\$9,922,922	(\$2,372)	\$9,998,642	\$9,433,529	(\$565,113)
75900	INSURANCE POOL	\$51,945,033	\$47,223,293	(\$4,721,740)	\$55,491,466	\$50,466,422	(\$5,025,044)
<b>TOTAL ISF FUNDS</b>		<b>\$66,251,878</b>	<b>\$60,907,760</b>	<b>(\$5,344,118)</b>	<b>\$69,953,270</b>	<b>\$63,793,577</b>	<b>(\$6,159,693)</b>
<b>GRAND TOTAL INCLUDING ISF FUNDS</b>		<b>\$498,267,925</b>	<b>\$455,449,857</b>	<b>(\$23,147,615)</b>	<b>\$532,007,781</b>	<b>\$511,715,474</b>	<b>(\$20,292,307)</b>

# **ORGANIZATIONAL STRUCTURE**

This page left blank intentionally.

# 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**

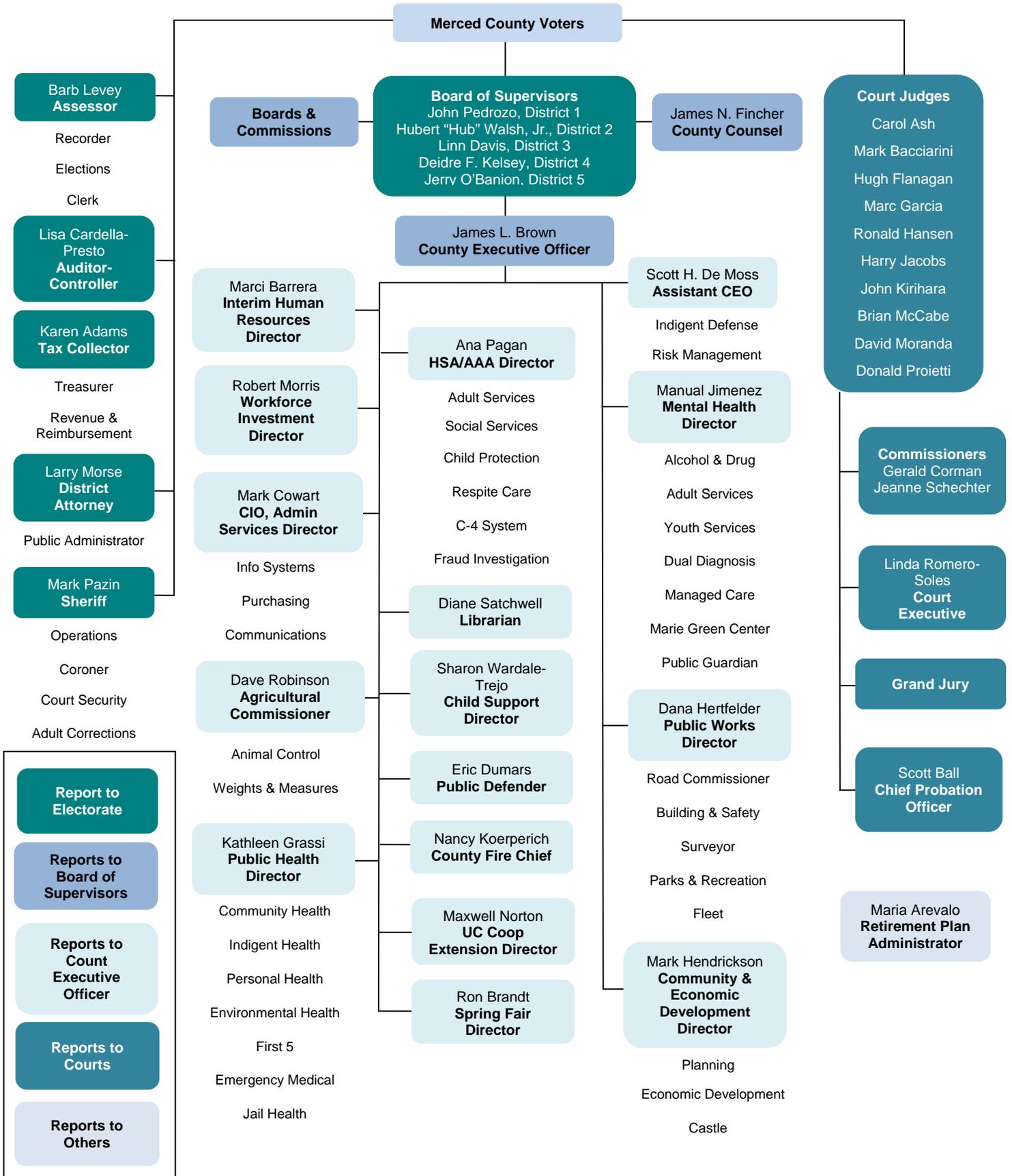
Presiding Judge ..... Brian L. McCabe  
 ..... Ronald W. Hansen  
 ..... John D. Kirihara  
 ..... Carol K. Ash  
 ..... Hugh M. Flanagan  
 ..... Marc A. Garcia  
 ..... Donald Proietti  
 ..... David W. Moranda  
 ..... Mark V. Bacciarini  
 ..... Harry Jacobs

Assessor-Recorder-Clerk-Registrar of Voters ..... Barb Levey  
 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  
 Chief Probation Officer ..... Scott M. Ball  
 Child Support Services Director ..... Sharon D Wardale-Trejo  
 County Counsel ..... James N. Fincher  
 County Director Cooperative Extension..... 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 .....Diane Satchwell  
 Community & Economic Development Director .....Mark Hendrickson  
 Human Services Agency Director ..... Ana Pagan  
 Mental Health Director ..... Manuel Jimenez  
 Merced County Spring Fair Manager ..... Ron L. Brandt  
 Public Defender ..... Eric Dumars  
 Public Health Director .....Kathleen Grassi  
 Public Works Director-Road Commissioner..... Dana Hertfelder  
 Workforce Investment Director ..... Robert Morris

# COUNTY ORGANIZATIONAL CHART



# COUNTY PROFILE AND DISTRICT MAP

This page left blank intentionally.



## 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

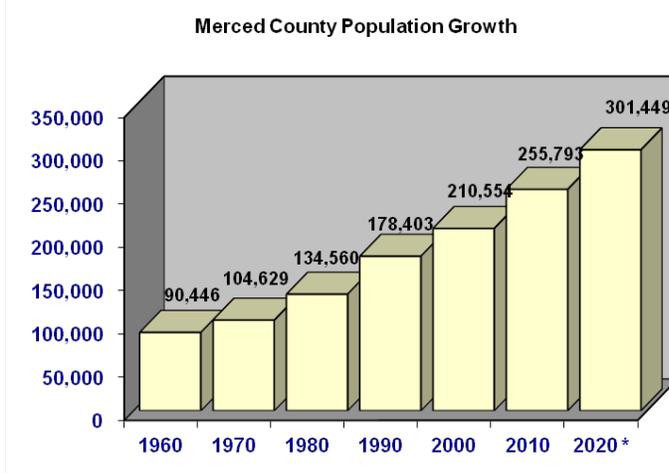
Merced County is governed by a five member Board of Supervisors (BOS). Each member is elected from the district in which he or she resides. The five districts are determined on the basis of population, as required by State law. The Board members serve a four year term. The chairman is elected annually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

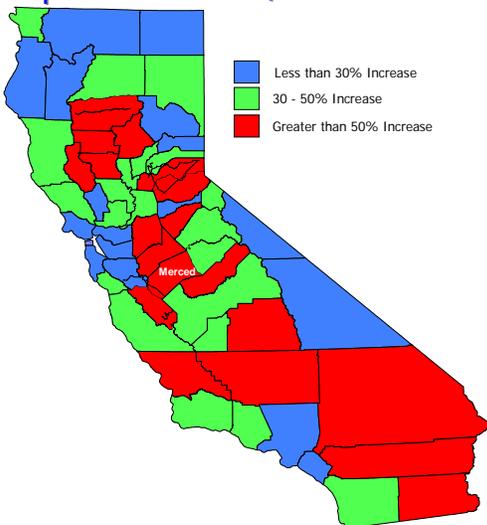


The 2010 Census showed Merced County population at 255,793. As of January, 2012 the Department of Finance estimates the population for Merced County at 258,736, a 1.2% increase since the 2010 census. The chart depicts the population growth for Merced County over the last 50 years, with a projection from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

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

# Merced County Demographics

## Population Growth, 2000 - 2020



## Merced County Population (California Department of Finance)

	2000 Census	2010 Census
Atwater	23,113	28,168
Dos Palos	4,581	4,950
Gustine	4,698	5,520
Livingston	10,473	13,058
Los Banos	25,869	35,972
Merced	63,893	78,958
Unincorporated	<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%

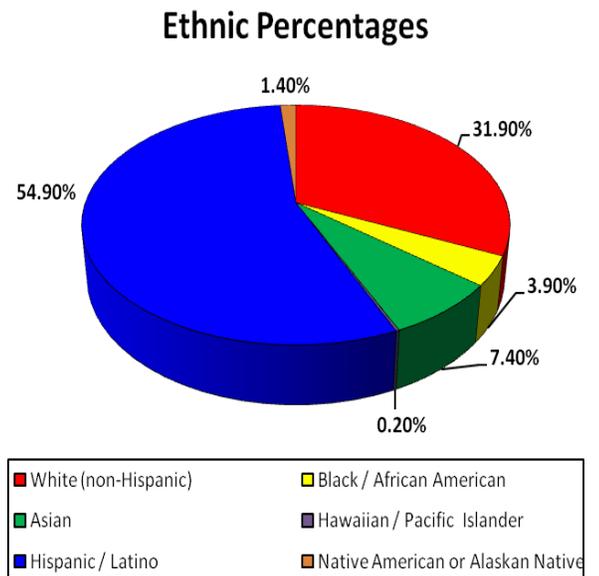
Source: 2010 US Census

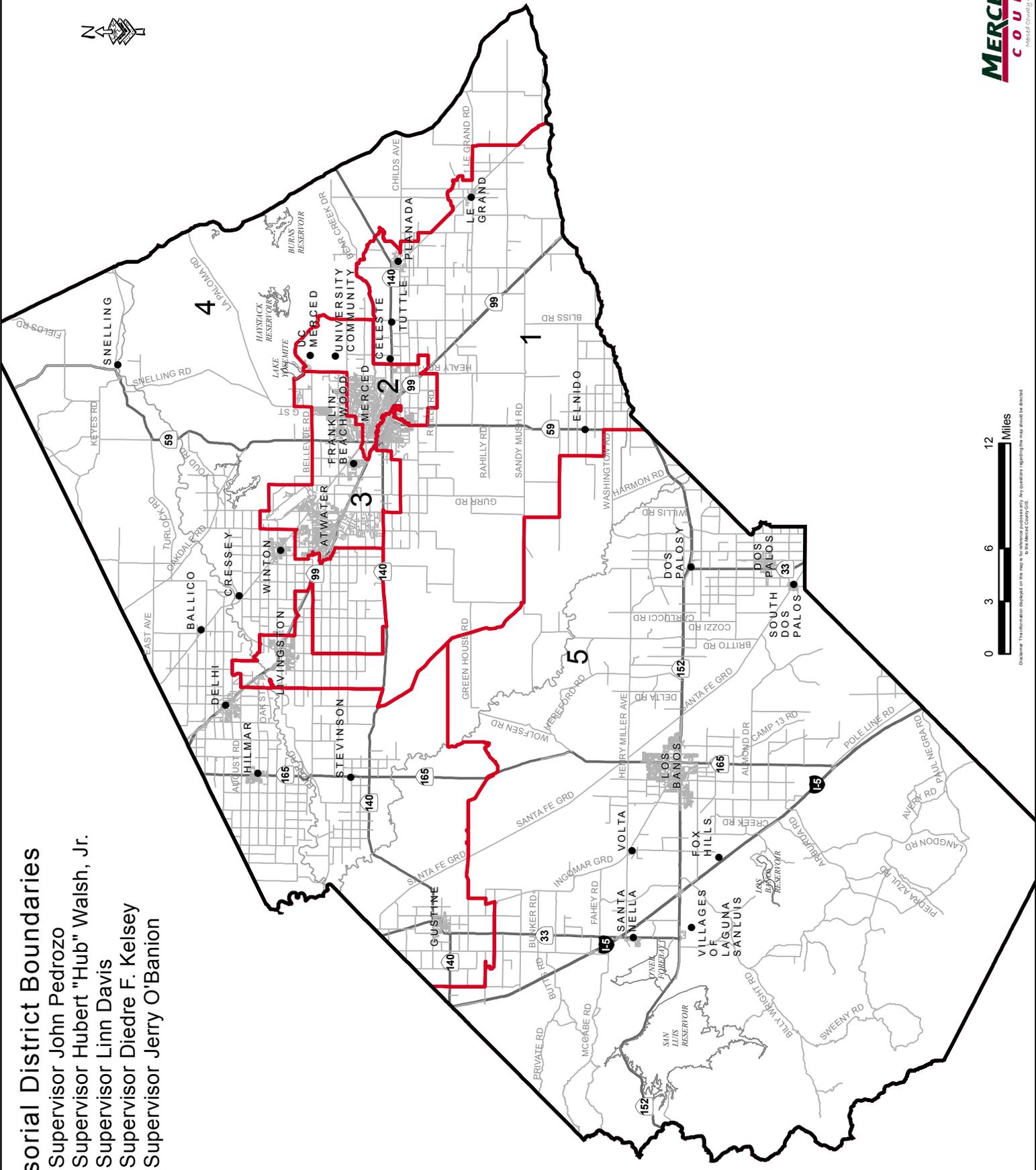
**Merced County's population is very diverse.**

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.





- 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: This 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

This page left blank intentionally.

**COUNTY OF MERCED**

State of California  
 All Funds Summary  
 Fiscal Year 2013-14

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8

**Governmental Funds**

General	22,006,880	1,000,000	329,037,780	352,044,660	352,044,660	0	352,044,660
Special Revenue Funds	12,012,029	0	82,940,984	94,953,013	94,367,627	585,386	94,953,013
Capital Projects Funds	1,650,505	347,449	483,782	2,481,736	2,400,000	81,736	2,481,736
Debt Service Funds	65,969	407,925	10,352,077	10,825,971	10,575,753	250,218	10,825,971
<b>Total Governmental Funds</b>	<b>35,735,383</b>	<b>1,755,374</b>	<b>422,814,623</b>	<b>460,305,380</b>	<b>459,388,040</b>	<b>917,340</b>	<b>460,305,380</b>

**Other Funds**

Internal Service Funds	0	6,271,969	63,443,577	69,715,546	69,715,546	0	69,715,546
Enterprise Funds	0	7,097,985	2,047,915	9,145,900	9,145,900	0	9,145,900
Special Districts and Other Agencies	1,671,671	152,611	1,099,271	2,923,553	2,859,561	63,992	2,923,553
<b>Total Other Funds</b>	<b>1,671,671</b>	<b>13,522,565</b>	<b>66,590,763</b>	<b>81,784,999</b>	<b>81,721,007</b>	<b>63,992</b>	<b>81,784,999</b>
<b>Total All Funds</b>	<b>37,407,054</b>	<b>15,277,939</b>	<b>489,405,386</b>	<b>542,090,379</b>	<b>541,109,047</b>	<b>981,332</b>	<b>542,090,379</b>

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Available Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
<b>General Fund</b>							
General Fund	22,006,880	1,000,000	329,037,780	352,044,660	352,044,660	0	352,044,660
<b>Total General Fund</b>	<b>22,006,880</b>	<b>1,000,000</b>	<b>329,037,780</b>	<b>352,044,660</b>	<b>352,044,660</b>	<b>0</b>	<b>352,044,660</b>
<b>Special Revenue Funds</b>							
Road	8,566,864	0	43,806,884	52,373,748	52,373,748	0	52,373,748
Fire Control	2,841,634	0	12,930,522	15,772,156	15,361,769	410,387	15,772,156
Affordable Housing Program	0	0	1,941,701	1,941,701	1,941,701	0	1,941,701
Child Support Services	74,999	0	9,616,435	9,691,434	9,616,435	74,999	9,691,434
Sheriff Inmate Welfare	(34,586)	0	633,000	598,414	498,414	100,000	598,414
Merced County Redevelopment Agency	0	0	0	0	0	0	0
First 5 Merced County	0	0	5,763,774	5,763,774	5,763,774	0	5,763,774
Spring Fair	240,819	0	1,041,000	1,281,819	1,281,819	0	1,281,819
Fish and Game	0	0	8,000	8,000	8,000	0	8,000
Medical Assistance Program	322,123	0	5,193,246	5,515,369	5,515,369	0	5,515,369
Workforce Investment	176	0	2,006,422	2,006,598	2,006,598	0	2,006,598
<b>Total Special Revenue Funds</b>	<b>12,012,029</b>	<b>0</b>	<b>82,940,984</b>	<b>94,953,013</b>	<b>94,367,627</b>	<b>585,386</b>	<b>94,953,013</b>
<b>Capital Projects Funds</b>							
Emergency Operations Center	(68,782)	0	68,782	0	0	0	0
Long Term Facilities	285,000	0	415,000	700,000	700,000	0	700,000
Correctional Facility	1,252,551	347,449	0	1,600,000	1,600,000	0	1,600,000
Fire Facilities	181,736	0	0	181,736	100,000	81,736	181,736
<b>Total Capital Projects</b>	<b>1,650,505</b>	<b>347,449</b>	<b>483,782</b>	<b>2,481,736</b>	<b>2,400,000</b>	<b>81,736</b>	<b>2,481,736</b>
<b>Debt Service Funds</b>							
Juvenile Hall 2013 Refinance	0	0	856,775	856,775	856,775	0	856,775
Juvenile Hall	(66,560)	66,560	0	0	0	0	0
Energy Retrofit	(729)	729	0	0	0	0	0
Justice Facility	0	0	667,952	667,952	667,952	0	667,952
Dairy Loan Program	143,783	340,636	571,350	1,055,769	1,055,769	0	1,055,769
Pension Obligation Bonds	(10,525)	0	8,256,000	8,245,475	7,995,257	250,218	8,245,475
<b>Total Debt Service Funds</b>	<b>65,969</b>	<b>407,925</b>	<b>10,352,077</b>	<b>10,825,971</b>	<b>10,575,753</b>	<b>250,218</b>	<b>10,825,971</b>
<b>Total Governmental Funds</b>	<b>35,735,383</b>	<b>1,755,374</b>	<b>422,814,623</b>	<b>460,305,380</b>	<b>459,388,040</b>	<b>917,340</b>	<b>460,305,380</b>

Fund Name	Total Fund Balance As Of June 30, 2013 Estimated	Less: Fund Balance - Reserved/Designated			Fund Balance Available June 30, 2013 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6

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

General	59,594,884	16,616,643	20,971,361	0	22,006,880
<b>Total General Fund</b>	<b>59,594,884</b>	<b>16,616,643</b>	<b>20,971,361</b>	<b>0</b>	<b>22,006,880</b>

<b>Special Revenue Funds</b>
------------------------------

Road	10,345,556	1,263,674	515,018	0	8,566,864
Fire Control	9,875,937	329,101	6,705,202	0	2,841,634
Affordable Housing Program	129,211	0	129,211	0	0
Child Support Services Agency	323,418	53,619	194,800	0	74,999
Sheriff Inmate Welfare	356,214	23,717	367,083	0	(34,586)
Merced County Redevelopment Agency	0	0	0	0	0
First 5 Merced County	4,032,570	1,066,165	2,966,405	0	0
Spring Fair	319,689	78,570	300	0	240,819
Fish and Game	18,026	18,026	0	0	0
Medical Assistance Program	322,123	0	0	0	322,123
Workforce Investment	10,470	10,294	0	0	176
<b>Total Special Revenue Funds</b>	<b>25,733,214</b>	<b>2,843,166</b>	<b>10,878,019</b>	<b>0</b>	<b>12,012,029</b>

<b>Capital Projects Funds</b>
-------------------------------

Emergency Operations Center	16,218	85,000	0	0	(68,782)
Long Term Facilities	812,438	0	527,438	0	285,000
Correctional Facility	1,607,106	7,106	347,449	0	1,252,551
Fire Facilities	181,736	0	0	0	181,736
<b>Total Capital Projects</b>	<b>2,617,498</b>	<b>92,106</b>	<b>874,887</b>	<b>0</b>	<b>1,650,505</b>

<b>Debt Service Funds</b>
---------------------------

Juvenile Hall 2013 Refinance	0	0	0	0	0
Juvenile Hall	0	0	66,560	0	(66,560)
Energy Retrofit	0	0	729	0	(729)
Dairy Loan Program	5,028,590	0	4,884,807	0	143,783
Pension Obligation Bonds	9,758,448	0	9,768,973	0	(10,525)
<b>Total Debt Service Funds</b>	<b>14,787,038</b>	<b>0</b>	<b>14,721,069</b>	<b>0</b>	<b>65,969</b>

<b>Total Governmental Funds</b>	<b>102,732,634</b>	<b>19,551,915</b>	<b>47,445,336</b>	<b>0</b>	<b>35,735,383</b>
---------------------------------	--------------------	-------------------	-------------------	----------	-------------------

State Controller Schedules		COUNTY OF MERCED				County Budget Form	
County Budget Act		State of California				Schedule 4	
January 2010 Edition, revision #1		Obligated Fund Balances - By Governmental Funds				Proposed	
		Fiscal Year 2013-14					
Fund Name and Fund Balance Description	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances 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
Committed - Economic Uncertainty	10,250,000					10,250,000	
Committed - Litigation	675,000					675,000	
Committed - Payroll & Benefits	7,645,000					7,645,000	
Committed - Capital Projects	1,000,000	1,000,000	1,000,000			0	
Nonspendable - Prepaid Expenses	277,542					277,542	
Nonspendable - Loans	928,851					928,851	
Nonspendable - Inventories	187,492					187,492	
Unassigned - Imprest Cash	7,476					7,476	
<b>Total General Fund</b>	<b>20,971,361</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>	<b>19,971,361</b>	
<b>Special Revenue Funds</b>							
Road Fund							1020
Unassigned - Imprest Cash	50					50	
Nonspendable - Inventories	514,968					514,968	
Fire Control Fund							1320
Committed - General	3,150,000					3,150,000	
Committed - Equipment	805,202			410,387	410,387	1,215,589	
Committed - Facilities	2,750,000					2,750,000	
Affordable Housing Program							1060
Committed - General	129,211					129,211	
Child Support Services							1075
Unassigned - Imprest Cash	300					300	
Committed - General	194,500			74,999	74,999	269,499	
Sheriff Inmate Welfare Fund							1240
Nonspendable - Inventories	7,154					7,154	
Committed - General	359,929			100,000	100,000	459,929	
Merced County RDA Fund							1400
Committed - General	0					0	
First 5 Merced County Fund							1500
Committed - General	2,966,405					2,966,405	
Spring Fair Fund							1505
Unassigned - Imprest Cash	300					300	
<b>Total Special Revenue Funds</b>	<b>10,878,019</b>	<b>0</b>	<b>0</b>	<b>585,386</b>	<b>585,386</b>	<b>11,463,405</b>	
<b>Capital Projects Funds</b>							
Long Term Facilities							1809
Committed - General	527,438					527,438	
Correctional Facility							1810
Committed - General	347,449	347,449	347,449			0	
Fire Facilities							1813
Committed - General	0			81,736	81,736	81,736	
<b>Total Capital Projects Funds</b>	<b>874,887</b>	<b>347,449</b>	<b>347,449</b>	<b>81,736</b>	<b>81,736</b>	<b>609,174</b>	
<b>Debt Service Funds</b>							
Juvenile Hall							1796
Committed - General	66,560	66,560	66,560			0	
Energy Retrofit							1797
Committed - General	729	729	729			0	
Dairy Loan Program							1804
Committed - General	4,884,807	340,636	340,636			4,544,171	
Pension Obligation Bonds							1799
Committed - General	9,768,973			250,218	250,218	10,019,191	
<b>Total Debt Service Funds</b>	<b>14,721,069</b>	<b>407,925</b>	<b>407,925</b>	<b>250,218</b>	<b>250,218</b>	<b>14,563,362</b>	
<b>Total Governmental Funds</b>	<b>47,445,336</b>	<b>1,755,374</b>	<b>1,755,374</b>	<b>917,340</b>	<b>917,340</b>	<b>46,607,302</b>	

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>COUNTY OF MERCED</b> State of California Summary of Additional Financing by Source and Fund Governmental Funds Fiscal Year 2013-14	County Budget Form Schedule 5 Proposed
---	---	--

Description	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5

<b>Summarization By Source</b>
--------------------------------

Taxes	71,349,636	71,721,637	71,113,489	71,113,489
Licenses and Permits	4,322,757	4,200,047	4,239,136	4,239,136
Fines, Forfeitures, and Penalties	7,058,742	7,645,302	7,893,061	7,893,061
Revenue From Use of Money and Property	3,032,651	2,814,076	2,916,571	2,916,571
Aid From Other Governmental Agencies	230,947,136	237,081,775	283,416,848	283,416,848
Charges For Current Services	32,627,780	33,616,294	37,328,879	37,328,879
Other Revenues	21,787,935	15,413,989	15,906,639	15,906,639

<b>Total Summarization by Source</b>	<b>371,126,637</b>	<b>372,493,120</b>	<b>422,814,623</b>	<b>422,814,623</b>
--------------------------------------	--------------------	--------------------	--------------------	--------------------

<b>Summarization By Fund</b>
------------------------------

General	1010	299,145,185	310,428,136	329,037,780	329,037,780
Road	1020	19,934,682	15,367,752	43,806,884	43,806,884
Fire Control	1320	14,035,165	13,006,062	12,930,522	12,930,522
Affordable Housing Program	1060	1,611,770	690,525	1,941,701	1,941,701
Child Support Services	1075	9,777,867	8,180,835	9,616,435	9,616,435
Sheriff Inmate Welfare	1240	787,285	458,000	633,000	633,000
Merced County Redevelopment Agency	1400	(24,110)	0	0	0
First 5 Merced County	1500	3,702,196	4,979,385	5,763,774	5,763,774
Spring Fair	1505	1,513,888	1,666,939	1,041,000	1,041,000
Fish and Game	1510	9,512	8,000	8,000	8,000
Medical Assistance Program	1515	4,684,614	4,692,188	5,193,246	5,193,246
Workforce Investment	1580-89	1,769,086	2,222,302	2,006,422	2,006,422
Capital Projects	1794, 1808-16	2,544,235	270,000	483,782	483,782
Debt Service	1795-1807	11,635,262	10,522,996	10,352,077	10,352,077

<b>Total Summarization by Fund</b>	<b>371,126,637</b>	<b>372,493,120</b>	<b>422,814,623</b>	<b>422,814,623</b>
------------------------------------	--------------------	--------------------	--------------------	--------------------

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

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

<i>Taxes</i>						
91010	Property Taxes - Current Secured		26,222,631	25,822,330	25,819,033	25,819,033
91020	Property Taxes - Current Unsecured		2,062,750	2,033,335	2,032,920	2,032,920
91034	Property Tax - In Lieu of Vehicle License Fees		22,414,654	22,591,602	22,862,946	22,862,946
91035	In Lieu Local Sales and Use Tax Revenue		1,521,702	2,089,974	2,089,974	2,089,974
91036	Property Tax Swap for Population		0	1	1	1
91040	Property Taxes - Prior Unsecured		115,514	46,181	95,052	95,052
91060	Sales and Use Tax		5,335,138	5,602,755	5,102,755	5,102,755
91092	Other Taxes - Transfer Tax		1,127,294	650,000	665,000	665,000
91093	Other Taxes - Motel Tax		320,684	450,000	340,194	340,194
91097	Other Taxes - Supplemental Taxes		201,602	243,807	206,453	206,453
91098	Other Taxes - Williamson Act AB1265		522,786	522,785	520,409	520,409
<i>Total Taxes</i>			59,844,755	60,052,770	59,734,737	59,734,737

<i>Licenses and Permits</i>						
92100	Animal Licenses		76,001	85,000	90,000	90,000
92120	Construction Permits		1,407,790	1,260,000	1,295,647	1,295,647
92140	Zoning Permits		57,622	39,322	42,657	42,657
92150	Franchises		1,529,843	1,529,843	1,505,752	1,505,752
92151	Franchises - Solid Waste		530,674	570,743	561,000	561,000
92160	Other Licenses and Permits		506,324	515,150	514,523	514,523
92161	Administrative Permits		20,651	17,220	29,157	29,157
92162	Marriage Licenses		71,953	101,400	101,400	101,400
92163	Other Licenses and Permits - Sheriff		9,973	8,000	10,000	10,000
92164	Other Licenses and Permits - Dance Permits		1,400	1,000	1,000	1,000
92167	Live Scan - DOJ Processing		30,832	35,000	50,000	50,000
<i>Total Licenses and Permits</i>			4,243,063	4,162,678	4,201,136	4,201,136

<i>Fines, Forfeitures and Penalties</i>						
93100	Fines Forfeitures and Penalties		272,955	144,945	226,600	226,600
93101	Forfeited Property - Narcotic Cases		17,102	76,471	49,800	49,800
93170	Vehicle Code Fines		2,420,879	2,800,000	2,800,000	2,800,000
93173	Vehicle Code Fines - Citations		3,935	5,000	5,000	5,000
93174	Vehicle Code Fines - Registration		0	150,000	150,000	150,000
93175	Vehicle Code fines - Railroad Crossing		2,441	0	0	0
93180	Other Court Fines		598,655	530,629	548,972	548,972
93181	County Share - City Fines		63,456	75,000	75,000	75,000
93184	Parking Violations GC 76000 (C)		23,016	17,000	17,000	17,000
93185	Courts Construction Assessments		400,000	550,000	550,000	550,000
93190	Forfeitures and Penalties		20,741	7,614	9,897	9,897
93200	Penalty and Costs on Delinquent Taxes		18,740	1	0	0
93201	Penalty and Cost - Teeter		1,500,000	1,500,000	1,500,000	1,500,000
93202	Property Tax Redemption Fee		3,496	0	0	0
<i>Total Fines, Forfeitures and Penalties</i>			5,345,416	5,856,660	5,932,269	5,932,269

<i>Revenue From Use of Money and Property</i>						
94200	Interest		971,537	1,048,930	969,685	969,685
94210	Rents and Concessions		262,710	211,403	291,254	291,254
94211	Interim Rentals		8,756	8,756	8,756	8,756
94213	Rents - Tower		80,844	88,478	91,292	91,292
94216	Hydro Plant Commission		172,142	0	0	0
<i>Total Revenue From Use of Money and Property</i>			1,495,989	1,357,567	1,360,987	1,360,987

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 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		4,414,725	4,314,107	4,140,122	4,140,122
95280	State Other		1,283,974	56,000	56,000	56,000
95281	State Aid - Public Safety Service		11,293,939	10,747,769	11,500,185	11,500,185
95284	State Other - St Motor Veh Excess		553,680	112,107	100,000	100,000
95300	State - Public Assistance Administration		13,990,022	14,441,794	14,870,612	14,870,612
95310	State Aid for Public Assistance		25,778,360	16,556,212	16,791,286	16,791,286
95311	State Aid for Child Development		9,957	39,237	9,832	9,832
95313	State Aid - Child Abuse and Neglect		93,999	87,168	87,168	87,168
95321	Public Assistance - Realignment		10,887,887	9,784,484	9,790,209	9,790,209
95322	Mental Health - Realignment		7,243,849	7,580,182	8,360,231	8,360,231
95323	Health - Realignment		1,194,976	1,287,100	1,222,745	1,222,745
95324	Public Safety - Realignment AB109		1,568,662	4,865,259	5,718,629	5,718,629
95325	Public Safety - Realignment AB118		0	322,674	234,593	234,593
95330	State Health Administration		1,509,749	743,884	743,884	743,884
95340	State Aid for Crippled Children		18,773	0	0	0
95360	State Aid for Mental Health		3,955,983	1,989,296	2,234,337	2,234,337
95361	State Aid for Drug Court		123,629	448,125	448,250	448,250
95362	State Aid MHSA - Prop 63		8,446,702	8,878,226	9,472,455	9,472,455
95366	State Aid for Mental Health - Perinatal		0	34,853	186,151	186,151
95367	State Aid for Mental Health - Alcohol and Drug		0	75,767	49,566	49,566
95368	State Aid for Mental Health - Rehab Program		22	0	0	0
95370	State Aid for Tuberculosis Control		14,699	32,916	36,193	36,193
95380	State Other Aid for Health		144,551	91,460	91,460	91,460
95383	State Managed Care		1,915,300	2,049,371	2,029,236	2,029,236
95386	State Child Health and Disability		715,594	315,000	341,513	341,513
95390	State Aid for Agriculture		2,039,811	1,314,150	1,973,750	1,973,750
95420	State-Vert Pros Recovery Act Prog		75,379	125,000	116,000	116,000
95450	State Aid for Veterans Affairs		46,486	40,005	40,005	40,005
95460	State Homeowners Property Tax Relief		381,166	341,764	380,050	380,050
95485	State Aid for Insurance Fraud		261,285	216,446	150,845	150,845
95490	State Other		9,045,531	10,192,234	10,130,146	10,130,146
95491	State Extradition Reimbursement		0	5,000	5,000	5,000
95492	State COPS Funding		1,121,506	1,040,450	937,509	937,509
95496	State OES/OCJP Grant Funds		759,501	620,597	488,449	488,449
95498	State Mandated Costs		132,026	132,045	111,017	111,017
95500	Federal Public Assistance Administration		42,349,761	49,991,434	59,490,884	59,490,884
95510	Federal Aid for Public Assistance		29,211,228	44,214,698	44,309,738	44,309,738
95560	Federal Grazing Fees		433	450	450	450
95581	Federal Health Administration		80,873	323,058	215,348	215,348
95582	MHBG Grant		705,485	868,300	917,785	917,785
95583	Mental Health Federal		176,779	588,574	361,626	361,626
95584	Department of Rehabilitation		215,574	78,919	60,606	60,606
95591	Federal In-Lieu Tax - Wildlife Refugee		25,017	26,492	19,557	19,557
95592	Federal In-Lieu - Entitlement Land		0	87,254	85,000	85,000
95600	Federal Other		10,176,308	11,683,918	12,686,220	12,686,220
95605	Federal - ARRA Funding		535,007	18,592	0	0
95606	Justice Assistance Grant		18,429	0	0	0
95630	Other Governmental Agencies		571,536	127,285	31,692	31,692

<i>Total Aid From Other Governmental Agencies</i>	193,088,153	206,889,656	221,046,334	221,046,334
---	-------------	-------------	-------------	-------------

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

*Charges For Current Services*

96600	Charges For Current Services	37,608	117,160	102,800	102,800
96601	Enterprise Zone Vouchering	251,362	169,744	245,744	245,744
96602	Charges For Current Services - Business Services	7,600	15,000	35,000	35,000
96603	Charges For Current Services - Other	130,409	150,000	300,000	300,000
96605	Treasury and Investment Costs	797,971	850,000	1,111,614	1,111,614
96621	Impact Fees	88,554	0	0	0
96622	Parkland Dedication Fees	83,365	10,000	0	0
96640	Assessment And Tax Collection Fees	78,007	78,007	80,000	80,000
96642	Tax Administration Fees - Cities & Districts	1,556,554	1,339,054	1,343,883	1,343,883
96643	Tax Administration Fees - Supplemental Taxes	134,381	53,062	61,659	61,659
96645	AB 719 Tax Administration Program	32,200	0	0	0
96646	Auction Fee Reimbursement	778	80,000	145,950	145,950
96647	Delinquent Cost Revenue	121,690	120,000	150,000	150,000
96648	Redemption Fees	19,890	20,000	43,140	43,140
96649	Assessors Late Filing Fee	16,780	0	0	0
96650	Auditing And Accounting Fees	2,850	0	0	0
96660	Communication Services	8,160	10,550	10,550	10,550
96670	Election Services	215,746	284,000	125,000	125,000
96690	Legal Services	377,441	368,183	385,122	385,122
96700	Personnel Services	2,701,852	2,978,197	3,020,575	3,020,575
96701	Personnel Services - Administration	0	1	0	0
96703	Personnel Services - Transportation	233	250	250	250
96706	Personnel Services - Juvenile Court	27,233	0	0	0
96710	Planning And Engineering Services	39,378	29,020	50,098	50,098
96711	Planning Services - Environmental	132,919	100,000	200,000	200,000
96712	Planning Services - EIR Special Services	398,479	476,872	400,000	400,000
96715	Planning Services - Community Plans	0	1	100,000	100,000
96716	Flood Plain Administration Fees	6,210	7,900	9,000	9,000
96718	LAFCO Services	0	1	65,072	65,072
96719	Building Standard Administration Fees	613	494	600	600
96730	Agriculture Services	284,474	300,000	313,800	313,800
96731	Weights And Measures Fees	239,046	435,000	230,000	230,000
96740	Civil Processing Service	114,068	103,225	103,225	103,225
96744	Civil Processing Service - Process Service Fees	0	2,100	2,100	2,100
96749	Court Appointed Counsel Fees	635	1,500	1,500	1,500
96750	Court Fees And Costs	363,474	312,678	672,868	672,868
96751	Clerks Fees	85,411	80,000	80,000	80,000
96754	Passports	1,175	0	0	0
96757	Civil Suits	198,072	317,789	303,068	303,068
96761	Estate Fees - Public Administrator	16,847	21,900	31,901	31,901
96762	Estate Fees - Public Guardian	69,927	14,000	64,640	64,640
96770	Humane Services	266,185	376,000	400,000	400,000
96771	Spay/Neuter Surgery	46,568	55,000	60,000	60,000
96780	Law Enforcement Services	465,010	284,290	320,000	320,000
96781	Law Enforcement Booking Fees Billed	223,394	235,000	250,000	250,000
96782	Law Enforcement Booking Fees - Court	31,227	22,000	30,000	30,000
96784	Law Enforcement - Trial Court	2,819,865	3,128,301	2,883,844	2,883,844
96786	Law Enforcement Services - Transportation	0	3,000	3,000	3,000
96790	Recording Fees	94,742	70,000	100,000	100,000
96791	Recording Fees - Recorder	764,718	800,000	840,000	840,000
96792	Micrographic Fees	0	16,823	0	0
96793	Truncation Fees	10,550	6,000	6,000	6,000

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>COUNTY OF MERCED</b> State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013-14	County Budget Form Schedule 6 Proposed
---	---	--

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
		96795 Real Estate Fraud Protection Fee	67,464	0	0	0
		96796 Modernization Fees	126,907	0	0	0
		96797 Recorder Fees-Electronic Recording	1,627	0	0	0
		96810 Health Fees	267,682	321,859	193,336	193,336
		96820 Mental Health Services	10,627	0	14,573	14,573
		96821 Mental Health Services Fees	39,594	47,554	28,124	28,124
		96822 Mental Health Services Insurance	34,329	27,385	67,348	67,348
		96824 Mental Health - Other Fees	37,577	169,168	29,038	29,038
		96827 Mental Health - Drug Medi Cal	377,272	1,311,521	1,402,444	1,402,444
		96828 Mental Health - Contracts	349,160	732,850	316,009	316,009
		96830 Special Children Services	1,600	1,500	1,500	1,500
		96840 Sanitation Services	1,490,413	1,500,000	1,500,000	1,500,000
		96847 Sanitation Services - LEA Landfill	145,464	30,000	30,000	30,000
		96850 Reimbursement Recovery Of Costs	10,799	5,100	4,744	4,744
		96860 Institutional Care And Services	374,859	277,190	325,145	325,145
		96861 Prisoner Board	648,614	0	0	0
		96862 Medicare	33,886	25,894	93,996	93,996
		96863 Medi Cal	5,773,527	7,720,966	10,608,705	10,608,705
		96864 Private Pay/Insurance	3,815	3,004	3,004	3,004
		96881 Educational Services - Officer Training	28,077	80,000	92,500	92,500
		96891 Library Services - Fines	42,649	48,022	50,000	50,000
		96900 Parks And Recreation Fees	115,027	110,325	115,195	115,195
		96901 Parks And Recreation Fees - Entrance Fees	242,383	200,000	219,310	219,310
		96920 Other Services	367,100	330,722	342,464	342,464
		96921 Reimbursement Office	1,757,477	1,801,848	1,526,747	1,526,747
		96925 Cost Allocation	1,842,560	1,260,505	950,000	950,000
		96927 HSA - Child Support	17,583	0	0	0
		96934 Other Services - Pay Plan Set Up Fee	7,396	8,000	10,500	10,500
		96935 Other Services - Del Unsec Coll Fees	117,142	87,769	79,282	79,282
		96936 Other Services - Collection Fees	27,965	20,000	20,000	20,000
		96940 Interfund Revenue	460,301	58,390	58,390	58,390
		<i>Total Charges For Current Services</i>	<i>28,184,527</i>	<i>30,021,674</i>	<i>32,764,357</i>	<i>32,764,357</i>
		<i>Other Revenues</i>				
		97000 Other Revenue	0	32,200	514,000	514,000
		97100 Aid Repayments	432,638	570,000	500,000	500,000
		97110 Stale Dated Aid Payments	28,401	36,000	36,600	36,600
		97200 Other Financing Sources	0	23,234	0	0
		97210 Operating Transfers In	124,187	48,000	333,000	333,000
		97214 Operating Transfers In - Tobacco Securitization	5,452,151	0	577,786	577,786
		97900 Other Revenue	855	0	0	0
		97950 Revenue Applicable To Prior Years	(920,094)	(12,133)	0	0
		97960 Sale Of Fixed Assets	60,705	9,366	9,300	9,300
		97970 Other Sales	242,231	272,400	345,720	345,720
		97990 Other Revenue	1,052,497	895,880	1,220,436	1,220,436
		97991 Other Revenue - Stale Dated Warrants	200,284	73,032	13,000	13,000
		97992 Other Revenue - Donations	150,942	17,807	18,740	18,740
		97993 Other Revenue - Insurance Proceeds	99,435	111,509	422,558	422,558
		97994 Other Revenue - Unclaimed Funds	7,418	0	0	0
		97996 Other Revenue - Bad Check Fees	11,536	9,776	6,800	6,800
		97998 Other Revenue - Cash Overage	96	60	20	20
		<i>Total Other Revenues</i>	<i>6,943,282</i>	<i>2,087,131</i>	<i>3,997,960</i>	<i>3,997,960</i>
		<b>Total General Fund Financing Sources</b>	<b>299,145,185</b>	<b>310,428,136</b>	<b>329,037,780</b>	<b>329,037,780</b>
		<b>Total General Funds Financing Sources</b>	<b>\$ 299,145,185</b>	<b>\$ 310,428,136</b>	<b>\$ 329,037,780</b>	<b>\$ 329,037,780</b>

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>COUNTY OF MERCED</b> State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013-14	County Budget Form Schedule 6 Proposed
---	---	--

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 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	41,076	17,603	18,000	18,000
	92160	Other Licenses and Permits	38,618	19,766	20,000	20,000
		<i>Total Licenses and Permits</i>	79,694	37,369	38,000	38,000
<i>Fines, Forfeitures and Penalties</i>						
	93182	Littering Fines	1,583	0	0	0
		<i>Total Fines, Forfeitures and Penalties</i>	1,583	0	0	0
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	121,428	88,000	95,000	95,000
		<i>Total Revenue From Use of Money and Property</i>	121,428	88,000	95,000	95,000
<i>Aid From Other Governmental Agencies</i>						
	95251	Administration and Engineering	20,004	20,000	20,000	20,000
	95252	2104 - 20% Select System	1,983,883	1,931,512	2,329,433	2,329,433
	95254	2106 - Highway Users Tax	441,413	429,745	869,852	869,852
	95255	2103 - Excise Tax Gas Tax	4,978,897	3,662,261	2,462,123	2,462,123
	95256	Sec 2105 - Prop III	1,595,247	1,442,286	1,710,218	1,710,218
	95257	Washed State Matching Funds	200,000	100,000	100,000	100,000
	95410	State Aid for Construction	281,458	0	0	0
	95413	State Aid for Design TCRP/RIP	2,151,357	275,000	1,274,000	1,274,000
	95416	State Aid - Grants and Prop 1B	0	0	24,000,000	24,000,000
	95493	State Gas Tax Refund	1,707	800	800	800
	95530	Federal Aid for Construction	1,041,018	1,150,000	4,339,000	4,339,000
	95532	Federal Aid for Design TEA/21	676,412	13,240	560,000	560,000
	95534	Federal Aid for Construction - Safe TEA HPP	20,485	5,200	166,000	166,000
	95600	Federal Other	0	5,000	410,000	410,000
	95605	Federal - ARRA Funding	598,788	0	0	0
	95609	STP Replacement - Direct	1,053,372	526,686	526,686	526,686
	95610	STP Replacement - MCAG	653,250	662,266	600,000	600,000
		<i>Total Aid From Other Governmental Agencies</i>	15,697,291	10,223,996	39,368,112	39,368,112
<i>Charges For Current Services</i>						
	96710	Planning and Engineering Services	11,313	11,157	11,000	11,000
	96713	Subdivision Review/Inspection Fees	50,784	300	500	500
	96714	Planning Activity Fees	53,831	41,800	44,000	44,000
	96800	Road and Street Services	0	0	200	200
	96926	Reimbursed Projects	2,843,227	2,962,630	3,799,072	3,799,072
		<i>Total Charges For Current Services</i>	2,959,155	3,015,887	3,854,772	3,854,772
<i>Other Revenues</i>						
	97950	Revenue Applicable To Prior Years	(24,585)	0	0	0
	97960	Sale of Fixed Assets	661	2,500	1,000	1,000
	97990	Other Revenue	1,098,351	2,000,000	450,000	450,000
	97991	Other Revenue - Stale Dated Warrants	1,104	0	0	0
		<i>Total Other Revenues</i>	1,075,531	2,002,500	451,000	451,000
<b>Total Road Fund Financing Sources</b>			<b>19,934,682</b>	<b>15,367,752</b>	<b>43,806,884</b>	<b>43,806,884</b>

