



FINAL 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

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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

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BUDGET OVERVIEW

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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.

For the FY 2013/14 Proposed Budget, a \$5.0 million shortfall was estimated and balanced with assumptions to set the General Fund Balance at \$23 million. During the FY 2012/13 fiscal year the county practiced holding positions vacant, adhering to a modified hiring freeze, and decreasing expenditures where possible to help narrow the gap between expenditures and revenues. These efforts together with \$2.8 million in onetime revenues have reduced the erosion of fund balance.

In the FY 2013/14 Final Budget, departmental budgets were evaluated with the intent of holding net county cost equal to the prior year. Those departments who were not able to meet this request worked with the CEO's Office to identify the programmatic impact of bringing appropriations in line with a zero net county cost increase. Based on this information and Board direction during the Proposed Budget the CEO's Office has prepared a balanced Final Budget for Board approval.

Budget Summary

Fund Summary

The total FY 2013/14 Final Budget is \$468.8 million, up \$6.8 million from the FY 2013/14 Proposed Budget of \$462 million. The \$266.9 million, or 74.8%, of the \$356.8 million of the General Fund is supported by dedicated revenue sources not available for discretionary purposes. The remaining \$89.9 million, or 25.2%, requires funding from local discretionary revenue. The FY 2013/14 General Purpose Revenue (GPR) requirements of \$89.9 million are up \$0.5 million from \$89.4 million in the FY 2013/14 Proposed Budget. With GPR Requirements at \$89.9 million and Local Resources projected at \$89.9 million, the FY 2013/14 Final Budget is balanced.

	FY 2013/14 Proposed		FY 2013/14 Final	
	Financing Requirements	GPR* Requirements	Financing Requirements	GPR* Requirements
General Fund	\$352,044,639	\$89,042,779	\$356,813,233	\$89,539,399
Road Fund	\$52,373,748	\$0	\$52,728,763	\$0
Fire Fund	\$15,361,769	\$0	\$16,017,782	\$0
Enterprise Funds	\$2,666,492	\$0	\$3,924,061	\$0
Other Funds	\$39,607,866	\$350,000	\$39,355,124	\$350,000
Total Requirements	\$462,054,511	\$89,392,779	\$468,838,963	\$84,090,018
Local Resources		\$89,392,779*		\$89,889,399*
Budget Shortfall		\$0		\$0

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

Local Resources

FY 2013/14 Total Local Resources are projected at \$89.9 million with General Purpose Revenue at \$67 million and Estimated General Fund Balance Available, after adjustments for encumbrances and reserves, at \$22.9 million. The FY 2013/14 GPR estimate of \$67 million has increased \$0.6 million from the Proposed FY 2013/14 estimate of \$66.4 million. The following table provides a comparison of the Estimated Local Resources:

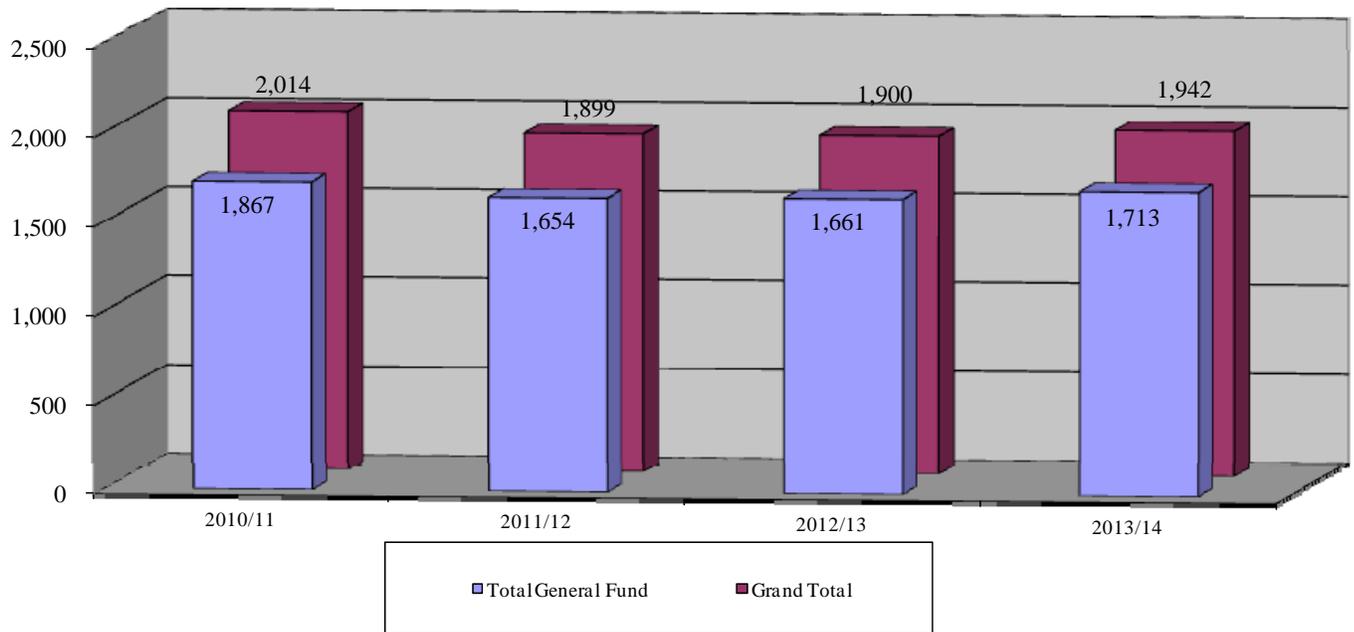
Estimated Local Resources

	FY 2013/14 Proposed	FY 2013/14 Final	\$ Change	% Change
Property Tax	\$28,153,459	\$28,653,459	\$500,000	1.7%
Property Tax Swap for MVIL	\$22,862,946	\$22,862,946	\$0	0%
Property Tax Swap for Sales Tax	\$2,089,974	\$2,089,974	\$0	0%
Sales Tax	\$5,102,755	\$5,102,755	\$0	0%
Fines, Forfeitures, Penalties, License, & Permits	\$3,016,760	\$3,016,760	\$0	0%
Interest	\$964,274	\$964,274	\$0	0%
Motor Vehicle In-Lieu (MVIL)	\$0	\$0	\$0	0%
Realignment – Stabilization	\$860,000	\$860,000	\$0	0%
State Home Owners Property Tax Relief (HOPTR)	\$380,050	\$380,050	\$0	0%
Williamson Act - Open Space Subvention	\$520,409	\$520,409	\$0	0%
State & Federal	\$104,557	\$104,557	\$0	0%
Other Charges	1,325,542	1,425,542	\$100,00	7.5%
Other Taxes	\$1,005,194	\$1,005,194	\$0	0%
<i>General Purpose Revenue</i>	<i>\$66,385,920</i>	<i>\$66,985,920</i>	<i>\$600,000</i>	<i>9.0%</i>
Estimated General Fund Balance Available	\$23,006,859	\$22,903,479	(\$103,380)	(0.4%)
<i>Total Local Resources Available</i>	<i>\$89,392,779</i>	<i>\$89,889,399</i>	<i>\$496,620</i>	<i>0.5%</i>

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 1,942 positions. This is an increase of forty two (42) 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
General Fund:		
Health and Human Services *	901	952
Justice System	79	80
Public Safety	381	384
Municipal Countywide	127	126
Administrative Support	173	171
Total General Fund	1,661	1,713
Other Funds:		
Other Funds	179	165
Enterprise Fund	13	11
ISF Fund	47	46
All Funds Total	1,900	1,942

*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 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	Final Adjustments	Approved FY 2013/14 Positions
General Fund								
Health & Human Services								
Health	111	1		0		112	3	115
Mental Health	198					198	8	206
Human Services Agency	552	3		42		597	-5	592
Department of Workforce Investment	35					35	-1	34
Area Agency on Aging	3					3		3
Health & Human Services budget units with no change	2					2		2
<i>Subtotal</i>	901	4	0	42	0	947	5	952
Justice System								
Indigent Defense	1			-1		0		0
Probation	78					78	2	80
<i>Subtotal</i>	79	0	0	-1	0	78	2	80
Public Safety								
District Attorney	67					67	1	68
Public Defender	16					16	1	17
Sheriff Operations	141			-1		140		140
Sheriff Corrections	93					93	2	95
Juvenile Hall	64					64		64
<i>Subtotal</i>	381	0	0	-1	0	380	4	384
Municipal Countywide								
Commerce, Aviation, & Economic Development	7					7		7
Ag Commissioner	26					26	-1	4
Sealer of Weights and Measures	5					5		7
DPW-Building Division	7					7		14
Development Services	14					14		16
Ag Commissioner - Animal Control	16					16		9
Recorder	8					8	1	21
Library	22					22	-1	12
DPW-Parks	12					12		10
Municipal Countywide budget units with no change	10					10		126
<i>Subtotal</i>	127	0	0	0	0	127	-1	126
Administrative Support								
Board of Supervisors	9					9		10
County Executive Office	10			1		11	-1	22
Auditor-Controller	22					22		12
Revenue & Reimbursement	15					15	-3	27
Assessor	27					27		4
Tax Collector	4					4		7
Treasurer	6			1	-1	6	1	20
Administrative Services - Supportive Services	20					20		6
Registrar of Voters	6					6		15
DPW - Building Services Division	14					14	1	11
DPW-Administration	12					12	-1	28
Administrative Support budget units with no change	28					28		171
<i>Subtotal</i>	173	0	0	2	-1	174	-3	1,713
General Fund Total	1,661	4	0	42	-1	1,706	7	1,713

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	Final Adjustments	Approved FY 2013/14 Positions
Other Funds								
Child Support	85					85		85
Fire	6			1		7		
Office of Emergency Services	1			-1		0		
DPW-Road Division	65					65	1	66
Medical Assistance Program	10					10	-8	2
Other Funds budget units with no change	12					12		12
<i>Other Funds Total</i>	<i>179</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>179</i>	<i>-7</i>	<i>165</i>
Enterprise Fund								
Castle Airport Development Center	13					13	-2	11
<i>Enterprise Fund Total</i>	<i>13</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>13</i>	<i>-2</i>	<i>11</i>
Internal Service Fund Total								
Administrative Services	41					41	-1	40
Fleet Management Services	6					6		6
<i>Internal Service Fund Total</i>	<i>47</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>47</i>	<i>-1</i>	<i>46</i>
<i>Grand Total</i>	<i>1,900</i>	<i>4</i>	<i>0</i>	<i>42</i>	<i>-1</i>	<i>1,945</i>	<i>-3</i>	<i>1,942</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.

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

		Approved <u>2010/11</u>	Approved <u>2011/12</u>	Approved <u>2012/13</u>	Proposed <u>2013/14</u>	Final <u>2013/14</u>
General Fund						
10000	Board of Supervisors	13	9	9	9	9
10100	County Executive Office	11	9	10	10	10
11000	Auditor-Controller	23	22	22	22	22
11100	Revenue & Reimbursement	19	15	15	15	12
11200	Assessor	31	27	27	27	27
11300	Tax Collector	5	5	4	4	4
11400	Treasurer	5	5	6	7	7
11500	Administrative Services - Support Services	24	22	20	20	20
12500	County Counsel	13	13	13	13	13
13000	Human Resources	12	9	8	8	8
14000	Registrar of Voters	5	6	6	6	6
14200	Elections	1	0	0	0	0
16000	DPW-Building Services Division	14	14	14	16	15
18200	Commerce Aviation & Economic Development	9	8	7	7	7
19000	Risk Management	6	5	6	6	6
19200	Retirement	0	0	0	0	0
19900	DPW-Administration	11	13	12	11	11
20400	District Attorney	79	69	67	67	68
20600	Public Defender	21	16	16	17	17
21200	Indigent Defense	1	1	1	0	0
22000	Sheriff - Court Security	0	0	0	0	0
22100	Sheriff*	143	139	141	140	140
23000	Sheriff-Corrections	112	94	93	93	95
23300	Juvenile Hall	73	64	64	64	64
23400	Probation	81	76	78	78	80
27000	Agricultural Commissioner	28	27	26	26	26
27200	Sealer of Weights and Measures	5	5	5	4	4
27300	DPW-Building Division	7	7	7	7	7
27400	DPW - Professional Services Division	12	0	0	0	0
28000	Recorder	10	8	8	9	9
28100	Coroner	6	5	5	5	5
28500	Development Services	18	15	14	14	14
28700	Agricultural Commissioner - Animal Control	19	16	16	16	16
29400	County Clerk	1	1	1	1	1
40000	Health	110	110	111	114	115
41500	Mental Health	156	181	198	198	206
50000	Human Services Agency	559	558	552	592	592
50500	IHSS Public Authority	2	2	2	2	2
55000	Department of Workforce Investment	37	35	35	35	34
59000	Area Agency on Aging	4	3	3	3	3
60000	Library	24	23	22	21	21
61000	Cooperative Extension	3	3	3	3	3
70000	DPW-Recreation Division	2	2	2	2	2
70200	DPW-Parks Division	14	12	12	12	12
Total General Fund		1,729	1,654	1,661	1,704	1,713

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

	Approved 2010/11	Approved 2011/12	Approved 2012/13	Proposed 2013/14	Final 2013/14
Other Funds					
18100 Merced County Spring Fair	3	3	3	3	3
20100 Child Support Services Agency	97	87	85	85	85
23100 Sheriff-Inmate Welfare	4	4	2	2	2
25000 Fire	6	6	6	7	7
25100 Emergency Services	1	1	1	0	0
30000 DPW-Road Division	56	64	65	66	66
40600 First 5 Merced County	7	7	7	7	7
49500 Medical Assistance Program	10	10	10	10	2
	184	182	179	180	172
Internal Service Funds					
75500 Fleet Management Services	7	7	6	6	6
75600 Administrative Services	45	43	41	40	40
<i>Total</i>	52	50	47	46	46
Enterprise Funds					
75100 Solid Waste	36	0	0	0	0
75200 Castle Airport Development Center	13	13	13	13	11
<i>Total</i>	49	13	13	13	11
	285	245	239	239	229
Grand Total	2,014	1,899	1,900	1,943	1,942

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

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BUDGET BY DELIVERY SERVICES

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 13/14 PROPOSED			FY 13/14 FINAL		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES							
HEALTH & WELFARE TRUST FUND							
40000	HEALTH	\$16,772,326	\$15,712,377	(\$1,059,949)	\$16,884,982	\$15,924,803	(\$960,179)
41500	MENTAL HEALTH	\$37,865,314	\$38,686,793	\$821,479	\$40,079,908	\$40,847,755	\$767,847
50000	HUMAN SERVICES AGENCT	\$81,618,469	\$80,980,374	(\$638,095)	\$82,862,471	\$82,233,499	(\$628,972)
50500	IHSS PUBLIC AUTHORITY	\$1,424,385	\$1,163,780	(\$260,605)	\$1,547,771	\$1,282,361	(\$265,410)
51000	ASSISTANCE TO THE NEEDY	\$69,104,146	\$64,935,084	(\$4,169,062)	\$68,854,116	\$64,977,195	(\$3,876,921)
	GROUP TOTAL	\$206,784,640	\$201,478,408	(\$5,306,232)	\$210,229,248	\$205,265,613	(\$4,963,635)
OTHER HEALTH/HUMAN SERVICES							
53000	AID TO INDIGENTS	\$277,064	\$90,600	(\$186,464)	\$277,064	\$90,600	(\$186,464)
55000	DEPARTMENT OF WORKFORCE INVESTMENT	\$4,579,707	\$4,579,707	\$0	\$4,579,707	\$4,579,707	\$0
59000	AREA AGENCT ON AGING SB 855 REVENUE TRANSFER	\$1,312,015	\$1,119,493	(\$192,522)	\$1,373,313	\$1,179,913	(\$193,400)
	GROUP TOTAL	\$6,168,786	\$5,789,800	(\$378,986)	\$6,230,084	\$5,850,220	(\$379,864)
	HEALTH & HUMAN SERVICES TOTAL	\$212,953,426	\$207,268,208	(\$5,685,218)	\$216,459,332	\$211,115,833	(\$5,343,499)
JUSTICE SYSTEM							
TRIAL COURT FUNDING							
20000	COUNTY COURT OPERATIONS	\$1,950,000	\$3,179,478	\$1,229,478	\$2,000,000	\$3,179,478	\$1,179,478
	GROUP TOTAL	\$1,950,000	\$3,179,478	\$1,229,478	\$2,000,000	\$3,179,478	\$1,179,478
OTHER JUSTICE PROGRAMS							
20200	GRAND JURY	\$25,000	\$0	(\$25,000)	\$25,000	\$0	(\$25,000)
21200	INDIGENT DEFENSE	\$1,738,829	\$10,100	(\$1,728,729)	\$1,738,829	\$10,100	(\$1,728,729)
23400	PROBATION	\$13,943,678	\$10,361,457	(\$3,582,221)	\$14,577,942	\$10,867,212	(\$3,710,730)
	GROUP TOTAL	\$15,707,507	\$10,371,557	(\$5,335,950)	\$16,341,771	\$10,877,312	(\$5,464,459)
	JUSTICE SYSTEM TOTAL	\$17,657,507	\$13,551,035	(\$4,106,472)	\$18,341,771	\$14,056,790	(\$4,284,981)

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 13/14 PROPOSED			FY 13/14 FINAL		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
LOCAL PUBLIC SAFETY FUND							
CORRECTIONS & DETENTION							
23000	SHERIFF CORRECTIONS	\$18,924,264	\$5,700,716	(\$13,223,548)	\$18,808,793	\$5,700,716	(\$13,108,077)
23300	JUVENILE HALL	\$10,482,679	\$3,128,764	(\$7,353,915)	\$10,662,679	\$2,728,764	(\$7,933,915)
23700	STATE INSTITUTIONS	\$240,000	\$0	(\$240,000)	\$240,000	\$0	(\$240,000)
	GROUP TOTAL	\$29,646,943	\$8,829,480	(\$20,817,463)	\$29,711,472	\$8,429,480	(\$21,281,992)
OTHER PUBLIC SAFETY PROGRAMS							
20400	DISTRICT ATTORNEY	\$10,386,893	\$3,300,530	(\$7,086,363)	\$10,552,857	\$3,321,494	(\$7,231,363)
20600	PUBLIC DEFENDER	\$3,996,453	\$837,720	(\$3,158,733)	\$4,018,705	\$837,720	(\$3,180,985)
22100	SHERIFF	\$23,767,699	\$10,580,120	(\$13,187,579)	\$23,779,799	\$10,580,120	(\$13,199,679)
	GROUP TOTAL	\$38,151,045	\$14,718,370	(\$23,432,675)	\$38,351,361	\$14,739,334	(\$23,612,027)
	PUBLIC SAFETY TOTAL	\$67,797,988	\$23,547,850	(\$44,250,138)	\$68,062,833	\$23,168,814	(\$44,894,019)
MUNICIPAL/COUNTYWIDE SERVICES							
UNINCORPORATED AREA							
17100	DISTRICT PROJECTS	\$200,000	\$0	(\$200,000)	\$200,000	\$0	(\$200,000)
19700	OPERATING TRANSFERS	\$850,000	\$500,000	(\$350,000)	\$850,000	\$500,000	(\$350,000)
26000	DPW-CREEK PROJECTS DIVISION	\$314,158	\$0	(\$314,158)	\$314,158	\$0	(\$314,158)
27000	AGRICPLTURAL COMMISSIONER	\$3,280,665	\$2,281,900	(\$998,765)	\$3,280,665	\$2,281,900	(\$998,765)
27100	SPECIAL PEST CONTROL	\$152,000	\$152,000	\$0	\$152,000	\$152,000	\$0
27300	DPW-BUILDING DIVISION	\$1,185,747	\$1,185,747	\$0	\$1,185,747	\$1,185,747	\$0
28500	PLANNING AND COMMUNITY DEVELOPMENT	\$2,812,751	\$1,160,573	(\$1,652,178)	\$2,895,940	\$1,235,699	(\$1,660,241)
28700	AGRICPLTURAL COMM-ANIMAL CONTROL	\$1,800,120	\$550,000	(\$1,250,120)	\$1,833,120	\$590,000	(\$1,243,120)
29000	AIRPORT LAND USE COMMISSION	\$4,500	\$0	(\$4,500)	\$4,500	\$0	(\$4,500)
70000	DPW-RECREATION DIVISION	\$282,161	\$9,000	(\$273,161)	\$282,161	\$9,000	(\$273,161)
70200	DPW-PARKS DIVISION	\$1,819,754	\$405,664	(\$1,414,090)	\$1,904,754	\$448,164	(\$1,456,590)
	UNINCORPORATED AREA TOTAL	\$12,701,856	\$6,244,884	(\$6,456,972)	\$12,903,045	\$6,402,510	(\$6,500,535)
COUNTYWIDE							
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	\$1,082,245	\$335,603	(\$746,642)	\$1,082,245	\$335,603	(\$746,642)
27200	SEALER OF WEIGHTS & MEASURES	\$476,948	\$247,800	(\$229,148)	\$476,948	\$247,800	(\$229,148)
28000	RECORDER	\$1,212,209	\$887,400	(\$324,809)	\$1,167,209	\$947,400	(\$219,809)
28100	CORONER	\$1,177,292	\$30,000	(\$1,147,292)	\$1,177,292	\$30,000	(\$1,147,292)
28600	LOCAL AGENCT FORMATION COMMISSION	\$39,761	\$0	(\$39,761)	\$39,761	\$0	(\$39,761)
28800	PREDATORY ANIMAL CONTROL	\$70,123	\$14,600	(\$55,523)	\$70,123	\$14,600	(\$55,523)
28900	MERCED COUNTY ASSOCIATION OF GOVERNMENTS	\$56,139	\$0	(\$56,139)	\$56,139	\$0	(\$56,139)
60000	LIBRARY	\$2,727,793	\$138,648	(\$2,589,145)	\$2,752,075	\$148,898	(\$2,603,177)
61000	COOPERATIVE EXTENSION	\$318,960	\$15,000	(\$303,960)	\$320,367	\$15,000	(\$305,367)
	COUNTYWIDE TOTAL	\$7,161,470	\$1,669,051	(\$5,492,419)	\$7,142,159	\$1,739,301	(\$5,402,858)
	MUNICIPAL/COUNTYWIDE TOTAL	\$19,863,326	\$7,913,935	(\$11,949,391)	\$20,045,204	\$8,141,811	(\$11,903,393)

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 13/14 PROPOSED			FY 13/14 FINAL		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE							
PROPERTY TAX SYSTEM							
11200	ASSESSOR	\$3,771,910	\$859,000	(\$2,912,910)	\$3,771,910	\$859,000	(\$2,912,910)
11300	TAX COLLECTOR PROP TAX ADMIN FEES	\$843,703	\$614,392	(\$229,311)	\$843,703	\$614,392	(\$229,311)
PROPERTY TAX TOTAL		\$4,615,613	\$1,473,392	(\$3,142,221)	\$4,615,613	\$1,473,392	(\$3,142,221)
ADMINISTRATIVE SUPPORT							
10000	BOARD OF SUPERVISORS	\$1,467,925	\$12,000	(\$1,455,925)	\$1,472,925	\$12,000	(\$1,460,925)
10100	COUNTY EXECPTIVE OFFICE	\$2,182,107	\$0	(\$2,182,107)	\$2,182,107	\$0	(\$2,182,107)
10200	SPECIAL AUDITING	\$156,000	\$18,390	(\$137,610)	\$156,000	\$18,390	(\$137,610)
10400	BOARD OF EQUALIZATION	\$8,200	\$0	(\$8,200)	\$8,200	\$0	(\$8,200)
11000	AUDITOR-CONTROLLER	\$3,903,760	\$260,417	(\$3,643,343)	\$3,903,760	\$260,417	(\$3,643,343)
11100	REVENUE AND REIMBURSEMENT	\$1,837,718	\$1,630,258	(\$207,460)	\$1,674,905	\$1,630,258	(\$44,647)
11400	TREASURER	\$1,555,498	\$1,461,714	(\$93,784)	\$1,555,498	\$1,461,714	(\$93,784)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	\$1,548,407	\$469,959	(\$1,078,448)	\$1,593,407	\$514,959	(\$1,078,448)
12500	COUNTY COUNSEL	\$2,491,654	\$508,120	(\$1,983,534)	\$2,491,654	\$508,120	(\$1,983,534)
13000	HUMAN RESOURCES	\$1,560,154	\$5,060	(\$1,555,094)	\$1,560,154	\$5,060	(\$1,555,094)
14000	REGISTRAR OF VOTERS	\$812,566	\$13,000	(\$799,566)	\$774,066	\$13,000	(\$761,066)
14200	ELECTIONS	\$745,505	\$150,000	(\$595,505)	\$722,765	\$150,000	(\$572,765)
16000	DPW - BUILDING SERVICES DIVISION	\$2,070,687	\$407,203	(\$1,663,484)	\$2,091,687	\$407,203	(\$1,684,484)
16200	TAXES BENEFITS AND ASSESSMENTS	\$152,000	\$0	(\$152,000)	\$167,000	\$0	(\$167,000)
17000	CAPITAL IMPROVEMENT PROGRAM	\$1,906,286	\$1,221,786	(\$684,500)	\$2,151,286	\$1,221,786	(\$929,500)
18000	ADVERTISING	\$77,500	\$0	(\$77,500)	\$77,500	\$0	(\$77,500)
19000	RISK MANAGEMENT	\$1,299,622	\$949,395	(\$350,227)	\$1,299,622	\$949,395	(\$350,227)
19900	DPW-PUBLIC WORKS ADMINISTRATION	\$1,670,043	\$1,670,043	\$0	\$1,694,797	\$1,694,797	\$0
29400	COUNTY CLERK	\$131,147	\$120,095	(\$11,052)	\$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)
ADMINISTRATIVE SUPPORT TOTAL		\$29,156,779	\$8,897,440	(\$20,259,339)	\$29,288,480	\$8,967,194	(\$20,321,286)
MANAGEMENT INFRASTRUCTURE TOTAL		\$33,772,392	\$10,370,832	(\$23,401,560)	\$33,904,093	\$10,440,586	(\$23,463,507)
TOTAL GENERAL FUND BEFORE RESERVES		\$352,044,639	\$262,651,860	(\$89,392,779)	\$356,813,233	\$266,923,834	(\$89,889,399)
CONTRIBUTION TO PAYROLL RESERVE							
GENERAL FUND SUB-TOTAL		\$352,044,639	\$262,651,860	(\$89,392,779)	\$356,813,233	\$266,923,834	(\$89,889,399)
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES		\$65,380,726	\$65,380,726		\$65,980,726	\$65,980,726
11300	TAX COLLECTOR-MOTEL TAX		\$340,194	\$340,194		\$340,194	\$340,194
28000	RECORDER-TRANSFER TAX		\$665,000	\$665,000		\$665,000	\$665,000
	AVAIL FUND BALANCE		\$18,000,000	\$18,000,000		\$22,903,479	\$22,903,479
GENERAL FUND		\$352,044,639	\$347,037,780	(\$5,006,859)	\$356,813,233	\$356,813,233	\$0

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

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 13/14 PROPOSED			FY 13/14 FINAL		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES - OTHER FUNDS							
OTHER HEALTH/HUMAN SERVICES							
20100	CHILD SUPPORT SERVICES AGENCT	\$9,616,435	\$9,616,435	\$0	\$9,616,435	\$9,373,877	(\$242,558)
40600	FIRST FIVE MERCED COUNTY	\$5,763,774	\$5,763,774	\$0	\$5,804,926	\$5,804,926	\$0
49500	MEDICAL ASSISTANCE PROGRAM	\$5,515,369	\$5,193,246	(\$322,123)	\$4,170,351	\$3,929,351	(\$241,000)
55100	D W I-WIA-YOUTH	\$861,000	\$861,000	\$0	\$761,000	\$760,700	(\$300)
55200	D W I-WIA ADULTS	\$436,364	\$436,276	(\$88)	\$288,499	\$287,236	(\$1,263)
55300	D W I-WIA DISLOCATED WORKERS	\$427,934	\$427,846	(\$88)	\$347,975	\$348,644	\$669
57400	DWI-DEPT. OF LABOR	\$281,300	\$281,300	\$0	\$281,300	\$281,631	\$331
57800	DWI-DISLOCATED WORKER SPECIAL	\$0	\$0	\$0	\$5	\$0	(\$5)
75000	MEDICAL FACILITY LEASE OPERATIONS	\$200,000	\$0	(\$200,000)	\$990,000	\$0	(\$990,000)
GROUP TOTAL		\$23,102,176	\$22,579,877	(\$522,299)	\$22,260,491	\$20,786,365	(\$1,474,126)
HEALTH & HUMAN SERVICES SUB-TOTAL		\$23,102,176	\$22,579,877	(\$522,299)	\$22,260,491	\$20,786,365	(\$1,474,126)
MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS							
UNINCORPORATED AOEА							
25000	FIRE	\$14,761,091	\$12,679,681	(\$2,081,410)	\$15,231,936	\$13,569,925	(\$1,662,011)
25100	EMERGENCT SERVICES	\$600,678	\$250,841	(\$349,837)	\$785,846	\$819,591	\$33,745
28200	AFFORDABLE HOUSING PROGRAM	\$1,941,701	\$1,941,701	\$0	\$1,941,701	\$1,941,701	\$0
28300	EASTSIDE FISH & GAME ASSOCIATION	\$4,000	\$4,000	\$0	\$4,000	\$4,000	\$0
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	\$4,000	\$4,000	\$0	\$4,000	\$4,000	\$0
30000	DPW-ROAD DIVISION	\$52,373,748	\$43,806,884	(\$8,566,864)	\$52,728,763	\$46,669,843	(\$6,058,920)
UNINCORPORATED AREA TOTAL		\$69,685,218	\$58,687,107	(\$10,998,111)	\$70,696,246	\$63,009,060	(\$7,687,186)
COUNTYWIDE							
18100	MERCED COUNTY SPRING FAIR	\$1,281,819	\$1,041,000	(\$240,819)	\$1,281,819	\$1,354,072	\$72,253
23100	SHERIFF INMATE WELFARE	\$498,414	\$633,000	\$134,586	\$1,298,414	\$633,000	(\$665,414)
75200	CASTLE AIRPORT DEVELOPMENT CENTER	\$2,155,622	\$1,789,545	(\$366,077)	\$2,623,191	\$2,497,115	(\$126,076)
75800	CASTLE SEWER AND WATER	\$310,870	\$310,870	\$0	\$310,870	\$310,870	\$0
COUNTYWIDE TOTAL		\$4,246,725	\$3,774,415	(\$472,310)	\$5,514,294	\$4,795,057	(\$719,237)
MUNICIPAL/COUNTYWIDE TOTAL		\$73,931,943	\$62,461,522	(\$11,470,421)	\$76,210,540	\$67,804,117	(\$8,406,423)

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

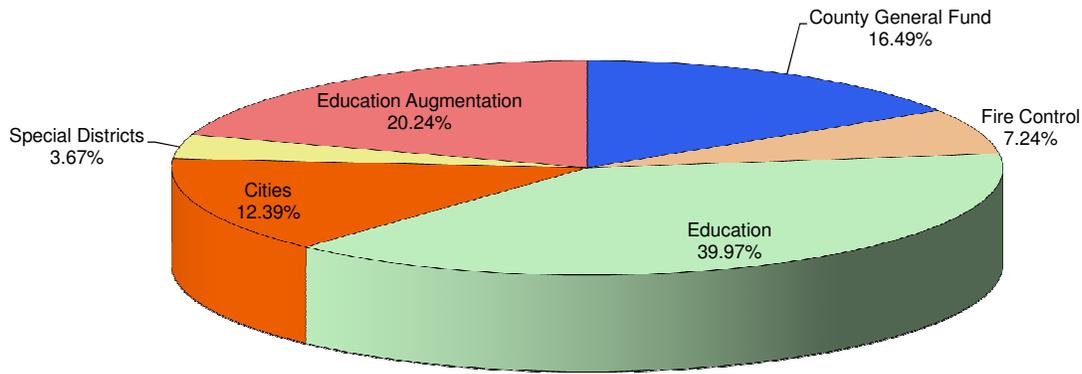
BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 13/14 PROPOSED			FY 13/14 FINAL		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE - OTHER FUNDS							
ADMINISTRATIVE SUPPORT							
17200	CIP PROJECT - CORRECTIONAL FACILITY	\$1,600,000	\$0	(\$1,600,000)	\$1,670,999	\$0	(\$1,670,999)
17500	CIP PROJECT - FIRE FACILITIES	\$100,000	\$0	(\$100,000)	\$181,889	\$0	(\$181,889)
17600	CIP PROJECT - LONG TERM FACILITIES	\$700,000	\$415,000	(\$285,000)	\$1,126,058	\$415,000	(\$711,058)
17700	CIP PROJECT - EMERGENCT OPERATIONS CENTER	\$0	\$68,782	\$68,782	\$0	\$68,782	\$68,782
70700	DEBT SERVICE - 2013 REFUNDING JUV JUSTICE	\$856,775	\$856,775	\$0	\$856,775	\$856,775	\$0
70800	DEBT SERVICE - JUVENILE JUSTICE	\$0	\$0	\$0	\$0	\$0	\$0
70900	DEBT SERVICE - ENERGY RETROFIT	\$0	\$0	\$0	\$0	\$0	\$0
71300	DEBT SERVICE - JUSTICE FACILITY	\$667,952	\$667,952	\$0	\$667,952	\$667,952	\$0
71500	DEBT SERVICE - DAIRY LOAN	\$1,055,769	\$571,350	(\$484,419)	\$1,055,769	\$571,350	(\$484,419)
71900	DEBT SERVICE - PENSION OBLIGATION BOND	\$7,995,257	\$8,256,000	\$260,743	\$7,995,257	\$8,256,000	\$260,743
ADMINISTRATIVE SUPPORT TOTAL		\$12,975,753	\$10,835,859	(\$2,139,894)	\$13,554,699	\$10,835,859	(\$2,718,840)
MANAGEMENT INFRASTRUCTURE TOTAL		\$12,975,753	\$10,835,859	(\$2,139,894)	\$13,554,699	\$10,835,859	(\$2,718,840)
OTHER FUNDS TOTAL		\$110,009,872	\$95,877,258	(\$14,132,614)	\$112,025,730	\$99,426,341	(\$12,599,389)
ALL FUNDS - TOTAL BUDGET		\$462,054,511	\$442,915,038	(\$19,139,473)	\$468,838,963	\$456,239,574	(\$12,599,389)
75500	FLEET MANAGEMENT SERVICE	\$4,463,162	\$3,893,626	(\$569,536)	\$4,431,260	\$3,893,626	(\$537,634)
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	\$9,998,642	\$9,433,529	(\$565,113)	\$9,998,642	\$9,493,529	(\$505,113)
75900	INSURANCE POOL	\$55,491,466	\$50,466,422	(\$5,025,044)	\$55,491,466	\$50,466,422	(\$5,025,044)
TOTAL ISF FUNDS		\$69,953,270	\$63,793,577	(\$6,159,693)	\$69,921,368	\$63,853,577	(\$6,067,791)
GRAND TOTAL INCLUDING ISF FUNDS		\$532,007,781	\$506,708,615	(\$25,299,166)	\$538,760,331	\$520,093,151	(\$18,667,180)

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MERCED COUNTY BUDGETARY GRAPHS

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YOUR PROPERTY TAX DOLLARS 2013-2014



PROPERTY TAX DISTRIBUTION

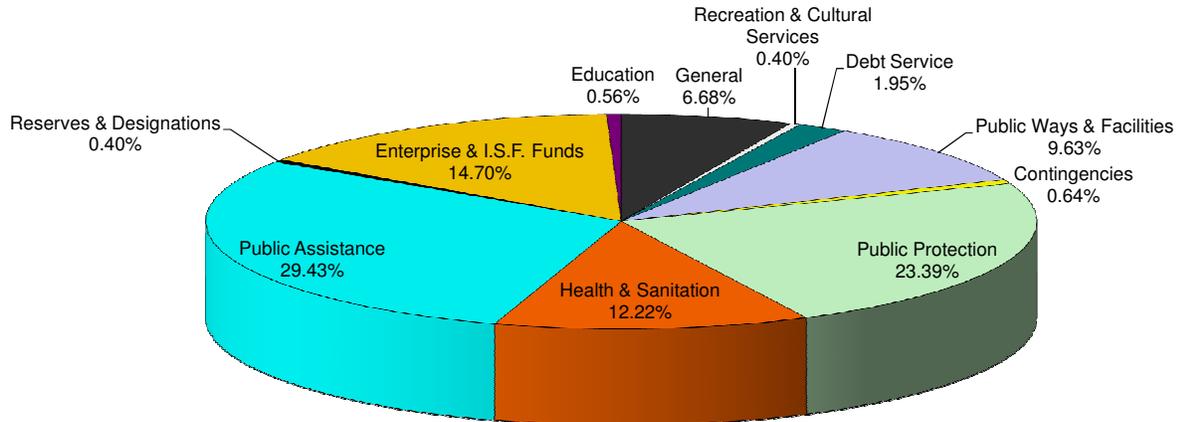
County General Fund	\$28,419,662
Fire Control	12,471,238
Education	68,899,671
Cities	21,360,420
Special Districts	6,323,271
Cities & County Property Tax Transfer	34,883,268
Total	\$172,357,530

**THIS CHART IS BASED UPON THE ASSESSOR'S OFFICIAL ASSESSMENT ROLL OF JANUARY 1, 2013
AND DOES NOT INCLUDE ROLL CHANGES, CORRECTIONS AND ADDITIONAL ASSESSMENTS
PROCESSED THROUGHOUT THE YEAR.**

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

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

COUNTY OF MERCED BUDGET 2013-2014



TOTAL REQUIREMENTS BY COUNTY FUNCTION:

General	\$36,585,956
Public Protection	128,071,685
Public Ways & Facilities	52,728,763
Health & Sanitation	66,940,167
Public Assistance	161,173,221
Education	3,072,442
Recreation & Cultural Services	2,186,915
Debt Service	10,655,753
Reserves & Designations	2,216,311
Contingencies	3,500,000
Subtotal	\$467,131,213
Enterprise & I.S.F. Funds	80,482,813 ⁽¹⁾
Total	\$547,614,026

TO BE FINANCED BY: FUND BALANCE & REVENUE AVAILABLE:

Non-Enterprise Funds	\$395,050,773
Enterprise & I.S.F. Funds	80,482,813
Subtotal	\$475,533,586
Taxes	72,080,440
Total	\$547,614,026

⁽¹⁾ Includes Accruals for Depreciation and Amortization \$ 7,427,384

ORGANIZATIONAL STRUCTURE

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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

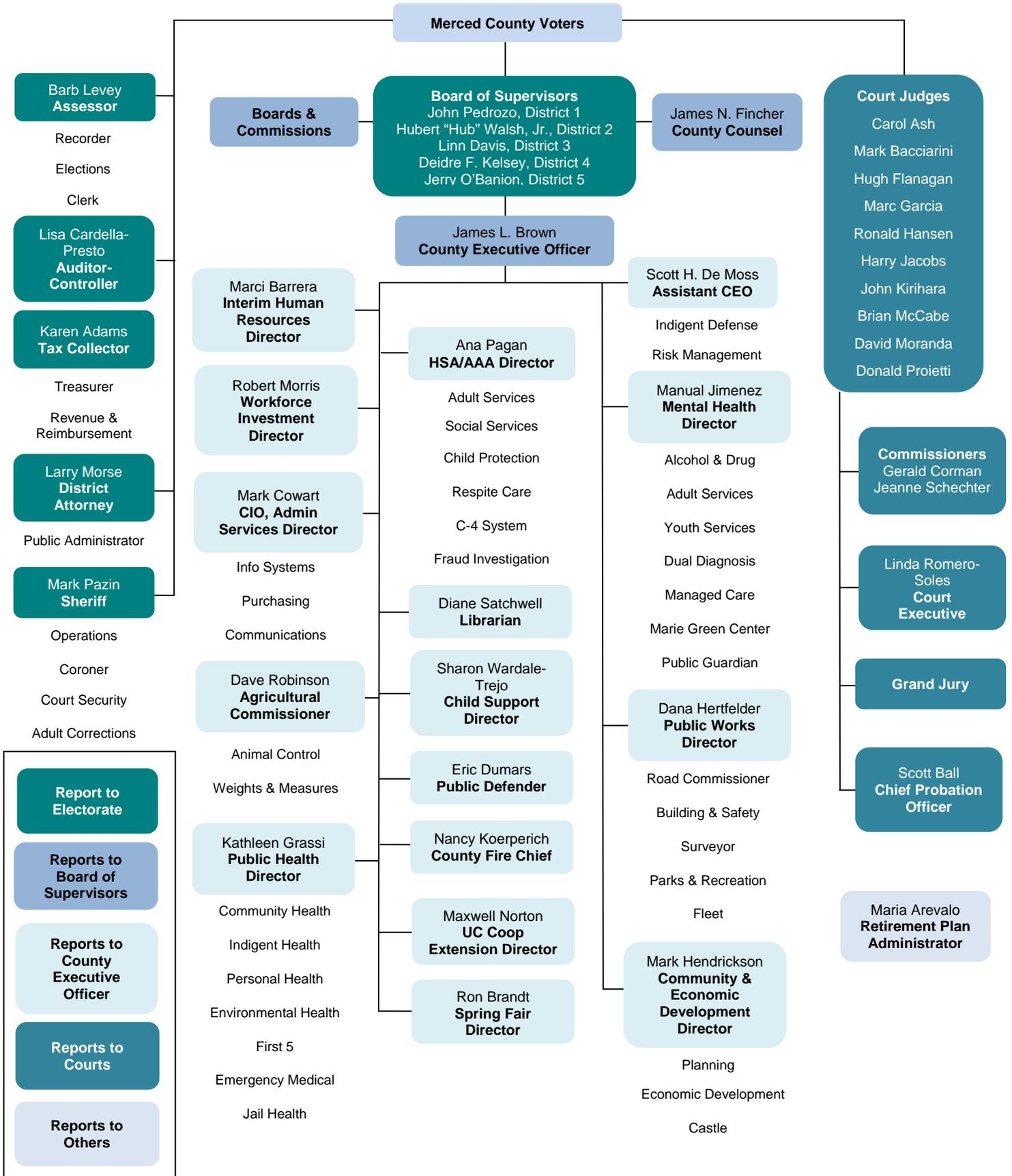
Presiding Judge Brian L. McCabe
 Ronald W. Hansen
 Harry L. Jacobs
 John D. Kirihara
 Carol K. Ash
 Marc A. Garcia
 Donald Proietti
 David W. Moranda
 Mark V. Bacciarini

Assessor-Recorder-Clerk-Registrar of Voters Barbara J. 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
 Director of Commerce, Aviation and Economic DevelopmentMark Hendrickson
 Chief Probation Officer Scott M. Ball
 Child Support Services Director Sharon D. Wardale-Trejo
 County Counsel James N. Fincher
 County Director Cooperative Extension (Interim) Maxwell Norton
 County Executive Officer..... James L. Brown
 County Fire Chief Nancy B. Koerperich
 County Director of Administrative Services/Chief Information OfficerMark A Cowart
 County Librarian Diane Satchwell
 Development Services DirectorMark Hendrickson
 Human Services Agency Director-Public Guardian-Conservator Ana Pagan
 Mental Health Director Manuel Jimenez
 Merced County Spring Fair Manager Ron L. Brandt
 Public Defender (Acting) Eric Dumars
 Public Health Director Kathleen Grassi
 Public Works Director-Road Commissioner..... Dana Hertfelder
 Workforce Investment Director (Interim) Robert Morris

COUNTY ORGANIZATIONAL CHART



COUNTY PROFILE AND DISTRICT MAP

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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

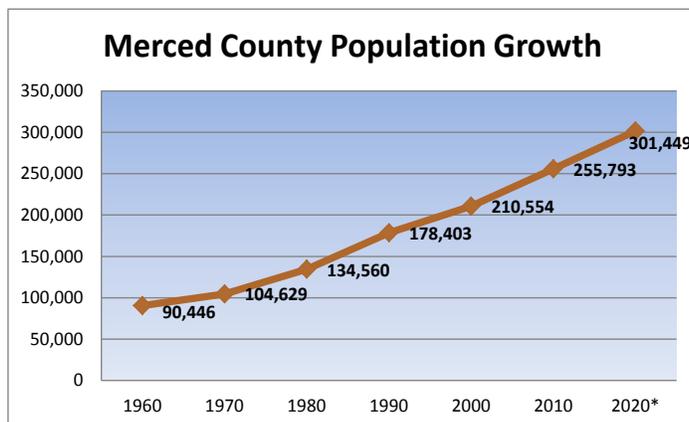
Merced County is governed by a five member Board of Supervisors (BOS). Each member is elected from the district in which he or she resides. The five districts are determined on the basis of population, as required by State law. The Board members serve a four year term. The chairman is elected annually 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 22 departments responsible for all county operations. There are five elected senior executives: Assessor-Recorder-Clerk, Auditor-Controller, District Attorney-Public Administrator, Sheriff-Coroner, and Treasurer-Tax Collector. The remaining senior executives are appointed by the County Executive Officer and must be confirmed by the BOS.

General Information

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

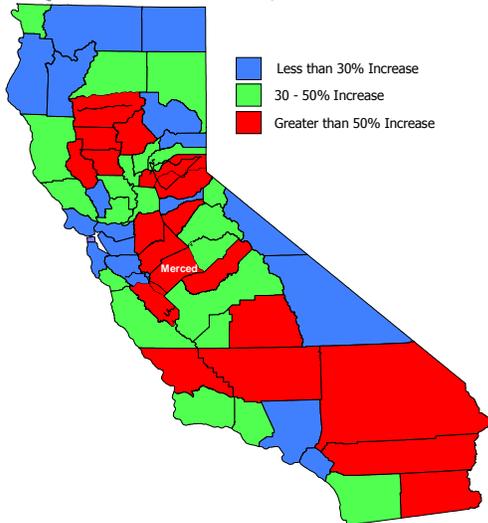


The 2010 Census showed Merced County's population at 255,793. As of January, 2013, the Department of Finance estimates the population for Merced County at 262,478, a 2.6% increase since the 2010 census. The chart to the left depicts the population growth for Merced County over the last 50 years, with a projection from the California Department of Finance through the year 2020.

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

Merced County Demographics

Population Growth, 2000 - 2020



Merced County Population (California Department of Finance)

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

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%

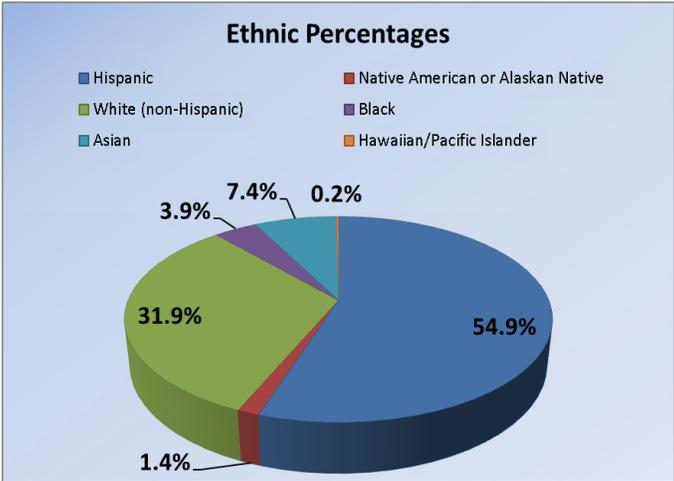
Source: 2010 US Census

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.

Additionally, the 2010 Census showed that Hispanics are the most populace race in the County. This is the first official census to record the Hispanic population as the majority ethnicity in Merced County, and exemplifies the diversity in the County.



County Updates

Atwater-Merced Expressway

In August 2013, the Merced County Supervisors broke ground on a major project that will improve safety, transportation and economic viability in the area once completed. The Atwater-Merced Expressway Project has been in the works since 1997, when a study identified a need for it. After years of pushing for funding, Merced County leaders along with officials from the Merced County Association of



Governments were able to secure the necessary funds to get the project started. The initial steps of the project will replace the problematic Buhach Road interchange along Highway 99 and extend the expressway from the freeway to Green Sands Avenue. When the expressway is eventually extended to Castle Commerce Center and beyond, it will improve access to and from the location and foster further development of the site.

Merced HSA Call Center

As part of the Affordable Care Act compliance, Merced County Human Services Agency was chosen to operate a Call Center site to cover the counties of Merced, Mariposa, Madera, Inyo, Alpine, Calaveras, Amador, Mono and Tuolumne. Staff at the site will take calls from the public and help enroll them in the

proper medical insurance plans as necessary. The cost of the regional call center is \$5.6 million and allowed for 42 new County positions. The cost is covered by State and Federal funds. The project is a testament to the Human Services Agency's quality service and efficiency.

New Jail Facility

During the Final Budget Hearings in August 2013, the Board of Supervisors approved a plan to pursue grant funding through Senate Bill 1022 to build a new jail facility along Sandy Mush Road. The project would improve safety and security while also housing more inmates. If grant funding is secured, the project would consolidate jail facilities by replacing much of the John Latorraca Correctional Center and closing the Main Jail. The proposal also includes plans to implement additional treatment and assessment programs toward the inmate population.

Castle Commerce Center, Castle Airport and Economic Development

A lot of effort has been put into Castle over the past year to increase the site's economic practicality and revenue-generating potential. Senator Anthony Cannella was instrumental in helping pass a bill that will expedite the land sale process at the former Air Force base. Assembly Bill 121, which was signed into law by Governor Brown in early September, will still allow for full transparency and public scrutiny, but will do away with the cumbersome public auction process that often drives potential buyers away from Castle and impedes the County's effort to privatize and rehabilitate the area. This process will restore the land-sale method the County had under redevelopment agencies.

County officials were also successful in striking a deal with the U.S. Forest Service to use Castle Airport as a firefighting base to deploy air tankers. The Rim Fire in the Yosemite area, which consumed more than 250,000 acres, expedited the five-year agreement. Castle's long runways, centralized location and regional proximity were major factors in the deal.

Furthermore, County leaders are pushing forward with new, innovative ways to increase the County's competitiveness in terms of economic development, improve the local economy and advance Castle Commerce Center.

During the budget process, the Board approved the development of a County-Specific Economic Development Plan, the development of a Comprehensive Economic Development Strategy for the purpose of securing federal grant funding, membership with the California Central Valley Economic Development Corporation and a Castle Market Analysis.



The County-Specific Economic Development Plan will improve Merced County’s business climate and help attract future development through a detailed analysis of the County and the development of economic strategies. The membership with the California Central Valley Economic Development Corporation will allow the County and cities to stay competitive and learn about possible business leads. The Castle Market Analysis will evaluate Castle to determine its strengths and needs as County leaders move forward with their efforts to develop the site. The benefits of these actions won’t be immediate, but they lay the groundwork for County-wide progress.

Trident Center

In February 2013, Merced County officials unveiled a new center to provide several various services to inmates released under Assembly Bill 109 – the State’s prison realignment law. Called the Trident Center because of its three-pronged approach of public safety, alternatives to custody and reduced recidivism through rehabilitation, the center pulls together resources from several County departments. Center services include the following: Substance abuse services



and Behavioral Health Court (Mental Health Department); life skills, cognitive therapy, education and career assessments, homeless assistance, general relief, parenting skills, and driver’s license assistance (Human Services Agency); child support assistance (Child Support Services); literacy courses (Library); employment testing (Workforce Investment); and alternative to custody sanctions/GPS and community supervision (Probation and Sheriff’s Departments). The goal of the center is to create easier access to County services and streamline available programs to help reduce crime.

COUNTY BUDGET SCHEDULES

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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	21,903,479	1,000,000	333,909,754	356,813,233	356,813,233	0	356,813,233
Special Revenue Funds	10,334,131	186,763	85,782,497	96,303,391	94,546,970	1,756,421	96,303,391
Capital Projects Funds	2,147,715	347,449	483,782	2,978,946	2,978,946	0	2,978,946
Debt Service Funds	347,190	336,376	10,352,077	11,035,643	10,575,753	459,890	11,035,643
Total Governmental Funds	34,732,515	1,870,588	430,528,110	467,131,213	464,914,902	2,216,311	467,131,213

Other Funds

Internal Service Funds	0	5,819,067	63,853,577	69,672,644	69,672,644	0	69,672,644
Enterprise Funds	0	6,282,294	2,731,382	9,013,676	9,013,676	0	9,013,676
Special Districts and Other Agencies	2,621,961	246,171	9,940,521	12,808,653	12,126,205	682,448	12,808,653
Total Other Funds	2,621,961	12,347,532	76,525,480	91,494,973	90,812,525	682,448	91,494,973
Total All Funds	37,354,476	14,218,120	507,053,590	558,626,186	555,727,427	2,898,759	558,626,186

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

General Fund

General Fund	21,903,479	1,000,000	333,909,754	356,813,233	356,813,233	0	356,813,233
Total General Fund	21,903,479	1,000,000	333,909,754	356,813,233	356,813,233	0	356,813,233

Special Revenue Funds

Road	6,058,920	0	46,669,843	52,728,763	52,728,763	0	52,728,763
Fire Control	1,538,653	89,613	14,389,516	16,017,782	16,017,782	0	16,017,782
Affordable Housing Program	(97,150)	97,150	1,941,701	1,941,701	1,941,701	0	1,941,701
Child Support Services	317,306	0	9,373,877	9,691,183	9,616,435	74,748	9,691,183
Sheriff Inmate Welfare	773,835	0	633,000	1,406,835	1,298,414	108,421	1,406,835
Merced County Redevelopment Agency	0	0	0	0	0	0	0
First 5 Merced County	1,573,252	0	5,804,926	7,378,178	5,804,926	1,573,252	7,378,178
Spring Fair	(72,253)	0	1,354,072	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	241,000	0	3,929,351	4,170,351	4,170,351	0	4,170,351
Workforce Investment	568	0	1,678,211	1,678,779	1,678,779	0	1,678,779
Total Special Revenue Funds	10,334,131	186,763	85,782,497	96,303,391	94,546,970	1,756,421	96,303,391

Capital Projects Funds

Emergency Operations Center	(68,782)	0	68,782	0	0	0	0
Long Term Facilities	711,058	0	415,000	1,126,058	1,126,058	0	1,126,058
Correctional Facility	1,323,550	347,449	0	1,670,999	1,670,999	0	1,670,999
Fire Facilities	181,889	0	0	181,889	181,889	0	181,889
Total Capital Projects	2,147,715	347,449	483,782	2,978,946	2,978,946	0	2,978,946

Debt Service Funds

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	215,332	269,087	571,350	1,055,769	1,055,769	0	1,055,769
Pension Obligation Bonds	199,147	0	8,256,000	8,455,147	7,995,257	459,890	8,455,147
Total Debt Service Funds	347,190	336,376	10,352,077	11,035,643	10,575,753	459,890	11,035,643

Total Governmental Funds

Total Governmental Funds	34,732,515	1,870,588	430,528,110	467,131,213	464,914,902	2,216,311	467,131,213
Appropriation Limit		\$ 835,622,594					
Appropriation Subject to Limitation		\$ 145,168,557					

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

General Fund

General	60,605,485	17,735,645	20,966,361	0	21,903,479
Total General Fund	60,605,485	17,735,645	20,966,361	0	21,903,479

Special Revenue Funds

Road	6,995,123	421,185	515,018	0	6,058,920
Fire Control	8,854,413	610,558	6,705,202	0	1,538,653
Affordable Housing Program	32,061	0	129,211	0	(97,150)
Child Support Services Agency	515,649	3,543	194,800	0	317,306
Sheriff Inmate Welfare	1,164,036	23,118	367,083	0	773,835
Merced County Redevelopment Agency	0	0	0	0	0
First 5 Merced County	5,527,237	987,580	2,966,405	0	1,573,252
Spring Fair	(46,396)	25,557	300	0	(72,253)
Fish and Game	17,883	17,883	0	0	0
Medical Assistance Program	241,000	0	0	0	241,000
Workforce Investment	2,809	2,241	0	0	568
Total Special Revenue Funds	23,303,815	2,091,665	10,878,019	0	10,334,131

Capital Projects Funds

Emergency Operations Center	16,218	85,000	0	0	(68,782)
Long Term Facilities	1,238,496	0	527,438	0	711,058
Correctional Facility	1,670,999	0	347,449	0	1,323,550
Fire Facilities	181,889	0	0	0	181,889
Total Capital Projects	3,107,602	85,000	874,887	0	2,147,715

Debt Service Funds

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	5,100,139	0	4,884,807	0	215,332
Pension Obligation Bonds	9,968,120	0	9,768,973	0	199,147
Total Debt Service Funds	15,068,259	0	14,721,069	0	347,190

Total Governmental Funds	102,085,161	19,912,310	47,440,336	0	34,732,515
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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				Final	
		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
General Fund							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	923,851					923,851	
Nonspendable - Inventories	187,492					187,492	
Unassigned - Imprest Cash	7,476					7,476	
Total General Fund	20,966,361	1,000,000	1,000,000	0	0	19,966,361	
Special Revenue Funds							
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		89,613	410,387		715,589	
Committed - Facilities	2,750,000					2,750,000	
Affordable Housing Program							1060
Committed - General	129,211		97,150			32,061	
Child Support Services							1075
Unassigned - Imprest Cash	300					300	
Committed - General	194,500			74,999	74,748	269,248	
Sheriff Inmate Welfare Fund							1240
Nonspendable - Inventories	7,154					7,154	
Committed - General	359,929			100,000	108,421	468,350	
Merced County RDA Fund							1400
Committed - General	0					0	
First 5 Merced County Fund							1500
Committed - General	2,966,405				1,573,252	4,539,657	
Spring Fair Fund							1505
Unassigned - Imprest Cash	300					300	
Total Special Revenue Funds	10,878,019	0	186,763	585,386	1,756,421	12,447,677	
Capital Projects Funds							
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		0	
Total Capital Projects Funds	874,887	347,449	347,449	81,736	0	527,438	
Debt Service Funds							
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	269,087			4,615,720	
Pension Obligation Bonds							1799
Committed - General	9,768,973			250,218	459,890	10,228,863	
Total Debt Service Funds	14,721,069	407,925	336,376	250,218	459,890	14,844,583	
Total Governmental Funds	47,440,336	1,755,374	1,870,588	917,340	2,216,311	47,786,059	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Summary of Additional Financing by Source and Fund Governmental Funds Fiscal Year 2013-14	County Budget Form Schedule 5 Final
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Description	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5

Summarization By Source

Taxes	71,349,636	72,726,063	71,113,489	72,080,440
Licenses and Permits	4,322,757	4,427,735	4,239,136	4,249,136
Fines, Forfeitures, and Penalties	7,058,742	7,526,100	7,893,061	7,893,061
Revenue From Use of Money and Property	3,032,651	2,773,224	2,916,571	3,001,571
Aid From Other Governmental Agencies	230,947,136	237,644,999	283,416,848	287,926,134
Charges For Current Services	32,627,780	31,386,849	37,328,879	38,235,505
Other Revenues	21,787,935	19,072,615	15,906,639	17,142,263

Total Summarization by Source	371,126,637	375,557,585	422,814,623	430,528,110
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Summarization By Fund

General	1010	299,145,185	307,810,460	329,037,780	333,909,754
Road	1020	19,934,682	17,456,319	43,806,884	46,669,843
Fire Control	1320	14,035,165	14,349,623	12,930,522	14,389,516
Affordable Housing Program	1060	1,611,770	983,487	1,941,701	1,941,701
Child Support Services	1075	9,777,867	8,127,740	9,616,435	9,373,877
Sheriff Inmate Welfare	1240	787,285	516,927	633,000	633,000
Merced County Redevelopment Agency	1400	(24,110)	0	0	0
First 5 Merced County	1500	3,702,196	3,625,125	5,763,774	5,804,926
Spring Fair	1505	1,513,888	1,603,041	1,041,000	1,354,072
Fish and Game	1510	9,512	7,856	8,000	8,000
Medical Assistance Program	1515	4,684,614	4,769,692	5,193,246	3,929,351
Workforce Investment	1580-89	1,769,086	1,780,573	2,006,422	1,678,211
Capital Projects	1794, 1808-16	2,544,235	3,266,276	483,782	483,782
Debt Service	1795-1807	11,635,262	11,260,466	10,352,077	10,352,077

Total Summarization by Fund	371,126,637	375,557,585	422,814,623	430,528,110
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Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

General Fund

<i>Taxes</i>						
	91010	Property Taxes - Current Secured	26,222,631	26,776,282	25,819,033	26,319,033
	91020	Property Taxes - Current Unsecured	2,062,750	2,039,382	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	2,089,959	2,089,974	2,089,974
	91036	Property Tax Swap for Population	0	0	1	1
	91040	Property Taxes - Prior Unsecured	115,514	116,908	95,052	95,052
	91060	Sales and Use Tax	5,335,138	5,646,542	5,102,755	5,102,755
	91092	Other Taxes - Transfer Tax	1,127,294	610,759	665,000	665,000
	91093	Other Taxes - Motel Tax	320,684	324,099	340,194	340,194
	91097	Other Taxes - Supplemental Taxes	201,602	365,903	206,453	206,453
	91098	Other Taxes - Williamson Act AB1265	522,786	540,764	520,409	520,409
		<i>Total Taxes</i>	59,844,755	61,102,200	59,734,737	60,234,737
<i>Licenses and Permits</i>						
	92100	Animal Licenses	76,001	87,710	90,000	90,000
	92120	Construction Permits	1,407,790	1,466,406	1,295,647	1,295,647
	92140	Zoning Permits	57,622	54,345	42,657	42,657
	92150	Franchises	1,529,843	1,419,012	1,505,752	1,505,752
	92151	Franchises - Solid Waste	530,674	568,588	561,000	561,000
	92160	Other Licenses and Permits	506,324	626,296	514,523	514,523
	92161	Administrative Permits	20,651	16,959	29,157	29,157
	92162	Marriage Licenses	71,953	90,737	101,400	101,400
	92163	Other Licenses and Permits - Sheriff	9,973	8,765	10,000	10,000
	92164	Other Licenses and Permits - Dance Permits	1,400	1,050	1,000	1,000
	92167	Live Scan - DOJ Processing	30,832	25,354	50,000	50,000
		<i>Total Licenses and Permits</i>	4,243,063	4,365,222	4,201,136	4,201,136
<i>Fines, Forfeitures and Penalties</i>						
	93100	Fines Forfeitures and Penalties	272,955	287,545	226,600	226,600
	93101	Forfeited Property - Narcotic Cases	17,102	74,721	49,800	49,800
	93170	Vehicle Code Fines	2,420,879	2,564,714	2,800,000	2,800,000
	93173	Vehicle Code Fines - Citations	3,935	1,883	5,000	5,000
	93174	Vehicle Code Fines - Registration	0	0	150,000	150,000
	93175	Vehicle Code fines - Railroad Crossing	2,441	726	0	0
	93180	Other Court Fines	598,655	540,289	548,972	548,972
	93181	County Share - City Fines	63,456	47,682	75,000	75,000
	93184	Parking Violations GC 76000 (C)	23,016	17,609	17,000	17,000
	93185	Courts Construction Assessments	400,000	550,000	550,000	550,000
	93190	Forfeitures and Penalties	20,741	6,528	9,897	9,897
	93200	Penalty and Costs on Delinquent Taxes	18,740	41,561	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	5,633,258	5,932,269	5,932,269
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	971,537	851,876	969,685	969,685
	94210	Rents and Concessions	262,710	223,588	291,254	336,254
	94211	Interim Rentals	8,756	8,756	8,756	8,756
	94213	Rents - Tower	80,844	88,890	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	1,173,110	1,360,987	1,405,987

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	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	3,981,630	4,140,122	7,657,095
95280	State Other		1,283,974	0	56,000	56,000
95281	State Aid - Public Safety Service		11,293,939	12,489,301	11,500,185	11,500,185
95284	State Other - St Motor Veh Excess		553,680	112,108	100,000	100,000
95300	State - Public Assistance Administration		13,990,022	17,174,881	14,870,612	8,911,565
95310	State Aid for Public Assistance		25,778,360	27,003,973	16,791,286	2,481,257
95311	State Aid for Child Development		9,957	7,998	9,832	9,832
95313	State Aid - Child Abuse and Neglect		93,999	122,394	87,168	87,168
95321	Public Assistance - Realignment		10,887,887	13,854,771	9,790,209	6,290,209
95322	Mental Health - Realignment		7,243,849	8,314,283	8,360,231	9,441,181
95323	Health - Realignment		1,194,976	1,133,544	1,222,745	1,158,595
95324	Public Safety - Realignment AB109		1,568,662	4,816,274	5,718,629	6,051,748
95325	Public Safety - Realignment AB118		0	276,178	234,593	407,229
95328	Public Assist 2011 Realignment		0	0	0	19,928,398
95330	State Health Administration		1,509,749	719,962	743,884	743,884
95340	State Aid for Crippled Children		18,773	3,999	0	0
95360	State Aid for Mental Health		3,955,983	1,927,334	2,234,337	2,234,337
95361	State Aid for Drug Court		123,629	471,447	448,250	448,250
95362	State Aid MHSA - Prop 63		8,446,702	5,890,932	9,472,455	10,144,617
95366	State Aid for Mental Health - Perinatal		0	0	186,151	186,151
95367	State Aid for Mental Health - Alcohol and Drug		0	263,795	49,566	49,566
95368	State Aid for Mental Health - Rehab Program		22	0	0	0
95370	State Aid for Tuberculosis Control		14,699	25,673	36,193	38,431
95380	State Other Aid for Health		144,551	80,220	91,460	91,460
95383	State Managed Care		1,915,300	1,789,195	2,029,236	2,029,236
95386	State Child Health and Disability		715,594	362,051	341,513	341,513
95390	State Aid for Agriculture		2,039,811	1,744,175	1,973,750	1,973,750
95420	State-Vert Pros Recovery Act Prog		75,379	144,825	116,000	116,000
95450	State Aid for Veterans Affairs		46,486	48,863	40,005	40,005
95460	State Homeowners Property Tax Relief		381,166	360,223	380,050	380,050
95485	State Aid for Insurance Fraud		261,285	206,581	150,845	150,845
95490	State Other		9,045,531	9,522,216	10,130,146	9,527,736
95491	State Extradition Reimbursement		0	0	5,000	5,000
95492	State COPS Funding		1,121,506	1,037,908	937,509	937,509
95496	State OES/OCJP Grant Funds		759,501	367,078	488,449	509,413
95498	State Mandated Costs		132,026	131,444	111,017	111,017
95500	Federal Public Assistance Administration		42,349,761	43,823,365	59,490,884	60,698,311
95510	Federal Aid for Public Assistance		29,211,228	32,987,189	44,309,738	44,228,216
95560	Federal Grazing Fees		433	400	450	450
95581	Federal Health Administration		80,873	487,427	215,348	225,348
95582	MHBG Grant		705,485	908,161	917,785	917,785
95583	Mental Health Federal		176,779	238,883	361,626	365,476
95584	Department of Rehabilitation		215,574	49,114	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	172,422	85,000	85,000
95600	Federal Other		10,176,308	10,873,972	12,686,220	13,098,910
95605	Federal - ARRA Funding		535,007	41,485	0	0
95606	Justice Assistance Grant		18,429	0	0	0
95630	Other Governmental Agencies		571,536	1,458,630	31,692	31,692
<i>Total Aid From Other Governmental Agencies</i>			<i>193,088,153</i>	<i>205,452,796</i>	<i>221,046,334</i>	<i>223,890,583</i>

Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	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	143,613	102,800	102,800
96601	Enterprise Zone Vouchering		251,362	311,329	245,744	245,744
96602	Charges For Current Services - Business Services		7,600	3,400	35,000	35,000
96603	Charges For Current Services - Other		130,409	107,935	300,000	300,000
96605	Treasury and Investment Costs		797,971	918,146	1,111,614	1,111,614
96621	Impact Fees		88,554	0	0	0
96622	Parkland Dedication Fees		83,365	10,000	0	42,500
96640	Assessment And Tax Collection Fees		78,007	81,659	80,000	80,000
96642	Tax Administration Fees - Cities & Districts		1,556,554	1,351,596	1,343,883	1,343,883
96643	Tax Administration Fees - Supplemental Taxes		134,381	115,435	61,659	61,659
96645	AB 719 Tax Administration Program		32,200	34,961	0	0
96646	Auction Fee Reimbursement		778	94,054	145,950	145,950
96647	Delinquent Cost Revenue		121,690	102,440	150,000	150,000
96648	Redemption Fees		19,890	20,741	43,140	43,140
96649	Assessors Late Filing Fee		16,780	7,772	0	0
96650	Auditing And Accounting Fees		2,850	2,850	0	0
96660	Communication Services		8,160	8,160	10,550	10,550
96670	Election Services		215,746	334,404	125,000	125,000
96690	Legal Services		377,441	437,441	385,122	385,122
96700	Personnel Services		2,701,852	2,567,275	3,020,575	3,020,575
96701	Personnel Services - Administration		0	361	0	0
96703	Personnel Services - Transportation		233	189	250	250
96706	Personnel Services - Juvenile Court		27,233	0	0	0
96710	Planning And Engineering Services		39,378	41,381	50,098	50,098
96711	Planning Services - Environmental		132,919	60,739	200,000	200,000
96712	Planning Services - EIR Special Services		398,479	378,873	400,000	483,189
96715	Planning Services - Community Plans		0	59,672	100,000	100,000
96716	Flood Plain Administration Fees		6,210	8,901	9,000	9,000
96718	LAFCO Services		0	51,314	65,072	57,009
96719	Building Standard Administration Fees		613	557	600	600
96730	Agriculture Services		284,474	274,589	313,800	313,800
96731	Weights And Measures Fees		239,046	232,638	230,000	230,000
96740	Civil Processing Service		114,068	108,571	103,225	103,225
96744	Civil Processing Service - Process Service Fees		0	0	2,100	2,100
96749	Court Appointed Counsel Fees		635	631	1,500	1,500
96750	Court Fees And Costs		363,474	289,625	672,868	672,868
96751	Clerks Fees		85,411	86,074	80,000	80,000
96754	Passports		1,175	0	0	0
96757	Civil Suits		198,072	478,895	303,068	303,068
96761	Estate Fees - Public Administrator		16,847	36,554	31,901	31,901
96762	Estate Fees - Public Guardian		69,927	144,383	64,640	91,943
96770	Humane Services		266,185	338,849	400,000	400,000
96771	Spay/Neuter Surgery		46,568	64,337	60,000	100,000
96780	Law Enforcement Services		465,010	318,296	320,000	320,000
96781	Law Enforcement Booking Fees Billed		223,394	230,891	250,000	250,000
96782	Law Enforcement Booking Fees - Court		31,227	34,151	30,000	30,000
96784	Law Enforcement - Trial Court		2,819,865	2,778,543	2,883,844	2,883,844
96786	Law Enforcement Services - Transportation		0	0	3,000	3,000
96790	Recording Fees		94,742	102,448	100,000	100,000
96791	Recording Fees - Recorder		764,718	921,838	840,000	900,000
96793	Truncation Fees		10,550	0	6,000	6,000

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013-14	County Budget Form Schedule 6 Final
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Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	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	162,373	193,336	193,336
		96820 Mental Health Services	10,627	17,524	14,573	14,573
		96821 Mental Health Services Fees	39,594	39,271	28,124	28,124
		96822 Mental Health Services Insurance	34,329	61,885	67,348	67,348
		96824 Mental Health - Other Fees	37,577	31,035	29,038	29,038
		96827 Mental Health - Drug Medi Cal	377,272	1,709,670	1,402,444	1,604,139
		96828 Mental Health - Contracts	349,160	303,780	316,009	316,009
		96830 Special Children Services	1,600	1,380	1,500	1,500
		96840 Sanitation Services	1,490,413	1,494,982	1,500,000	1,500,000
		96847 Sanitation Services - LEA Landfill	145,464	27,857	30,000	30,000
		96850 Reimbursement Recovery Of Costs	10,799	7,528	4,744	4,744
		96860 Institutional Care And Services	374,859	324,595	325,145	325,145
		96861 Prisoner Board	648,614	913,693	0	0
		96862 Medicare	33,886	103,574	93,996	93,996
		96863 Medi Cal	5,773,527	4,818,777	10,608,705	10,783,707
		96864 Private Pay/Insurance	3,815	4,027	3,004	3,004
		96881 Educational Services - Officer Training	28,077	59,741	92,500	92,500
		96891 Library Services - Fines	42,649	42,214	50,000	50,000
		96900 Parks And Recreation Fees	115,027	115,596	115,195	115,195
		96901 Parks And Recreation Fees - Entrance Fees	242,383	235,033	219,310	219,310
		96920 Other Services	367,100	308,572	342,464	342,464
		96921 Reimbursement Office	1,757,477	1,658,302	1,526,747	1,526,747
		96925 Cost Allocation	1,842,560	1,368,254	950,000	1,050,000
		96927 HSA - Child Support	17,583	0	0	200,000
		96929 Other Services - Service Charges	0	3,407	0	0
		96934 Other Services - Pay Plan Set Up Fee	7,396	7,580	10,500	10,500
		96935 Other Services - Del Unsec Coll Fees	117,142	99,459	79,282	79,282
		96936 Other Services - Collection Fees	27,965	17,496	20,000	20,000
		96940 Interfund Revenue	460,301	150,012	58,390	58,390
		<i>Total Charges For Current Services</i>	<i>28,184,527</i>	<i>27,784,128</i>	<i>32,764,357</i>	<i>33,685,983</i>
		<i>Other Revenues</i>				
		97000 Other Revenue	0	35	514,000	514,000
		97100 Aid Repayments	432,638	456,950	500,000	500,000
		97110 State Dated Aid Payments	28,401	34,715	36,600	36,600
		97210 Operating Transfers In	124,187	48,000	333,000	373,000
		97214 Operating Transfers In - Tobacco Securitization	5,452,151	2,837,390	577,786	577,786
		97232 RDA Loan Proceeds	0	23,234	0	0
		97900 Other Revenue	855	0	0	0
		97910 Revenu Share - Commerce Bank	0	5	0	0
		97950 Revenue Applicable To Prior Years	(920,094)	(2,666,427)	0	0
		97960 Sale Of Fixed Assets	60,705	27,124	9,300	9,300
		97970 Other Sales	242,231	219,834	345,720	345,720
		97990 Other Revenue	1,052,497	1,094,705	1,220,436	1,721,535
		97991 Other Revenue - State Dated Warrants	200,284	78,101	13,000	13,000
		97992 Other Revenue - Donations	150,942	17,147	18,740	18,740
		97993 Other Revenue - Insurance Proceeds	99,435	116,517	422,558	442,558
		97994 Other Revenue - Unclaimed Funds	7,418	3,884	0	0
		97996 Other Revenue - Bad Check Fees	11,536	8,262	6,800	6,800
		97998 Other Revenue - Cash Overage	96	270	20	20
		<i>Total Other Revenues</i>	<i>6,943,282</i>	<i>2,299,746</i>	<i>3,997,960</i>	<i>4,559,059</i>
		Total General Fund Financing Sources	299,145,185	307,810,460	329,037,780	333,909,754
		Total General Funds Financing Sources	\$ 299,145,185	\$ 307,810,460	\$ 329,037,780	\$ 333,909,754

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

Special Revenue Funds
Road Fund

<i>Licenses and Permits</i>						
	92120	Construction Permits	41,076	25,168	18,000	18,000
	92160	Other Licenses and Permits	38,618	29,745	20,000	20,000
		<i>Total Licenses and Permits</i>	<i>79,694</i>	<i>54,913</i>	<i>38,000</i>	<i>38,000</i>
<i>Fines, Forfeitures and Penalties</i>						
	93182	Littering Fines	1,583	1,639	0	0
		<i>Total Fines, Forfeitures and Penalties</i>	<i>1,583</i>	<i>1,639</i>	<i>0</i>	<i>0</i>
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	121,428	90,341	95,000	95,000
		<i>Total Revenue From Use of Money and Property</i>	<i>121,428</i>	<i>90,341</i>	<i>95,000</i>	<i>95,000</i>
<i>Aid From Other Governmental Agencies</i>						
	95251	Administration and Engineering	20,004	18,337	20,000	20,000
	95252	2104 - 20% Select System	1,983,883	1,896,678	2,329,433	2,329,433
	95254	2106 - Highway Users Tax	441,413	420,500	869,852	869,852
	95255	2103 - Excise Tax Gas Tax	4,978,897	3,052,949	2,462,123	2,462,123
	95256	Sec 2105 - Prop III	1,595,247	1,397,509	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	4,224	0	0
	95413	State Aid for Design TCRP/RIP	2,151,357	245,328	1,274,000	1,274,000
	95416	State Aid - Grants and Prop 1B	0	0	24,000,000	25,000,000
	95493	State Gas Tax Refund	1,707	1,340	800	800
	95530	Federal Aid for Construction	1,041,018	759,032	4,339,000	4,339,000
	95532	Federal Aid for Design TEA/21	676,412	7,723	560,000	560,000
	95534	Federal Aid for Construction - Safe TEA HPP	20,485	8,618	166,000	166,000
	95600	Federal Other	0	4,277	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
	95630	Other Governmental Agencies	0	3,457,666	0	1,862,959
		<i>Total Aid From Other Governmental Agencies</i>	<i>15,697,291</i>	<i>12,563,133</i>	<i>39,368,112</i>	<i>42,231,071</i>
<i>Charges For Current Services</i>						
	96710	Planning and Engineering Services	11,313	18,767	11,000	11,000
	96713	Subdivision Review/Inspection Fees	50,784	456	500	500
	96714	Planning Activity Fees	53,831	47,651	44,000	44,000
	96800	Road and Street Services	0	9,030	200	200
	96926	Reimbursed Projects	2,843,227	2,866,182	3,799,072	3,799,072
		<i>Total Charges For Current Services</i>	<i>2,959,155</i>	<i>2,942,086</i>	<i>3,854,772</i>	<i>3,854,772</i>
<i>Other Revenues</i>						
	97950	Revenue Applicable To Prior Years	(24,585)	(49,498)	0	0
	97960	Sale of Fixed Assets	661	1,485	1,000	1,000
	97990	Other Revenue	1,098,351	1,852,220	450,000	450,000
	97991	Other Revenue - Stale Dated Warrants	1,104	0	0	0
		<i>Total Other Revenues</i>	<i>1,075,531</i>	<i>1,804,207</i>	<i>451,000</i>	<i>451,000</i>
Total Road Fund Financing Sources			19,934,682	17,456,319	43,806,884	46,669,843

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2013-14	County Budget Form Schedule 6 Final
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Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

Fire Control Fund

<i>Taxes</i>						
	91010	Property Taxes - Current Secured	10,561,410	10,642,679	10,403,752	10,850,703
	91020	Property Taxes - Current Unsecured	865,228	858,338	865,000	865,000
	91040	Property Taxes - Prior Unsecured	23,405	29,476	10,000	30,000
	91097	Other Taxes - Supplemental Taxes	60,549	93,370	100,000	100,000
		<i>Total Taxes</i>	11,510,592	11,623,863	11,378,752	11,845,703
<i>Licenses and Permits</i>						
	92169	Fireworks - Permit Fees	0	7,600	0	10,000
		<i>Total Licenses and Permits</i>	0	7,600	0	10,000
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	169,893	122,975	80,000	120,000
		<i>Total Revenue From Use of Money and Property</i>	169,893	122,975	80,000	120,000
<i>Aid From Other Governmental Agencies</i>						
	95460	State Homeowners Prop Tax Relief	190,357	157,773	150,000	160,000
	95490	State Other	29,887	138,904	138,904	250,977
	95591	Federal In-Lieu Tax - Wildlife Refugee	6,738	7,135	12,000	12,000
	95600	Federal Other	1,125,498	1,706,048	352,116	1,105,197
		<i>Total Aid From Other Governmental Agencies</i>	1,352,480	2,009,860	653,020	1,528,174
<i>Charges For Current Services</i>						
	96600	Charges For Current Services	130,147	167,294	307,250	312,250
	96603	Charges For Current Services - Other	37,145	25,196	25,000	25,000
	96621	Impact Fees	623,195	295,221	312,000	312,000
	96920	Other Services	38,110	18,548	40,000	20,000
	96929	Other Services - Service Charges	118,297	15,744	20,000	20,000
		<i>Total Charges For Current Services</i>	946,894	522,003	704,250	689,250
<i>Other Revenues</i>						
	97210	Operating Transfers In	31,054	4,902	100,000	181,889
	97950	Revenue Applicable to Prior Years	(70)	0	0	0
	97960	Sale of Fixed Assets	5,731	19,614	1,000	1,000
	97990	Other Revenue	(1,724)	37,906	12,500	12,500
	97991	Other Revenue - Stale Dated Warrants	661	900	1,000	1,000
	97993	Other Revenue - Insurance Proceeds	19,654	0	0	0
		<i>Total Other Revenues</i>	55,306	63,322	114,500	196,389

Total Fire Control Fund Financing Sources	14,035,165	14,349,623	12,930,522	14,389,516
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Affordable Housing Program

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	2,141	780	500	500
		<i>Total Revenue From Use of Money and Property</i>	2,141	780	500	500
<i>Aid From Other Governmental Agencies</i>						
	95490	State Other	332,216	256,463	687,003	687,003
	95600	Federal Other	900,137	598,719	904,198	904,198
		<i>Total Aid From Other Governmental Agencies</i>	1,232,353	855,182	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	127,525	350,000	350,000
		<i>Total Other Revenues</i>	15,054	127,525	350,000	350,000