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>COUNTY OF MERCED</b> State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013-14	County Budget Form Schedule 6 Proposed
---	---	--

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>Fire Control Fund</b>
--------------------------

<i>Taxes</i>						
	91010	Property Taxes - Current Secured	10,561,410	10,724,142	10,403,752	10,403,752
	91020	Property Taxes - Current Unsecured	865,228	865,228	865,000	865,000
	91040	Property Taxes - Prior Unsecured	23,405	9,574	10,000	10,000
	91097	Other Taxes - Supplemental Taxes	60,549	69,923	100,000	100,000
		<i>Total Taxes</i>	11,510,592	11,668,867	11,378,752	11,378,752
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	169,893	142,717	80,000	80,000
		<i>Total Revenue From Use of Money and Property</i>	169,893	142,717	80,000	80,000
<i>Aid From Other Governmental Agencies</i>						
	95460	State Homeowners Prop Tax Relief	190,357	121,838	150,000	150,000
	95490	State Other	29,887	7,506	138,904	138,904
	95591	Federal In-Lieu Tax - Wildlife Refugee	6,738	12,232	12,000	12,000
	95600	Federal Other	1,125,498	438,979	352,116	352,116
		<i>Total Aid From Other Governmental Agencies</i>	1,352,480	580,555	653,020	653,020
<i>Charges For Current Services</i>						
	96600	Charges For Current Services	130,147	201,931	307,250	307,250
	96603	Charges For Current Services - Other	37,145	26,918	25,000	25,000
	96621	Impact Fees	623,195	295,221	312,000	312,000
	96920	Other Services	38,110	20,758	40,000	40,000
	96929	Other Services - Service Charges	118,297	27,605	20,000	20,000
		<i>Total Charges For Current Services</i>	946,894	572,433	704,250	704,250
<i>Other Revenues</i>						
	97210	Operating Transfers In	31,054	0	100,000	100,000
	97950	Revenue Applicable to Prior Years	(70)	0	0	0
	97960	Sale of Fixed Assets	5,731	14,841	1,000	1,000
	97990	Other Revenue	(1,724)	25,042	12,500	12,500
	97991	Other Revenue - Stale Dated Warrants	661	1,607	1,000	1,000
	97993	Other Revenue - Insurance Proceeds	19,654	0	0	0
		<i>Total Other Revenues</i>	55,306	41,490	114,500	114,500

<b>Total Fire Control Fund Financing Sources</b>	<b>14,035,165</b>	<b>13,006,062</b>	<b>12,930,522</b>	<b>12,930,522</b>
--	-------------------	-------------------	-------------------	-------------------

<b>Affordable Housing Program</b>
-----------------------------------

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	2,141	525	500	500
		<i>Total Revenue From Use of Money and Property</i>	2,141	525	500	500
<i>Aid From Other Governmental Agencies</i>						
	95490	State Other	332,216	65,000	687,003	687,003
	95600	Federal Other	900,137	400,000	904,198	904,198
		<i>Total Aid From Other Governmental Agencies</i>	1,232,353	465,000	1,591,201	1,591,201
<i>Charges For Current Services</i>						
	96600	Charges For Current Services	362,222	0	0	0
		<i>Total Charges For Current Services</i>	362,222	0	0	0
<i>Other Revenues</i>						
	97990	Other Revenue	15,054	225,000	350,000	350,000
		<i>Total Other Revenues</i>	15,054	225,000	350,000	350,000

<b>Total Affordable Housing Financing Sources</b>	<b>1,611,770</b>	<b>690,525</b>	<b>1,941,701</b>	<b>1,941,701</b>
---	------------------	----------------	------------------	------------------

<b>State Controller Schedules</b> County Budget Act January 2010 Edition, revision #1	<b>COUNTY OF MERCED</b> State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013-14	County Budget Form Schedule 6 Proposed
---	---	--

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 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	3,345	1,994	4,000	4,000
<i>Total Revenue From Use of Money and Property</i>			<u>3,345</u>	<u>1,994</u>	<u>4,000</u>	<u>4,000</u>
<i>Aid From Other Governmental Agencies</i>						
	95490	State Other	35,903	0	0	0
	95495	State Child Support	3,626,141	2,780,806	3,268,228	3,268,228
	95604	Federal Family Support	6,109,355	5,398,035	6,344,207	6,344,207
<i>Total Aid From Other Governmental Agencies</i>			<u>9,771,399</u>	<u>8,178,841</u>	<u>9,612,435</u>	<u>9,612,435</u>
<i>Charges For Current Services</i>						
	96700	Personnel Services	1,381	0	0	0
<i>Total Charges For Current Services</i>			<u>1,381</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Other Revenues</i>						
	97960	Sale of Fixed Assets	1,277	0	0	0
	97990	Other Revenue	465	0	0	0
<i>Total Other Revenues</i>			<u>1,742</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Child Support Financing Sources</b>			<b>9,777,867</b>	<b>8,180,835</b>	<b>9,616,435</b>	<b>9,616,435</b>

<b>Sheriff Inmate Welfare</b>						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	8,429	8,000	8,000	8,000
	94212	Other Concessions	249,805	250,000	400,000	400,000
<i>Total Revenue From Use of Money and Property</i>			<u>258,234</u>	<u>258,000</u>	<u>408,000</u>	<u>408,000</u>
<i>Charges For Current Services</i>						
	96920	Other Services	3,878	0	0	0
<i>Total Charges For Current Services</i>			<u>3,878</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Other Revenues</i>						
	97950	Revenue Applicable to Prior Years	(4,500)	0	0	0
	97981	Other Sales - Concession Sales	529,673	200,000	225,000	225,000
<i>Total Other Revenues</i>			<u>525,173</u>	<u>200,000</u>	<u>225,000</u>	<u>225,000</u>
<b>Total Sheriff Inmate Welfare Financing Sources</b>			<b>787,285</b>	<b>458,000</b>	<b>633,000</b>	<b>633,000</b>

<b>Merced County RDA</b>						
<i>Taxes</i>						
	91010	Property Taxes - Current Secured	(11,013)	0	0	0
	91020	Property Taxes - Current Unsecured	168	0	0	0
	91097	Other Taxes - Supplemental Taxes	5,134	0	0	0
<i>Total Taxes</i>			<u>(5,711)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	959	0	0	0
<i>Total Revenue From Use of Money and Property</i>			<u>959</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Aid From Other Governmental Agencies</i>						
	95460	State Homeowners Prop Tax Relief	17	0	0	0
<i>Total Aid From Other Governmental Agencies</i>			<u>17</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Other Revenues</i>						
	97950	Revenue Applicable to Prior Years	(19,375)	0	0	0
<i>Total Other Revenues</i>			<u>(19,375)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Merced County RDA Financing Sources</b>			<b>(24,110)</b>	<b>0</b>	<b>0</b>	<b>0</b>

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 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	52,927	52,000	40,000	40,000
	94210	Rents & Concessions	5,760	5,760	5,760	5,760
	<i>Total Revenue From Use of Money and Property</i>		58,687	57,760	45,760	45,760
<i>Aid From Other Governmental Agencies</i>						
	95388	State Prop 10 Tob Tax	3,630,239	4,921,625	5,718,014	5,718,014
	<i>Total Aid From Other Governmental Agencies</i>		3,630,239	4,921,625	5,718,014	5,718,014
<i>Other Revenues</i>						
	97990	Other Revenue	10,000	0	0	0
	97991	Other Revenue - Stale Dated Warrants	120	0	0	0
	97992	Other Revenue - Donations	3,150	0	0	0
	<i>Total Other Revenues</i>		13,270	0	0	0
<b>Total First 5 Merced County Financing Sources</b>			<b>3,702,196</b>	<b>4,979,385</b>	<b>5,763,774</b>	<b>5,763,774</b>

<b>Spring Fair</b>						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	2,936	2,000	2,000	2,000
	94210	Rents & Concessions	119,719	143,400	143,400	143,400
	94211	Interim Rentals	136,837	220,000	220,000	220,000
	94212	Other Concessions	357,203	401,000	401,000	401,000
	<i>Total Revenue From Use of Money and Property</i>		616,695	766,400	766,400	766,400
<i>Aid From Other Governmental Agencies</i>						
	95410	State Aid For Construction	0	30,000	30,000	30,000
	95430	State Aid For County Fairs	165,000	0	0	0
	<i>Total Aid From Other Governmental Agencies</i>		165,000	30,000	30,000	30,000
<i>Other Revenues</i>						
	97950	Revenue Applicable to Prior Years	5,510	50,000	50,000	50,000
	97977	Other Sales - Livestock Auction	625,939	625,939	0	0
	97990	Other Revenue	12,659	28,400	28,400	28,400
	97991	Other Revenue - Stale Dated Warrants	1,698	0	0	0
	97992	Other Revenue - Donations	86,387	166,200	166,200	166,200
	<i>Total Other Revenues</i>		732,193	870,539	244,600	244,600
<b>Total Spring Fair Financing Sources</b>			<b>1,513,888</b>	<b>1,666,939</b>	<b>1,041,000</b>	<b>1,041,000</b>

<b>Fish &amp; Game</b>						
<i>Fines, Forfeitures and Penalties</i>						
	93180	Other Court Fines	9,370	7,840	7,840	7,840
	<i>Total Fines, Forfeitures and Penalties</i>		9,370	7,840	7,840	7,840
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	142	160	160	160
	<i>Total Revenue From Use of Money and Property</i>		142	160	160	160
<b>Total Fish &amp; Game Financing Sources</b>			<b>9,512</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>Medical Assistance Program</b>
-----------------------------------

<i>Fines, Forfeitures and Penalties</i>						
	93180	Other Court Fines	1,041,392	1,115,000	1,285,000	1,285,000
<i>Total Fines, Forfeitures and Penalties</i>			<u>1,041,392</u>	<u>1,115,000</u>	<u>1,285,000</u>	<u>1,285,000</u>
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	1,386	1,088	1,000	1,000
<i>Total Revenue From Use of Money and Property</i>			<u>1,386</u>	<u>1,088</u>	<u>1,000</u>	<u>1,000</u>
<i>Aid From Other Governmental Agencies</i>						
	95261	State Motor Vehicle In Lieu Tax Realignment	2,346,500	2,617,100	2,486,245	2,486,245
	95323	Health Realignment	901,473	952,700	905,065	905,065
<i>Total Aid From Other Governmental Agencies</i>			<u>3,247,973</u>	<u>3,569,800</u>	<u>3,391,310</u>	<u>3,391,310</u>
<i>Charges For Current Services</i>						
	96700	Personnel Services	16,921	0	0	0
	96810	Health Fees	0	0	500	500
	96850	Reimbursement Recovery of Costs	5,646	6,300	5,000	5,000
	96940	Interfund Revenue	147,156	0	0	0
<i>Total Charges For Current Services</i>			<u>169,723</u>	<u>6,300</u>	<u>5,500</u>	<u>5,500</u>
<i>Other Revenues</i>						
	97210	Operating Transfers In	0	0	510,436	510,436
	97990	Other Revenue	224,140	0	0	0
<i>Total Other Revenues</i>			<u>224,140</u>	<u>0</u>	<u>510,436</u>	<u>510,436</u>
<b>Total Medical Assistance Program Financing Sources</b>			<b>4,684,614</b>	<b>4,692,188</b>	<b>5,193,246</b>	<b>5,193,246</b>

<b>Workforce Investment</b>
-----------------------------

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	105	0	0	0
<i>Total Revenue From Use of Money and Property</i>			<u>105</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Aid From Other Governmental Agencies</i>						
	95490	State Other	1,534,075	2,150,538	2,006,422	2,006,422
	95600	Federal Other	173,712	71,764	0	0
	95605	Federal - ARRA Funding	61,194	0	0	0
<i>Total Aid From Other Governmental Agencies</i>			<u>1,768,981</u>	<u>2,222,302</u>	<u>2,006,422</u>	<u>2,006,422</u>
<b>Total Workforce Investment Financing Sources</b>			<b>1,769,086</b>	<b>2,222,302</b>	<b>2,006,422</b>	<b>2,006,422</b>

<b>Total Special Revenue Funds Funding Sources</b>	<b>\$ 57,801,955</b>	<b>\$ 51,271,988</b>	<b>\$ 82,940,984</b>	<b>\$ 82,940,984</b>
--	----------------------	----------------------	----------------------	----------------------

<b>Capital Projects</b>
-------------------------

<b>Emergency Operations Center</b>
------------------------------------

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	444	0	0	0
<i>Total Revenue From Use of Money and Property</i>			<u>444</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Aid From Other Governmental Agencies</i>						
	95600	Federal Other	993,250	0	0	0
<i>Total Aid From Other Governmental Agencies</i>			<u>993,250</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Other Revenues</i>						
	97214	Operating Transfers In - Tobacco Securitization	989,018	0	68,782	68,782
<i>Total Other Revenues</i>			<u>989,018</u>	<u>0</u>	<u>68,782</u>	<u>68,782</u>
<b>Total Emergency Operations Center Financing Sources</b>			<b>1,982,712</b>	<b>0</b>	<b>68,782</b>	<b>68,782</b>

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>Long Term Facilities</b>
-----------------------------

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	487	0	0	0
<i>Total Revenue From Use of Money and Property</i>			487	0	0	0
<i>Other Revenues</i>						
	97210	Operating Transfers In	268,987	0	0	0
	97990	Other Revenue	257,965	270,000	415,000	415,000
<i>Total Other Revenues</i>			526,952	270,000	415,000	415,000

<b>Total Long Term Facilities Financing Sources</b>	<b>527,439</b>	<b>270,000</b>	<b>415,000</b>	<b>415,000</b>
---	----------------	----------------	----------------	----------------

<b>Correctional Facility</b>
------------------------------

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	16,528	0	0	0
<i>Total Revenue From Use of Money and Property</i>			16,528	0	0	0
<i>Other Revenues</i>						
	97210	Operating Transfers In	16,000	0	0	0
<i>Total Other Revenues</i>			16,000	0	0	0

<b>Total Correctional Facility Financing Sources</b>	<b>32,528</b>	<b>0</b>	<b>0</b>	<b>0</b>
--	---------------	----------	----------	----------

<b>Fire Facility</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 Fire Facility Financing Sources</b>	<b>1,556</b>	<b>0</b>	<b>0</b>	<b>0</b>
--	--------------	----------	----------	----------

<b>Total Capital Projects Financing Sources</b>	<b>\$ 2,544,235</b>	<b>\$ 270,000</b>	<b>\$ 483,782</b>	<b>\$ 483,782</b>
---	---------------------	-------------------	-------------------	-------------------

<b>Debt Service</b>
---------------------

<b>Juvenile Hall 2013 Refinance</b>
-------------------------------------

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	0	0	875	875
<i>Total Revenue From Use of Money and Property</i>			0	0	875	875
<i>Other Revenues</i>						
	97210	Operating Transfers In	0	0	850,000	850,000
	97212	Operating Transfers In - CSAC COP	0	0	5,900	5,900
<i>Total Other Revenues</i>			0	0	855,900	855,900

<b>Total Juvenile Hall Financing Sources</b>	<b>0</b>	<b>0</b>	<b>856,775</b>	<b>856,775</b>
--	----------	----------	----------------	----------------

<b>Juvenile Hall</b>
----------------------

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	988	771	0	0
<i>Total Revenue From Use of Money and Property</i>			988	771	0	0
<i>Other Revenues</i>						
	97210	Operating Transfers In	954,454	990,344	0	0
	97212	Operating Transfers In - CSAC COP	5,690	5,808	0	0
<i>Total Other Revenues</i>			960,144	996,152	0	0

<b>Total Juvenile Hall Financing Sources</b>	<b>961,132</b>	<b>996,923</b>	<b>0</b>	<b>0</b>
--	----------------	----------------	----------	----------

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

<b>Energy Retrofit</b>						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	29	12	0	0
<i>Total Revenue From Use of Money and Property</i>			29	12	0	0
<i>Other Revenues</i>						
	97210	Operating Transfers In	195,460	195,460	0	0
<i>Total Other Revenues</i>			195,460	195,460	0	0
<b>Total Energy Retrofit Financing Sources</b>			<b>195,489</b>	<b>195,472</b>	<b>0</b>	<b>0</b>

<b>Justice Facility</b>						
<i>Fines, Forfeitures and Penalties</i>						
	93185	Courts Construction Assessments	660,981	500,000	500,634	500,634
	93187	Courts Civil Assessments	0	165,802	167,318	167,318
<i>Total Fines, Forfeitures and Penalties</i>			660,981	665,802	667,952	667,952
<b>Total Justice Facility Financing Sources</b>			<b>660,981</b>	<b>665,802</b>	<b>667,952</b>	<b>667,952</b>

<b>Dairy Loan Program</b>						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	236,117	99,082	113,889	113,889
<i>Total Revenue From Use of Money and Property</i>			236,117	99,082	113,889	113,889
<i>Other Revenues</i>						
	97999	Other Revenue - Principal Pmts LTD	1,264,039	325,717	457,461	457,461
<i>Total Other Revenues</i>			1,264,039	325,717	457,461	457,461
<b>Total Dairy Loan Program Financing Sources</b>			<b>1,500,156</b>	<b>424,799</b>	<b>571,350</b>	<b>571,350</b>

<b>Pension Obligation Bonds</b>						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	47,499	40,000	40,000	40,000
<i>Total Revenue From Use of Money and Property</i>			47,499	40,000	40,000	40,000
<i>Other Revenues</i>						
	97990	Other Revenue	8,270,005	8,200,000	8,216,000	8,216,000
<i>Total Other Revenues</i>			8,270,005	8,200,000	8,216,000	8,216,000
<b>Total Pension Obligation Bonds Financing Sources</b>			<b>8,317,504</b>	<b>8,240,000</b>	<b>8,256,000</b>	<b>8,256,000</b>

<b>Total Debt Service Financing Sources</b>			<b>\$ 11,635,262</b>	<b>\$ 10,522,996</b>	<b>\$ 10,352,077</b>	<b>\$ 10,352,077</b>
<b>TOTAL ALL FUNDS</b>			<b>\$ 371,126,637</b>	<b>\$ 372,493,120</b>	<b>\$ 422,814,623</b>	<b>\$ 422,814,623</b>

Description	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5

<b>Summarization By Function</b>				
General	36,813,360	28,143,760	35,875,309	35,875,309
Public Protection	114,668,922	126,429,554	125,595,374	125,595,374
Public Ways and Facilities	15,871,231	21,806,791	52,373,748	52,373,748
Health and Sanitation	50,213,373	50,772,875	65,916,804	65,916,804
Public Assistance	139,792,595	150,953,134	160,322,384	160,322,384
Education	2,866,293	2,867,405	3,046,753	3,046,753
Recreation and Cultural Services	1,884,616	2,057,335	2,101,915	2,101,915
Debt Service	10,207,703	10,552,426	10,655,753	10,655,753
<b>Total Financing Uses by Function</b>	<b>372,318,093</b>	<b>393,583,280</b>	<b>455,888,040</b>	<b>455,888,040</b>

<b>Appropriation for Contingencies</b>				
General Fund		50,000	3,500,000	3,500,000
<b>Total Appropriation for Contingencies</b>	<b>0</b>	<b>50,000</b>	<b>3,500,000</b>	<b>3,500,000</b>

<b>Subtotal Financing Uses</b>	<b>372,318,093</b>	<b>393,633,280</b>	<b>459,388,040</b>	<b>459,388,040</b>
--------------------------------	--------------------	--------------------	--------------------	--------------------

<b>Provisions for Reserves and Designations</b>				
Special Revenue Funds			585,386	585,386
Capital Projects Funds			81,736	81,736
Debt Service Funds			250,218	250,218
<b>Total Reserves and Designations</b>			<b>917,340</b>	<b>917,340</b>

<b>Total Financing Uses</b>	<b>372,318,093</b>	<b>393,633,280</b>	<b>460,305,380</b>	<b>460,305,380</b>
-----------------------------	--------------------	--------------------	--------------------	--------------------

<b>Summarization By Fund</b>					
<i>General Fund</i>	1010	305,522,899	313,459,329	352,044,660	352,044,660
<i>Special Revenue Funds</i>					
Road	1020	15,871,231	21,806,791	52,373,748	52,373,748
Fire Control	1320	14,145,065	25,185,305	15,772,156	15,772,156
Affordable Housing Program	1060	1,775,709	690,429	1,941,701	1,941,701
Child Support Services Agency	1075	9,150,627	8,095,211	9,691,434	9,691,434
Sheriff Inmate Welfare	1240	750,799	445,216	598,414	598,414
Merced County Redevelopment Agency	1400	147,054	0	0	0
First 5 Merced County	1500	4,427,727	5,547,769	5,763,774	5,763,774
Spring Fair	1505	1,549,634	807,453	1,281,819	1,281,819
Fish and Game	1510	8,034	6,547	8,000	8,000
Medical Assistance Program	1515	4,646,565	4,682,613	5,515,369	5,515,369
Workforce Investment	1580-85	1,762,454	2,244,191	2,006,598	2,006,598
<i>Capital Projects Funds</i>					
Emergency Operations Center	1808	1,982,302	0	0	0
Long Term Facilities	1809	0	0	700,000	700,000
Correctional Facility	1810	416,645	160,000	1,600,000	1,600,000
Mental Health Facility	1811	0	0	0	0
Justice Facility	1812	0	0	0	0
Fire Facilities	1813	0	0	181,736	181,736
Animal Control Facility	1815	0	0	0	0
Courts Building Restoration	1816	0	0	0	0
<i>Debt Service Funds</i>					
Juvenile Hall 2013 Refinance	1795	0	0	856,775	856,775
Juvenile Hall	1796	992,281	994,408	0	0
Energy Retrofit	1797	195,509	195,510	0	0
Justice Facility	1802	660,981	665,802	667,952	667,952
Dairy Loan Program	1804	1,055,767	1,031,768	1,055,769	1,055,769
Pension Obligation Bonds	1799	7,256,810	7,614,938	8,245,475	8,245,475
<b>Total Financing Uses</b>		<b>372,318,093</b>	<b>393,633,280</b>	<b>460,305,380</b>	<b>460,305,380</b>

<b>State Controller Schedules</b>	<b>COUNTY OF MERCED</b>	County Budget Form
County Budget Act	State of California	Schedule 8
January 2010 Edition, revision #1	Detail of Financing Uses by Function, Activity and Budget Unit	Proposed
	Governmental Funds	
	Fiscal Year 2013-14	

Function, Activity and Budget Unit	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By The Board Of Supervisors
1	2	3	4	5

<b>General</b>					
<i>Legislative and Administration</i>					
10000	Board of Supervisors	1,543,558	1,185,215	1,467,925	1,467,925
10100	County Executive Office	1,820,438	1,744,897	2,182,107	2,182,107
10200	Special Auditing	103,440	115,940	156,000	156,000
10400	Board of Equalization	4,790	0	8,200	8,200
	<i>Total Legislative and Administration</i>	<i>3,472,226</i>	<i>3,046,052</i>	<i>3,814,232</i>	<i>3,814,232</i>
<i>Finance</i>					
11000	Auditor-Controller	3,390,669	3,392,322	3,903,760	3,903,760
11100	Revenue and Reimbursement	1,647,300	1,680,357	1,837,718	1,837,718
11200	Assessor	3,490,751	4,484,740	3,771,910	3,771,910
11300	Tax Collector	650,751	780,702	843,703	843,703
11400	Treasurer	1,072,692	1,088,128	1,555,498	1,555,498
11500	Administrative Services - Support Services	1,446,053	1,443,003	1,548,407	1,548,407
	<i>Total Finance</i>	<i>11,698,216</i>	<i>12,869,252</i>	<i>13,460,996</i>	<i>13,460,996</i>
<i>Counsel</i>					
12500	County Counsel	2,193,072	2,195,282	2,491,654	2,491,654
	<i>Total Counsel</i>	<i>2,193,072</i>	<i>2,195,282</i>	<i>2,491,654</i>	<i>2,491,654</i>
<i>Personnel</i>					
13000	Human Resources	1,495,197	1,167,622	1,560,154	1,560,154
	<i>Total Personnel</i>	<i>1,495,197</i>	<i>1,167,622</i>	<i>1,560,154</i>	<i>1,560,154</i>
<i>Elections</i>					
14000	Registrar of Voters	691,266	740,546	812,566	812,566
14200	Elections	618,633	608,206	745,505	745,505
	<i>Total Elections</i>	<i>1,309,899</i>	<i>1,348,752</i>	<i>1,558,071</i>	<i>1,558,071</i>
<i>Property Management</i>					
16000	DPW - Building Services Division	2,398,087	1,942,606	2,070,687	2,070,687
16200	Taxes, Benefits and Assessments	119,891	143,770	152,000	152,000
	<i>Total Property Management</i>	<i>2,517,978</i>	<i>2,086,376</i>	<i>2,222,687</i>	<i>2,222,687</i>
<i>Plant Acquisition</i>					
17000	Capital Improvement Program	6,327,225	653,327	1,906,286	1,906,286
17100	District Projects	154,248	333,126	200,000	200,000
17200	Capital Projects - Correctional Facility	416,645	160,000	1,600,000	1,600,000
17500	Capital Projects - Fire Facilities	0	0	100,000	100,000
17600	Capital Projects - Long Term Facilities	0	0	700,000	700,000
17700	Capital Projects - Emergency Operations Center	1,982,302	0	0	0
	<i>Total Plant Acquisition</i>	<i>8,880,420</i>	<i>1,146,453</i>	<i>4,506,286</i>	<i>4,506,286</i>
<i>Promotion</i>					
18000	Advertising	38,935	67,339	77,500	77,500
18100	Merced County Spring Fair	1,549,634	807,453	1,281,819	1,281,819
18200	Commerce, Aviation and Economic Development	1,054,687	854,502	1,082,245	1,082,245
18500	Merced County Redevelopment Agency	147,054	0	0	0
	<i>Total Promotion</i>	<i>2,790,310</i>	<i>1,729,294</i>	<i>2,441,564</i>	<i>2,441,564</i>
<i>Other General</i>					
19000	Risk Management	999,584	1,131,036	1,299,622	1,299,622
19700	Operating Transfers	25,000	0	850,000	850,000
19900	DPW - Public Works Administration	1,431,458	1,423,641	1,670,043	1,670,043
	<i>Total Other General</i>	<i>2,456,042</i>	<i>2,554,677</i>	<i>3,819,665</i>	<i>3,819,665</i>
	<b>Total General</b>	<b>36,813,360</b>	<b>28,143,760</b>	<b>35,875,309</b>	<b>35,875,309</b>

<b>State Controller Schedules</b>	<b>COUNTY OF MERCED</b>	County Budget Form
County Budget Act	State of California	Schedule 8
January 2010 Edition, revision #1	Detail of Financing Uses by Function, Activity and Budget Unit	Proposed
	Governmental Funds	
	Fiscal Year 2013-14	

Function, Activity and Budget Unit	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By The Board Of Supervisors
1	2	3	4	5

<b>Public Protection</b>					
<i>Judicial</i>					
20000	County Court Operations	1,760,493	1,760,493	1,950,000	1,950,000
20100	Child Support Services Agency	9,150,627	8,095,211	9,616,435	9,616,435
20200	Grand Jury	24,471	54,501	25,000	25,000
20400	District Attorney	10,168,860	10,262,491	10,386,893	10,386,893
20600	Public Defender	3,555,341	3,528,918	3,996,453	3,996,453
21200	Indigent Defense	1,849,366	1,865,829	1,738,829	1,738,829
	<i>Total Judicial</i>	<u>26,509,158</u>	<u>25,567,443</u>	<u>27,713,610</u>	<u>27,713,610</u>
<i>Police Protection</i>					
22100	Sheriff	22,505,592	22,611,080	23,767,699	23,767,699
	<i>Total Police Protection</i>	<u>22,505,592</u>	<u>22,611,080</u>	<u>23,767,699</u>	<u>23,767,699</u>
<i>Detention and Correction</i>					
23000	Sheriff - Corrections	17,927,669	18,537,551	18,924,264	18,924,264
23100	Sheriff - Inmate Welfare	750,799	445,216	498,414	498,414
23300	Juvenile Hall	8,911,081	9,574,076	10,482,679	10,482,679
23400	Probation	11,030,584	12,726,758	13,943,678	13,943,678
23700	State Institutions	26,034	0	240,000	240,000
	<i>Total Detention and Correction</i>	<u>38,646,167</u>	<u>41,283,601</u>	<u>44,089,035</u>	<u>44,089,035</u>
<i>Fire Protection</i>					
25000	Fire	13,209,374	24,329,202	14,761,091	14,761,091
25100	Emergency Services	935,691	856,103	600,678	600,678
	<i>Total Fire Protection</i>	<u>14,145,065</u>	<u>25,185,305</u>	<u>15,361,769</u>	<u>15,361,769</u>
<i>Flood Control</i>					
26000	DPW - Creek Projects Division	155,267	266,229	314,158	314,158
	<i>Total Flood Control</i>	<u>155,267</u>	<u>266,229</u>	<u>314,158</u>	<u>314,158</u>
<i>Protective Inspection</i>					
27000	Agricultural Commissioner	3,094,625	2,988,458	3,280,665	3,280,665
27100	Special Pest Control	122,440	131,750	152,000	152,000
27200	Sealer of Weights and Measures	415,132	379,232	476,948	476,948
27300	DPW - Building Division	1,080,177	924,159	1,185,747	1,185,747
27400	DPW - Professional Services Division	36	0	0	0
	<i>Total Protective Inspection</i>	<u>4,712,410</u>	<u>4,423,599</u>	<u>5,095,360</u>	<u>5,095,360</u>
<i>Other Protection</i>					
28000	Recorder	1,096,499	1,081,621	1,212,209	1,212,209
28100	Coroner	892,840	1,006,737	1,177,292	1,177,292
28200	Affordable Housing Program	1,775,709	690,429	1,941,701	1,941,701
28300	Eastside Fish and Game Association	5,840	6,547	4,000	4,000
28400	Los Banos Sportsmen's Association	2,194	0	4,000	4,000
28500	Planning and Community Development	2,379,022	2,473,553	2,812,751	2,812,751
28600	Local Agency Formation Commission	11,454	60,400	39,761	39,761
28700	Agricultural Commissioner - Animal Control	1,546,773	1,517,752	1,800,120	1,800,120
28800	Predatory Animal Control	56,646	56,646	70,123	70,123
28900	Merced County Association of Governments	45,512	56,139	56,139	56,139
29000	Airport Land Use Commission	110,819	16,595	4,500	4,500
29400	County Clerk	71,955	125,878	131,147	131,147
	<i>Total Other Protection</i>	<u>7,995,263</u>	<u>7,092,297</u>	<u>9,253,743</u>	<u>9,253,743</u>
	<b>Total Public Protection</b>	<b>114,668,922</b>	<b>126,429,554</b>	<b>125,595,374</b>	<b>125,595,374</b>
<b>Public Ways and Facilities</b>					
<i>Public Ways</i>					
30000	DPW - Road Division	15,871,231	21,806,791	52,373,748	52,373,748
	<i>Total Public Ways</i>	<u>15,871,231</u>	<u>21,806,791</u>	<u>52,373,748</u>	<u>52,373,748</u>
	<b>Total Public Ways and Facilities</b>	<b>15,871,231</b>	<b>21,806,791</b>	<b>52,373,748</b>	<b>52,373,748</b>

Function, Activity and Budget Unit	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By The Board Of Supervisors
1	2	3	4	5

<b>Health and Sanitation</b>
------------------------------

<i>Health</i>				
40000	Health	14,454,829	14,103,689	16,772,347
40600	First 5 Merced County	4,427,727	5,547,769	5,763,774
41500	Mental Health	26,684,252	26,438,804	37,865,314
	<i>Total Health</i>	45,566,808	46,090,262	60,401,435
<i>Hospital Care</i>				
49500	Medical Assistance Program	4,646,565	4,682,613	5,515,369
	<i>Total Hospital Care</i>	4,646,565	4,682,613	5,515,369
<b>Total Health and Sanitation</b>		<b>50,213,373</b>	<b>50,772,875</b>	<b>65,916,804</b>

<b>Public Assistance</b>
--------------------------

<i>Administration</i>				
50000	Human Services Agency	66,692,876	72,236,767	81,618,469
50500	IHSS Public Authority	1,411,066	1,532,332	1,424,385
	<i>Total Administration</i>	68,103,942	73,769,099	83,042,854
<i>Aid Programs</i>				
51000	Assistance to the Needy	64,091,978	68,670,414	69,104,146
	<i>Total Aid Programs</i>	64,091,978	68,670,414	69,104,146
<i>General Relief</i>				
53000	Aid to Indigents	213,667	277,064	277,064
	<i>Total General Relief</i>	213,667	277,064	277,064
<i>Other Assistance</i>				
55000	Department of Workforce Investment (DWI)	4,197,557	4,326,141	4,579,707
55100	DWI - WIA - Youth	846,157	857,428	861,000
55200	DWI - WIA - Adults	281,022	464,532	436,364
55300	DWI - WIA - Dislocated Workers	12,601	409,864	427,934
57400	DWI - DOL Training	564,633	505,103	281,300
57600	DWI - Youth Special	42	0	0
57700	DWI - Adult Special	11	0	0
57800	DWI - Dislocated Worker Special	57,969	7,264	0
57900	DWI - CCWC Green Jobs	19	0	0
59000	Area Agency on Aging	1,422,997	1,666,225	1,312,015
	<i>Total Other Assistance</i>	7,383,008	8,236,557	7,898,320
<b>Total Public Assistance</b>		<b>139,792,595</b>	<b>150,953,134</b>	<b>160,322,384</b>

<b>Education</b>
------------------

<i>Library Services</i>				
60000	Library	2,578,352	2,568,341	2,727,793
	<i>Total Library Services</i>	2,578,352	2,568,341	2,727,793
<i>Agricultural Education</i>				
61000	Cooperative Extension	287,941	299,064	318,960
	<i>Total Agricultural Education</i>	287,941	299,064	318,960
<b>Total Education</b>		<b>2,866,293</b>	<b>2,867,405</b>	<b>3,046,753</b>

<b>Recreation and Cultural Services</b>
---

<i>Recreation Facilities</i>				
70000	DPW - Recreation Division	252,447	267,586	282,161
70100	DPW - Special Recreation Division	27,270	10,200	0
70200	DPW - Parks Division	1,604,899	1,779,549	1,819,754
	<i>Total Recreation Facilities</i>	1,884,616	2,057,335	2,101,915
<b>Total Recreation and Cultural Services</b>		<b>1,884,616</b>	<b>2,057,335</b>	<b>2,101,915</b>

Function, Activity and Budget Unit	2011-12 Actual	2012-13 Estimated	2013-14 Recommended	2013-14 Adopted By The Board Of Supervisors
1	2	3	4	5

<b>Debt Service</b>					
<i>Long Term Debt Service</i>					
70700	Debt Service - Juvenile Hall 2013 Refinance	0	0	856,775	856,775
70800	Debt Service - Juvenile Hall	992,281	994,408	0	0
70900	Debt Service - Energy Retrofit	195,509	195,510	0	0
<i>Total Long Term Debt Service</i>		1,187,790	1,189,918	856,775	856,775
<i>Interest on Notes and Warrants</i>					
71000	Interest on TRANS and Other Notes	46,355	50,000	80,000	80,000
<i>Total Interest on Notes and Warrants</i>		46,355	50,000	80,000	80,000
<i>Long Term Debt Service</i>					
71300	Debt Service - Justice Facility	660,981	665,802	667,952	667,952
71500	Debt Service - Dairy Loan Program	1,055,767	1,031,768	1,055,769	1,055,769
71900	Debt Service - Pension Obligation Bonds	7,256,810	7,614,938	7,995,257	7,995,257
<i>Total Long Term Debt Service</i>		8,973,558	9,312,508	9,718,978	9,718,978
<b>Total Debt Service</b>		<b>10,207,703</b>	<b>10,552,426</b>	<b>10,655,753</b>	<b>10,655,753</b>
<b>Grand Total Financing Uses by Function</b>		<b>372,318,093</b>	<b>393,583,280</b>	<b>455,888,040</b>	<b>455,888,040</b>

This page left blank intentionally.

# **DEPARTMENTAL BUDGETS**

This page left blank intentionally.

# GENERAL FUNCTION

This page left blank intentionally.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
OTHER REVENUE	13,906	12,000	12,000	12,000
<b>TOTAL REVENUES</b>	<b>13,906</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
SALARIES & EMPLOYEE BENEFITS	1,149,287	1,020,946	1,387,401	1,387,401
SERVICES & SUPPLIES	417,101	197,471	170,858	170,858
INTRAFUND & INTERFUND TRANSFERS	-28,512	-33,202	-90,334	-90,334
CAPITAL ASSETS	5,682	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,543,558</b>	<b>1,185,215</b>	<b>1,467,925</b>	<b>1,467,925</b>
<b>NET COST</b>	<b>-1,529,652</b>	<b>-1,173,215</b>	<b>-1,455,925</b>	<b>-1,455,925</b>

# 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.

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Board of Supervisors	5	5	5	5
Chief Deputy Board Clerk	1	1	1	1
Deputy Board Clerk I/II	2	2	3	3
Administrative Assistant (At-Will)	0	0	0	0
Office Assistant I/II	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	9	9	9	9
 <u>Extra Help</u>				
EH Deputy Board Clerk I/II	1.00	1.00	2.00	2.00
EH Student Intern	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>
TOTAL FTE	2.50	2.50	3.50	3.50
 TOTAL BUDGETED/APPROVED	 11.50	 11.50	 12.50	 12.50

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.

For FY 2013/14 the department requests to delete one (1) Office Assistant I/II (Position #15) and add one (1) Deputy Board Clerk.

SERVICES AND SUPPLIES

This category was decreased overall based on a reduction in Communications-Internal Services, Office Expense-general and Publications and Legal Services due on based on usage and due to fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This account was adjusted for intrafund transfers.

CAPITAL ASSETS

None.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	75,208	0	0	0
OTHER REVENUE	99	0	0	0
<b>TOTAL REVENUES</b>	<b>75,307</b>	<b>0</b>	<b>0</b>	<b>0</b>
SALARIES & EMPLOYEE BENEFITS	1,576,958	1,484,335	1,865,301	1,865,301
SERVICES & SUPPLIES	281,114	270,212	326,806	326,806
INTRAFUND & INTERFUND TRANSFERS	-37,634	-9,650	-10,000	-10,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,820,438</b>	<b>1,744,897</b>	<b>2,182,107</b>	<b>2,182,107</b>
<b>NET COST</b>	<b>-1,745,131</b>	<b>-1,744,897</b>	<b>-2,182,107</b>	<b>-2,182,107</b>

## 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 is decreased in Personnel Services due to a reduction in direct services being projected to be charged to other county departments in FY 13/14.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
County Executive Officer	1	1	1	1
Assistant County Executive Officer	1	1	1	1
Deputy County Executive-Budget	1	0	0	0
Management Analyst I/II/III	3	5	6	6
Special Projects-Grant Writer	1	0	0	0
Executive Secretary-Confidential	1	1	1	1
Administrative Support Aide-Confidential	0	0	0	0
Secretary III-Confidential	1	1	1	1
Public Affairs Officer	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	9	10	10	10
TOTAL BUDGETED/APPROVED	9.00	10.00	10.00	10.00

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 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 and add one (1) Management Analyst I/II/III (Position #26). The Board also approved staff's recommendation to change the Deputy County Executive-Budget to a Public Affairs Officer at 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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

For FY 2013/14 the department requests to delete one (1) Public Affairs Officer (Position #8) and transfer in one (1) Management Analyst I/II/III (Position #2) from budget unit 21200.

SERVICES AND SUPPLIES

This category is increased overall due to Communications – Internal Services and Professional and Special Services – Data Processing based on projected rates for FY 13/14.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers was adjusted based on projected charges to other departments.

CAPITAL ASSETS

None.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	27,390	18,390	18,390	18,390
<b>TOTAL REVENUES</b>	<b>27,390</b>	<b>18,390</b>	<b>18,390</b>	<b>18,390</b>
SERVICES & SUPPLIES	112,440	119,940	160,000	160,000
INTRAFUND & INTERFUND TRANSFERS	-9,000	-4,000	-4,000	-4,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>103,440</b>	<b>115,940</b>	<b>156,000</b>	<b>156,000</b>
<b>NET COST</b>	<b>-76,050</b>	<b>-97,550</b>	<b>-137,610</b>	<b>-137,610</b>

## 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.

### 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.

### 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.



# 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

Accounts for this category are budgeted at the prior year levels.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TAXES	58,396,777	58,952,770	58,729,543	58,729,543
LICENSES AND PERMITS	1,529,843	1,529,843	1,505,752	1,505,752
FINES FORFEITS AND PENALTIES	1,540,373	1,508,244	1,511,008	1,511,008
USE OF MONEY AND PROPERTY	961,677	1,044,274	964,274	964,274
AID FROM OTHER GOVT AGENCIES	1,737,252	1,342,116	1,355,024	1,355,024
CHARGES FOR CURRENT SERVICES	2,370,551	1,879,472	1,560,542	1,560,542
OTHER REVENUE	68,548	85,658	15,000	15,000
<b>TOTAL REVENUES</b>	<b>66,605,021</b>	<b>66,342,377</b>	<b>65,641,143</b>	<b>65,641,143</b>
SALARIES & EMPLOYEE BENEFITS	2,577,705	2,501,000	2,865,973	2,865,973
SERVICES & SUPPLIES	812,964	891,322	1,030,787	1,030,787
CAPITAL ASSETS	0	0	7,000	7,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>3,390,669</b>	<b>3,392,322</b>	<b>3,903,760</b>	<b>3,903,760</b>
<b>NET COST</b>	<b>63,214,352</b>	<b>62,950,055</b>	<b>61,737,383</b>	<b>61,737,383</b>

## 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 relatively flat compared to the prior year based on an increase in Property Taxes Current Unsecured, Property Taxes In Lieu of Vehicle License Fees, and In Lieu Local Sales and Use Tax Revenue, Sales and Use Tax based on departmental estimates. Revenue was reduced for Property Tax Swap for Population, Cost Allocation, and Penalty and Cost on Delinquent Taxes.

### SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>REQUESTED</u>	2013/14 <u>RECOMMENDED</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	2	2	2	2
Payroll Technician-Confidential	1	1	1	1
Secretary III	1	0	0	0
Account Clerk III	1	1	1	1
Account Clerk I/II	1	1	1	1
Office Assistant III	0	0	0	0
Office Assistant I/II - Confidential	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	22	22	22	22

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>REQUESTED</u>	2013/14 <u>RECOMMENDED</u>
<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	22.48	22.48	22.48	22.48

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.

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.

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

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
85306 Photocopier	<u>\$7,000</u>	<u>\$7,000</u>
TOTAL	\$7,000	\$7,000

The Photocopier is requested to replace equipment that is no longer cost effective to repair. Constant service calls are made to keep machine in operation.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	1,908,157	1,913,846	1,630,258	1,630,258
<b>TOTAL REVENUES</b>	<b>1,908,157</b>	<b>1,913,846</b>	<b>1,630,258</b>	<b>1,630,258</b>
SALARIES & EMPLOYEE BENEFITS	1,424,024	1,490,374	1,524,721	1,524,721
SERVICES & SUPPLIES	333,249	324,579	403,593	403,593
INTRAFUND & INTERFUND TRANSFERS	-109,973	-134,596	-134,596	-134,596
CAPITAL ASSETS	0	0	44,000	44,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,647,300</b>	<b>1,680,357</b>	<b>1,837,718</b>	<b>1,837,718</b>
<b>NET COST</b>	<b>260,857</b>	<b>233,489</b>	<b>-207,460</b>	<b>-207,460</b>

## 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 2013/14 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.

### REVENUE

For Fiscal Year 2013/14, this category was decreased overall from the prior year in Reimbursement Office.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
Revenue & Reimbursement Officer	0	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	4	4	4	4
Collection Agent I/II/III	8	8	8	8
Legal Clerk I/II	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL TIME & VS	15	15	15	15
 <u>Extra Help</u>				
EH Account Clerk I/II	<u>1.00</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	 16.00	 15.00	 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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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 2013/14, this category was reduced overall due to county-wide fiscal constraints.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

For Fiscal Year 2013/14, this category was increased due to departmental contract for collection services.

CAPITAL ASSETS

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

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

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	1,161,641	818,784	820,000	820,000
OTHER REVENUE	32,404	59,059	39,000	39,000
<b>TOTAL REVENUES</b>	<b>1,194,045</b>	<b>877,843</b>	<b>859,000</b>	<b>859,000</b>
SALARIES & EMPLOYEE BENEFITS	3,021,725	3,986,399	3,361,050	3,361,050
SERVICES & SUPPLIES	462,952	498,341	404,360	404,360
CAPITAL ASSETS	6,074	0	6,500	6,500
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>3,490,751</b>	<b>4,484,740</b>	<b>3,771,910</b>	<b>3,771,910</b>
<b>NET COST</b>	<b>-2,296,706</b>	<b>-3,606,897</b>	<b>-2,912,910</b>	<b>-2,912,910</b>

# 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 2013-2014 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

For Proposed FY 2013/14, this category decreased overall from prior year due to reductions in Tax Admin Fees – Cities and Districts, Tax Admin Fees – Supplemental Taxes, and Other Revenue.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Assessor/Recorder	1	1	1	1
Assistant Assessor/Recorder	1	1	1	1
Chief of Mapping & Title Services	0	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	0	0	0	0
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	6	6	6	6

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Senior Appraiser	1	0	0	0
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	4	3	3	3
Appraiser IV	<u>0</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	27	27	27	27

Extra Help

EH Appraiser I/II/III	0.50	0.50	0.50	0.50
EH Assessment Clerk III	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	0.50	0.50	0.50	0.50

TOTAL

BUDGETED/APPROVED	27.50	27.50	27.50	27.50
-------------------	-------	-------	-------	-------

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.

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 decreased overall due to Insurance – General Liability, Communications – Internal Services, and Transportation and Travel – In State Overnight. Professional and Special Services – Data Processing and Rents and Leases – Structures, Improvements and Grounds were increased.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
85025 Copier/Printer/Scanner	<u>\$6,500</u>	<u>\$6,500</u>
Total	\$6,500	\$6,500

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 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TAXES	320,684	450,000	340,194	340,194
FINES FORFEITS AND PENALTIES	3,496	0	0	0
CHARGES FOR CURRENT SERVICES	400,359	460,372	590,392	590,392
OTHER REVENUE	23,381	24,000	24,000	24,000
<b>TOTAL REVENUES</b>	<b>747,920</b>	<b>934,372</b>	<b>954,586</b>	<b>954,586</b>
SALARIES & EMPLOYEE BENEFITS	436,246	358,315	403,096	403,096
SERVICES & SUPPLIES	214,505	422,387	440,607	440,607
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>650,751</b>	<b>780,702</b>	<b>843,703</b>	<b>843,703</b>
<b>NET COST</b>	<b>97,169</b>	<b>153,670</b>	<b>110,883</b>	<b>110,883</b>

# 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 is responsible for the auction of all tax defaulted properties.

REVENUE

For Proposed FY 2013/14, this category was decreased overall due to reductions in Tax Admin Fees – Supplemental Taxes and Auction Fee Reimbursement.

SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Tax Collector Clerk I/II	4	3	3	3
Tax Collector Clerk III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	5	4	4	4
 <u>Extra Help</u>				
EH Assistant Processor	1.60	0.00	0.00	0.00
EH Student Intern	<u>0.00</u>	<u>1.60</u>	<u>1.20</u>	<u>1.20</u>
TOTAL FTE	1.60	1.60	1.20	1.20
 TOTAL				
BUDGETED/APPROVED	6.60	5.60	5.20	5.20

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

On August 21, 2012 (Final Budget), the Board of Supervisors approved the deletion of one (1) Tax Collector 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, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category has decreased overall from prior year Professional and Special Services, Professional and Special Services – Data Processing, and Professional and Special Services – Legal 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 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	952,961	1,030,860	1,461,614	1,461,614
OTHER REVENUE	150	175	100	100
<b>TOTAL REVENUES</b>	<b>953,111</b>	<b>1,031,035</b>	<b>1,461,714</b>	<b>1,461,714</b>
SALARIES & EMPLOYEE BENEFITS	744,104	685,361	930,508	930,508
SERVICES & SUPPLIES	326,582	402,767	616,198	616,198
OTHER CHARGES	-319	0	0	0
CAPITAL ASSETS	2,325	0	8,792	8,792
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,072,692</b>	<b>1,088,128</b>	<b>1,555,498</b>	<b>1,555,498</b>
<b>NET COST</b>	<b>-119,581</b>	<b>-57,093</b>	<b>-93,784</b>	<b>-93,784</b>

# 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

For FY 2013/14, this category has increased overall from prior year due to departmental estimates.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Treasurer/Tax Collector	1	1	1	1
Assistant Treasurer-Tax Collector	1	1	1	1
Chief Deputy Tax Collector	1	1	2	1
Accounting Technician	1	2	2	2
Accountant I/II	1	1	1	1
Office Assistant III	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	5	6	8	7
 <u>Extra Help</u>				
EH Account Clerk	<u>0.00</u>	<u>0.00</u>	<u>0.5</u>	<u>0.5</u>
TOTAL FTE	0.00	0.00	0.5	0.5
 TOTAL BUDGETED/APPROVED	 5.00	 6.00	 8.50	 7.50

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.

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.

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

For FY 2013/14 the department requests a salary adjustment for the Assistant Treasurer-Tax Collector, and to add one (1) Office Assistant III, and one (1) Chief Deputy Tax Collector. At Proposed Budget the CEO's office is not recommending the addition of the Chief Deputy Tax Collector position. The CEO's Office is continuing its evaluation of the requested salary adjustment for the Assistant Treasurer-Tax Collector and will return at Final Budget with recommendations.

## SERVICES AND SUPPLIES

For FY 2013/14, this category increased due to Professional and Special Services – Administrative Services. Professional and Special Services – Data Processing was reduced.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
85028 Currency Counter	\$3,368	\$3,368
85029 Shredder	\$5,424	\$5,424
Total	\$8,792	\$8,792

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.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	35,750	32,292	33,348	33,348
CHARGES FOR CURRENT SERVICES	164,540	132,000	160,911	160,911
OTHER REVENUE	155,069	157,224	275,700	275,700
<b>TOTAL REVENUES</b>	<b>355,359</b>	<b>321,516</b>	<b>469,959</b>	<b>469,959</b>
SALARIES & EMPLOYEE BENEFITS	1,373,790	1,319,103	1,451,888	1,451,888
SERVICES & SUPPLIES	1,269,586	1,198,900	1,683,905	1,683,905
INTRAFUND & INTERFUND TRANSFERS	-1,197,323	-1,085,000	-1,587,386	-1,587,386
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,446,053</b>	<b>1,433,003</b>	<b>1,548,407</b>	<b>1,548,407</b>
<b>NET COST</b>	<b>-1,090,694</b>	<b>-1,111,487</b>	<b>-1,078,448</b>	<b>-1,078,448</b>

## 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.

For FY 13/14 a county storage and travel program are being established to provide a storage area for departmental files and to assist in making travel services more efficient.

### REVENUE

This category is increased in Other Sales based on new Travel Program to be implemented in FY 2013/14. Other Revenue is decreased based on current actual and projected revenues for FY 13/14.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</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	0	0	0	0
Office Assistant III	1	1	1	1
Office Assistant I/II	1	1	1	1
Supervising Janitor	0	0	0	0
Lead Janitor	1	1	1	1
Janitor	<u>16</u>	<u>14</u>	<u>14</u>	<u>14</u>
TOTAL FULL-TIME & VS	22	20	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				
	22.00	20.00	20.00	20.00

One (1) Janitor (Position #30) continues to be 100% revenue supported by the Human Services Agency. 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 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.

On August 21, 2012 (Final Budget), the Board of Supervisors approved the department requests to delete two (2) vacant Janitors (Position # 15, 22) in order to decrease department's net county cost.

The salary and employee benefits accounts 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

Supplies Re-Issued and Supplies Re-Issued Special Orders are increased based on usage in the current fiscal year and projected expenditures for FY 2013/14. Household Expense is increased for countywide janitorial needs and Utilities are increased related to the new storage warehouse.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers in are adjusted to reflect charges for janitorial, postage, storage and other services provided by the department.

CAPITAL ASSETS

None.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - COUNSEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	473,351	524,327	508,120	508,120
OTHER REVENUE	59	0	0	0
<b>TOTAL REVENUES</b>	<b>473,410</b>	<b>524,327</b>	<b>508,120</b>	<b>508,120</b>
SALARIES & EMPLOYEE BENEFITS	2,528,999	2,505,176	2,711,338	2,711,338
SERVICES & SUPPLIES	203,749	187,863	305,132	305,132
INTRAFUND & INTERFUND TRANSFERS	-545,873	-497,757	-524,816	-524,816
CAPITAL ASSETS	6,197	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,193,072</b>	<b>2,195,282</b>	<b>2,491,654</b>	<b>2,491,654</b>
<b>NET COST</b>	<b>-1,719,662</b>	<b>-1,670,955</b>	<b>-1,983,534</b>	<b>-1,983,534</b>

## COUNTY COUNSEL

### BUDGET UNIT 12500

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

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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	0	0	0	0
Deputy County Counsel I/II/III/IV	5	5	5	5
County Office Supervisor	1	0	0	0
Legal Secretary–Confidential	1	0	0	0
Legal Assistant–Confidential	<u>2</u>	<u>4</u>	<u>4</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 was 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.

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.

The salary and employee benefits accounts 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 compared to the prior year for Insurance – General Liability, Professional and Special Services – Data Processing, and Special Department Expense – Periodicals and Supplemental.

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.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PERSONNEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	245	120	60	60
OTHER REVENUE	9,298	4,189	5,000	5,000
<b>TOTAL REVENUES</b>	<b>9,543</b>	<b>4,309</b>	<b>5,060</b>	<b>5,060</b>
SALARIES & EMPLOYEE BENEFITS	1,134,451	915,534	1,212,072	1,212,072
SERVICES & SUPPLIES	428,968	309,558	438,082	438,082
INTRAFUND & INTERFUND TRANSFERS	-68,222	-57,470	-90,000	-90,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,495,197</b>	<b>1,167,622</b>	<b>1,560,154</b>	<b>1,560,154</b>
<b>NET COST</b>	<b>-1,485,654</b>	<b>-1,163,313</b>	<b>-1,555,094</b>	<b>-1,555,094</b>

## 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 fiscal year 12/13 negotiations with select bargaining units are ongoing. In March of 2014 we will begin negotiations with (12) twelve of the (13) thirteen bargaining units, as all Union contracts but (1) one expire in June of 2014. In the 13/14 fiscal year the Human Resources staff will continue to review and update all written policies and procedures, to ensure the County is compliant with current laws.

### REVENUE

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

### SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Director of Human Resources	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Analyst I/II/III	3	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	0	0	0	0
Office Assistant I/II-Confidential	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	9	8	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>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	0.50	0.00	0.00	0.00
 TOTAL BUDGETED/APPROVED	 9.50	 8.00	 8.00	 8.00

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.

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.

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

SERVICES AND SUPPLIES

This category increased overall in Professional and Special Services – Medical Services, and Professional and Special Services – Psych Evaluation. Decreases included Professional and Special Services – Data Processing, Professional and Special Services, and Professional and Special Services – Special Services.

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.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	67,976	8,457	8,000	8,000
CHARGES FOR CURRENT SERVICES	7,244	4,000	5,000	5,000
<b>TOTAL REVENUES</b>	<b>75,220</b>	<b>12,457</b>	<b>13,000</b>	<b>13,000</b>
SALARIES & EMPLOYEE BENEFITS	510,207	554,940	584,633	584,633
SERVICES & SUPPLIES	171,547	185,606	227,933	227,933
CAPITAL ASSETS	9,512	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>691,266</b>	<b>740,546</b>	<b>812,566</b>	<b>812,566</b>
<b>NET COST</b>	<b>-616,046</b>	<b>-728,089</b>	<b>-799,566</b>	<b>-799,566</b>

# 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

At Proposed 2013/14, this category decreased overall from prior year in Elections Services and State Other.

## SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
Assistant Registrar of Voters	1	1	1	1
Registrar of Voters I/II	0	4	4	4
County Clerk/Registrar of Voters I/II	4	0	0	0
Support Services Analyst I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V/S	6	6	6	6
 <u>Extra Help</u>				
EH Election Clerk I	<u>0.30</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	0.30	0.00	0.00	0.00
 TOTAL BUDGETED/APPROVED	 6.30	 6.00	 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 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 increased overall from prior year due to increases in Professional and Special Services – Data Processing and Special Department Expense – Software. Communications – Internal Services, Insurance – General Liability, and Transportation and Travel were reduced.

## OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	1,112	19,801	30,000	30,000
CHARGES FOR CURRENT SERVICES	208,502	280,000	120,000	120,000
OTHER REVENUE	290	0	0	0
<b>TOTAL REVENUES</b>	<b>209,904</b>	<b>299,801</b>	<b>150,000</b>	<b>150,000</b>
SALARIES & EMPLOYEE BENEFITS	61,017	84,671	95,174	95,174
SERVICES & SUPPLIES	468,014	523,535	650,331	650,331
CAPITAL ASSETS	89,602	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>618,633</b>	<b>608,206</b>	<b>745,505</b>	<b>745,505</b>
<b>NET COST</b>	<b>-408,729</b>	<b>-308,405</b>	<b>-595,505</b>	<b>-595,505</b>

# 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

At Proposed 2013/14, revenue increased overall from prior year due departmental estimates.

SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Support Services Analyst 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 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	 3.13	 3.13	 3.13	 3.13

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

On August 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 increased overall from prior year due to increases in Insurance – General Liability and Office Expense – Postage.

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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	433,558	223,489	300,269	300,269
CHARGES FOR CURRENT SERVICES	88,430	115,000	106,934	106,934
OTHER REVENUE	64,298	54,950	0	0
<b>TOTAL REVENUES</b>	<b>586,286</b>	<b>393,439</b>	<b>407,203</b>	<b>407,203</b>
SALARIES & EMPLOYEE BENEFITS	1,396,204	1,264,011	1,616,021	1,616,021
SERVICES & SUPPLIES	3,140,708	3,225,983	3,537,926	3,537,926
INTRAFUND & INTERFUND TRANSFERS	-2,142,570	-2,551,288	-3,091,660	-3,091,660
CAPITAL ASSETS	3,745	3,900	8,400	8,400
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,398,087</b>	<b>1,942,606</b>	<b>2,070,687</b>	<b>2,070,687</b>
<b>NET COST</b>	<b>-1,811,801</b>	<b>-1,549,167</b>	<b>-1,663,484</b>	<b>-1,663,484</b>

## DPW - BUILDING SERVICES DIVISION

### BUDGET UNIT 16000

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

### REVENUE

This category has increased overall due to an increase in Rents and Concessions.

### SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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	4	4
Maintenance Painter	1	1	1	1
Lead Maintenance Painter	1	1	1	1
Office Assistant III	1	1	1	1
Grounds Maintenance Worker I/II	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	14	14	16	16
TOTAL BUDGETED/APPROVED	14.00	14.00	16.00	16.00

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

For FY 2013/14 the department requests to add one (1) Correctional Maintenance Worker and one (1) Grounds Maintenance Worker I/II to support the Latorraca Correctional Facility. The CEO's Office is currently evaluating the Grounds Maintenance Worker I/II and will provide future recommendation at Final Budget.

### 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 Improvement costs.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

Intrafund transfers were adjusted due to the reimbursement of higher costs.

### CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
85006 Two Uninterruptable Power Supplies	<u>\$8,400</u>	<u>\$8,400</u>
TOTAL	\$8,400	\$8,400

The Two Uninterruptable Power Supplies are requested to replace equipment that is no longer cost effective to repair.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TOTAL REVENUES	0	0	0	0
SALARIES & EMPLOYEE BENEFITS	119,885	143,770	145,000	145,000
SERVICES & SUPPLIES	6	0	7,000	7,000
TOTAL EXPENDITURES/APPROPRIATIONS	119,891	143,770	152,000	152,000
NET COST	-119,891	-143,770	-152,000	-152,000

## TAXES, BENEFITS, AND ASSESSMENTS

### BUDGET UNIT 16200

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

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

This category increased from prior year based on departmental estimates.

### SERVICES AND SUPPLIES

This category budgeted at prior years amount.

### CAPITAL ASSETS

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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	511,566	0	0	0
CHARGES FOR CURRENT SERVICES	88,554	0	0	0
OTHER REVENUE	5,452,204	0	1,221,786	1,221,786
<b>TOTAL REVENUES</b>	<b>6,052,324</b>	<b>0</b>	<b>1,221,786</b>	<b>1,221,786</b>
SERVICES & SUPPLIES	53,315	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-19,192	0	-195,979	-195,979
CAPITAL ASSETS	6,293,102	653,327	2,102,265	2,102,265
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>6,327,225</b>	<b>653,327</b>	<b>1,906,286</b>	<b>1,906,286</b>
<b>NET COST</b>	<b>-274,901</b>	<b>-653,327</b>	<b>-684,500</b>	<b>-684,500</b>

# 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

Revenues are budgeted in Operating Transfers In to support Library Chiller Project. Operating Transfer In-Tobacco Securitization reflect budgeted revenues for the Hospital Facility Reuse, Kane Building Remodel and AB 109 Project. Other Revenue from Parkland Fees is budgeted to support the Veteran's Cove and Walking Pier projects. Other Revenue-Insurance Proceeds is budgeted for the Bldg #1230 Repair at Castle and Veteran's Cove repair.

## SALARIES AND EMPLOYEE BENEFITS

None.

## SERVICES AND SUPPLIES

None.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83600 Structures and Improvements	\$350,000	\$350,000
83626 HSA-HVAC Project	83,000	83,000
83627 HSA Electrical System	9,479	9,479
87011 Martin Luther King Cleanup	90,000	90,000
87012 Hospital Facility Reuse Study	350,000	350,000
87028 Spring Fair Tank Removal	22,000	22,000
87098 Kane Building Remodel	177,786	177,786
87099 Probation-Sheriff AB 109 Remodel	50,000	50,000
87101 Veteran's Cove Repair Reroof	80,000	80,000
87104 Bldg #1230 Repair	230,000	230,000
87105 Lake Yosemite Walking Pier	49,000	49,000
87106 Main Admin Bldg Doors	90,000	90,000
87152 CD Warehouse Remodel	60,000	60,000
87204 Library Chiller Project	285,000	285,000
87308 Henderson Well Replacement	60,000	60,000
87311 Ag Building-HSA	96,000	96,000
87912 Community and Veterans Halls	<u>20,000</u>	<u>20,000</u>
TOTAL	\$2,102,265	\$2,102,265

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

The following projects are re-budgeted for FY 13/14, HSA-HVAC Project, HSA Electrical System, Martin Luther Cleanup, Hospital Facility Reuse Study, Spring Fair Tank Removal, Kane Building Remodel, Probation-Sheriff AB 109 Remodel, CD Warehouse Remodel, Library Chiller, Ag Building-HSA and Community and Veterans Halls. The Veteran's Cove Repair Reroof, Bldg #1230 Repair, Lake Yosemite Walking Pier, Main Administration Doors and Henderson Well Replacement are requested to address public and employee safety when these areas are occupied or being used.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
SERVICES & SUPPLIES	31,237	39,700	0	0
OTHER CHARGES	64,194	161,260	109,666	109,666
INTRAFUND & INTERFUND TRANSFERS	58,817	132,166	90,334	90,334
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	154,248	333,126	200,000	200,000
<b>NET COST</b>	-154,248	-333,126	-200,000	-200,000

## DISTRICT PROJECTS

### BUDGET UNIT 17100

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

### REVENUE

None.

### SALARIES AND BENEFITS

None.

### SERVICES AND SUPPLIES

None

### OTHER CHARGES

This category is budgeted for Contribution to Other Agencies.

### INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfer Out was adjusted compared to prior year.

### CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	16,528	0	0	0
OTHER REVENUE	16,000	0	0	0
<b>TOTAL REVENUES</b>	<b>32,528</b>	<b>0</b>	<b>0</b>	<b>0</b>
CONTINGENCIES	0	0	1,150,000	1,150,000
CAPITAL ASSETS	416,645	160,000	450,000	450,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>416,645</b>	<b>160,000</b>	<b>1,600,000</b>	<b>1,600,000</b>
<b>NET COST</b>	<b>-384,117</b>	<b>-160,000</b>	<b>-1,600,000</b>	<b>-1,600,000</b>

## 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

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
87094 Sandy Mush Well Rehab/Demolition	\$165,000	\$165,000
87107 John Latorraca Fencing	35,000	35,000
87109 John Latorraca Alarm System	95,000	95,000
87110 John Latorraca Medical Office	65,000	65,000
87111 John Latorraca Control Panel	<u>90,000</u>	<u>90,000</u>
TOTAL	\$450,000	\$450,000

The listed assets are requested to replace or repair those items needed for the continued operation of the facility.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	1,556	0	0	0
<b>TOTAL REVENUES</b>	<b>1,556</b>	<b>0</b>	<b>0</b>	<b>0</b>
INTRAFUND & INTERFUND TRANSFERS	0	0	100,000	100,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>
<b>NET COST</b>	<b>1,556</b>	<b>0</b>	<b>-100,000</b>	<b>-100,000</b>

## CAPITAL PROJECTS - FIRE FACILITIES

### BUDGET UNIT 17500

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

### EXECUTIVE'S COMMENT

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

### REVENUE

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

Transfer out are adjusted to complete fire facilities projects.

### CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	487	0	0	0
OTHER REVENUE	526,952	270,000	415,000	415,000
<b>TOTAL REVENUES</b>	<b>527,439</b>	<b>270,000</b>	<b>415,000</b>	<b>415,000</b>
SERVICES & SUPPLIES	0	0	415,000	415,000
INTRAFUND & INTERFUND TRANSFERS	0	0	285,000	285,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>700,000</b>	<b>700,000</b>
<b>NET COST</b>	<b>527,439</b>	<b>270,000</b>	<b>-285,000</b>	<b>-285,000</b>

## 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

This category is increased to reflect rebates from Pacific Gas and Electric based on savings from Solar Photovoltaic project.

### SERVICES AND SUPPLIES

This category establishes appropriations in Special Department Expense-Other for Long Term facilities.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for the transfer out for Library Chiller project.

### CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	444	0	0	0
AID FROM OTHER GOVT AGENCIES	993,250	0	0	0
OTHER REVENUE	989,018	0	68,782	68,782
<b>TOTAL REVENUES</b>	<b>1,982,712</b>	<b>0</b>	<b>68,782</b>	<b>68,782</b>
CAPITAL ASSETS	1,982,302	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,982,302</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>410</b>	<b>0</b>	<b>68,782</b>	<b>68,782</b>

## 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

Funds are budgeted in Operating Transfers In-Tobacco Securitization to support encumbrance for FY 13/14.

### 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 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
<b>OTHER CHARGES</b>	38,935	67,339	77,500	77,500
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	38,935	67,339	77,500	77,500
<b>NET COST</b>	-38,935	-67,339	-77,500	-77,500

## ADVERTISING

### BUDGET UNIT 18000

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

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

This category is increased overall due to an increase in Contributions to Other Agencies.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	616,695	766,400	766,400	766,400
AID FROM OTHER GOVT AGENCIES	165,000	30,000	30,000	30,000
OTHER REVENUE	732,193	870,539	244,600	244,600
<b>TOTAL REVENUES</b>	<b>1,513,888</b>	<b>1,666,939</b>	<b>1,041,000</b>	<b>1,041,000</b>
SALARIES & EMPLOYEE BENEFITS	505,744	0	478,851	478,851
SERVICES & SUPPLIES	1,037,817	590,553	586,068	586,068
OTHER CHARGES	383	6,000	6,000	6,000
INTRAFUND & INTERFUND TRANSFERS	5,690	5,900	5,900	5,900
CAPITAL ASSETS	0	205,000	205,000	205,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,549,634</b>	<b>807,453</b>	<b>1,281,819</b>	<b>1,281,819</b>
<b>NET COST</b>	<b>-35,746</b>	<b>859,486</b>	<b>-240,819</b>	<b>-240,819</b>

## 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 have been eliminated, increases from concessions and rents are anticipated.

### SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>REQUESTED</u>	2013/14 <u>RECOMMENDED</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 of one (1) Spring Fair Program Assistant VS (Position #9) and one (1) Spring Fair Groundskeeper VS (Position #8) due to fiscal constraints.

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

### SERVICES AND SUPPLIES

This category has increased in Professional & Special Services and Professional & Special Services – Data Processing based on departmental projected estimates.

### OTHER CHARGES

No change from previous year.

### INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for Operating Transfers Out – CSAC COP amount based on departmental estimates.

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.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	139,695	138,000	138,000	138,000
USE OF MONEY AND PROPERTY	9,776	4,656	5,411	5,411
AID FROM OTHER GOVT AGENCIES	0	0	40,000	40,000
CHARGES FOR CURRENT SERVICES	21,068	29,103	29,102	29,102
OTHER REVENUE	128,130	130,960	123,090	123,090
<b>TOTAL REVENUES</b>	<b>298,669</b>	<b>302,719</b>	<b>335,603</b>	<b>335,603</b>
SALARIES & EMPLOYEE BENEFITS	950,533	748,051	838,552	838,552
SERVICES & SUPPLIES	105,523	106,451	243,693	243,693
OTHER CHARGES	-119	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,250	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,054,687</b>	<b>854,502</b>	<b>1,082,245</b>	<b>1,082,245</b>
<b>NET COST</b>	<b>-756,018</b>	<b>-551,783</b>	<b>-746,642</b>	<b>-746,642</b>

## 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 decreased overall on Personnel Services – Administration based on departmental estimates.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
Director Commerce, Aviation & Economic Development	1	1	1	1
Assistant Director of Commerce, Aviation and Economic Development	0	0	0	0
Business Operations Manager	1	1	1	1
Staff Fiscal Analyst	2	1	1	1
Marketing and Business Retention Director	0	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	7	6	6	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	8.00	7.00	7.00	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.

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.

The salary and employee benefits accounts 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 has increased overall, compared to the prior year, based on Professional and Special Services – Contract Services, Memberships, and Transportation and Travel – In State Overnight. Accounts reduced in the category are Professional and Special Services – Data Processing, Maintenance Equipment, and Utilities.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TAXES	-5,711	0	0	0
USE OF MONEY AND PROPERTY	959	0	0	0
AID FROM OTHER GOVT AGENCIES	17	0	0	0
OTHER REVENUE	-19,375	0	0	0
<b>TOTAL REVENUES</b>	<b>-24,110</b>	<b>0</b>	<b>0</b>	<b>0</b>
SERVICES & SUPPLIES	9,000	0	0	0
INTRAFUND & INTERFUND TRANSFERS	34,594	0	0	0
CAPITAL ASSETS	103,460	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>147,054</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>-171,164</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	705,463	825,837	825,837	825,837
OTHER REVENUE	96,297	111,509	123,558	123,558
<b>TOTAL REVENUES</b>	<b>801,760</b>	<b>937,346</b>	<b>949,395</b>	<b>949,395</b>
SALARIES & EMPLOYEE BENEFITS	612,039	672,141	790,543	790,543
SERVICES & SUPPLIES	387,545	458,895	509,079	509,079
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>999,584</b>	<b>1,131,036</b>	<b>1,299,622</b>	<b>1,299,622</b>
<b>NET COST</b>	<b>-197,824</b>	<b>-193,690</b>	<b>-350,227</b>	<b>-350,227</b>

## RISK MANAGEMENT

### BUDGET UNIT 19000

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

### REVENUE

This category is increased for Other Revenue-Insurance Proceeds based on departmental estimate.

### SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Risk Management Director	1	1	1	1
Risk Analyst I/II/III	1	2	2	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	5	6	6	6
 <u>Extra Help</u>				
EH Insurance Claims Specialist 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	 5.00	 6.00	 6.00	 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 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.

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.

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

### SERVICES AND SUPPLIES

This category is reduced overall in Memberships, Insurance-Building and Contents, Insurance-Aircraft Liability, and Insurance-General Liability based on estimates.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - GENERAL  
 ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
OTHER REVENUE	275,000	0	500,000	500,000
<b>TOTAL REVENUES</b>	<b>275,000</b>	<b>0</b>	<b>500,000</b>	<b>500,000</b>
INTRAFUND & INTERFUND TRANSFERS	25,000	0	850,000	850,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>25,000</b>	<b>0</b>	<b>850,000</b>	<b>850,000</b>
<b>NET COST</b>	<b>250,000</b>	<b>0</b>	<b>-350,000</b>	<b>-350,000</b>

## 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.

### EXECUTIVE COMMENT

During FY 2004/05, SB 1096 was passed which altered State and local governmental funding by changing the collection and distribution of certain sales tax and vehicle license (VLF) fees received by local agencies. These revenues were partially eliminated and replaced by property tax revenue now administered by the counties. To fund the distribution of these revenues, the law provided for the transfer of property taxes from the Educational Revenue Augmentation Fund to local agencies. As a result of these changes, counties and cities began receiving a larger portion of funds generated from property taxes and consequently were required under Revenue & Taxation Code 95.3 to pay a larger share of the property tax and administration cost.

Cities took a different view of the impact of replacing VLF and sales tax revenues with property tax revenues. They maintained that the application of SB 1096 did not intend for the replaced VLF and sales tax revenues to be counted as property taxes for the purpose of the Property Tax Administration Cost Recovery calculation. These differing opinions led disputes across the state between cities and counties. These disputes resulted in California Supreme Court Case No. S185457, the City of Alhambra, et al v. County of Los Angeles, et al. In November 2012, the California Supreme Court ruled in this case, finding that the additional property taxes distributed to the County and cities should not be counted as property taxes for the purpose of the Property Tax Administration Cost Recovery calculation.

The Proposed FY 13/14 budget includes funds to reimburse the cities based on the California Supreme Court decision.

### REVENUE

This category is increased in Other Revenue for reimbursement of Property Tax Administration Fees.

### GENERAL FUND SUPPORT

Fiscal Year	Final <u>2010/11</u>	Final <u>2011/12</u>	Final <u>2012/13</u>	Requested <u>2013/14</u>	Recommended <u>2013/14</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	0	0	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
PTAF Reimbursement	0	0	0	500,000	500,000
Non-Tort Settlements	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Total	\$350,000	\$350,000	\$350,000	\$850,000	\$850,000

### 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 and reimburse cities for Property Tax Administration Fees.

### CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	584,164	645,743	636,000	636,000
CHARGES FOR CURRENT SERVICES	846,648	1,048,927	1,034,043	1,034,043
OTHER REVENUE	1,338	0	0	0
<b>TOTAL REVENUES</b>	<b>1,432,150</b>	<b>1,694,670</b>	<b>1,670,043</b>	<b>1,670,043</b>
SALARIES & EMPLOYEE BENEFITS	1,926,095	1,605,965	1,828,759	1,828,759
SERVICES & SUPPLIES	97,347	88,705	112,313	112,313
OTHER CHARGES	-37,651	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-554,333	-271,029	-271,029	-271,029
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,431,458</b>	<b>1,423,641</b>	<b>1,670,043</b>	<b>1,670,043</b>
<b>NET COST</b>	<b>692</b>	<b>271,029</b>	<b>0</b>	<b>0</b>

## 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 of the General Fund. This category has increased for the coming year.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</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	0	0	0	0
Automation Systems Analyst I/II	0	0	0	0
Fiscal Supervisor	2	2	2	2
Accounting Technician	1	1	1	1
Office Assistant III	1	1	0	0
County Office Supervisor	1	0	0	0
Building Project Specialist	1	1	1	1
Deputy County Surveyor	1	1	0	0
County Surveyor	0	0	1	1
Supervising Architect	1	1	1	1
Office Assistant I/II	1	0	0	0
Support Services Assistant	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
<b>TOTAL FULL-TIME &amp; VS</b>	<b>13</b>	<b>12</b>	<b>11</b>	<b>11</b>
<u>Extra Help</u>				
Office Assistant III	<u>0.61</u>	<u>0.61</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL FTE</b>	<b>0.61</b>	<b>0.61</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL BUDGETED/APPROVED</b>	<b>13.61</b>	<b>12.61</b>	<b>11.00</b>	<b>11.00</b>

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.

For Final Budget FY 2012/13, the Board of Supervisors approved the department's request 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.

The salary and employee benefits accounts 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 FY2013/14 the department requests to delete one (1) vacant Office Assistant III (Position #18) and change title of Deputy County Surveyor to County Surveyor.

SERVICES AND SUPPLIES

The category has decreased due to a reduction in anticipated expenses for Professional & Special Services – Data Processing.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

# **PUBLIC PROTECTION FUNCTION**

This page left blank intentionally.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	2,507,448	2,892,000	2,892,000	2,892,000
CHARGES FOR CURRENT SERVICES	314,049	287,378	287,378	287,378
OTHER REVENUE	-93,812	100	100	100
<b>TOTAL REVENUES</b>	<b>2,727,685</b>	<b>3,179,478</b>	<b>3,179,478</b>	<b>3,179,478</b>
OTHER CHARGES	1,760,493	1,760,493	1,950,000	1,950,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,760,493</b>	<b>1,760,493</b>	<b>1,950,000</b>	<b>1,950,000</b>
<b>NET COST</b>	<b>967,192</b>	<b>1,418,985</b>	<b>1,229,478</b>	<b>1,229,478</b>

# 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 account increased due to an estimated increase in Contra-Trial Courts expenditures.

## 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	3,345	1,994	4,000	4,000
AID FROM OTHER GOVT AGENCIES	9,771,399	8,178,841	9,612,435	9,612,435
CHARGES FOR CURRENT SERVICES	1,381	0	0	0
OTHER REVENUE	1,742	0	0	0
<b>TOTAL REVENUES</b>	<b>9,777,867</b>	<b>8,180,835</b>	<b>9,616,435</b>	<b>9,616,435</b>
SALARIES & EMPLOYEE BENEFITS	7,590,322	6,755,616	7,977,932	7,977,932
SERVICES & SUPPLIES	1,534,410	1,339,595	1,618,503	1,618,503
CAPITAL ASSETS	25,895	0	20,000	20,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>9,150,627</b>	<b>8,095,211</b>	<b>9,616,435</b>	<b>9,616,435</b>
<b>NET COST</b>	<b>627,240</b>	<b>85,624</b>	<b>0</b>	<b>0</b>

## 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

For Fiscal Year 2013/14, this category increased overall from prior year due to increases in Federal Family Support and State Child Support.

### SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>REQUESTED</u>	2013/14 <u>RECOMMENDED</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	0	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	44	44	44
Child Support Assistant I/II	12	9	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	0	0	0	0
Child Support Fiscal Manager	1	1	1	1
Secretary III	1	1	1	1
Accounting Technician	0	0	0	0
Office Assistant I/II	<u>5</u>	<u>4</u>	<u>4</u>	<u>4</u>
FULL-TIME & VS	87	85	85	85
 <u>Extra Help</u>				
EH Account Clerk I	0.00	0.00	0.00	1.00
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	0.00	2.00	2.00	2.00
EH Child Support Attorney III/IV	0.00	0.00	1.00	1.00
EH Office Assistant I	0.00	0.00	2.00	2.00
EH Student Intern	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL FTE	0.00	2.00	7.00	7.00
 TOTAL BUDGETED/APPROVED	 87.00	 87.00	 92.00	 92.00

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.

On August 21, 2012 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.

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

SERVICES AND SUPPLIES

This category was reduced overall from prior year due to reductions in Household Expense, Maintenance – Equipment, Special Department Expense – Cost Allocation Plan, and Maintenance – Structures, Improvements and Grounds. Professional and Special Services – Contractual Agreements, and Professional and Special Services – Legal Services were increased.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
85033 2 Copy Machines	<u>\$20,000</u>	<u>\$20,000</u>
TOTAL	\$20,000	\$20,000

For FY 2013/14 the department requests two (2) Copy Machines to replace present equipment that is no longer cost effective to repair.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
OTHER REVENUE	130	0	0	0
<b>TOTAL REVENUES</b>	<b>130</b>	<b>0</b>	<b>0</b>	<b>0</b>
SERVICES & SUPPLIES	24,471	54,501	25,000	25,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>24,471</b>	<b>54,501</b>	<b>25,000</b>	<b>25,000</b>
<b>NET COST</b>	<b>-24,341</b>	<b>-54,501</b>	<b>-25,000</b>	<b>-25,000</b>

## 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 budgeted at prior fiscal year levels.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	14,779	75,471	48,800	48,800
USE OF MONEY AND PROPERTY	83	0	0	0
AID FROM OTHER GOVT AGENCIES	3,145,047	2,789,670	2,699,303	2,699,303
CHARGES FOR CURRENT SERVICES	377,838	403,995	397,812	397,812
OTHER REVENUE	33,867	84,777	154,615	154,615
<b>TOTAL REVENUES</b>	<b>3,571,614</b>	<b>3,353,913</b>	<b>3,300,530</b>	<b>3,300,530</b>
SALARIES & EMPLOYEE BENEFITS	9,364,052	9,574,298	9,764,181	9,764,181
SERVICES & SUPPLIES	1,388,225	1,243,508	1,233,376	1,233,376
OTHER CHARGES	12,457	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-607,402	-559,690	-610,664	-610,664
CAPITAL ASSETS	11,528	4,375	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>10,168,860</b>	<b>10,262,491</b>	<b>10,386,893</b>	<b>10,386,893</b>
<b>NET COST</b>	<b>-6,597,246</b>	<b>-6,908,578</b>	<b>-7,086,363</b>	<b>-7,086,363</b>

# 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.

## REVENUE

This category is decreased overall for Stat Aid Insurance Fraud based on current information from State Insurance Board. Civil Suits are decreased based on current information.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
District Attorney/Public Administrator	1	1	1	1
Assistant District Attorney	0	0	0	0
Chief Deputy District Attorney	3	2	2	2
Deputy District Attorney I/II/III/IV	19	19	18	18
Chief District Attorney Investigator	1	1	1	1
Supervising Deputy District Attorney	0	0	2	2
Supervising Deputy District Attorney Investigator	1	1	1	1
District Attorney Investigator I/II	6	5	5	5
Investigative Assistant	3	3	3	3
Welfare Fraud Investigator III	1	1	1	1
Welfare Fraud Investigator I/II	3	2	2	2
Staff Services Analyst I/II	0	1	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	0	0	0	0
District Attorney Program Specialist	0	0	0	0
District Attorney Administrative Services Director	1	1	1	1
Automation Systems Analyst I/II	0	0	0	0
Paralegal	2	2	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
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	4	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>
TOTAL FULL-TIME & VS	69	67	67	67
 <u>Extra Help</u>				
EH District Attorney	1.50	2.00	2.00	2.00
EH Investigator	0.00	0.00	0.00	0.00
EH Investigative Assistant	0.00	0.00	0.00	0.00
EH Legal Clerk	0.50	0.50	0.50	0.50
EH Typist Clerk III	1.50	2.00	2.00	2.00
EH Certified Law Student	0.50	0.50	0.50	0.50
EH Victim Witness Advocate	1.50	1.50	1.50	1.50
EH Student Intern	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	5.50	6.50	6.50	6.50
 TOTAL BUDGETED/APPROVED	 74.50	 73.50	 73.50	 73.50

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

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

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

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

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

On August 21, 2012 the Board of Supervisors approved the department's request to delete one (1) vacant Welfare Fraud Investigator I/II (Position #83) due to lack of funding. Extra Help was increased for Real Estate Fraud and to address other programmatic needs.

On January 29, 2013, one (1) vacant Chief Deputy District Attorney and one (1) Deputy District Attorney I/II/III/IV was changed to two (2) Supervising Deputy District Attorney's to provide supervisorial support for complex court cases.

The salary and employee benefits accounts 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 for Small Tools and Instruments to replace current radios whose bandwidth is not compatible with the future bandwidth needed for communications. Professional and Special Services - Data Processing is increased based on projected rates for FY 13/14.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfer In and Interfund Transfer Out has been adjusted to match services to be provided.

CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	644,771	658,498	701,500	701,500
CHARGES FOR CURRENT SERVICES	120,935	122,000	136,220	136,220
OTHER REVENUE	4,625	0	0	0
<b>TOTAL REVENUES</b>	<b>770,331</b>	<b>780,498</b>	<b>837,720</b>	<b>837,720</b>
SALARIES & EMPLOYEE BENEFITS	3,148,256	3,092,469	3,382,940	3,382,940
SERVICES & SUPPLIES	407,085	436,449	478,499	478,499
CAPITAL ASSETS	0	0	135,014	135,014
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>3,555,341</b>	<b>3,528,918</b>	<b>3,996,453</b>	<b>3,996,453</b>
<b>NET COST</b>	<b>-2,785,010</b>	<b>-2,748,420</b>	<b>-3,158,733</b>	<b>-3,158,733</b>

## 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 for Legal Services and State Aid-public Safety based on current actual revenue receipts and projected trend for FY 2013/14.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
County Public Defender	1	1	1	1
Chief Deputy Public Defender	2	2	1	1
Deputy Public Defender I/II/III/IV	10	10	12	12
County Office Supervisor	1	1	1	1
Legal Process Clerk I/II	2	2	2	2
Legal Process Clerk I/II VS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	16	16	17	17
 <u>Extra Help</u>				
EH Public Defender I/II/III/IV	1.50	1.50	0.60	0.60
EH Interviewer	1.25	1.50	1.50	1.50
EH Legal Clerk I/II	0.50	0.50	0.50	0.50
EH Student Intern	0.00	0.00	1.50	1.50
EH Office Assistant I	<u>0.50</u>	<u>1.50</u>	<u>0.00</u>	<u>0.00</u>
	3.75	5.00	4.12	4.12
 TOTAL BUDGETED/APPROVED	 19.75	 21.00	 21.12	 21.12

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.

For FY 2013/2014 the department requests to add two (2) Deputy Public Defender I/II/III/IV and delete one (1) vacant Chief Deputy Public Defender (Position #30). The addition of the full time attorneys is supported by the reduction in Extra Help Deputy Public Defenders.

### SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services – Data processing based on projected charges for FY 2013/14.

### OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
85106 Case Management System	<u>\$135,014</u>	<u>\$135,014</u>
TOTAL	\$135,014	\$135,014

The Case Management System is requested to assist attorneys in having case information readily available while in court, track time spent on revocations for AB 109 reimbursement and reduce costs related to scanning and storing files.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	0	600	600	600
CHARGES FOR CURRENT SERVICES	12,302	9,500	9,500	9,500
<b>TOTAL REVENUES</b>	<b>12,302</b>	<b>10,100</b>	<b>10,100</b>	<b>10,100</b>
SALARIES & EMPLOYEE BENEFITS	154,603	159,360	0	0
SERVICES & SUPPLIES	1,695,143	1,706,469	1,738,829	1,738,829
OTHER CHARGES	-380	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,849,366</b>	<b>1,865,829</b>	<b>1,738,829</b>	<b>1,738,829</b>
<b>NET COST</b>	<b>-1,837,064</b>	<b>-1,855,729</b>	<b>-1,728,729</b>	<b>-1,728,729</b>

# 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 change to this category over the prior year.

## SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
Management Analyst I/II/III	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	1	1	0	0
TOTAL BUDGETED/APPROVED	1.00	1.00	0.00	0.00

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.

For FY 2013/14 the department requests to transfer one (1) Management Analyst I/II/III to budget unit 10100.

## SERVICES AND SUPPLIES

This category has increased overall due to an increase in Professional and Special Services – Legal Services due to increased 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 2013-2014

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION  
ACTIVITY - POLICE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	42,205	44,000	61,000	61,000
FINES FORFEITS AND PENALTIES	218,297	534,000	539,861	539,861
AID FROM OTHER GOVT AGENCIES	6,139,891	5,706,802	6,350,315	6,350,315
CHARGES FOR CURRENT SERVICES	3,662,845	3,837,401	3,627,944	3,627,944
OTHER REVENUE	6,017	1,000	1,000	1,000
<b>TOTAL REVENUES</b>	<b>10,069,255</b>	<b>10,123,203</b>	<b>10,580,120</b>	<b>10,580,120</b>
SALARIES & EMPLOYEE BENEFITS	18,697,674	18,489,594	19,888,385	19,888,385
SERVICES & SUPPLIES	3,861,083	4,569,622	4,263,119	4,263,119
OTHER CHARGES	-8,274	5,000	0	0
INTRAFUND & INTERFUND TRANSFERS	-547,010	-849,825	-937,920	-937,920
CAPITAL ASSETS	502,119	396,689	554,115	554,115
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>22,505,592</b>	<b>22,611,080</b>	<b>23,767,699</b>	<b>23,767,699</b>
<b>NET COST</b>	<b>-12,436,337</b>	<b>-12,487,877</b>	<b>-13,187,579</b>	<b>-13,187,579</b>

# 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 2013/14.

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 reduction in transfer from trust. Law Enforcement – Trial Court is reduced based on allocation from the State.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>REQUESTED</u>	2013/14 <u>RECOMMENDED</u>
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	1	1	1	1
Commander	2	0	0	0
Captain	0	2	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12 APPROVED	2012/13 APPROVED	2013/14 REQUESTED	2013/14 RECOMMENDED
Sheriff Senior Sergeant/Sheriff Sergeant	14	14	14	14
Deputy Sheriff/Coroner I/II	90	91	90	90
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
Administrative Supervisor	2	2	2	2
Sheriff Community Service Technician I/II	11	11	11	11
Account Clerk I/II	0	1	1	1
Sheriff's Director of Administrative Services	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	139	141	140	140
<u>Extra Help</u>				
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>
TOTAL FTE	36.00	36.00	36.00	36.00
TOTAL BUDGETED/APPROVED	175.00	177.00	176.00	176.00

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

On August 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.