Total Affordable Housing Financing Sources	1,611,770	983,487	1,941,701	1,941,701
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Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

Child Support Services						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	3,345	5,557	4,000	4,000
<i>Total Revenue From Use of Money and Property</i>			3,345	5,557	4,000	4,000
<i>Aid From Other Governmental Agencies</i>						
	95490	State Other	35,903	0	0	0
	95495	State Child Support	3,626,141	3,092,188	3,268,228	3,185,758
	95604	Federal Family Support	6,109,355	5,022,546	6,344,207	6,184,119
<i>Total Aid From Other Governmental Agencies</i>			9,771,399	8,114,734	9,612,435	9,369,877
<i>Charges For Current Services</i>						
	96700	Personnel Services	1,381	747	0	0
<i>Total Charges For Current Services</i>			1,381	747	0	0
<i>Other Revenues</i>						
	97960	Sale of Fixed Assets	1,277	6,611	0	0
	97990	Other Revenue	465	90	0	0
	97992	Other Revenue - Donations	0	1	0	0
<i>Total Other Revenues</i>			1,742	6,702	0	0
Total Child Support Financing Sources			9,777,867	8,127,740	9,616,435	9,373,877

Sheriff Inmate Welfare						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	8,429	7,704	8,000	8,000
	94212	Other Concessions	249,805	290,244	400,000	400,000
<i>Total Revenue From Use of Money and Property</i>			258,234	297,948	408,000	408,000
<i>Charges For Current Services</i>						
	96920	Other Services	3,878	1,294	0	0
<i>Total Charges For Current Services</i>			3,878	1,294	0	0
<i>Other Revenues</i>						
	97950	Revenue Applicable to Prior Years	(4,500)	0	0	0
	97960	Sale of Fixed Assets	0	3,889	0	0
	97981	Other Sales - Concession Sales	529,673	213,796	225,000	225,000
<i>Total Other Revenues</i>			525,173	217,685	225,000	225,000
Total Sheriff Inmate Welfare Financing Sources			787,285	516,927	633,000	633,000

Merced County RDA						
<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>			(5,711)	0	0	0
<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>			959	0	0	0
<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>			17	0	0	0
<i>Other Revenues</i>						
	97950	Revenue Applicable to Prior Years	(19,375)	0	0	0
<i>Total Other Revenues</i>			(19,375)	0	0	0
Total Merced County RDA Financing Sources			(24,110)	0	0	0

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

First 5 Merced County						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	52,927	42,140	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	47,900	45,760	45,760
<i>Aid From Other Governmental Agencies</i>						
	95388	State Prop 10 Tob Tax	3,630,239	3,539,977	5,718,014	5,759,166
<i>Total Aid From Other Governmental Agencies</i>			3,630,239	3,539,977	5,718,014	5,759,166
<i>Other Revenues</i>						
	97990	Other Revenue	10,000	34,598	0	0
	97991	Other Revenue - Stale Dated Warrants	120	0	0	0
	97992	Other Revenue - Donations	3,150	2,650	0	0
<i>Total Other Revenues</i>			13,270	37,248	0	0
Total First 5 Merced County Financing Sources			3,702,196	3,625,125	5,763,774	5,804,926

Spring Fair						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	2,936	1,377	2,000	2,000
	94210	Rents & Concessions	119,719	148,788	143,400	143,400
	94211	Interim Rentals	136,837	196,397	220,000	220,000
	94212	Other Concessions	357,203	442,297	401,000	401,000
<i>Total Revenue From Use of Money and Property</i>			616,695	788,859	766,400	766,400
<i>Aid From Other Governmental Agencies</i>						
	95410	State Aid For Construction	0	33,000	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	33,000	30,000	30,000
<i>Other Revenues</i>						
	97950	Revenue Applicable to Prior Years	5,510	13,868	50,000	50,000
	97977	Other Sales - Livestock Auction	625,939	693,647	0	0
	97990	Other Revenue	12,659	6,280	28,400	126,472
	97991	Other Revenue - Stale Dated Warrants	1,698	89	0	0
	97992	Other Revenue - Donations	86,387	67,298	166,200	381,200
<i>Total Other Revenues</i>			732,193	781,182	244,600	557,672
Total Spring Fair Financing Sources			1,513,888	1,603,041	1,041,000	1,354,072

Fish & Game						
<i>Fines, Forfeitures and Penalties</i>						
	93180	Other Court Fines	9,370	7,726	7,840	7,840
<i>Total Fines, Forfeitures and Penalties</i>			9,370	7,726	7,840	7,840
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	142	130	160	160
<i>Total Revenue From Use of Money and Property</i>			142	130	160	160
Total Fish & Game Financing Sources			9,512	7,856	8,000	8,000

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

Medical Assistance Program

<i>Fines, Forfeitures and Penalties</i>						
	93180	Other Court Fines	1,041,392	1,217,726	1,285,000	1,285,000
<i>Total Fines, Forfeitures and Penalties</i>			<u>1,041,392</u>	<u>1,217,726</u>	<u>1,285,000</u>	<u>1,285,000</u>
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	1,386	1,313	1,000	1,000
<i>Total Revenue From Use of Money and Property</i>			<u>1,386</u>	<u>1,313</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	2,352,805	2,486,245	1,359,804
	95323	Health Realignment	901,473	855,129	905,065	488,047
<i>Total Aid From Other Governmental Agencies</i>			<u>3,247,973</u>	<u>3,207,934</u>	<u>3,391,310</u>	<u>1,847,851</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	8,394	5,000	5,000
	96940	Interfund Revenue	147,156	74,522	0	0
<i>Total Charges For Current Services</i>			<u>169,723</u>	<u>82,916</u>	<u>5,500</u>	<u>5,500</u>
<i>Other Revenues</i>						
	97210	Operating Transfers In	0	0	510,436	790,000
	97990	Other Revenue	224,140	259,803	0	0
<i>Total Other Revenues</i>			<u>224,140</u>	<u>259,803</u>	<u>510,436</u>	<u>790,000</u>
Total Medical Assistance Program Financing Sources			4,684,614	4,769,692	5,193,246	3,929,351

Workforce Investment

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	105	119	0	0
<i>Total Revenue From Use of Money and Property</i>			<u>105</u>	<u>119</u>	<u>0</u>	<u>0</u>
<i>Aid From Other Governmental Agencies</i>						
	95490	State Other	1,534,075	1,677,135	2,006,422	1,678,211
	95600	Federal Other	173,712	93,602	0	0
	95605	Federal - ARRA Funding	61,194	9,646	0	0
<i>Total Aid From Other Governmental Agencies</i>			<u>1,768,981</u>	<u>1,780,383</u>	<u>2,006,422</u>	<u>1,678,211</u>
<i>Other Revenues</i>						
	97991	Other Revenue - State Dated Warrants	0	71	0	0
<i>Total Other Revenues</i>			<u>0</u>	<u>71</u>	<u>0</u>	<u>0</u>
Total Workforce Investment Financing Sources			1,769,086	1,780,573	2,006,422	1,678,211
Total Special Revenue Funds Funding Sources			\$ 57,801,955	\$ 53,220,383	\$ 82,940,984	\$ 85,782,497

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

Capital Projects
Emergency Operations Center

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	444	710	0	0
<i>Total Revenue From Use of Money and Property</i>			444	710	0	0
<i>Aid From Other Governmental Agencies</i>						
	95600	Federal Other	993,250	88,000	0	0
<i>Total Aid From Other Governmental Agencies</i>			993,250	88,000	0	0
<i>Charges For Current Services</i>						
	96621	Impact Fees	0	53,675	0	0
<i>Total Charges For Current Services</i>			0	53,675	0	0
<i>Other Revenues</i>						
	97210	Operating Transfers In	0	139,369	0	0
	97214	Operating Transfers In - Tobacco Securitization	989,018	2,259,227	68,782	68,782
<i>Total Other Revenues</i>			989,018	2,398,596	68,782	68,782
Total Emergency Operations Center Financing Sources			1,982,712	2,540,981	68,782	68,782

Long Term Facilities						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	487	5,236	0	0
<i>Total Revenue From Use of Money and Property</i>			487	5,236	0	0
<i>Other Revenues</i>						
	97210	Operating Transfers In	268,987	361,288	0	0
	97990	Other Revenue	257,965	344,533	415,000	415,000
<i>Total Other Revenues</i>			526,952	705,821	415,000	415,000
Total Long Term Facilities Financing Sources			527,439	711,057	415,000	415,000

Correctional Facility						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	16,528	12,865	0	0
<i>Total Revenue From Use of Money and Property</i>			16,528	12,865	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
Total Correctional Facility Financing Sources			32,528	12,865	0	0

Fire Facility						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	1,556	1,373	0	0
<i>Total Revenue From Use of Money and Property</i>			1,556	1,373	0	0
Total Fire Facility Financing Sources			1,556	1,373	0	0

Total Capital Projects Financing Sources			\$ 2,544,235	\$ 3,266,276	\$ 483,782	\$ 483,782
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Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

Debt Service
Juvenile Hall 2013 Refinance

<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

Total Juvenile Hall Financing Sources	0	0	856,775	856,775
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Juvenile Hall

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	988	509	0	0
<i>Total Revenue From Use of Money and Property</i>			988	509	0	0
<i>Other Revenues</i>						
	97210	Operating Transfers In	954,454	920,738	0	0
	97212	Operating Transfers In - CSAC COP	5,690	5,808	0	0
<i>Total Other Revenues</i>			960,144	926,546	0	0

Total Juvenile Hall Financing Sources	961,132	927,055	0	0
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Energy Retrofit

<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	194,681	0	0
<i>Total Other Revenues</i>			195,460	194,681	0	0

Total Energy Retrofit Financing Sources	195,489	194,693	0	0
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Justice Facility

<i>Fines, Forfeitures and Penalties</i>						
	93185	Courts Construction Assessments	660,981	419,379	500,634	500,634
	93187	Courts Civil Assessments	0	246,372	167,318	167,318
<i>Total Fines, Forfeitures and Penalties</i>			660,981	665,751	667,952	667,952

Total Justice Facility Financing Sources	660,981	665,751	667,952	667,952
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Dairy Loan Program

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	236,117	179,651	113,889	113,889
<i>Total Revenue From Use of Money and Property</i>			236,117	179,651	113,889	113,889
<i>Other Revenues</i>						
	97999	Other Revenue - Principal Pmts LTD	1,264,039	843,745	457,461	457,461
<i>Total Other Revenues</i>			1,264,039	843,745	457,461	457,461

Total Dairy Loan Program Financing Sources	1,500,156	1,023,396	571,350	571,350
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Fund Name	Financing Source Category	Financing Source Account	2011-12 Actual	2012-13 Actual	2013-14 Recommended	2013-14 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

Pension Obligation Bonds						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	47,499	43,836	40,000	40,000
		<i>Total Revenue From Use of Money and Property</i>	47,499	43,836	40,000	40,000
<i>Other Revenues</i>						
	97990	Other Revenue	8,270,005	8,405,735	8,216,000	8,216,000
		<i>Total Other Revenues</i>	8,270,005	8,405,735	8,216,000	8,216,000
Total Pension Obligation Bonds Financing Sources			8,317,504	8,449,571	8,256,000	8,256,000
Total Debt Service Financing Sources			\$ 11,635,262	\$ 11,260,466	\$ 10,352,077	\$ 10,352,077
TOTAL ALL FUNDS			\$ 371,126,637	\$ 375,557,585	\$ 422,814,623	\$ 430,528,110

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

Summarization By Function				
General	36,813,360	32,274,279	35,875,309	36,585,956
Public Protection	114,668,922	122,675,256	125,595,374	128,071,685
Public Ways and Facilities	15,871,231	26,400,142	52,373,748	52,728,763
Health and Sanitation	50,213,373	52,651,472	65,916,804	66,940,167
Public Assistance	139,792,595	143,986,658	160,322,384	161,173,221
Education	2,866,293	2,558,440	3,046,753	3,072,442
Recreation and Cultural Services	1,884,616	1,918,112	2,101,915	2,186,915
Debt Service	10,207,703	10,582,805	10,655,753	10,655,753
Total Financing Uses by Function	372,318,093	393,047,164	455,888,040	461,414,902

Appropriation for Contingencies				
General Fund	0	0	3,500,000	3,500,000
Total Appropriation for Contingencies	0	0	3,500,000	3,500,000

Subtotal Financing Uses	372,318,093	393,047,164	459,388,040	464,914,902
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Provisions for Reserves and Designations				
Special Revenue Funds			585,386	1,756,421
Capital Projects Funds			81,736	0
Debt Service Funds			250,218	459,890
Total Reserves and Designations			917,340	2,216,311

Total Financing Uses	372,318,093	393,047,164	460,305,380	467,131,213
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Summarization By Fund					
<i>General Fund</i>	1010	305,522,899	306,578,465	352,044,660	356,813,233
<i>Special Revenue Funds</i>					
Road	1020	15,871,231	26,400,142	52,373,748	52,728,763
Fire Control	1320	14,145,065	25,144,158	15,772,156	16,017,782
Affordable Housing Program	1060	1,775,709	1,080,636	1,941,701	1,941,701
Child Support Services Agency	1075	9,150,627	8,146,222	9,691,434	9,691,183
Sheriff Inmate Welfare	1240	750,799	368,432	598,414	1,406,835
Merced County Redevelopment Agency	1400	147,054	0	0	0
First 5 Merced County	1500	4,427,727	3,758,607	5,763,774	7,378,178
Spring Fair	1505	1,549,634	1,776,918	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	4,842,717	5,515,369	4,170,351
Workforce Investment	1580-85	1,762,454	1,795,320	2,006,598	1,678,779
<i>Capital Projects Funds</i>					
Emergency Operations Center	1808	1,982,302	2,525,212	0	0
Long Term Facilities	1809	0	0	700,000	1,126,058
Correctional Facility	1810	416,645	97,514	1,600,000	1,670,999
Mental Health Facility	1811	0	0	0	0
Justice Facility	1812	0	0	0	0
Fire Facilities	1813	0	0	181,736	181,889
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	195,509	0	0
Justice Facility	1802	660,981	665,751	667,952	667,952
Dairy Loan Program	1804	1,055,767	1,055,768	1,055,769	1,055,769
Pension Obligation Bonds	1799	7,256,810	7,614,838	8,245,475	8,455,147
Total Financing Uses		372,318,093	393,047,164	460,305,380	467,131,213

State Controller Schedules	COUNTY OF MERCED	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	Final
	Governmental Funds	
	Fiscal Year 2013-14	

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

General					
<i>Legislative and Administration</i>					
10000	Board of Supervisors	1,543,558	1,405,908	1,467,925	1,472,925
10100	County Executive Office	1,820,438	1,721,047	2,182,107	2,182,107
10200	Special Auditing	103,440	121,890	156,000	156,000
10400	Board of Equalization	4,790	2,861	8,200	8,200
	<i>Total Legislative and Administration</i>	<i>3,472,226</i>	<i>3,251,706</i>	<i>3,814,232</i>	<i>3,819,232</i>
<i>Finance</i>					
11000	Auditor-Controller	3,390,669	3,252,832	3,903,760	3,903,760
11100	Revenue and Reimbursement	1,647,300	1,641,752	1,837,718	1,674,905
11200	Assessor	3,490,751	3,567,551	3,771,910	3,771,910
11300	Tax Collector	650,751	635,073	843,703	843,703
11400	Treasurer	1,072,692	980,614	1,555,498	1,555,498
11500	Administrative Services - Support Services	1,446,053	1,316,459	1,548,407	1,593,407
	<i>Total Finance</i>	<i>11,698,216</i>	<i>11,394,281</i>	<i>13,460,996</i>	<i>13,343,183</i>
<i>Counsel</i>					
12500	County Counsel	2,193,072	2,227,520	2,491,654	2,491,654
	<i>Total Counsel</i>	<i>2,193,072</i>	<i>2,227,520</i>	<i>2,491,654</i>	<i>2,491,654</i>
<i>Personnel</i>					
13000	Human Resources	1,495,197	1,172,867	1,560,154	1,560,154
	<i>Total Personnel</i>	<i>1,495,197</i>	<i>1,172,867</i>	<i>1,560,154</i>	<i>1,560,154</i>
<i>Elections</i>					
14000	Registrar of Voters	691,266	703,119	812,566	774,066
14200	Elections	618,633	633,456	745,505	722,765
	<i>Total Elections</i>	<i>1,309,899</i>	<i>1,336,575</i>	<i>1,558,071</i>	<i>1,496,831</i>
<i>Property Management</i>					
16000	DPW - Building Services Division	2,398,087	1,699,187	2,070,687	2,091,687
16200	Taxes, Benefits and Assessments	119,891	143,770	152,000	167,000
	<i>Total Property Management</i>	<i>2,517,978</i>	<i>1,842,957</i>	<i>2,222,687</i>	<i>2,258,687</i>
<i>Plant Acquisition</i>					
17000	Capital Improvement Program	6,327,225	3,161,079	1,906,286	2,151,286
17100	District Projects	154,248	161,840	200,000	200,000
17200	Capital Projects - Correctional Facility	416,645	97,514	1,600,000	1,670,999
17500	Capital Projects - Fire Facilities	0	0	100,000	181,889
17600	Capital Projects - Long Term Facilities	0	0	700,000	1,126,058
17700	Capital Projects - Emergency Operations Center	1,982,302	2,525,212	0	0
	<i>Total Plant Acquisition</i>	<i>8,880,420</i>	<i>5,945,645</i>	<i>4,506,286</i>	<i>5,330,232</i>
<i>Promotion</i>					
18000	Advertising	38,935	27,367	77,500	77,500
18100	Merced County Spring Fair	1,549,634	1,776,918	1,281,819	1,281,819
18200	Commerce, Aviation and Economic Development	1,054,687	833,538	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>2,637,823</i>	<i>2,441,564</i>	<i>2,441,564</i>
<i>Other General</i>					
19000	Risk Management	999,584	990,476	1,299,622	1,299,622
19700	Operating Transfers	25,000	0	850,000	850,000
19900	DPW - Public Works Administration	1,431,458	1,474,429	1,670,043	1,694,797
	<i>Total Other General</i>	<i>2,456,042</i>	<i>2,464,905</i>	<i>3,819,665</i>	<i>3,844,419</i>
	Total General	36,813,360	32,274,279	35,875,309	36,585,956

State Controller Schedules	COUNTY OF MERCED	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	Final
	Governmental Funds	
	Fiscal Year 2013-14	

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

Public Protection					
<i>Judicial</i>					
20000	County Court Operations	1,760,493	1,760,493	1,950,000	2,000,000
20100	Child Support Services Agency	9,150,627	8,146,222	9,616,435	9,616,435
20200	Grand Jury	24,471	51,013	25,000	25,000
20400	District Attorney	10,168,860	9,669,073	10,386,893	10,552,857
20600	Public Defender	3,555,341	3,426,844	3,996,453	4,018,705
21200	Indigent Defense	1,849,366	1,816,952	1,738,829	1,738,829
	<i>Total Judicial</i>	<u>26,509,158</u>	<u>24,870,597</u>	<u>27,713,610</u>	<u>27,951,826</u>
<i>Police Protection</i>					
22100	Sheriff	22,505,592	21,629,466	23,767,699	23,779,799
	<i>Total Police Protection</i>	<u>22,505,592</u>	<u>21,629,466</u>	<u>23,767,699</u>	<u>23,779,799</u>
<i>Detention and Correction</i>					
23000	Sheriff - Corrections	17,927,669	17,921,894	18,924,264	18,808,793
23100	Sheriff - Inmate Welfare	750,799	368,432	498,414	1,298,414
23300	Juvenile Hall	8,911,081	9,058,179	10,482,679	10,662,679
23400	Probation	11,030,584	12,315,900	13,943,678	14,577,942
23700	State Institutions	26,034	0	240,000	240,000
	<i>Total Detention and Correction</i>	<u>38,646,167</u>	<u>39,664,405</u>	<u>44,089,035</u>	<u>45,587,828</u>
<i>Fire Protection</i>					
25000	Fire	13,209,374	24,192,775	14,761,091	15,231,936
25100	Emergency Services	935,691	951,383	600,678	785,846
	<i>Total Fire Protection</i>	<u>14,145,065</u>	<u>25,144,158</u>	<u>15,361,769</u>	<u>16,017,782</u>
<i>Flood Control</i>					
26000	DPW - Creek Projects Division	155,267	141,790	314,158	314,158
	<i>Total Flood Control</i>	<u>155,267</u>	<u>141,790</u>	<u>314,158</u>	<u>314,158</u>
<i>Protective Inspection</i>					
27000	Agricultural Commissioner	3,094,625	2,904,815	3,280,665	3,280,665
27100	Special Pest Control	122,440	66,961	152,000	152,000
27200	Sealer of Weights and Measures	415,132	299,341	476,948	476,948
27300	DPW - Building Division	1,080,177	930,118	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>4,201,235</u>	<u>5,095,360</u>	<u>5,095,360</u>
<i>Other Protection</i>					
28000	Recorder	1,096,499	1,026,113	1,212,209	1,167,209
28100	Coroner	892,840	954,827	1,177,292	1,177,292
28200	Affordable Housing Program	1,775,709	1,080,636	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	2,036,406	2,812,751	2,895,940
28600	Local Agency Formation Commission	11,454	12,173	39,761	39,761
28700	Agricultural Commissioner - Animal Control	1,546,773	1,657,846	1,800,120	1,833,120
28800	Predatory Animal Control	56,646	56,646	70,123	70,123
28900	Merced County Association of Governments	45,512	46,139	56,139	56,139
29000	Airport Land Use Commission	110,819	11,216	4,500	4,500
29400	County Clerk	71,955	135,056	131,147	131,147
	<i>Total Other Protection</i>	<u>7,995,263</u>	<u>7,023,605</u>	<u>9,253,743</u>	<u>9,324,932</u>
	Total Public Protection	114,668,922	122,675,256	125,595,374	128,071,685
Public Ways and Facilities					
<i>Public Ways</i>					
30000	DPW - Road Division	15,871,231	26,400,142	52,373,748	52,728,763
	<i>Total Public Ways</i>	<u>15,871,231</u>	<u>26,400,142</u>	<u>52,373,748</u>	<u>52,728,763</u>
	Total Public Ways and Facilities	15,871,231	26,400,142	52,373,748	52,728,763

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

Health and Sanitation

<i>Health</i>					
40000	Health	14,454,829	14,259,835	16,772,347	16,884,982
40600	First 5 Merced County	4,427,727	3,758,607	5,763,774	5,804,926
41500	Mental Health	26,684,252	29,790,313	37,865,314	40,079,908
	<i>Total Health</i>	45,566,808	47,808,755	60,401,435	62,769,816
<i>Hospital Care</i>					
49500	Medical Assistance Program	4,646,565	4,842,717	5,515,369	4,170,351
	<i>Total Hospital Care</i>	4,646,565	4,842,717	5,515,369	4,170,351
	Total Health and Sanitation	50,213,373	52,651,472	65,916,804	66,940,167

Public Assistance

<i>Administration</i>					
50000	Human Services Agency	66,692,876	69,215,269	81,618,469	82,862,471
50500	IHSS Public Authority	1,411,066	1,399,029	1,424,385	1,547,771
	<i>Total Administration</i>	68,103,942	70,614,298	83,042,854	84,410,242
<i>Aid Programs</i>					
51000	Assistance to the Needy	64,091,978	65,935,378	69,104,146	68,854,116
	<i>Total Aid Programs</i>	64,091,978	65,935,378	69,104,146	68,854,116
<i>General Relief</i>					
53000	Aid to Indigents	213,667	158,353	277,064	277,064
	<i>Total General Relief</i>	213,667	158,353	277,064	277,064
<i>Other Assistance</i>					
55000	Department of Workforce Investment (DWI)	4,197,557	4,082,822	4,579,707	4,579,707
55100	DWI - WIA - Youth	846,157	759,556	861,000	761,000
55200	DWI - WIA - Adults	281,022	455,194	436,364	288,499
55300	DWI - WIA - Dislocated Workers	12,601	336,189	427,934	347,975
57400	DWI - DOL Training	564,633	237,118	281,300	281,300
57600	DWI - Youth Special	42	0	0	0
57700	DWI - Adult Special	11	0	0	0
57800	DWI - Dislocated Worker Special	57,969	7,263	0	5
57900	DWI - CCWC Green Jobs	19	0	0	0
59000	Area Agency on Aging	1,422,997	1,400,487	1,312,015	1,373,313
	<i>Total Other Assistance</i>	7,383,008	7,278,629	7,898,320	7,631,799
	Total Public Assistance	139,792,595	143,986,658	160,322,384	161,173,221

Education

<i>Library Services</i>					
60000	Library	2,578,352	2,259,628	2,727,793	2,752,075
	<i>Total Library Services</i>	2,578,352	2,259,628	2,727,793	2,752,075
<i>Agricultural Education</i>					
61000	Cooperative Extension	287,941	298,812	318,960	320,367
	<i>Total Agricultural Education</i>	287,941	298,812	318,960	320,367
	Total Education	2,866,293	2,558,440	3,046,753	3,072,442

Recreation and Cultural Services

<i>Recreation Facilities</i>					
70000	DPW - Recreation Division	252,447	260,308	282,161	282,161
70100	DPW - Special Recreation Division	27,270	21,347	0	85,000
70200	DPW - Parks Division	1,604,899	1,636,457	1,819,754	1,819,754
	<i>Total Recreation Facilities</i>	1,884,616	1,918,112	2,101,915	2,186,915
	Total Recreation and Cultural Services	1,884,616	1,918,112	2,101,915	2,186,915

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

Debt Service					
<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	195,509	0	0
<i>Total Long Term Debt Service</i>		1,187,790	1,189,917	856,775	856,775
<i>Interest on Notes and Warrants</i>					
71000	Interest on TRANS and Other Notes	46,355	56,531	80,000	80,000
<i>Total Interest on Notes and Warrants</i>		46,355	56,531	80,000	80,000
<i>Long Term Debt Service</i>					
71300	Debt Service - Justice Facility	660,981	665,751	667,952	667,952
71500	Debt Service - Dairy Loan Program	1,055,767	1,055,768	1,055,769	1,055,769
71900	Debt Service - Pension Obligation Bonds	7,256,810	7,614,838	7,995,257	7,995,257
<i>Total Long Term Debt Service</i>		8,973,558	9,336,357	9,718,978	9,718,978
Total Debt Service		10,207,703	10,582,805	10,655,753	10,655,753
Grand Total Financing Uses by Function					
		372,318,093	393,047,164	455,888,040	461,414,902

DEPARTMENTAL BUDGETS

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GENERAL FUNCTION

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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>RECOMMENDED</u>	<u>APPROVED</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 *change* one (1) Office Assistant I/II (Position #15) *to* one (1) Deputy Board Clerk. *The Department's request was approved by the Board of Supervisors at Final Budget on August 27, 2013.*

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.

At Final Budget on August 27, 2013, this category was increased based on more current information.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This account was adjusted for intrafund transfers.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$5,000				\$5,000	\$0

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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)	ACTUAL 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
TOTAL REVENUES	75,307	0	0	0
SALARIES & EMPLOYEE BENEFITS	1,576,958	1,483,390	1,865,301	1,865,301
SERVICES & SUPPLIES	281,114	246,507	326,806	326,806
INTRAFUND & INTERFUND TRANSFERS	-37,634	-8,850	-10,000	-10,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,820,438	1,721,047	2,182,107	2,182,107
NET COST	-1,745,131	-1,721,047	-2,182,107	-2,182,107

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

COUNTY EXECUTIVE OFFICE

BUDGET UNIT 10100

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

REVENUE

The category 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

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</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 (Position #20) 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 (BU) 21200. ***On June 25, 2013, the Board of Supervisors approved the department's request to transfer one (1) Management Analyst I/II/III (Position #27) from BU 21200.***

On August 27, 2013 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) Public Affairs Officer (Position #8).

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.

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TAXES	58,396,777	60,167,342	58,729,543	59,229,543
LICENSES AND PERMITS	1,529,843	1,419,012	1,505,752	1,505,752
FINES FORFEITS AND PENALTIES	1,540,373	1,548,794	1,511,008	1,511,008
USE OF MONEY AND PROPERTY	961,677	847,106	964,274	964,274
AID FROM OTHER GOVT AGENCIES	1,737,252	1,445,744	1,355,024	1,355,024
CHARGES FOR CURRENT SERVICES	2,370,551	2,043,499	1,560,542	1,660,542
OTHER REVENUE	68,548	82,080	15,000	15,000
TOTAL REVENUES	66,605,021	67,553,577	65,641,143	66,241,143
SALARIES & EMPLOYEE BENEFITS	2,577,705	2,415,498	2,865,973	2,865,973
SERVICES & SUPPLIES	812,964	837,851	1,030,787	1,030,787
OTHER CHARGES	0	-517	0	0
CAPITAL ASSETS	0	0	7,000	7,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,390,669	3,252,832	3,903,760	3,903,760
NET COST	63,214,352	64,300,745	61,737,383	62,337,383

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

AUDITOR-CONTROLLER

BUDGET UNIT 11000

The Office of Auditor was created by the State Legislature under Article II of the State Constitution (Government Code Sections 24000 through 24009). The duties of this office are defined in Government Code Sections 26900 through 26923. The Board of Supervisors with Resolution No. 64-83 added the function of Controller to the Auditor and the authority and duties are defined in Government Code Sections 26881 through 26883. The Auditor was incorporated with the Recorder in 1875 and recombined in 1955.

The chief accounting officer of the County prescribes and exercises general supervision over accounting forms and methods of keeping accounts of all officers, departments and institutions under Board control, and all districts whose funds are in the County Treasury. In addition to the accounts required by law, the chief accounting officer of the County maintains accounts and statistics and prepares such reports as the Board may deem necessary for its information and use in the management and control of the operation of the County, and the districts whose funds are in the County Treasury. The Auditor also settles accounts of County debtors, disburses funds, examines Treasurer's books, sets tax rates, and allocates ad valorem property taxes and prepares reports as requested by Board. The Controller's duties include auditing the accounts and records under the control of the Board, preparing reports for the Board upon request and controlling audits of independent special districts and internal departmental audits. In addition, the Auditor-Controller is responsible for disbursing payroll, claims, and issuing warrants for all county funds, special districts, County schools, and school districts and colleges; maintaining tax rolls, calculating tax rates, and apportioning tax collections to taxing agencies such as the County, cities, schools, and special districts. The Auditor-Controller also prepares the countywide cost allocation plan and state mandated cost reports, maintains the county cost system and is responsible for the preparation and filing of numerous state and federal claims and filings. The Auditor-Controller also prepares the County's Comprehensive Annual Financial Report (CAFR) and the Federal Single Audit Report..

REVENUE

Countywide Revenue is 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.

At Final Budget Countywide Revenue was increased based on more current estimates for Property Taxes Current Secured and Cost Allocation accounts.

SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</u>
Auditor/Controller	1	1	1	1
Asst. Auditor/Controller	1	1	1	1
Chief Deputy Auditor/Controller	1	1	1	1
Supervising Auditor	1	1	1	1
Supervising Accountant	2	2	2	2
Auditor I/II/III	1	1	1	1
Accountant I/II/III	5	5	5	5
Staff Services Analyst I/II	1	1	1	1
Supervising Accounting Technician	3	3	3	3
Accounting Technician	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>RECOMMENDED</u>	2013/14 <u>APPROVED</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>	<u>APPROVED</u>
85306 Photocopier	<u>\$7,000</u>	<u>\$7,000</u>	<u>\$7,000</u>
TOTAL	\$7,000	\$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.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						\$600,000

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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)	ACTUAL 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	1,780,989	1,630,258	1,630,258
TOTAL REVENUES	1,908,157	1,780,989	1,630,258	1,630,258
SALARIES & EMPLOYEE BENEFITS	1,424,024	1,410,457	1,524,721	1,363,518
SERVICES & SUPPLIES	333,249	343,162	403,593	401,983
INTRAFUND & INTERFUND TRANSFERS	-109,973	-111,867	-134,596	-134,596
CAPITAL ASSETS	0	0	44,000	44,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,647,300	1,641,752	1,837,718	1,674,905
NET COST	260,857	139,237	-207,460	-44,647

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

REVENUE AND REIMBURSEMENT

BUDGET UNIT 11100

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

The Collection Unit operates to effect collection on delinquent County accounts receivable to include the following types: Agriculture Department, Human Services Agency Overpayments, Environmental Health, Fire Department, Sheriff’s Department, Library, Probation, Public Defender Fees, Public Works, Mental Health, Risk Management, Superior Courts, and delinquent Unsecured Property Tax. In addition, the division collects housing loans, business loans, dairy loan program payments, non-sufficient fund payments, and booking fees/emergency response fees for the cities of Los Banos and Merced.

EXECUTIVE’S COMMENT

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

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</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	2
Collection Agent I/II/III	8	8	8	7
Legal Clerk I/II	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL TIME & VS	15	15	15	12
 <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	 12.00

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.

On August 27, 2013 the board of Supervisor’s approved the department’s request to delete two (2) filled Collection Clerk I/II/III (Position #2, 9) and one (1) filled Collection Agent I/II/III (Position # 20) effective October 7, 2013.

SERVICES AND SUPPLIES

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

At Final Budget, this category was reduced in Insurance General Liability and Travel In-State Overnight.

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

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

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$161,203)</i>	<i>(\$1,610)</i>				<i>(\$162,813)</i>	

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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)	ACTUAL 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	910,039	820,000	820,000
OTHER REVENUE	32,404	15,056	39,000	39,000
TOTAL REVENUES	1,194,045	925,095	859,000	859,000
SALARIES & EMPLOYEE BENEFITS	3,021,725	3,038,870	3,361,050	3,361,050
SERVICES & SUPPLIES	462,952	528,681	404,360	404,360
CAPITAL ASSETS	6,074	0	6,500	6,500
TOTAL EXPENDITURES/APPROPRIATIONS	3,490,751	3,567,551	3,771,910	3,771,910
NET COST	-2,296,706	-2,642,456	-2,912,910	-2,912,910

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

ASSESSOR

BUDGET UNIT 11200

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

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

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

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

Current market valuation, or Prop 8 valuation, is a major area of concern for the upcoming year. For fiscal year 2010-2011, in addition to valuations of properties due to change of ownership or new construction, in excess of 60,000 property assessments were reviewed and approximately 43,000 were reduced. Similar numbers of property review have been completed in the subsequent years as required to meet the mandated valuation regulations. As the market continues to change, 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

In 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>RECOMMENDED</u>	<u>APPROVED</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	0
Auditor Appraiser I/II/III	4	4	4	4
Supervising Appraiser	0	0	0	1
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	6	6	6	5

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</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	0	2	2	2
<i>Director of Administrative Services - Assessor</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
TOTAL FULL-TIME & VS	27	27	27	27
 <u>Extra Help</u>				
EH Appraiser I/II/III	0.50	0.50	0.50	0.50
EH Assessment Clerk III	<u>0.00</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.

On August 27, 2013 (Final Budget) the Board of Supervisors approved the department's request to change one (1) Chief Appraiser (Position #46) to one (1) Director of Administrative Services – Assessor and change one (1) Appraiser I/II/III (Position #19) to one (1) Supervising Appraiser.

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>	<u>APPROVED</u>
85025 Copier/Printer/Scanner	<u>\$6,500</u>	<u>\$6,500</u>	<u>\$6,500</u>
Total	\$6,500	\$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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TAXES	320,684	324,099	340,194	340,194
FINES FORFEITS AND PENALTIES	3,496	0	0	0
CHARGES FOR CURRENT SERVICES	400,359	461,261	590,392	590,392
OTHER REVENUE	23,381	24,064	24,000	24,000
TOTAL REVENUES	747,920	809,424	954,586	954,586
SALARIES & EMPLOYEE BENEFITS	436,246	341,938	403,096	403,096
SERVICES & SUPPLIES	214,505	293,135	440,607	440,607
TOTAL EXPENDITURES/APPROPRIATIONS	650,751	635,073	843,703	843,703
NET COST	97,169	174,351	110,883	110,883

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

TAX COLLECTOR

BUDGET UNIT 11300

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

REVENUE

In 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 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	952,961	1,047,485	1,461,614	1,461,614
OTHER REVENUE	150	0	100	100
TOTAL REVENUES	953,111	1,047,485	1,461,714	1,461,714
SALARIES & EMPLOYEE BENEFITS	744,104	664,523	930,508	930,508
SERVICES & SUPPLIES	326,582	297,099	616,198	616,198
OTHER CHARGES	-319	-228	0	0
CAPITAL ASSETS	2,325	19,220	8,792	8,792
TOTAL EXPENDITURES/APPROPRIATIONS	1,072,692	980,614	1,555,498	1,555,498
NET COST	-119,581	66,871	-93,784	-93,784

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

TREASURER

BUDGET UNIT 11400

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

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

REVENUE

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>RECOMMENDED</u>	<u>APPROVED</u>
Treasurer/Tax Collector	1	1	1	1
Assistant Treasurer-Tax Collector	1	1	1	1
Chief Deputy Tax Collector	1	1	1	1
Accounting Technician	1	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	7	7
 <u>Extra Help</u>				
EH Account Clerk	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	0.00	0.00	0.50	0.50
 TOTAL BUDGETED/APPROVED	 5.00	 6.00	 7.50	 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. ***On August 27, 2013 the Board of Supervisors approved the department's request to add one (1) Office Assistant III (Position #10). The request for one (1) Chief Deputy Tax Collector was rescinded.***

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

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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)	ACTUAL 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	36,799	33,348	78,348
CHARGES FOR CURRENT SERVICES	164,540	136,430	160,911	160,911
OTHER REVENUE	155,069	167,880	275,700	275,700
TOTAL REVENUES	355,359	341,109	469,959	514,959
SALARIES & EMPLOYEE BENEFITS	1,373,790	1,358,151	1,451,888	1,451,888
SERVICES & SUPPLIES	1,269,586	1,223,591	1,683,905	1,983,905
INTRAFUND & INTERFUND TRANSFERS	-1,197,323	-1,265,283	-1,587,386	-1,842,386
TOTAL EXPENDITURES/APPROPRIATIONS	1,446,053	1,316,459	1,548,407	1,593,407
NET COST	-1,090,694	-975,350	-1,078,448	-1,078,448

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

ADMINISTRATIVE SERVICES – SUPPORT SERVICES

BUDGET UNIT 11500

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

EXECUTIVE'S COMMENT

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

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

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.

At Final Budget, August 27, 2013, Rents and Concessions was increased to support projected increase in supplies.

SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
Assistant Director– Administrative Services - Support Services	0	0	0	0
Purchasing Manager	1	1	1	1
Procurement Specialist I/II	2	2	2	2
Accounting Technician	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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

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.

At Final Budget, Supplies Re-issued was increased based on actual usage and projected usage.

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.

At Final Budget, Intrafund Transfers In was adjusted to reflect projected supply usage.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$300,000		(\$255,000)		\$45,000	\$45,000

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	473,351	520,088	508,120	508,120
OTHER REVENUE	59	764	0	0
TOTAL REVENUES	473,410	520,852	508,120	508,120
SALARIES & EMPLOYEE BENEFITS	2,528,999	2,482,935	2,711,338	2,711,338
SERVICES & SUPPLIES	203,749	192,605	305,132	305,132
INTRAFUND & INTERFUND TRANSFERS	-545,873	-448,020	-524,816	-524,816
CAPITAL ASSETS	6,197	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,193,072	2,227,520	2,491,654	2,491,654
NET COST	-1,719,662	-1,706,668	-1,983,534	-1,983,534

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

COUNTY COUNSEL

BUDGET UNIT 12500

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

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
County Counsel	1	1	1	1
Assistant County Counsel	1	1	1	1
Chief Civil Litigator	1	1	1	1
Chief Deputy County Counsel	1	1	1	1
Senior Deputy County Counsel	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

Extra Help

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

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

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	245	150	60	60
OTHER REVENUE	9,298	3,702	5,000	5,000
TOTAL REVENUES	9,543	3,852	5,060	5,060
SALARIES & EMPLOYEE BENEFITS	1,134,451	890,754	1,212,072	1,212,072
SERVICES & SUPPLIES	428,968	272,695	438,082	438,082
INTRAFUND & INTERFUND TRANSFERS	-68,222	9,418	-90,000	-90,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,495,197	1,172,867	1,560,154	1,560,154
NET COST	-1,485,654	-1,169,015	-1,555,094	-1,555,094

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

HUMAN RESOURCES

BUDGET UNIT 13000

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

EXECUTIVE'S COMMENT

In 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>RECOMMENDED</u>	<u>APPROVED</u>
Director of Human Resources	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Analyst I/II/III	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,

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

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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)	ACTUAL 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	9,614	8,000	8,000
CHARGES FOR CURRENT SERVICES	7,244	5,553	5,000	5,000
TOTAL REVENUES	75,220	15,167	13,000	13,000
SALARIES & EMPLOYEE BENEFITS	510,207	546,098	584,633	584,633
SERVICES & SUPPLIES	171,547	157,021	227,933	189,433
CAPITAL ASSETS	9,512	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	691,266	703,119	812,566	774,066
NET COST	-616,046	-687,952	-799,566	-761,066

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

REGISTRAR OF VOTERS

BUDGET UNIT 14000

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

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

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

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

REVENUE

For Fiscal Year 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>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</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.

On August 27, 2013 Final Budget, this category was reduced overall due to decreases in Professional and Special Services, Office Expense General, and Transportation and Travel – In-State Overnight.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	(\$38,500)				(\$38,500)	

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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)	ACTUAL 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	24,519	30,000	30,000
CHARGES FOR CURRENT SERVICES	208,502	328,851	120,000	120,000
OTHER REVENUE	290	0	0	0
TOTAL REVENUES	209,904	353,370	150,000	150,000
SALARIES & EMPLOYEE BENEFITS	61,017	82,515	95,174	95,174
SERVICES & SUPPLIES	468,014	545,564	650,331	627,591
CAPITAL ASSETS	89,602	5,377	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	618,633	633,456	745,505	722,765
NET COST	-408,729	-280,086	-595,505	-572,765

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

ELECTIONS

BUDGET UNIT 14200

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

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

REVENUE

For Fiscal Year 2013/14, revenue increased overall from prior year due 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>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</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.

On August 27, 2013, Final Budget, this category was reduced overall due to decreases in Professional and Special Services, Publications and Legal Notices, and Utilities. Rents and Leases – Structures, Improvements and Grounds was increased.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	(\$22,470)				(\$22,470)	

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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)	ACTUAL 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	227,836	300,269	300,269
CHARGES FOR CURRENT SERVICES	88,430	155,460	106,934	106,934
OTHER REVENUE	64,298	57,789	0	0
TOTAL REVENUES	586,286	441,085	407,203	407,203
SALARIES & EMPLOYEE BENEFITS	1,396,204	1,290,913	1,616,021	1,616,021
SERVICES & SUPPLIES	3,140,708	2,766,235	3,537,926	3,495,338
INTRAFUND & INTERFUND TRANSFERS	-2,142,570	-2,361,887	-3,091,660	-3,064,072
CAPITAL ASSETS	3,745	3,926	8,400	44,400
TOTAL EXPENDITURES/APPROPRIATIONS	2,398,087	1,699,187	2,070,687	2,091,687
NET COST	-1,811,801	-1,258,102	-1,663,484	-1,684,484

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

DPW - BUILDING SERVICES DIVISION

BUDGET UNIT 16000

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

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
Building Services Manager	1	1	1	1
HVAC Supervisor	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Building Maintenance Worker III	2	2	2	2
Building Maintenance Worker I/II	1	1	1	1
HVAC Technician I/II	2	2	2	2
Correctional Maintenance Worker	3	3	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>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	14	14	15	15
TOTAL BUDGETED/APPROVED	14.00	14.00	15.00	15.00

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. ***On August 27, 2013 the Board of Supervisors approved the department's request to add one (1) Correctional Maintenance Worker (Position #39). The department request for one (1) Grounds Maintenance Worker I/II was rescinded.***

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.

At Final Budget, this category decreased overall due to reductions in estimated utility expenses.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

At Final Budget, this category decreased due to reductions in estimated departmental reimbursements.

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
CAPITAL ASSETS			
85006 Two Uninterruptable Power Supplies	\$8,400	\$8,400	\$8,400
85069 1 Service Truck	<u>0</u>	<u>0</u>	<u>\$36,000</u>
TOTAL	\$8,400	\$8,400	<u>\$44,400</u>

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

At Final Budget, one Service Truck was added to be utilized by the additional Correctional Maintenance Worker.

FINAL BUDGET ADJUSTMENTS (*adjustments described previously*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>(\$42,588)</i>		<i>\$27,588</i>	<i>\$36,000</i>	<i>\$21,000</i>	<i>\$0</i>

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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)	ACTUAL 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	143,771	145,000	160,000
SERVICES & SUPPLIES	6	0	7,000	7,000
OTHER CHARGES	0	-1	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	119,891	143,770	152,000	167,000
NET COST	-119,891	-143,770	-152,000	-167,000

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

TAXES, BENEFITS, AND ASSESSMENTS

BUDGET UNIT 16200

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

This category increased from prior year based on departmental estimates.

At Final Budget this category was increased based on more current information for 415 Benefit Replacement Plan.

SERVICES AND SUPPLIES

This category budgeted at prior years amount.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$15,000</i>					<i>\$15,000</i>	<i>\$0</i>

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)	ACTUAL 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	2,990,893	1,221,786	1,221,786
TOTAL REVENUES	6,052,324	2,990,893	1,221,786	1,221,786
SERVICES & SUPPLIES	53,315	0	0	65,000
INTRAFUND & INTERFUND TRANSFERS	-19,192	-906,363	-195,979	-341,804
CAPITAL ASSETS	6,293,102	4,067,442	2,102,265	2,428,090
TOTAL EXPENDITURES/APPROPRIATIONS	6,327,225	3,161,079	1,906,286	2,151,286
NET COST	-274,901	-170,186	-684,500	-929,500

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

CAPITAL IMPROVEMENT PROGRAM

BUDGET UNIT 17000

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

EXECUTIVE'S COMMENT

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

REVENUE

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

On August 27, 2013 at Final Budget, Special Department Expense-Other was increased to support scanning and other business needs for the One-Stop Shop.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

At Final Budget this category was adjusted to reflect changes in funding levels for several projects based on current information.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	\$350,000	\$350,000	\$350,000
83626 HSA-HVAC Project	83,000	83,000	75,413
83627 HSA Electrical System	9,479	9,479	2,059
87011 Martin Luther King <i>Monitoring</i>	90,000	90,000	90,000
87012 Hospital Facility Reuse Study	350,000	350,000	350,000
87028 Spring Fair Tank Removal	22,000	22,000	97,000
87098 Kane Building Remodel	177,786	177,786	177,786
87099 Probation-Sheriff AB 109 Remodel	50,000	50,000	50,000
87101 Veteran's Cove Repair Reroof	80,000	80,000	80,000
87104 Bldg #1230 Repair	230,000	230,000	230,000
87105 Lake Yosemite Walking Pier	49,000	49,000	49,000
87106 Main Admin Bldg Doors	90,000	90,000	130,000
87114 <i>Resurface Ag Building Parking Lot</i>	0	0	250,000
87115 <i>Admin-Bldg-South Parking Lot</i>	0	0	25,000
87116 <i>Library Landscaping</i>	0	0	25,000
87152 CD Warehouse Remodel	60,000	60,000	59,056
87204 Library Chiller Project	285,000	285,000	300,000
87308 Henderson Well Replacement	60,000	60,000	60,000
87311 Ag Building-HSA	96,000	96,000	7,776
87912 Community and Veterans Halls	<u>20,000</u>	<u>20,000</u>	<u>20,000</u>
TOTAL	\$2,102,265	\$2,102,265	\$2,428,090

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

CAPITAL ASSETS (Continued)

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.

At Final Budget the following assets were adjusted based on more current information: #83626-HSA-HVAC Project; #83627-HSA Electrical System; #87028-Spring Fair Tank Removal; #87152-CD Warehouse Remodel; #87024-Library Chiller Project and #87311-Ag Building-HSA. Assets #87114(Resurface Ag Building Parking Lot) and #87115(Admin-Bldg-South Parking Lot) were approved based on public and employee safety issues. Asset #87116(Library Landscaping) was approved to replace damaged areas.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$65,000		(\$145,825)	\$325,825	\$245,000	\$0

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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)	ACTUAL 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	31,237	33,153	0	0
OTHER CHARGES	64,194	104,500	109,666	104,666
INTRAFUND & INTERFUND TRANSFERS	58,817	24,187	90,334	95,334
TOTAL EXPENDITURES/APPROPRIATIONS	154,248	161,840	200,000	200,000
NET COST	-154,248	-161,840	-200,000	-200,000

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

DISTRICT PROJECTS

BUDGET UNIT 17100

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

REVENUE

None.

SALARIES AND BENEFITS

None.

SERVICES AND SUPPLIES

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.

Intrafund Transfer Out was adjusted for District 4 contribution to help defray costs for the Animal Control Department new Low Cost Spay Neuter Program.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
			\$5,000		\$5,000	\$0

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)	ACTUAL 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	12,865	0	0
OTHER REVENUE	16,000	0	0	0
TOTAL REVENUES	32,528	12,865	0	0
SERVICES & SUPPLIES	0	0	0	250,000
CONTINGENCIES	0	0	1,150,000	920,999
CAPITAL ASSETS	416,645	97,514	450,000	500,000
TOTAL EXPENDITURES/APPROPRIATIONS	416,645	97,514	1,600,000	1,670,999
NET COST	-384,117	-84,649	-1,600,000	-1,670,999

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

CAPITAL PROJECTS - CORRECTIONAL FACILITY

BUDGET UNIT 17200

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

REVENUE

None.

SERVICES AND SUPPLIES

None.

At Final Budget this category was increased for Professional & Professional Services to assist with the SB1022 application process.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CONTINGENCY

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

Appropriation for Contingency was reduced to balance the fund.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87094 Sandy Mush Well Rehab/Demolition	\$165,000	\$165,000	\$165,000
87107 John Latorraca Fencing	35,000	35,000	35,000
87109 John Latorraca Alarm System	95,000	95,000	95,000
87110 John Latorraca Medical Office	65,000	65,000	65,000
87111 John Latorraca Control Panel	<u>90,000</u>	<u>90,000</u>	<u>140,000</u>
TOTAL	\$450,000	\$450,000	\$500,000

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

At Final Budget the John Latorraca Control Panel project was increased based on more current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Contingency</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$250,000			(\$229,001)	\$50,000	\$70,999	\$0

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)	ACTUAL 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	1,373	0	0
TOTAL REVENUES	1,556	1,373	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	100,000	181,889
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	100,000	181,889
NET COST	1,556	1,373	-100,000	-181,889

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

CAPITAL PROJECTS - FIRE FACILITIES

BUDGET UNIT 17500

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

EXECUTIVE'S COMMENT

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

REVENUE

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Transfer out adjusted to complete fire facilities projects.

At Final Budget transfer out was increased to reflect available funding.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
			\$81,889		\$81,889	\$0

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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	487	5,236	0	0
OTHER REVENUE	526,952	705,821	415,000	415,000
TOTAL REVENUES	527,439	711,057	415,000	415,000
SERVICES & SUPPLIES	0	0	415,000	841,058
INTRAFUND & INTERFUND TRANSFERS	0	0	285,000	285,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	700,000	1,126,058
NET COST	527,439	711,057	-285,000	-711,058

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

CAPITAL PROJECT – LONG TERM FACILITIES

BUDGET UNIT 17600

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

REVENUE

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.

At Final Budget this category was increased to address fund balance.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$426,058				\$426,058	\$0

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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	444	710	0	0
AID FROM OTHER GOVT AGENCIES	993,250	88,000	0	0
CHARGES FOR CURRENT SERVICES	0	53,675	0	0
OTHER REVENUE	989,018	2,398,596	68,782	68,782
TOTAL REVENUES	1,982,712	2,540,981	68,782	68,782
CAPITAL ASSETS	1,982,302	2,525,212	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,982,302	2,525,212	0	0
NET COST	410	15,769	68,782	68,782

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

CAPITAL PROJECT – EMERGENCY OPERATIONS CENTER

BUDGET UNIT 17700

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

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

REVENUE

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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TOTAL REVENUES	0	0	0	0
OTHER CHARGES	38,935	27,367	77,500	77,500
TOTAL EXPENDITURES/APPROPRIATIONS	38,935	27,367	77,500	77,500
NET COST	-38,935	-27,367	-77,500	-77,500

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

ADVERTISING

BUDGET UNIT 18000

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category is 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)	ACTUAL 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	788,859	766,400	766,400
AID FROM OTHER GOVT AGENCIES	165,000	33,000	30,000	30,000
OTHER REVENUE	732,193	781,182	244,600	557,672
TOTAL REVENUES	1,513,888	1,603,041	1,041,000	1,354,072
SALARIES & EMPLOYEE BENEFITS	505,744	554,432	478,851	478,851
SERVICES & SUPPLIES	1,037,817	1,215,979	586,068	586,068
OTHER CHARGES	383	300	6,000	6,000
INTRAFUND & INTERFUND TRANSFERS	5,690	5,808	5,900	5,900
CAPITAL ASSETS	0	399	205,000	205,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,549,634	1,776,918	1,281,819	1,281,819
NET COST	-35,746	-173,877	-240,819	72,253

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

MERCED COUNTY SPRING FAIR

BUDGET UNIT 18100

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

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

REVENUE

Although State funding for county fairs have been eliminated, increases from concessions and rents are anticipated.

At Final Budget, this category increased due to increases in estimated donations.

SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
County Spring Fair Manager	1	1	1	1
Spring Fair Coordinator VS	1	1	1	1
Support Services Analyst I/II	0	0	0	0
Spring Fair Program Assistant VS	0	0	0	0
Spring Fair Groundskeeper VS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	3	3	3	3
 <u>Extra Help</u>				
EH Spring Fair Technical Assistant	*	*	*	*
EH Laborer	*	*	*	*
EH Account Clerk II	*	*	*	*
EH Typist Clerk I	*	*	*	*
EH Spring Fair-Clerical	*	*	*	*
EH Spring Fair Assistant	*	*	*	*
EH Spring Fair-Maintenance	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
TOTAL FTE	4.42	4.42	4.42	4.42
 TOTAL BUDGETED/APPROVED	 7.42	 7.42	 7.42	 7.42

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

On August 18, 2009 (Final Budget) the Board of Supervisors approved the deletion 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.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						\$313,072

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	139,695	135,767	138,000	138,000
USE OF MONEY AND PROPERTY	9,776	4,657	5,411	5,411
AID FROM OTHER GOVT AGENCIES	0	0	40,000	40,000
CHARGES FOR CURRENT SERVICES	21,068	24,102	29,102	29,102
OTHER REVENUE	128,130	85,317	123,090	123,090
TOTAL REVENUES	298,669	249,843	335,603	335,603
SALARIES & EMPLOYEE BENEFITS	950,533	746,672	838,552	838,552
SERVICES & SUPPLIES	105,523	86,866	243,693	243,693
OTHER CHARGES	-119	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,250	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,054,687	833,538	1,082,245	1,082,245
NET COST	-756,018	-583,695	-746,642	-746,642

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

COMMERCE, AVIATION AND ECONOMIC DEVELOPMENT

BUDGET UNIT 18200

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

EXECUTIVE COMMENT

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

REVENUE

This category is 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>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
Director Commerce, Aviation & Economic Development	1	1	1	<i>0</i>
<i>Deputy Director – Economic Development</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1</i>
Asst. Director of Commerce, Aviation & 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

SALARIES AND EMPLOYEE BENEFITS (Continued)

for Workers' Compensation changes.

On June 25, 2013, the Director – Commerce, Aviation, & Economic Development (Position #5) was changed to Deputy Director – Economic Development as part of the consolidation of Planning and Commerce, Aviation, and Economic Development departments..

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.

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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)	ACTUAL 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
TOTAL REVENUES	-24,110	0	0	0
SERVICES & SUPPLIES	9,000	0	0	0
INTRAFUND & INTERFUND TRANSFERS	34,594	0	0	0
CAPITAL ASSETS	103,460	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	147,054	0	0	0
NET COST	-171,164	0	0	0

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

MERCED COUNTY REDEVELOPMENT AGENCY

BUDGET UNIT 18500

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

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	705,463	705,463	825,837	825,837
OTHER REVENUE	96,297	116,517	123,558	123,558
TOTAL REVENUES	801,760	821,980	949,395	949,395
SALARIES & EMPLOYEE BENEFITS	612,039	571,229	790,543	790,543
SERVICES & SUPPLIES	387,545	419,247	509,079	509,079
TOTAL EXPENDITURES/APPROPRIATIONS	999,584	990,476	1,299,622	1,299,622
NET COST	-197,824	-168,496	-350,227	-350,227

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

RISK MANAGEMENT

BUDGET UNIT 19000

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

REVENUE

This category is increased 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>RECOMMENDED</u>	<u>APPROVED</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 (Position #10) 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.

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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)	ACTUAL 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
TOTAL REVENUES	275,000	0	500,000	500,000
INTRAFUND & INTERFUND TRANSFERS	25,000	0	850,000	850,000
TOTAL EXPENDITURES/APPROPRIATIONS	25,000	0	850,000	850,000
NET COST	250,000	0	-350,000	-350,000

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

OPERATING TRANSFERS

BUDGET UNIT 19700

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

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	<u>Final 2010/11</u>	<u>Final 2011/12</u>	<u>Final 2012/13</u>	<u>Requested 2013/14</u>	<u>Recommended 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	584,164	739,811	636,000	636,000
CHARGES FOR CURRENT SERVICES	846,648	739,958	1,034,043	1,034,043
OTHER REVENUE	1,338	1,305	0	24,754
TOTAL REVENUES	1,432,150	1,481,074	1,670,043	1,694,797
SALARIES & EMPLOYEE BENEFITS	1,926,095	1,666,928	1,828,759	1,828,759
SERVICES & SUPPLIES	97,347	85,663	112,313	137,067
OTHER CHARGES	-37,651	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-554,333	-278,162	-271,029	-271,029
TOTAL EXPENDITURES/APPROPRIATIONS	1,431,458	1,474,429	1,670,043	1,694,797
NET COST	692	6,645	0	0

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

DPW - PUBLIC WORKS ADMINISTRATION

BUDGET UNIT 19900

Public Works Administration budget unit was established in FY 1982/83 and reorganized in FY 1987/88. It consists of management and clerical/accounting positions that are cost applied to other divisions. The function of this budget unit is to provide leadership, efficient management, accounting, and centralized administrative control for all Public Works divisions. The Professional Services Division was dissolved in 2011 and staff consequently moved into Public Works Administration.

EXECUTIVE COMMENT

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

REVENUE

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

At Final Budget, this category increased due to the approval of the Cal-Recycle City/County Program Grant.

SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
County Public Works Director/Road Commissioner	1	1	1	1
Assistant Public Works Director	1	1	1	1
Deputy Director Public Works				
Administrative Services	1	1	1	1
Administrative Engineer	1	1	1	1
Staff Services Analyst I/II	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>
TOTAL FULL-TIME & VS	13	12	11	11
<u>Extra Help</u>				
Office Assistant III	<u>0.61</u>	<u>0.61</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	0.61	0.61	0.00	0.00
TOTAL BUDGETED/APPROVED	13.61	12.61	11.00	11.00

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. ***The Board of Supervisors approved the title change of Deputy County Surveyor (Position #28) to County Surveyor on June 25, 2013 (Proposed Budget). The deletion of one (1) Office Assistant III was approved by the Board of Supervisors at Final budget on August 27, 2013.***

SERVICES AND SUPPLIES

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

At Final Budget, this category increased to include contracted services associated with the Cal-Recycle City/County Program grant.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$24,754				\$24,754	\$24,754

PUBLIC PROTECTION FUNCTION

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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)	ACTUAL 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	2,624,722	2,892,000	2,892,000
CHARGES FOR CURRENT SERVICES	314,049	268,697	287,378	287,378
OTHER REVENUE	-93,812	-144,814	100	100
TOTAL REVENUES	2,727,685	2,748,605	3,179,478	3,179,478
SERVICES & SUPPLIES	0	0	0	110,000
OTHER CHARGES	1,760,493	1,760,493	1,950,000	1,890,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,760,493	1,760,493	1,950,000	2,000,000
NET COST	967,192	988,112	1,229,478	1,179,478

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

COUNTY COURT OPERATION

BUDGET UNIT 20000

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

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

REVENUE

None

SALARIES AND EMPLOYEE BENEFITS

None

SERVICES AND SUPPLIES

None

At Final Budget, this category was adjusted to include the necessary equipment and services for the Video Arraignment and Justice Data Sharing projects.

OTHER CHARGES

This account increased due to an estimated increase in Contra-Trail Courts expenditures.

At Final Budget, this category was adjusted to transfer the Video Arraignment project to the correct service category.

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$110,000	(\$60,000)			\$50,000	\$0

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)	ACTUAL 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	5,557	4,000	4,000
AID FROM OTHER GOVT AGENCIES	9,771,399	8,114,734	9,612,435	9,369,877
CHARGES FOR CURRENT SERVICES	1,381	747	0	0
OTHER REVENUE	1,742	6,702	0	0
TOTAL REVENUES	9,777,867	8,127,740	9,616,435	9,373,877
SALARIES & EMPLOYEE BENEFITS	7,590,322	6,728,470	7,977,932	7,977,932
SERVICES & SUPPLIES	1,534,410	1,332,686	1,618,503	1,613,503
OTHER CHARGES	0	-151	0	0
CAPITAL ASSETS	25,895	85,217	20,000	25,000
TOTAL EXPENDITURES/APPROPRIATIONS	9,150,627	8,146,222	9,616,435	9,616,435
NET COST	627,240	-18,482	0	-242,558

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

CHILD SUPPORT SERVICES AGENCY

BUDGET UNIT 20100

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

REVENUE

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

On August 27, 2013, Final Budget, this category decreased overall in Federal Family Support and State Child Support to balance the fund.

SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
Director of Child Support Services	1	1	1	1
Assistant Director Child Support Services	1	1	1	1
Child Support Deputy Director for State & Federal Projects	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	1.00	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.

On August 27, 2013, Final Budget, the department’s request was approved to increase Extra Help for an additional five (5) Extra Help positions.

The salary and employee benefits accounts 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.

On August 27, 2013, Final Budget, this category decreased overall in Special Department Expense - Other

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85033 2 Copy Machines	\$20,000	\$20,000	\$20,000
85042 Laser Jet Printer	<u>0</u>	<u>0</u>	<u>5,000</u>
TOTAL	\$20,000	\$20,000	\$25,000

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

For FY 2013/14 Final Budget, this category was increased for an additional Printer request.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	(\$5,000)			\$5,000	\$0	(\$242,558)

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
OTHER REVENUE	130	188	0	0
TOTAL REVENUES	130	188	0	0
SERVICES & SUPPLIES	24,471	51,013	25,000	25,000
TOTAL EXPENDITURES/APPROPRIATIONS	24,471	51,013	25,000	25,000
NET COST	-24,341	-50,825	-25,000	-25,000

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

GRAND JURY

BUDGET UNIT 20200

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	14,779	75,027	48,800	48,800
USE OF MONEY AND PROPERTY	83	113	0	0
AID FROM OTHER GOVT AGENCIES	3,145,047	2,765,398	2,699,303	2,720,267
CHARGES FOR CURRENT SERVICES	377,838	570,050	397,812	397,812
OTHER REVENUE	33,867	84,275	154,615	154,615
TOTAL REVENUES	3,571,614	3,494,863	3,300,530	3,321,494
SALARIES & EMPLOYEE BENEFITS	9,364,052	9,096,702	9,764,181	9,823,985
SERVICES & SUPPLIES	1,388,225	1,133,296	1,233,376	1,399,857
OTHER CHARGES	12,457	-9,887	0	0
INTRAFUND & INTERFUND TRANSFERS	-607,402	-555,413	-610,664	-670,985
CAPITAL ASSETS	11,528	4,375	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	10,168,860	9,669,073	10,386,893	10,552,857
NET COST	-6,597,246	-6,174,210	-7,086,363	-7,231,363

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

DISTRICT ATTORNEY

BUDGET UNIT 20400

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

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

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

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.

At Final Budget, August 27, 2013, State OCJP Grant Funds was increased for Anti-Drug Abuse grant related services.

SALARIES AND EMPLOYEE BENEFITS

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

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Victim Witness Program Coordinator	1	1	1	1
Victim Witness Advocate	2	2	2	3
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	68
 <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	 74.50

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.

At Final Budget, the Board of Supervisors approved the department’s request to add one (1) Victim Witness Advocate (Position #119) utilizing AB109 realignment funding.

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.

At Final Budget, Professional and Special Services Contractual Agreements was increased for Anti-Drug Abuse grant-related services and dispatch services. General Liability was increased for Victim Witness Advocate position. Office Expense-Computers is increased for computer replacements.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

At Final Budget, Intrafund In was adjusted for support of Victim Witness Advocate position from AB 109 funding.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$59,804</i>	<i>\$166,481</i>		<i>(\$60,321)</i>		<i>\$165,964</i>	<i>\$20,964</i>

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)	ACTUAL 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	749,928	701,500	701,500
CHARGES FOR CURRENT SERVICES	120,935	158,485	136,220	136,220
OTHER REVENUE	4,625	-1,661	0	0
TOTAL REVENUES	770,331	906,752	837,720	837,720
SALARIES & EMPLOYEE BENEFITS	3,148,256	2,971,230	3,382,940	3,404,950
SERVICES & SUPPLIES	407,085	441,241	478,499	478,741
CAPITAL ASSETS	0	14,373	135,014	135,014
TOTAL EXPENDITURES/APPROPRIATIONS	3,555,341	3,426,844	3,996,453	4,018,705
NET COST	-2,785,010	-2,520,092	-3,158,733	-3,180,985

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

PUBLIC DEFENDER

BUDGET UNIT 20600

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

REVENUE

This category is increased overall 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

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</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	0.97
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	4.47
TOTAL BUDGETED/APPROVED	19.75	21.00	21.12	21.47

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 *change* one (1) vacant Chief Deputy Public Defender (Position #30) to two (2) Deputy Public Defender I/II/III/IV (*Position #30, 31*). The addition of the full time attorneys is supported by the reduction in Extra Help Deputy Public Defenders.

The department's request was approved by the Board of Supervisor's on August 27th, 2013 (Final Budget). Extra Help was increased to support west side of county.

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>	<u>APPROVED</u>
85106	Case Management System	\$135,014	\$135,014	\$135,014
	TOTAL	\$135,014	\$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.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
\$22,010	\$242				\$22,252	\$0

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	0	0	600	600
CHARGES FOR CURRENT SERVICES	12,302	14,188	9,500	9,500
OTHER REVENUE	0	1	0	0
TOTAL REVENUES	12,302	14,189	10,100	10,100
SALARIES & EMPLOYEE BENEFITS	154,603	149,522	0	0
SERVICES & SUPPLIES	1,695,143	1,667,430	1,738,829	1,738,829
OTHER CHARGES	-380	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,849,366	1,816,952	1,738,829	1,738,829
NET COST	-1,837,064	-1,802,763	-1,728,729	-1,728,729

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

INDIGENT DEFENSE

BUDGET UNIT 21200

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

EXECUTIVE'S COMMENT

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

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

REVENUE

No change to this category over the prior year.

SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</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 (*Position #2*) to budget unit 10100. *The Board of Supervisor's approved the department's request on June 25, 2013 (Proposed Budget).*

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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	42,205	35,169	61,000	61,000
FINES FORFEITS AND PENALTIES	218,297	407,488	539,861	539,861
AID FROM OTHER GOVT AGENCIES	6,139,891	6,972,843	6,350,315	6,350,315
CHARGES FOR CURRENT SERVICES	3,662,845	3,507,883	3,627,944	3,627,944
OTHER REVENUE	6,017	44,143	1,000	1,000
TOTAL REVENUES	10,069,255	10,967,526	10,580,120	10,580,120
SALARIES & EMPLOYEE BENEFITS	18,697,674	18,493,938	19,888,385	19,932,698
SERVICES & SUPPLIES	3,861,083	3,520,725	4,263,119	4,275,906
OTHER CHARGES	-8,274	-11,375	0	0
INTRAFUND & INTERFUND TRANSFERS	-547,010	-942,199	-937,920	-982,920
CAPITAL ASSETS	502,119	568,377	554,115	554,115
TOTAL EXPENDITURES/APPROPRIATIONS	22,505,592	21,629,466	23,767,699	23,779,799
NET COST	-12,436,337	-10,661,940	-13,187,579	-13,199,679

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

SHERIFF - OPERATIONS

BUDGET UNIT 22100

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

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

EXECUTIVE'S COMMENT

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

In 2004, the Sheriff also established a partnership agreement with Merced College providing a law enforcement manager to supervise the campus's Security and Safety Division. Also in 2004, an officer was placed at the Human Services Agency (HSA) to assist in law enforcement matters that may occur in the Safety and Support Division of HSA. Both contracts will continue in 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>RECOMMENDED</u>	2013/14 <u>APPROVED</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 RECOMMENDED	2013/14 <u>APPROVED</u>
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 (**Position #176**), and transfer out one (1) Captain (Position #9). ***The Board of Supervisors approved the department’s request on June 25, 2013 (Proposed Budget).***

On August 27, 2013(Final Budget) Extra Help was increased for dispatch services.

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.

At Final Budget General Liability was increased for dispatch services and Professional and Special Services – Facility Operations for share of Emergency Operations Center maintenance costs.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

This category is adjusted for transfer to be received for dispatch services.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
80119	New World System	\$160,000	\$160,000	\$160,000
81054	AFIS System Upgrade	294,115	294,115	294,115
85014	10-Mobile Car Radios	33,000	33,000	33,000

CAPITAL ASSETS (Continued)

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85015 2-Dive Helmets	18,500	18,500	18,500
85016 1-Canine	15,000	15,000	15,000
85017 2-Night Vision Scopes	20,000	20,000	20,000
85018 PVS Kit & Assembly	3,500	3,500	3,500
85019 2-Copiers	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL	\$554,115	\$554,115	\$554,115

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

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$45,000</i>	<i>\$12,100</i>		<i>(\$45,000)</i>		<i>\$12,100</i>	<i>\$0</i>

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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)	ACTUAL 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	5,478,209	5,085,116	5,085,116
CHARGES FOR CURRENT SERVICES	1,305,577	1,470,533	615,100	615,100
OTHER REVENUE	5,402	270	500	500
TOTAL REVENUES	7,525,844	6,949,012	5,700,716	5,700,716
SALARIES & EMPLOYEE BENEFITS	11,206,160	11,351,702	12,121,903	12,283,239
SERVICES & SUPPLIES	7,837,188	8,347,528	8,869,107	8,850,419
OTHER CHARGES	-5,285	-34,238	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,110,394	-1,782,368	-2,066,746	-2,324,865
CAPITAL ASSETS	0	39,270	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	17,927,669	17,921,894	18,924,264	18,808,793
NET COST	-10,401,825	-10,972,882	-13,223,548	-13,108,077

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

SHERIFF-CORRECTIONS

BUDGET UNIT 23000

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

EXECUTIVE'S COMMENT

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

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

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

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

REVENUE

This category is 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

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</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	70
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>5</u>
TOTAL FULL-TIME & VS	94	93	93	95
 <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	109.00

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

On August 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 (**Position #158**) and transfer out one (1) Sheriff's Director of Administrative Services (Position #103) to budget unit 22100. ***The Board of Supervisors approved the department's request on June 25, 2013 (Proposed Budget)***

The Board of Supervisors approved the department's request to add one (1) Correctional Officer (Position #160) and one (1) Correctional Facility Admission Clerk (Position #159) on August 27, 2013 (Final Budget).

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.

At Final Budget this category was decreased overall due to reduction in Professional and Special Services – Facility Maintenance to support vendor services in Professional and Special Services line account.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

At Final Budget this category was adjusted based on AB 109 transfer to support positions for pre-trial and re-entry programs.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$161,336</i>	<i>(\$18,688)</i>		<i>(\$258,119)</i>		<i>(\$115,471)</i>	<i>\$0</i>

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2011-2012 (2)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	258,234	297,948	408,000	408,000
CHARGES FOR CURRENT SERVICES	3,878	1,294	0	0
OTHER REVENUE	525,173	217,685	225,000	225,000
TOTAL REVENUES	787,285	516,927	633,000	633,000
SALARIES & EMPLOYEE BENEFITS	282,940	220,452	260,099	260,099
SERVICES & SUPPLIES	467,859	147,980	238,315	238,315
CONTINGENCIES	0	0	0	800,000
TOTAL EXPENDITURES/APPROPRIATIONS	750,799	368,432	498,414	1,298,414
NET COST	36,486	148,495	134,586	-665,414

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

SHERIFF-INMATE WELFARE

BUDGET UNIT 23100

The Sheriff maintains 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>RECOMMENDED</u>	2013/14 <u>APPROVED</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.

CONTIGENCIES

On August 27, 2013 (Final Budget) this category is increased to balance budget unit based on more current information.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Contingency</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
				\$800,000		\$800,000	\$0

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)	ACTUAL 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	1,902,843	2,530,596	2,130,596
CHARGES FOR CURRENT SERVICES	31,671	31,097	24,923	24,923
OTHER REVENUE	16,179	241	23,245	23,245
TOTAL REVENUES	2,466,942	2,484,181	3,128,764	2,728,764
SALARIES & EMPLOYEE BENEFITS	6,072,104	6,030,869	7,441,973	7,441,973
SERVICES & SUPPLIES	1,412,436	1,666,161	1,677,065	1,757,065
OTHER CHARGES	470,298	410,620	488,641	488,641
INTRAFUND & INTERFUND TRANSFERS	954,454	920,738	850,000	850,000
CAPITAL ASSETS	1,789	29,791	25,000	125,000
TOTAL EXPENDITURES/APPROPRIATIONS	8,911,081	9,058,179	10,482,679	10,662,679
NET COST	-6,444,139	-6,573,998	-7,353,915	-7,933,915

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

JUVENILE HALL

BUDGET UNIT 23300

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

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

EXECUTIVE'S COMMENT

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

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

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

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

REVENUE

This category is 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.

On August 27, 2013 (Final Budget) Federal Other was reduced based on projected transfer from trust for FY 13/14.

SALARIES AND EMPLOYEE BENEFITS

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

At Final Budget, Utilities was increased based on more current information.

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>	<u>APPROVED</u>
80051 Surveillance Camera & Software	\$25,000	\$25,000	\$25,000
83630 Refinish Flooring Juvenile Hall	<u>0</u>	<u>0</u>	<u>100,000</u>
TOTAL	\$25,000	\$25,000	\$125,000

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

At Final Budget, appropriations were approved for capital improvement project #83630(Refinish Flooring Juvenile Hall) to resolve hazardous condition of current flooring.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$80,000			\$100,000	\$180,000	(\$400,000)

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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)	ACTUAL 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	10,068,066	10,184,704	10,690,459
CHARGES FOR CURRENT SERVICES	185,183	161,950	164,152	164,152
OTHER REVENUE	16,660	14,712	12,601	12,601
TOTAL REVENUES	6,759,923	10,244,728	10,361,457	10,867,212
SALARIES & EMPLOYEE BENEFITS	8,320,966	8,445,793	9,805,887	9,985,165
SERVICES & SUPPLIES	1,947,262	1,877,859	1,864,299	1,986,166
OTHER CHARGES	-65	-291	0	0
INTRAFUND & INTERFUND TRANSFERS	700,516	1,963,859	2,207,492	2,540,611
CAPITAL ASSETS	61,905	28,680	66,000	66,000
TOTAL EXPENDITURES/APPROPRIATIONS	11,030,584	12,315,900	13,943,678	14,577,942
NET COST	-4,270,661	-2,071,172	-3,582,221	-3,710,730

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

PROBATION

BUDGET UNIT 23400

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

EXECUTIVE'S COMMENT

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.

On August 27, 2013 (Final Budget) Public Safety – Realignment AB 109 was increased to support Correction positions and WRAP services. Public Safety – Realignment AB 119 was increased to support a Deputy Probation Officer and to offset appropriation for custom reports related to AB 109 and SB 678 programs.

SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</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	51
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

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Legal Process Clerk I/II	7	9	9	9
Account Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	76	78	78	80
<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	81.01

The following positions are 100% supported by the Juvenile Probation Camp Funding (JPCP): one (1) Staff Services Analyst I/II (Position #95), one (1) Legal Process Clerk (Position #94), one (1) Supervising Probation Officer (Position #96) and, two (2) Deputy Probation Officer I/II/III (Position #97, 98). One 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.

On August 27, 2013 the Board of Supervisors approved the department's request to add two (2) Deputy Probation Officers (Position #118, 119) funded by AB109 and SB 678.

SERVICES AND SUPPLIES

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

At Final Budget Special Department Expense was increased for custom reports pertaining to AB 109, SB 678 and DOJ reports.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

At Final Budget this category was adjusted to support Correction positions and WRAP services.

CAPITAL ASSETS

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

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
\$179,278	\$121,867		\$333,119		\$634,264	\$505,755

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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TAXES	11,510,592	11,623,863	11,378,752	11,845,703
LICENSES AND PERMITS	0	7,600	0	10,000
USE OF MONEY AND PROPERTY	169,893	122,975	80,000	120,000
AID FROM OTHER GOVT AGENCIES	391,627	977,985	402,179	713,583
CHARGES FOR CURRENT SERVICES	923,787	516,263	704,250	684,250
OTHER REVENUE	29,252	46,516	114,500	196,389
TOTAL REVENUES	13,025,151	13,295,202	12,679,681	13,569,925
SALARIES & EMPLOYEE BENEFITS	933,202	971,460	1,358,300	1,358,300
SERVICES & SUPPLIES	11,612,955	21,705,259	13,069,791	12,979,637
OTHER CHARGES	0	-157	0	0
INTRAFUND & INTERFUND TRANSFERS	-471,364	68,595	-372,000	-392,890
CAPITAL ASSETS	1,134,581	1,447,618	705,000	1,286,889
TOTAL EXPENDITURES/APPROPRIATIONS	13,209,374	24,192,775	14,761,091	15,231,936
NET COST	-184,223	-10,897,573	-2,081,410	-1,662,011

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

FIRE

BUDGET UNIT 25000

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

EXECUTIVE'S COMMENT

Fiscal year 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 CAL FIRE 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.

Revenue has increased based on revised Secured Property Tax estimates, updated State reimbursement estimates for aide, and unrealized Assistance for Firefighters grant (AFG) 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>
Civilian Fire Marshal	1	1	1	1
Heavy Equipment Mechanic I/II	2	2	2	2
<i>Staff Fiscal Analyst</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>1</i>
Secretary I/II	1	1	1	1
Support Services Analyst I/II	0	0	0	0
Fire Prevention Inspector	1	1	0	0
Fire Prevention Inspector I/II/III	0	0	1	1
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

On February 1, 2011 The Board of Supervisors approved the department's request to add one (1) Staff Fiscal Analyst and delete one (1) Staff Support Analyst I/II to better align with workload needs.

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

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 #9) from Office of Emergency Services, BU 25100 to BU 25000 for alignment of grant matching and work duties. ***On June 25, 2013 the Board of Supervisors approved the department's request to transfer one Office Assistant III from budget unit (BU) 25100 to BU 25000.***

On August 27, 2013 the Board of Supervisors approved the department's request to change title of Fire Prevention Inspector to Fire Prevention Inspector I/II/III and corresponding extra-help classifications.

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.

This category has decreased overall based on revised fuel consumption estimates and reductions in Special department expense due to expenses occurring in the prior year.

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.

This category has increased based on additional reimbursement estimates from OES grants.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	\$100,000	\$100,000	<i>\$181,889</i>
85099 Fire Engine	0	0	<i>500,000</i>
85100 Fire Engine	500,000	500,000	500,000
85101 Command Vehicle	50,000	50,000	50,000
85102 Prevention Vehicle	30,000	30,000	30,000
85104 Ice Machine	3,000	3,000	3,000
85105 Haz-Mat PPE	12,000	12,000	12,000
85107 Rescue Kit	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL	\$705,000	\$705,000	<i>\$1,286,889</i>

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 ***utilizing impact fees*** 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 due to items approaching the end of their lifespan and are necessary to maintain program certification. The latter two items are 100% grant funded.

Structures and Improvement was increased to accommodate various facility structural repairs throughout the division such as repairs to concrete aprons and required installation of backflow preventers. One engine has been added to address the aging emergency response fleet.

FINAL BUDGET ADJUSTMENTS (*adjustments described previously*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>(90,154)</i>		<i>(20,890)</i>	<i>581,889</i>	<i>\$470,845</i>	<i>\$890,244</i>

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 # - 25100
 UNIT TITLE - EMERGENCY SERVICES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2011-2012 (2)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	960,853	1,031,875	250,841	814,591
CHARGES FOR CURRENT SERVICES	23,107	5,740	0	5,000
OTHER REVENUE	26,054	16,806	0	0
TOTAL REVENUES	1,010,014	1,054,421	250,841	819,591
SALARIES & EMPLOYEE BENEFITS	79,778	82,413	0	0
SERVICES & SUPPLIES	220,737	550,302	228,678	352,956
OTHER CHARGES	-460	0	0	0
INTRAFUND & INTERFUND TRANSFERS	522,777	70,774	372,000	432,890
CAPITAL ASSETS	112,859	247,894	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	935,691	951,383	600,678	785,846
NET COST	74,323	103,038	-349,837	33,745

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

EMERGENCY SERVICES

BUDGET UNIT 25100

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

The Office of Emergency Services and Fire Administration relocated to the new Emergency Operation Center (EOC)/Sheriff Dispatch Center in April of 2013 at the Castle Commerce Center. Once completed, this facility will service the emergency needs of the County and incorporated areas.