SALARIES AND EMPLOYEE BENEFITS(Continued)

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) Deputies 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.

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.

On August 21, 2012 (Final Budget) an Account Clerk I/II was added for tracking and data collection pertaining to 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, retirement rate adjustments based on the actuarial study and State requirements for Workers’ Compensation changes.

For FY 2013/14 the department requests to delete one (1) Deputy Sheriff/Coroner (Position #5) for Lieutenant that was previously added in budget unit 23000, transfer in one (1) Sheriff’s Director of Administrative Services, and transfer out one (1) Captain (Position #9).

SERVICES AND SUPPLIES

This category is increased overall for Data Processing, Uniform Accessories and Supplies for replacement ballistic vests and Small Tools and Instruments for the purchase of new side arms and radios.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
80119 New World System	\$160,000	\$160,000
81054 AFIS System Upgrade	294,115	294,115
85014 10-Mobile Car Radios	33,000	33,000
85015 2-Dive Helmets	18,500	18,500
85016 1-Canine	15,000	15,000
85017 2-Night Vision Scopes	20,000	20,000
85018 PVS Kit & Assembly	3,500	3,500
85019 2-Copiers	<u>10,000</u>	<u>10,000</u>
TOTAL	\$554,115	\$554,115

The New World System and AFIS System upgrade is a continuation of prior year projects. The Mobile Car Radios,

CAPITAL ASSETS (Continued)

Canine, Night Vision Scopes, PVS Kit Assembly and Copiers are replacements for non functioning or beyond useful life components of the Sheriff department. The Dive Helmets are to enhance officer safety when performing duties that current dive equipment cannot provide. All assets are supported by Sheriff trust except for 1(one) Dive Helmet which is supported by the General Fund.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	6,214,865	4,775,751	5,085,116	5,085,116
CHARGES FOR CURRENT SERVICES	1,305,577	581,390	615,100	615,100
OTHER REVENUE	5,402	500	500	500
<b>TOTAL REVENUES</b>	<b>7,525,844</b>	<b>5,357,641</b>	<b>5,700,716</b>	<b>5,700,716</b>
SALARIES & EMPLOYEE BENEFITS	11,206,160	11,455,196	12,121,903	12,121,903
SERVICES & SUPPLIES	7,837,188	8,931,818	8,869,107	8,869,107
OTHER CHARGES	-5,285	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,110,394	-1,849,463	-2,066,746	-2,066,746
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>17,927,669</b>	<b>18,537,551</b>	<b>18,924,264</b>	<b>18,924,264</b>
<b>NET COST</b>	<b>-10,401,825</b>	<b>-13,179,910</b>	<b>-13,223,548</b>	<b>-13,223,548</b>

# 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 increased overall based on FY 13/14 projections for half-cent public safety funding (Prop 172). Institutional Care and Services has decreased due to the reduction in participation in the Work in Lieu Program.

## SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
Commander-Corrections	1	0	0	0
Captain	0	0	1	1
Lieutenant	0	2	2	2
Sheriff Director Administrative Services	1	1	0	0
Correctional Senior Sergeant-Safety	9	9	9	9
Correctional Officer I/II	69	69	69	69
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	7	5	5	5
Security Systems Operator	2	2	2	2
Correctional Facility Admissions Clerk	<u>4</u>	<u>4</u>	4	<u>4</u>
TOTAL FULL-TIME & VS	94	93	93	93
 <u>Extra Help</u>				
EH Correctional Facility Cook I	1.00	0.00	0.00	0.00
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>
TOTAL FTE	15.00	14.00	14.00	14.00

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
TOTAL BUDGETED/APPROVED	109.00	107.00	107.00	107.00

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 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.

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.

The salary and employee benefits accounts 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 2013/14 the department requests to transfer in one (1) Captain and transfer out one (1) Sheriff's Director of Administrative Services (Position #103) to budget unit 22100.

SERVICE AND SUPPLIES

This category is increased overall based on Professional and Special Services for home monitoring, Professional and Special Services-Medical Services due to contract increase and Food costs due to facility populations and transportation of food item increases.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfer In is adjusted to reflect funds to be received for AB 109 allocation.

CAPITAL ASSETS

None.



## 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 increased based on current sales and projected sales in Other Sales – Concession Sales and Other Concessions.

### SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>REQUESTED</u>	2013/14 <u>RECOMMENDED</u>
Inmate Services Manager	1	0	0	0
Inmate Services Coordinator	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	4	2	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	6.50	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, Professional and Special Services and Professional and Special Services-Data Processing.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	400,000	550,000	550,000	550,000
AID FROM OTHER GOVT AGENCIES	2,019,092	2,855,084	2,530,596	2,530,596
CHARGES FOR CURRENT SERVICES	31,671	26,000	24,923	24,923
OTHER REVENUE	16,179	29,516	23,245	23,245
<b>TOTAL REVENUES</b>	<b>2,466,942</b>	<b>3,460,600</b>	<b>3,128,764</b>	<b>3,128,764</b>
SALARIES & EMPLOYEE BENEFITS	6,072,104	6,333,575	7,441,973	7,441,973
SERVICES & SUPPLIES	1,412,436	1,779,441	1,677,065	1,677,065
OTHER CHARGES	470,298	470,716	488,641	488,641
INTRAFUND & INTERFUND TRANSFERS	954,454	990,344	850,000	850,000
CAPITAL ASSETS	1,789	0	25,000	25,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>8,911,081</b>	<b>9,574,076</b>	<b>10,482,679</b>	<b>10,482,679</b>
<b>NET COST</b>	<b>-6,444,139</b>	<b>-6,113,476</b>	<b>-7,353,915</b>	<b>-7,353,915</b>

## 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 decreased overall in State Other due to Youthful Offender Block Grant funds are now being allocated in the Probation-Juvenile sub-budget unit. Juvenile Probation Camp Funding is decreased due to the reduction in beds occupied at the Bear Creek Academy.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2013/14</u>
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Assistant Chief Probation Officer	0	0	0	0
Probation Program Manager	2	2	2	2
Supervising Juvenile Institution Officer	6	6	6	6
Juvenile Institution Officer III	15	15	15	15
Juvenile Institution Officer I/II	35	35	35	35
Security Systems Operator	5	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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME	64	64	64	64
 <u>Extra Help</u>				
EH Juvenile Institution Officer	6.00	10.00	10.00	10.00
EH Security Systems Operator	0.00	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	6.00	10.00	10.00	10.00
 TOTAL BUDGETED/APPROVED	 70.00	 74.00	 74.00	 74.00

SALARIES AND EMPLOYEE BENEFITS(Continued)

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 III 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 decreased overall based on a reduction in Utility, Transportation and Travel – County Vehicle based on projected rates to be charged in FY 13/14. Professional and Special Services – Medical Exams is decreased based on a daily rate being charged for services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted based on the bond modification for the Iris Garrett facility.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
80051 Surveillance Camera & Software	<u>\$25,000</u>	<u>\$25,000</u>
TOTAL	\$25,000	\$25,000

The Surveillance Camera & Software is requested to replace obsolete equipment at the Iris Garrett Facility.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	6,558,080	9,652,369	10,184,704	10,184,704
CHARGES FOR CURRENT SERVICES	185,183	147,633	164,152	164,152
OTHER REVENUE	16,660	10,836	12,601	12,601
<b>TOTAL REVENUES</b>	<b>6,759,923</b>	<b>9,810,838</b>	<b>10,361,457</b>	<b>10,361,457</b>
SALARIES & EMPLOYEE BENEFITS	8,320,966	8,530,193	9,805,887	9,805,887
SERVICES & SUPPLIES	1,947,262	2,127,323	1,864,299	1,864,299
OTHER CHARGES	-65	0	0	0
INTRAFUND & INTERFUND TRANSFERS	700,516	2,060,185	2,207,492	2,207,492
CAPITAL ASSETS	61,905	9,057	66,000	66,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>11,030,584</b>	<b>12,726,758</b>	<b>13,943,678</b>	<b>13,943,678</b>
<b>NET COST</b>	<b>-4,270,661</b>	<b>-2,915,920</b>	<b>-3,582,221</b>	<b>-3,582,221</b>

# 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

During this past year, the Probation Department completed the implementation of an adult case management system and a scientifically validated adult offender assessment tool. The case management system has enabled the department to cease utilization of the antiquated mainframe for managing adult offender data. The assessment tool was integrated with the department's case management systems, enabling officers to properly evaluate offenders' dynamics needs and levels of risk to reoffend. In conjunction, these tools will assist the department in employing evidence based practices toward reducing recidivism. Under current and proposed State realignment plans, reducing recidivism and, in turn reducing the frequency of commitments to State facilities, will result in increased funding and/or reduced costs to the County.

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.

For FY 13/14, AB 109 funds are tentatively budgeted at 5.67 million. Pending approval of the Community Corrections Plan this amount may be adjusted at final budget.

## REVENUE

This category is reduced in Federal Other for Title IVE funds based on State training involving claiming processes. State COPS is reduced based on current information. Public Safety-Realignment AB 119 is reduced based on SB 678 allocation.

## SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
Chief Probation Officer	1	1	1	1
Assistant Chief Probation Officer	1	1	1	1
Probation Program Manager	2	2	2	2
Probation Administration Division Director	1	1	1	1
Supervising Probation Officer	7	7	7	7
Court and Hearing Officer	0	0	0	0
Deputy Probation Officer I/II/III	47	49	49	49
Probation Assistant	2	2	2	2
Staff Services Analyst I/II	2	2	2	2
Secretary III	1	1	1	1
Supervising Legal Clerk	0	0	0	0
Traffic Hearing Clerk	2	0	0	0
Legal Process Clerk I/II	7	9	9	9
Account Clerk I/II	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Office Assistant I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	76	78	78	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	77.01	79.01	79.01	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 Probation Program Manager (Position #92) continues to be 100% Revenue Supported. One (1) Deputy Probation Officer I/II/III (Position #106) 100% is funded by the Substance Abuse Offender Treatment Program. 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 24, 2010 (Final Budget) the Board of Supervisors approved to delete one (1) vacant Deputy Probation Officer (Position #36) and one (1) filled Supervising Probation Officer (Position #109) due to budgetary constraints and hold one (1) Legal Process Clerk II (Position #94) vacant for half of the fiscal year due to budget constraints. One (1) Chief Probation Officer Designee position was added for two pay periods due to expected retirement.

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

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.

At Final Budget FY 2012/13 two (2) vacant Traffic Hearing Clerk positions (#30 and #71) were deleted as the Courts have taken over this function.

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

SERVICES AND SUPPLIES

This category is decreased overall due to revised projection for GPS monitoring contract.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for transfer of AB 109 funds to Sheriff's department.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
88031 1 Copier	\$6,000	\$6,000
85037 2 Vehicles	<u>60,000</u>	<u>60,000</u>
TOTAL	\$66,000	\$66,000

The Copier is requested to replace the unit in the Los Banos office that is no longer cost effective to repair. The two (2) Vehicles are requested to assist the Probation department in performing AB 109 job responsibilities. The vehicles are supported by AB 109 funds.



## 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 reduced for Support & Care of Persons-Aid based on estimated population that is projected to be sent to the Department of Juvenile Justice.

### 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 2013-2014

CLASSIFICATION:  
 FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - FIRE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TAXES	11,510,592	11,668,867	11,378,752	11,378,752
USE OF MONEY AND PROPERTY	169,893	142,717	80,000	80,000
AID FROM OTHER GOVT AGENCIES	391,627	141,576	402,179	402,179
CHARGES FOR CURRENT SERVICES	923,787	572,433	704,250	704,250
OTHER REVENUE	29,252	41,490	114,500	114,500
<b>TOTAL REVENUES</b>	<b>13,025,151</b>	<b>12,567,083</b>	<b>12,679,681</b>	<b>12,679,681</b>
SALARIES & EMPLOYEE BENEFITS	933,202	980,466	1,358,300	1,358,300
SERVICES & SUPPLIES	11,612,955	22,291,952	13,069,791	13,069,791
INTRAFUND & INTERFUND TRANSFERS	-471,364	-350,000	-372,000	-372,000
CAPITAL ASSETS	1,134,581	1,406,784	705,000	705,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>13,209,374</b>	<b>24,329,202</b>	<b>14,761,091</b>	<b>14,761,091</b>
<b>NET COST</b>	<b>-184,223</b>	<b>-11,762,119</b>	<b>-2,081,410</b>	<b>-2,081,410</b>

# 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 2013/14 marked the twenty fifth 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 usage of one time revenues.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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	1	0	0	0
Fire Prevention Inspector I/II/III	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
Office Assistant III	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	6	6	7	7
 <u>Extra Help</u>				
EH Fiscal Services Analyst	0.00	0.00	0.00	0.00
EH Laborer	0.20	0.50	0.50	0.50
EH Account Clerk I	0.00	0.00	0.00	0.00
EH Heavy Equipment Mechanic I	0.00	0.00	0.00	0.00
EH Heavy Equipment Mechanic II	0.00	0.50	0.50	0.50
EH Fire Prevention Inspector	1.00	1.00	0.00	0.00
EH Fire Prevention Inspector I	0.00	0.00	0.50	0.50
EH Fire Prevention Inspector II	0.00	0.00	0.50	0.50
EH Fire Prevention Inspector III	0.00	0.00	0.00	0.00
EH Firefighter Volunteer	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
TOTAL FTE	1.20	2.00	2.00	2.00
 TOTAL BUDGETED/APPROVED	 7.20	 8.00	 9.00	 9.00

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

For FY 2013/14 the department requests to change Fire Prevention Inspector to Fire Prevention Inspector I/II/III in order to align State Fire Marshal training requirements to position. The department also requests to change EH Fire Prevention Inspector to EH Fire Prevention Inspector I/II/III. Additionally, the department requests to transfer one (1) Office Assistant III (Position #4) from Office of Emergency Services, BU 25100 to BU25000 for alignment of grant matching and work duties.

SERVICES AND SUPPLIES

This category includes appropriation for the CALFIRE contract which pays for fire suppression, supervision, and support personnel. This category has reduced overall based on the prior year due to a reduction in costs incurred for staff time from other departments and expected appropriation for grant match.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category reflects the cost transfer for staff time provided to grant projects. Transfers to the grants have increased over the prior year because of the transfer of the Office Assistant position form BU 25100.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83600 Structures and Improvements	\$100,000	\$100,000
85100 Fire Engine	500,000	500,000
85101 Command Vehicle	50,000	50,000
85102 Prevention Vehicle	30,000	30,000
85104 Ice Machine	3,000	3,000
85105 Haz-Mat PPE	12,000	12,000
85107 Rescue Kit	<u>10,000</u>	<u>10,000</u>
TOTAL	\$705,000	\$705,000

For FY 2013/14 the department requests appropriation for the Structures and improvements account in order to provide appropriation to address necessary station repairs. One fire engine and command vehicle is requested in order to replace its aging emergency response fleet. One prevention vehicle is requested for the Fire Marshal's Office due to the age and excessive mileage on the vehicles. One ice machine is requested to help with staff and equipment cooling needs during fire season and the high heat conditions presented. The Haz-Mat Personal Protection Equipment (PPE) and Rescue Kit are needed to due to items approaching the end of their lifespan and are necessary to maintain program certification. The latter two items are 100% grant funded.

This page left blank intentionally.



# 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 if necessary.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Office Assistant III	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	1	1	0	0
TOTAL BUDGETED/APPROVED	1.00	1.00	0.00	0.00

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.

For FY 2013/14 the department requests to transfer one (1) Office Assistant III (Position #4) to Fire, BU25000 for alignment with grant matches and work assignment.

## SERVICES AND SUPPLIES

This category currently reflects operational costs associated with grant management. Budget Unit 25102 was established for FY 2013/14 to help identify the costs related to the Emergency Operations Center and separate the additional grants received from Homeland Security and Emergency Management grants.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

This category reflects the reimbursement or charge of personnel services as related to the various 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 if necessary.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
<b>SERVICES &amp; SUPPLIES</b>	155,267	266,229	314,158	314,158
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	155,267	266,229	314,158	314,158
<b>NET COST</b>	-155,267	-266,229	-314,158	-314,158

## DPW - CREEK PROJECTS DIVISION

### BUDGET UNIT 26000

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

### EXECUTIVE'S COMMENT

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

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

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

### REVENUE

None

### SALARIES AND EMPLOYEE BENEFITS

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

### SERVICES AND SUPPLIES

This category increased due to an increase in Professional & 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	2,100	2,001	4,000	4,000
AID FROM OTHER GOVT AGENCIES	2,028,124	1,304,500	1,964,100	1,964,100
CHARGES FOR CURRENT SERVICES	284,489	300,000	313,800	313,800
OTHER REVENUE	9,185	0	0	0
<b>TOTAL REVENUES</b>	<b>2,323,898</b>	<b>1,606,501</b>	<b>2,281,900</b>	<b>2,281,900</b>
SALARIES & EMPLOYEE BENEFITS	2,877,095	2,742,493	3,101,967	3,101,967
SERVICES & SUPPLIES	269,489	295,965	293,480	293,480
INTRAFUND & INTERFUND TRANSFERS	-51,959	-50,000	-114,782	-114,782
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>3,094,625</b>	<b>2,988,458</b>	<b>3,280,665</b>	<b>3,280,665</b>
<b>NET COST</b>	<b>-770,727</b>	<b>-1,381,957</b>	<b>-998,765</b>	<b>-998,765</b>

# 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. In FY 2012/2013 two State General Fund contracts were eliminated: the Weed Management Area (WMA) contract and the Red Imported Fire Ant (RIFA) contract for post treatment survey.

Fortunately, the County's main source of State 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 reductions in State Aid for Agriculture, Agriculture services, and Fines, Forfeits and Penalties.

## SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</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	14	14	14	14
Integrated Pest Management Specialist	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
County Office Supervisor	1	1	1	1
Account Clerk III	1	0	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	26	25	25	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	6.33	6.33
EH Office Assistant I/II	0.50	0.50	0.00	0.00
EH Special Projects Coordinator	<u>0.00</u>	<u>0.00</u>	<u>0.12</u>	<u>0.12</u>
TOTAL FTE	5.66	6.33	6.95	6.95
TOTAL BUDGETED/APPROVED	31.66	31.33	31.95	31.95

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.

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/II (Position#21) remains in the budget for FY 12/13 to assist the department in meeting workload needs.

The salary and employee benefits accounts 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 13/14 Proposed, this category was reduced overall from prior year due to decreases in Communications – Internal Services, and Transportation & Travel – County Vehicle.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category has been adjusted to offset labor support for BU 28700 and BU 27100.

CAPITAL ASSETS

None.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	0	30,000	42,000	42,000
OTHER REVENUE	106,349	90,000	110,000	110,000
<b>TOTAL REVENUES</b>	<b>106,349</b>	<b>120,000</b>	<b>152,000</b>	<b>152,000</b>
SERVICES & SUPPLIES	92,440	81,750	77,000	77,000
INTRAFUND & INTERFUND TRANSFERS	30,000	50,000	75,000	75,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>122,440</b>	<b>131,750</b>	<b>152,000</b>	<b>152,000</b>
<b>NET COST</b>	<b>-16,091</b>	<b>-11,750</b>	<b>0</b>	<b>0</b>

## 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 increased overall due to an increase in State Other revenue.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

This category is budgeted is increased from prior year due to Maintenance-Equipment and Small Tools and Instruments.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers Out is increased over prior year.

### CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	1,400	3,000	3,000	3,000
AID FROM OTHER GOVT AGENCIES	10,895	10,150	1,000	1,000
CHARGES FOR CURRENT SERVICES	255,119	446,300	243,800	243,800
<b>TOTAL REVENUES</b>	<b>267,414</b>	<b>459,450</b>	<b>247,800</b>	<b>247,800</b>
SALARIES & EMPLOYEE BENEFITS	369,003	330,535	420,503	420,503
SERVICES & SUPPLIES	46,129	48,697	56,445	56,445
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>415,132</b>	<b>379,232</b>	<b>476,948</b>	<b>476,948</b>
<b>NET COST</b>	<b>-147,718</b>	<b>80,218</b>	<b>-229,148</b>	<b>-229,148</b>

# 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 reductions in Weights & Measures Fees, Charges for Current Charges, and State Other based on departmental estimates.

SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
Supervising Weights & Measures Inspector	0	1	1	1
Weights & Measures Inspector I/II/III	3	2	2	2
Weights & Measures Inspector I/II/III V/S	1	1	0	0
Office Assistant III VS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V/S	5	5	4	4
 <u>Extra Help</u>				
EH Special Projects Coordinator	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	0.50	0.00	0.00	0.00
 TOTAL BUDGETED/APPROVED	 5.50	 5.00	 4.00	 4.00

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.

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).

The salary and employee benefits accounts 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 FY2013/14 the department requests to delete one (1) Weights & Measures Inspector I/II/III V/S (Position #3).

SERVICES AND SUPPLIES

For FY 2013/14 Proposed, this category is increased overall due to increases in Maintenance Equipment-Auto, Professional and Special Services – Contractual, and Small Tools and Instruments. Transportation and Travel- County Vehicle was reduced.

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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	1,293,513	1,145,000	1,161,147	1,161,147
CHARGES FOR CURRENT SERVICES	6,823	8,394	9,600	9,600
OTHER REVENUE	23,050	12,660	15,000	15,000
<b>TOTAL REVENUES</b>	<b>1,323,386</b>	<b>1,166,054</b>	<b>1,185,747</b>	<b>1,185,747</b>
SALARIES & EMPLOYEE BENEFITS	841,402	651,466	872,044	872,044
SERVICES & SUPPLIES	238,841	272,693	313,703	313,703
OTHER CHARGES	-66	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,080,177</b>	<b>924,159</b>	<b>1,185,747</b>	<b>1,185,747</b>
<b>NET COST</b>	<b>243,209</b>	<b>241,895</b>	<b>0</b>	<b>0</b>

## 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

Revenues are achieved from activities including building permits, plan checks and flood plain administration fees. This category decreased overall due to a reduction in Other Revenues.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
Deputy Building Official	1	1	1	1
Supervising Building Inspector	1	1	1	1
Building Inspector III	0	0	0	0
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	1.50	1.50	0.75	0.75
EH Student Intern	0.00	0.50	0.50	0.50
EH Building Permit Assistant	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	2.00	2.50	1.75	1.75
 TOTAL BUDGETED/APPROVED	 9.00	 9.50	 8.75	 8.75

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.

For FY 2013/14 the department requests to add one (1) Building Inspector III and delete one (1) vacant Supervising Building Inspector (Position #4). This request is currently being evaluated by the CEO's office for Final Budget.

### SERVICES AND SUPPLIES

This category increased overall due to an increase in Office Expense and 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
OTHER REVENUE	36	0	0	0
<b>TOTAL REVENUES</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>
SERVICES & SUPPLIES	36	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
Deputy Director Public Works Professional Services	0	0	0	0
Supervising Engineer	0	0	0	0
Project Engineer	0	0	0	0
Senior Engineering Associate	0	0	0	0
Deputy County Surveyor	0	0	0	0
Engineering Associate I/II/III	0	0	0	0
Engineering Technician I/II/III	0	0	0	0
Supervising Architect	0	0	0	0
Building Project Specialist	0	0	0	0
Building Project Planner	0	0	0	0
Support Services Assistant	0	0	0	0
County Office Supervisor	0	0	0	0
Road Permit Clerk	0	0	0	0
Office Assistant I/II	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL FULL-TIME &amp; VS</b>	0	0	0	0
 <u>Extra Help</u>				
EH Special Projects Coordinator	0.00	0.00	0.00	0.00
EH Student Intern	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>TOTAL FTE</b>	0.00	0.00	0.00	0.00
 <b>TOTAL BUDGETED/APPROVED</b>	 0.00	 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

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TAXES	1,127,294	650,000	665,000	665,000
LICENSES AND PERMITS	1,263	1,400	1,400	1,400
CHARGES FOR CURRENT SERVICES	942,564	862,823	886,000	886,000
OTHER REVENUE	-165	0	0	0
<b>TOTAL REVENUES</b>	<b>2,070,956</b>	<b>1,514,223</b>	<b>1,552,400</b>	<b>1,552,400</b>
SALARIES & EMPLOYEE BENEFITS	646,855	674,638	772,722	772,722
SERVICES & SUPPLIES	329,483	370,053	432,987	432,987
INTRAFUND & INTERFUND TRANSFERS	24,715	0	0	0
CAPITAL ASSETS	95,446	36,930	6,500	6,500
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,096,499</b>	<b>1,081,621</b>	<b>1,212,209</b>	<b>1,212,209</b>
<b>NET COST</b>	<b>974,457</b>	<b>432,602</b>	<b>340,191</b>	<b>340,191</b>

# 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 and the Clerk operation was subsequently combined with the Recorder's office.

## REVENUE

This category is expected to increase overall. Other - Transfer Tax, Marriage License Fees, and Other Services revenues are expected to increase over 2012/2013 levels. Recording Fees, Truncation Fees and Vital and Health Statistics Fees are decreased based on departmental projections.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Chief Deputy Recorder	1	1	1	1
Supervising Recorder	1	1	1	1
Recorder Clerk I/II/III	3	3	4	4
Office Assistant I/II	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & V/S	8	8	9	9
 <u>Extra Help</u>				
EH Office Assistant I/II	0.00	0.00	0.00	0.00
EH Legal Clerk I/II	<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	8.00	8.00	9.00	9.00

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.

For FY 2013/14 the department requests to add one (1) Recorder Clerk I/II/III. The CEO's office is evaluating the department's request and will bring further recommendations at Final Budget.

SERVICES AND SUPPLIES

This category increased from prior year due to increases in Professional and Special Services – Data Processing and Rents and Leases – Structures, Improvements and Grounds. Insurance – General Liability, Maintenance – Equipment, and Professional and Special Services – Microfilm Service were reduced.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
85026 Copier/Printer/Scanner	<u>\$6,500</u>	<u>\$6,500</u>
TOTAL	\$6,500	\$6,500

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION  
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	20,930	25,000	25,000	25,000
OTHER REVENUE	3,359	5,000	5,000	5,000
<b>TOTAL REVENUES</b>	<b>24,289</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
SALARIES & EMPLOYEE BENEFITS	456,551	726,960	893,630	893,630
SERVICES & SUPPLIES	436,289	266,559	283,662	283,662
CAPITAL ASSETS	0	13,218	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>892,840</b>	<b>1,006,737</b>	<b>1,177,292</b>	<b>1,177,292</b>
<b>NET COST</b>	<b>-868,551</b>	<b>-976,737</b>	<b>-1,147,292</b>	<b>-1,147,292</b>

# 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

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>REQUESTED</u>	2013/14 <u>RECOMMENDED</u>
Forensic Pathologist	1	1	1	1
Deputy Coroner I/II	4	4	4	4
Community Service Technician	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	5	5	5	5
 <u>Extra Help</u>				
EH Deputy Coroner I	<u>2.00</u>	<u>1.84</u>	<u>1.84</u>	<u>1.84</u>
TOTAL FTE	2.00	1.84	1.84	1.84
 TOTAL BUDGETED/APPROVED				
	7.00	6.84	6.84	6.84

On August 30, 2005 the Board approved one (1) Deputy Coroner I/II-3 Year Limited Term (Position #7) that is supported 100% by the Sheriff Trust Fund. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

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

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

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

## SERVICES AND SUPPLIES

This category is reduced overall in Communication-Internal Services, Transportation-Travel County Vehicle and Professional and Special Services based upon actual expenditures in previous fiscal 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	2,141	525	500	500
AID FROM OTHER GOVT AGENCIES	1,232,353	465,000	1,591,201	1,591,201
CHARGES FOR CURRENT SERVICES	362,222	0	0	0
OTHER REVENUE	15,054	225,000	350,000	350,000
<b>TOTAL REVENUES</b>	<b>1,611,770</b>	<b>690,525</b>	<b>1,941,701</b>	<b>1,941,701</b>
SERVICES & SUPPLIES	1,775,709	690,429	1,941,701	1,941,701
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,775,709</b>	<b>690,429</b>	<b>1,941,701</b>	<b>1,941,701</b>
<b>NET COST</b>	<b>-163,939</b>	<b>96</b>	<b>0</b>	<b>0</b>

## 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

For Fiscal Year 2013/14, revenues are reduced overall 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 Professional and Special Services-Administrative Services, 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	4,685	3,920	3,920	3,920
USE OF MONEY AND PROPERTY	71	80	80	80
<b>TOTAL REVENUES</b>	<b>4,756</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
SERVICES & SUPPLIES	5,840	6,547	4,000	4,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>5,840</b>	<b>6,547</b>	<b>4,000</b>	<b>4,000</b>
<b>NET COST</b>	<b>-1,084</b>	<b>-2,547</b>	<b>0</b>	<b>0</b>

## 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 lower 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	4,685	3,920	3,920	3,920
USE OF MONEY AND PROPERTY	71	80	80	80
<b>TOTAL REVENUES</b>	<b>4,756</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
SERVICES & SUPPLIES	2,194	0	4,000	4,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,194</b>	<b>0</b>	<b>4,000</b>	<b>4,000</b>
<b>NET COST</b>	<b>2,562</b>	<b>4,000</b>	<b>0</b>	<b>0</b>

# 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	263,301	230,238	268,783	268,783
FINES FORFEITS AND PENALTIES	15,374	12,144	16,800	16,800
CHARGES FOR CURRENT SERVICES	621,016	645,894	865,170	865,170
OTHER REVENUE	9,317	67,000	9,820	9,820
<b>TOTAL REVENUES</b>	<b>909,008</b>	<b>955,276</b>	<b>1,160,573</b>	<b>1,160,573</b>
SALARIES & EMPLOYEE BENEFITS	1,587,021	1,481,625	1,904,659	1,904,659
SERVICES & SUPPLIES	821,309	991,928	908,092	908,092
INTRAFUND & INTERFUND TRANSFERS	-29,308	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,379,022</b>	<b>2,473,553</b>	<b>2,812,751</b>	<b>2,812,751</b>
<b>NET COST</b>	<b>-1,470,014</b>	<b>-1,518,277</b>	<b>-1,652,178</b>	<b>-1,652,178</b>

## 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. In Fiscal Year 2011/12, Mark J. Hendrickson was appointed Interim Planning Director by the Board of Supervisors. On August 21, 2012, the Planning Department was consolidated with Commerce, Aviation and Economic Development (CAED) to facilitate a One-Stop Development Services center for County residents to receive comprehensive business, planning, and permitting services.

### REVENUE

For Proposed Budget 2013/14, this category is increased overall from prior year due to increases in Planning Services – EIR Services, Administrative Permits, and Other Licenses and Permits. Other Revenue and Planning Services – Community Plans were reduced.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</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	0	0	0
Planner I/II/III	2	4	4	4
Planning Technician I/II	2	2	2	2
County Office Supervisor	1	1	1	1
Staff Fiscal Analyst	0	0	0	0
Support Services Assistant	1	1	1	1
Office Assistant III	0	0	0	0
Office Assistant I/II	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	15	14	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	0.00	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>1.00</u>	<u>1.00</u>	<u>1.00</u>
	2.50	2.00	2.00	2.00
TOTAL BUDGETED/APPROVED	17.50	16.00	16.00	16.00

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

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.

The salary and employee benefits accounts 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 due to increases in Professional and Special Services – Contractual Agreements and Transportation and Travel Expense – Car Allowance. Maintenance - Equipment, Office Expense – General, and Professional and Special Services – Data Processing were reduced.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
<b>SERVICES &amp; SUPPLIES</b>	0	5,400	0	0
<b>OTHER CHARGES</b>	11,454	55,000	39,761	39,761
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	11,454	60,400	39,761	39,761
<b>NET COST</b>	-11,454	-60,400	-39,761	-39,761

## 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 2013/14.

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

This category is decreased from prior year due to a reduction in Special Department Expense – Cost Allocation Plan.

### 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	76,001	85,000	90,000	90,000
CHARGES FOR CURRENT SERVICES	312,753	431,000	460,000	460,000
OTHER REVENUE	49	0	0	0
<b>TOTAL REVENUES</b>	<b>388,803</b>	<b>516,000</b>	<b>550,000</b>	<b>550,000</b>
SALARIES & EMPLOYEE BENEFITS	1,089,946	990,892	1,265,908	1,265,908
SERVICES & SUPPLIES	458,047	526,860	534,212	534,212
OTHER CHARGES	-1,220	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,546,773</b>	<b>1,517,752</b>	<b>1,800,120</b>	<b>1,800,120</b>
<b>NET COST</b>	<b>-1,157,970</b>	<b>-1,001,752</b>	<b>-1,250,120</b>	<b>-1,250,120</b>

## 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 increased over prior year in Humane Services, and Spay/Neuter Surgery based on departmental estimates.

### SALARIES AND EMPLOYEES BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Animal Control Assistant Director	0	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)	1	1	1	1
Animal Control Officer III	0	0	0	0
Animal Control Dispatcher	0	0	0	0
Animal Care Specialist	6	6	6	6
Account Clerk III	0	0	0	0
Office Assistant I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	15	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	0.00	0.00	0.00	0.00
Office Assistant I/II	0.50	0.50	0.50	0.50
EH Animal Care Specialist	0.50	0.50	0.50	0.50
EH Animal Control Officer I/II	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	1.00	1.50	1.50	1.50
 TOTAL BUDGETED/APPROVED	 17.00	 17.50	 17.50	 17.50

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.

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

SALARIES AND EMPLOYEES BENEFITS (Continued)

(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

For Proposed FY 2013/14, this category increased overall from prior year in Maintenance, Structure – Improvements and Grounds, Professional and Special Services – Data Processing, and Professional and Special Services, Spay and Neuter Services. Professional and Special Services – Contractual Agreement, and Special Department Expense – Spay and Neuter Contract were reduced.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	14,583	14,600	14,600	14,600
<b>TOTAL REVENUES</b>	<b>14,583</b>	<b>14,600</b>	<b>14,600</b>	<b>14,600</b>
SERVICES & SUPPLIES	56,646	56,646	70,123	70,123
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>56,646</b>	<b>56,646</b>	<b>70,123</b>	<b>70,123</b>
<b>NET COST</b>	<b>-42,063</b>	<b>-42,046</b>	<b>-55,523</b>	<b>-55,523</b>

## 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 2013/14 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

This category was increased from prior year 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	0	10,000	9,946	9,946
OTHER CHARGES	45,512	46,139	46,193	46,193
TOTAL EXPENDITURES/APPROPRIATIONS	45,512	56,139	56,139	56,139
NET COST	-45,512	-56,139	-56,139	-56,139

# MERCED COUNTY ASSOCIATION OF GOVERNMENTS

## BUDGET UNIT 28900

The functions of the Merced County Association of Governments (MCAG) are to conduct area-wide planning as may be required by law or directed by the governing board, to render technical assistance to MCAG member agencies as authorized by the governing board, and to act as the Solid Waste Advisory Board which is an advisory body established by the solid waste disposal agreement between the County of Merced and the cities of Atwater, Dos Palos, Gustine, Livingston, Los Banos and Merced. MCAG is designated the Regional Transportation Planning Agency for Merced County and has other transportation planning responsibilities including the responsibility for the Transit Joint Powers Authority. MCAG is responsible for local review of proposed federal financial assistance, direct federal development activities and environmental documents, and State plans. MCAG is also able to provide contractual staff work on regional projects like the Yosemite Area Regional Transportation Strategy Board.

This budget unit is used to appropriate Merced County's annual payments in support of MCAG.

## REVENUE

None.

## SALARIES AND EMPLOYEE BENEFITS

None.

## SERVICES AND SUPPLIES

This category is reduced based on current information.

## OTHER CHARGES

This category is increased for County contribution.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	0	1	0	0
<b>TOTAL REVENUES</b>	0	1	0	0
SERVICES & SUPPLIES	110,819	16,595	4,500	4,500
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	110,819	16,595	4,500	4,500
<b>NET COST</b>	-110,819	-16,594	-4,500	-4,500

## 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 completed the Airport Land Use Compatibility Plan (ALUCP) in June 2012. 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

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

For Fiscal Year 2013/14, 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	43,190	40,000	40,000	40,000
CHARGES FOR CURRENT SERVICES	86,586	80,000	80,000	80,000
OTHER REVENUE	254	240	95	95
<b>TOTAL REVENUES</b>	<b>130,030</b>	<b>120,240</b>	<b>120,095</b>	<b>120,095</b>
SALARIES & EMPLOYEE BENEFITS	76,094	79,235	83,982	83,982
SERVICES & SUPPLIES	20,576	46,643	47,165	47,165
INTRAFUND & INTERFUND TRANSFERS	-24,715	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>71,955</b>	<b>125,878</b>	<b>131,147</b>	<b>131,147</b>
<b>NET COST</b>	<b>58,075</b>	<b>-5,638</b>	<b>-11,052</b>	<b>-11,052</b>

# 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.

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

## REVENUE

At Proposed Budget, 2013/14, this category was reduced based on the prior year revenue trends.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>REQUESTED</u>	2013/14 <u>RECOMMENDED</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	0.20	0.00	0.00
EH Legal Clerk I	<u>0.00</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	0.50	0.70	0.00	0.00
TOTAL BUDGETED/APPROVED	1.50	1.70	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.

For FY 2013/14 the department has reduced extra help appropriation in order to offset net county costs in the Records Office. The CEO's office is evaluating the department's request and will bring further recommendations at Final Budget.

## SERVICE AND SUPPLIES

This category was increased overall from the prior year due to increases in Professional and Special Services – Data Processing and Rents and Leases – Structures, Improvements and Grounds. Special Department Expense – Software and Transportation and Travel – In-State Overnight were reduced.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

This page left blank intentionally.

# **PUBLIC WAYS AND FACILITIES FUNCTION**

This page left blank intentionally.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - PUBLIC WAYS AND FACILITIES  
 ACTIVITY - PUBLIC WAYS

FUND - 1020  
 BUDGET UNIT # - 30000  
 UNIT TITLE - DPW-ROAD DIVISION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	79,694	37,369	38,000	38,000
FINES FORFEITS AND PENALTIES	1,583	0	0	0
USE OF MONEY AND PROPERTY	121,428	88,000	95,000	95,000
AID FROM OTHER GOVT AGENCIES	15,697,291	10,223,996	39,368,112	39,368,112
CHARGES FOR CURRENT SERVICES	2,959,155	3,015,887	3,854,772	3,854,772
OTHER REVENUE	1,075,531	2,002,500	451,000	451,000
<b>TOTAL REVENUES</b>	<b>19,934,682</b>	<b>15,367,752</b>	<b>43,806,884</b>	<b>43,806,884</b>
SALARIES & EMPLOYEE BENEFITS	6,118,678	6,017,661	7,185,960	7,185,960
SERVICES & SUPPLIES	4,905,683	4,712,614	8,241,788	8,241,788
OTHER CHARGES	-639	0	0	0
CAPITAL ASSETS	4,847,509	11,076,516	36,946,000	36,946,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>15,871,231</b>	<b>21,806,791</b>	<b>52,373,748</b>	<b>52,373,748</b>
<b>NET COST</b>	<b>4,063,451</b>	<b>-6,439,039</b>	<b>-8,566,864</b>	<b>-8,566,864</b>

## 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 1,756 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 has increased overall due to an increase in Proposition 1B funding.

### SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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	1	1	1	1
Project Engineer	1	2	2	2
Senior Engineering Associate	1	1	2	2
Road Permit Clerk	1	1	1	1
County Office Supervisor	1	1	1	1
Engineering Associate I/II/III	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & VS	64	65	66	66
 <u>Extra Help</u>				
EH Engineering Associate I	0.00	0.00	0.00	0.00
EH Engineering Associate III	0.49	0.49	0.00	0.00
EH Road Maintenance Worker I/II	0.00	0.00	0.50	0.50
EH Senior Engineering Associate	0.12	0.12	0.00	0.00
EH Student Intern	0.00	0.00	0.75	0.75
EH Special Project Coordinator	<u>0.40</u>	<u>0.40</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	1.01	1.01	1.25	1.25
 TOTAL BUDGETED/APPROVED	 65.01	 66.01	 67.25	 67.25

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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).

On August 21, 2012 the Board of Supervisor’s approved the department’s request to add one (1) Project Engineer.

The salary and employee benefits accounts 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 2013/14 the department requests to add one (1) Senior Engineering Associate.

SERVICES AND SUPPLIES

This category has decreased overall due to a reduction in Special Department Expense – Special Fund.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category has decreased overall due to a reduction in Operating Transfers In.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
85001 1 Trailer	\$35,000	\$35,000
85002 8 Lighted Pedestrian Signs	45,000	45,000
85003 6 Sets of Flashing Beacons	35,000	35,000
85004 2 Patch Trucks	700,000	700,000
85007 Phase 1 Vapor Recovery Equipment	10,000	10,000
85008 1 New Motor Grader	275,000	275,000
85009 1 New Water Truck	135,000	135,000
85013 1 Concrete Saw	11,000	11,000
87058 Roads Capital Projects	5,000,000	5,000,000
87097 Roads Bridge Projects	4,700,000	4,700,000
87153 AME-Atwater-Merced Expressway	24,000,000	24,000,000
87456 Phase II R/W Childs Ave to Yosemite Ave	<u>2,000,000</u>	<u>2,000,000</u>
TOTAL	\$36,946,000	\$36,946,000

The Trailer is requested to haul heavy equipment needed for road projects. The 8 Lighted Pedestrian Signs and 6 Sets of Flashing Bacons are needed for replacement pedestrian crossing projects. The 2 Patch Trucks, Motor Grader, Water Truck and Concrete Saw are requested for needed road repairs. The Roads Capital Projects, Roads Bridge Projects, AME – Atwater-Merced Expressway, and Phase II R/W Childs Ave. to Yosemite Ave. are a continuation of previously established projections from the prior fiscal year.

# HEALTH AND SANITATION FUNCTION

**COUNTY OF MERCED**  
STATE OF CALIFORNIA  
DETAIL OF FINANCING SOURCES AND FINANCING USES  
GOVERNMENTAL FUNDS  
FISCAL YEAR 2013-2014

CLASSIFICATION:  
FUNCTION - HEALTH AND SANITATION  
ACTIVITY - HEALTH

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	242,388	243,454	239,054	239,054
FINES FORFEITS AND PENALTIES	642,149	279,800	366,800	366,800
AID FROM OTHER GOVT AGENCIES	10,468,056	11,838,618	12,976,798	12,976,798
CHARGES FOR CURRENT SERVICES	2,493,933	1,925,370	2,017,850	2,017,850
OTHER REVENUE	173,583	0	111,875	111,875
<b>TOTAL REVENUES</b>	<b>14,020,109</b>	<b>14,287,242</b>	<b>15,712,377</b>	<b>15,712,377</b>
SALARIES & EMPLOYEE BENEFITS	11,709,209	11,744,886	13,327,272	13,327,272
SERVICES & SUPPLIES	3,014,889	2,436,993	3,120,483	3,120,483
OTHER CHARGES	211,628	362,000	418,790	418,790
INTRAFUND & INTERFUND TRANSFERS	-491,692	-459,951	-94,198	-94,198
CAPITAL ASSETS	10,795	19,761	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>14,454,829</b>	<b>14,103,689</b>	<b>16,772,347</b>	<b>16,772,347</b>
<b>NET COST</b>	<b>-434,720</b>	<b>183,553</b>	<b>-1,059,970</b>	<b>-1,059,970</b>

# 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 Mercy 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

## 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 decreased due to a reduction in anticipated Health Realignment funds received for the administration of various public health services.

## SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</u>
Public Health Director	1	1	1	1
County Health Officer	1	1	1	1
Deputy Public Health Director	1	1	0	0
Assistant Director Public Health	0	0	1	1
Director of Public Health Nursing	1	1	1	1
Director of Public Health Admin Svs	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	4	4	4
Public Health Aide I/II	3	3	2	2
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	0	0	0
Environment Health Specialist I/II/III	13	12	11	11
Hazardous Material Specialist I/II/III	1	1	1	1
Environmental Health Technician I/II	2	3	4	4
Health Education Administrator	1	0	0	0
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)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Nurse Practitioner I/II/Physicians Assistant	1	0	0	0
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	17	17	17
Epidemiologist I/II	1	1	1	1
Health Education Specialist	3	4	4	4
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	5	5
County Office Supervisor	1	1	1	1
Emergency Medical Services Manager	1	1	1	1
Emergency Medical Services Specialist	1	1	2	2
Licensed Vocational Nurse	3	2	2	2
Medical Records Technician III	1	1	1	1
Supervising Health Educator	<u>0</u>	<u>2</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & VS	109	110	113	113
<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	0.00	0.00
EH Licensed Vocational Nurse	0.58	0.58	0.00	0.00
EH Special Projects Coordinator	0.00	0.00	0.50	0.58
EH Typist Clerk I/II	1.50	1.50	0.00	0.00
EH Microbiology Technician	0.00	0.00	0.00	0.00
EH Public Health Lab Director	0.00	0.50	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	2.88	1.20	1.20
TOTAL BUDGETED/APPROVED	112.38	113.88	115.20	115.20

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 (Position #217, 242) 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.