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.

Federal Revenue has increased due to increased estimates based on reconciliation of grants.

SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</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. ***On June 25, 2013 (Proposed Budget) the Board of Supervisors approved the department's request.***

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.

This category has increased overall based on reconciliation of grant projects that are pending reimbursement.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

This category increased overall based on reconciliation of grant projects that are pending reimbursement.

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.

FINAL BUDGET ADJUSTMENTS (*adjustments described previously*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	124,278	60,890			\$185,168	\$568,750

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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)	ACTUAL 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	155,267	141,790	314,158	314,158
TOTAL EXPENDITURES/APPROPRIATIONS	155,267	141,790	314,158	314,158
NET COST	-155,267	-141,790	-314,158	-314,158

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

DPW - CREEK PROJECTS DIVISION

BUDGET UNIT 26000

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

EXECUTIVE'S COMMENT

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

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

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

REVENUE

None

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

This category 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	2,100	2,701	4,000	4,000
AID FROM OTHER GOVT AGENCIES	2,028,124	1,733,987	1,964,100	1,964,100
CHARGES FOR CURRENT SERVICES	284,489	274,589	313,800	313,800
OTHER REVENUE	9,185	0	0	0
TOTAL REVENUES	2,323,898	2,011,277	2,281,900	2,281,900
SALARIES & EMPLOYEE BENEFITS	2,877,095	2,677,889	3,101,967	3,101,967
SERVICES & SUPPLIES	269,489	288,385	293,480	293,480
INTRAFUND & INTERFUND TRANSFERS	-51,959	-61,459	-114,782	-114,782
TOTAL EXPENDITURES/APPROPRIATIONS	3,094,625	2,904,815	3,280,665	3,280,665
NET COST	-770,727	-893,538	-998,765	-998,765

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

AGRICULTURAL COMMISSIONER

BUDGET UNIT 27000

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

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

EXECUTIVE'S COMMENT

The California Department of Food and Agriculture (CDFA) has contracted with the Agricultural Commissioner to conduct "high-risk" inspections of incoming plants and plant products to prevent introduction of new insect, disease, and weed pests into the County. Funding was provided from the State general fund; however, due to the State's fiscal situation, the funding for these contracts is in jeopardy of elimination. 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>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
Agricultural Commissioner/Sealer of Weights & Measures/Director of Animal Control	1	1	1	1
Assistant Agricultural Commissioner/ Sealer of Weights & Measures	1	1	1	1
Deputy Agricultural Commissioner	3	3	3	3
Agricultural Biologist I/II/III	14	14	14	14
Integrated Pest Management Specialist	1	1	1	1
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>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</u>
<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	32.33	32.95	32.95

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.

The position allocation was updated for Final Budget to correctly report one (1) CC Ag Administrative Advocate position. The department does not reflect appropriation at Final Budget for this position.

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.

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	0	33,698	42,000	42,000
OTHER REVENUE	106,349	91,547	110,000	110,000
TOTAL REVENUES	106,349	125,245	152,000	152,000
SERVICES & SUPPLIES	92,440	36,961	77,000	77,000
INTRAFUND & INTERFUND TRANSFERS	30,000	30,000	75,000	75,000
TOTAL EXPENDITURES/APPROPRIATIONS	122,440	66,961	152,000	152,000
NET COST	-16,091	58,284	0	0

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

SPECIAL PEST CONTROL

BUDGET UNIT 27100

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

REVENUE

This category 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	1,400	2,650	3,000	3,000
AID FROM OTHER GOVT AGENCIES	10,895	10,804	1,000	1,000
CHARGES FOR CURRENT SERVICES	255,119	247,606	243,800	243,800
TOTAL REVENUES	267,414	261,060	247,800	247,800
SALARIES & EMPLOYEE BENEFITS	369,003	261,408	420,503	420,503
SERVICES & SUPPLIES	46,129	38,200	56,445	56,445
OTHER CHARGES	0	-267	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	415,132	299,341	476,948	476,948
NET COST	-147,718	-38,281	-229,148	-229,148

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

SEALER OF WEIGHTS & MEASURES

BUDGET UNIT 27200

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

REVENUE

The category decreased overall from prior year for reductions in Weights & Measures Fees, Charges for Current Charges, and State Other based on departmental estimates.

SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</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 Fiscal Year 2013/14, the department requests to delete one (1) Weights & Measures Inspector I/II/III V/S (Position #3). The CEO's office is continuing to evaluate this request and will return at Final Budget with recommendations. ***After further evaluation the CEO's office concurs with the department's request. On August 27, 2013 the Board of Supervisors approved the department's request.***

SERVICES AND SUPPLIES

For FY 2013/14, 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.

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 # - 27300
 UNIT TITLE - DPW-BUILDING DIVISION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2011-2012 (2)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	1,293,513	1,334,662	1,161,147	1,161,147
CHARGES FOR CURRENT SERVICES	6,823	9,458	9,600	9,600
OTHER REVENUE	23,050	20,797	15,000	15,000
TOTAL REVENUES	1,323,386	1,364,917	1,185,747	1,185,747
SALARIES & EMPLOYEE BENEFITS	841,402	668,832	872,044	872,044
SERVICES & SUPPLIES	238,841	253,068	313,703	313,703
OTHER CHARGES	-66	-595	0	0
CAPITAL ASSETS	0	8,813	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,080,177	930,118	1,185,747	1,185,747
NET COST	243,209	434,799	0	0

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

DPW - BUILDING DIVISION

BUDGET UNIT 27300

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

EXECUTIVE'S COMMENTS

Merced County has experienced a 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>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</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 *change* one (1) vacant Supervising Building Inspector (Position #4) *to* one (1) Building Inspector III. This request is currently being evaluated by the CEO's office for Final Budget. *After further evaluation the CEO's office concurs with the department's request. On August 27, 2013 the Board of Supervisors approved the department's request.*

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

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

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

DPW - PROFESSIONAL SERVICES DIVISION

BUDGET UNIT 27400

DPW-Professional Services was established in FY 1993/94 by Public Works as part of efforts to help balance the General Fund and consolidate operations. It 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

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</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>
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 Student Intern	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
 TOTAL BUDGETED/APPROVED	 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

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TAXES	1,127,294	610,759	665,000	665,000
LICENSES AND PERMITS	1,263	1,317	1,400	1,400
CHARGES FOR CURRENT SERVICES	942,564	963,942	886,000	946,000
OTHER REVENUE	-165	484	0	0
TOTAL REVENUES	2,070,956	1,576,502	1,552,400	1,612,400
SALARIES & EMPLOYEE BENEFITS	646,855	663,331	772,722	772,722
SERVICES & SUPPLIES	329,483	310,524	432,987	387,987
INTRAFUND & INTERFUND TRANSFERS	24,715	0	0	0
CAPITAL ASSETS	95,446	52,258	6,500	6,500
TOTAL EXPENDITURES/APPROPRIATIONS	1,096,499	1,026,113	1,212,209	1,167,209
NET COST	974,457	550,389	340,191	445,191

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

RECORDER

BUDGET UNIT 28000

The office of the County Recorder, created by the State of California Constitution, Article II, Paragraph 5, is responsible for examining, recording, imaging, indexing and archiving all official records recorded and filed within Merced County. California law governs which documents may be recorded and all such documents are examined for compliance with laws for recording.

Documents recorded, indexed and filed include property transfer records, financial statements, liens, deeds, certificates of discharge, maps (parcel, subdivision, highway, assessment and survey), notices, and marriage, birth and death certificates. In addition to maintaining custody of all permanent records, the Recorder’s office has the duty to provide public access to information including land and land ownership. Fees computed and collected by this office include filing fees, micrographic fees and documentary transfer taxes. Official records are open for public viewing and copies are available for purchase. The Recorder’s office was consolidated with the Assessor’s office in January 2009. In February 2012, the County Clerk was assigned to the Assessor-Recorder 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.

On August 27, 2013, Final Budget, this category was increased in Recording Fees – Recorder.

SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Chief Deputy Recorder	1	1	1	1
Supervising Recorder	1	1	1	1
Recorder Clerk I/II/III	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. ***On August 27, 2013 (Final Budget) the Board of Supervisors approved the department’s request to add one (1) Recorder Clerk I/II/III (Position #16).***

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.

On August 27, 2013, Final Budget, this category was reduced overall due to a decrease in Professional and Special Services – Data Processing.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

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

The Copier/Scanner/Printer is requested to replace an obsolete piece of equipment and provide more flexibility for the departments informational needs.

FINAL BUDGET ADJUSTMENTS (*adjustments described previously*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	(\$45,000)				(\$45,000)	\$60,000

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	0	13,218	0	0
CHARGES FOR CURRENT SERVICES	20,930	21,480	25,000	25,000
OTHER REVENUE	3,359	3,835	5,000	5,000
TOTAL REVENUES	24,289	38,533	30,000	30,000
SALARIES & EMPLOYEE BENEFITS	456,551	728,056	893,630	893,630
SERVICES & SUPPLIES	436,289	213,845	283,662	283,662
OTHER CHARGES	0	-292	0	0
CAPITAL ASSETS	0	13,218	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	892,840	954,827	1,177,292	1,177,292
NET COST	-868,551	-916,294	-1,147,292	-1,147,292

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

CORONER

BUDGET UNIT 28100

The Coroner acting under the authority of the California Penal Code, Government Code, and Health and Safety Code provides a preliminary inquiry into any death reported. This hearing is recorded and if circumstances warrant, a full investigation into the cause of death is done. In October 1993, the Board of Supervisors adopted Ordinance 1479 to consolidate the office of Coroner with the Sheriff pursuant to Government Code Section 24304. In FY 1999/00, the memorandum of understanding (MOU) between the County and Union representative agreed that the Deputy Sheriff I/II and Sheriff Sergeant/Senior Sheriff Sergeant would perform Coroner functions and receive a salary differential.

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</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)	ACTUAL 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	780	500	500
AID FROM OTHER GOVT AGENCIES	1,232,353	855,182	1,591,201	1,591,201
CHARGES FOR CURRENT SERVICES	362,222	0	0	0
OTHER REVENUE	15,054	127,525	350,000	350,000
TOTAL REVENUES	1,611,770	983,487	1,941,701	1,941,701
SERVICES & SUPPLIES	1,775,709	1,080,636	1,941,701	1,941,701
TOTAL EXPENDITURES/APPROPRIATIONS	1,775,709	1,080,636	1,941,701	1,941,701
NET COST	-163,939	-97,149	0	0

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

AFFORDABLE HOUSING

BUDGET UNIT 28200

This budget unit is established as an accounting and tracking mechanism for the Affordable Housing Program. Funds from Community Development Block Grant (CDBG) and the Housing Investment Partnership Act (HOME) are loaned to qualified low to moderate income participants. The funds can be borrowed by first time home buyers and by participants to rehabilitate an existing house. These funds are available to those who meet the low to moderate income designation and whose place of residence is in the unincorporated areas of Merced County.

REVENUE

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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	4,685	3,863	3,920	3,920
USE OF MONEY AND PROPERTY	71	65	80	80
TOTAL REVENUES	4,756	3,928	4,000	4,000
SERVICES & SUPPLIES	5,840	6,547	4,000	4,000
TOTAL EXPENDITURES/APPROPRIATIONS	5,840	6,547	4,000	4,000
NET COST	-1,084	-2,619	0	0

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

EASTSIDE FISH & GAME ASSOCIATION

BUDGET UNIT 28300

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

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

The Eastside Fish and Game Association uses its funding to replenish game birds; purchase supplies and equipment for the training range and cages, and provide safety education for hunters. This category is budgeted 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	4,685	3,863	3,920	3,920
USE OF MONEY AND PROPERTY	71	65	80	80
TOTAL REVENUES	4,756	3,928	4,000	4,000
SERVICES & SUPPLIES	2,194	0	4,000	4,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,194	0	4,000	4,000
NET COST	2,562	3,928	0	0

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

LOS BANOS SPORTSMEN'S ASSOCIATION

BUDGET UNIT 28400

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

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

The Los Banos Sportsman's Association uses its revenue to buy replacement game birds to repopulate their wildlife habitats. Hunter safety supplies are also purchased to provide hunter safety classes. This category is budgeted higher than the prior year.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	263,301	255,904	268,783	268,783
FINES FORFEITS AND PENALTIES	15,374	15,237	16,800	16,800
CHARGES FOR CURRENT SERVICES	621,016	608,473	865,170	940,296
OTHER REVENUE	9,317	12,887	9,820	9,820
TOTAL REVENUES	909,008	892,501	1,160,573	1,235,699
SALARIES & EMPLOYEE BENEFITS	1,587,021	1,458,574	1,904,659	1,904,659
SERVICES & SUPPLIES	821,309	566,937	908,092	991,281
INTRAFUND & INTERFUND TRANSFERS	-29,308	0	0	0
CAPITAL ASSETS	0	10,895	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,379,022	2,036,406	2,812,751	2,895,940
NET COST	-1,470,014	-1,143,905	-1,652,178	-1,660,241

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

PLANNING AND COMMUNITY DEVELOPMENT

BUDGET UNIT 28500

The Planning and Community Development Department provides professional land use planning and support services to the Board of Supervisors, Planning Commission, Hearing Officer, Municipal Advisory Councils (MACs), Local Agency Formation Commission (LAFCO), and Airport Land Use Commission (ALUC) pursuant to provisions of the California Government Code, Public Resources Code, and the Public Utilities Code. The department prepares plans and ordinances and implements land use policy of the Board of Supervisors, which guide resource protection and govern the physical development of unincorporated lands of the County. The department is responsible for the entitlement and discretionary project approval process which includes general plan amendments, zone changes, conditional use permits, major and minor subdivisions, administrative permits, the associated compliance with the California Environmental Quality Act (CEQA) review process. The Department also administers General Plan and Community Plan Updates, Code Enforcement, Surface Mining and Reclamation Act, the Williamson Act, Preliminary Action Review (PAR), Home Occupation Permit, and Public Records Act requests. 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.

At Fiscal Year 2013/14 Final Budget, the Planning and Community Development Department was consolidated into the new Community and Economic Development (CED) Department. Mark J. Hendrickson was appointed Director of Community and Economic Development.

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.

On August 27, 2013, Final Budget, this category was increased overall in Planning, Special Services – EIR Services. LAFCO Services was reduced.

SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
Development Services Director	1	1	1	0
Director – Community and Economic Development	0	0	0	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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

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

On June 28, 2011 the Board of Supervisors approved the department request to delete one (1) vacant Office Assistant I/II (Position #27) and un-cost one (1) Development Services Director for the fiscal year due to fiscal constraints.

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.

On June 25, 2013 the Development Services Director (Position #3) was changed to Director of Community and Economic Development as part of the consolidation of Planning and Commerce, Aviation, and Economic Development departments.

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.

On August 27, 2013, Final Budget, this category was increased in Professional and Special Services – Contractual Agreements.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$83,189				\$83,189	\$75,126

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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)	ACTUAL 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	719	0	0
OTHER CHARGES	11,454	11,454	39,761	39,761
TOTAL EXPENDITURES/APPROPRIATIONS	11,454	12,173	39,761	39,761
NET COST	-11,454	-12,173	-39,761	-39,761

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

LOCAL AGENCY FORMATION COMMISSION

BUDGET UNIT 28600

The Local Agency Formation Commission (LAFCO) operates under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code 56000 et seq.). In Merced County, the Commission is composed of two members of the Board of Supervisors, two elected city officials who are either mayors or city council members, and one person representing the general public. The public member is elected by the other four Commission members. The Commission regulates formation of cities, annexations of territory to cities, and formations, annexations, detachments, mergers, consolidations, dissolutions, and reorganizations of special districts (except school districts) within Merced County. Extensive changes in the laws governing LAFCO were enacted January 1, 2001 and require LAFCO to function as an independent entity. Beginning in FY 2001/02, the Commission decided to contract with the County of Merced for LAFCO staff and legal counsel services and is continuing through FY 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 2013/14

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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	76,001	87,710	90,000	90,000
CHARGES FOR CURRENT SERVICES	312,753	403,186	460,000	500,000
OTHER REVENUE	49	0	0	0
TOTAL REVENUES	388,803	490,896	550,000	590,000
SALARIES & EMPLOYEE BENEFITS	1,089,946	1,137,755	1,265,908	1,265,908
SERVICES & SUPPLIES	458,047	520,091	534,212	572,212
OTHER CHARGES	-1,220	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	0	0	-5,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,546,773	1,657,846	1,800,120	1,833,120
NET COST	-1,157,970	-1,166,950	-1,250,120	-1,243,120

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

AGRICULTURAL COMMISSIONER - ANIMAL CONTROL

BUDGET UNIT 28700

This division of the Agricultural Commissioner's Office is charged with the responsibility of enforcing State laws and County ordinances relative to licensing, vaccinating, and regulating dogs and other domestic animals. The division maintains the animal shelter for impounding; placing and disposal of unwanted dogs, cats, and strays; and quarantining rabies-suspicious animals. Spaying or neutering of adoptable animals and other health services are provided to shelter animals.

EXECUTIVE'S COMMENT

The current State Mandated programs and service levels implemented have reduced the departmental animal euthanasia rate from 83% in FY 2001/02 to 48% in FY 2009-10. The new Animal Shelter facility opened in March 2009 and will better serve the public and provide opportunities for public outreach and education. However, staffing Levels continue to be critical due to increase in size and capacity of the new shelter which reached full capacity within 90 days of operation. For Fiscal Year 2013/14, the Department launched a new low cost, voucher supplemented spay-neuter program. Increasing public education and awareness is also part of the Departmental goals for the upcoming year.

REVENUE

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

On August 27, 2013, Final Budget, this category was increased overall in Spay/Neuter Surgery.

SALARIES AND EMPLOYEES BENEFITS

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

SALARIES AND EMPLOYEES BENEFITS (Continued)

On June 28, 2011 the Board of Supervisors approved the County Executive Officer recommendation, in coordination with the department, to delete one (1) filled Animal Control Dispatcher (Position #15), one (1) filled Account Clerk III

(Position #8), and one (1) vacant Animal Control Officer III (Position #19) in order to reduce the departmental general fund requirement by twenty percent.

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

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

SERVICES AND SUPPLIES

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.

On August 27, 2013, Final Budget, this category was increased overall in Special Department Expense – Spay/Neuter Contract. Maintenance – Structure, Improvements, and Grounds was reduced.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

On August 27, 2013, Final Budget, this category was increased in Intrafund Transfers-In.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>\$38,000</i>		<i>(\$5000)</i>		<i>\$33,000</i>	<i>\$40,000</i>

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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)	ACTUAL 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	14,550	14,600	14,600
TOTAL REVENUES	14,583	14,550	14,600	14,600
SERVICES & SUPPLIES	56,646	56,646	70,123	70,123
TOTAL EXPENDITURES/APPROPRIATIONS	56,646	56,646	70,123	70,123
NET COST	-42,063	-42,096	-55,523	-55,523

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

PREDATORY ANIMAL CONTROL

BUDGET UNIT 28800

The Predatory Animal Control program provides animal damage control for Merced County. It is operated in conjunction with the United States Department of Agriculture (USDA) that provides employees and splits the costs for supplies, equipment and supervision with the County. Animal damage control is an essential activity in agricultural areas where there can be significant dollar losses due to depredation of livestock and poultry, losses to crops, and damage to irrigation systems and other property.

EXECUTIVE'S COMMENT

The Agricultural Commissioner took responsibility for the Predatory Animal Control function during FY 1998/99. In cooperation with USDA, 1.0 FTE Trapper is funded to cover Merced County's animal damage workload.

The 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)	ACTUAL 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	0	9,946	9,946
OTHER CHARGES	45,512	46,139	46,193	46,193
TOTAL EXPENDITURES/APPROPRIATIONS	45,512	46,139	56,139	56,139
NET COST	-45,512	-46,139	-56,139	-56,139

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

MERCED COUNTY ASSOCIATION OF GOVERNMENTS

BUDGET UNIT 28900

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

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	0	179,953	0	0
TOTAL REVENUES	0	179,953	0	0
SERVICES & SUPPLIES	110,819	11,216	4,500	4,500
TOTAL EXPENDITURES/APPROPRIATIONS	110,819	11,216	4,500	4,500
NET COST	-110,819	168,737	-4,500	-4,500

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

AIRPORT LAND USE COMMISSION

BUDGET UNIT 29000

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

Although mandates associated with these regulations have been suspended, the County 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	43,190	43,540	40,000	40,000
CHARGES FOR CURRENT SERVICES	86,586	86,074	80,000	80,000
OTHER REVENUE	254	282	95	95
TOTAL REVENUES	130,030	129,896	120,095	120,095
SALARIES & EMPLOYEE BENEFITS	76,094	79,140	83,982	83,982
SERVICES & SUPPLIES	20,576	55,916	47,165	47,165
INTRAFUND & INTERFUND TRANSFERS	-24,715	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	71,955	135,056	131,147	131,147
NET COST	58,075	-5,160	-11,052	-11,052

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

COUNTY CLERK

BUDGET UNIT 29400

The County Clerk issues marriage licenses; performs marriage ceremonies; files and indexes Fictitious Business Statements; administers oaths of office to Notaries as well as loyalty oaths to county employees and elected officials; files powers of attorney for surety companies; files and posts public notices and environmental impact reports; certifies to the capacity of public officials; and registers process servers and unlawful detainer assistants. The registration includes requesting background investigations from the Department of Justice.

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

REVENUE

For Fiscal Year, 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>RECOMMENDED</u>	2013/14 <u>APPROVED</u>
Legal Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	1	1	1	1
<u>Extra Help</u>				
EH Account Clerk II	0.50	0.20	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.

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.

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PUBLIC WAYS AND FACILITIES FUNCTION

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	79,694	54,913	38,000	38,000
FINES FORFEITS AND PENALTIES	1,583	1,639	0	0
USE OF MONEY AND PROPERTY	121,428	90,341	95,000	95,000
AID FROM OTHER GOVT AGENCIES	15,697,291	12,563,133	39,368,112	42,231,071
CHARGES FOR CURRENT SERVICES	2,959,155	2,942,086	3,854,772	3,854,772
OTHER REVENUE	1,075,531	1,804,207	451,000	451,000
TOTAL REVENUES	19,934,682	17,456,319	43,806,884	46,669,843
SALARIES & EMPLOYEE BENEFITS	6,118,678	6,049,986	7,185,960	7,185,960
SERVICES & SUPPLIES	4,905,683	4,760,480	8,241,788	7,596,803
OTHER CHARGES	-639	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	4,902	0	0
CAPITAL ASSETS	4,847,509	15,584,774	36,946,000	37,946,000
TOTAL EXPENDITURES/APPROPRIATIONS	15,871,231	26,400,142	52,373,748	52,728,763
NET COST	4,063,451	-8,943,823	-8,566,864	-6,058,920

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

DPW - ROAD DIVISION

BUDGET UNIT 30000

A major function of the County is to maintain public roads in the unincorporated area. The Streets and Highway Code gives the Board of Supervisors the authority over roads that are necessary for public convenience to be established, constructed, and maintained by the Department of Public Works (DPW). There are approximately 1,756 miles of maintained County roads, of which 1,619 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.

At Final Budget, this category was adjusted to reflect an increase in estimated reimbursements.

SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Deputy Director Public Works-Roads	1	1	1	1
Road Superintendent	1	1	1	1
Shop Supervisor	1	1	1	1
District Road Supervisor	2	2	2	2
Traffic Supervisor	1	1	1	1
Assistant Shop Supervisor	1	1	1	1
Assistant Road Supervisor	3	3	3	3
Assistant Traffic Supervisor	1	1	1	1
Heavy Equipment Mechanic I/II	12	12	12	12
Road Maintenance Worker I/II/III	30	30	30	30
Parts Supply Clerk I/II	2	2	2	2
Refuse Collection Supervisor	1	1	1	1
Supervising Engineer	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. The Board of Supervisors *approved the department’s request on August 27, 2013 (Final Budget) to add one (1) Senior Engineering Associate (Position #71).*

SERVICES AND SUPPLIES

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

At Final Budget, this category was reduced for adjusted carryover.

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>	<u>APPROVED</u>
85001 1 Trailer	\$35,000	\$35,000	\$35,000
85002 8 Lighted Pedestrian Signs	45,000	45,000	45,000
85003 6 Sets of Flashing Beacons	35,000	35,000	35,000
85004 2 Patch Trucks	700,000	700,000	700,000
85007 Phase I Vapor Recovery Equipment	10,000	10,000	10,000
85008 1 New Motor Grader	275,000	275,000	275,000
85009 1 New Water Truck	135,000	135,000	135,000
85013 1 Concrete Saw	11,000	11,000	11,000
87058 Roads Capital Projects	5,000,000	5,000,000	5,000,000
87097 Roads Bridge Projects	4,700,000	4,700,000	4,700,000
87153 AME-Atwater-Merced Expressway	24,000,000	24,000,000	25,000,000
87456 Phase II R/W Childs Ave to Yosemite Ave	<u>2,000,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
TOTAL	\$36,946,000	\$36,946,000	37,946,000

The Trailer is requested to haul heavy equipment needed for road projects. The 8 Lighted Pedestrian Signs and 6 Sets of Flashing Beacons 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.

At Final Budget, the AME – Atwater-Merced Expressway was increased based on more current information.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	(\$644,985)			\$1,000,000	\$355,015	\$2,862,959

HEALTH AND SANITATION FUNCTION

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	242,388	266,450	239,054	239,054
FINES FORFEITS AND PENALTIES	642,149	401,344	366,800	366,800
AID FROM OTHER GOVT AGENCIES	10,468,056	11,104,256	12,976,798	12,731,879
CHARGES FOR CURRENT SERVICES	2,493,933	2,026,132	2,017,850	2,017,850
OTHER REVENUE	173,583	161,320	111,875	569,220
TOTAL REVENUES	14,020,109	13,959,502	15,712,377	15,924,803
SALARIES & EMPLOYEE BENEFITS	11,709,209	11,137,126	13,327,272	13,316,577
SERVICES & SUPPLIES	3,014,889	3,246,270	3,120,483	3,772,575
OTHER CHARGES	211,628	356,046	418,790	421,028
INTRAFUND & INTERFUND TRANSFERS	-491,692	-513,331	-94,198	-625,198
CAPITAL ASSETS	10,795	33,724	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	14,454,829	14,259,835	16,772,347	16,884,982
NET COST	-434,720	-300,333	-1,059,970	-960,179

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

HEALTH

BUDGET UNIT 40000

The Health Department derives its authority from Section 101000 et. seq of the California Health and Safety Code and Title 17 of the California Code of Regulations. These codes delineate the powers and responsibilities of the County Health Officer and his agents. Since FY 1990/91, medical responsibilities have been with the Health Officer while overall executive management of department functions has been under a non-physician administrator. The responsibilities of the different functions include departmental administration, clinical services, vital statistics, childrens medical services, health education, environmental health activities, public health nursing, maternal and child health, communicable disease control, emergency medical service management and planning, and laboratory services.

The Director of Public Health is the designated liaison with 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.

At Final Budget, this category was increased due to the approval of multiple grant awards related to the implementation of the Affordable Care Act.

SALARIES AND EMPLOYEE BENEFITS

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Microbiology Technician I/II	1	1	1	1
Public Health Social Worker	3	3	3	3
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	5
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	0
Supervising Health Educator	<u>0</u>	<u>2</u>	<u>3</u>	<u>4</u>
TOTAL FULL-TIME & VS	109	110	113	114
<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	0.58	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	116.20

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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).

The salary and employee benefits accounts 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 **change** one (1) vacant Public Health Aide I/II (Position #25) to one (1) Office Assistant I/II; **change** one (1) vacant Public Health Nurse (Position #83) to one (1) Emergency Medical Services Specialist; **change** one (1) filled Environmental Health Specialist III (Position #12) to one (1) Environmental Health Technician I/II, add one (1) Public Health Nurse (**Position #248**), and add one (1) Office Assistant I/II (**Position #246**) for the Supplemental Nutrition Assistance Program (SNAP). **For Final Budget the department also requests to add one (1) Support Services Analyst (Position #245), one (1) Supervising Health Educator (Position #247), and delete one (1) vacant Medical Records Technician. The Board of Supervisors approved the department’s request on August 27, 2013 (Final Budget).**

SERVICES AND SUPPLIES

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

At Final Budget, this category increased to account for multiple grant awards associated with the implementation of the Affordable Care Act.

OTHER CHARGES

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

At Final Budget, this category increased to account for additional Tuberculosis allocations associated with food and shelter incentives for clients.

INTRAFUND AND INTERFUND TRANSFERS

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

At Final Budget, this category increased due to the reduction of Operating Transfers Out.

CAPITAL ASSETS

None

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$10,695)</i>	<i>\$652,092</i>	<i>\$2,238</i>	<i>(\$531,000)</i>	<i>\$0</i>	<i>\$112,635</i>	<i>\$212,426</i>

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)	ACTUAL 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	47,900	45,760	45,760
AID FROM OTHER GOVT AGENCIES	3,630,239	3,539,977	5,718,014	5,759,166
OTHER REVENUE	13,270	37,248	0	0
TOTAL REVENUES	3,702,196	3,625,125	5,763,774	5,804,926
SALARIES & EMPLOYEE BENEFITS	675,781	702,986	929,249	929,249
SERVICES & SUPPLIES	3,723,314	3,055,621	4,834,525	4,875,677
OTHER CHARGES	28,632	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,427,727	3,758,607	5,763,774	5,804,926
NET COST	-725,531	-133,482	0	0

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

First 5 Merced County

BUDGET UNIT 40600

On November 3, 1998, California voters approved Proposition 10 implementing an additional tax on tobacco products. Proceeds from the tax are expended on programs and services related to early childhood development and service integration and improvements. The Board of Supervisors adopted Ordinance No. 1620 in March 1999, creating the Merced County Children and Families Commission, the body that reviews and authorizes expenditures of the Proposition 10 tobacco tax.

Governmental Accounting Standards Board (GASB) Statement Number 34 specifies how special revenue funds, that are restricted to a specific purpose, should be tracked. Proposition 10 falls under the category of a special revenue fund and Statement 34 mandates it should be a separate account outside the general fund. Therefore, Budget Unit 40600 was established to conform to the requirements of GASB Statement 34.

In April 2005, the Board of Supervisors adopted Ordinance No. 1747, changing the legal name of the Commission to First 5 Merced County and moving administrative oversight to the Public Health Department.

EXECUTIVE'S COMMENT

Strategic Planning is reviewed annually and modified by the First 5 Merced County Commission. The most recent plan was adopted in July 2012 and details various funding approaches of the Commission.

In FY 2004/05, the Commission adopted a Capacity Building plan for community organizations. The Commission is involved in planning efforts with other county departments to help create an integrated, collaborative system of information and services for children ages 0-5 and their families. These planning efforts include the Merced County Children's Summit, the Mental Health Services Act, and the Children's Health Initiative.

The Commission continues to dedicate resources this coming year for special projects such as collaborative endeavors, outreach, education, and advocacy, and community meetings with parents of children ages 0-5. The Commission also continues to seek out opportunities that leverage resources and initiatives that secure greater local investment in early education intervention and prevention programs for children ages 0-5.

REVENUE

This category has increased due to an expected increase in Proposition 10 tobacco tax revenues.

At Final Budget, this category was increase to account for carryover in Commission/Community Initiatives.

SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
Executive Director First 5 Merced County	1	1	1	1
First 5 Merced County Program Manager	1	1	1	1
First 5 Merced County Program Specialist	2	2	2	2
Support Services Analyst I/II	2	2	2	2
Secretary I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME & VS	7	7	7	7
 <u>Extra Help</u>				
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

SALARIES AND EMPLOYEE BENEFITS (Continued)

On August 24, 2010 The Board of Supervisors approved the department’s request to change one (1) vacant First 5 Merced County Program Specialist (Position #11) to First 5 Merced County Program Manager.

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

SERVICES AND SUPPLIES

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

At Final Budget, this category was increase to account for carryover in Commission/Community Initiatives.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$41,152				\$41,152	\$41,152

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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)	ACTUAL 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	20,901,717	25,631,422	27,388,384
CHARGES FOR CURRENT SERVICES	6,737,556	7,301,371	13,009,426	13,413,426
OTHER REVENUE	-886,862	-2,484,271	45,945	45,945
TOTAL REVENUES	30,521,729	25,718,817	38,686,793	40,847,755
SALARIES & EMPLOYEE BENEFITS	17,252,591	19,257,188	23,410,697	24,446,861
SERVICES & SUPPLIES	5,912,949	6,435,078	8,608,116	9,512,215
OTHER CHARGES	4,580,981	5,183,055	7,028,851	7,293,252
INTRAFUND & INTERFUND TRANSFERS	-1,062,269	-1,213,190	-1,341,650	-1,341,650
CAPITAL ASSETS	0	128,182	159,300	169,230
TOTAL EXPENDITURES/APPROPRIATIONS	26,684,252	29,790,313	37,865,314	40,079,908
NET COST	3,837,477	-4,071,496	821,479	767,847

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

MENTAL HEALTH

BUDGET UNIT 41500

The Department of Mental Health provides a range of prevention and treatment services for problems related to alcohol, drugs and mental health.

The Mental Health division provides services to children with serious emotional disturbances and to adults and children experiencing severe and disabling mental illnesses. Such services assist these individuals to better manage their illnesses, to achieve their personal goals and to develop skills leading to their living the most constructive and satisfying lives possible in the least restrictive settings.

The Alcohol and Drug division provides a range of prevention and treatment services including education, early intervention, residential and outpatient recovery services for people experiencing problems related to alcohol and other drug use.

EXECUTIVE'S COMMENT

The Department is mandated to ensure that all citizens have access to necessary assessment, crisis intervention services, and involuntary inpatient psychiatric services under Welfare and Institutions Code Section 5150 for persons who are a danger to self or others or gravely disabled due to a mental illness.

In FY 1997/98, Budget Unit 41600 Mental Health Alcohol and Drug Abuse was consolidated with Budget Unit 41500 Mental Health to allow the department more flexibility. Sub-budgets were established in the Mental Health budget to facilitate budget preparation and monitoring. In November 2005, MHSA was passed by the voters of California. The Mental Health Department was required to submit a plan to the State detailing how the additional funds would be used. The State approved the plan in April 2006. In FY 2008/09 additional Sub-budgets were added to assist in tracking MHSA programs expenditures. These new Sub-budgets are included in the 2008/09 budget submitted by the Department. These changes are reflected in the proposed budget.

The Alcohol and Drug Services Division operates under a net negotiated contract amount with the State of California. A major issue impacting this division is the injunctive order issued in federal court as a result of the Sobky vs. Smoley Medi-Cal lawsuit. The court ruling and the resultant implementation plan developed by the State Department of Alcohol and Drug Programs requires first priority for the use of State General Funds allocated to counties shall be to match Federal Drug Medi-Cal FFP funds. While not mandating that programs be Drug Medi-Cal certified, the risk of not maximizing the use of State General Funds to draw down Drug Medi-Cal funds is that the State may reallocate the State General Funds in subsequent years to counties that have exhausted their State General Funds for Medi-Cal match.

On April 3, 2012 the Public Guardian, Public Conservator, and Public Administrator programs were transferred from the Human Services Agency to Mental Health. This is expected to result in a cost savings to the county general fund through possible Medi-Cal and realignment funds and also allow for an ease of subsidiary participant services already provided by Mental Health.

REVENUE

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

Mental Health Realignment and State Aid MHSA-Prop 63 revenue accounts were increased based on revised estimates and available trust balances.

SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
<u>MENTAL HEALTH (MH)</u>				
Director of Mental Health	1	1	1	1
Assistant Mental Health Director	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Assistant Mental Health Director- Planning/Fiscal Development	1	1	1	1
Psychiatric Facility Manager	1	1	1	1
Quality Improvement Program Manager	1	1	1	0
MHSA Coordinator	1	1	1	1
Quality Improvement Coordinator	0	0	0	1
Mental Health Coordinator	0	0	0	2
Fiscal Manager	1	1	1	1
Staff Services Analyst I/II	4	5	5	5
Mental Health Program Manager	2	3	3	4
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	20
Mental Health Clinician I/II	30	32	32	35
Crisis Intervention Specialist	4	4	4	4
Vocational Rehabilitation Counselor	1	1	1	2
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	13
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
Quality Assurance Specialist	3	3	3	1
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	166

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
<u>ALCOHOL & DRUG (A&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	206
<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	226.00

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.

On August 27, 2013 the Board of Supervisors approved the department’s request to change two (2) Quality Assurance Specialists (Position #252, 253) to two (2) Psychiatric Nurse I/II, add three (3) Mental Health Clinician I/II (Position #395, 396, 397), add one (1) Mental Health Program Manager (Position #398), add one (1) Office Assistant III (Position #400), add two (2) Mental Health Coordinator (Position #401, 402), and add one (1) Vocational Rehabilitation Specialist (Position #399). The department also requested to change title of one (1) Quality Improvement Program Manager (Position #200) to Quality Improvement Coordinator. On August 27, 2013 the Board of Supervisors approved the department’s request.

Extra Help appropriation was increased based on anticipated need for expanded coverage from the Affordable Coverage Act

SERVICES AND SUPPLIES

This category has increased over the prior year due to anticipated increases in data processing costs and contractual services.

This category has increased overall due to increases in Professional and Special Services related to increased capacity for provider contract.

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.

This category increased due to align with provider contracts.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
81047	Color Copier	\$28,000	\$28,000	\$0
84015	Remodel Front Waiting Room	15,000	15,000	15,000
85038	Surveillance System Mental Health	0	0	9,930
85072	1 Six Passenger Van	28,000	28,000	28,000

CAPITAL ASSETS (Continued)

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85073 1 Sedan	28,000	28,000	28,000
85076 Marie Green Workstation	7,000	7,000	7,000
85074 1 Sedan	25,300	25,300	25,300
85075 1 6 Passenger Van	0	0	28,000
85071 1 6 Passenger Van	<u>28,000</u>	<u>28,000</u>	<u>28,000</u>
TOTAL	\$159,300	\$159,300	\$169,230

The department requests furniture to remodel the front waiting room at the 13th 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.

At Final Budget one Surveillance System was added for building security.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>1,036,164</i>	<i>904,099</i>	<i>264,401</i>		<i>9,930</i>	<i>\$2,214,594</i>	<i>\$2,160,962</i>

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)	ACTUAL 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	1,217,726	1,285,000	1,285,000
USE OF MONEY AND PROPERTY	1,386	1,313	1,000	1,000
AID FROM OTHER GOVT AGENCIES	3,247,973	3,207,934	3,391,310	1,847,851
CHARGES FOR CURRENT SERVICES	169,723	82,916	5,500	5,500
OTHER REVENUE	224,140	259,803	510,436	790,000
TOTAL REVENUES	4,684,614	4,769,692	5,193,246	3,929,351
SALARIES & EMPLOYEE BENEFITS	830,997	804,005	968,111	331,769
SERVICES & SUPPLIES	3,815,568	4,038,712	4,547,258	3,838,582
TOTAL EXPENDITURES/APPROPRIATIONS	4,646,565	4,842,717	5,515,369	4,170,351
NET COST	38,049	-73,025	-322,123	-241,000

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

MEDICAL ASSISTANCE PROGRAM

BUDGET UNIT 49500

On November 1, 1982, Merced County accepted the transfer of the Medically Indigent Adult categories of Medi-Cal from the State of California through AB 799. At that time, Merced County established the Medical Assistance Program (MAP) to receive funds under AB8, the Medically Indigent Services Program (MISP), to pay the cost of medical services for this specific population as per the contract with the State Department of Health Services. In 1998, Proposition 99, the Tobacco Tax, resulted in funding from the State to the counties for the California Health Care for Indigents Program (CHIP) to help pay for the increasing costs of indigent health care. In Merced County, the CHIP program was renamed the State of California Extended Access Program (SCEAP). In 1990, Health Realignment, a combination of sales tax and vehicle license fees, was established to replace the AB8 funding mechanism. Merced County is required by Welfare and Institutions Code Section 17000 to provide health care services for indigents but is free to establish eligibility criteria, scope of benefits, service sites or providers, reimbursement rates etc. Between 1990 and 1996, the Section 17000 obligation was addressed through the MAP and SCEAP programs. Prior to 1996, Merced Community Medical Center (MCMC) staff and Health Department staff collaboratively administered these programs. In 1996, administration of the entire indigent health care program and funds was transferred to the Health Department. In 1998, the budget unit was renamed Indigent Health Care Programs (IHCP) in recognition of the multiple programs and funding sources administered by the staff. SB 12, the Emergency Medical Services (EMS) Fund was established in 1990 and is administered through this program. 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.

At Final Budget, this category decreased based on the anticipated reduction of Realignment revenues associated with the implementation of the Affordable Care Act.

SALARIES AND EMPLOYEE BENEFITS

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</u>
Indigent Health Care Programs				
Administrator	1	1	1	0
Community Health Nurse/Public Health Nurse I/II	1	1	1	0
Support Services Analyst I/II	1	1	1	0
Medical Claims Clerk I/II	2	2	2	2
Eligibility Worker I/II	4	4	4	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12 <u>APPROVED</u>	2012/13 <u>APPROVED</u>	2013/14 <u>RECOMMENDED</u>	2013/14 <u>APPROVED</u>
Office Assistant I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>0</u>
TOTAL FULL-TIME & VS	10	10	10	2
<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	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.

On August 27, 2013 the Board of Supervisors approved the department's request to delete one (1) vacant Indigent Health Care Programs Administrator (Position #3), one (1) vacant Community Health Nurse/Public Health Nurse I/II (Position #4), one (1) vacant Support Services Analyst I/II (Position #5), one (1) vacant Office Assistant I/II (Position #2), and four (4) filled Eligibility Worker I/II (Position #9, 10, 21, 22) effective October 6, 2013.

SERVICES AND SUPPLIES

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

At Final Budget, this category decreased based on the anticipated reduction of Realignment associated with the implementation of the Affordable Care Act.

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

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$636,342)</i>	<i>(\$708,676)</i>				<i>(\$1,345,018)</i>	<i>(\$1,263,895)</i>

PUBLIC ASSISTANCE FUNCTION

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
LICENSES AND PERMITS	27,500	45,880	60,000	60,000
AID FROM OTHER GOVT AGENCIES	63,415,460	69,125,299	80,270,374	81,444,499
CHARGES FOR CURRENT SERVICES	122,727	39,776	40,000	40,000
OTHER REVENUE	497,392	350,368	610,000	689,000
TOTAL REVENUES	64,063,079	69,561,323	80,980,374	82,233,499
SALARIES & EMPLOYEE BENEFITS	48,665,219	49,180,773	59,404,778	59,404,778
SERVICES & SUPPLIES	13,572,824	13,620,439	16,753,926	17,824,621
OTHER CHARGES	5,402,980	5,534,423	5,724,641	5,724,641
INTRAFUND & INTERFUND TRANSFERS	-1,086,727	162,294	-311,371	-163,064
CAPITAL ASSETS	138,580	717,340	46,495	71,495
TOTAL EXPENDITURES/APPROPRIATIONS	66,692,876	69,215,269	81,618,469	82,862,471
NET COST	-2,629,797	346,054	-638,095	-628,972

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

HUMAN SERVICES AGENCY

BUDGET UNIT 50000

The Welfare and Institutions Code Section 10000 sets forth the authority, "To provide for protection, care, and assistance to the people of the State in need, and to promote the welfare and happiness of all the people of the State by providing appropriate aid and services to all that are needy and distressed. It is the legislative intent that aid shall be administered and services provided promptly and humanely, with due regard for the preservation of family life, and without discrimination... and that aid shall be so administered and services so provided to the extent that there will be no conflict with federal law as to encourage self-respect, self-reliance, and the desire to be a good citizen, useful to society."

The purpose of public social services for which Federal and State grants-in-aid are made is to help counties provide reasonable support and maintenance for dependent families and individuals; to provide timely and appropriate services to assist individuals to develop or use whatever capacity they can maintain or achieve for self-care or self-support; and to provide protective services to handicapped or deprived persons subject to social or legal disability and to children and others subject to exploitation.

Budget Unit 50000 is the Administrative budget for Budget Units 51000, Assistance to the Needy; and 53000, Aid to Indigents.

EXECUTIVE COMMENT

On April 3, 2012 the Board of Supervisors transferred the Public Guardian, Public Conservator, and Public Administrator programs from the Human Services Agency to Mental Health effective July 1, 2012. This is expected to result in a cost savings to the county general fund through possible Medi-Cal and realignment funds and also allow for an ease of subsidiary participant services already provided by Mental Health.

REVENUE

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

Federal and State Assistance Administration and State Motor Vehicle In-Lieu Realignment was increased based on increased expenses at proposed 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>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
Director HSA/Public Guardian Conservator	1	1	1	1
Deputy Director HSA	3	3	3	3
Deputy Director – Child Welfare	1	1	1	1
Automation Services Manager	1	1	1	1
Fiscal Manager	1	1	1	1
Staff Resources Manager	1	1	1	1
Staff Services Analyst I/II	12	12	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>RECOMMENDED</u>	2013/14 <u>APPROVED</u>
Account Clerk I/II	4	4	4	4
Supervising Software Applications Assistant	1	1	1	1
Software Application Assistant I/II	4	4	4	4
Software Application Assistant I/II VS	2	2	2	2
Facility Maintenance Assistant	1	1	1	1
Facility Assistant	1	1	1	1
Janitor	3	3	3	3
Telephone Systems Operator	2	2	2	2
Program Manager	5	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

Extra Help:

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>RECOMMENDED</u>	<u>APPROVED</u>
EH Vocational Assistant	0.00	0.00	0.00	0.00
EH Employment & Training Worker I/II/III	0.23	0.23	0.00	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). **On June 25, 2013 (Proposed Budget), the Board of Supervisors approved the department's request to add the thirty four (34) Family Services Representative I/II (Position**

SALARIES AND EMPLOYEE BENEFITS (Continued)

#735-768), three (3) Family Services Representative III (position #769, 770, 771), three (3) Family Services Representative Supervisor (Position #774, 775, 776) and two (2) Staff Service Analyst I/II (Position #772, 773) for the regional health exchange call center.

On August 27, 2013 (Final Budget) the Board of Supervisors approved the department’s request to 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). The Board also approved the addition of three (3) Registration Information Assistants (Position #778, 779, 780) for the regional health exchange call center, and one (1) Support Services Assistant (Position #777).

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.

This category has increased overall due to increases in contractual obligations, appropriation included to replace aged CWS computers, and additional data processing costs due to increased staffing for call center.

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.

This category has increased overall for parking area repairs.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85041 1 Midsized Vehicle	\$0	\$0	\$25,000
85078 1 Van - Passenger	30,000	30,000	29,500
85079 Ice Machine	7,000	7,000	7,500
85091 Digital Equipment	2,995	2,995	2,995
85092 Printer	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
TOTAL	\$46,495	\$46,495	\$71,495

The department requests 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.

One midsized vehicle was added at Final Budget to replace vehicle that was damaged beyond repair.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>1,070,695</i>		<i>148,307</i>	<i>25,000</i>	<i>\$1,244,002</i>	<i>\$1,253,125</i>

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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 # - 50500
 UNIT TITLE - IHSS PUBLIC AUTHORITY

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2011-2012 (2)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
AID FROM OTHER GOVT AGENCIES	1,165,581	1,299,157	1,163,780	1,282,361
OTHER REVENUE	-477	0	0	0
TOTAL REVENUES	1,165,104	1,299,157	1,163,780	1,282,361
SALARIES & EMPLOYEE BENEFITS	190,338	158,706	221,200	221,200
SERVICES & SUPPLIES	80,950	72,782	91,686	94,586
OTHER CHARGES	1,210,535	1,216,451	1,194,148	1,317,534
INTRAFUND & INTERFUND TRANSFERS	-70,757	-48,910	-82,649	-85,549
TOTAL EXPENDITURES/APPROPRIATIONS	1,411,066	1,399,029	1,424,385	1,547,771
NET COST	-245,962	-99,872	-260,605	-265,410

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

IHSS PUBLIC AUTHORITY

BUDGET UNIT 50500

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

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

EXECUTIVE'S COMMENT

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

REVENUE

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

Federal and State revenue was increased based on reimbursement of health benefit costs.

SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
IHSS Public Authority Manager	1	1	1	1
Management Information/Systems Technician I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	2	2	2	2
TOTAL BUDGETED/APPROVED	2.00	2.00	2.00	2.00

The salary and employee benefits accounts 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.

This category was increased based on prior year cost paid in the current year.

OTHER CHARGES

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

This category was increased for reimbursement of health benefits.

INTRAFUND AND INTERFUND TRANSFERS

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

This category was increased based on reimbursement of prior year cost paid in the current year.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>2,900</i>	<i>123,386</i>	<i>(2,900)</i>		<i>\$123,386</i>	<i>\$118,581</i>

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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)	ACTUAL 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	64,905,414	64,490,084	64,332,195
CHARGES FOR CURRENT SERVICES	17,583	0	0	200,000
OTHER REVENUE	389,204	478,749	445,000	445,000
TOTAL REVENUES	58,850,424	65,384,163	64,935,084	64,977,195
SERVICES & SUPPLIES	80,000	65,893	0	0
OTHER CHARGES	64,011,979	65,869,485	69,104,146	68,854,116
TOTAL EXPENDITURES/APPROPRIATIONS	64,091,979	65,935,378	69,104,146	68,854,116
NET COST	-5,241,555	-551,215	-4,169,062	-3,876,921

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

ASSISTANCE TO THE NEEDY

BUDGET UNIT 51000

This budget unit is administered by the Human Services Agency to provide financial support and other assistance to various categorical groups. Each program is represented by a separate account. Following are the assumptions upon which projections have been based, as well as changes that have occurred in the programs. Overall the program caseloads have increased.

- A. CalWORKS: This program is federally funded at 78.26%, 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%. The projection is based on a 13.02% caseload decrease and a 7.68% rate increase. *A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category. The projections were adjusted at Final Budget to reflect a 13.02% caseload increase and a 16.35% rate decrease.*
 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. *A mixture of local 1991 and 2011 Realignment funding has replaced the 40.00% State share of funding for this category. The projections were adjusted at Final Budget to reflect a 4.06% caseload increase and a 12.84% rate decrease.*
 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. *A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category. The projections were adjusted at Final Budget to reflect a 0.01% caseload increase and an 11.30% rate decrease.*
 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. *A mixture of local 1991 and 2011 Realignment funding has replaced the 40.00% State share of funding for this category. The projections were adjusted at Final Budget to reflect a 35.16% caseload increase and a 6.02% rate decrease.*
 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. *A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category. The projections were adjusted at Final Budget to reflect a 0.25% caseload decrease and a 1.50% 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. *A mixture of local 1991 and 2011 Realignment funding has replaced the 40.00% State share of funding for this category. The projections were adjusted at Final Budget to reflect a 50.69% caseload decrease and an 8.46% rate decrease.*

DEPARTMENT'S COMMENT (Continued)

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. ***A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category. The projections were adjusted at Final Budget to reflect a 3.47% caseload decrease and a 26.59% rate increase.***
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. ***A mixture of local 1991 and 2011 Realignment funding has replaced the 40.00% State share of funding for this category.***
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. ***A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category. The projections were adjusted at Final Budget to reflect a 42.08% caseload decrease and a .35% rate increase.***
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. ***A mixture of local 1991 and 2011 Realignment funding has replaced the 40.00% State share of funding for this category. The projections were adjusted at Final Budget to reflect a 10.31% caseload decrease and a 13.8% rate decrease.***
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. ***State funding for this category has been eliminated. The projections were adjusted at Final Budget to reflect no cases anticipated for the fiscal year.***
12. Institution placements by Probation Department: Local share, 100%. Projection is based on no caseload increases and no rate increases. ***The projections were adjusted at Final Budget to reflect a 48.69% decrease caseload and a 23.42% rate increase.***
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. ***A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category. The projections were adjusted at Final Budget to reflect a 6.11% caseload decrease and 12.28% rate increase.***
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. ***The projections were adjusted at Final Budget to reflect no cases anticipated for the fiscal year.***
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. ***A mixture of 1991 and 2011 Realignment funding has replaced the 77.24% State share of funding for this category. The projections were adjusted at Final Budget to reflect a 50.33% caseload increase and a 1.14% rate increase.***

DEPARTMENT'S COMMENT (Continued)

- 17. THP-Plus: State Funded, 100%. Projection is based on an average caseload of 9 per month and no rate increase. ***A mixture of local 1991 and 2011 Realignment funding has replaced the State share of funding for this category.***

- 18. DoWith: State funding, 40%; local share, 60%. Projection is based on an average caseload of 24 per month and no rate increase. ***A mixture of local 1991 and 2011 Realignment funding has replaced the 40.00% State share of funding for this category.***

- 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. ***A mixture of 1991 and 2011 Realignment funding has replaced the 48.11% State share of funding for this category. The projection is based on a 0.79% overall caseload growth and a 4.03% increase in rate.***

REVENUE

Revenue has been adjusted based on caseload projections.

Revenue has decreased due to adjustments in caseload and revenue estimates. Adjustments to State Aid for Public Assistance and Public Assistance 2011 Realignment occurred to reflect changes in funding.

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.

This category was decreased based on revised estimates in Adoptions Assistance.

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
		<i>(250,030)</i>			<i>(\$250,030)</i>	<i>\$42,111</i>

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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
OTHER REVENUE	71,648	74,798	90,600	90,600
TOTAL REVENUES	71,648	74,798	90,600	90,600
OTHER CHARGES	213,667	158,353	277,064	277,064
TOTAL EXPENDITURES/APPROPRIATIONS	213,667	158,353	277,064	277,064
NET COST	-142,019	-83,555	-186,464	-186,464

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

AID TO INDIGENTS

BUDGET UNIT 53000

This budget unit accounts for the aid and services provided through four component programs, to people who do not qualify for other aid programs. Each is projected individually. These programs are locally funded and may be impacted significantly by Welfare Reform changes.

- A. Long Term: This component provides continuing grants for those recipients exempted from the workfare program. The projection is based on caseload growth 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)	ACTUAL 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	3,693,316	4,333,963	4,333,963
CHARGES FOR CURRENT SERVICES	251,512	311,469	245,744	245,744
OTHER REVENUE	678	1,207	0	0
TOTAL REVENUES	4,390,353	4,005,992	4,579,707	4,579,707
SALARIES & EMPLOYEE BENEFITS	3,260,989	3,103,505	3,636,438	3,582,254
SERVICES & SUPPLIES	948,396	1,077,805	974,269	993,453
OTHER CHARGES	-121	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-11,707	-98,488	-71,000	-43,000
CAPITAL ASSETS	0	0	40,000	47,000
TOTAL EXPENDITURES/APPROPRIATIONS	4,197,557	4,082,822	4,579,707	4,579,707
NET COST	192,796	-76,830	0	0

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

DEPARTMENT OF WORKFORCE INVESTMENT

BUDGET UNIT 55000

The Department of Workforce Investment (DWI) was established to provide access to information, referral, supportive services, training and job placement services to Merced County businesses and residents. DWI utilizes funds from the Federal Workforce Investment Act (WIA) and other related funding sources that come through the Board of Supervisors and the Workforce Investment Board. Universal services are provided to all Merced County Residents. Individuals enrolled in WIA programs include special target groups who may be economically disadvantaged, laid off, unemployed or on public assistance. WIA also provides business services and a skilled workforce for employers in Merced County. The authority to conduct and subcontract grant programs, as well as the funding for local programs, comes from the Federal Workforce Investment Act of 1998.

To assist the County and the Department in fulfilling its mission, the Board of Supervisors established the Merced County Workforce Investment Board (WIB), effective July 1, 2000.

EXECUTIVE'S COMMENT

On August 7, 1998, the President signed Public Law 105-220, known as the Workforce Investment Act (WIA). During FY 1999/00, the Board and the State approved the Workforce Investment Board and the Merced Youth Council. The Board established a Workforce Investment Board/Chief Local Elected Officials (WIB/CLEO) Agreement for oversight of the County's WIA and aligned programs.

DWI has been designated by the Board to administer programs, and through the WIB/CLEO, provide staff to the WIB. Additionally, the Board and the WIB have jointly designated the Department to serve as the One-Stop operator for WIA services.

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	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</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	1
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
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	<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>
TOTAL FULL-TIME & VS	35	35	35	34

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
<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	35.25

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.

On August 27, 2013 the Board of Supervisors approved the department's request to delete one (1) Supervising Employment and Training Specialist (Position #26).

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.

On August 27, 2013, Final Budget, this category was increased overall in Office Expense General, and Special Department Expense – Other.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

For Fiscal Year 2013/14 Final Budget, this category was reduced overall.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85022 2 Replacement Vehicles	\$40,000	\$40,000	\$40,000
85040 Color Printer	<u>0</u>	<u>0</u>	<u>7,000</u>
TOTAL	\$40,000	\$40,000	\$47,000

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

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$54,184)</i>	<i>\$19,184</i>		<i>\$28,000</i>	<i>\$7,000</i>	<i>\$0</i>	

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)	ACTUAL 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	759,856	861,000	760,700
TOTAL REVENUES	842,128	759,856	861,000	760,700
SERVICES & SUPPLIES	846,157	759,556	861,000	761,000
TOTAL EXPENDITURES/APPROPRIATIONS	846,157	759,556	861,000	761,000
NET COST	-4,029	300	0	-300

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

DWI-WIA YOUTH

BUDGET UNIT 55100

The Workforce Investment Act (WIA) Youth Program budget unit was established in FY 2000/01 to track the WIA programs and services for economically disadvantaged youth, ages 14 through 21. 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.

On August 27, 2013, Final Budget, this category was reduced in State Other.

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.

For Fiscal Year 2013/14 Final Budget, this category was reduced overall in Professional and Special Services – Contractual Agreements.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>(\$100,000)</i>				<i>(\$100,000)</i>	<i>(\$100,300)</i>

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)	ACTUAL 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	447,331	436,276	287,236
TOTAL REVENUES	288,946	447,331	436,276	287,236
SALARIES & EMPLOYEE BENEFITS	15,381	15,536	10,766	10,766
SERVICES & SUPPLIES	8,004	79,574	10,087	10,087
OTHER CHARGES	257,637	360,084	415,511	267,646
TOTAL EXPENDITURES/APPROPRIATIONS	281,022	455,194	436,364	288,499
NET COST	7,924	-7,863	-88	-1,263

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

DWI-WIA ADULTS

BUDGET UNIT 55200

The Workforce Investment Act (WIA) Adult Program budget unit was established in FY 2000/01 to track the WIA program adults 18 and over. All individuals 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.

On August 27, 2013, Final Budget, this category was decreased 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.

For Fiscal Year 2013/14 Final Budget, this category was decreased overall in Contracts – JTPA Training.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
		(\$147,865)			(\$147,865)	(\$149,040)

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)	ACTUAL 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	335,024	427,846	348,644
TOTAL REVENUES	10,909	335,024	427,846	348,644
SALARIES & EMPLOYEE BENEFITS	0	2,756	10,766	10,766
SERVICES & SUPPLIES	7,810	7,678	10,087	10,087
OTHER CHARGES	4,791	325,755	407,081	327,122
TOTAL EXPENDITURES/APPROPRIATIONS	12,601	336,189	427,934	347,975
NET COST	-1,692	-1,165	-88	669

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

DWI-STATE DISLOCATED WORKERS

BUDGET UNIT 55300

The Workforce Investment Act (WIA) Dislocated Worker budget unit was established in FY 2000/01 to track the WIA program for individuals who have been terminated or laid off; who have received a notice of termination or layoff from employment; who is self-employed but unemployed as a result of general economic conditions in the community in which the individual resides; who is a displaced homemaker; or who is unemployed because of a natural disaster or a substantial layoff at a plant, facility, or enterprise. All individuals may receive access to self-service through the One Stop Employment Resource Center. If enrolled, participants will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining and retaining self-sufficient employment. Business Services for retention and expansion are also provided. 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.

On August 27, 2013, Final Budget, this category was reduced overall 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.

For Fiscal Year 2013/14 Final Budget, this category was reduced overall in Contracts – WIA Training.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
		(\$79,959)			(\$79,959)	(\$79,202)

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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	95	115	0	0
AID FROM OTHER GOVT AGENCIES	570,781	230,911	281,300	281,631
OTHER REVENUE	0	71	0	0
TOTAL REVENUES	570,876	231,097	281,300	281,631
SALARIES & EMPLOYEE BENEFITS	23,830	-220	0	0
SERVICES & SUPPLIES	110	0	0	0
OTHER CHARGES	540,693	237,338	281,300	281,300
TOTAL EXPENDITURES/APPROPRIATIONS	564,633	237,118	281,300	281,300
NET COST	6,243	-6,021	0	331

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

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.

On August 27, 2013, Final Budget, this category was increased in State Other revenue.

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.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						\$331

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 - 1580
 BUDGET UNIT # - 57600
 UNIT TITLE - DWI-YOUTH SPECIAL

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2011-2012 (2)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TOTAL REVENUES	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	42	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	42	0	0	0
NET COST	-42	0	0	0

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

DWI – YOUTH SPECIAL

BUDGET UNIT 57600

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding and mandated programs for Youth and Summer Youth for participants ages 14 through 24. This budget unit was established in May 2009 to track these funds and programs. The program will provide assistance in achieving both academic and employment success. These ARRA funds will provide increased services allows for stand-alone summer youth programs, and extends eligibility from 22 to 24 year olds.

This program expired in FY 2011/12.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TOTAL REVENUES	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	11	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	11	0	0	0
NET COST	-11	0	0	0

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

DWI – ADULT SPECIAL

BUDGET UNIT 57700

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

This program expired in FY 2011/12.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	10	4	0	0
AID FROM OTHER GOVT AGENCIES	56,217	7,261	0	0
TOTAL REVENUES	56,227	7,265	0	0
SERVICES & SUPPLIES	0	0	0	5
OTHER CHARGES	57,969	7,263	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	57,969	7,263	0	5
NET COST	-1,742	2	0	-5

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

DWI – DISLOCATED WORKER SPECIAL

BUDGET UNIT 57800

On February 17, 2009 President Obama signed the American Recovery and Reinvestment Act of 2009 (ARRA). Included in the ARRA is funding for increasing programs for Dislocated Workers. This budget unit was established in May 2009 to track these funds and programs for individuals who have been terminated or laid off; who have received a notice of termination or layoff from employment; who is self-employed but unemployed as a result of general economic conditions in the community in which the individual resides; who is a displaced homemaker; or who is unemployed because of a natural disaster or a substantial layoff at a plant, facility, or enterprise. All individuals may receive access to self-service through the One Stop Employment Resource Center. If enrolled, participants will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining and retaining self-sufficient employment. Business Services for retention and expansion are also provided.

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

For Fiscal Year 2013/14 Final Budget, this category was increased is Professional and Special Services – Contractual Agreements.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$5				\$5	

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

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

DWI – CCWC GREEN JOBS

BUDGET UNIT 57900

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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.

Federal and State revenue was increased due to prior year costs realized in the current year.

SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Senior Services Program Manager	1	1	1	1
Ombudsman Program Manager	1	1	1	1
Senior Services Program Specialist	1	1	1	1
Senior Services Program Worker	<u>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.

This category was decrease for final Budget based on decreased Extra-Help estimates.

SERVICES AND SUPPLIES

This category has decreased overall against the prior year due to reductions to contractual employee appropriation.

This category was increased overall due to increases in Professional and Specialized Services, Professional and Specialized Services – Contract Employee, Utilities due to prior year costs realized in the current year.

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.

This category was increased overall due to congregate and home delivered meal prior year costs realized in the current year.

INTRAFUND AND INTERFUND TRANSFERS

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

This category was increased based on reimbursement of prior year costs realized in the current year.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(5,304)</i>	<i>28,086</i>	<i>40,495</i>	<i>(1,979)</i>		<i>\$61,298</i>	<i>\$60,420</i>

EDUCATION FUNCTION

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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)	ACTUAL 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	1,676,295	61,692	71,942
CHARGES FOR CURRENT SERVICES	42,649	42,214	50,000	50,000
OTHER REVENUE	147,547	13,394	14,000	14,000
TOTAL REVENUES	774,688	1,744,859	138,648	148,898
SALARIES & EMPLOYEE BENEFITS	1,999,543	1,736,676	2,076,287	2,076,287
SERVICES & SUPPLIES	734,061	639,923	797,261	821,543
INTRAFUND & INTERFUND TRANSFERS	-285,910	-221,107	-145,755	-145,755
CAPITAL ASSETS	130,658	104,136	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,578,352	2,259,628	2,727,793	2,752,075
NET COST	-1,803,664	-514,769	-2,589,145	-2,603,177

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

LIBRARY

BUDGET UNIT 60000

The Merced County Library was established under California State Enabling Law in 1910. Since then, the Library has operated to provide a public service program addressing the informational, recreational, and cultural needs of all County residents. In January 1994, budget constraints resulted in Library operations being reduced to a minimal level. In January of 2001, the Library acquired the operations of the Law Library from the Courts.

In FY 07/08 the Library gained membership into the San Joaquin Valley Library System (SJVLS.) Membership in SJVLS will allow our local libraries to pool resources with the nine other county members. The San Joaquin Valley Library System assists member libraries to enhance service to their public through cooperation, resource sharing, technology, and networking.

EXECUTIVE'S COMMENT

In FY 2006/07, the Library began implementing a plan to restore the professional infrastructure of the County Library System and the hours of operation at Merced Library and the four regional branches (Atwater, Gustine, Livingston, and Los Banos).

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.

For Fiscal Year 2013/14, Final Budget, this category was increased overall in Rents and Concessions.

SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</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	1
Library Coordinator	2	2	1	1
Staff Service Analyst I/II	<u>0</u>	<u>0</u>	<u>0</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 (postion #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.

On August 27, 2013, Final Budget, this category was overall in Special Department Expense Postage Special Department Expense – Books, and Special Department Expense – Periodicals and Supplies.

The salary and employee benefits accounts 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). ***On June 25, 2013 (Proposed Budget) the Board of Supervisors approved the department’s request.***

On August 27, the Board of Supervisors approved the department’s request to change one (1) Lead Library Resource Technician I/II (Position #19) to one (1) Staff Services Analyst I/II.

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.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$24,282				\$24,282	\$10,250

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	11,402	18,598	15,000	15,000
TOTAL REVENUES	11,402	18,598	15,000	15,000
SALARIES & EMPLOYEE BENEFITS	250,675	256,874	271,115	271,115
SERVICES & SUPPLIES	37,266	41,938	47,845	49,252
TOTAL EXPENDITURES/APPROPRIATIONS	287,941	298,812	318,960	320,367
NET COST	-276,539	-280,214	-303,960	-305,367

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

COOPERATIVE EXTENSION

BUDGET UNIT 61000

The mission of the University of California Cooperative Extension is to develop and extend through educational means the use of research-based knowledge 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 95th 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>RECOMMENDED</u>	<u>APPROVED</u>
Agricultural Field Technician Cooperative Extension Office Manager	1	1	1	1
Office Assistant III	1	1	1	1
Office Assistant I/II V/S	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.

Transportation and Travel was increased for travel expenses related to the Master Gardener program.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (*adjustments described previously*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>1,407</i>				<i>\$1,407</i>	<i>\$</i>

RECREATION AND CULTURAL SERVICES FUNCTION

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

CLASSIFICATION: FUND - 1010
 FUNCTION - RECREATION AND CULTURAL SERVICES BUDGET UNIT # - 70000
 ACTIVITY - RECREATION FACILITIES UNIT TITLE - DPW-RECREATION DIVISION

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2011-2012 (2)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
CHARGES FOR CURRENT SERVICES	7,100	9,477	9,000	9,000
TOTAL REVENUES	7,100	9,477	9,000	9,000
SALARIES & EMPLOYEE BENEFITS	243,840	248,517	269,998	269,998
SERVICES & SUPPLIES	8,607	10,814	12,163	12,163
INTRAFUND & INTERFUND TRANSFERS	0	977	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	252,447	260,308	282,161	282,161
NET COST	-245,347	-250,831	-273,161	-273,161

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

DPW - RECREATION DIVISION

BUDGET UNIT 70000

The Recreation Division of the Department of Public Works administers public recreation programs as approved and funded by the Board of Supervisors. These programs serve the leisure needs of Merced County residents, particularly those needs which are not addressed by other local, state, or federal agencies. This includes the dissemination of knowledge about Merced County history through the operation of the Courthouse Museum and the Milliken Museum in conjunction with the Merced County Historical Society.

EXECUTIVE'S COMMENTS

The Recreation Budget funds two full-time positions that provide organization and leadership to a variety of programs. As the County grows, so does the need to provide a variety of programs. Outside resources and organizations continue to assist in the success of many of the programs, and without them many programs and activities would not exist. The Recreation Superintendent organizes programs that benefit the youth and disabled throughout Merced County and the Museum Director offers cultural programs that are of interest to both local and out of county visitors. Volunteers remain essential to the success of programs.

REVENUE

This category 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>RECOMMENDED</u>	2013/14 <u>APPROVED</u>
County Museum Director	1	1	1	1
Recreation Superintendent	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	2	2	2	2
<u>Extra Help</u>				
Recreation Leaders	<u>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.

At Final Budget, this category increased due to the use of Parkland Dedication Fees to offset a portion of the Winton Park Shelter Reroof project.

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

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87113 Winton Park Shelter Reroof	<u>\$0</u>	<u>\$0</u>	<u>\$85,000</u>
TOTAL	\$0	\$0	\$85,000

At Final Budget, this category increased to include the Winton Park Shelter Reroof project.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
				\$85,000	\$85,000	\$42,500

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

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
Deputy Director Public Works				
Parks & Recreation	1	1	1	1
Parks Superintendent	1	1	1	1
Parks Equipment Construction Specialist	1	1	1	1
Parks Caretaker II	0	0	0	0
Parks Caretaker I	1	1	1	1
Park Maintenance Specialist	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.

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

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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)	ACTUAL 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
TOTAL REVENUES	0	0	856,775	856,775
SERVICES & SUPPLIES	0	0	7,620	7,620
OTHER CHARGES	0	0	849,155	849,155
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	856,775	856,775
NET COST	0	0	0	0

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

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for banking charges and administrative costs of the trustee.

OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Amounts noted in the Revenue From Use of Money and Property category represent interest earned on cash balances maintained in the County Treasury. Amounts in the Other Revenue category represent operating transfers from both the General and Spring Fair funds.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
USE OF MONEY AND PROPERTY	988	509	0	0
OTHER REVENUE	960,144	926,546	0	0
TOTAL REVENUES	961,132	927,055	0	0
SERVICES & SUPPLIES	2,137	4,064	0	0
OTHER CHARGES	990,144	990,344	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	992,281	994,408	0	0
NET COST	-31,149	-67,353	0	0

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

DEBT SERVICE – JUVENILE JUSTICE CORRECTIONAL FACILITY

BUDGET UNIT 70800

On July 1, 2002, the County of Merced issued \$15,705,000 in certificates of participation to assist in financing the construction of a new juvenile justice facility. This budget unit and an associated fund were established to account for the annual debt service payments on that borrowing. The debt 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)	ACTUAL 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	194,681	0	0
TOTAL REVENUES	195,489	194,693	0	0
SERVICES & SUPPLIES	50	50	0	0
OTHER CHARGES	195,459	195,459	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	195,509	195,509	0	0
NET COST	-20	-816	0	0

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

DEBT SERVICE-ENERGY RETROFIT

BUDGET UNIT 70900

During the 2001/2002 fiscal year, the County of Merced entered into a loan agreement with the California Energy Commission to fund the installation of both energy efficient lighting in several County Buildings and an energy efficient heating and cooling system for the Main Administration Building located at 2222 M Street. This budget unit and an associated fund were established to account for the annual debt service payments on that borrowing. The loan is for a period of 11 years, with the first payment due in December 2002 and the final payment due in June 2013, at an annual interest rate of three percent.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/12</u>
Energy Retrofit Loan	\$1,805,328	11 Years	\$191,144

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)	ACTUAL 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
TOTAL REVENUES	44,703	0	0	0
SERVICES & SUPPLIES	46,355	56,531	80,000	80,000
TOTAL EXPENDITURES/APPROPRIATIONS	46,355	56,531	80,000	80,000
NET COST	-1,652	-56,531	-80,000	-80,000

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

INTEREST ON TRANS AND OTHER NOTES

BUDGET UNIT 71000

This budget unit was initially established to provide appropriation for the interest and administrative costs of securing Tax and Revenue Anticipation and other notes (TRANS). The County has not needed to issue a TRAN since the 1999/2000 fiscal year.

During the 2001/2002 fiscal year the County securitized its future receipts from cigarette manufacturers that it was to receive under a Master Settlement Agreement. The Merced County Tobacco Funding Corporation (Corporation), a non-profit public benefit corporation organized under California Law, was created for the sole purpose of handling the securitization. This budget unit now also provides appropriation for the Corporation's trustee administrative fees and auditing costs associated with that securitization.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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

CLASSIFICATION: FUND - 1802
 FUNCTION - DEBT SERVICE BUDGET UNIT # - 71300
 ACTIVITY - LONG TERM DEBT SERVICE UNIT TITLE - DEBT SERVICE-JUSTICE FACILITY

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2011-2012 (2)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
FINES FORFEITS AND PENALTIES	660,981	665,751	667,952	667,952
TOTAL REVENUES	660,981	665,751	667,952	667,952
SERVICES & SUPPLIES	1,850	1,850	5,100	5,100
OTHER CHARGES	659,131	663,901	662,852	662,852
TOTAL EXPENDITURES/APPROPRIATIONS	660,981	665,751	667,952	667,952
NET COST	0	0	0	0

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

DEBT SERVICE – JUSTICE FACILITY

BUDGET UNIT 71300

On June 1, 2005, the County issued \$10,200,000 in certificates of participation to assist in financing the construction of a new courthouse facility. This budget unit and an associated fund were established to account for the debt service requirements on that debt. The loan is for a period of 25 years, with the first payment due in December 2005 and the final payment due in June 2030. The interest rate on the debt will increase during the loan period from 3% at the beginning to 4.375% at the end of the loan

<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)	ACTUAL 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	179,651	113,889	113,889
OTHER REVENUE	1,264,039	843,745	457,461	457,461
TOTAL REVENUES	1,500,156	1,023,396	571,350	571,350
OTHER CHARGES	1,007,767	1,007,768	1,007,769	1,007,769
INTRAFUND & INTERFUND TRANSFERS	48,000	48,000	48,000	48,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,055,767	1,055,768	1,055,769	1,055,769
NET COST	444,389	-32,372	-484,419	-484,419

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

DEBT SERVICE – DAIRY LOAN PROGRAM

BUDGET UNIT 71500

During FY 1998/99, the county entered into a contract with the State of California to borrow up to \$15 million at an interest rate of 2.6 percent over a 20-year period. In turn, the County would make loans to dairies for environmental improvements to protect the water supply and for the dairies to comply with existing and new laws/regulations affecting them in terms of waste management. The loans are approved by a loan board, are issued at an interest rate of 5.1 percent, must be secured, and provide for a non-payment period during construction (maximum of 6 months). The 2.5 percent difference between the rates paid and received covers loan losses and administrative processing.

<u>Component</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/11</u>
Dairy Loan Program	20 Years	\$7,730,126

REVENUE

Amounts noted in the Revenue From Use of Money and Property category represent both interest payments received from loans made to dairies and interest earned on cash balances maintained in the County Treasury. Amounts noted in the Other Revenue category represent principal payments received from the repayment of dairy loans.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category accounts for the principal and interest payments to be made this fiscal year.

INTRAFUND AND INTERFUND TRANSFERS

This category represents an amount appropriated to be transferred to fund both operations and cover costs related to administering the loan program in Commerce Aviation and Economic Development, a General Fund department.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 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)	ACTUAL 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	43,836	40,000	40,000
OTHER REVENUE	8,270,005	8,405,735	8,216,000	8,216,000
TOTAL REVENUES	8,317,504	8,449,571	8,256,000	8,256,000
SERVICES & SUPPLIES	2,025	2,025	7,600	7,600
OTHER CHARGES	7,254,785	7,612,813	7,987,657	7,987,657
TOTAL EXPENDITURES/APPROPRIATIONS	7,256,810	7,614,838	7,995,257	7,995,257
NET COST	1,060,694	834,733	260,743	260,743

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

DEBT SERVICE – PENSION OBLIGATION BONDS

BUDGET UNIT 71900

During the 1998/99 fiscal year the County issued \$63,070,000 in Pension Obligation Bonds (POBs) to refinance the Unfunded Actuarial Accrued Liability (UAAL) in the Retirement System. This budget unit and an associated fund were established to account for the annual debt service requirements for the POBs. The costs are distributed to departments through the payroll system in much the same way the UAAL amortization costs are distributed.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/12</u>
Pension Obligation Bonds	\$63,070,000	18 Years	\$35,780,000

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.

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PROVISION FOR CONTINGENCY

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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)	ACTUAL 2012-2013 (3)	RECOMMEND BY COUNTY ADMIN 2013-2014 (4)	APPROVED BY BOARD OF SUPV. 2013-2014 (5)
TOTAL REVENUES	0	0	0	0
CONTINGENCIES	0	0	3,500,000	3,500,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	3,500,000	3,500,000
NET COST	0	0	-3,500,000	-3,500,000

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

CONTINGENCIES – GENERAL FUND

BUDGET UNIT 72000

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

EXECUTIVE'S COMMENT

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

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

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INTERNAL SERVICE FUNDS

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Fund Title: Fleet Service
 Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2011-2012	Actual 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
1	2	3	4	5
Operating Revenues				
Charges for Services	3,334,525	2,672,490	3,282,826	3,282,826
Miscellaneous Sales	0	534,207	480,000	480,000
Total Operating Revenues	3,334,525	3,206,697	3,762,826	3,762,826
Operating Expenses				
Salaries and Employee Benefits	573,040	565,818	614,719	614,719
Services and Supplies	2,388,051	2,215,194	2,715,243	2,683,341
Depreciation and Amortization	555,161	555,161	555,161	555,161
Total Operating Expenses	3,516,252	3,336,173	3,885,123	3,853,221
Operating Income (Loss)	(181,727)	(129,476)	(122,297)	(90,395)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	0	6,820	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)	5,230	7,000	7,000
Other	0	18,648	117,000	117,000
Total Non-Operating Revenues (Expenses)	(26,731)	30,698	130,800	130,800
Income Before Capital Contributions and Transfers	(208,458)	(98,778)	8,503	40,405
Capital Contributions	50,771	0	0	0
Transfers-In/Out	0	0	0	0
Change in Net Assets	(157,687)	(98,778)	8,503	40,405
Fixed Assets Purchased	161,989	523,187	1,133,200	1,133,200
Net Assets - Beginning Balance	7,783,457	7,625,770	8,050,179	8,050,179
Net Assets - Ending Balance	7,625,770	8,050,179	9,191,882	9,223,784
Reserved for Fleet Replacement	3,713,973	3,899,509	3,794,309	3,794,309

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>RECOMMENDED</u>	<u>APPROVED</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.

At Final Budget, this category was reduced for adjusted carryover.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

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

CAPITAL ASSETS (Continued)

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87023 Fleet Reroof	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
TOTAL	\$1,133,200	\$1,133,200	\$1,133,200

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.

FINAL BUDGET ADJUSTMENTS (adjustments described previously)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	(\$31,902)				(\$31,902)	\$0

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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	Actual 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
1	2	3	4	5
Operating Revenues				
Charges for Services	9,028,526	8,695,294	9,429,529	9,489,529
Total Operating Revenues	9,028,526	8,695,294	9,429,529	9,489,529
Operating Expenses				
Salaries and Employee Benefits	5,377,505	4,964,068	5,210,494	5,210,494
Services and Supplies	4,212,030	3,749,095	4,788,148	4,777,148
Depreciation and Amortization	340,315	340,315	340,315	340,315
Total Operating Expenses	9,929,850	9,053,478	10,338,957	10,327,957
Operating Income (Loss)	(901,324)	(358,184)	(909,428)	(838,428)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	8,839	4,483	4,000	4,000
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Gain or Loss on Sale of Capital Assets	521	1,526	0	0
Other	0	0	0	0
Total Non-Operating Revenues (Expenses)	9,360	6,009	4,000	4,000
Income Before Capital Contributions and Transfers	(891,964)	(352,175)	(905,428)	(834,428)
Capital Contributions	0	0	0	0
Transfers-In(Out)	20,000	49,686	0	0
Change in Net Assets	(871,964)	(302,489)	(905,428)	(834,428)
Long Term Debt Payments	0	0	0	0
Fixed Assets Purchased	48,889	181,629	0	11,000
Net Assets - Beginning Balance	2,073,459	1,201,495	899,006	899,006
Net Assets - Ending Balance	1,201,495	899,006	(6,422)	64,578

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 is responsible for supporting the County’s mission by providing county-wide leadership, strategic planning, and technical direction in the use of technology and to provide a dependable, accessible, and usable technology and communications infrastructure that maximizes value to the Citizens and County Employees.