On April 9, 2013 the Board of Supervisors approved the department's request to add one (1) Supervising Health Educator (Position #244) for grant administration and change title of Deputy Public Health Director to Assistant Director Public Health (Position 197).

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

For FY 2013/2014 the department requests to add one (1) Office Assistant I/II and delete one (1) vacant Public Health Aide I/II (Position #25); add one (1) Emergency Medical Services Specialist and delete one (1) vacant Public Health Nurse (Position #83) for the Emergency Medical Services program; add one (1) Public Health Nurse; add one (1) Office Assistant I/II for the Supplemental Nutrition Assistance Program (SNAP), and amend one (1) filled Environmental Health Specialist III (Position #12 to one (1) Environmental Health Technician I/II.

SERVICES AND SUPPLIES

This category has decreased overall due to a decrease in Professional and Special Services – Contractual Agreement expenses.

OTHER CHARGES

This category has increased overall due to an increase in the support provided to clients for transportation to specialty care services.

INTRAFUND AND INTERFUND TRANSFERS

This category has increased overall due to an increase in reimbursement from the Department of Mental Health.

CAPITAL ASSETS

None

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	58,687	57,760	45,760	45,760
AID FROM OTHER GOVT AGENCIES	3,630,239	4,921,625	5,718,014	5,718,014
OTHER REVENUE	13,270	0	0	0
<b>TOTAL REVENUES</b>	<b>3,702,196</b>	<b>4,979,385</b>	<b>5,763,774</b>	<b>5,763,774</b>
SALARIES & EMPLOYEE BENEFITS	675,781	698,487	929,249	929,249
SERVICES & SUPPLIES	3,723,314	4,849,282	4,834,525	4,834,525
OTHER CHARGES	28,632	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>4,427,727</b>	<b>5,547,769</b>	<b>5,763,774</b>	<b>5,763,774</b>
<b>NET COST</b>	<b>-725,531</b>	<b>-568,384</b>	<b>0</b>	<b>0</b>

# 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 increased due to an expected increase in Proposition 10 tobacco tax revenues.

**SALARIES AND EMPLOYEE BENEFITS**

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</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	1.00	1.00	1.00
EH Special Projects Coordinator	0.00	0.50	0.25	0.25
EH Fiscal Services Analyst	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>	<u>0.25</u>
TOTAL FTE	0.50	1.50	1.50	1.50
 TOTAL BUDGETED/APPROVED	 7.50	 8.50	 8.50	 8.50

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.

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 has decreased overall due to a reduction in Professional & Special Services – Contractual Agreements, due to a decrease in estimated grant agreements.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	24,671,035	24,107,703	25,631,422	25,631,422
CHARGES FOR CURRENT SERVICES	6,737,556	10,199,467	13,009,426	13,009,426
OTHER REVENUE	-886,862	50,000	45,945	45,945
<b>TOTAL REVENUES</b>	<b>30,521,729</b>	<b>34,357,170</b>	<b>38,686,793</b>	<b>38,686,793</b>
SALARIES & EMPLOYEE BENEFITS	17,252,591	19,067,637	23,410,697	23,410,697
SERVICES & SUPPLIES	5,912,949	5,284,484	8,608,116	8,608,116
OTHER CHARGES	4,580,981	2,938,166	7,028,851	7,028,851
INTRAFUND & INTERFUND TRANSFERS	-1,062,269	-978,626	-1,341,650	-1,341,650
CAPITAL ASSETS	0	127,143	159,300	159,300
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>26,684,252</b>	<b>26,438,804</b>	<b>37,865,314</b>	<b>37,865,314</b>
<b>NET COST</b>	<b>3,837,477</b>	<b>7,918,366</b>	<b>821,479</b>	<b>821,479</b>

# 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

This category has increased over the prior year based on an anticipated increased ability to capture additional Medi-Cal reimbursed services.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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	4	5	5	5
Mental Health Program Manager	2	3	3	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	18	18	18	18
Mental Health Clinician I/II	30	32	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	1	0	0	0
Personnel Assistant - Confidential	1	1	1	1
Mental Health Worker I/II	20	21	21	21
Secretary III	1	1	1	1
Medical Records Technician III	1	1	1	1
Medical Records Technician I/II	6	7	7	7
Psychiatric Ward Clerk	1	1	1	1
Accounting Technician	2	2	2	2
Account Clerk III	1	3	3	3
Office Assistant III	10	12	12	12
Office Assistant I/II	2	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	3	4	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	3	3	3	3
Mental Health Medical Director (At will)	1	1	1	1
Staff Psychiatrists (At will)	4	4	4	4
Program Assistant	4	4	4	4
Staff Services Manager	1	1	1	1
Deputy Public Administrator/ Guardian/ Conservator I/II	<u>0</u>	<u>4</u>	<u>4</u>	<u>4</u>
Public Conservator Inventory Specialist	0	1	1	1
Management Analyst I/II/III	0	1	1	1
Medical Records Supervisor	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
MH TOTAL FULL-TIME & VS	141	158	158	158

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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	181	198	198	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	201.00	218.00	218.00	218.00

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

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) Management Analyst I/II/III, and one (1) Medical Records Supervisor based on increased funding for State programs.

The salary and employee benefits accounts 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 over the prior year due to anticipated increases in data processing costs and contractual services.

OTHER CHARGES

This category has increased over the prior year due to overall increases in expected contractual services for the DoWITH program, to establish appropriation for the managed care offset from the State, and anticipated increases to residential facilities.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
81047 Color Copier	\$28,000	\$28,000
84015 Remodel Front Waiting Room	15,000	15,000
85072 1 Six Passenger Van	28,000	28,000
85073 1 Sedan	28,000	28,000
85076 Marie Green Workstation	7,000	7,000
85074 1 Sedan	25,300	25,300
85071 1 6 Passenger Van	<u>28,000</u>	<u>28,000</u>
TOTAL	\$159,300	\$159,300

The department requests furniture to remodel the front waiting room at the 13<sup>th</sup> street location for increased customer satisfaction, two (2) sedans and (2) 6 Passenger Van for replacement due to Fleet recommendations, one Marie Green Workstation to address ergonomic issues at the Marie Green site. Additionally, one Color Copier was established however should be a request for an additional 6 passenger van and will be corrected at Final Budget.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	1,041,392	1,115,000	1,285,000	1,285,000
USE OF MONEY AND PROPERTY	1,386	1,088	1,000	1,000
AID FROM OTHER GOVT AGENCIES	3,247,973	3,569,800	3,391,310	3,391,310
CHARGES FOR CURRENT SERVICES	169,723	6,300	5,500	5,500
OTHER REVENUE	224,140	0	510,436	510,436
<b>TOTAL REVENUES</b>	<b>4,684,614</b>	<b>4,692,188</b>	<b>5,193,246</b>	<b>5,193,246</b>
SALARIES & EMPLOYEE BENEFITS	830,997	787,449	968,111	968,111
SERVICES & SUPPLIES	3,815,568	3,895,164	4,547,258	4,547,258
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>4,646,565</b>	<b>4,682,613</b>	<b>5,515,369</b>	<b>5,515,369</b>
<b>NET COST</b>	<b>38,049</b>	<b>9,575</b>	<b>-322,123</b>	<b>-322,123</b>

# 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. On July 1, 2009, SCEAP and EMSA program funding was eliminated by the State and all claims processed for these providers are funded through SB 12 revenues.

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

This category has increased due to an increase in the distribution of SB 12 funds.

## SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</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)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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	0.00	0.00	0.00	0.00
EH Office Assistant I	0.00	0.00	0.00	0.00
EH Public Health Nurse I/II	0.00	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	0.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	10.00	10.00	10.00	10.00

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

SERVICES AND SUPPLIES

This category has increased overall due to an estimated increase in payments for direct medical services.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category has reduced due to staff no longer providing support services outside of budget unit 49500.

CAPITAL ASSETS

None

# **PUBLIC ASSISTANCE FUNCTION**

This page left blank intentionally.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE  
 ACTIVITY - ADMINISTRATION

FUND - 1010  
 BUDGET UNIT # - 50000  
 UNIT TITLE - HUMAN SERVICES AGENCY

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	27,500	60,000	60,000	60,000
AID FROM OTHER GOVT AGENCIES	63,415,460	70,436,141	80,270,374	80,270,374
CHARGES FOR CURRENT SERVICES	122,727	40,000	40,000	40,000
OTHER REVENUE	497,392	468,000	610,000	610,000
<b>TOTAL REVENUES</b>	<b>64,063,079</b>	<b>71,004,141</b>	<b>80,980,374</b>	<b>80,980,374</b>
SALARIES & EMPLOYEE BENEFITS	48,665,219	52,180,983	59,404,778	59,404,778
SERVICES & SUPPLIES	13,572,824	14,575,095	16,753,926	16,753,926
OTHER CHARGES	5,402,980	5,972,139	5,724,641	5,724,641
INTRAFUND & INTERFUND TRANSFERS	-1,086,727	-491,450	-311,371	-311,371
CAPITAL ASSETS	138,580	0	46,495	46,495
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>66,692,876</b>	<b>72,236,767</b>	<b>81,618,469</b>	<b>81,618,469</b>
<b>NET COST</b>	<b>-2,629,797</b>	<b>-1,232,626</b>	<b>-638,095</b>	<b>-638,095</b>

# 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 increased over the prior year due to increases in Federal Public Assistance Administration related to the Call Center project and increased revenue estimates.

## SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</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	14	14
Staff Fiscal Analyst	4	4	4	4
Staff Personnel Analyst	1	1	1	1
Network Systems Support Analyst	5	5	5	5
Fiscal Services Supervisor	4	3	3	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)

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>REQUESTED</u>	2013/14 <u>RECOMMENDED</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	6	7	7
Administrative Supervisor	6	6	6	6
Legal Clerk I/II	8	8	8	8
Support Services Assistant	6	6	7	7
Support Services Assistant-Confidential	1	1	1	1
Office Assistant III	6	6	6	6
Registration/Information Assistant	14	14	17	17
Office Assistant I/II	22	22	22	22
Program Evaluation Supervisor	1	1	1	1
C-IV Program Analyst	2	2	4	4
C-IV Business Manager	2	2	2	2
Family Services Supervisor	30	30	33	33
Family Services Representative III	35	35	38	38
Family Services Representative I/II	138	138	172	172
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	42	42	42
Social Worker III V/S *	1	0	0	0
Social Worker I/II *	0	0	0	0
Social Services Program Worker	4	4	4	4
Management Information System Technician I/II	6	5	5	5
E&T Worker III	11	11	10	10
E&T Worker I/II	53	53	45	45
Veteran Claims Representative Supervisor	1	1	1	1
Veteran Claims Representative I/II	1	1	1	1
Public Conservator Inventory Specialist VS	1	0	0	0
Social Worker Aide	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
TOTAL FULL-TIME & VS	558	552	592	592
<u>Extra Help:</u>				
EH Social Worker I/II/III/IV	0.88	0.88	0.72	0.72
EH Family Assistance Representative I/II/III	0.00	0.00	0.12	0.12
EH Supervising Family Assistance Representative	0.15	0.15	0.00	0.00
EH Office Assistant I/II	0.05	0.05	0.55	0.55
EH Janitor	0.04	0.04	0.04	0.04
EH Registration Information Assistant	0.50	0.50	2.00	2.00
EH Special Projects Coordinator	0.77	0.77	1.17	1.17

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
EH Vocational Assistant	0.00	0.00	0.00	0.00
EH Employment & Training Worker I/II/III	0.23	0.23	0.00	0.00
EH Account Clerk I/II/III	0.00	0.00	0.00	0.00
EH Office Assistant III	0.28	0.28	0.75	0.75
EH Management Information Systems Technician I	0.07	0.07	0.00	0.00
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>1.29</u>	<u>1.29</u>
TOTAL FTE	42.05	4.50	6.64	6.64
TOTAL BUDGETED/APPROVED	600.05	556.50	598.64	598.64

On October 27, 2010 the Board of supervisors approved the follow actions. Effective November 1, 2009 the following vacant positions were added: three (3) Social Worker Aides, seven (7) Family Services Representative I/II, one (1) Family Services Representative III, one (1) Family Services Supervisor, two (2) Office Assistant I/II, and one (Social Services Program Administrator.

On February 15, 2011 one (1) Network Systems Support Analyst I/II (Position #582) was transferred to BU 75601 as part of the centralization of county information systems.

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

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.

On January 15, 2013 The Board of Supervisors approved the addition of two (2) C-IV Program Analyst (Position #732, 733) for a limited term ending at the conclusion of the Los Angeles Eligibility, Automation Determination, Evaluation and Reporting Replacement Solution (LRS) project has concluded. These positions are 100% funded through the C-IV project.

On March 26, 2013 the Board of Supervisors approved the department's request to add one (1) Program Manager (Position #734) for oversight of the Covered California call center.

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

For FY 2013/14 the department requests to add thirty four (34) Family Services Representative I/II, three (3) Family Services Representative III, three (3) Family Services Representative Supervisor, two (2) Staff Service Analyst I/II, and three (3) Registration Information Assistant for the regional health exchange call center. Additionally, the department requests to add one (1) Support Services Assistant, delete eight (8) vacant Employment and Training Worker I/II (Position #2, 35, 104, 109, 340, 349, 488, 726), and delete one (1) vacant Employment and Training III (Position #534).

SERVICES AND SUPPLIES

This category has increased beyond the prior year due to appropriation added to cover C-IV costs associated with Call Center implementation and increased contractual obligations.

OTHER CHARGES

This category has decreased over the prior year due to a reduction in IHSS costs aligned to the maintenance of effort.

INTRAFUND AND INTERFUND TRANSFERS

This category has decreased overall against the prior year due to anticipated expenses tied to capital improvement projects that were not completed in the prior year.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
85078 1 Van - Passenger	\$30,000	\$30,000
85079 Ice Machine	7,000	7,000
85091 Digital Equipment	2,995	2,995
85092 Printer	<u>6,500</u>	<u>6,500</u>
TOTAL	\$46,495	\$46,495

The department request one replacement passenger van due to high mileage and to help reduce maintenance cost. One ice machine is in need of replacement due to high maintenance costs. The digital equipment is needed for H.S.A. to promote special interest events like Leadership and Grants within Merced County. The printer is a high quality printer needed to print items such as brochures.

This page left blank intentionally.



# IHSS PUBLIC AUTHORITY

## BUDGET UNIT 50500

Assembly Bill 1682 established a requirement for counties to name an employer of record for In-Home Supportive Service (IHSS) providers by 2003 for purposes of collective bargaining. The legislation also developed new mandated IHSS functions and services to provide assistance for recipients. The IHSS program assists eligible elderly, blind, or disabled individuals who require supportive services at home.

On February 5, 2002 the Board approved establishing the IHSS Public Authority, governed by the IHSS Governing Board, as an employer of record for providers on IHSS. The ordinance, policies, and procedures for the IHSS Public Authority were approved with the Public Authority established on November 4, 2002 and operational by December 31, 2002. Budget unit 50500 was established, based on the mandated Public Authority functions identified in the Welfare and Institutions Code Section 12301.6, to accommodate the mandatory staffing and operational expenses of AB1682.

## EXECUTIVE'S COMMENT

A contract between the County and the Public Authority for administration and staffing of the IHSS program is in place. The IHSS Advisory Committee continues to address policies and procedures regarding the Public Authority. Of primary concern is the Governor's proposal regarding the redirection of state participation in the wages of providers during the ongoing negotiations for provider wages and benefits.

## REVENUE

Revenue has decreased from the prior year due to reduced estimates to Federal and State funding.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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

The salary and employee benefits accounts 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 against the prior year, primarily in Professional and Specialized Services – Administrative Services and Special Department Expense, in order to balance the unit to its projected revenue.

## OTHER CHARGES

This category has decreased against the prior year based on the maintenance of effort requirement.

## INTRAFUND AND INTERFUND TRANSFERS

This category has decreased against the prior year due to a reduction of staff spent on other programs.

## CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	58,443,637	64,159,970	64,490,084	64,490,084
CHARGES FOR CURRENT SERVICES	17,583	0	0	0
OTHER REVENUE	389,204	445,000	445,000	445,000
<b>TOTAL REVENUES</b>	<b>58,850,424</b>	<b>64,604,970</b>	<b>64,935,084</b>	<b>64,935,084</b>
SERVICES & SUPPLIES	80,000	0	0	0
OTHER CHARGES	64,011,979	68,670,414	69,104,146	69,104,146
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>64,091,979</b>	<b>68,670,414</b>	<b>69,104,146</b>	<b>69,104,146</b>
<b>NET COST</b>	<b>-5,241,555</b>	<b>-4,065,444</b>	<b>-4,169,062</b>	<b>-4,169,062</b>

## 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 78.26%, state funded at 19.24% with the local share at 2.50%. 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 eighteen separate components, which are projected individually. Realignment 2011 altered funding from the State to Local governments and redirects specified sales tax revenues to fund this effort. Extended Foster Care increased the age to 21 for Foster Youth in Foster Homes, FFA's, Group Homes, and placement by Probation effective January 2012 with AB12. The projections reflect a decrease in Federal participation as compared to the prior year and rate increases based on historical data and expected court decisions.
1. Foster Homes: Federal funding, 41.38%; state funding 24.60%; local share, 34.02%. Projection is based on a 4.23% caseload decrease and a 7.68% rate increase.
  2. Foster Homes: State funding, 40.00%; local share 60.00%. Projection is based on a 2.10% caseload decrease and a 0.69% 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 1.26% caseload decrease and a 1.69% rate increase.
  4. Foster Family Agency Institution placements by HSA: State funding 40.00%; local share, 60.00%. Projection is based on a 63.71% caseload increase and a 38.62% 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 an 8.64% caseload decrease and a 7.58% rate decrease.
  6. Group Home Institutional placements by HSA: State funding, 40.00%; local share, 60.00%. Projection based on a 54.66% caseload decrease and a 50.94% rate decrease.
  7. Institution placements by Probation Department: Federal funding, 41.38%; State funding, 24.60%; local share, 34.02%. Projection is based on a 10.22% caseload decrease and a 3.48% rate decrease.
  8. Institution placements by Probation Department: State funding, 40.00%; local share, 60.00%. 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 41.87% caseload decrease and a 42.30% rate decrease.
  10. Institution placements by Probation Department: State funding, 40.00%; local share, 60.00%. Projection is based on a 1.96% caseload increase and a 10.59% rate decrease.

DEPARTMENT'S COMMENT (Continued)

11. Placements--By HSA All County Cost: State funding, 9.95%; local share, 90.05%. Projection is based on a 37.10% caseload decrease and a 48.70% rate decrease.
  12. Institution placements by Probation Department: Local share, 100%. Projection is based on no caseload increases and no rate increases.
  13. Camp Placement by Probation Department: Local Share, 100%. Projection is based on no caseload increases and no rate increases.
  14. Emergency Assistance: Federal funding, 41.38%; state funding, 24.60%; local share, 34.02%. Projection is based on no caseload increases and no rate increases.
  15. Voluntary Placements: Federal funding, 70.00%; local share, 30.00%. Projection is based on a 6.11% caseload decrease and 12.28% rate increase.
  16. KinGap: Federal funding 2.57%; state funding 77.24%; local share, 20.19%. Projection is based on a 48.61% caseload increase and a 49.83% rate increase.
  17. THP-Plus: State Funded, 100%. Projection is based on an average caseload of 9 per month and no rate increase.
  18. DoWith: State funding, 40%; local share, 60%. Projection is based on an average caseload of 24 per month and no rate increase.
- 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 35.87%, state funded at 48.11% with the local share at 16.01%. The projection is based on a 1.82% overall caseload growth and a 1.82% increase in rate.

REVENUE

Revenue has been adjusted based on caseload projections.

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 increase overall based on projected caseload growth increases in Adoptions Assistance.

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
OTHER REVENUE	71,648	160,000	90,600	90,600
<b>TOTAL REVENUES</b>	<b>71,648</b>	<b>160,000</b>	<b>90,600</b>	<b>90,600</b>
OTHER CHARGES	213,667	277,064	277,064	277,064
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>213,667</b>	<b>277,064</b>	<b>277,064</b>	<b>277,064</b>
<b>NET COST</b>	<b>-142,019</b>	<b>-117,064</b>	<b>-186,464</b>	<b>-186,464</b>

## 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 remaining the same as the prior year.
- B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. The projection is based on caseload growth remaining the same as the prior year.
- 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. The projection is based on caseload growth remaining the same as the prior year.
- 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. Revenue has been decreased from the prior year due to trends.

### SALARIES AND EMPLOYEE BENEFITS

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

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

This category reflects the expected expenses for the fore mention aid categories.

### 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	4,138,163	4,292,558	4,333,963	4,333,963
CHARGES FOR CURRENT SERVICES	251,512	169,744	245,744	245,744
OTHER REVENUE	678	0	0	0
<b>TOTAL REVENUES</b>	<b>4,390,353</b>	<b>4,462,302</b>	<b>4,579,707</b>	<b>4,579,707</b>
SALARIES & EMPLOYEE BENEFITS	3,260,989	3,148,636	3,636,438	3,636,438
SERVICES & SUPPLIES	948,396	1,227,505	974,269	974,269
OTHER CHARGES	-121	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-11,707	-50,000	-71,000	-71,000
CAPITAL ASSETS	0	0	40,000	40,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>4,197,557</b>	<b>4,326,141</b>	<b>4,579,707</b>	<b>4,579,707</b>
<b>NET COST</b>	<b>192,796</b>	<b>136,161</b>	<b>0</b>	<b>0</b>

# 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

For Fiscal Year 2013/14, this category has reduced overall from prior year due to decreases in State Other revenue, Federal Other and Other Revenue.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>REQUESTED</u>	2013/14 <u>RECOMMENDED</u>
Director-Workforce Investment	1	1	1	1
Assistant Director-Workforce Investment	0	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	0	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)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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	35	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	0.00	0.00
EH Office Assistant III	0.00	0.00	0.00	0.00
EH Special Project Coordinator	0.10	0.10	0.50	0.50
EH MIS Technician I	0.00	0.25	0.25	0.25
EH Assessment Technician I	0.00	0.00	0.00	0.00
EH Automation Systems Analyst	0.25	0.00	0.00	0.00
EH E&T Specialist I	<u>0.00</u>	<u>0.00</u>	<u>0.25</u>	<u>0.25</u>
TOTAL FTE	0.85	0.85	1.25	1.25
TOTAL BUDGETED/APPROVED	35.85	35.85	36.25	36.25

On August 24, 2010 the Board approved the department's request to delete the following thirteen (13) filled positions: two (2) Assessment Technician I/II (Position #69, 98), eight (8) Employment and Training Specialist (Position #118, 119, 122, 141, 144, 145, 146, 147), one (1) Supervising Employment and Training Specialist (Position #123), one (1) Management Information System Technician I/II (Position #22), and one (1) Office Assistant I/II (Position #148). The Board approved to delete the following six (6) vacant positions: one (1) Supervising Employment and Training Specialist (Position #114), three (3) Employment and Training Specialist I/II (Position #36, 43, 52), one (1) Secretary I/II (Position #116), and one (1) Staff Service Analyst I/II (Position # 143). All extra help has been eliminated effective September 24, 2010. The staffing reduction was tied to a reduction in ARRA and Federal formula funding.

On June 28, 2011 the Board of Supervisors approved the department requests to delete the following positions due to an anticipated reduction in grant funding: two (2) filled Employment and Training Specialist I/II (Position #32, 117) one (1) filled Support Services Analyst I/II (Position #11), one (1) filled Secretary III (Position #8), one (1) filled Supervising E&T Specialist (Position #26), one (1) vacant Assistant Director – Workforce Investment (Position # 14), and one (1) vacant Employment and Training Specialist I/II (Position #50). The department believes that it will receive a combination of additional grant funding therefore the two filled Employment and Training Specialist I/II and Secretary III will be restored upon confirmation.

On July 12, 2011 the Board of Supervisors approved the rescission of the June 28, 2011 action to delete the following positions: two (2) filled Employment and training Specialist I/II (Position #32, 117), one (1) filled Support Services Analyst I/II (Position #11), one (1) filled Secretary III (Position #8), and one (1) filled Supervising Employment and Training Specialist (Position #26) based on additional grant revenue received. The department's request to add one (1) Employment and Training Specialist I/II (Position #150) was also approved.

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

SERVICES AND SUPPLIES

This category decreased overall due reductions in Special Department Expense – Cost Allocation Plan, Professional and Special Services – Contractual Agreements, and Office Expense- General. Special Department Expense – Other, Professional and Special Services – Data Processing, and Communications – Internal Services increased.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category has been adjusted to reflect costs associated with the Director’s time and the Plato License and Instructor.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
85022 2 Replacement Vehicles	<u>\$40,000</u>	<u>\$40,000</u>
TOTAL	\$40,000	\$40,000

Replacement vehicle for 12 year-old vehicles; revenue is already included in the budget.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	842,128	857,428	861,000	861,000
<b>TOTAL REVENUES</b>	<b>842,128</b>	<b>857,428</b>	<b>861,000</b>	<b>861,000</b>
SERVICES & SUPPLIES	846,157	857,428	861,000	861,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>846,157</b>	<b>857,428</b>	<b>861,000</b>	<b>861,000</b>
<b>NET COST</b>	<b>-4,029</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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. 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 as well as in-school youth with specific barriers. The program provides assistance in achieving both academic and employment success. Specific portions of the Youth Programs are provided through contracts awarded through the RFP process, with the remaining services provided by the department.

### REVENUE

This category was reduced in State Other revenue.

### SALARIES AND EMPLOYEE BENEFITS

Youth work experience wages are paid through the contracts with Youth services providers.

### SERVICES AND SUPPLIES

This category was reduced due to a decrease in Professional and Special Services-Contractual Agreements.

### 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	288,946	442,964	436,276	436,276
<b>TOTAL REVENUES</b>	<b>288,946</b>	<b>442,964</b>	<b>436,276</b>	<b>436,276</b>
SALARIES & EMPLOYEE BENEFITS	15,381	21,532	10,766	10,766
SERVICES & SUPPLIES	8,004	161,666	10,087	10,087
OTHER CHARGES	257,637	281,334	415,511	415,511
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>281,022</b>	<b>464,532</b>	<b>436,364</b>	<b>436,364</b>
<b>NET COST</b>	<b>7,924</b>	<b>-21,568</b>	<b>-88</b>	<b>-88</b>

## 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 who register may receive access to self-service activities 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 assists participants with achieving the goal of obtaining or retaining self-sufficient employment. Business Services for retention and expansion are also provided. Beginning July 1, 2012, California Senate Bill 294 requires that an amount equal to 25% of Adult and Dislocated Worker allocation be spent on direct training activities for participants. Up to 10% may be covered by leveraged resources, with the remaining 15% from WIA formula funds.

### REVENUE

For Fiscal Year 2013/14, this category has decreased from prior year in State Other.

### SALARIES AND EMPLOYEE BENEFITS

Extra Help salaries and benefits may be provided for program participants as work experience. Extra Help is based on participant needs and available funding.

### SERVICES AND SUPPLIES

This category has decreased from prior year due to reductions in Professional and Special Services - Contractual Agreements, Insurance- General Liability and Office Expense - General.

### OTHER CHARGES

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

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	10,909	409,964	427,846	427,846
<b>TOTAL REVENUES</b>	<b>10,909</b>	<b>409,964</b>	<b>427,846</b>	<b>427,846</b>
SALARIES & EMPLOYEE BENEFITS	0	0	10,766	10,766
SERVICES & SUPPLIES	7,810	11,500	10,087	10,087
OTHER CHARGES	4,791	398,364	407,081	407,081
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>12,601</b>	<b>409,864</b>	<b>427,934</b>	<b>427,934</b>
<b>NET COST</b>	<b>-1,692</b>	<b>100</b>	<b>-88</b>	<b>-88</b>

## 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. Beginning July 1, 2012, California Senate Bill 294 requires that an amount equal to 25% of Adult and Dislocated Worker allocation be spent on direct training activities for participants. Up to 10% may be covered by leveraged resources, with the remaining 15% paid from WIA formula funds.

### REVENUE

For Fiscal Year 2013/14, this category has decreased from prior year in State Other revenue.

### SALARIES AND EMPLOYEE BENEFITS

Extra Help salaries and benefits may be provided for program participants as work experience. Extra Help is based on participant needs and available funding.

### SERVICES AND SUPPLIES

This category has decreased from prior year due to reduction in Office Expense – General.

### OTHER CHARGES

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

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	95	0	0	0
AID FROM OTHER GOVT AGENCIES	570,781	504,683	281,300	281,300
<b>TOTAL REVENUES</b>	<b>570,876</b>	<b>504,683</b>	<b>281,300</b>	<b>281,300</b>
SALARIES & EMPLOYEE BENEFITS	23,830	0	0	0
SERVICES & SUPPLIES	110	0	0	0
OTHER CHARGES	540,693	505,103	281,300	281,300
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>564,633</b>	<b>505,103</b>	<b>281,300</b>	<b>281,300</b>
<b>NET COST</b>	<b>6,243</b>	<b>-420</b>	<b>0</b>	<b>0</b>

## DEPARTMENT OF WORKFORCE INVESTMENT – DOL 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 (EDD) Grant 527

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)

57408 – WIA Additional Assistance funds through California EDD (Grant 523)

### REVENUE

Federal grant funds for training programs. For Fiscal Year 2013/14, revenue decreased overall from prior year amounts due to grants ending in FY 12/13.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

This category reflects expenditures for training and supportive services for participants, and is decreased from prior year.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.



## 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	11	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	11	0	0	0
<b>NET COST</b>	-11	0	0	0

## DWI – ADULT SPECIAL

### BUDGET UNIT 57700

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding for increasing programs for Adults. This budget unit was established in May 2009 to track these funds and programs for adults 18 and over. All individuals may receive access to self-services through the One-Stop Employment Resource Center. Participants, if enrolled, will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining or retaining self-sufficient employment. Business Services for retention and expansion are also provided.

This program expired in FY 2011/12.

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	10	0	0	0
AID FROM OTHER GOVT AGENCIES	56,217	7,263	0	0
<b>TOTAL REVENUES</b>	<b>56,227</b>	<b>7,263</b>	<b>0</b>	<b>0</b>
OTHER CHARGES	57,969	7,264	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>57,969</b>	<b>7,264</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>-1,742</b>	<b>-1</b>	<b>0</b>	<b>0</b>

## 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

No revenue is anticipated due to completion of this grant in Fiscal Year 12/13.

### 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	19	0	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	19	0	0	0
<b>NET COST</b>	-19	0	0	0

## DWI – CCWC GREEN JOBS

### BUDGET UNIT 57900

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). This budget unit was established in 2009 to track ARRA funds and programs under the CCWC Green Jobs Grant. Included in the ARRA is funding for Green Jobs Programs. This budget unit was established in 2009 to track the funds for this special project. This program has expired and there are no funds associated with this budget unit.

### REVENUE

None.

### SALARIES AND EMPLOYEE BENEFITS

None.

### SERVICES AND SUPPLIES

None.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.



## 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.

### REVENUE

Federal revenue has decreased against the prior year partially due to sequestration.

### SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	3	3	3	3
<u>Extra Help</u>				
EH Senior Services Program Worker	0.75	0.75	0.00	0.00
EH Senior Participant	2.63	2.88	0.00	0.00
EH Community Worker	<u>1.50</u>	<u>1.50</u>	<u>5.32</u>	<u>5.32</u>
TOTAL FTE	4.88	5.13	5.32	5.32
TOTAL BUDGETED/APPROVED	7.88	8.13	8.32	8.32

On June 28, 2011 the Board of Supervisors approved the department's request to delete one (1) vacant Senior Services Program Worker (Position #2) due to funding 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 decreased overall against the prior year due to reductions to contractual employee appropriation.

### OTHER CHARGES

This category reflects contractual arrangements for services. This category has decreased against the prior year due to decreases in congregate and home delivered meal costs.

### INTRAFUND AND INTERFUND TRANSFERS

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

### CAPITAL ASSETS

None.

This page left blank intentionally.

# EDUCATION FUNCTION

This page left blank intentionally.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - EDUCATION  
 ACTIVITY - LIBRARY SERVICES

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	12,956	12,956	12,956	12,956
AID FROM OTHER GOVT AGENCIES	571,536	337,450	61,692	61,692
CHARGES FOR CURRENT SERVICES	42,649	48,022	50,000	50,000
OTHER REVENUE	147,547	13,233	14,000	14,000
<b>TOTAL REVENUES</b>	<b>774,688</b>	<b>411,661</b>	<b>138,648</b>	<b>138,648</b>
SALARIES & EMPLOYEE BENEFITS	1,999,543	1,673,254	2,076,287	2,076,287
SERVICES & SUPPLIES	734,061	792,501	797,261	797,261
INTRAFUND & INTERFUND TRANSFERS	-285,910	0	-145,755	-145,755
CAPITAL ASSETS	130,658	102,586	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>2,578,352</b>	<b>2,568,341</b>	<b>2,727,793</b>	<b>2,727,793</b>
<b>NET COST</b>	<b>-1,803,664</b>	<b>-2,156,680</b>	<b>-2,589,145</b>	<b>-2,589,145</b>

# 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).

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 13/14.

The Department has provided specific options for Library system and operational adjustments to the Executive Office for consideration and these recommendations are being evaluated for possible adjustments at Final Budget.

REVENUE

For Fiscal Year 13/14, revenue has reduced overall from prior year due to departmental estimates.

SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
County Librarian	1	1	1	1
Supervising Librarian	1	0	0	0
Librarian I/II	2	2	2	2
Library Assistant I/II VS	10	10	10	10
Library Resource Technician I/II	1	1	1	1
Library Resource Technician I/II VS	4	4	4	4
Lead Library Resource Technician	2	2	2	2
Library Coordinator	<u>2</u>	<u>2</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	23	22	21	21
 <u>Extra Help</u>				
EH Pages	1.30	1.50	1.00	1.00
EH Library Assistant I	7.50	7.50	8.00	8.00
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	8.80	9.00	9.00	9.00
 TOTAL BUDGETED/APPROVED	 31.80	 31.00	 30.00	 30.00

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 (position #25) 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.

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

For FY 2013/14 the department requests to delete one (1) vacant Library Coordinator (Position #16).

SERVICES AND SUPPLIES

This category has decreased overall due to reductions in Household Expense – Contractual, Utilities, and Special Department Expense – Books.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category was decreased over prior year amount and accounts for the cost sharing from HSA for the Literacy program.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - EDUCATION  
 ACTIVITY - AGRICULTURAL EDUCATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	11,402	15,000	15,000	15,000
<b>TOTAL REVENUES</b>	<b>11,402</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>
SALARIES & EMPLOYEE BENEFITS	250,675	256,856	271,115	271,115
SERVICES & SUPPLIES	37,266	42,208	47,845	47,845
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>287,941</b>	<b>299,064</b>	<b>318,960</b>	<b>318,960</b>
<b>NET COST</b>	<b>-276,539</b>	<b>-284,064</b>	<b>-303,960</b>	<b>-303,960</b>

# 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 technology to improve specific practices and economic viability 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. Each year the Cooperative Extension conducts several research projects that address problems of local significance.

The system was established at the Federal level by the Smith-Lever Act in 1914 and at the State and County levels in 1915. The cooperative effort with Merced County began in 1917. UC provides the professional staff (including training and other support) and Merced County provides paraprofessional and clerical support, operation, and maintenance. 2012 marked the 95<sup>th</sup> year of cooperation between Merced County and the University of California to serve the needs of the residents of the county.

## REVENUE

Revenue was budgeted on the prior year amount.

## SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Agricultural Field Technician Cooperative Extension Office Manager	1	1	1	1
Office Assistant III	0	0	0	0
Office Assistant I/II V/S	<u>1</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

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 increased overall from the prior year due to an increase in Transportation and Travel – County Vehicle for costs related to increased vehicle usage.

## OTHER CHARGES

None.

## INTRAFUND AND INTERFUND TRANSFERS

None.

## CAPITAL ASSETS

None.

This page left blank intentionally.

**RECREATION AND CULTURAL SERVICES  
FUNCTION**

This page left blank intentionally.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - RECREATION AND CULTURAL SERVICES  
 ACTIVITY - RECREATION FACILITIES

FUND - 1010  
 BUDGET UNIT # - 70000  
 UNIT TITLE - DPW-RECREATION DIVISION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	7,100	8,500	9,000	9,000
<b>TOTAL REVENUES</b>	<b>7,100</b>	<b>8,500</b>	<b>9,000</b>	<b>9,000</b>
SALARIES & EMPLOYEE BENEFITS	243,840	254,171	269,998	269,998
SERVICES & SUPPLIES	8,607	13,415	12,163	12,163
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>252,447</b>	<b>267,586</b>	<b>282,161</b>	<b>282,161</b>
<b>NET COST</b>	<b>-245,347</b>	<b>-259,086</b>	<b>-273,161</b>	<b>-273,161</b>

## 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 has increased overall due to an anticipated increase in fees associated with recreation services.

### SALARIES AND EMPLOYEE BENEFITS

	2011/2012 <u>APPROVED</u>	2012/2013 <u>APPROVED</u>	2013/14 <u>REQUESTED</u>	2013/14 <u>RECOMMENDED</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>0.00</u>	<u>0.00</u>	<u>0.42</u>	<u>0.42</u>
TOTAL BUDGETED/APPROVED	2.00	2.00	2.42	2.42

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

### SERVICES AND SUPPLIES

This category decreased overall due to a reduction in Travel and Transportation County Vehicle expenses.

### 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

This category increased overall due to an increase in utility costs associated with the El Nido Community Hall.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

Anticipated funds from Mental Health to off-set the utility costs associated with the El Nido Community Hall.

### CAPITAL ASSETS

None.



# 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 230 acres. This includes responsibility for over 4,000 trees. The Parks Division also assists with the development, construction, maintenance, and operation of Community and Regional County parks.

**REVENUE**

This category increased overall due to an increase in anticipated revenues in Rents and Concessions, Parks and Recreation Fees and Entrance Fees.

**SALARIES AND EMPLOYEE BENEFITS**

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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	1	1	1	1
Grounds Maintenance Worker I/II	6	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	12	12	12	12
 <u>Extra Help</u>				
EH Senior Lifeguard	0.38	0.38	0.00	0.00
EH Lifeguard	1.68	1.68	0.00	0.00
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	8.05	8.05
EH Special Project Coordinator	<u>0.52</u>	<u>0.52</u>	<u>0.04</u>	<u>0.04</u>
TOTAL FTE	11.82	11.82	8.83	8.83
 TOTAL BUDGETED/APPROVED	 23.82	 23.82	 20.83	 20.83

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 Grounds 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 Supervisors 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

This category has increased due to an increase in overall anticipated maintenance costs.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

# **DEBT SERVICE**

This page left blank intentionally.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

CLASSIFICATION:  
 FUNCTION - DEBT SERVICE  
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1795  
 BUDGET UNIT # - 70700  
 UNIT TITLE - DEBT SERVICE-JUV HALL 2013 REFI

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT  (1)	ACTUAL 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	0	0	875	875
OTHER REVENUE	0	0	855,900	855,900
<b>TOTAL REVENUES</b>	<b>0</b>	<b>0</b>	<b>856,775</b>	<b>856,775</b>
SERVICES & SUPPLIES	0	0	7,620	7,620
OTHER CHARGES	0	0	849,155	849,155
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>0</b>	<b>0</b>	<b>856,775</b>	<b>856,775</b>
<b>NET COST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## DEBT SERVICE – JUVENILE HALL 2013 REFINANCE

### BUDGET UNIT 70700

On June 6, 2013, the County of Merced issued \$10,885,000 in certificates of participation. The proceeds of these certificates, together with certain available moneys of the County, were used to prepay all of the County's outstanding 2002 Juvenile Justice Correctional Facility certificates of participation. 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 eighteen years, with the first payment due in December 2013 and the final payment due in June 2031. Interest rates on the certificates range from 2.000% to 3.625%.

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 2031. 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 06/30/13</u>
Juvenile Justice Facility	\$10,885,000	18 Years	\$10,885,000

### 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.

### 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	988	771	0	0
OTHER REVENUE	960,144	996,152	0	0
<b>TOTAL REVENUES</b>	<b>961,132</b>	<b>996,923</b>	<b>0</b>	<b>0</b>
SERVICES & SUPPLIES	2,137	4,064	0	0
OTHER CHARGES	990,144	990,344	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>992,281</b>	<b>994,408</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>-31,149</b>	<b>2,515</b>	<b>0</b>	<b>0</b>

## 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 was originally scheduled to 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.

On June 6, 2013 the County of Merced issued \$10,885,000 in certificates of participation. The proceeds of this issuance, together with certain available moneys of the County, were used to provide funds to repay all of the County's 2002 certificates of participation.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/13</u>
Juvenile Justice Facility	\$15,705,000	30 Years	\$ -0-

### 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.

### 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.

### 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	29	12	0	0
OTHER REVENUE	195,460	195,460	0	0
<b>TOTAL REVENUES</b>	<b>195,489</b>	<b>195,472</b>	<b>0</b>	<b>0</b>
SERVICES & SUPPLIES	50	50	0	0
OTHER CHARGES	195,459	195,460	0	0
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>195,509</b>	<b>195,510</b>	<b>0</b>	<b>0</b>
<b>NET COST</b>	<b>-20</b>	<b>-38</b>	<b>0</b>	<b>0</b>

## 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

### 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.

### 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.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
OTHER REVENUE	44,703	0	0	0
<b>TOTAL REVENUES</b>	<b>44,703</b>	<b>0</b>	<b>0</b>	<b>0</b>
SERVICES & SUPPLIES	46,355	50,000	80,000	80,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>46,355</b>	<b>50,000</b>	<b>80,000</b>	<b>80,000</b>
<b>NET COST</b>	<b>-1,652</b>	<b>-50,000</b>	<b>-80,000</b>	<b>-80,000</b>

## 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.



## 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	236,117	99,082	113,889	113,889
OTHER REVENUE	1,264,039	325,717	457,461	457,461
<b>TOTAL REVENUES</b>	<b>1,500,156</b>	<b>424,799</b>	<b>571,350</b>	<b>571,350</b>
OTHER CHARGES	1,007,767	1,007,768	1,007,769	1,007,769
INTRAFUND & INTERFUND TRANSFERS	48,000	24,000	48,000	48,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>1,055,767</b>	<b>1,031,768</b>	<b>1,055,769</b>	<b>1,055,769</b>
<b>NET COST</b>	<b>444,389</b>	<b>-606,969</b>	<b>-484,419</b>	<b>-484,419</b>

## 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 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	47,499	40,000	40,000	40,000
OTHER REVENUE	8,270,005	8,200,000	8,216,000	8,216,000
<b>TOTAL REVENUES</b>	<b>8,317,504</b>	<b>8,240,000</b>	<b>8,256,000</b>	<b>8,256,000</b>
SERVICES & SUPPLIES	2,025	2,125	7,600	7,600
OTHER CHARGES	7,254,785	7,612,813	7,987,657	7,987,657
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	<b>7,256,810</b>	<b>7,614,938</b>	<b>7,995,257</b>	<b>7,995,257</b>
<b>NET COST</b>	<b>1,060,694</b>	<b>625,062</b>	<b>260,743</b>	<b>260,743</b>

## 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

### 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.

### 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.

This page left blank intentionally.

# **PROVISION FOR CONTINGENCIES**

This page left blank intentionally.

This page left blank intentionally.

**COUNTY OF MERCED**  
 STATE OF CALIFORNIA  
 DETAIL OF FINANCING SOURCES AND FINANCING USES  
 GOVERNMENTAL FUNDS  
 FISCAL YEAR 2013-2014

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 2011-2012 (2)	ESTIMATED 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
<b>TOTAL REVENUES</b>	0	0	0	0
<b>CONTINGENCIES</b>	0	50,000	3,500,000	3,500,000
<b>TOTAL EXPENDITURES/APPROPRIATIONS</b>	0	50,000	3,500,000	3,500,000
<b>NET COST</b>	0	-50,000	-3,500,000	-3,500,000

## CONTINGENCIES – GENERAL FUND

### BUDGET UNIT 72000

The Contingency Budget Unit accounts for unforeseen emergencies of uncertain amounts not covered by specific appropriations in the approved budget. This amount would also be available for temporary cash flow loans to alleviate problems that could hinder general operations from delayed receipt of reimbursements or revenue. The Contingency Fund serves to limit unforeseen liabilities of the General Fund including varying economic conditions.