Information Systems designs, implements and maintains the information and communications systems for all agencies at all locations within the County. The department is also the controlling agency for the State of California’s 9-1-1 program for the County and local Public Answering Safety Point (PSAP) agencies, and is responsible for ensuring continuous updates to the state’s Master Street Address Guide (MSAG) and internal county 9-1-1 Database.

Information Systems will continue focusing on the following strategic initiatives during FY 13 – 14:

1. Continue to work with departments to replace the County’s legacy mainframe based systems with vendor supplied software application systems so that the County will be able to implement operational best practices that improve employee productivity.
2. Investigate technology trends and make recommendations for use at the County. These may include the Cloud, updates to Microsoft Windows, and other tools.
3. Continue rollout of tablets and smart phones to support departments.
4. Review and make recommendations for changes to County policies and procedures. These include personal use of County provided technology, social media, bring your own device (BYOD), and electronic records retention policies.

REVENUE

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

On August 27, 2013(Final Budget) Data Processing was increased to support arraignment system.

SALARIES AND EMPLOYEE BENEFITS

	<u>2011/12</u> <u>APPROVED</u>	<u>2012/13</u> <u>APPROVED</u>	<u>2013/14</u> <u>RECOMMENDED</u>	<u>2013/14</u> <u>APPROVED</u>
Director Administrative Services/Chief				
Information Officer	1	1	1	1
Systems and Operations Supervisor	1	1	1	1
Supervising Programmer Analyst	2	2	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	0
Network Systems Support Analyst I/II	7	7	7	7
Network Systems Support Analyst III	1	1	1	1
Automation Systems Analyst	4	4	4	5
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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

On August 27, 2013 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) Vacant Supervising Programmer Analyst (Position #37) due to funding constraints, add one (1) Automation Support Analyst (Position #69), and delete one (1) filled Network Training Specialist (Position #34) effective October 6, 2013 due to reductions in workload.

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.

On August 27, 2013(Final Budget) Maintenance Equipment was decreased to support new printers.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85039 2 Printers	<u>\$0</u>	<u>\$0</u>	<u>\$11,000</u>
TOTAL	\$0	\$0	\$11,000

At Final Budget asset #85039 was approved to replace current printers that are no longer cost effective to repair.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>(\$11,000)</i>			<i>\$11,000</i>	<i>\$0</i>	<i>\$60,000</i>

Fund Title: Insurance Pool
 Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2011-2012	Actual 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
1	2	3	4	5
Operating Revenues				
Insurance Allocations	48,117,713	48,728,650	49,353,503	49,353,503
Total Operating Revenues	48,117,713	48,728,650	49,353,503	49,353,503
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	38,910,596	38,381,892	44,275,424	44,275,424
Other Charges	8,773,206	11,875,653	11,216,042	11,216,042
Total Operating Expenses	47,683,802	50,257,545	55,491,466	55,491,466
Operating Income (Loss)	433,911	(1,528,895)	(6,137,963)	(6,137,963)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	328,496	187,361	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
Other	0	17,420	0	0
Total Non-Operating Revenues (Expenses)	328,496	204,781	262,919	262,919
Income Before Capital Contributions and Transfers	762,407	(1,324,114)	(5,875,044)	(5,875,044)
Capital Contributions	0	0	0	0
Transfers-In/Out	0	0	850,000	850,000
Change in Net Assets	762,407	(1,324,114)	(5,025,044)	(5,025,044)
Fixed Assets Purchased	0	0	0	0
Net Assets - Beginning Balance	9,381,811	10,144,218	8,820,104	8,820,104
Net Assets - Ending Balance	10,144,218	8,820,104	3,795,060	3,795,060
Reserved for Risk Liability	10,144,218	8,820,104	3,795,060	3,795,060

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.

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ENTERPRISE FUNDS

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Fund Title: Medical Facility Lease
 Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2011-2012	Actual 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
1	2	3	4	5
Operating Revenues				
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
Total Operating Revenues	0	0	0	0
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	156,850	90,221	200,000	200,000
Other Charges	0	0	0	0
Depreciation and Amortization	272,949	272,949	272,949	272,949
Total Operating Expenses	429,799	363,170	472,949	472,949
Operating Income (Loss)	(429,799)	(363,170)	(472,949)	(472,949)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	164,966	19,393	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	6,936	0	0
Total Non-Operating Revenues (Expenses)	180,763	26,329	0	0
Income Before Capital Contributions and Transfers	(249,036)	(336,841)	(472,949)	(472,949)
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	0	0	(790,000)
Change in Net Assets	(249,036)	(336,841)	(472,949)	(1,262,949)
Net Assets - Beginning Balance	16,486,260	16,237,224	15,900,383	15,900,383
Net Assets - Ending Balance	16,237,224	15,900,383	15,427,434	14,637,434

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.

At Final Budget Operating Transfer was adjusted based on more current information.

CAPITAL ASSETS

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
			<i>\$790,000</i>		<i>\$790,000</i>	<i>\$0</i>

Fund Title: Castle Airport
 Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2011-2012	Actual 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	199,039	145,011	69,910	69,910
Forfeitures and Penalties	0	0	0	0
Revenue From Use of Money and Property	1,452,052	1,481,360	1,518,035	1,538,012
Charges for Services	77,728	75,469	92,000	92,000
Miscellaneous Sales	33,043	51,089	40,850	103,977
Total Operating Revenues	1,761,862	1,752,929	1,720,795	1,803,899
Operating Expenses				
Salaries and Employee Benefits	1,236,051	1,149,414	1,365,688	1,224,744
Services and Supplies	874,329	884,981	789,934	798,654
Other Charges	0	0	0	0
Depreciation and Amortization	6,256,175	6,256,175	6,256,175	6,256,175
Total Operating Expenses	8,366,555	8,290,570	8,411,797	8,279,573
Operating Income (Loss)	(6,604,693)	(6,537,641)	(6,691,002)	(6,475,674)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	9,766	4,619	6,250	6,250
Interest/Investment (Expense) and/or (Loss)	0	0	0	0
Aid From Other Gov't Agencies	265,536	17,984	10,000	610,363
Gain or Loss on Sale of Capital Assets	(576,212)	0	0	0
Other	215,109	0	0	24,103
Total Non-Operating Revenues (Expenses)	(85,801)	22,603	16,250	640,716
Income Before Capital Contributions and Transfers	(6,690,494)	(6,515,038)	(6,674,752)	(5,834,958)
Capital Contributions	0	0	0	0
Transfers-In(Out)	29,850	18,000	52,500	52,500
Change in Net Assets	(6,660,644)	(6,497,038)	(6,622,252)	(5,782,458)
Fixed Assets Purchased	104,858	305,403	0	599,793
Net Assets - Beginning Balance	139,564,615	132,903,971	126,406,933	126,406,933
Net Assets - Ending Balance	132,903,971	126,406,933	119,784,681	120,624,475

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.

Reductions in vacant positions were made in this budget unit at Final Budget. These reductions were made as part of a cost savings measure. The airport and leased property has struggled through the previous downturn. Revenues and expenses in this area will be monitored closely through the year to help develop recommendations regarding financial performance in this area.

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.

At Final Budget, this category was increased for Federal Other, Other Revenue, and Rents & Concessions.

SALARIES AND EMPLOYEE BENEFITS

	2011/12	2012/13	2013/14	2013/14
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Castle-Airport Manager	1	1	1	1
Castle-Administrative Services Manager	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Account Clerk III	0	0	0	0
Accounting Technician	1	1	1	1
Office Assistant III	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Castle-Maintenance Electrician	2	2	2	2
Castle-Maintenance Worker	1	1	1	1
Grounds Maintenance Worker I/II	<u>4</u>	<u>4</u>	<u>4</u>	<u>2</u>
TOTAL FULL-TIME & VS	13	13	13	11
 <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	 12.00

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.

On August 27, 2013 the Board of Supervisors approved the department's request to delete two (2) vacant Grounds Maintenance Workers (Position #8, 9). Accounts related to these deletions were reduced as part of this action.

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.

This category was increased, at Final Budget, for Maintenance Equipment – Phone Lines and Transportation & Travel – In State Overnight.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
82046 FAA# 13 Design/Const Taxiway B	\$0	\$0	\$19,138
83600 Structures and Improvements	0	0	155
84067 FAA#14 Map Project at Castle	0	0	580,500
TOTAL	\$0	\$0	\$599,753

At Final Budget a number of carry over projects were budgeted to allow for their completion, FAA#13 Design/Const Taxiway B, Structures and Improvements, and FAA#14 Map Project at Castle.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$140,944)</i>	<i>\$8,720</i>			<i>\$599,793</i>	<i>\$467,569</i>	<i>\$707,570</i>

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

Operating Detail	Audited Actual 2011-2012	Actual 2012-2013	Proposed Estimates 2013-2014	Approved Estimates 2013-2014
1	2	3	4	5
Operating Revenues				
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	268,353	310,370	310,370
Miscellaneous Sales	0	0	0	0
Total Operating Revenues	245,926	268,353	310,370	310,370
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	281,643	271,579	310,870	310,870
Other Charges	0	0	0	0
Depreciation and Amortization	2,784	2,784	2,784	2,784
Total Operating Expenses	284,427	274,363	313,654	313,654
Operating Income (Loss)	(38,501)	(6,010)	(3,284)	(3,284)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	678	246	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	0	100	100
Total Non-Operating Revenues (Expenses)	678	246	500	500
Income Before Capital Contributions and Transfers	(37,823)	(5,764)	(2,784)	(2,784)
Capital Contributions			0	0
Transfers-In(Out)	0	0	0	0
Change in Net Assets	(37,823)	(5,764)	(2,784)	(2,784)
Fixed Assets Purchased	12,375	0	0	0
Net Assets - Beginning Balance	74,723	36,900	31,136	31,136
Net Assets - Ending Balance	36,900	31,136	28,352	28,352

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.

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SPECIAL DISTRICTS

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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
Drainage Districts							
Almond Grove Dr Zone 204	9,577		2,140	11,717	10,327	1,390	11,717
Almond Meadows Dr Maint Zone 319	16,728		2,089	18,817	18,405	412	18,817
Almond Tree Estates Dr Zone 114	41,423		4,981	46,404	44,340	2,064	46,404
American Heritage Dr Zone 323	18,286	1,273	4,104	23,663	23,663		23,663
Ashley Estates Dr Zone 116	27,983		3,127	31,110	29,587	1,523	31,110
B & B Water District	27,906		13,000	40,906	28,000	12,906	40,906
Bridget Court Dr-Maint Zone 232	4,005		1,006	5,011	4,540	471	5,011
Champagne Estates Dr Zone 231	14,866		2,318	17,184	16,584	600	17,184
Cotton Glen Estates Dr #421	13,065		15,590	28,655	20,608	8,047	28,655
Countrysides Estates Dr Zone 101	13,713	874	1,701	16,288	16,288		16,288
Cowdenknowes Dr Zone 238	2,746		388	3,134	3,075	59	3,134
Cypress Est Dr & Maint Zone 254	5,071		1,810	6,881	5,761	1,120	6,881
Denis Way Dr Zone 109	626		728	1,354	1,168	186	1,354
Eastside CSA Water District	4,886	640	2,100	7,626	7,626		7,626
Elliott Manor Dr Zone 230	17,032		1,931	18,963	18,116	847	18,963
Evergreen Place Dr Zone 256	24,090		3,259	27,349	24,754	2,595	27,349
Golden Estates Dr Zone 205	14,115		10,134	24,249	16,190	8,059	24,249
Grove Storm Dr Zone 111	5,313		905	6,218	6,002	216	6,218
Hillside Estates Dr Zone 113	7,701		1,739	9,440	8,625	815	9,440
La Paloma/Rolfe Estates Zone 266	3,597		6,715	10,312	8,461	1,851	10,312
Lewis Estates Dr Zone 103	19,739	771	1,160	21,670	21,670		21,670
Lexington Park Storm Dr Zone 422			2	2		2	2
Meadowbrook Maint Zone 119	19,915		2,850	22,765	21,259	1,506	22,765
Miles Creek Est Dr Zone 326	20,196		3,310	23,506	22,795	711	23,506
New Century Park Dr Zone 327	18,129		3,003	21,132	19,146	1,986	21,132
Palm Heights Dr Maint Zone 122	26,659		3,322	29,981	27,740	2,241	29,981
Planada Storm Dr Maint Zone 329	36,655		7,948	44,603	37,908	6,695	44,603
Rockwood Est Dr. & Maint Zone 262	3,750	773	5,169	9,692	9,692		9,692
Santa Nella Village Dr Zone 407	34,159		9,255	43,414	35,750	7,664	43,414
Santa Rita Garden Dr Zone 208	10,707		1,397	12,104	11,306	798	12,104
Subtotal - Drainage Districts	462,638	4,331	117,181	584,150	519,386	64,764	584,150

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
Drainage Districts Totals Forward	462,638	4,331	117,181	584,150	519,386	64,764	584,150
Sunrise Terrace Dr Zone 320	28,414		4,457	32,871	31,015	1,856	32,871
Tierra De Oro Maint Zone 124	3,057		930	3,987	3,409	578	3,987
Town & Country Dr Zone 206	24,418		6,228	30,646	26,354	4,292	30,646
White Gate Estates Lt-Dr Zone 305	10,262	1,696	4,493	16,451	16,451		16,451
White Gate Farms Dr Zone 307	13,817	244	1,982	16,043	16,043		16,043
Winton Manor Dr Zone 207	20,416		2,986	23,402	21,588	1,814	23,402
Winton Meadows Dr Zone 242	24,748	598	4,535	29,881	29,881		29,881
Total Drainage Districts	587,770	6,869	142,792	737,431	664,127	73,304	737,431

Lighting Districts							
Almond Estates Lt-Dr Zone 108	1,215		8,661	9,876	9,830	46	9,876
Almondwood Estates Lt-Dr Zone 203	15,966		1,909	17,875	16,765	1,110	17,875
Ashe Tract Lt Zone 218	4,111		2,985	7,096	5,998	1,098	7,096
Atwater Acres Lt-Dr Zone 212							
B & B Rancheros Lt-Dr Zone 217	11,860		100	11,960	11,911	49	11,960
B & B Rancheros 2 Lt-Dr Zone 220	20,475		3,766	24,241	23,454	787	24,241
Ballico Lighting Zone 272	110	59	273	442	442		442
Beachwood Drive Lt Zone 221	30,747		36,764	67,511	60,096	7,415	67,511
Bispo Estates Lt-Dr Zone 234	17,524	1,364	6,361	25,249	25,249		25,249
Black Rascal Lt Zone 215	2,146		827	2,973	2,663	310	2,973
Blossom Street Lt Zone 402	38,865	1,421	15,457	55,743	55,743		55,743
Bryant Meadows St Lt-Dr Zone 331	690		458	1,148	1,036	112	1,148
Country Club Place St Lt Zone 314	1,015		816	1,831	1,655	176	1,831
Country Living Est Lt-Dr Zone 240	16,570	270	4,094	20,934	20,934		20,934
Cressey Lt Zone 201	2,583		2,546	5,129	4,816	313	5,129
CSA #1 Maint Revolving Fund	(11,051)		100,000	88,949	88,949		88,949
Delhi Lt Zone 102	21,021	11,283	75,308	107,612	107,612		107,612
Easy Street Lt Zone 308	11,254		5,075	16,329	13,999	2,330	16,329
El Capitan & Hollywd Est Zone265	20,016		49,226	69,242	63,252	5,990	69,242
Elliott Estates Lt Zone 214	12,210	442	4,147	16,799	16,799		16,799
Esau Estates Lt-Dr Zone 243	11,879	373	3,068	15,320	15,320		15,320
Fairway Estates St Lt Zone 107	411		1,147	1,558	1,444	114	1,558
Subtotal - Lighting Districts	229,617	15,212	322,988	567,817	547,967	19,850	567,817

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
Lighting Districts Totals Forwards	229,617	15,212	322,988	567,817	547,967	19,850	567,817
Fleming Acres Lt-Dr Zone 227	15,133		2,923	18,056	17,810	246	18,056
Fleming Oaks Lt-Dr Zone 241	14,270	869	5,512	20,651	20,651		20,651
Forist Lane Lt Zone 244	953		563	1,516	1,431	85	1,516
Franklin Heights Lt-Dr Zone 228	35,525		3,820	39,345	38,198	1,147	39,345
Giesbrecht Street Lt Zone 271	409		289	698	502	196	698
Glen Meadows Lt-Dr Zone 255	16,196		6,982	23,178	19,803	3,375	23,178
Glenwood Est Lt-Dr Zone 229	13,415		2,279	15,694	15,487	207	15,694
Golden Bear Estates Zone 332	331	244	1,655	2,230	2,230		2,230
Golf Road St Lt Zone 321	920		1,194	2,114	2,028	86	2,114
Green Lawns Lt Zone 219	1,128		1,470	2,598	2,419	179	2,598
Greenfield Brooks Lt & Dr Zone 252	26,032		14,321	40,353	35,235	5,118	40,353
Harmony Ranch Dr & Park Zone 121	101,943	55,127	62,880	219,950	219,950		219,950
Heavenly Acres 2 Lt-Dr Zone 209	3,330		1,584	4,914	4,657	257	4,914
Heavenly Acres 3 Lt-Dr Zone 210	7,762		3,586	11,348	10,425	923	11,348
Hillcrest Est Lt-Dr Zone 318	5,440		9,675	15,115	13,741	1,374	15,115
Hilmar-Irwin Lt Zone 100	23,211	14,638	46,627	84,476	84,476		84,476
Lakewood Est Lt-Dr Zone 301	12,815		1,908	14,723	14,064	659	14,723
Le Grand Lt Zone 310	18,275		18,147	36,422	32,800	3,622	36,422
Links Lt-Dr Zone 112	4,116		790	4,906	4,477	429	4,906
Los Olivos Lighting Zone 334	397		305	702	414	288	702
Marilyn Est Lt-Dr Zone 300	4,547		1,199	5,746	5,477	269	5,746
Mission Trails Lt Zone 303	5,546		3,788	9,334	8,514	820	9,334
Moran St Lt-Dr Zone 235	17,309	1,121	5,695	24,125	24,125		24,125
Nutcracker Terrace Lt-Dr Zone 239	25,001	603	3,705	29,309	29,309		29,309
Oleander Lt Zone 302	9,894		2,050	11,944	11,451	493	11,944
Parkway St Lt-Dr Lands Park Zone 423	(24)		2,000	1,976		1,976	1,976
Petaluma Street Lt Zone 125	222	22	144	388	388		388
Planada Lt Zone 309	42,188		37,201	79,389	75,207	4,182	79,389
Pleasant Valley Lt & Dr Zone 259	8,781		3,271	12,052	12,016	36	12,052
Ramos Road Lt Zone 405	886		687	1,573	1,343	230	1,573
Ranch Estates Lt-Dr Zone 237	13,378	253	3,202	16,833	16,833		16,833
Subtotal - Lighting Districts	658,946	88,089	572,440	1,319,475	1,273,428	46,047	1,319,475

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
Lighting Districts Totals Forwards	658,946	88,089	572,440	1,319,475	1,273,428	46,047	1,319,475
Rancho Village Lt Zone 312	888		942	1,830	1,726	104	1,830
Riverview Lt-Dr Zone 115	15,827		3,972	19,799	18,403	1,396	19,799
Robinson Est Lt-Dr Zone 317	22,043	1,719	8,365	32,127	32,127		32,127
Sahota Brother Clinton Zone 264	7,266		3,501	10,767	9,700	1,067	10,767
Salles Manor Lt Zone 213	1,773		1,336	3,109	2,548	561	3,109
San Luis Hills Lt & Dr Zone 413	17,072	323	8,713	26,108	26,108		26,108
San Luis Truck Plaza St Lt 411	6,128	79	2,109	8,316	8,316		8,316
Santa Fe Business Lt-Dr Zone 246	12,373		2,400	14,773	14,216	557	14,773
Santa Nella Lt Zone 400	57,684		30,999	88,683	82,094	6,589	88,683
Santa Nella Plaza Lt-Dr Zone 406	3,210		1,350	4,560	3,866	694	4,560
Snelling Lt Zone 105	5,747		3,339	9,086	8,880	206	9,086
South Dos Palos Lt Zone 401	17,756		7,237	24,993	23,362	1,631	24,993
Stevinson Lt Zone 200	9,656		2,954	12,610	12,225	385	12,610
Stolle Acres Lt-Dr Zone 316	1,612		647	2,259	2,122	137	2,259
Stonemill Est Lt-Dr Zone 325	22,716		6,252	28,968	26,745	2,223	28,968
Taylor Estates Lt-Dr Zone 249	13,035	1,109	7,029	21,173	21,173		21,173
Terry Lt Zone 247			3	3		3	3
Texeira St Lt Zone 251	474		396	870	854	16	870
Trovare St Lt & Dr Zone 330	1,877		2,110	3,987	3,947	40	3,987
Tumbleweed Est Lt-Dr Zone 236	7,575	1,914	1,920	11,409	11,409		11,409
Villa Cordoba Zone 123	53		55	108	90	18	108
Village Greens Lt-Dr Zone 250	37,757		13,370	51,127	48,364	2,763	51,127
West Hills Estates Lt-Dr Zone 313	8,237		2,390	10,627	10,608	19	10,627
Westwood Lt Zone 211	1,841	144	1,096	3,081	3,081		3,081
White Gate Farms #3 Lt Zone 306	11,932		2,715	14,647	14,472	175	14,647
Wickum Est Lt-Dr Zone 233	28,913		10,883	39,796	37,131	2,665	39,796
Wickum Lt Zone 216	448		883	1,331	1,064	267	1,331
Willow Crest Est Lt & Dr Zone 263	43,255		16,690	59,945	54,933	5,012	59,945
Winton Lt Zone 202	49,627		91,389	141,016	138,100	2,916	141,016
Yosemite Meadows Lt-Dr Zone 311	5,881	43	2,610	8,534	8,534		8,534
Total Lighting Districts	1,071,602	93,420	810,095	1,975,117	1,899,626	75,491	1,975,117

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
Landscape Districts							
Buhach Park Est Lt-Dr Zone 226	12,596	915	2,020	15,531	15,531		15,531
Camden Pl Landscape Zone 117	1,024		1,697	2,721	2,664	57	2,721
Campus Park Landscape #267	5,689		20,280	25,969	23,474	2,495	25,969
Country Club Estates Zone 106	4,151	473	1,850	6,474	6,474		6,474
Gurr Road Water Zone 245	(13)		50	37		37	37
Hilmar Stevinson Park Zone 120	(39)		120	81		81	81
Monte Vista Landscaping Zone 333	10,576		5,625	16,201	14,508	1,693	16,201
Quail Hollow Landscape Zone 269	15,111		8,855	23,966	23,561	405	23,966
Riverbank Est Maint Zone 110	2,308		265	2,573	2,392	181	2,573
Santa Nella Road Zone 404	27,074		15,699	42,773	29,215	13,558	42,773
Santa Nella Village Lndscp Zone 408	6,786	7,739	21,650	36,175	36,175		36,175
Santa Nella Village Rd Zone 410	37,925		11,589	49,514	38,125	11,389	49,514
Santa Nella Village Lndscp #414	25,733		48,300	74,033	72,777	1,256	74,033
Silva Meadows Lndscp & SWG 268	14,511		7,900	22,411	16,848	5,563	22,411
Sorrento Lt & Dr Zone 337	2,907		485	3,392	2,900	492	3,392
Total Landscaping Districts	166,339	9,127	146,385	321,851	284,644	37,207	321,851
Total Special Districts & Other Agencies	1,825,711	109,416	1,099,272	3,034,399	2,848,397	186,002	3,034,399

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District Name	Fund Balance (Per Auditor) June 30, 2013 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2013 Actual
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Drainage Districts					
Almond Grove Dr Zone 204	21,659		12,082		9,577
Almond Meadows Dr Maint Zone 319	30,130		13,402		16,728
Almond Tree Estates Dr Zone 114	73,194		31,771		41,423
American Heritage Dr Zone 323	42,313		24,027		18,286
Ashley Estates Dr Zone 116	45,871		17,888		27,983
B & B Water District	363,366		335,460		27,906
Bridget Court Dr-Maint Zone 232	8,081		4,076		4,005
Champagne Estates Dr Zone 231	32,542		17,676		14,866
Cotton Glen Estates Dr #421	28,244	300	14,879		13,065
Countrysides Estates Dr Zone 101	19,724		6,011		13,713
Cowdenknowes Dr Zone 238	4,792		2,046		2,746
Cypress Est Dr & Maint Zone 254	12,884		7,813		5,071
Denis Way Dr Zone 109	1,474		848		626
Eastside CSA Water District	30,947		26,061		4,886
Elliott Manor Dr Zone 230	32,556		15,524		17,032
Evergreen Place Dr Zone 256	51,142		27,052		24,090
Faillte Meadows Sewage Zone 273					
Golden Estates Dr Zone 205	52,533		38,418		14,115
Grove Storm Dr Zone 111	8,957		3,644		5,313
Hillside Estates Dr Zone 113	13,858		6,157		7,701
La Paloma/Rolfe Estates Zone 266	8,563	215	4,751		3,597
Lewis Estates Dr Zone 103	56,752		37,013		19,739
Lexington Park Storm Dr Zone 422	434		434		
Meadowbrook Maint Zone 119	33,270		13,355		19,915
Miles Creek Est Dr Zone 326	49,137		28,941		20,196
New Century Park Dr Zone 327	37,650		19,521		18,129
Palm Heights Dr Maint Zone 122	33,961		7,302		26,659
Planada Storm Dr Maint Zone 329	91,059		54,404		36,655
Rockwood Est Dr. & Maint Zone 262	9,588	1,044	4,794		3,750
Santa Nella Village Dr Zone 407	84,506		50,347		34,159
Santa Rita Garden Dr Zone 208	17,854		7,147		10,707
Subtotal - Drainage Districts	1,297,041	1,559	832,844		462,638

District Name	Fund Balance (Per Auditor) June 30, 2013 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2013 Actual
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Drainage Districts Totals Forward	1,297,041	1,559	832,844		462,638
Sunrise Terrace Dr Zone 320	70,740		42,326		28,414
Tierra De Oro Maint Zone 124	5,878		2,821		3,057
Town & Country Dr Zone 206	62,640		38,222		24,418
White Gate Estates Lt-Dr Zone 305	16,492		6,230		10,262
White Gate Farms Dr Zone 307	27,864		14,047		13,817
Winton Manor Dr Zone 207	30,710		10,294		20,416
Winton Meadows Dr Zone 242	38,710		13,962		24,748
Total Drainage Districts	1,550,075	1,559	960,746		587,770
Lighting Districts					
Almond Estates Lt-Dr Zone 108	4,882		3,667		1,215
Almondwood Estates Lt-Dr Zone 203	32,694		16,728		15,966
Ashe Tract Lt Zone 218	13,109		8,998		4,111
Atwater Acres Lt-Dr Zone 212					
B & B Rancheros Lt-Dr Zone 217	12,149		289		11,860
B & B Rancheros 2 Lt-Dr Zone 220	36,442		15,967		20,475
Ballico Lighting Zone 272	250		140		110
Beachwood Drive Lt Zone 221	80,023		49,276		30,747
Bispo Estates Lt-Dr Zone 234	37,553		20,029		17,524
Black Rascal Lt Zone 215	5,204		3,058		2,146
Blossom Street Lt Zone 402	70,410		31,545		38,865
Bryant Meadows St Lt-Dr Zone 331	1,623		933		690
Country Club Place St Lt Zone 314	1,720		705		1,015
Country Living Est Lt-Dr Zone 240	27,624		11,054		16,570
Cressey Lt Zone 201	2,843		260		2,583
CSA #1 Maint Revolving Fund		11,051			(11,051)
Delhi Lt Zone 102	59,176		38,155		21,021
Easy Street Lt Zone 308	29,375		18,121		11,254
El Capitan & Hollywd Est Zone265	23,484		3,468		20,016
Elliott Estates Lt Zone 214	24,229		12,019		12,210
Esau Estates Lt-Dr Zone 243	23,878		11,999		11,879
Fairway Estates St Lt Zone 107	411				411
Subtotal - Lighting Districts	487,079	11,051	246,411		229,617

District Name	Fund Balance (Per Auditor) June 30, 2013 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2013 Actual
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Lighting Districts Totals Forwards	487,079	11,051	246,411		229,617
Fleming Acres Lt-Dr Zone 227	31,420		16,287		15,133
Fleming Oaks Lt-Dr Zone 241	27,227		12,957		14,270
Forist Lane Lt Zone 244	2,526		1,573		953
Franklin Heights Lt-Dr Zone 228	61,283		25,758		35,525
Giesbrecht Street Lt Zone 271	1,296		887		409
Glen Meadows Lt-Dr Zone 255	43,814		27,618		16,196
Glenwood Est Lt-Dr Zone 229	22,933		9,518		13,415
Golden Bear Estates Zone 332	937		606		331
Golf Road St Lt Zone 321	1,628		708		920
Green Lawns Lt Zone 219	2,323		1,195		1,128
Greenfield Brooks Lt & Dr Zone 252	73,164		47,132		26,032
Harmony Ranch Dr & Park Zone 121	272,954		171,011		101,943
Heavenly Acres 2 Lt-Dr Zone 209	5,880		2,550		3,330
Heavenly Acres 3 Lt-Dr Zone 210	16,930		9,168		7,762
Hillcrest Est Lt-Dr Zone 318	5,440				5,440
Hilmar-Irwin Lt Zone 100	49,739		26,528		23,211
Lakewood Est Lt-Dr Zone 301	25,829		13,014		12,815
Le Grand Lt Zone 310	24,432		6,157		18,275
Links Lt-Dr Zone 112	10,577		6,461		4,116
Los Olivos Lighting Zone 334	1,882		1,485		397
Marilyn Est Lt-Dr Zone 300	9,875		5,328		4,547
Mission Trails Lt Zone 303	10,704		5,158		5,546
Moran St Lt-Dr Zone 235	30,330		13,021		17,309
Nutcracker Terrace Lt-Dr Zone 239	38,078		13,077		25,001
Oleander Lt Zone 302	19,430		9,536		9,894
Parkway St Lt-Dr Lands Park Zone 423	261,790		261,814		(24)
Petaluma Street Lt Zone 125	509		287		222
Planada Lt Zone 309	77,194		35,006		42,188
Pleasant Valley Lt & Dr Zone 259	16,930		8,149		8,781
Ramos Road Lt Zone 405	1,819		933		886
Ranch Estates Lt-Dr Zone 237	20,281		6,903		13,378
Subtotal - Lighting Districts	1,656,233	11,051	986,236		658,946

District Name	Fund Balance (Per Auditor) June 30, 2013 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2013 Actual
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Lighting Districts Totals Forwards	1,656,233	11,051	986,236		658,946
Rancho Village Lt Zone 312	1,170		282		888
Riverview Lt-Dr Zone 115	34,464		18,637		15,827
Robinson Est Lt-Dr Zone 317	29,940		7,897		22,043
Sahota Brother Clinton Zone 264	26,716		19,450		7,266
Salles Manor Lt Zone 213	4,443		2,670		1,773
San Luis Hills Lt & Dr Zone 413	50,377		33,305		17,072
San Luis Truck Plaza St Lt 411	10,105		3,977		6,128
Santa Fe Business Lt-Dr Zone 246	19,767		7,394		12,373
Santa Nella Lt Zone 400	112,460		54,776		57,684
Santa Nella Plaza Lt-Dr Zone 406	7,132		3,922		3,210
Snelling Lt Zone 105	12,527		6,780		5,747
South Dos Palos Lt Zone 401	34,312		16,556		17,756
Stevinson Lt Zone 200	18,039		8,383		9,656
Stolle Acres Lt-Dr Zone 316	2,821		1,209		1,612
Stonemill Est Lt-Dr Zone 325	42,952		20,236		22,716
Taylor Estates Lt-Dr Zone 249	27,917		14,882		13,035
Terry Lt Zone 247	388		388		
Texeira St Lt Zone 251	894		420		474
Trovare St Lt & Dr Zone 330	8,446		6,569		1,877
Tumbleweed Est Lt-Dr Zone 236	11,514		3,939		7,575
Villa Cordoba Zone 123	9,893		9,840		53
Village Greens Lt-Dr Zone 250	90,690		52,933		37,757
West Hills Estates Lt-Dr Zone 313	10,691		2,454		8,237
Westwood Lt Zone 211	4,291		2,450		1,841
White Gate Farms #3 Lt Zone 306	20,345		8,413		11,932
Wickum Est Lt-Dr Zone 233	73,005		44,092		28,913
Wickum Lt Zone 216	1,001		553		448
Willow Crest Est Lt & Dr Zone 263	96,586		53,331		43,255
Winton Lt Zone 202	91,216		41,589		49,627
Yosemite Meadows Lt-Dr Zone 311	7,188		1,307		5,881
Total Lighting Districts	2,517,523	11,051	1,434,870		1,071,602

District Name	Fund Balance (Per Auditor) June 30, 2013 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2013 Actual
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Landscape Districts					
Buhach Park Est Lt-Dr Zone 226	28,824		16,228		12,596
Camden Pl Landscape Zone 117	1,181	120	37		1,024
Campus Park Landscape #267	22,092		16,403		5,689
Country Club Estates Zone 106	6,375		2,224		4,151
Gurr Road Water Zone 245	11,568		11,581		(13)
Hilmar Stevinson Park Zone 120	15,960		15,999		(39)
Monte Vista Landscaping Zone 333	30,853	275	20,002		10,576
Quail Hollow Landscape Zone 269	19,470	650	3,709		15,111
Riverbank Est Maint Zone 110	3,674		1,366		2,308
Santa Nella Road Zone 404	107,175		80,101		27,074
Santa Nella Village Lndscp Zone 408	34,985		28,199		6,786
Santa Nella Village Rd Zone 410	118,696		80,771		37,925
Santa Nella Village Lndscp #414	31,832	1,200	4,899		25,733
Silva Meadows Lndscp & SWG 268	42,651		28,140		14,511
Sorrento Lt & Dr Zone 337	5,247		2,340		2,907
Total Landscaping Districts	480,583	2,245	311,999		166,339
Total Special Districts & Other Agencies	4,548,181	14,855	2,707,615		1,825,711

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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
Drainage Districts						
Almond Grove Dr Zone 204	12,082			1,390	1,390	13,472
Almond Meadows Dr Maint Zone 319	13,402			412	412	13,814
Almond Tree Estates Dr Zone 114	31,771			2,064	2,064	33,835
American Heritage Dr Zone 323	24,027	1,273	1,273			22,754
Ashley Estates Dr Zone 116	17,888			1,523	1,523	19,411
B & B Water District	335,460			12,906	12,906	348,366
Bridget Court Dr-Maint Zone 232	4,076			471	471	4,547
Champagne Estates Dr Zone 231	17,676			600	600	18,276
Cotton Glen Estates Dr #421	14,879			8,047	8,047	22,926
Countrysides Estates Dr Zone 101	6,011	874	874			5,137
Cowdenknowes Dr Zone 238	2,046			59	59	2,105
Cypress Est Dr & Maint Zone 254	7,813			1,120	1,120	8,933
Denis Way Dr Zone 109	848			186	186	1,034
Eastside CSA Water District	26,061	640	640			25,421
Elliott Manor Dr Zone 230	15,524			847	847	16,371
Evergreen Place Dr Zone 256	27,052			2,595	2,595	29,647
Golden Estates Dr Zone 205	38,418			8,059	8,059	46,477
Grove Storm Dr Zone 111	3,644			216	216	3,860
Hillside Estates Dr Zone 113	6,157			815	815	6,972
La Paloma/Rolfe Estates Zone 266	4,751			1,851	1,851	6,602
Lewis Estates Dr Zone 103	37,013	771	771			36,242
Lexington Park Storm Dr Zone 422	434			2	2	436
Meadowbrook Maint Zone 119	13,355			1,506	1,506	14,861
Miles Creek Est Dr Zone 326	28,941			711	711	29,652
New Century Park Dr Zone 327	19,521			1,986	1,986	21,507
Palm Heights Dr Maint Zone 122	7,302			2,241	2,241	9,543
Planada Storm Dr Maint Zone 329	54,404			6,695	6,695	61,099
Rockwood Est Dr. & Maint Zone 262	4,794	773	773			4,021
Santa Nella Village Dr Zone 407	50,347			7,664	7,664	58,011
Santa Rita Garden Dr Zone 208	7,147			798	798	7,945
Subtotal - Drainage Districts	832,844	4,331	4,331	64,764	64,764	893,277

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
Drainage Districts Totals Forward	832,844	4,331	4,331	64,764	64,764	893,277
Sunrise Terrace Dr Zone 320	42,326			1,856	1,856	44,182
Tierra De Oro Maint Zone 124	2,821			578	578	3,399
Town & Country Dr Zone 206	38,222			4,292	4,292	42,514
White Gate Estates Lt-Dr Zone 305	6,230	1,696	1,696			4,534
White Gate Farms Dr Zone 307	14,047	244	244			13,803
Winton Manor Dr Zone 207	10,294			1,814	1,814	12,108
Winton Meadows Dr Zone 242	13,962	598	598			13,364
Total Drainage Districts	960,746	6,869	6,869	73,304	73,304	1,027,181

Lighting Districts						
Almond Estates Lt-Dr Zone 108	3,667			46	46	3,713
Almondwood Estates Lt-Dr Zone 203	16,728			1,110	1,110	17,838
Ashe Tract Lt Zone 218	8,998			1,098	1,098	10,096
Atwater Acres Lt-Dr Zone 212						
B & B Rancheros Lt-Dr Zone 217	289			49	49	338
B & B Rancheros 2 Lt-Dr Zone 220	15,967			787	787	16,754
Ballico Lighting Zone 272	140	59	59			81
Beachwood Drive Lt Zone 221	49,276			7,415	7,415	56,691
Bispo Estates Lt-Dr Zone 234	20,029	1,364	1,364			18,665
Black Rascal Lt Zone 215	3,058			310	310	3,368
Blossom Street Lt Zone 402	31,545	1,421	1,421			30,124
Bryant Meadows St Lt-Dr Zone 331	933			112	112	1,045
Country Club Place St Lt Zone 314	705			176	176	881
Country Living Est Lt-Dr Zone 240	11,054	270	270			10,784
Cressey Lt Zone 201	260			313	313	573
CSA #1 Maint Revolving Fund						
Delhi Lt Zone 102	38,155	11,283	11,283			26,872
Easy Street Lt Zone 308	18,121			2,330	2,330	20,451
El Capitan & Hollywd Est Zone 265	3,468			5,990	5,990	9,458
Elliott Estates Lt Zone 214	12,019	442	442			11,577
Esau Estates Lt-Dr Zone 243	11,999	373	373			11,626
Fairway Estates St Lt Zone 107				114	114	114
Subtotal - Lighting Districts	246,411	15,212	15,212	19,850	19,850	251,049

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
Lighting Districts Totals Forwards	246,411	15,212	15,212	19,850	19,850	251,049
Fleming Acres Lt-Dr Zone 227	16,287			246	246	16,533
Fleming Oaks Lt-Dr Zone 241	12,957	869	869			12,088
Forist Lane Lt Zone 244	1,573			85	85	1,658
Franklin Heights Lt-Dr Zone 228	25,758			1,147	1,147	26,905
Giesbrecht Street Lt Zone 271	887			196	196	1,083
Glen Meadows Lt-Dr Zone 255	27,618			3,375	3,375	30,993
Glenwood Est Lt-Dr Zone 229	9,518			207	207	9,725
Golden Bear Estates Zone 332	606	244	244			362
Golf Road St Lt Zone 321	708			86	86	794
Green Lawns Lt Zone 219	1,195			179	179	1,374
Greenfield Brooks Lt & Dr Zone 252	47,132			5,118	5,118	52,250
Harmony Ranch Dr & Park Zone 121	111,011	55,127	55,127			55,884
Heavenly Acres 2 Lt-Dr Zone 209	2,550			257	257	2,807
Heavenly Acres 3 Lt-Dr Zone 210	9,168			923	923	10,091
Hillcrest Est Lt-Dr Zone 318				1,374	1,374	1,374
Hilmar-Irwin Lt Zone 100	26,528	14,638	14,638			11,890
Lakewood Est Lt-Dr Zone 301	13,014			659	659	13,673
Le Grand Lt Zone 310	6,157			3,622	3,622	9,779
Links Lt-Dr Zone 112	6,461			429	429	6,890
Los Olivos Lighting Zone 334	1,485			288	288	1,773
Marilyn Est Lt-Dr Zone 300	5,328			269	269	5,597
Mission Trails Lt Zone 303	5,158			820	820	5,978
Moran St Lt-Dr Zone 235	13,021	1,121	1,121			11,900
Nutcracker Terrace Lt-Dr Zone 239	13,077	603	603			12,474
Oleander Lt Zone 302	9,536			493	493	10,029
Parkway St Lt-Dr Lands Park Zone 423	261,814			1,976	1,976	263,790
Petaluma Street Lt Zone 125	287	22	22			265
Planada Lt Zone 309	35,006			4,182	4,182	39,188
Pleasant Valley Lt & Dr Zone 259	8,149			36	36	8,185
Ramos Road Lt Zone 405	933			230	230	1,163
Ranch Estates Lt-Dr Zone 237	6,903	253	253			6,650
Subtotal - Lighting Districts	926,236	88,089	88,089	46,047	46,047	884,194