### EXECUTIVE'S COMMENT

The recession and the loss of millions in property tax revenue to the state made it virtually impossible for the County to budget a General Reserve or Contingency during the 1990's. The flooding experienced in the County during FY 1997/98 left both damage to be repaired and an increased awareness of the need for resources in emergency situations. This underscored the need to review the County's ability to provide resources in emergency situations and address unexpected issues that may occur in the near future as a result of significant population growth, the UC Campus, or other factors.

The Board has made significant efforts to establish a prudent Contingency to address unforeseen emergencies that may occur during the year. The Proposed Budget for FY 13/14 includes a Contingency of \$3.5 million.

This page left blank intentionally.

# **INTERNAL SERVICE FUNDS**

This page left blank intentionally.

This page left blank intentionally.

Fund Title: Fleet Service  
 Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2011-2012	Estimated 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	3,334,525	2,684,125	3,282,826	3,282,826
Miscellaneous Sales	0	480,000	480,000	480,000
<b>Total Operating Revenues</b>	<b>3,334,525</b>	<b>3,164,125</b>	<b>3,762,826</b>	<b>3,762,826</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	573,040	563,198	614,719	614,719
Services and Supplies	2,388,051	2,387,121	2,715,243	2,715,243
Depreciation and Amortization	555,161	555,161	555,161	555,161
<b>Total Operating Expenses</b>	<b>3,516,252</b>	<b>3,505,480</b>	<b>3,885,123</b>	<b>3,885,123</b>
<b>Operating Income (Loss)</b>	<b>(181,727)</b>	<b>(341,355)</b>	<b>(122,297)</b>	<b>(122,297)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	0	6,800	6,800	6,800
Interest/Investment (Expense) and/or (Loss)	56,214	0	0	0
Gain or Loss on Sale of Capital Assets	(82,945)	6,000	7,000	7,000
Other	0	16,505	117,000	117,000
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(26,731)</b>	<b>29,305</b>	<b>130,800</b>	<b>130,800</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>(208,458)</b>	<b>(312,050)</b>	<b>8,503</b>	<b>8,503</b>
Capital Contributions	50,771	0	0	0
Transfers-In/Out	0	0	0	0
<b>Change in Net Assets</b>	<b>(157,687)</b>	<b>(312,050)</b>	<b>8,503</b>	<b>8,503</b>
Fixed Assets Purchased	161,989	543,676	1,133,200	1,133,200
Net Assets - Beginning Balance	7,783,457	7,625,770	7,857,396	7,857,396
Net Assets - Ending Balance	7,625,770	7,857,396	8,999,099	8,999,099
Reserved for Fleet Replacement	3,713,973	3,812,826	3,293,626	3,293,626

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 2012-2013 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2013 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 has decreased overall based on adjusted rates in Other Sales – Fleet Service O & M that are charged countywide to departments.

### SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Fleet Maintenance Supervisor	0	0	0	0
Assistant Shop Supervisor	1	1	1	1
Automotive Technician	4	3	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	6	6	6
TOTAL BUDGETED/APPROVED	7.00	6.00	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.

On August 21, 2012 the Board of Supervisors approved the department's request to delete one (1) vacant Automotive Technician (Position #5) in order to maintain the service rate as in the prior year.

The salary and employee benefits accounts 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 has decreased overall due to a decrease in estimated expenses in Maintenance Equipment – Auto and Maintenance Equipment – Fuel.

### OTHER CHARGES

None

### INTRAFUND AND INTERFUND TRANSFERS

None

### CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
85010 Smog Systems	\$5,200	\$5,200
85011 12 Sheriff Patrol Cars	440,000	440,000
85012 10 Patrol Car Light Bars	30,000	30,000
85021 18 New Vehicles	558,000	558,000
87023 Fleet Reroof	<u>100,000</u>	<u>100,000</u>
TOTAL	\$1,133,200	\$1,133,200

CAPITAL ASSETS (Continued)

The Light bars, Patrol Cars and New Vehicles are for replacement of aged equipment no longer economical to repair or are a part of the scheduled replacement plan. The Smog System is requested to replace equipment that is no longer cost effective to repair and needed for continued maintenance of county fleet vehicles.

This page left blank intentionally.

COUNTY OF MERCED  
 State of California  
 Operation of Internal Service Fund  
 Fiscal Year 2013-2014

Fund Title: Administrative Services  
 Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2011-2012	Estimated 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
1	2	3	4	5
<b>Operating Revenues</b>				
Charges for Services	9,028,526	8,623,366	9,429,529	9,429,529
<b>Total Operating Revenues</b>	<b>9,028,526</b>	<b>8,623,366</b>	<b>9,429,529</b>	<b>9,429,529</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	5,377,505	4,943,633	5,210,494	5,210,494
Services and Supplies	4,212,030	4,225,766	4,788,148	4,788,148
Depreciation and Amortization	340,315	340,315	340,315	340,315
<b>Total Operating Expenses</b>	<b>9,929,850</b>	<b>9,509,714</b>	<b>10,338,957</b>	<b>10,338,957</b>
<b>Operating Income (Loss)</b>	<b>(901,324)</b>	<b>(886,348)</b>	<b>(909,428)</b>	<b>(909,428)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	8,839	4,000	4,000	4,000
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	521	0	0	0
Other	0	0	0	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>9,360</b>	<b>4,000</b>	<b>4,000</b>	<b>4,000</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>(891,964)</b>	<b>(882,348)</b>	<b>(905,428)</b>	<b>(905,428)</b>
Capital Contributions	0	0	0	0
Transfers-In(Out)	20,000	0	0	0
<b>Change in Net Assets</b>	<b>(871,964)</b>	<b>(882,348)</b>	<b>(905,428)</b>	<b>(905,428)</b>
Long Term Debt Payments	0	0	0	0
Fixed Assets Purchased	48,889	126,849	0	0
Net Assets - Beginning Balance	2,073,459	1,201,495	319,147	319,147
Net Assets - Ending Balance	1,201,495	319,147	(586,281)	(586,281)

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 2012-2013 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2013 is completed.

# ADMINISTRATIVE SERVICES

BUDGET UNIT 75600

Under the County Ordinance 1671, the Information Systems Department was established for directing County efforts to use automated computer technologies to solve business problems. This budget unit was established as an Internal Service Fund in FY 1987/88.

EXECUTIVE'S COMMENTS

Information Systems' mission is to support the County's mission by providing leadership, strategic planning, and technical direction in the use of a vital County resource—information—and to provide a dependable, accessible, and usable information systems infrastructure whereby value to the Citizen and County employees is maximized. Information Systems provides access to the Internet, office automation and mission critical County software applications, file sharing, and network printing. It serves all agencies at all locations within the County and functions as the central data communications provider. Information Systems is also the controlling agency for the State of California's 9-1-1 program for the County and local Public Answering Safety Point (PSAP) agencies, and is responsible for ensuring continuous updates to the state's Master Street Address Guide (MSAG) and internal county 9-1-1 Database.

Following industry trends, the convergence of the data and telephone networks to reduce costs, increase reliability and improve efficiencies will continue. To improve the reliability of the network, additions to the secondary/fail safe network loop will continue. To improve network performance and lower costs, the merging and relocation of many of the remaining leased communications lines to the Administration building will continue. Additionally, the consolidation of the separate phone and voice mail systems into a single integrated system to lower telephone costs, increase functionality, and increase interoperability will continue.

The County's Internet web site will continue to be revamped and reorganized to increase the Citizen's access to information and services. The number of e-government applications will continue to be expanded. The County's Intranet will also include more web-based software to replace or augment critical internal applications. Ad hoc reporting and drill down capabilities will be greatly improved.

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

REVENUE

This category is decreased overall based on reductions in Data Processing and Communications revenue line items.

SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2013/14</u>
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Director Administrative Services/Chief				
Information Officer	1	1	1	1
Systems and Operations Supervisor	1	1	1	1
Supervising Programmer Analyst	2	2	1	1
Supervising Network Systems Support Analyst	2	2	2	2
Programmer Analyst III–Confidential	1	1	1	1
Programmer Analyst III	1	1	1	1
Programmer Analyst I/II–Confidential	0	0	0	0
Program Analyst I/II	7	6	6	6
Data Base Administrator	1	1	1	1
Systems Programmer I/II	1	1	1	1
Network Training Specialist	1	1	1	1
Network Systems Support Analyst I/II	7	7	7	7
Network Systems Support Analyst III	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Automation Systems Analyst	4	4	4	4
Computer Support Assistant III	1	1	1	1
Computer Support Assistant I/II	1	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	1	1	1	1
Accounting Technician	1	0	0	0
GIS/Development Services Manager	1	1	1	1
GIS Technician	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	43	41	40	40
<u>Extra Help</u>				
EH Network Support Specialist	0.47	0.40	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	1.15	1.15	1.15
TOTAL BUDGETED/APPROVED	44.22	42.15	41.15	41.15

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.

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.

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.

The salary and employee benefits accounts 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 2013/14 the department requests to delete one (1) vacant Supervising Programmer Analyst (Position #37).

SERVICES AND SUPPLIES

This category is increased overall for Maintenance Equipment for the network and large format printers, network equipment and PC maintenance. Special Department Expense-Cost Allocation is increased based on projected costs. Special Department Expense Software is increased for mainframe, network, lan applications, Microsoft servers, Megabytes and other miscellaneous software. Communications-Internal Services is increased based rates for internal phones and data circuits.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

Fund Title: Insurance Pool  
 Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2011-2012	Estimated 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
1	2	3	4	5
<b>Operating Revenues</b>				
Insurance Allocations	48,117,713	49,392,372	49,353,503	49,353,503
<b>Total Operating Revenues</b>	<b>48,117,713</b>	<b>49,392,372</b>	<b>49,353,503</b>	<b>49,353,503</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	38,910,596	37,303,472	44,275,424	44,275,424
Other Charges	8,773,206	12,508,846	11,216,042	11,216,042
<b>Total Operating Expenses</b>	<b>47,683,802</b>	<b>49,812,318</b>	<b>55,491,466</b>	<b>55,491,466</b>
<b>Operating Income (Loss)</b>	<b>433,911</b>	<b>(419,946)</b>	<b>(6,137,963)</b>	<b>(6,137,963)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	328,496	335,145	262,919	262,919
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>328,496</b>	<b>335,145</b>	<b>262,919</b>	<b>262,919</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>762,407</b>	<b>(84,801)</b>	<b>(5,875,044)</b>	<b>(5,875,044)</b>
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	0	850,000	500,000
<b>Change in Net Assets</b>	<b>762,407</b>	<b>(84,801)</b>	<b>(5,025,044)</b>	<b>(5,375,044)</b>
Fixed Assets Purchased	0	0	0	0
Net Assets - Beginning Balance	9,381,811	10,144,218	10,059,417	10,059,417
Net Assets - Ending Balance	10,144,218	10,059,417	5,034,373	4,684,373
Reserved for Risk Liability	10,144,218	10,059,417	5,034,373	4,684,373

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 2012-2013 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2013 is completed.

## INSURANCE POOL

### BUDGET UNIT 75900

During FY 2000/01 Final Budget Hearings, the Board of Supervisors established this Internal Service Fund– Insurance Pool budget unit as an accounting mechanism due to the GASB pronouncement. The insurance pool includes: Auto Physical Damage, Malpractice, Workers Compensation, General Liability, Employee Health/Dental/Vision, and Life Insurance.

### REVENUE

This category is increased in Interest, Employee Benefit Payments and increased in Other Revenue – Insurance Proceeds based on adjusted charges and for Interest.

### SALARIES AND BENEFITS

None.

### SERVICES AND SUPPLIES

This category increased in Insurance – Other, Insurance – Malpractice, Insurance-Auto Physical Damage and Insurance-Fidelity Bonds based on departmental estimates.

### OTHER CHARGES

This category was increased based on estimates for Claims Payments – Temporary Disability and Claims – Non-Tort compared to the prior year.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

This page left blank intentionally.

# **ENTERPRISE FUNDS**

This page left blank intentionally.

This page left blank intentionally.

Fund Title: Medical Facility Lease  
 Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2011-2012	Estimated 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
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	156,850	100,000	200,000	200,000
Other Charges	0	0	0	0
Depreciation and Amortization	272,949	272,949	272,949	272,949
<b>Total Operating Expenses</b>	<b>429,799</b>	<b>372,949</b>	<b>472,949</b>	<b>472,949</b>
<b>Operating Income (Loss)</b>	<b>(429,799)</b>	<b>(372,949)</b>	<b>(472,949)</b>	<b>(472,949)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	164,966	24,639	0	0
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Other	15,797	0	0	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>180,763</b>	<b>24,639</b>	<b>0</b>	<b>0</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>(249,036)</b>	<b>(348,310)</b>	<b>(472,949)</b>	<b>(472,949)</b>
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	0	0	0
<b>Change in Net Assets</b>	<b>(249,036)</b>	<b>(348,310)</b>	<b>(472,949)</b>	<b>(472,949)</b>
Net Assets - Beginning Balance	16,486,260	16,237,224	15,888,914	15,888,914
Net Assets - Ending Balance	16,237,224	15,888,914	15,415,965	15,415,965

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 2012-2013 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2013 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: Castle Airport  
 Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2011-2012	Estimated 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
1	2	3	4	5
<b>Operating Revenues</b>				
Licenses, Permits and Franchises	199,039	141,049	69,910	69,910
Forfeitures and Penalties	0	0	0	0
Revenue From Use of Money and Property	1,452,052	1,487,195	1,518,035	1,518,035
Charges for Services	77,728	95,000	92,000	92,000
Miscellaneous Sales	33,043	35,393	40,850	40,850
<b>Total Operating Revenues</b>	<b>1,761,862</b>	<b>1,758,637</b>	<b>1,720,795</b>	<b>1,720,795</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	1,236,051	1,183,758	1,365,688	1,365,688
Services and Supplies	874,329	966,573	789,934	789,934
Other Charges	0	0	0	0
Depreciation and Amortization	6,256,175	6,256,175	6,256,175	6,256,175
<b>Total Operating Expenses</b>	<b>8,366,555</b>	<b>8,406,506</b>	<b>8,411,797</b>	<b>8,411,797</b>
<b>Operating Income (Loss)</b>	<b>(6,604,693)</b>	<b>(6,647,869)</b>	<b>(6,691,002)</b>	<b>(6,691,002)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	9,766	7,500	6,250	6,250
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Aid From Other Gov't Agencies	265,536	10,000	10,000	10,000
Gain or Loss on Sale of Capital Assets	(576,212)	0	0	0
Other	215,109	0	0	0
<b>Total Non-Operating Revenues (Expenses)</b>	<b>(85,801)</b>	<b>17,500</b>	<b>16,250</b>	<b>16,250</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>(6,690,494)</b>	<b>(6,630,369)</b>	<b>(6,674,752)</b>	<b>(6,674,752)</b>
Capital Contributions	0	0	0	0
Transfers-In(Out)	29,850	0	52,500	52,500
<b>Change in Net Assets</b>	<b>(6,660,644)</b>	<b>(6,630,369)</b>	<b>(6,622,252)</b>	<b>(6,622,252)</b>
Fixed Assets Purchased	104,858	13,908	0	0
Net Assets - Beginning Balance	139,564,615	132,903,971	126,273,602	126,273,602
Net Assets - Ending Balance	132,903,971	126,273,602	119,651,350	119,651,350

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 2012-2013 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2013 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 2013/14 the department is continuing work on the facilities at Castle to attract local, national and foreign businesses.

### REVENUE

This category is increased overall based on projected increases in Rents and Concessions, Operating Transfers In, and Other Revenue. Franchises and Interest were reduced.

### SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>REQUESTED</u>	<u>2013/14</u> <u>RECOMMENDED</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

For Fiscal Year 2013/14, this category is increased overall due to increases in Maintenance – Equipment, Maintenance – Structure, Improvements and Grounds, Communications – Internal Services. Professional and Special Services – Advertising, Special Department Expense – Cost Allocation Plan, and Transportation and Travel – County Vehicle were reduced.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

This page left blank intentionally.

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

Operating Detail	Audited Actual 2011-2012	Estimated 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
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	245,926	310,370	310,370	310,370
Miscellaneous Sales	0	0	0	0
<b>Total Operating Revenues</b>	<b>245,926</b>	<b>310,370</b>	<b>310,370</b>	<b>310,370</b>
<b>Operating Expenses</b>				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	281,643	166,615	310,870	310,870
Other Charges	0	0	0	0
Depreciation and Amortization	2,784	2,784	2,784	2,784
<b>Total Operating Expenses</b>	<b>284,427</b>	<b>169,399</b>	<b>313,654</b>	<b>313,654</b>
<b>Operating Income (Loss)</b>	<b>(38,501)</b>	<b>140,971</b>	<b>(3,284)</b>	<b>(3,284)</b>
<b>Non-Operating Revenues (Expenses)</b>				
Interest/Investment Income and/or Gain	678	400	400	400
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	0	0	0	0
Other	0	100	100	100
<b>Total Non-Operating Revenues (Expenses)</b>	<b>678</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Income Before Capital Contributions and Transfers</b>	<b>(37,823)</b>	<b>141,471</b>	<b>(2,784)</b>	<b>(2,784)</b>
Capital Contributions			0	0
Transfers-In(Out)	0	0	0	0
<b>Change in Net Assets</b>	<b>(37,823)</b>	<b>141,471</b>	<b>(2,784)</b>	<b>(2,784)</b>
Fixed Assets Purchased	12,375	0	0	0
Net Assets - Beginning Balance	74,723	36,900	178,371	178,371
Net Assets - Ending Balance	36,900	178,371	175,587	175,587

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 2012-2013 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2013 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

For Fiscal Year 2013/14, this category is budgeted at prior year levels due to departmental estimates.

### SERVICES AND SUPPLIES

This category is budgeted at the prior year level.

### OTHER CHARGES

None.

### INTRAFUND AND INTERFUND TRANSFERS

None.

### CAPITAL ASSETS

None.

This page left blank intentionally.

# **SPECIAL DISTRICTS**

This page left blank intentionally.

This page left blank intentionally.

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Drainage Districts</b>							
Almond Grove Dr Zone 204	8,677		2,140	10,817	10,327	490	10,817
Almond Meadows Dr Maint Zone 319	15,264	1,052	2,089	18,405	18,405		18,405
Almond Tree Estates Dr Zone 114	38,888	471	4,981	44,340	44,340		44,340
American Heritage Dr Zone 323	14,515	5,044	4,104	23,663	23,663		23,663
Ashley Estates Dr Zone 116	26,431	29	3,127	29,587	29,587		29,587
B & B Water District	23,210		13,000	36,210	28,000	8,210	36,210
Bridget Court Dr-Maint Zone 232	2,898	636	1,006	4,540	4,540		4,540
Champagne Estates Dr Zone 231	14,839		2,318	17,157	16,584	573	17,157
Cotton Glen Estates Dr #421	12,870		15,590	28,460	20,608	7,852	28,460
Countrysides Estates Dr Zone 101	14,450	137	1,701	16,288	16,288		16,288
Cowdenknowes Dr Zone 238	2,567	120	388	3,075	3,075		3,075
Cypress Est Dr & Maint Zone 254	3,405	546	1,810	5,761	5,761		5,761
Denis Way Dr Zone 109	440		728	1,168	1,168		1,168
Eastside CSA Water District	4,542	984	2,100	7,626	7,626		7,626
Elliott Manor Dr Zone 230	16,201		1,931	18,132	18,116	16	18,132
Evergreen Place Dr Zone 256	23,224		3,259	26,483	24,754	1,729	26,483
Golden Estates Dr Zone 205	9,943		10,134	20,077	16,190	3,887	20,077
Grove Storm Dr Zone 111	4,947	150	905	6,002	6,002		6,002
Hillside Estates Dr Zone 113	7,195		1,739	8,934	8,625	309	8,934
La Paloma/Rolfe Estates Zone 266	1,924		6,715	8,639	8,461	178	8,639
Lewis Estates Dr Zone 103	19,627	883	1,160	21,670	21,670		21,670
Lexington Park Storm Dr Zone 422	(1)		2	1		1	1
Meadowbrook Maint Zone 119	17,741	668	2,850	21,259	21,259		21,259
Miles Creek Est Dr Zone 326	18,778	707	3,310	22,795	22,795		22,795
New Century Park Dr Zone 327	17,444		3,003	20,447	19,146	1,301	20,447
Palm Heights Dr Maint Zone 122	24,418		3,322	27,740	27,740		27,740
Planada Storm Dr Maint Zone 329	33,288		7,948	41,236	37,908	3,328	41,236
Rockwood Est Dr. & Maint Zone 262	4,486	37	5,169	9,692	9,692		9,692
Santa Nella Village Dr Zone 407	28,148		9,255	37,403	35,750	1,653	37,403
Santa Rita Garden Dr Zone 208	9,964		1,397	11,361	11,306	55	11,361
<b>Subtotal - Drainage Districts</b>	<b>420,323</b>	<b>11,464</b>	<b>117,181</b>	<b>548,968</b>	<b>519,386</b>	<b>29,582</b>	<b>548,968</b>

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Drainage Districts Totals Forward</b>	420,323	11,464	117,181	548,968	519,386	29,582	548,968
Sunrise Terrace Dr Zone 320	28,580		4,457	33,037	31,015	2,022	33,037
Tierra De Oro Maint Zone 124	2,919		930	3,849	3,409	440	3,849
Town & Country Dr Zone 206	20,412		6,228	26,640	26,354	286	26,640
White Gate Estates Lt-Dr Zone 305	10,005	1,953	4,493	16,451	16,451		16,451
White Gate Farms Dr Zone 307	10,923	3,138	1,982	16,043	16,043		16,043
Winton Manor Dr Zone 207	19,000		2,986	21,986	21,588	398	21,986
Winton Meadows Dr Zone 242	22,368	2,978	4,535	29,881	29,881		29,881
<b>Total Drainage Districts</b>	<b>534,530</b>	<b>19,533</b>	<b>142,792</b>	<b>696,855</b>	<b>664,127</b>	<b>32,728</b>	<b>696,855</b>

<b>Lighting Districts</b>							
Almond Estates Lt-Dr Zone 108	107	1,175	8,661	9,943	9,943		9,943
Almondwood Estates Lt-Dr Zone 203	15,585		1,909	17,494	16,765	729	17,494
Ashe Tract Lt Zone 218	3,484		2,985	6,469	5,998	471	6,469
Atwater Acres Lt-Dr Zone 212							
B & B Rancheros Lt-Dr Zone 217	11,522	289	100	11,911	11,911		11,911
B & B Rancheros 2 Lt-Dr Zone 220	19,836		3,766	23,602	23,454	148	23,602
Ballico Lighting Zone 272	171		273	444	442	2	444
Beachwood Drive Lt Zone 221	20,717	2,615	36,764	60,096	60,096		60,096
Bispo Estates Lt-Dr Zone 234	17,508	1,380	6,361	25,249	25,249		25,249
Black Rascal Lt Zone 215	1,271	565	827	2,663	2,663		2,663
Blossom Street Lt Zone 402	38,712	1,574	15,457	55,743	55,743		55,743
Bryant Meadows St Lt-Dr Zone 331	651		458	1,109	1,036	73	1,109
Country Club Place St Lt Zone 314	842		816	1,658	1,655	3	1,658
Country Living Est Lt-Dr Zone 240	15,779	1,061	4,094	20,934	20,934		20,934
Cressey Lt Zone 201	2,111	159	2,546	4,816	4,816		4,816
CSA #1 Maint Revolving Fund			100,000	100,000	100,000		100,000
Delhi Lt Zone 102	18,983	13,321	75,308	107,612	107,612		107,612
Easy Street Lt Zone 308	10,902		5,075	15,977	13,999	1,978	15,977
El Capitan & Hollywd Est Zone265	17,943		49,226	67,169	63,252	3,917	67,169
Elliott Estates Lt Zone 214	12,304	348	4,147	16,799	16,799		16,799
Esau Estates Lt-Dr Zone 243	10,635	1,617	3,068	15,320	15,320		15,320
Fairway Estates St Lt Zone 107	297		1,147	1,444	1,444		1,444
<b>Subtotal - Lighting Districts</b>	<b>219,360</b>	<b>24,104</b>	<b>322,988</b>	<b>566,452</b>	<b>559,131</b>	<b>7,321</b>	<b>566,452</b>

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
	2	3	4	5	6	7	8
<b>Lighting Districts Totals Forwards</b>	219,360	24,104	322,988	566,452	559,131	7,321	566,452
Fleming Acres Lt-Dr Zone 227	14,862	25	2,923	17,810	17,810		17,810
Fleming Oaks Lt-Dr Zone 241	13,598	1,541	5,512	20,651	20,651		20,651
Forist Lane Lt Zone 244	756	112	563	1,431	1,431		1,431
Franklin Heights Lt-Dr Zone 228	34,388		3,820	38,208	38,198	10	38,208
Giesbrecht Street Lt Zone 271	275		289	564	502	62	564
Glen Meadows Lt-Dr Zone 255	11,785	1,036	6,982	19,803	19,803		19,803
Glenwood Est Lt-Dr Zone 229	12,204	1,004	2,279	15,487	15,487		15,487
Golden Bear Estates Zone 332	535	40	1,655	2,230	2,230		2,230
Golf Road St Lt Zone 321	941		1,194	2,135	2,028	107	2,135
Green Lawns Lt Zone 219	885	64	1,470	2,419	2,419		2,419
Greenfield Brooks Lt & Dr Zone 252	21,380		14,321	35,701	35,235	466	35,701
Harmony Ranch Dr & Park Zone 121	99,776	57,294	62,880	219,950	219,950		219,950
Heavenly Acres 2 Lt-Dr Zone 209	2,892	181	1,584	4,657	4,657		4,657
Heavenly Acres 3 Lt-Dr Zone 210	6,931		3,586	10,517	10,425	92	10,517
Hillcrest Est Lt-Dr Zone 318	4,066		9,675	13,741	13,741		13,741
Hilmar-Irwin Lt Zone 100	27,225	10,624	46,627	84,476	84,476		84,476
Lakewood Est Lt-Dr Zone 301	12,212		1,908	14,120	14,064	56	14,120
Le Grand Lt Zone 310	14,051	602	18,147	32,800	32,800		32,800
Links Lt-Dr Zone 112	3,912		790	4,702	4,477	225	4,702
Los Olivos Lighting Zone 334	192		305	497	414	83	497
Marilyn Est Lt-Dr Zone 300	4,364		1,199	5,563	5,477	86	5,563
Mission Trails Lt Zone 303	4,445	281	3,788	8,514	8,514		8,514
Moran St Lt-Dr Zone 235	16,520	1,910	5,695	24,125	24,125		24,125
Nutcracker Terrace Lt-Dr Zone 239	25,391	213	3,705	29,309	29,309		29,309
Oleander Lt Zone 302	9,540		2,050	11,590	11,451	139	11,590
Parkway St Lt-Dr Lands Park Zone 423			2,000	2,000		2,000	2,000
Petaluma Street Lt Zone 125	236	8	144	388	388		388
Planada Lt Zone 309	36,415	1,591	37,201	75,207	75,207		75,207
Pleasant Valley Lt & Dr Zone 259	8,356	389	3,271	12,016	12,016		12,016
Ramos Road Lt Zone 405	720		687	1,407	1,343	64	1,407
Ranch Estates Lt-Dr Zone 237	13,416	215	3,202	16,833	16,833		16,833
<b>Subtotal - Lighting Districts</b>	<b>621,629</b>	<b>101,234</b>	<b>572,440</b>	<b>1,295,303</b>	<b>1,284,592</b>	<b>10,711</b>	<b>1,295,303</b>

**COUNTY OF MERCED**  
 State of California  
 Special Districts and Other Agencies Summary  
 Non Enterprise  
 Fiscal Year 2013-2014

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
	2	3	4	5	6	7	8
<b>Lighting Districts Totals Forwards</b>	<b>621,629</b>	<b>101,234</b>	<b>572,440</b>	<b>1,295,303</b>	<b>1,284,592</b>	<b>10,711</b>	<b>1,295,303</b>
Rancho Village Lt Zone 312	768	16	942	1,726	1,726		1,726
Riverview Lt-Dr Zone 115	14,368	63	3,972	18,403	18,403		18,403
Robinson Est Lt-Dr Zone 317	23,342	420	8,365	32,127	32,127		32,127
Sahota Brother Clinton Zone 264	6,346		3,501	9,847	9,700	147	9,847
Salles Manor Lt Zone 213	1,290		1,336	2,626	2,548	78	2,626
San Luis Hills Lt & Dr Zone 413	19,518		8,713	28,231	26,108	2,123	28,231
San Luis Truck Plaza St Lt 411	5,259	948	2,109	8,316	8,316		8,316
Santa Fe Business Lt-Dr Zone 246	11,731	85	2,400	14,216	14,216		14,216
Santa Nella Lt Zone 400	48,584	2,511	30,999	82,094	82,094		82,094
Santa Nella Plaza Lt-Dr Zone 406	2,810		1,350	4,160	3,866	294	4,160
Snelling Lt Zone 105	4,794	747	3,339	8,880	8,880		8,880
South Dos Palos Lt Zone 401	15,572	553	7,237	23,362	23,362		23,362
Stevinson Lt Zone 200	8,721	550	2,954	12,225	12,225		12,225
Stolle Acres Lt-Dr Zone 316	1,549		647	2,196	2,122	74	2,196
Stonemill Est Lt-Dr Zone 325	19,495	998	6,252	26,745	26,745		26,745
Taylor Estates Lt-Dr Zone 249	13,924	221	7,028	21,173	21,173		21,173
Terry Lt Zone 247	(1)		3	2		2	2
Texeira St Lt Zone 251	436	22	396	854	854		854
Trovare St Lt & Dr Zone 330	1,973		2,110	4,083	3,947	136	4,083
Tumbleweed Est Lt-Dr Zone 236	7,068	2,421	1,920	11,409	11,409		11,409
Villa Cordoba Zone 123	25	10	55	90	90		90
Village Greens Lt-Dr Zone 250	36,201		13,370	49,571	48,364	1,207	49,571
West Hills Estates Lt-Dr Zone 313	8,160	58	2,390	10,608	10,608		10,608
Westwood Lt Zone 211	1,721	264	1,096	3,081	3,081		3,081
White Gate Farms #3 Lt Zone 306	11,232	525	2,715	14,472	14,472		14,472
Wickum Est Lt-Dr Zone 233	27,211		10,883	38,094	37,131	963	38,094
Wickum Lt Zone 216	263		883	1,146	1,064	82	1,146
Willow Crest Est Lt & Dr Zone 263	38,576		16,690	55,266	54,933	333	55,266
Winton Lt Zone 202	41,404	5,307	91,389	138,100	138,100		138,100
Yosemite Meadows Lt-Dr Zone 311	5,298	626	2,610	8,534	8,534		8,534
<b>Total Lighting Districts</b>	<b>999,267</b>	<b>117,579</b>	<b>810,094</b>	<b>1,926,940</b>	<b>1,910,790</b>	<b>16,150</b>	<b>1,926,940</b>

**COUNTY OF MERCED**  
 State of California  
 Special Districts and Other Agencies Summary  
 Non Enterprise  
 Fiscal Year 2013-2014

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2013	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
<b>Landscape Districts</b>							
Buhach Park Est Lt-Dr Zone 226	10,590	2,921	2,020	15,531	15,531		15,531
Camden Pl Landscape Zone 117	930	37	1,697	2,664	2,664		2,664
Campus Park Landscape #267	3,890		20,280	24,170	23,474	696	24,170
Country Club Estates Zone 106	4,368	256	1,850	6,474	6,474		6,474
Gurr Road Water Zone 245	(12)		50	38		38	38
Hilmar Stevinson Park Zone 120	(40)		120	80		80	80
Monte Vista Landscaping Zone 333	9,377		5,625	15,002	14,508	494	15,002
Quail Hollow Landscape Zone 269	14,672	34	8,855	23,561	23,561		23,561
Riverbank Est Maint Zone 110	2,127		265	2,392	2,392		2,392
Santa Nella Road Zone 404	21,215		15,699	36,914	29,215	7,699	36,914
Santa Nella Village Lndscp Zone 408	4,045	10,480	21,650	36,175	36,175		36,175
Santa Nella Village Rd Zone 410	24,765	1,771	11,589	38,125	38,125		38,125
Santa Nella Village Lndscp #414	27,886		48,300	76,186	72,777	3,409	76,186
Silva Meadows Lndscp & SWG 268	11,177		7,900	19,077	16,848	2,229	19,077
Sorrento Lt & Dr Zone 337	2,884		485	3,369	2,900	469	3,369
<b>Total Landscaping Districts</b>	<b>137,874</b>	<b>15,499</b>	<b>146,385</b>	<b>299,758</b>	<b>284,644</b>	<b>15,114</b>	<b>299,758</b>
<b>Total Special Districts &amp; Other Agencies</b>	<b>1,671,671</b>	<b>152,611</b>	<b>1,099,271</b>	<b>2,923,553</b>	<b>2,859,561</b>	<b>63,992</b>	<b>2,923,553</b>

This page left blank intentionally.

District Name	Fund Balance (Per Auditor) June 30, 2013 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2013 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>Drainage Districts</b>					
Almond Grove Dr Zone 204	20,759		12,082		8,677
Almond Meadows Dr Maint Zone 319	28,666		13,402		15,264
Almond Tree Estates Dr Zone 114	70,659		31,771		38,888
American Heritage Dr Zone 323	38,542		24,027		14,515
Ashley Estates Dr Zone 116	44,319		17,888		26,431
B & B Water District	358,670		335,460		23,210
Bridget Court Dr-Maint Zone 232	6,974		4,076		2,898
Champagne Estates Dr Zone 231	32,515		17,676		14,839
Cotton Glen Estates Dr #421	27,749		14,879		12,870
Countrysides Estates Dr Zone 101	20,461		6,011		14,450
Cowdenknowes Dr Zone 238	4,613		2,046		2,567
Cypress Est Dr & Maint Zone 254	11,218		7,813		3,405
Denis Way Dr Zone 109	1,288		848		440
Eastside CSA Water District	30,603		26,061		4,542
Elliott Manor Dr Zone 230	31,725		15,524		16,201
Evergreen Place Dr Zone 256	50,276		27,052		23,224
Golden Estates Dr Zone 205	48,361		38,418		9,943
Grove Storm Dr Zone 111	8,591		3,644		4,947
Hillside Estates Dr Zone 113	13,352		6,157		7,195
La Paloma/Rolfe Estates Zone 266	6,675		4,751		1,924
Lewis Estates Dr Zone 103	56,640		37,013		19,627
Lexington Park Storm Dr Zone 422	433		434		(1)
Meadowbrook Maint Zone 119	31,096		13,355		17,741
Miles Creek Est Dr Zone 326	47,719		28,941		18,778
New Century Park Dr Zone 327	36,965		19,521		17,444
Palm Heights Dr Maint Zone 122	31,720		7,302		24,418
Planada Storm Dr Maint Zone 329	87,692		54,404		33,288
Rockwood Est Dr. & Maint Zone 262	9,280		4,794		4,486
Santa Nella Village Dr Zone 407	78,495		50,347		28,148
Santa Rita Garden Dr Zone 208	17,111		7,147		9,964
<b>Subtotal - Drainage Districts</b>	<b>1,253,167</b>		<b>832,844</b>		<b>420,323</b>

District Name	Fund Balance (Per Auditor) June 30, 2013 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2013 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>Drainage Districts Totals Forward</b>	1,253,167		832,844		420,323
Sunrise Terrace Dr Zone 320	70,906		42,326		28,580
Tierra De Oro Maint Zone 124	5,740		2,821		2,919
Town & Country Dr Zone 206	58,634		38,222		20,412
White Gate Estates Lt-Dr Zone 305	16,235		6,230		10,005
White Gate Farms Dr Zone 307	24,970		14,047		10,923
Winton Manor Dr Zone 207	29,294		10,294		19,000
Winton Meadows Dr Zone 242	36,330		13,962		22,368
<b>Total Drainage Districts</b>	<b>1,495,276</b>		<b>960,746</b>		<b>534,530</b>
<b>Lighting Districts</b>					
Almond Estates Lt-Dr Zone 108	3,774		3,667		107
Almondwood Estates Lt-Dr Zone 203	32,313		16,728		15,585
Ashe Tract Lt Zone 218	12,482		8,998		3,484
Atwater Acres Lt-Dr Zone 212					
B & B Rancheros Lt-Dr Zone 217	11,811		289		11,522
B & B Rancheros 2 Lt-Dr Zone 220	35,803		15,967		19,836
Ballico Lighting Zone 272	311		140		171
Beachwood Drive Lt Zone 221	69,993		49,276		20,717
Bispo Estates Lt-Dr Zone 234	37,537		20,029		17,508
Black Rascal Lt Zone 215	4,329		3,058		1,271
Blossom Street Lt Zone 402	70,257		31,545		38,712
Bryant Meadows St Lt-Dr Zone 331	1,584		933		651
Country Club Place St Lt Zone 314	1,547		705		842
Country Living Est Lt-Dr Zone 240	26,833		11,054		15,779
Cressey Lt Zone 201	2,371		260		2,111
CSA #1 Maint Revolving Fund					
Delhi Lt Zone 102	57,138		38,155		18,983
Easy Street Lt Zone 308	29,023		18,121		10,902
El Capitan & Hollywd Est Zone265	21,411		3,468		17,943
Elliott Estates Lt Zone 214	24,323		12,019		12,304
Esau Estates Lt-Dr Zone 243	22,634		11,999		10,635
Fairway Estates St Lt Zone 107	297				297
<b>Subtotal - Lighting Districts</b>	<b>465,771</b>		<b>246,411</b>		<b>219,360</b>

District Name	Fund Balance (Per Auditor) June 30, 2013 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2013 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>Lighting Districts Totals Forwards</b>	465,771		246,411		219,360
Fleming Acres Lt-Dr Zone 227	31,149		16,287		14,862
Fleming Oaks Lt-Dr Zone 241	26,555		12,957		13,598
Forist Lane Lt Zone 244	2,329		1,573		756
Franklin Heights Lt-Dr Zone 228	60,146		25,758		34,388
Giesbrecht Street Lt Zone 271	1,162		887		275
Glen Meadows Lt-Dr Zone 255	39,403		27,618		11,785
Glenwood Est Lt-Dr Zone 229	21,722		9,518		12,204
Golden Bear Estates Zone 332	1,141		606		535
Golf Road St Lt Zone 321	1,649		708		941
Green Lawns Lt Zone 219	2,080		1,195		885
Greenfield Brooks Lt & Dr Zone 252	68,512		47,132		21,380
Harmony Ranch Dr & Park Zone 121	270,787		171,011		99,776
Heavenly Acres 2 Lt-Dr Zone 209	5,442		2,550		2,892
Heavenly Acres 3 Lt-Dr Zone 210	16,099		9,168		6,931
Hillcrest Est Lt-Dr Zone 318	4,066				4,066
Hilmar-Irwin Lt Zone 100	53,753		26,528		27,225
Lakewood Est Lt-Dr Zone 301	25,226		13,014		12,212
Le Grand Lt Zone 310	20,208		6,157		14,051
Links Lt-Dr Zone 112	10,373		6,461		3,912
Los Olivos Lighting Zone 334	1,677		1,485		192
Marilyn Est Lt-Dr Zone 300	9,692		5,328		4,364
Mission Trails Lt Zone 303	9,603		5,158		4,445
Moran St Lt-Dr Zone 235	29,541		13,021		16,520
Nutcracker Terrace Lt-Dr Zone 239	38,468		13,077		25,391
Oleander Lt Zone 302	19,076		9,536		9,540
Parkway St Lt-Dr Lands Park Zone 423	261,814		261,814		
Petaluma Street Lt Zone 125	523		287		236
Planada Lt Zone 309	71,421		35,006		36,415
Pleasant Valley Lt & Dr Zone 259	16,505		8,149		8,356
Ramos Road Lt Zone 405	1,653		933		720
Ranch Estates Lt-Dr Zone 237	20,319		6,903		13,416
<b>Subtotal - Lighting Districts</b>	<b>1,607,865</b>		<b>986,236</b>		<b>621,629</b>

District Name	Fund Balance (Per Auditor) June 30, 2013 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2013 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>Lighting Districts Totals Forwards</b>	<b>1,607,865</b>		<b>986,236</b>		<b>621,629</b>
Rancho Village Lt Zone 312	1,050		282		768
Riverview Lt-Dr Zone 115	33,005		18,637		14,368
Robinson Est Lt-Dr Zone 317	31,239		7,897		23,342
Sahota Brother Clinton Zone 264	25,796		19,450		6,346
Salles Manor Lt Zone 213	3,960		2,670		1,290
San Luis Hills Lt & Dr Zone 413	52,823		33,305		19,518
San Luis Truck Plaza St Lt 411	9,236		3,977		5,259
Santa Fe Business Lt-Dr Zone 246	19,125		7,394		11,731
Santa Nella Lt Zone 400	103,360		54,776		48,584
Santa Nella Plaza Lt-Dr Zone 406	6,732		3,922		2,810
Snelling Lt Zone 105	11,574		6,780		4,794
South Dos Palos Lt Zone 401	32,128		16,556		15,572
Stevinson Lt Zone 200	17,104		8,383		8,721
Stolle Acres Lt-Dr Zone 316	2,758		1,209		1,549
Stonemill Est Lt-Dr Zone 325	39,731		20,236		19,495
Taylor Estates Lt-Dr Zone 249	28,806		14,882		13,924
Terry Lt Zone 247	387		388		(1)
Texeira St Lt Zone 251	856		420		436
Trovare St Lt & Dr Zone 330	8,542		6,569		1,973
Tumbleweed Est Lt-Dr Zone 236	11,007		3,939		7,068
Villa Cordoba Zone 123	9,865		9,840		25
Village Greens Lt-Dr Zone 250	89,134		52,933		36,201
West Hills Estates Lt-Dr Zone 313	10,614		2,454		8,160
Westwood Lt Zone 211	4,171		2,450		1,721
White Gate Farms #3 Lt Zone 306	19,645		8,413		11,232
Wickum Est Lt-Dr Zone 233	71,303		44,092		27,211
Wickum Lt Zone 216	816		553		263
Willow Crest Est Lt & Dr Zone 263	91,907		53,331		38,576
Winton Lt Zone 202	82,993		41,589		41,404
Yosemite Meadows Lt-Dr Zone 311	6,605		1,307		5,298
<b>Total Lighting Districts</b>	<b>2,434,137</b>		<b>1,434,870</b>		<b>999,267</b>

District Name	Fund Balance (Per Auditor) June 30, 2013 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2013 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
<b>Landscape Districts</b>					
Buhach Park Est Lt-Dr Zone 226	26,818		16,228		10,590
Camden Pl Landscape Zone 117	967		37		930
Campus Park Landscape #267	20,293		16,403		3,890
Country Club Estates Zone 106	6,592		2,224		4,368
Gurr Road Water Zone 245	11,569		11,581		(12)
Hilmar Stevinson Park Zone 120	15,959		15,999		(40)
Monte Vista Landscaping Zone 333	29,379		20,002		9,377
Quail Hollow Landscape Zone 269	18,381		3,709		14,672
Riverbank Est Maint Zone 110	3,493		1,366		2,127
Santa Nella Road Zone 404	101,316		80,101		21,215
Santa Nella Village Lndscp Zone 408	32,244		28,199		4,045
Santa Nella Village Rd Zone 410	105,536		80,771		24,765
Santa Nella Village Lndscp #414	32,785		4,899		27,886
Silva Meadows Lndscp & SWG 268	39,317		28,140		11,177
Sorrento Lt & Dr Zone 337	5,224		2,340		2,884
<b>Total Landscaping Districts</b>	<b>449,873</b>		<b>311,999</b>		<b>137,874</b>
<b>Total Special Districts &amp; Other Agencies</b>	<b>4,379,286</b>		<b>2,707,615</b>		<b>1,671,671</b>

This page left blank intentionally.

District Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances 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	12,082			490	490	12,572
Almond Meadows Dr Maint Zone 319	13,402	1,052	1,052			12,350
Almond Tree Estates Dr Zone 114	31,771	471	471			31,300
American Heritage Dr Zone 323	24,027	5,044	5,044			18,983
Ashley Estates Dr Zone 116	17,888	29	29			17,859
B & B Water District	335,460			8,210	8,210	343,670
Bridget Court Dr-Maint Zone 232	4,076	636	636			3,440
Champagne Estates Dr Zone 231	17,676			573	573	18,249
Cotton Glen Estates Dr #421	14,879			7,852	7,852	22,731
Countrysides Estates Dr Zone 101	6,011	137	137			5,874
Cowdenknowes Dr Zone 238	2,046	120	120			1,926
Cypress Est Dr & Maint Zone 254	7,813	546	546			7,267
Denis Way Dr Zone 109	848					848
Eastside CSA Water District	26,061	984	984			25,077
Elliott Manor Dr Zone 230	15,524			16	16	15,540
Evergreen Place Dr Zone 256	27,052			1,729	1,729	28,781
Golden Estates Dr Zone 205	38,418			3,887	3,887	42,305
Grove Storm Dr Zone 111	3,644	150	150			3,494
Hillside Estates Dr Zone 113	6,157			309	309	6,466
La Paloma/Rolfe Estates Zone 266	4,751			178	178	4,929
Lewis Estates Dr Zone 103	37,013	883	883			36,130
Lexington Park Storm Dr Zone 422	434			1	1	435
Meadowbrook Maint Zone 119	13,355	668	668			12,687
Miles Creek Est Dr Zone 326	28,941	707	707			28,234
New Century Park Dr Zone 327	19,521			1,301	1,301	20,822
Palm Heights Dr Maint Zone 122	7,302					7,302
Planada Storm Dr Maint Zone 329	54,404			3,328	3,328	57,732
Rockwood Est Dr. & Maint Zone 262	4,794	37	37			4,757
Santa Nella Village Dr Zone 407	50,347			1,653	1,653	52,000
Santa Rita Garden Dr Zone 208	7,147			55	55	7,202
<b>Subtotal - Drainage Districts</b>	<b>832,844</b>	<b>11,464</b>	<b>11,464</b>	<b>29,582</b>	<b>29,582</b>	<b>850,962</b>

State Controller Schedules County Budget Act January 2010 Edition, revision #1	<b>COUNTY OF MERCED</b> State of California Special Districts and Other Agencies Non Enterprise Obligated Fund Balances Fiscal Year 2013-2014	District Budget Form Schedule 14 Proposed
--	--	---

District Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances 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>	832,844	11,464	11,464	29,582	29,582	850,962
Sunrise Terrace Dr Zone 320	42,326			2,022	2,022	44,348
Tierra De Oro Maint Zone 124	2,821			440	440	3,261
Town & Country Dr Zone 206	38,222			286	286	38,508
White Gate Estates Lt-Dr Zone 305	6,230	1,953	1,953			4,277
White Gate Farms Dr Zone 307	14,047	3,138	3,138			10,909
Winton Manor Dr Zone 207	10,294			398	398	10,692
Winton Meadows Dr Zone 242	13,962	2,978	2,978			10,984
<b>Total Drainage Districts</b>	<b>960,746</b>	<b>19,533</b>	<b>19,533</b>	<b>32,728</b>	<b>32,728</b>	<b>973,941</b>

<b>Lighting Districts</b>						
Almond Estates Lt-Dr Zone 108	3,667	1,175	1,175			2,492
Almondwood Estates Lt-Dr Zone 203	16,728			729	729	17,457
Ashe Tract Lt Zone 218	8,998			471	471	9,469
Atwater Acres Lt-Dr Zone 212						
B & B Rancheros Lt-Dr Zone 217	289	289	289			
B & B Rancheros 2 Lt-Dr Zone 220	15,967			148	148	16,115
Ballico Lighting Zone 272	140			2	2	142
Beachwood Drive Lt Zone 221	49,276	2,615	2,615			46,661
Bispo Estates Lt-Dr Zone 234	20,029	1,380	1,380			18,649
Black Rascal Lt Zone 215	3,058	565	565			2,493
Blossom Street Lt Zone 402	31,545	1,574	1,574			29,971
Bryant Meadows St Lt-Dr Zone 331	933			73	73	1,006
Country Club Place St Lt Zone 314	705			3	3	708
Country Living Est Lt-Dr Zone 240	11,054	1,061	1,061			9,993
Cressey Lt Zone 201	260	159	159			101
CSA #1 Maint Revolving Fund						
Delhi Lt Zone 102	38,155	13,321	13,321			24,834
Easy Street Lt Zone 308	18,121			1,978	1,978	20,099
El Capitan & Hollywd Est Zone 265	3,468			3,917	3,917	7,385
Elliott Estates Lt Zone 214	12,019	348	348			11,671
Esau Estates Lt-Dr Zone 243	11,999	1,617	1,617			10,382
Fairway Estates St Lt Zone 107						
<b>Subtotal - Lighting Districts</b>	<b>246,411</b>	<b>24,104</b>	<b>24,104</b>	<b>7,321</b>	<b>7,321</b>	<b>229,628</b>

District Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances 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>	246,411	24,104	24,104	7,321	7,321	229,628
Fleming Acres Lt-Dr Zone 227	16,287	25	25			16,262
Fleming Oaks Lt-Dr Zone 241	12,957	1,541	1,541			11,416
Forist Lane Lt Zone 244	1,573	112	112			1,461
Franklin Heights Lt-Dr Zone 228	25,758			10	10	25,768
Giesbrecht Street Lt Zone 271	887			62	62	949
Glen Meadows Lt-Dr Zone 255	27,618	1,036	1,036			26,582
Glenwood Est Lt-Dr Zone 229	9,518	1,004	1,004			8,514
Golden Bear Estates Zone 332	606	40	40			566
Golf Road St Lt Zone 321	708			107	107	815
Green Lawns Lt Zone 219	1,195	64	64			1,131
Greenfield Brooks Lt & Dr Zone 252	47,132			466	466	47,598
Harmony Ranch Dr & Park Zone 121	111,011	57,294	57,294			53,717
Heavenly Acres 2 Lt-Dr Zone 209	2,550	181	181			2,369
Heavenly Acres 3 Lt-Dr Zone 210	9,168			92	92	9,260
Hillcrest Est Lt-Dr Zone 318						
Hilmar-Irwin Lt Zone 100	26,528	10,624	10,624			15,904
Lakewood Est Lt-Dr Zone 301	13,014			56	56	13,070
Le Grand Lt Zone 310	6,157	602	602			5,555
Links Lt-Dr Zone 112	6,461			225	225	6,686
Los Olivos Lighting Zone 334	1,485			83	83	1,568
Marilyn Est Lt-Dr Zone 300	5,328			86	86	5,414
Mission Trails Lt Zone 303	5,158	281	281			4,877
Moran St Lt-Dr Zone 235	13,021	1,910	1,910			11,111
Nutcracker Terrace Lt-Dr Zone 239	13,077	213	213			12,864
Oleander Lt Zone 302	9,536			139	139	9,675
Parkway St Lt-Dr Lands Park Zone 423	261,814			2,000	2,000	263,814
Petaluma Street Lt Zone 125	287	8	8			279
Planada Lt Zone 309	35,006	1,591	1,591			33,415
Pleasant Valley Lt & Dr Zone 259	8,149	389	389			7,760
Ramos Road Lt Zone 405	933			64	64	997
Ranch Estates Lt-Dr Zone 237	6,903	215	215			6,688
<b>Subtotal - Lighting Districts</b>	<b>926,236</b>	<b>101,234</b>	<b>101,234</b>	<b>10,711</b>	<b>10,711</b>	<b>835,713</b>

District Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances 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>	926,236	101,234	101,234	10,711	10,711	835,713
Rancho Village Lt Zone 312	282	16	16			266
Riverview Lt-Dr Zone 115	18,637	63	63			18,574
Robinson Est Lt-Dr Zone 317	7,897	420	420			7,477
Sahota Brother Clinton Zone 264	19,450			147	147	19,597
Salles Manor Lt Zone 213	2,670			78	78	2,748
San Luis Hills Lt & Dr Zone 413	33,305			2,123	2,123	35,428
San Luis Truck Plaza St Lt 411	3,977	948	948			3,029
Santa Fe Business Lt-Dr Zone 246	7,394	85	85			7,309
Santa Nella Lt Zone 400	54,776	2,511	2,511			52,265
Santa Nella Plaza Lt-Dr Zone 406	3,922			294	294	4,216
Snelling Lt Zone 105	6,780	747	747			6,033
South Dos Palos Lt Zone 401	16,556	553	553			16,003
Stevinson Lt Zone 200	8,383	550	550			7,833
Stolle Acres Lt-Dr Zone 316	1,209			74	74	1,283
Stonemill Est Lt-Dr Zone 325	20,236	998	998			19,238
Taylor Estates Lt-Dr Zone 249	14,882	221	221			14,661
Terry Lt Zone 247	388			2	2	390
Teixeira St Lt Zone 251	420	22	22			398
Trovare St Lt & Dr Zone 330	6,569			136	136	6,705
Tumbleweed Est Lt-Dr Zone 236	3,939	2,421	2,421			1,518
Villa Cordoba Zone 123	9,840	10	10			9,830
Village Greens Lt-Dr Zone 250	52,933			1,207	1,207	54,140
West Hills Estates Lt-Dr Zone 313	2,454	58	58			2,396
Westwood Lt Zone 211	2,450	264	264			2,186
White Gate Farms #3 Lt Zone 306	8,413	525	525			7,888
Wickum Est Lt-Dr Zone 233	44,092			963	963	45,055
Wickum Lt Zone 216	553			82	82	635
Willow Crest Est Lt & Dr Zone 263	53,331			333	333	53,664
Winton Lt Zone 202	41,589	5,307	5,307			36,282
Yosemite Meadows Lt-Dr Zone 311	1,307	626	626			681
<b>Total Lighting Districts</b>	<b>1,374,870</b>	<b>117,579</b>	<b>117,579</b>	<b>16,150</b>	<b>16,150</b>	<b>1,273,441</b>

**COUNTY OF MERCED**  
 State of California  
 Special Districts and Other Agencies  
 Non Enterprise  
 Obligated Fund Balances  
 Fiscal Year 2013-2014

District Name	Obligated Fund Balances June 30, 2013	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances 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>Landscape Districts</b>						
Buhach Park Est Lt-Dr Zone 226	16,228	2,921	2,921			13,307
Camden Pl Landscape Zone 117	37	37	37			
Campus Park Landscape #267	16,403			696	696	17,099
Country Club Estates Zone 106	2,224	256	256			1,968
Gurr Road Water Zone 245	11,581			38	38	11,619
Hilmar Stevinson Park Zone 120	15,999			80	80	16,079
Monte Vista Landscaping Zone 333	20,002			494	494	20,496
Quail Hollow Landscape Zone 269	3,709	34	34			3,675
Riverbank Est Maint Zone 110	1,366					1,366
Santa Nella Road Zone 404	80,101			7,699	7,699	87,800
Santa Nella Village Lndscp Zone 408	28,199	10,480	10,480			17,719
Santa Nella Village Rd Zone 410	80,771	1,771	1,771			79,000
Santa Nella Village Lndscp #414	4,899			3,409	3,409	8,308
Silva Meadows Lndscp & SWG 268	28,140			2,229	2,229	30,369
Sorrento Lt & Dr Zone 337	2,340			469	469	2,809
<b>Total Landscaping Districts</b>	<b>311,999</b>	<b>15,499</b>	<b>15,499</b>	<b>15,114</b>	<b>15,114</b>	<b>311,614</b>
<b>Total Special Districts &amp; Other Agencies</b>	<b>2,647,615</b>	<b>152,611</b>	<b>152,611</b>	<b>63,992</b>	<b>63,992</b>	<b>2,558,996</b>

This page left blank intentionally.

**Almond Grove Dr Zone 204**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	3	3	4	5
Revenue From Use of Money and Property	169	100	80	80
Charges for Current Services	2,122	2,060	2,060	2,060
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,291</b>	<b>2,160</b>	<b>2,140</b>	<b>2,140</b>
Services & Supplies	1,045	1,670	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>1,045</b>	<b>1,670</b>	<b>10,327</b>	<b>10,327</b>
<b>Net Cost</b>	<b>1,246</b>	<b>490</b>	<b>(8,187)</b>	<b>(8,187)</b>

**Almond Meadows Dr Maint Zone 319**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	251	200	249	249
Charges for Current Services	1,805	1,840	1,840	1,840
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,056</b>	<b>2,040</b>	<b>2,089</b>	<b>2,089</b>
Services & Supplies	1,191	3,091	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>1,191</b>	<b>3,091</b>	<b>18,405</b>	<b>18,405</b>
<b>Net Cost</b>	<b>865</b>	<b>(1,051)</b>	<b>(16,316)</b>	<b>(16,316)</b>

**Almond Tree Estates Dr Zone 114**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	610	548	500	500
Charges for Current Services	4,543	4,480	4,481	4,481
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,153</b>	<b>5,028</b>	<b>4,981</b>	<b>4,981</b>
Services & Supplies	4,128	5,500	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>4,128</b>	<b>5,500</b>	<b>44,340</b>	<b>44,340</b>
<b>Net Cost</b>	<b>1,025</b>	<b>(472)</b>	<b>(39,359)</b>	<b>(39,359)</b>

**American Heritage Dr Zone 323**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	359	350	400	400
Charges for Current Services	3,650	3,704	3,704	3,704
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,009</b>	<b>4,054</b>	<b>4,104</b>	<b>4,104</b>
Services & Supplies	3,924	7,819	18,841	18,841
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	4,822	4,822
<b>Total Expenditures/ Appropriations</b>	<b>3,924</b>	<b>7,819</b>	<b>23,663</b>	<b>23,663</b>
<b>Net Cost</b>	<b>85</b>	<b>(3,765)</b>	<b>(19,559)</b>	<b>(19,559)</b>

**Ashley Estates Dr Zone 116**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	379	340	250	250
Charges for Current Services	2,894	2,877	2,877	2,877
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,273</b>	<b>3,217</b>	<b>3,127</b>	<b>3,127</b>
Services & Supplies	2,492	2,526	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>2,492</b>	<b>2,526</b>	<b>29,587</b>	<b>29,587</b>
<b>Net Cost</b>	<b>781</b>	<b>691</b>	<b>(26,460)</b>	<b>(26,460)</b>

**B & B Water District**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	2,932	1,685	3,000	3,000
Charges for Current Services	0	0	0	0
Other Revenue	12,322	13,725	10,000	10,000
<b>Total Revenue</b>	<b>15,254</b>	<b>15,410</b>	<b>13,000</b>	<b>13,000</b>
Services & Supplies	1,292	1,200	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>1,292</b>	<b>1,200</b>	<b>28,000</b>	<b>28,000</b>
<b>Net Cost</b>	<b>13,962</b>	<b>14,210</b>	<b>(15,000)</b>	<b>(15,000)</b>

**Bridget Court Dr-Maint Zone 232**

Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	71	40	79	79
Charges for Current Services	926	927	927	927
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>997</b>	<b>967</b>	<b>1,006</b>	<b>1,006</b>
Services & Supplies	1,578	1,602	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>1,578</b>	<b>1,602</b>	<b>4,540</b>	<b>4,540</b>
<b>Net Cost</b>	<b>(581)</b>	<b>(635)</b>	<b>(3,534)</b>	<b>(3,534)</b>

**Champagne Estates Dr Zone 231**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	270	240	294	294
Charges for Current Services	2,053	2,024	2,024	2,024
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,323</b>	<b>2,264</b>	<b>2,318</b>	<b>2,318</b>
Services & Supplies	1,181	1,692	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>1,181</b>	<b>1,692</b>	<b>16,584</b>	<b>16,584</b>
<b>Net Cost</b>	<b>1,142</b>	<b>572</b>	<b>(14,266)</b>	<b>(14,266)</b>

**Cotton Glen Estates Dr #421**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	132	132	120	120
Charges for Current Services	15,535	15,470	15,470	15,470
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>15,667</b>	<b>15,602</b>	<b>15,590</b>	<b>15,590</b>
Services & Supplies	9,805	8,240	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>9,805</b>	<b>8,240</b>	<b>20,608</b>	<b>20,608</b>
<b>Net Cost</b>	<b>5,862</b>	<b>7,362</b>	<b>(5,018)</b>	<b>(5,018)</b>

**Countrysides Estates Dr Zone 101**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	179	160	160	160
Charges for Current Services	1,540	1,541	1,541	1,541
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,719</b>	<b>1,701</b>	<b>1,701</b>	<b>1,701</b>
Services & Supplies	1,541	1,698	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>1,541</b>	<b>1,698</b>	<b>16,288</b>	<b>16,288</b>
<b>Net Cost</b>	<b>178</b>	<b>3</b>	<b>(14,587)</b>	<b>(14,587)</b>

**Cowdenknowes Dr Zone 238**

Detail by Revenue Category and Expenditure Object	2011-12 Actuals	2012-13 Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	40	36	49	49
Charges for Current Services	339	339	339	339
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>379</b>	<b>375</b>	<b>388</b>	<b>388</b>
Services & Supplies	407	442	2,397	2,397
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	678	678
<b>Total Expenditures/ Appropriations</b>	<b>407</b>	<b>442</b>	<b>3,075</b>	<b>3,075</b>
<b>Net Cost</b>	<b>(28)</b>	<b>(67)</b>	<b>(2,687)</b>	<b>(2,687)</b>

**Cypress Est Dr & Maint Zone 254**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	98	60	60	60
Charges for Current Services	1,750	1,750	1,750	1,750
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,848</b>	<b>1,810</b>	<b>1,810</b>	<b>1,810</b>
Services & Supplies	1,042	2,356	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>1,042</b>	<b>2,356</b>	<b>5,761</b>	<b>5,761</b>
<b>Net Cost</b>	<b>806</b>	<b>(546)</b>	<b>(3,951)</b>	<b>(3,951)</b>

**Denis Way Dr Zone 109**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	10	9	9	9
Charges for Current Services	735	719	719	719
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>745</b>	<b>728</b>	<b>728</b>	<b>728</b>
Services & Supplies	404	728	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>404</b>	<b>728</b>	<b>1,168</b>	<b>1,168</b>
<b>Net Cost</b>	<b>341</b>	<b>0</b>	<b>(440)</b>	<b>(440)</b>

**Eastside CSA Water District**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	275	150	300	300
Charges for Current Services	0	0	0	0
Other Revenue	1,165	258	1,800	1,800
<b>Total Revenue</b>	<b>1,440</b>	<b>408</b>	<b>2,100</b>	<b>2,100</b>
Services & Supplies	1,459	1,392	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>1,459</b>	<b>1,392</b>	<b>7,626</b>	<b>7,626</b>
<b>Net Cost</b>	<b>(19)</b>	<b>(984)</b>	<b>(5,526)</b>	<b>(5,526)</b>

**Elliott Manor Dr Zone 230**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	271	240	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>1,852</b>	<b>1,821</b>	<b>1,931</b>	<b>1,931</b>
Services & Supplies	1,703	1,805	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>1,703</b>	<b>1,805</b>	<b>18,116</b>	<b>18,116</b>
<b>Net Cost</b>	<b>149</b>	<b>16</b>	<b>(16,185)</b>	<b>(16,185)</b>

**Evergreen Place Dr Zone 256**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	411	400	400	400
Charges for Current Services	2,800	2,859	2,859	2,859
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,211</b>	<b>3,259</b>	<b>3,259</b>	<b>3,259</b>
Services & Supplies	1,487	1,530	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>1,487</b>	<b>1,530</b>	<b>24,754</b>	<b>24,754</b>
<b>Net Cost</b>	<b>1,724</b>	<b>1,729</b>	<b>(21,495)</b>	<b>(21,495)</b>

**Golden Estates Dr Zone 205**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	389	300	8	8
Charges for Current Services	9,975	10,126	10,126	10,126
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>10,364</b>	<b>10,426</b>	<b>10,134</b>	<b>10,134</b>
Services & Supplies	1,697	6,537	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>1,697</b>	<b>6,537</b>	<b>16,190</b>	<b>16,190</b>
<b>Net Cost</b>	<b>8,667</b>	<b>3,889</b>	<b>(6,056)</b>	<b>(6,056)</b>

**Grove Storm Dr Zone 111**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	76	65	100	100
Charges for Current Services	821	805	805	805
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>897</b>	<b>870</b>	<b>905</b>	<b>905</b>
Services & Supplies	941	1,020	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>941</b>	<b>1,020</b>	<b>6,002</b>	<b>6,002</b>
<b>Net Cost</b>	<b>(44)</b>	<b>(150)</b>	<b>(5,097)</b>	<b>(5,097)</b>

**Hillside Estates Dr Zone 113**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	108	100	100	100
Charges for Current Services	1,639	1,639	1,639	1,639
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,747</b>	<b>1,739</b>	<b>1,739</b>	<b>1,739</b>
Services & Supplies	807	1,400	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>807</b>	<b>1,400</b>	<b>8,625</b>	<b>8,625</b>
<b>Net Cost</b>	<b>940</b>	<b>339</b>	<b>(6,886)</b>	<b>(6,886)</b>

**La Paloma/Rolfe Estates Zone 266**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	45	40	40	40
Charges for Current Services	6,563	6,675	6,675	6,675
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>6,608</b>	<b>6,715</b>	<b>6,715</b>	<b>6,715</b>
Services & Supplies	5,162	6,775	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>5,162</b>	<b>6,775</b>	<b>8,461</b>	<b>8,461</b>
<b>Net Cost</b>	<b>1,446</b>	<b>(60)</b>	<b>(1,746)</b>	<b>(1,746)</b>

**Lewis Estates Dr Zone 103**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	496	440	500	500
Charges for Current Services	649	660	660	660
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,145</b>	<b>1,100</b>	<b>1,160</b>	<b>1,160</b>
Services & Supplies	853	1,983	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>853</b>	<b>1,983</b>	<b>21,670</b>	<b>21,670</b>
<b>Net Cost</b>	<b>292</b>	<b>(883)</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>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	4	2	2	2
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4</b>	<b>2</b>	<b>2</b>	<b>2</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>2</b>	<b>2</b>	<b>2</b>

**Meadowbrook Maint Zone 119**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	266	240	200	200
Charges for Current Services	2,663	2,650	2,650	2,650
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,929</b>	<b>2,890</b>	<b>2,850</b>	<b>2,850</b>
Services & Supplies	1,499	3,458	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>1,499</b>	<b>3,458</b>	<b>21,259</b>	<b>21,259</b>
<b>Net Cost</b>	<b>1,430</b>	<b>(568)</b>	<b>(18,409)</b>	<b>(18,409)</b>

**Miles Creek Est Dr Zone 326**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	409	400	400	400
Charges for Current Services	2,865	2,910	2,910	2,910
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,274</b>	<b>3,310</b>	<b>3,310</b>	<b>3,310</b>
Services & Supplies	1,566	4,017	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>1,566</b>	<b>4,017</b>	<b>22,795</b>	<b>22,795</b>
<b>Net Cost</b>	<b>1,708</b>	<b>(707)</b>	<b>(19,485)</b>	<b>(19,485)</b>

**New Century Park Dr Zone 327**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	294	250	220	220
Charges for Current Services	2,733	2,783	2,783	2,783
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,027</b>	<b>3,033</b>	<b>3,003</b>	<b>3,003</b>
Services & Supplies	484	1,732	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>484</b>	<b>1,732</b>	<b>19,146</b>	<b>19,146</b>
<b>Net Cost</b>	<b>2,543</b>	<b>1,301</b>	<b>(16,143)</b>	<b>(16,143)</b>

**Palm Heights Dr Maint Zone 122**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	264	240	150	150
Charges for Current Services	3,101	3,172	3,172	3,172
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,365</b>	<b>3,412</b>	<b>3,322</b>	<b>3,322</b>
Services & Supplies	1,466	3,412	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>1,466</b>	<b>3,412</b>	<b>27,740</b>	<b>27,740</b>
<b>Net Cost</b>	<b>1,899</b>	<b>0</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>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	694	410	200	200
Charges for Current Services	7,568	7,638	7,748	7,748
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>8,262</b>	<b>8,048</b>	<b>7,948</b>	<b>7,948</b>
Services & Supplies	1,523	4,720	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>1,523</b>	<b>4,720</b>	<b>37,908</b>	<b>37,908</b>
<b>Net Cost</b>	<b>6,739</b>	<b>3,328</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>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	80	72	100	100
Charges for Current Services	5,458	5,069	5,069	5,069
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,538</b>	<b>5,141</b>	<b>5,169</b>	<b>5,169</b>
Services & Supplies	4,703	6,176	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>4,703</b>	<b>6,176</b>	<b>9,692</b>	<b>9,692</b>
<b>Net Cost</b>	<b>835</b>	<b>(1,035)</b>	<b>(4,523)</b>	<b>(4,523)</b>

**Santa Nella Village Dr Zone 407**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	671	600	701	701
Charges for Current Services	8,506	8,554	8,554	8,554
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>9,177</b>	<b>9,154</b>	<b>9,255</b>	<b>9,255</b>
Services & Supplies	7,142	7,498	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>7,142</b>	<b>7,498</b>	<b>35,750</b>	<b>35,750</b>
<b>Net Cost</b>	<b>2,035</b>	<b>1,656</b>	<b>(26,495)</b>	<b>(26,495)</b>

**Santa Rita Garden Dr Zone 208**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	144	140	226	226
Charges for Current Services	1,171	1,171	1,171	1,171
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,315</b>	<b>1,311</b>	<b>1,397</b>	<b>1,397</b>
Services & Supplies	1,134	1,257	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>1,134</b>	<b>1,257</b>	<b>11,306</b>	<b>11,306</b>
<b>Net Cost</b>	<b>181</b>	<b>54</b>	<b>(9,909)</b>	<b>(9,909)</b>

**Sunrise Terrace Dr Zone 320**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	580	400	400	400
Charges for Current Services	4,047	4,057	4,057	4,057
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,627</b>	<b>4,457</b>	<b>4,457</b>	<b>4,457</b>
Services & Supplies	1,417	2,267	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>1,417</b>	<b>2,267</b>	<b>31,015</b>	<b>31,015</b>
<b>Net Cost</b>	<b>3,210</b>	<b>2,190</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>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	41	40	30	30
Charges for Current Services	900	900	900	900
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>941</b>	<b>940</b>	<b>930</b>	<b>930</b>
Services & Supplies	173	500	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>173</b>	<b>500</b>	<b>3,409</b>	<b>3,409</b>
<b>Net Cost</b>	<b>768</b>	<b>440</b>	<b>(2,479)</b>	<b>(2,479)</b>

**Town & Country Dr Zone 206**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	483	300	299	299
Charges for Current Services	5,987	5,929	5,929	5,929
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>6,470</b>	<b>6,229</b>	<b>6,228</b>	<b>6,228</b>
Services & Supplies	2,815	5,942	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>2,815</b>	<b>5,942</b>	<b>26,354</b>	<b>26,354</b>
<b>Net Cost</b>	<b>3,655</b>	<b>287</b>	<b>(20,126)</b>	<b>(20,126)</b>

**White Gate Estates Lt-Dr Zone 305**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	180	160	250	250
Charges for Current Services	4,242	4,243	4,243	4,243
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,422</b>	<b>4,403</b>	<b>4,493</b>	<b>4,493</b>
Services & Supplies	6,288	8,033	15,025	15,025
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	1,426	1,426
<b>Total Expenditures/ Appropriations</b>	<b>6,288</b>	<b>8,033</b>	<b>16,451</b>	<b>16,451</b>
<b>Net Cost</b>	<b>(1,866)</b>	<b>(3,630)</b>	<b>(11,958)</b>	<b>(11,958)</b>

**White Gate Farms Dr Zone 307**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	240	200	300	300
Charges for Current Services	1,716	1,682	1,682	1,682
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,956</b>	<b>1,882</b>	<b>1,982</b>	<b>1,982</b>
Services & Supplies	1,701	5,020	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>1,701</b>	<b>5,020</b>	<b>16,043</b>	<b>16,043</b>
<b>Net Cost</b>	<b>255</b>	<b>(3,138)</b>	<b>(14,061)</b>	<b>(14,061)</b>

**Winton Manor Dr Zone 207**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	243	210	250	250
Charges for Current Services	2,755	2,736	2,736	2,736
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,998</b>	<b>2,946</b>	<b>2,986</b>	<b>2,986</b>
Services & Supplies	1,692	2,548	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>1,692</b>	<b>2,548</b>	<b>21,588</b>	<b>21,588</b>
<b>Net Cost</b>	<b>1,306</b>	<b>398</b>	<b>(18,602)</b>	<b>(18,602)</b>

**Winton Meadows Dr Zone 242**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actuals</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	373	300	548	548
Charges for Current Services	3,986	3,987	3,987	3,987
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,359</b>	<b>4,287</b>	<b>4,535</b>	<b>4,535</b>
Services & Supplies	8,855	7,420	25,268	25,268
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	4,613	4,613
<b>Total Expenditures/ Appropriations</b>	<b>8,855</b>	<b>7,420</b>	<b>29,881</b>	<b>29,881</b>
<b>Net Cost</b>	<b>(4,496)</b>	<b>(3,133)</b>	<b>(25,346)</b>	<b>(25,346)</b>

**Almond Estates Lt-Dr Zone 108**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	26	28	25	25
Charges for Current Services	8,673	8,637	8,636	8,636
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>8,699</b>	<b>8,665</b>	<b>8,661</b>	<b>8,661</b>
Services & Supplies	8,790	9,613	9,726	9,726
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>8,790</b>	<b>9,613</b>	<b>9,830</b>	<b>9,830</b>
<b>Net Cost</b>	<b>(91)</b>	<b>(948)</b>	<b>(1,169)</b>	<b>(1,169)</b>

**Almondwood Estates Lt-Dr Zone 203**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	268	250	280	280
Charges for Current Services	1,666	1,629	1,629	1,629
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,934</b>	<b>1,879</b>	<b>1,909</b>	<b>1,909</b>
Services & Supplies	859	1,150	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>859</b>	<b>1,150</b>	<b>16,765</b>	<b>16,765</b>
<b>Net Cost</b>	<b>1,075</b>	<b>729</b>	<b>(14,856)</b>	<b>(14,856)</b>

**Ashe Tract Lt Zone 218**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	95	90	80	80
Charges for Current Services	2,905	2,905	2,905	2,905
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,000</b>	<b>2,995</b>	<b>2,985</b>	<b>2,985</b>
Services & Supplies	2,261	2,504	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>2,261</b>	<b>2,504</b>	<b>5,998</b>	<b>5,998</b>
<b>Net Cost</b>	<b>739</b>	<b>491</b>	<b>(3,013)</b>	<b>(3,013)</b>

**Atwater Acres Lt-Dr Zone 212**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	0	0	0	0
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Operating Transfers	69	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>69</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Cost</b>	<b>(69)</b>	<b>0</b>	<b>0</b>	<b>0</b>

State Controller Schedules	COUNTY OF MERCED			District Budget Form	
County Budget Act January 2010 Edition, revision #1	State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14			Schedule 15 Proposed	
<b>B &amp; B Rancheros Lt-Dr Zone 217</b>					
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors	
1	2	3	4	5	
Revenue From Use of Money and Property	131	100	100	100	
Charges for Current Services	0	0	0	0	
Other Revenue	0	0	0	0	
<b>Total Revenue</b>	<b>131</b>	<b>100</b>	<b>100</b>	<b>100</b>	
Services & Supplies	2,181	2,274	10,653	10,653	
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>2,181</b>	<b>2,274</b>	<b>11,911</b>	<b>11,911</b>	
<b>Net Cost</b>	<b>(2,050)</b>	<b>(2,174)</b>	<b>(11,811)</b>	<b>(11,811)</b>	

**B & B Rancheros 2 Lt-Dr Zone 220**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	302	250	400	400
Charges for Current Services	3,366	3,366	3,366	3,366
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,668</b>	<b>3,616</b>	<b>3,766</b>	<b>3,766</b>
Services & Supplies	2,828	3,317	20,600	20,600
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	2,854	2,854
<b>Total Expenditures/ Appropriations</b>	<b>2,828</b>	<b>3,317</b>	<b>23,454</b>	<b>23,454</b>
<b>Net Cost</b>	<b>840</b>	<b>299</b>	<b>(19,688)</b>	<b>(19,688)</b>

**Ballico Lighting Zone 272**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	3	1	1	1
Charges for Current Services	204	272	272	272
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>207</b>	<b>273</b>	<b>273</b>	<b>273</b>
Services & Supplies	240	251	391	391
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	51	51
<b>Total Expenditures/ Appropriations</b>	<b>240</b>	<b>251</b>	<b>442</b>	<b>442</b>
<b>Net Cost</b>	<b>(33)</b>	<b>22</b>	<b>(169)</b>	<b>(169)</b>

**Beachwood Drive Lt Zone 221**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	612	550	1,593	1,593
Charges for Current Services	35,471	35,171	35,171	35,171
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>36,083</b>	<b>35,721</b>	<b>36,764</b>	<b>36,764</b>
Services & Supplies	36,463	38,175	51,730	51,730
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	8,366	8,366
<b>Total Expenditures/ Appropriations</b>	<b>36,463</b>	<b>38,175</b>	<b>60,096</b>	<b>60,096</b>
<b>Net Cost</b>	<b>(380)</b>	<b>(2,454)</b>	<b>(23,332)</b>	<b>(23,332)</b>

**Bispo Estates Lt-Dr Zone 234**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	327	290	400	400
Charges for Current Services	6,756	5,961	5,961	5,961
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>7,083</b>	<b>6,251</b>	<b>6,361</b>	<b>6,361</b>
Services & Supplies	8,121	7,507	19,568	19,568
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	5,681	5,681
<b>Total Expenditures/ Appropriations</b>	<b>8,121</b>	<b>7,507</b>	<b>25,249</b>	<b>25,249</b>
<b>Net Cost</b>	<b>(1,038)</b>	<b>(1,256)</b>	<b>(18,888)</b>	<b>(18,888)</b>

**Black Rascal Lt Zone 215**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	41	36	40	40
Charges for Current Services	787	787	787	787
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>828</b>	<b>823</b>	<b>827</b>	<b>827</b>
Services & Supplies	675	1,403	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>675</b>	<b>1,403</b>	<b>2,663</b>	<b>2,663</b>
<b>Net Cost</b>	<b>153</b>	<b>(580)</b>	<b>(1,836)</b>	<b>(1,836)</b>

**Blossom Street Lt Zone 402**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	623	550	800	800
Charges for Current Services	14,483	14,657	14,657	14,657
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>15,106</b>	<b>15,207</b>	<b>15,457</b>	<b>15,457</b>
Services & Supplies	15,559	16,370	38,949	38,949
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	16,794	16,794
<b>Total Expenditures/ Appropriations</b>	<b>15,559</b>	<b>16,370</b>	<b>55,743</b>	<b>55,743</b>
<b>Net Cost</b>	<b>(453)</b>	<b>(1,163)</b>	<b>(40,286)</b>	<b>(40,286)</b>

**Bryant Meadows St Lt-Dr Zone 331**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	12	8	8	8
Charges for Current Services	450	450	450	450
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>462</b>	<b>458</b>	<b>458</b>	<b>458</b>
Services & Supplies	334	368	556	556
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	480	480
<b>Total Expenditures/ Appropriations</b>	<b>334</b>	<b>368</b>	<b>1,036</b>	<b>1,036</b>
<b>Net Cost</b>	<b>128</b>	<b>90</b>	<b>(578)</b>	<b>(578)</b>

**Country Club Place St Lt Zone 314**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	13	8	10	10
Charges for Current Services	806	806	806	806
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>819</b>	<b>814</b>	<b>816</b>	<b>816</b>
Services & Supplies	761	748	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>761</b>	<b>748</b>	<b>1,655</b>	<b>1,655</b>
<b>Net Cost</b>	<b>58</b>	<b>66</b>	<b>(839)</b>	<b>(839)</b>

**Country Living Est Lt-Dr Zone 240**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	239	200	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>4,033</b>	<b>3,994</b>	<b>4,094</b>	<b>4,094</b>
Services & Supplies	3,506	4,913	17,732	17,732
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	3,202	3,202
<b>Total Expenditures/ Appropriations</b>	<b>3,506</b>	<b>4,913</b>	<b>20,934</b>	<b>20,934</b>
<b>Net Cost</b>	<b>527</b>	<b>(919)</b>	<b>(16,840)</b>	<b>(16,840)</b>

**Cressey Lt Zone 201**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	21	18	30	30
Charges for Current Services	2,533	2,516	2,516	2,516
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,554</b>	<b>2,534</b>	<b>2,546</b>	<b>2,546</b>
Services & Supplies	2,597	2,794	4,733	4,733
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	83	83
<b>Total Expenditures/ Appropriations</b>	<b>2,597</b>	<b>2,794</b>	<b>4,816</b>	<b>4,816</b>
<b>Net Cost</b>	<b>(43)</b>	<b>(260)</b>	<b>(2,270)</b>	<b>(2,270)</b>

**CSA #1 Maint Revolving Fund**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	0	0	0	0
Charges for Current Services	93,436	100,000	100,000	100,000
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>93,436</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
Services & Supplies	93,436	100,000	100,000	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>93,436</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>
<b>Net Cost</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Delhi Lt Zone 102**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	632	480	500	500
Charges for Current Services	75,701	74,807	74,808	74,808
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>76,333</b>	<b>75,287</b>	<b>75,308</b>	<b>75,308</b>
Services & Supplies	96,162	87,030	103,858	103,858
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	3,754	3,754
<b>Total Expenditures/ Appropriations</b>	<b>96,162</b>	<b>87,030</b>	<b>107,612</b>	<b>107,612</b>
<b>Net Cost</b>	<b>(19,829)</b>	<b>(11,743)</b>	<b>(32,304)</b>	<b>(32,304)</b>

**Easy Street Lt Zone 308**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	219	150	100	100
Charges for Current Services	5,075	4,925	4,975	4,975
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,294</b>	<b>5,075</b>	<b>5,075</b>	<b>5,075</b>
Services & Supplies	2,954	3,097	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>2,954</b>	<b>3,097</b>	<b>13,999</b>	<b>13,999</b>
<b>Net Cost</b>	<b>2,340</b>	<b>1,978</b>	<b>(8,924)</b>	<b>(8,924)</b>

**El Capitan & Hollywd Est Zone265**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	159	80	101	101
Charges for Current Services	41,094	49,125	49,125	49,125
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>41,253</b>	<b>49,205</b>	<b>49,226</b>	<b>49,226</b>
Services & Supplies	46,143	48,245	59,734	59,734
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	3,518	3,518
<b>Total Expenditures/ Appropriations</b>	<b>46,143</b>	<b>48,245</b>	<b>63,252</b>	<b>63,252</b>
<b>Net Cost</b>	<b>(4,890)</b>	<b>960</b>	<b>(14,026)</b>	<b>(14,026)</b>

**Elliott Estates Lt Zone 214**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	208	190	200	200
Charges for Current Services	3,992	3,947	3,947	3,947
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,200</b>	<b>4,137</b>	<b>4,147</b>	<b>4,147</b>
Services & Supplies	3,810	4,485	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>3,810</b>	<b>4,485</b>	<b>16,799</b>	<b>16,799</b>
<b>Net Cost</b>	<b>390</b>	<b>(348)</b>	<b>(12,652)</b>	<b>(12,652)</b>

**Esau Estates Lt-Dr Zone 243**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	250	160	160	160
Charges for Current Services	2,862	2,908	2,908	2,908
Other Revenue	(5,308)	0	0	0
<b>Total Revenue</b>	<b>(2,196)</b>	<b>3,068</b>	<b>3,068</b>	<b>3,068</b>
Services & Supplies	2,753	4,648	12,691	12,691
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>2,753</b>	<b>4,648</b>	<b>15,320</b>	<b>15,320</b>
<b>Net Cost</b>	<b>(4,949)</b>	<b>(1,580)</b>	<b>(12,252)</b>	<b>(12,252)</b>

**Fairway Estates St Lt Zone 107**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	7	5	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>1,139</b>	<b>1,137</b>	<b>1,147</b>	<b>1,147</b>
Services & Supplies	1,554	1,545	1,444	1,444
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>1,554</b>	<b>1,545</b>	<b>1,444</b>	<b>1,444</b>
<b>Net Cost</b>	<b>(415)</b>	<b>(408)</b>	<b>(297)</b>	<b>(297)</b>

**Fleming Acres Lt-Dr Zone 227**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	266	241	329	329
Charges for Current Services	2,594	2,594	2,594	2,594
Operating Transfers In	69	0	0	0
<b>Total Revenue</b>	<b>2,929</b>	<b>2,835</b>	<b>2,923</b>	<b>2,923</b>
Services & Supplies	2,421	2,822	15,120	15,120
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	2,690	2,690
<b>Total Expenditures/ Appropriations</b>	<b>2,421</b>	<b>2,822</b>	<b>17,810</b>	<b>17,810</b>
<b>Net Cost</b>	<b>508</b>	<b>13</b>	<b>(14,887)</b>	<b>(14,887)</b>

**Fleming Oaks Lt-Dr Zone 241**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	245	200	350	350
Charges for Current Services	5,162	5,162	5,162	5,162
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,407</b>	<b>5,362</b>	<b>5,512</b>	<b>5,512</b>
Services & Supplies	6,570	6,645	18,966	18,966
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	1,685	1,685
<b>Total Expenditures/ Appropriations</b>	<b>6,570</b>	<b>6,645</b>	<b>20,651</b>	<b>20,651</b>
<b>Net Cost</b>	<b>(1,163)</b>	<b>(1,283)</b>	<b>(15,139)</b>	<b>(15,139)</b>

**Forist Lane Lt Zone 244**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	20	17	20	20
Charges for Current Services	556	543	543	543
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>576</b>	<b>560</b>	<b>563</b>	<b>563</b>
Services & Supplies	439	672	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>439</b>	<b>672</b>	<b>1,431</b>	<b>1,431</b>
<b>Net Cost</b>	<b>137</b>	<b>(112)</b>	<b>(868)</b>	<b>(868)</b>

**Franklin Heights Lt-Dr Zone 228**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	515	300	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>4,035</b>	<b>3,820</b>	<b>3,820</b>	<b>3,820</b>
Services & Supplies	3,308	3,810	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>3,308</b>	<b>3,810</b>	<b>38,198</b>	<b>38,198</b>
<b>Net Cost</b>	<b>727</b>	<b>10</b>	<b>(34,378)</b>	<b>(34,378)</b>

**Giesbrecht Street Lt Zone 271**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	8	6	6	6
Charges for Current Services	212	283	283	283
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>220</b>	<b>289</b>	<b>289</b>	<b>289</b>
Services & Supplies	34	227	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>34</b>	<b>227</b>	<b>502</b>	<b>502</b>
<b>Net Cost</b>	<b>186</b>	<b>62</b>	<b>(213)</b>	<b>(213)</b>

**Glen Meadows Lt-Dr Zone 255**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	327	200	200	200
Charges for Current Services	6,878	6,782	6,782	6,782
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>7,205</b>	<b>6,982</b>	<b>6,982</b>	<b>6,982</b>
Services & Supplies	3,623	8,018	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>3,623</b>	<b>8,018</b>	<b>19,803</b>	<b>19,803</b>
<b>Net Cost</b>	<b>3,582</b>	<b>(1,036)</b>	<b>(12,821)</b>	<b>(12,821)</b>

**Glenwood Est Lt-Dr Zone 229**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	198	170	250	250
Charges for Current Services	2,071	2,029	2,029	2,029
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,269</b>	<b>2,199</b>	<b>2,279</b>	<b>2,279</b>
Services & Supplies	2,455	3,157	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>2,455</b>	<b>3,157</b>	<b>15,487</b>	<b>15,487</b>
<b>Net Cost</b>	<b>(186)</b>	<b>(958)</b>	<b>(13,208)</b>	<b>(13,208)</b>

**Golden Bear Estates Zone 332**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	9	5	5	5
Charges for Current Services	1,688	1,650	1,650	1,650
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,697</b>	<b>1,655</b>	<b>1,655</b>	<b>1,655</b>
Services & Supplies	1,678	1,595	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>1,678</b>	<b>1,595</b>	<b>2,230</b>	<b>2,230</b>
<b>Net Cost</b>	<b>19</b>	<b>60</b>	<b>(575)</b>	<b>(575)</b>

**Golf Road St Lt Zone 321**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	13	8	20	20
Charges for Current Services	1,174	1,174	1,174	1,174
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,187</b>	<b>1,182</b>	<b>1,194</b>	<b>1,194</b>
Services & Supplies	1,260	1,053	1,941	1,941
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	87	87
<b>Total Expenditures/ Appropriations</b>	<b>1,260</b>	<b>1,053</b>	<b>2,028</b>	<b>2,028</b>
<b>Net Cost</b>	<b>(73)</b>	<b>129</b>	<b>(834)</b>	<b>(834)</b>

**Green Lawns Lt Zone 219**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	19	18	60	60
Charges for Current Services	1,366	1,410	1,410	1,410
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,385</b>	<b>1,428</b>	<b>1,470</b>	<b>1,470</b>
Services & Supplies	1,493	1,549	2,217	2,217
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	202	202
<b>Total Expenditures/ Appropriations</b>	<b>1,493</b>	<b>1,549</b>	<b>2,419</b>	<b>2,419</b>
<b>Net Cost</b>	<b>(108)</b>	<b>(121)</b>	<b>(949)</b>	<b>(949)</b>

**Greenfield Brooks Lt & Dr Zone 252**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	573	500	600	600
Charges for Current Services	13,836	13,721	13,721	13,721
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>14,409</b>	<b>14,221</b>	<b>14,321</b>	<b>14,321</b>
Services & Supplies	13,150	13,518	27,086	27,086
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	8,149	8,149
<b>Total Expenditures/ Appropriations</b>	<b>13,150</b>	<b>13,518</b>	<b>35,235</b>	<b>35,235</b>
<b>Net Cost</b>	<b>1,259</b>	<b>703</b>	<b>(20,914)</b>	<b>(20,914)</b>

**Harmony Ranch Dr & Park Zone 121**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	2,296	2,100	2,397	2,397
Charges for Current Services	60,560	60,483	60,483	60,483
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>62,856</b>	<b>62,583</b>	<b>62,880</b>	<b>62,880</b>
Services & Supplies	56,719	65,480	84,450	84,450
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	70,000	70,000
Total Capital Assets	0	0	70,000	70,000
Appropriation For Contingencies	0	0	65,500	65,500
<b>Total Expenditures/ Appropriations</b>	<b>56,719</b>	<b>65,480</b>	<b>219,950</b>	<b>219,950</b>
<b>Net Cost</b>	<b>6,137</b>	<b>(2,897)</b>	<b>(157,070)</b>	<b>(157,070)</b>

**Heavenly Acres 2 Lt-Dr Zone 209**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	49	40	70	70
Charges for Current Services	1,460	1,514	1,514	1,514
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,509</b>	<b>1,554</b>	<b>1,584</b>	<b>1,584</b>
Services & Supplies	1,648	1,735	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>1,648</b>	<b>1,735</b>	<b>4,657</b>	<b>4,657</b>
<b>Net Cost</b>	<b>(139)</b>	<b>(181)</b>	<b>(3,073)</b>	<b>(3,073)</b>

**Heavenly Acres 3 Lt-Dr Zone 210**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	136	120	100	100
Charges for Current Services	3,433	3,486	3,486	3,486
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,569</b>	<b>3,606</b>	<b>3,586</b>	<b>3,586</b>
Services & Supplies	3,414	3,514	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>3,414</b>	<b>3,514</b>	<b>10,425</b>	<b>10,425</b>
<b>Net Cost</b>	<b>155</b>	<b>92</b>	<b>(6,839)</b>	<b>(6,839)</b>

**Hillcrest Est Lt-Dr Zone 318**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	78	44	100	100
Charges for Current Services	9,575	9,575	9,575	9,575
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>9,653</b>	<b>9,619</b>	<b>9,675</b>	<b>9,675</b>
Services & Supplies	13,488	12,724	13,741	13,741
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>13,488</b>	<b>12,724</b>	<b>13,741</b>	<b>13,741</b>
<b>Net Cost</b>	<b>(3,835)</b>	<b>(3,105)</b>	<b>(4,066)</b>	<b>(4,066)</b>

**Hilmar-Irwin Lt Zone 100**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	593	650	1,300	1,300
Charges for Current Services	45,618	45,319	45,327	45,327
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>46,211</b>	<b>45,969</b>	<b>46,627</b>	<b>46,627</b>
Services & Supplies	65,849	56,640	72,063	72,063
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	12,413	12,413
<b>Total Expenditures/ Appropriations</b>	<b>65,849</b>	<b>56,640</b>	<b>84,476</b>	<b>84,476</b>
<b>Net Cost</b>	<b>(19,638)</b>	<b>(10,671)</b>	<b>(37,849)</b>	<b>(37,849)</b>

**Lakewood Est Lt-Dr Zone 301**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	213	190	201	201
Charges for Current Services	1,741	1,707	1,707	1,707
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,954</b>	<b>1,897</b>	<b>1,908</b>	<b>1,908</b>
Services & Supplies	1,324	1,826	12,730	12,730
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	1,334	1,334
<b>Total Expenditures/ Appropriations</b>	<b>1,324</b>	<b>1,826</b>	<b>14,064</b>	<b>14,064</b>
<b>Net Cost</b>	<b>630</b>	<b>71</b>	<b>(12,156)</b>	<b>(12,156)</b>

**Le Grand Lt Zone 310**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	190	160	349	349
Charges for Current Services	14,992	17,798	17,798	17,798
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>15,182</b>	<b>17,958</b>	<b>18,147</b>	<b>18,147</b>
Services & Supplies	18,766	18,475	32,515	32,515
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	285	285
<b>Total Expenditures/ Appropriations</b>	<b>18,766</b>	<b>18,475</b>	<b>32,800</b>	<b>32,800</b>
<b>Net Cost</b>	<b>(3,584)</b>	<b>(517)</b>	<b>(14,653)</b>	<b>(14,653)</b>

Links Lt-Dr Zone 112

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	84	80	49	49
Charges for Current Services	787	741	741	741
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>871</b>	<b>821</b>	<b>790</b>	<b>790</b>
Services & Supplies	361	532	3,321	3,321
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	1,156	1,156
<b>Total Expenditures/ Appropriations</b>	<b>361</b>	<b>532</b>	<b>4,477</b>	<b>4,477</b>
<b>Net Cost</b>	<b>510</b>	<b>289</b>	<b>(3,687)</b>	<b>(3,687)</b>

**Los Olivos Lighting Zone 334**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	12	12	5	5
Charges for Current Services	300	300	300	300
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>312</b>	<b>312</b>	<b>305</b>	<b>305</b>
Services & Supplies	34	229	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>34</b>	<b>229</b>	<b>414</b>	<b>414</b>
<b>Net Cost</b>	<b>278</b>	<b>83</b>	<b>(109)</b>	<b>(109)</b>

**Marilyn Est Lt-Dr Zone 300**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	80	72	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>1,204</b>	<b>1,196</b>	<b>1,199</b>	<b>1,199</b>
Services & Supplies	692	1,110	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>692</b>	<b>1,110</b>	<b>5,477</b>	<b>5,477</b>
<b>Net Cost</b>	<b>512</b>	<b>86</b>	<b>(4,278)</b>	<b>(4,278)</b>

**Mission Trails Lt Zone 303**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	84	80	150	150
Charges for Current Services	3,613	3,638	3,638	3,638
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,697</b>	<b>3,718</b>	<b>3,788</b>	<b>3,788</b>
Services & Supplies	3,798	3,999	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>3,798</b>	<b>3,999</b>	<b>8,514</b>	<b>8,514</b>
<b>Net Cost</b>	<b>(101)</b>	<b>(281)</b>	<b>(4,726)</b>	<b>(4,726)</b>

**Moran St Lt-Dr Zone 235**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	269	250	400	400
Charges for Current Services	5,337	5,295	5,295	5,295
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,606</b>	<b>5,545</b>	<b>5,695</b>	<b>5,695</b>
Services & Supplies	6,336	7,289	18,912	18,912
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	5,213	5,213
<b>Total Expenditures/ Appropriations</b>	<b>6,336</b>	<b>7,289</b>	<b>24,125</b>	<b>24,125</b>
<b>Net Cost</b>	<b>(730)</b>	<b>(1,744)</b>	<b>(18,430)</b>	<b>(18,430)</b>

**Nutcracker Terrace Lt-Dr Zone 239**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	341	300	500	500
Charges for Current Services	3,273	3,205	3,205	3,205
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,614</b>	<b>3,505</b>	<b>3,705</b>	<b>3,705</b>
Services & Supplies	4,226	4,175	25,339	25,339
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	3,970	3,970
<b>Total Expenditures/ Appropriations</b>	<b>4,226</b>	<b>4,175</b>	<b>29,309</b>	<b>29,309</b>
<b>Net Cost</b>	<b>(612)</b>	<b>(670)</b>	<b>(25,604)</b>	<b>(25,604)</b>

**Oleander Lt Zone 302**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	161	130	130	130
Charges for Current Services	1,946	1,920	1,920	1,920
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,107</b>	<b>2,050</b>	<b>2,050</b>	<b>2,050</b>
Services & Supplies	1,773	1,911	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>1,773</b>	<b>1,911</b>	<b>11,451</b>	<b>11,451</b>
<b>Net Cost</b>	<b>334</b>	<b>139</b>	<b>(9,401)</b>	<b>(9,401)</b>

**Parkway St Lt-Dr Lands Park Zone 423**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	2,240	2,000	2,000	2,000
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,240</b>	<b>2,000</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>2,240</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

**Petaluma Street Lt Zone 125**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	4	4	4	4
Charges for Current Services	140	140	140	140
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>144</b>	<b>144</b>	<b>144</b>	<b>144</b>
Services & Supplies	134	137	372	372
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	16
<b>Total Expenditures/ Appropriations</b>	<b>134</b>	<b>137</b>	<b>388</b>	<b>388</b>
<b>Net Cost</b>	<b>10</b>	<b>7</b>	<b>(244)</b>	<b>(244)</b>

**Planada Lt Zone 309**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	610	500	799	799
Charges for Current Services	36,276	36,402	36,402	36,402
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>36,886</b>	<b>36,902</b>	<b>37,201</b>	<b>37,201</b>
Services & Supplies	37,486	38,475	53,430	53,430
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	21,777	21,777
<b>Total Expenditures/ Appropriations</b>	<b>37,486</b>	<b>38,475</b>	<b>75,207</b>	<b>75,207</b>
<b>Net Cost</b>	<b>(600)</b>	<b>(1,573)</b>	<b>(38,006)</b>	<b>(38,006)</b>

**Pleasant Valley Lt & Dr Zone 259**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	144	120	200	200
Charges for Current Services	3,118	3,071	3,071	3,071
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,262</b>	<b>3,191</b>	<b>3,271</b>	<b>3,271</b>
Services & Supplies	2,867	3,516	9,921	9,921
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	2,095	2,095
<b>Total Expenditures/ Appropriations</b>	<b>2,867</b>	<b>3,516</b>	<b>12,016</b>	<b>12,016</b>
<b>Net Cost</b>	<b>395</b>	<b>(325)</b>	<b>(8,745)</b>	<b>(8,745)</b>

**Ramos Road Lt Zone 405**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	13	12	15	15
Charges for Current Services	672	672	672	672
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>685</b>	<b>684</b>	<b>687</b>	<b>687</b>
Services & Supplies	586	620	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>586</b>	<b>620</b>	<b>1,343</b>	<b>1,343</b>
<b>Net Cost</b>	<b>99</b>	<b>64</b>	<b>(656)</b>	<b>(656)</b>

**Ranch Estates Lt-Dr Zone 237**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	188	160	280	280
Charges for Current Services	2,828	2,922	2,922	2,922
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,016</b>	<b>3,082</b>	<b>3,202</b>	<b>3,202</b>
Services & Supplies	4,379	3,500	15,364	15,364
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	1,469	1,469
<b>Total Expenditures/ Appropriations</b>	<b>4,379</b>	<b>3,500</b>	<b>16,833</b>	<b>16,833</b>
<b>Net Cost</b>	<b>(1,363)</b>	<b>(418)</b>	<b>(13,631)</b>	<b>(13,631)</b>

**Rancho Village Lt Zone 312**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	10	8	10	10
Charges for Current Services	880	932	932	932
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>890</b>	<b>940</b>	<b>942</b>	<b>942</b>
Services & Supplies	1,096	1,052	1,583	1,583
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	143	143
<b>Total Expenditures/ Appropriations</b>	<b>1,096</b>	<b>1,052</b>	<b>1,726</b>	<b>1,726</b>
<b>Net Cost</b>	<b>(206)</b>	<b>(112)</b>	<b>(784)</b>	<b>(784)</b>

**Riverview Lt-Dr Zone 115**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	271	255	200	200
Charges for Current Services	3,859	3,772	3,772	3,772
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>4,130</b>	<b>4,027</b>	<b>3,972</b>	<b>3,972</b>
Services & Supplies	1,813	3,897	14,957	14,957
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	3,446	3,446
<b>Total Expenditures/ Appropriations</b>	<b>1,813</b>	<b>3,897</b>	<b>18,403</b>	<b>18,403</b>
<b>Net Cost</b>	<b>2,317</b>	<b>130</b>	<b>(14,431)</b>	<b>(14,431)</b>

**Robinson Est Lt-Dr Zone 317**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	287	240	500	500
Charges for Current Services	7,963	7,865	7,865	7,865
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>8,250</b>	<b>8,105</b>	<b>8,365</b>	<b>8,365</b>
Services & Supplies	10,676	11,919	26,532	26,532
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	5,595	5,595
<b>Total Expenditures/ Appropriations</b>	<b>10,676</b>	<b>11,919</b>	<b>32,127</b>	<b>32,127</b>
<b>Net Cost</b>	<b>(2,426)</b>	<b>(3,814)</b>	<b>(23,762)</b>	<b>(23,762)</b>

**Sahota Brother Clinton Zone 264**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	213	75	75	75
Charges for Current Services	3,572	3,426	3,426	3,426
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,785</b>	<b>3,501</b>	<b>3,501</b>	<b>3,501</b>
Services & Supplies	2,495	3,354	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>2,495</b>	<b>3,354</b>	<b>9,700</b>	<b>9,700</b>
<b>Net Cost</b>	<b>1,290</b>	<b>147</b>	<b>(6,199)</b>	<b>(6,199)</b>

**Salles Manor Lt Zone 213**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	32	30	33	33
Charges for Current Services	1,173	1,303	1,303	1,303
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,205</b>	<b>1,333</b>	<b>1,336</b>	<b>1,336</b>
Services & Supplies	973	1,256	2,083	2,083
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	465	465
<b>Total Expenditures/ Appropriations</b>	<b>973</b>	<b>1,256</b>	<b>2,548</b>	<b>2,548</b>
<b>Net Cost</b>	<b>232</b>	<b>77</b>	<b>(1,212)</b>	<b>(1,212)</b>

**San Luis Hills Lt & Dr Zone 413**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	413	400	400	400
Charges for Current Services	8,313	8,313	8,313	8,313
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>8,726</b>	<b>8,713</b>	<b>8,713</b>	<b>8,713</b>
Services & Supplies	4,273	6,590	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>4,273</b>	<b>6,590</b>	<b>26,108</b>	<b>26,108</b>
<b>Net Cost</b>	<b>4,453</b>	<b>2,123</b>	<b>(17,395)</b>	<b>(17,395)</b>

**San Luis Truck Plaza St Lt 411**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	106	90	100	100
Charges for Current Services	2,009	2,009	2,009	2,009
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,115</b>	<b>2,099</b>	<b>2,109</b>	<b>2,109</b>
Services & Supplies	2,128	5,177	8,172	8,172
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	144	144
<b>Total Expenditures/ Appropriations</b>	<b>2,128</b>	<b>5,177</b>	<b>8,316</b>	<b>8,316</b>
<b>Net Cost</b>	<b>(13)</b>	<b>(3,078)</b>	<b>(6,207)</b>	<b>(6,207)</b>

**Santa Fe Business Lt-Dr Zone 246**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	166	148	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>2,346</b>	<b>2,328</b>	<b>2,400</b>	<b>2,400</b>
Services & Supplies	2,201	2,413	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>2,201</b>	<b>2,413</b>	<b>14,216</b>	<b>14,216</b>
<b>Net Cost</b>	<b>145</b>	<b>(85)</b>	<b>(11,816)</b>	<b>(11,816)</b>

**Santa Nella Lt Zone 400**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	873	800	888	888
Charges for Current Services	30,136	30,111	30,111	30,111
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>31,009</b>	<b>30,911</b>	<b>30,999</b>	<b>30,999</b>
Services & Supplies	29,960	33,410	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>29,960</b>	<b>33,410</b>	<b>82,094</b>	<b>82,094</b>
<b>Net Cost</b>	<b>1,049</b>	<b>(2,499)</b>	<b>(51,095)</b>	<b>(51,095)</b>

**Santa Nella Plaza Lt-Dr Zone 406**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	53	48	50	50
Charges for Current Services	675	1,300	1,300	1,300
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>728</b>	<b>1,348</b>	<b>1,350</b>	<b>1,350</b>
Services & Supplies	173	1,054	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>173</b>	<b>1,054</b>	<b>3,866</b>	<b>3,866</b>
<b>Net Cost</b>	<b>555</b>	<b>294</b>	<b>(2,516)</b>	<b>(2,516)</b>

**Snelling Lt Zone 105**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	103	90	80	80
Charges for Current Services	3,348	3,258	3,259	3,259
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3,451</b>	<b>3,348</b>	<b>3,339</b>	<b>3,339</b>
Services & Supplies	3,640	3,880	8,052	8,052
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	828	828
<b>Total Expenditures/ Appropriations</b>	<b>3,640</b>	<b>3,880</b>	<b>8,880</b>	<b>8,880</b>
<b>Net Cost</b>	<b>(189)</b>	<b>(532)</b>	<b>(5,541)</b>	<b>(5,541)</b>

**South Dos Palos Lt Zone 401**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	281	250	280	280
Charges for Current Services	7,025	6,957	6,957	6,957
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>7,306</b>	<b>7,207</b>	<b>7,237</b>	<b>7,237</b>
Services & Supplies	7,347	7,760	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>7,347</b>	<b>7,760</b>	<b>23,362</b>	<b>23,362</b>
<b>Net Cost</b>	<b>(41)</b>	<b>(553)</b>	<b>(16,125)</b>	<b>(16,125)</b>

**Stevinson Lt Zone 200**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	151	140	160	160
Charges for Current Services	2,788	2,794	2,794	2,794
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,939</b>	<b>2,934</b>	<b>2,954</b>	<b>2,954</b>
Services & Supplies	2,885	3,484	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>2,885</b>	<b>3,484</b>	<b>12,225</b>	<b>12,225</b>
<b>Net Cost</b>	<b>54</b>	<b>(550)</b>	<b>(9,271)</b>	<b>(9,271)</b>

**Stolle Acres Lt-Dr Zone 316**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	23	20	24	24
Charges for Current Services	623	623	623	623
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>646</b>	<b>643</b>	<b>647</b>	<b>647</b>
Services & Supplies	540	569	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>540</b>	<b>569</b>	<b>2,122</b>	<b>2,122</b>
<b>Net Cost</b>	<b>106</b>	<b>74</b>	<b>(1,475)</b>	<b>(1,475)</b>

**Stonemill Est Lt-Dr Zone 325**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	348	300	449	449
Charges for Current Services	5,636	5,803	5,803	5,803
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,984</b>	<b>6,103</b>	<b>6,252</b>	<b>6,252</b>
Services & Supplies	6,979	7,101	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>6,979</b>	<b>7,101</b>	<b>26,745</b>	<b>26,745</b>
<b>Net Cost</b>	<b>(995)</b>	<b>(998)</b>	<b>(20,493)</b>	<b>(20,493)</b>

**Taylor Estates Lt-Dr Zone 249**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	244	210	300	300
Charges for Current Services	6,783	6,729	6,729	6,729
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>7,027</b>	<b>6,939</b>	<b>7,029</b>	<b>7,029</b>
Services & Supplies	6,166	7,038	18,506	18,506
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	2,667	2,667
<b>Total Expenditures/ Appropriations</b>	<b>6,166</b>	<b>7,038</b>	<b>21,173</b>	<b>21,173</b>
<b>Net Cost</b>	<b>861</b>	<b>(99)</b>	<b>(14,144)</b>	<b>(14,144)</b>

**Terry Lt Zone 247**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	3	3	3	3
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>3</b>	<b>3</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>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

**Texeira St Lt Zone 251**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	9	6	6	6
Charges for Current Services	390	390	390	390
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>399</b>	<b>396</b>	<b>396</b>	<b>396</b>
Services & Supplies	626	402	679	679
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>626</b>	<b>402</b>	<b>854</b>	<b>854</b>
<b>Net Cost</b>	<b>(227)</b>	<b>(6)</b>	<b>(458)</b>	<b>(458)</b>

**Trovare St Lt & Dr Zone 330**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	67	64	15	15
Charges for Current Services	2,045	2,095	2,095	2,095
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,112</b>	<b>2,159</b>	<b>2,110</b>	<b>2,110</b>
Services & Supplies	1,059	2,023	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>1,059</b>	<b>2,023</b>	<b>3,947</b>	<b>3,947</b>
<b>Net Cost</b>	<b>1,053</b>	<b>136</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>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	119	100	200	200
Charges for Current Services	1,677	1,720	1,720	1,720
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,796</b>	<b>1,820</b>	<b>1,920</b>	<b>1,920</b>
Services & Supplies	2,508	4,212	9,691	9,691
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>2,508</b>	<b>4,212</b>	<b>11,409</b>	<b>11,409</b>
<b>Net Cost</b>	<b>(712)</b>	<b>(2,392)</b>	<b>(9,489)</b>	<b>(9,489)</b>

**Villa Cordoba Zone 123**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	86	80	55	55
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>86</b>	<b>80</b>	<b>55</b>	<b>55</b>
Services & Supplies	77	90	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>77</b>	<b>90</b>	<b>90</b>	<b>90</b>
<b>Net Cost</b>	<b>9</b>	<b>(10)</b>	<b>(35)</b>	<b>(35)</b>

**Village Greens Lt-Dr Zone 250**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	736	650	650	650
Charges for Current Services	12,754	12,720	12,720	12,720
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>13,490</b>	<b>13,370</b>	<b>13,370</b>	<b>13,370</b>
Services & Supplies	10,827	12,085	29,785	29,785
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	18,579	18,579
<b>Total Expenditures/ Appropriations</b>	<b>10,827</b>	<b>12,085</b>	<b>48,364</b>	<b>48,364</b>
<b>Net Cost</b>	<b>2,663</b>	<b>1,285</b>	<b>(34,994)</b>	<b>(34,994)</b>

**West Hills Estates Lt-Dr Zone 313**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	107	88	30	30
Charges for Current Services	2,391	2,360	2,360	2,360
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,498</b>	<b>2,448</b>	<b>2,390</b>	<b>2,390</b>
Services & Supplies	3,492	3,470	9,410	9,410
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>3,492</b>	<b>3,470</b>	<b>10,608</b>	<b>10,608</b>
<b>Net Cost</b>	<b>(994)</b>	<b>(1,022)</b>	<b>(8,218)</b>	<b>(8,218)</b>

**Westwood Lt Zone 211**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	36	35	40	40
Charges for Current Services	1,056	1,056	1,056	1,056
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,092</b>	<b>1,091</b>	<b>1,096</b>	<b>1,096</b>
Services & Supplies	1,069	1,140	2,354	2,354
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	727	727
<b>Total Expenditures/ Appropriations</b>	<b>1,069</b>	<b>1,140</b>	<b>3,081</b>	<b>3,081</b>
<b>Net Cost</b>	<b>23</b>	<b>(49)</b>	<b>(1,985)</b>	<b>(1,985)</b>

**White Gate Farms #3 Lt Zone 306**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	177	160	151	151
Charges for Current Services	2,564	2,564	2,564	2,564
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,741</b>	<b>2,724</b>	<b>2,715</b>	<b>2,715</b>
Services & Supplies	3,021	3,250	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>3,021</b>	<b>3,250</b>	<b>14,472</b>	<b>14,472</b>
<b>Net Cost</b>	<b>(280)</b>	<b>(526)</b>	<b>(11,757)</b>	<b>(11,757)</b>

**Wickum Est Lt-Dr Zone 233**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	590	449	449	449
Charges for Current Services	10,725	10,434	10,434	10,434
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>11,315</b>	<b>10,883</b>	<b>10,883</b>	<b>10,883</b>
Services & Supplies	8,342	9,920	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>8,342</b>	<b>9,920</b>	<b>37,131</b>	<b>37,131</b>
<b>Net Cost</b>	<b>2,973</b>	<b>963</b>	<b>(26,248)</b>	<b>(26,248)</b>

**Wickum Lt Zone 216**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	5	6	10	10
Charges for Current Services	873	873	873	873
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>878</b>	<b>879</b>	<b>883</b>	<b>883</b>
Services & Supplies	764	797	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>764</b>	<b>797</b>	<b>1,064</b>	<b>1,064</b>
<b>Net Cost</b>	<b>114</b>	<b>82</b>	<b>(181)</b>	<b>(181)</b>

**Willow Crest Est Lt & Dr Zone 263**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	776	500	400	400
Charges for Current Services	16,240	16,190	16,290	16,290
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>17,016</b>	<b>16,690</b>	<b>16,690</b>	<b>16,690</b>
Services & Supplies	15,850	14,890	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>15,850</b>	<b>14,890</b>	<b>54,933</b>	<b>54,933</b>
<b>Net Cost</b>	<b>1,166</b>	<b>1,800</b>	<b>(38,243)</b>	<b>(38,243)</b>

**Winton Lt Zone 202**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	731	600	683	683
Charges for Current Services	90,189	90,706	90,706	90,706
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>90,920</b>	<b>91,306</b>	<b>91,389</b>	<b>91,389</b>
Services & Supplies	96,686	95,895	113,100	113,100
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>96,686</b>	<b>95,895</b>	<b>138,100</b>	<b>138,100</b>
<b>Net Cost</b>	<b>(5,766)</b>	<b>(4,589)</b>	<b>(46,711)</b>	<b>(46,711)</b>

**Yosemite Meadows Lt-Dr Zone 311**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	63	52	119	119
Charges for Current Services	2,491	2,491	2,491	2,491
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,554</b>	<b>2,543</b>	<b>2,610</b>	<b>2,610</b>
Services & Supplies	2,153	3,555	7,871	7,871
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	663	663
<b>Total Expenditures/ Appropriations</b>	<b>2,153</b>	<b>3,555</b>	<b>8,534</b>	<b>8,534</b>
<b>Net Cost</b>	<b>401</b>	<b>(1,012)</b>	<b>(5,924)</b>	<b>(5,924)</b>

**Buhach Park Est Lt-Dr Zone 226**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	257	230	300	300
Charges for Current Services	1,765	1,720	1,720	1,720
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>2,022</b>	<b>1,950</b>	<b>2,020</b>	<b>2,020</b>
Services & Supplies	1,775	4,810	12,506	12,506
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	3,025	3,025
<b>Total Expenditures/ Appropriations</b>	<b>1,775</b>	<b>4,810</b>	<b>15,531</b>	<b>15,531</b>
<b>Net Cost</b>	<b>247</b>	<b>(2,860)</b>	<b>(13,511)</b>	<b>(13,511)</b>

**Camden PI Landscape Zone 117**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	13	9	51	51
Charges for Current Services	1,639	1,646	1,646	1,646
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,652</b>	<b>1,655</b>	<b>1,697</b>	<b>1,697</b>
Services & Supplies	1,925	2,185	2,614	2,614
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	50	50
<b>Total Expenditures/ Appropriations</b>	<b>1,925</b>	<b>2,185</b>	<b>2,664</b>	<b>2,664</b>
<b>Net Cost</b>	<b>(273)</b>	<b>(530)</b>	<b>(967)</b>	<b>(967)</b>

**Campus Park Landscape #267**

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Estimated	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	133	80	40	40
Charges for Current Services	20,320	20,200	20,240	20,240
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>20,453</b>	<b>20,280</b>	<b>20,280</b>	<b>20,280</b>
Services & Supplies	14,206	21,287	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>14,206</b>	<b>21,287</b>	<b>23,474</b>	<b>23,474</b>
<b>Net Cost</b>	<b>6,247</b>	<b>(1,007)</b>	<b>(3,194)</b>	<b>(3,194)</b>

**Country Club Estates Zone 106**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	58	50	50	50
Charges for Current Services	1,799	1,799	1,800	1,800
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>1,857</b>	<b>1,849</b>	<b>1,850</b>	<b>1,850</b>
Services & Supplies	1,921	2,656	6,099	6,099
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	375	375
<b>Total Expenditures/ Appropriations</b>	<b>1,921</b>	<b>2,656</b>	<b>6,474</b>	<b>6,474</b>
<b>Net Cost</b>	<b>(64)</b>	<b>(807)</b>	<b>(4,624)</b>	<b>(4,624)</b>

**Gurr Road Water Zone 245**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	99	88	50	50
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>99</b>	<b>88</b>	<b>50</b>	<b>50</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>99</b>	<b>88</b>	<b>50</b>	<b>50</b>

**Hilmar Stevinson Park Zone 120**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	137	120	120	120
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>137</b>	<b>120</b>	<b>120</b>	<b>120</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>137</b>	<b>120</b>	<b>120</b>	<b>120</b>

**Monte Vista Landscaping Zone 333**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	233	220	225	225
Charges for Current Services	5,400	5,400	5,400	5,400
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,633</b>	<b>5,620</b>	<b>5,625</b>	<b>5,625</b>
Services & Supplies	3,268	5,272	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>3,268</b>	<b>5,272</b>	<b>14,508</b>	<b>14,508</b>
<b>Net Cost</b>	<b>2,365</b>	<b>348</b>	<b>(8,883)</b>	<b>(8,883)</b>

**Quail Hollow Landscape Zone 269**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	169	140	230	230
Charges for Current Services	8,725	8,625	8,625	8,625
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>8,894</b>	<b>8,765</b>	<b>8,855</b>	<b>8,855</b>
Services & Supplies	10,060	10,717	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	10,138	10,138
<b>Total Expenditures/ Appropriations</b>	<b>10,060</b>	<b>10,717</b>	<b>23,561</b>	<b>23,561</b>
<b>Net Cost</b>	<b>(1,166)</b>	<b>(1,952)</b>	<b>(14,706)</b>	<b>(14,706)</b>

**Riverbank Est Maint Zone 110**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	29	25	40	40
Charges for Current Services	203	225	225	225
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>232</b>	<b>250</b>	<b>265</b>	<b>265</b>
Services & Supplies	129	250	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>129</b>	<b>250</b>	<b>2,392</b>	<b>2,392</b>
<b>Net Cost</b>	<b>103</b>	<b>0</b>	<b>(2,127)</b>	<b>(2,127)</b>

**Santa Nella Road Zone 404**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	748	600	598	598
Charges for Current Services	15,300	15,101	15,101	15,101
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>16,048</b>	<b>15,701</b>	<b>15,699</b>	<b>15,699</b>
Services & Supplies	5,423	8,000	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>5,423</b>	<b>8,000</b>	<b>29,215</b>	<b>29,215</b>
<b>Net Cost</b>	<b>10,625</b>	<b>7,701</b>	<b>(13,516)</b>	<b>(13,516)</b>

**Santa Nella Village Lndscp Zone 408**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	329	280	330	330
Charges for Current Services	21,125	21,320	21,320	21,320
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>21,454</b>	<b>21,600</b>	<b>21,650</b>	<b>21,650</b>
Services & Supplies	20,557	30,875	33,682	33,682
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	2,493	2,493
<b>Total Expenditures/ Appropriations</b>	<b>20,557</b>	<b>30,875</b>	<b>36,175</b>	<b>36,175</b>
<b>Net Cost</b>	<b>897</b>	<b>(9,275)</b>	<b>(14,525)</b>	<b>(14,525)</b>

**Santa Nella Village Rd Zone 410**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	870	550	498	498
Charges for Current Services	11,028	11,091	11,091	11,091
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>11,898</b>	<b>11,641</b>	<b>11,589</b>	<b>11,589</b>
Services & Supplies	1,042	13,360	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>1,042</b>	<b>13,360</b>	<b>38,125</b>	<b>38,125</b>
<b>Net Cost</b>	<b>10,856</b>	<b>(1,719)</b>	<b>(26,536)</b>	<b>(26,536)</b>

**Santa Nella Village Lndscp #414**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	334	300	300	300
Charges for Current Services	32,550	47,000	48,000	48,000
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>32,884</b>	<b>47,300</b>	<b>48,300</b>	<b>48,300</b>
Services & Supplies	33,243	52,780	66,911	66,911
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	5,866	5,866
<b>Total Expenditures/ Appropriations</b>	<b>33,243</b>	<b>52,780</b>	<b>72,777</b>	<b>72,777</b>
<b>Net Cost</b>	<b>(359)</b>	<b>(5,480)</b>	<b>(24,477)</b>	<b>(24,477)</b>

**Silva Meadows Lndscp & SWG 268**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	336	280	300	300
Charges for Current Services	5,550	7,600	7,600	7,600
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>5,886</b>	<b>7,880</b>	<b>7,900</b>	<b>7,900</b>
Services & Supplies	7,617	7,226	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>7,617</b>	<b>7,226</b>	<b>16,848</b>	<b>16,848</b>
<b>Net Cost</b>	<b>(1,731)</b>	<b>654</b>	<b>(8,948)</b>	<b>(8,948)</b>

**Sorrento Lt & Dr Zone 337**

<b>Detail by Revenue Category and Expenditure Object</b>	<b>2011-12 Actual</b>	<b>2012-13 Estimated</b>	<b>2013-14 Recommended Budget</b>	<b>2013-14 Adopted by the Board of Supervisors</b>
1	2	3	4	5
Revenue From Use of Money and Property	38	30	30	30
Charges for Current Services	541	455	455	455
Other Revenue	0	0	0	0
<b>Total Revenue</b>	<b>579</b>	<b>485</b>	<b>485</b>	<b>485</b>
Services & Supplies	0	16	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>0</b>	<b>16</b>	<b>2,900</b>	<b>2,900</b>
<b>Net Cost</b>	<b>579</b>	<b>469</b>	<b>(2,415)</b>	<b>(2,415)</b>

# **POSITION SUMMARY REPORT**

This page left blank intentionally.

**POSITION SUMMARY REPORT  
BY FUNCTION AND DEPARTMENT  
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)**

	Approved <u>2009/10</u>	Approved <u>2010/11</u>	Approved <u>2011/12</u>	Approved <u>2012/13</u>	Proposed <u>2013/14</u>
<b>General Function</b>					
10000 Board of Supervisors	14.45	14.45	11.50	11.50	12.50
10100 County Executive Office	12.00	11.00	9.00	10.00	10.00
11000 Auditor-Controller	22.48	23.48	22.48	22.48	22.48
11100 Revenue & Reimbursement	20.00	20.00	16.00	15.00	15.00
11200 Assessor	34.60	31.60	27.50	27.50	27.50
11300 Tax Collector	7.60	6.60	6.60	5.60	5.20
11400 Treasurer	5.00	5.00	5.00	6.00	7.50
11500 Administrative Services/Support Services	25.00	24.00	22.00	20.00	20.00
12500 County Counsel	13.00	13.00	13.00	13.00	13.00
13000 Human Resources	11.50	12.50	9.50	8.00	8.00
13100 Employee Development	0.00	0.00	0.00	0.00	0.00
14000 Registrar of Voters	5.30	5.30	6.30	6.00	6.00
14200 Elections	3.13	4.13	3.13	3.13	3.13
16000 DPW-Building Services Division	14.00	14.00	14.00	14.00	16.00
17100 District Projects	0.00	0.00	0.00	0.00	0.00
18100 Merced County Spring Fair	7.42	7.42	7.42	7.42	7.42
18200 Business Economic Development	9.00	9.00	8.00	7.00	7.00
19000 Risk Management	6.40	6.40	5.00	6.00	6.00
19200 Retirement	7.75	0.00	0.00	0.00	0.00
19900 DPW-Administration	15.61	11.61	13.61	12.61	11.00
<b>Total</b>	<b>234.24</b>	<b>219.49</b>	<b>200.04</b>	<b>195.24</b>	<b>197.73</b>
<b>Public Protection Function</b>					
20100 Child Support Services Agency	100.00	99.00	87.00	87.00	92.00
20400 District Attorney	83.00	82.00	72.00	73.50	73.50
20600 Public Defender	23.50	22.50	19.75	21.00	21.12
21200 Indigent Defense	1.00	1.00	1.00	1.00	0.00
22000 Sheriff Court Security	25.00	0.00	0.00	0.00	0.00
22100 Sheriff	162.00	180.00	175.00	177.00	176.00
23000 Sheriff-Corrections	128.00	127.00	109.00	106.00	107.00
23100 Sheriff-Inmate Welfare	8.50	8.50	8.50	6.50	6.50
23300 Juvenile Hall	77.43	78.43	71.00	74.00	74.00
23400 Probation	83.01	82.01	77.01	79.01	79.01
25000 Fire	7.20	7.20	7.20	8.00	9.00
25100 Emergency Services	1.00	1.00	1.00	1.00	0.00
27000 Agricultural Commissioner	34.66	33.66	32.66	30.66	32.95
27100 Special Pest Control	0.00	0.00	0.00	0.00	0.00
27200 Sealer of Weights and Measures	5.00	5.00	5.50	5.00	4.00
27300 DPW-Building Division	11.00	8.00	7.00	9.50	8.75
27400 DPW - Professional Services Division	21.15	13.15	0.00	0.00	0.00
28000 Recorder	12.00	11.00	8.00	8.00	9.00
28100 Coroner	8.00	8.00	7.00	6.84	6.84
28500 Development Services	24.50	22.50	17.50	16.00	16.00
28700 Agricultural Commissioner - Animal Control	20.88	20.88	17.00	17.50	17.50
29400 County Clerk	1.50	1.50	1.50	1.70	1.00
<b>Total</b>	<b>838.33</b>	<b>812.33</b>	<b>724.62</b>	<b>729.21</b>	<b>734.17</b>
<b>Public Ways and Facilities Function</b>					
30000 DPW-Road Division	59.01	57.01	65.01	66.01	67.25
<b>Total</b>	<b>59.01</b>	<b>57.01</b>	<b>65.01</b>	<b>66.01</b>	<b>67.25</b>
<b>Health &amp; Sanitation Function</b>					
40000 Health	110.38	112.38	112.38	113.38	115.20
40600 First 5 Merced County	7.50	7.50	7.50	8.50	8.50
41500 Mental Health	164.00	176.00	201.00	218.00	218.00
49500 Medical Assistance Program	11.00	10.00	10.00	10.00	10.00
<b>Total</b>	<b>292.88</b>	<b>305.88</b>	<b>330.88</b>	<b>349.88</b>	<b>351.70</b>
<b>Public Assistance Function</b>					
50000 Human Services Agency	515.37	565.37	562.50	561.50	598.64
50500 IHSS Public Authority	2.00	2.00	2.00	2.00	2.00
55000 Department of Workforce Investment	54.00	37.85	35.85	35.85	36.25
59000 Area Agency on Aging	7.50	9.00	7.88	8.13	8.32
<b>Total</b>	<b>578.87</b>	<b>614.22</b>	<b>608.23</b>	<b>607.48</b>	<b>645.21</b>
<b>Education Function</b>					
60000 Library	35.73	33.73	31.80	31.00	30.00
61000 Cooperative Extension	3.00	3.00	3.00	3.00	3.00
<b>Total</b>	<b>38.73</b>	<b>36.73</b>	<b>34.80</b>	<b>34.00</b>	<b>33.00</b>
<b>Recreation and Cultural Services</b>					
70000 DPW-Recreation Division	4.18	4.18	2.00	2.00	2.42
70200 DPW-Parks Division	26.82	25.82	26.82	26.82	20.83
<b>Total</b>	<b>31.00</b>	<b>30.00</b>	<b>28.82</b>	<b>28.82</b>	<b>23.25</b>

POSITION SUMMARY REPORT  
 BY FUNCTION AND DEPARTMENT  
 APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved <u>2009/10</u>	Approved <u>2010/11</u>	Approved <u>2011/12</u>	Approved <u>2012/13</u>	Proposed <u>2013/14</u>
<b>Internal Service Funds</b>						
75500	Fleet	7.00	7.00	7.00	6.00	6.00
75600	Administrative Services	44.22	46.22	44.22	42.15	41.15
	<i><b>Total</b></i>	<u><b>51.22</b></u>	<u><b>53.22</b></u>	<u><b>51.22</b></u>	<u><b>48.15</b></u>	<u><b>47.15</b></u>
<b>Enterprise Funds</b>						
75100	Solid Waste	43.00	43.00	0.00	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	0.00	0.00	0.00	0.00
	<i><b>Total</b></i>	<u><b>63.50</b></u>	<u><b>57.00</b></u>	<u><b>14.00</b></u>	<u><b>14.00</b></u>	<u><b>14.00</b></u>
	<b>GRAND TOTAL</b>	<u><u><b>2,187.78</b></u></u>	<u><u><b>2,185.88</b></u></u>	<u><u><b>2,057.62</b></u></u>	<u><u><b>2,072.79</b></u></u>	<u><u><b>2,113.46</b></u></u>

# **BUDGET GLOSSARY**

This page left blank intentionally.

## 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
APHA-ISM	American Public Human Services Association-Information Systems Management
ARRA	American Reinvestment and Recovery Act
ATM	Asynchronous Transfer Mode
BAI	Board Agenda Item
Board or BOS	Board of Supervisors
Cal-FIRE	California Department of Forestry
C.L.E.O.	Communities Law Enforcement Officers
CAA	Community Action Agency
CAED	Commerce, Aviation and Economic Development
CAFR	Comprehensive Annual Financial Report
CAMS	Cost Accounting Management System
CCS	California Children's Service
CD	Compact Disc
CDBG	Community Development Block Grant
CDFA	California Department of Food and Agriculture
CEO	County Executive Office(r)
CEQA	California Environmental Quality Act
CFMG	California Forensic Medial Group
CHDP	Child Health and Disability Program
CHIP	California Healthcare for Indigents Program
CHW	Catholic Healthcare West
CIP	Capital Improvement Project
C-IV Project	4th Consortium for Four California Counties (Merced, Stanislaus, Riverside, San Bernadino)
CLEO	Chief Local Elected 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><b>Acronym</b></i>	<i><b>Description</b></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

<b>TERM</b>	<b>DEFINITION</b>
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.

# INDEX

This page left blank intentionally.

INDEX	Page
<b>-A-</b>	
Administrative Services - Support Services	10
Advertising	23
Affordable Housing Program	52
Agricultural Commissioner	45
Agricultural Commissioner - Animal Control	57
Aid to Indigents	70
Airport Land Use Commission	60
All Funds Summary	A-1
Area Agency on Aging	80
ARRA - Youth Special	76
ARRA – Adult Special	77
ARRA – Dislocated Worker Special	78
Assessor	7
Assistance to the Needy	69
Auditor - Controller	5
<b>-B-</b>	
Board of Equalization	4
Board of Supervisors	1
Budget Glossary	252
Budget Summary	v
<b>-C-</b>	
Capital Improvement Program	17
Capital Project - Correctional Facility	19
Capital Project – Emergency Operations Center	22
Capital Project - Fire Facilities	20
Capital Project – Long Term Facilities	21
Castle Airport Development Center	98
Castle Water and Sewer	99
Child Support Services Agency	31
Commerce, Aviation and Economic Development	25
Contingencies - General Fund	93
Cooperative Extension	82
Coroner	51
County Clerk	61
County Counsel	11
County Court Operations	30
County Executive Office	2
County Service Area	100
<b>-D-</b>	
Debt Service - Dairy Loan Program	91

INDEX	Page
<b>-D-</b>	
Debt Service - Energy Retrofit	88
Debt Service - Justice Facility	90
Debt Service - Juvenile Hall	87
Debt Service - Juvenile Hall 2013 Refinance	86
Debt Service - Pension Obligation Bond	92
Department of Administrative Services	95
Department of Labor – Training	75
Department of Workforce Investment	71
Department of Workforce Investment – CCWC Green Jobs	79
Department of Workforce Investment - WIA Adults	73
Department of Workforce Investment - WIA Dislocated Workers	74
Department of Workforce Investment - WIA Youth	72
Detail of Additional Financing Sources by Fund and Account	A-6
Detail of Financing Uses By Function, Activity and Budget Unit	A-18
Directory of County Officials	xvii
District Attorney	33
District Map	xxii
District Projects	18
DPW - Building Division	48
DPW - Building Services Division	15
DPW - Creek Projects Division	44
DPW - Parks Division	85
DPW - Professional Services Division	49
DPW - Public Works Administration	29
DPW - Recreation Division	83
DPW - Road Division	62
DPW - Special Recreation Division	84
<b>-E-</b>	
Eastside Fish & Game Association	53
Elections	14
Emergency Services	43
<b>-F-</b>	
Fire	42
First 5 Merced County	64
Fleet Management Service	94
Fund Balance – Governmental Funds	A-3
<b>-G-</b>	
Governmental Funds Summary	A-2
Grand Jury	32

INDEX	Page
<b>-H-</b>	
Health	63
Human Resources	12
Human Services Agency	67
<b>-I-</b>	
IHSS Public Authority	68
Index	258
Indigent Defense	35
Insurance Pool	96
Interest on TRANS and Other Notes	89
<b>-J-</b>	
Juvenile Hall	39
<b>-L-</b>	
Library	81
Local Agency Formation Commission	56
Local Resources	vi
Los Banos Sportsmen's Association	54
<b>-M-</b>	
Medical Assistance Program	66
Medical Facility Lease Operations	97
Mental Health	65
Merced County Association of Governments	59
Merced County Redevelopment Agency	26
Merced County Spring Fair	24
<b>-N-</b>	
Operating Transfers	28
Organizational Chart	xviii
Overview	v
<b>-P-</b>	
Planning and Community Development	55
Position Summary Report	250
Predatory Animal Control	58
Probation	40
Profile	xix
Proposed Budget by Delivery Services	xii
Public Defender	34

INDEX

Page

**-R-**

Recorder	50
Registrar of Voters	13
Reserves/ Designations - by Governmental Funds	A-4
Revenue & Reimbursement	6
Risk Management	27

**-S-**

Sealer of Weights & Measures	47
Sheriff	36
Sheriff - Corrections	37
Sheriff Inmate Welfare	38
Special Auditing	3
Special Pest Control	46
Staffing Assumptions	vii
Staffing Overview	x
State Institutions	41
Summary of Additional Financing by Source and Fund	A-5
Summary of County Financing Uses by Function and Fund	A-17

**-T-**

Tax Collector	8
Taxes, Benefits and Assessments	16
Treasurer	9