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
Lighting Districts Totals Forwards	926,236	88,089	88,089	46,047	46,047	884,194
Rancho Village Lt Zone 312	282			104	104	386
Riverview Lt-Dr Zone 115	18,637			1,396	1,396	20,033
Robinson Est Lt-Dr Zone 317	7,897	1,719	1,719			6,178
Sahota Brother Clinton Zone 264	19,450			1,067	1,067	20,517
Salles Manor Lt Zone 213	2,670			561	561	3,231
San Luis Hills Lt & Dr Zone 413	33,305	323	323			32,982
San Luis Truck Plaza St Lt 411	3,977	79	79			3,898
Santa Fe Business Lt-Dr Zone 246	7,394			557	557	7,951
Santa Nella Lt Zone 400	54,776			6,589	6,589	61,365
Santa Nella Plaza Lt-Dr Zone 406	3,922			694	694	4,616
Snelling Lt Zone 105	6,780			206	206	6,986
South Dos Palos Lt Zone 401	16,556			1,631	1,631	18,187
Stevinson Lt Zone 200	8,383			385	385	8,768
Stolle Acres Lt-Dr Zone 316	1,209			137	137	1,346
Stonemill Est Lt-Dr Zone 325	20,236			2,223	2,223	22,459
Taylor Estates Lt-Dr Zone 249	14,882	1,109	1,109			13,773
Terry Lt Zone 247	388			3	3	391
Texeira St Lt Zone 251	420			16	16	436
Trovare St Lt & Dr Zone 330	6,569			40	40	6,609
Tumbleweed Est Lt-Dr Zone 236	3,939	1,914	1,914			2,025
Villa Cordoba Zone 123	9,840			18	18	9,858
Village Greens Lt-Dr Zone 250	52,933			2,763	2,763	55,696
West Hills Estates Lt-Dr Zone 313	2,454			19	19	2,473
Westwood Lt Zone 211	2,450	144	144			2,306
White Gate Farms #3 Lt Zone 306	8,413			175	175	8,588
Wickum Est Lt-Dr Zone 233	44,092			2,665	2,665	46,757
Wickum Lt Zone 216	553			267	267	820
Willow Crest Est Lt & Dr Zone 263	53,331			5,012	5,012	58,343
Winton Lt Zone 202	41,589			2,916	2,916	44,505
Yosemite Meadows Lt-Dr Zone 311	1,307	43	43			1,264
Total Lighting Districts	1,374,870	93,420	93,420	75,491	75,491	1,356,941

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
Landscape Districts						
Buhach Park Est Lt-Dr Zone 226	16,228	915	915			15,313
Camden Pl Landscape Zone 117	37			57	57	94
Campus Park Landscape #267	16,403			2,495	2,495	18,898
Country Club Estates Zone 106	2,224	473	473			1,751
Gurr Road Water Zone 245	11,581			37	37	11,618
Hilmar Stevinson Park Zone 120	15,999			81	81	16,080
Monte Vista Landscaping Zone 333	20,002			1,693	1,693	21,695
Quail Hollow Landscape Zone 269	3,709			405	405	4,114
Riverbank Est Maint Zone 110	1,366			181	181	1,547
Santa Nella Road Zone 404	80,101			13,558	13,558	93,659
Santa Nella Village Lndscp Zone 408	28,199	7,739	7,739			20,460
Santa Nella Village Rd Zone 410	80,771			11,389	11,389	92,160
Santa Nella Village Lndscp #414	4,899			1,256	1,256	6,155
Silva Meadows Lndscp & SWG 268	28,140			5,563	5,563	33,703
Sorrento Lt & Dr Zone 337	2,340			492	492	2,832
Total Landscaping Districts	311,999	9,127	9,127	37,207	37,207	340,079
Total Special Districts & Other Agencies	2,647,615	109,416	109,416	186,002	186,002	2,724,201

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Almond Grove Dr Zone 204

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Revenue From Use of Money and Property	169	157	80	80
Charges for Current Services	2,122	2,000	2,060	2,060
Other Revenue	0	0	0	0
Total Revenue	2,291	2,157	2,140	2,140
Services & Supplies	1,045	767	7,995	7,995
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,332	2,332
Total Expenditures/ Appropriations	1,045	767	10,327	10,327
Net Cost	1,246	1,390	(8,187)	(8,187)

Almond Meadows Dr Maint Zone 319

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	251	223	249	249
Charges for Current Services	1,805	1,890	1,840	1,840
Other Revenue	0	0	0	0
Total Revenue	2,056	2,113	2,089	2,089
Services & Supplies	1,191	1,700	13,700	13,700
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,705	4,705
Total Expenditures/ Appropriations	1,191	1,700	18,405	18,405
Net Cost	865	413	(16,316)	(16,316)

Almond Tree Estates Dr Zone 114

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	610	539	500	500
Charges for Current Services	4,543	4,534	4,481	4,481
Other Revenue	0	0	0	0
Total Revenue	5,153	5,073	4,981	4,981
Services & Supplies	4,128	3,011	33,300	33,300
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,040	11,040
Total Expenditures/ Appropriations	4,128	3,011	44,340	44,340
Net Cost	1,025	2,062	(39,359)	(39,359)

American Heritage Dr Zone 323

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	359	313	400	400
Charges for Current Services	3,650	3,812	3,704	3,704
Other Revenue	0	0	0	0
Total Revenue	4,009	4,125	4,104	4,104
Services & Supplies	3,924	4,119	18,841	18,841
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	3,924	4,119	23,663	23,663
Net Cost	85	6	(19,559)	(19,559)

Ashley Estates Dr Zone 116

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	379	337	250	250
Charges for Current Services	2,894	2,877	2,877	2,877
Other Revenue	0	0	0	0
Total Revenue	3,273	3,214	3,127	3,127
Services & Supplies	2,492	1,692	16,520	16,520
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	13,067	13,067
Total Expenditures/ Appropriations	2,492	1,692	29,587	29,587
Net Cost	781	1,522	(26,460)	(26,460)

B & B Water District

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,932	2,678	3,000	3,000
Charges for Current Services	0	0	0	0
Other Revenue	12,322	17,171	10,000	10,000
Total Revenue	15,254	19,849	13,000	13,000
Services & Supplies	1,292	943	6,000	6,000
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	22,000	22,000
Total Expenditures/ Appropriations	1,292	943	28,000	28,000
Net Cost	13,962	18,906	(15,000)	(15,000)

Bridget Court Dr-Maint Zone 232

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	59	79	79
Charges for Current Services	926	926	927	927
Other Revenue	0	0	0	0
Total Revenue	997	985	1,006	1,006
Services & Supplies	1,578	513	4,500	4,500
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	40	40
Total Expenditures/ Appropriations	1,578	513	4,540	4,540
Net Cost	(581)	472	(3,534)	(3,534)

Champagne Estates Dr Zone 231

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	270	243	294	294
Charges for Current Services	2,053	2,032	2,024	2,024
Other Revenue	0	0	0	0
Total Revenue	2,323	2,275	2,318	2,318
Services & Supplies	1,181	1,677	12,160	12,160
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,424	4,424
Total Expenditures/ Appropriations	1,181	1,677	16,584	16,584
Net Cost	1,142	598	(14,266)	(14,266)

Cotton Glen Estates Dr #421

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	132	162	120	120
Charges for Current Services	15,535	15,470	15,470	15,470
Other Revenue	0	0	0	0
Total Revenue	15,667	15,632	15,590	15,590
Services & Supplies	9,805	7,775	17,985	17,985
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,623	2,623
Total Expenditures/ Appropriations	9,805	7,775	20,608	20,608
Net Cost	5,862	7,857	(5,018)	(5,018)

Countrysides Estates Dr Zone 101

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	179	157	160	160
Charges for Current Services	1,540	1,533	1,541	1,541
Other Revenue	0	0	0	0
Total Revenue	1,719	1,690	1,701	1,701
Services & Supplies	1,541	2,425	10,725	10,725
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	1,541	2,425	16,288	16,288
Net Cost	178	(735)	(14,587)	(14,587)

Cowdenknowes Dr Zone 238

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	35	49	49
Charges for Current Services	339	339	339	339
Other Revenue	0	0	0	0
Total Revenue	379	374	388	388
Services & Supplies	407	262	2,397	2,397
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	678	678
Total Expenditures/ Appropriations	407	262	3,075	3,075
Net Cost	(28)	112	(2,687)	(2,687)

Cypress Est Dr & Maint Zone 254

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	98	91	60	60
Charges for Current Services	1,750	1,725	1,750	1,750
Other Revenue	0	0	0	0
Total Revenue	1,848	1,816	1,810	1,810
Services & Supplies	1,042	696	3,752	3,752
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,009	2,009
Total Expenditures/ Appropriations	1,042	696	5,761	5,761
Net Cost	806	1,120	(3,951)	(3,951)

Denis Way Dr Zone 109

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	10	10	9	9
Charges for Current Services	735	719	719	719
Other Revenue	0	0	0	0
Total Revenue	745	729	728	728
Services & Supplies	404	543	935	935
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	233	233
Total Expenditures/ Appropriations	404	543	1,168	1,168
Net Cost	341	186	(440)	(440)

Eastside CSA Water District

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	275	237	300	300
Charges for Current Services	0	0	0	0
Other Revenue	1,165	258	1,800	1,800
Total Revenue	1,440	495	2,100	2,100
Services & Supplies	1,459	1,135	6,000	6,000
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,626	1,626
Total Expenditures/ Appropriations	1,459	1,135	7,626	7,626
Net Cost	(19)	(640)	(5,526)	(5,526)

Elliott Manor Dr Zone 230

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	271	242	350	350
Charges for Current Services	1,581	1,581	1,581	1,581
Other Revenue	0	0	0	0
Total Revenue	1,852	1,823	1,931	1,931
Services & Supplies	1,703	976	14,500	14,500
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,616	3,616
Total Expenditures/ Appropriations	1,703	976	18,116	18,116
Net Cost	149	847	(16,185)	(16,185)

Evergreen Place Dr Zone 256

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	411	374	400	400
Charges for Current Services	2,800	2,917	2,859	2,859
Other Revenue	0	0	0	0
Total Revenue	3,211	3,291	3,259	3,259
Services & Supplies	1,487	695	16,669	16,669
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,085	8,085
Total Expenditures/ Appropriations	1,487	695	24,754	24,754
Net Cost	1,724	2,596	(21,495)	(21,495)

Golden Estates Dr Zone 205

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	389	352	8	8
Charges for Current Services	9,975	9,900	10,126	10,126
Other Revenue	0	0	0	0
Total Revenue	10,364	10,252	10,134	10,134
Services & Supplies	1,697	2,191	14,190	14,190
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,000	2,000
Total Expenditures/ Appropriations	1,697	2,191	16,190	16,190
Net Cost	8,667	8,061	(6,056)	(6,056)

Grove Storm Dr Zone 111

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	76	66	100	100
Charges for Current Services	821	805	805	805
Other Revenue	0	0	0	0
Total Revenue	897	871	905	905
Services & Supplies	941	655	4,525	4,525
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,477	1,477
Total Expenditures/ Appropriations	941	655	6,002	6,002
Net Cost	(44)	216	(5,097)	(5,097)

Hillside Estates Dr Zone 113

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	108	99	100	100
Charges for Current Services	1,639	1,672	1,639	1,639
Other Revenue	0	0	0	0
Total Revenue	1,747	1,771	1,739	1,739
Services & Supplies	807	925	5,950	5,950
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,675	2,675
Total Expenditures/ Appropriations	807	925	8,625	8,625
Net Cost	940	846	(6,886)	(6,886)

La Paloma/Rolfe Estates Zone 266

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	45	50	40	40
Charges for Current Services	6,563	6,788	6,675	6,675
Other Revenue	0	0	0	0
Total Revenue	6,608	6,838	6,715	6,715
Services & Supplies	5,162	5,011	7,261	7,261
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,200	1,200
Total Expenditures/ Appropriations	5,162	5,011	8,461	8,461
Net Cost	1,446	1,827	(1,746)	(1,746)

Lewis Estates Dr Zone 103

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	496	433	500	500
Charges for Current Services	649	633	660	660
Other Revenue	0	0	0	0
Total Revenue	1,145	1,066	1,160	1,160
Services & Supplies	853	1,837	17,285	17,285
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,385	4,385
Total Expenditures/ Appropriations	853	1,837	21,670	21,670
Net Cost	292	(771)	(20,510)	(20,510)

Lexington Park Storm Dr Zone 422

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	4	3	2	2
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	4	3	2	2
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	0	0	0	0
Net Cost	4	3	2	2

Meadowbrook Maint Zone 119

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	266	242	200	200
Charges for Current Services	2,663	2,675	2,650	2,650
Other Revenue	0	0	0	0
Total Revenue	2,929	2,917	2,850	2,850
Services & Supplies	1,499	1,311	11,900	11,900
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	9,359	9,359
Total Expenditures/ Appropriations	1,499	1,311	21,259	21,259
Net Cost	1,430	1,606	(18,409)	(18,409)

Miles Creek Est Dr Zone 326

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	409	367	400	400
Charges for Current Services	2,865	2,956	2,910	2,910
Other Revenue	0	0	0	0
Total Revenue	3,274	3,323	3,310	3,310
Services & Supplies	1,566	2,611	17,003	17,003
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,792	5,792
Total Expenditures/ Appropriations	1,566	2,611	22,795	22,795
Net Cost	1,708	712	(19,485)	(19,485)

New Century Park Dr Zone 327

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	294	274	220	220
Charges for Current Services	2,733	2,832	2,783	2,783
Other Revenue	0	0	0	0
Total Revenue	3,027	3,106	3,003	3,003
Services & Supplies	484	1,120	11,766	11,766
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	7,380	7,380
Total Expenditures/ Appropriations	484	1,120	19,146	19,146
Net Cost	2,543	1,986	(16,143)	(16,143)

Palm Heights Dr Maint Zone 122

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	264	244	150	150
Charges for Current Services	3,101	3,242	3,172	3,172
Other Revenue	0	0	0	0
Total Revenue	3,365	3,486	3,322	3,322
Services & Supplies	1,466	1,246	17,500	17,500
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	10,240	10,240
Total Expenditures/ Appropriations	1,466	1,246	27,740	27,740
Net Cost	1,899	2,240	(24,418)	(24,418)

Planada Storm Dr Maint Zone 329

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	694	654	200	200
Charges for Current Services	7,568	7,633	7,748	7,748
Other Revenue	0	0	0	0
Total Revenue	8,262	8,287	7,948	7,948
Services & Supplies	1,523	1,592	25,880	25,880
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	12,028	12,028
Total Expenditures/ Appropriations	1,523	1,592	37,908	37,908
Net Cost	6,739	6,695	(29,960)	(29,960)

Rockwood Est Dr. & Maint Zone 262

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	80	70	100	100
Charges for Current Services	5,458	4,938	5,069	5,069
Other Revenue	0	0	0	0
Total Revenue	5,538	5,008	5,169	5,169
Services & Supplies	4,703	5,736	8,930	8,930
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	762	762
Total Expenditures/ Appropriations	4,703	5,736	9,692	9,692
Net Cost	835	(728)	(4,523)	(4,523)

Santa Nella Village Dr Zone 407

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	671	601	701	701
Charges for Current Services	8,506	8,635	8,554	8,554
Other Revenue	0	0	0	0
Total Revenue	9,177	9,236	9,255	9,255
Services & Supplies	7,142	1,573	20,750	20,750
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	15,000	15,000
Total Expenditures/ Appropriations	7,142	1,573	35,750	35,750
Net Cost	2,035	7,663	(26,495)	(26,495)

Santa Rita Garden Dr Zone 208

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	144	131	226	226
Charges for Current Services	1,171	1,171	1,171	1,171
Other Revenue	0	0	0	0
Total Revenue	1,315	1,302	1,397	1,397
Services & Supplies	1,134	506	10,332	10,332
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	974	974
Total Expenditures/ Appropriations	1,134	506	11,306	11,306
Net Cost	181	796	(9,909)	(9,909)

Sunrise Terrace Dr Zone 320

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	580	527	400	400
Charges for Current Services	4,047	4,085	4,057	4,057
Other Revenue	0	0	0	0
Total Revenue	4,627	4,612	4,457	4,457
Services & Supplies	1,417	2,757	25,022	25,022
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,993	5,993
Total Expenditures/ Appropriations	1,417	2,757	31,015	31,015
Net Cost	3,210	1,855	(26,558)	(26,558)

Tierra De Oro Maint Zone 124

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	41	41	30	30
Charges for Current Services	900	900	900	900
Other Revenue	0	0	0	0
Total Revenue	941	941	930	930
Services & Supplies	173	364	2,000	2,000
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,409	1,409
Total Expenditures/ Appropriations	173	364	3,409	3,409
Net Cost	768	577	(2,479)	(2,479)

Town & Country Dr Zone 206

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	483	449	299	299
Charges for Current Services	5,987	5,977	5,929	5,929
Other Revenue	0	0	0	0
Total Revenue	6,470	6,426	6,228	6,228
Services & Supplies	2,815	2,133	20,187	20,187
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	6,167	6,167
Total Expenditures/ Appropriations	2,815	2,133	26,354	26,354
Net Cost	3,655	4,293	(20,126)	(20,126)

White Gate Estates Lt-Dr Zone 305

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	180	132	250	250
Charges for Current Services	4,242	4,242	4,243	4,243
Other Revenue	0	0	0	0
Total Revenue	4,422	4,374	4,493	4,493
Services & Supplies	6,288	7,748	15,025	15,025
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	6,288	7,748	16,451	16,451
Net Cost	(1,866)	(3,374)	(11,958)	(11,958)

White Gate Farms Dr Zone 307

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	240	209	300	300
Charges for Current Services	1,716	1,682	1,682	1,682
Other Revenue	0	0	0	0
Total Revenue	1,956	1,891	1,982	1,982
Services & Supplies	1,701	2,134	12,687	12,687
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,356	3,356
Total Expenditures/ Appropriations	1,701	2,134	16,043	16,043
Net Cost	255	(243)	(14,061)	(14,061)

Winton Manor Dr Zone 207

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	243	222	250	250
Charges for Current Services	2,755	2,784	2,736	2,736
Other Revenue	0	0	0	0
Total Revenue	2,998	3,006	2,986	2,986
Services & Supplies	1,692	1,193	16,999	16,999
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,589	4,589
Total Expenditures/ Appropriations	1,692	1,193	21,588	21,588
Net Cost	1,306	1,813	(18,602)	(18,602)

Winton Meadows Dr Zone 242

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	373	288	548	548
Charges for Current Services	3,986	3,972	3,987	3,987
Other Revenue	0	0	0	0
Total Revenue	4,359	4,260	4,535	4,535
Services & Supplies	8,855	5,013	25,268	25,268
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	8,855	5,013	29,881	29,881
Net Cost	(4,496)	(753)	(25,346)	(25,346)

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Almond Estates Lt-Dr Zone 108

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	26	27	25	25
Charges for Current Services	8,673	8,673	8,636	8,636
Other Revenue	0	0	0	0
Total Revenue	8,699	8,700	8,661	8,661
Services & Supplies	8,790	8,540	9,726	9,726
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	104	104
Total Expenditures/ Appropriations	8,790	8,540	9,830	9,830
Net Cost	(91)	160	(1,169)	(1,169)

Almondwood Estates Lt-Dr Zone 203

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	268	241	280	280
Charges for Current Services	1,666	1,630	1,629	1,629
Other Revenue	0	0	0	0
Total Revenue	1,934	1,871	1,909	1,909
Services & Supplies	859	762	12,623	12,623
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,142	4,142
Total Expenditures/ Appropriations	859	762	16,765	16,765
Net Cost	1,075	1,109	(14,856)	(14,856)

Ashe Tract Lt Zone 218

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	95	89	80	80
Charges for Current Services	2,905	2,905	2,905	2,905
Other Revenue	0	0	0	0
Total Revenue	3,000	2,994	2,985	2,985
Services & Supplies	2,261	2,504	4,557	4,557
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,441	1,441
Total Expenditures/ Appropriations	2,261	2,504	5,998	5,998
Net Cost	739	490	(3,013)	(3,013)

Atwater Acres Lt-Dr Zone 212

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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
Total Revenue	0	0	0	0
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Operating Transfers	69	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	69	0	0	0
Net Cost	(69)	0	0	0

B & B Rancheros Lt-Dr Zone 217

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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
Total Revenue	131	100	100	100
Services & Supplies	2,181	1,937	10,653	10,653
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,258	1,258
Total Expenditures/ Appropriations	2,181	1,937	11,911	11,911
Net Cost	(2,050)	(1,837)	(11,811)	(11,811)

B & B Rancheros 2 Lt-Dr Zone 220

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	270	400	400
Charges for Current Services	3,366	3,409	3,366	3,366
Other Revenue	0	0	0	0
Total Revenue	3,668	3,679	3,766	3,766
Services & Supplies	2,828	2,741	20,600	20,600
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	2,828	2,741	23,454	23,454
Net Cost	840	938	(19,688)	(19,688)

Ballico Lighting Zone 272

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3	2	1	1
Charges for Current Services	204	204	272	272
Other Revenue	0	0	0	0
Total Revenue	207	206	273	273
Services & Supplies	240	245	391	391
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	240	245	442	442
Net Cost	(33)	(39)	(169)	(169)

Beachwood Drive Lt Zone 221

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	612	533	1,593	1,593
Charges for Current Services	35,471	35,370	35,171	35,171
Other Revenue	0	0	0	0
Total Revenue	36,083	35,903	36,764	36,764
Services & Supplies	36,463	28,327	51,730	51,730
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,366	8,366
Total Expenditures/ Appropriations	36,463	28,327	60,096	60,096
Net Cost	(380)	7,576	(23,332)	(23,332)

Bispo Estates Lt-Dr Zone 234

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	327	288	400	400
Charges for Current Services	6,756	6,597	5,961	5,961
Other Revenue	0	0	0	0
Total Revenue	7,083	6,885	6,361	6,361
Services & Supplies	8,121	8,125	19,568	19,568
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	8,121	8,125	25,249	25,249
Net Cost	(1,038)	(1,240)	(18,888)	(18,888)

Black Rascal Lt Zone 215

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	41	37	40	40
Charges for Current Services	787	787	787	787
Other Revenue	0	0	0	0
Total Revenue	828	824	827	827
Services & Supplies	675	526	1,788	1,788
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	875	875
Total Expenditures/ Appropriations	675	526	2,663	2,663
Net Cost	153	298	(1,836)	(1,836)

Blossom Street Lt Zone 402

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	623	534	800	800
Charges for Current Services	14,483	12,693	14,657	14,657
Other Revenue	0	0	0	0
Total Revenue	15,106	13,227	15,457	15,457
Services & Supplies	15,559	14,238	38,949	38,949
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	15,559	14,238	55,743	55,743
Net Cost	(453)	(1,011)	(40,286)	(40,286)

Bryant Meadows St Lt-Dr Zone 331

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	12	11	8	8
Charges for Current Services	450	450	450	450
Other Revenue	0	0	0	0
Total Revenue	462	461	458	458
Services & Supplies	334	333	556	556
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	334	333	1,036	1,036
Net Cost	128	128	(578)	(578)

Country Club Place St Lt Zone 314

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	12	10	10
Charges for Current Services	806	806	806	806
Other Revenue	0	0	0	0
Total Revenue	819	818	816	816
Services & Supplies	761	636	1,348	1,348
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	307	307
Total Expenditures/ Appropriations	761	636	1,655	1,655
Net Cost	58	182	(839)	(839)

Country Living Est Lt-Dr Zone 240

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	239	206	300	300
Charges for Current Services	3,794	3,843	3,794	3,794
Other Revenue	0	0	0	0
Total Revenue	4,033	4,049	4,094	4,094
Services & Supplies	3,506	4,177	17,732	17,732
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,202	3,202
Total Expenditures/ Appropriations	3,506	4,177	20,934	20,934
Net Cost	527	(128)	(16,840)	(16,840)

Cressey Lt Zone 201

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	21	18	30	30
Charges for Current Services	2,533	2,551	2,516	2,516
Other Revenue	0	0	0	0
Total Revenue	2,554	2,569	2,546	2,546
Services & Supplies	2,597	2,358	4,733	4,733
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	2,597	2,358	4,816	4,816
Net Cost	(43)	211	(2,270)	(2,270)

CSA #1 Maint Revolving Fund

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	80,949	100,000	100,000
Other Revenue	0	0	0	0
Total Revenue	93,436	80,949	100,000	100,000
Services & Supplies	93,436	80,949	100,000	88,949
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	93,436	80,949	100,000	88,949
Net Cost	0	0	0	11,051

Delhi Lt Zone 102

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	632	446	500	500
Charges for Current Services	75,701	75,349	74,808	74,808
Other Revenue	0	0	0	0
Total Revenue	76,333	75,795	75,308	75,308
Services & Supplies	96,162	85,502	103,858	103,858
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	96,162	85,502	107,612	107,612
Net Cost	(19,829)	(9,707)	(32,304)	(32,304)

Easy Street Lt Zone 308

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	219	207	100	100
Charges for Current Services	5,075	4,975	4,975	4,975
Other Revenue	0	0	0	0
Total Revenue	5,294	5,182	5,075	5,075
Services & Supplies	2,954	2,853	8,044	8,044
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,955	5,955
Total Expenditures/ Appropriations	2,954	2,853	13,999	13,999
Net Cost	2,340	2,329	(8,924)	(8,924)

El Capitan & Hollywd Est Zone265

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	159	108	101	101
Charges for Current Services	41,094	49,500	49,125	49,125
Other Revenue	0	0	0	0
Total Revenue	41,253	49,608	49,226	49,226
Services & Supplies	46,143	48,327	59,734	59,734
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	46,143	48,327	63,252	63,252
Net Cost	(4,890)	1,281	(14,026)	(14,026)

Elliott Estates Lt Zone 214

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	208	184	200	200
Charges for Current Services	3,992	3,947	3,947	3,947
Other Revenue	0	0	0	0
Total Revenue	4,200	4,131	4,147	4,147
Services & Supplies	3,810	4,574	12,915	12,915
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,884	3,884
Total Expenditures/ Appropriations	3,810	4,574	16,799	16,799
Net Cost	390	(443)	(12,652)	(12,652)

Esau Estates Lt-Dr Zone 243

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	250	180	160	160
Charges for Current Services	2,862	3,002	2,908	2,908
Other Revenue	(5,308)	0	0	0
Total Revenue	(2,196)	3,182	3,068	3,068
Services & Supplies	2,753	3,518	12,691	12,691
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,629	2,629
Total Expenditures/ Appropriations	2,753	3,518	15,320	15,320
Net Cost	(4,949)	(336)	(12,252)	(12,252)

Fairway Estates St Lt Zone 107

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	7	4	15	15
Charges for Current Services	1,132	1,132	1,132	1,132
Other Revenue	0	0	0	0
Total Revenue	1,139	1,136	1,147	1,147
Services & Supplies	1,554	1,429	1,444	1,444
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	1,554	1,429	1,444	1,444
Net Cost	(415)	(293)	(297)	(297)

Fleming Acres Lt-Dr Zone 227

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	266	236	329	329
Charges for Current Services	2,594	2,594	2,594	2,594
Operating Transfers In	69	0	0	0
Total Revenue	2,929	2,830	2,923	2,923
Services & Supplies	2,421	2,546	15,120	15,120
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,690	2,690
Total Expenditures/ Appropriations	2,421	2,546	17,810	17,810
Net Cost	508	284	(14,887)	(14,887)

Fleming Oaks Lt-Dr Zone 241

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	245	204	350	350
Charges for Current Services	5,162	5,162	5,162	5,162
Other Revenue	0	0	0	0
Total Revenue	5,407	5,366	5,512	5,512
Services & Supplies	6,570	5,978	18,966	18,966
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	6,570	5,978	20,651	20,651
Net Cost	(1,163)	(612)	(15,139)	(15,139)

Forist Lane Lt Zone 244

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	20	19	20	20
Charges for Current Services	556	543	543	543
Other Revenue	0	0	0	0
Total Revenue	576	562	563	563
Services & Supplies	439	478	1,064	1,064
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	367	367
Total Expenditures/ Appropriations	439	478	1,431	1,431
Net Cost	137	84	(868)	(868)

Franklin Heights Lt-Dr Zone 228

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	515	457	300	300
Charges for Current Services	3,520	3,543	3,520	3,520
Other Revenue	0	0	0	0
Total Revenue	4,035	4,000	3,820	3,820
Services & Supplies	3,308	2,854	27,286	27,286
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	10,912	10,912
Total Expenditures/ Appropriations	3,308	2,854	38,198	38,198
Net Cost	727	1,146	(34,378)	(34,378)

Giesbrecht Street Lt Zone 271

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	8	9	6	6
Charges for Current Services	212	212	283	283
Other Revenue	0	0	0	0
Total Revenue	220	221	289	289
Services & Supplies	34	25	382	382
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	120	120
Total Expenditures/ Appropriations	34	25	502	502
Net Cost	186	196	(213)	(213)

Glen Meadows Lt-Dr Zone 255

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	327	309	200	200
Charges for Current Services	6,878	6,782	6,782	6,782
Other Revenue	0	0	0	0
Total Revenue	7,205	7,091	6,982	6,982
Services & Supplies	3,623	3,715	11,530	11,530
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,273	8,273
Total Expenditures/ Appropriations	3,623	3,715	19,803	19,803
Net Cost	3,582	3,376	(12,821)	(12,821)

Glenwood Est Lt-Dr Zone 229

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	198	172	250	250
Charges for Current Services	2,071	2,451	2,029	2,029
Other Revenue	0	0	0	0
Total Revenue	2,269	2,623	2,279	2,279
Services & Supplies	2,455	2,416	13,058	13,058
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,429	2,429
Total Expenditures/ Appropriations	2,455	2,416	15,487	15,487
Net Cost	(186)	207	(13,208)	(13,208)

Golden Bear Estates Zone 332

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	9	7	5	5
Charges for Current Services	1,688	1,650	1,650	1,650
Other Revenue	0	0	0	0
Total Revenue	1,697	1,657	1,655	1,655
Services & Supplies	1,678	1,801	1,901	1,901
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	329	329
Total Expenditures/ Appropriations	1,678	1,801	2,230	2,230
Net Cost	19	(144)	(575)	(575)

Golf Road St Lt Zone 321

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	11	20	20
Charges for Current Services	1,174	1,174	1,174	1,174
Other Revenue	0	0	0	0
Total Revenue	1,187	1,185	1,194	1,194
Services & Supplies	1,260	1,078	1,941	1,941
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	1,260	1,078	2,028	2,028
Net Cost	(73)	107	(834)	(834)

Green Lawns Lt Zone 219

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	16	60	60
Charges for Current Services	1,366	1,454	1,410	1,410
Other Revenue	0	0	0	0
Total Revenue	1,385	1,470	1,470	1,470
Services & Supplies	1,493	1,350	2,217	2,217
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	1,493	1,350	2,419	2,419
Net Cost	(108)	120	(949)	(949)

Greenfield Brooks Lt & Dr Zone 252

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	573	513	600	600
Charges for Current Services	13,836	16,026	13,721	13,721
Other Revenue	0	514	0	0
Total Revenue	14,409	17,053	14,321	14,321
Services & Supplies	13,150	11,699	27,086	27,086
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	13,150	11,699	35,235	35,235
Net Cost	1,259	5,354	(20,914)	(20,914)

Harmony Ranch Dr & Park Zone 121

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,296	2,030	2,397	2,397
Charges for Current Services	60,560	60,960	60,483	60,483
Other Revenue	0	0	0	0
Total Revenue	62,856	62,990	62,880	62,880
Services & Supplies	56,719	63,722	84,450	84,450
Other Charges	0	0	0	0
Capital Assets				
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
Total Expenditures/ Appropriations	56,719	63,722	219,950	219,950
Net Cost	6,137	(732)	(157,070)	(157,070)

Heavenly Acres 2 Lt-Dr Zone 209

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	49	42	70	70
Charges for Current Services	1,460	1,514	1,514	1,514
Other Revenue	0	0	0	0
Total Revenue	1,509	1,556	1,584	1,584
Services & Supplies	1,648	1,299	3,837	3,837
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	820	820
Total Expenditures/ Appropriations	1,648	1,299	4,657	4,657
Net Cost	(139)	257	(3,073)	(3,073)

Heavenly Acres 3 Lt-Dr Zone 210

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	136	120	100	100
Charges for Current Services	3,433	3,538	3,486	3,486
Other Revenue	0	0	0	0
Total Revenue	3,569	3,658	3,586	3,586
Services & Supplies	3,414	2,737	8,715	8,715
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,710	1,710
Total Expenditures/ Appropriations	3,414	2,737	10,425	10,425
Net Cost	155	921	(6,839)	(6,839)

Hillcrest Est Lt-Dr Zone 318

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	78	30	100	100
Charges for Current Services	9,575	9,684	9,575	9,575
Other Revenue	0	0	0	0
Total Revenue	9,653	9,714	9,675	9,675
Services & Supplies	13,488	12,446	13,741	13,741
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	13,488	12,446	13,741	13,741
Net Cost	(3,835)	(2,732)	(4,066)	(4,066)

Hilmar-Irwin Lt Zone 100

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	593	395	1,300	1,300
Charges for Current Services	45,618	45,642	45,327	45,327
Other Revenue	0	0	0	0
Total Revenue	46,211	46,037	46,627	46,627
Services & Supplies	65,849	58,032	72,063	72,063
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	65,849	58,032	84,476	84,476
Net Cost	(19,638)	(11,995)	(37,849)	(37,849)

Lakewood Est Lt-Dr Zone 301

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	213	191	201	201
Charges for Current Services	1,741	1,707	1,707	1,707
Other Revenue	0	0	0	0
Total Revenue	1,954	1,898	1,908	1,908
Services & Supplies	1,324	1,225	12,730	12,730
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,334	1,334
Total Expenditures/ Appropriations	1,324	1,225	14,064	14,064
Net Cost	630	673	(12,156)	(12,156)

Le Grand Lt Zone 310

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	190	157	349	349
Charges for Current Services	14,992	18,179	17,798	17,798
Other Revenue	0	0	0	0
Total Revenue	15,182	18,336	18,147	18,147
Services & Supplies	18,766	14,629	32,515	32,515
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	18,766	14,629	32,800	32,800
Net Cost	(3,584)	3,707	(14,653)	(14,653)

Links Lt-Dr Zone 112

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	77	49	49
Charges for Current Services	787	741	741	741
Other Revenue	0	0	0	0
Total Revenue	871	818	790	790
Services & Supplies	361	324	3,321	3,321
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	361	324	4,477	4,477
Net Cost	510	494	(3,687)	(3,687)

Los Olivos Lighting Zone 334

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	12	13	5	5
Charges for Current Services	300	301	300	300
Other Revenue	0	0	0	0
Total Revenue	312	314	305	305
Services & Supplies	34	25	392	392
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	22	22
Total Expenditures/ Appropriations	34	25	414	414
Net Cost	278	289	(109)	(109)

Marilyn Est Lt-Dr Zone 300

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	80	73	75	75
Charges for Current Services	1,124	1,124	1,124	1,124
Other Revenue	0	0	0	0
Total Revenue	1,204	1,197	1,199	1,199
Services & Supplies	692	928	4,317	4,317
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,160	1,160
Total Expenditures/ Appropriations	692	928	5,477	5,477
Net Cost	512	269	(4,278)	(4,278)

Mission Trails Lt Zone 303

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	74	150	150
Charges for Current Services	3,613	3,665	3,638	3,638
Other Revenue	0	0	0	0
Total Revenue	3,697	3,739	3,788	3,788
Services & Supplies	3,798	2,919	6,938	6,938
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,576	1,576
Total Expenditures/ Appropriations	3,798	2,919	8,514	8,514
Net Cost	(101)	820	(4,726)	(4,726)

Moran St Lt-Dr Zone 235

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	269	228	400	400
Charges for Current Services	5,337	5,295	5,295	5,295
Other Revenue	0	0	0	0
Total Revenue	5,606	5,523	5,695	5,695
Services & Supplies	6,336	6,478	18,912	18,912
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	6,336	6,478	24,125	24,125
Net Cost	(730)	(955)	(18,430)	(18,430)

Nutcracker Terrace Lt-Dr Zone 239

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	341	293	500	500
Charges for Current Services	3,273	3,205	3,205	3,205
Other Revenue	0	0	0	0
Total Revenue	3,614	3,498	3,705	3,705
Services & Supplies	4,226	4,558	25,339	25,339
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,970	3,970
Total Expenditures/ Appropriations	4,226	4,558	29,309	29,309
Net Cost	(612)	(1,060)	(25,604)	(25,604)

Oleander Lt Zone 302

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	161	143	130	130
Charges for Current Services	1,946	1,946	1,920	1,920
Other Revenue	0	0	0	0
Total Revenue	2,107	2,089	2,050	2,050
Services & Supplies	1,773	1,597	9,676	9,676
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,775	1,775
Total Expenditures/ Appropriations	1,773	1,597	11,451	11,451
Net Cost	334	492	(9,401)	(9,401)

Parkway St Lt-Dr Lands Park Zone 423

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,240	1,976	2,000	2,000
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	2,240	1,976	2,000	2,000
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	0	0	0	0
Net Cost	2,240	1,976	2,000	2,000

Petaluma Street Lt Zone 125

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
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
Total Revenue	144	144	144	144
Services & Supplies	134	151	372	372
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	16	16
Total Expenditures/ Appropriations	134	151	388	388
Net Cost	10	(7)	(244)	(244)

Planada Lt Zone 309

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	610	534	799	799
Charges for Current Services	36,276	37,085	36,402	36,402
Other Revenue	0	0	0	0
Total Revenue	36,886	37,619	37,201	37,201
Services & Supplies	37,486	33,420	53,430	53,430
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	37,486	33,420	75,207	75,207
Net Cost	(600)	4,199	(38,006)	(38,006)

Pleasant Valley Lt & Dr Zone 259

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	144	126	200	200
Charges for Current Services	3,118	3,071	3,071	3,071
Other Revenue	0	0	0	0
Total Revenue	3,262	3,197	3,271	3,271
Services & Supplies	2,867	3,102	9,921	9,921
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	2,867	3,102	12,016	12,016
Net Cost	395	95	(8,745)	(8,745)

Ramos Road Lt Zone 405

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	12	15	15
Charges for Current Services	672	766	672	672
Other Revenue	0	0	0	0
Total Revenue	685	778	687	687
Services & Supplies	586	549	1,097	1,097
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	246	246
Total Expenditures/ Appropriations	586	549	1,343	1,343
Net Cost	99	229	(656)	(656)

Ranch Estates Lt-Dr Zone 237

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	188	153	280	280
Charges for Current Services	2,828	2,875	2,922	2,922
Other Revenue	0	0	0	0
Total Revenue	3,016	3,028	3,202	3,202
Services & Supplies	4,379	3,484	15,364	15,364
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	4,379	3,484	16,833	16,833
Net Cost	(1,363)	(456)	(13,631)	(13,631)

Rancho Village Lt Zone 312

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	10	8	10	10
Charges for Current Services	880	892	932	932
Other Revenue	0	0	0	0
Total Revenue	890	900	942	942
Services & Supplies	1,096	892	1,583	1,583
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	1,096	892	1,726	1,726
Net Cost	(206)	8	(784)	(784)

Riverview Lt-Dr Zone 115

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	271	251	200	200
Charges for Current Services	3,859	3,772	3,772	3,772
Other Revenue	0	0	0	0
Total Revenue	4,130	4,023	3,972	3,972
Services & Supplies	1,813	2,435	14,957	14,957
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	1,813	2,435	18,403	18,403
Net Cost	2,317	1,588	(14,431)	(14,431)

Robinson Est Lt-Dr Zone 317

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	287	231	500	500
Charges for Current Services	7,963	7,865	7,865	7,865
Other Revenue	0	0	0	0
Total Revenue	8,250	8,096	8,365	8,365
Services & Supplies	10,676	10,782	26,532	26,532
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	10,676	10,782	32,127	32,127
Net Cost	(2,426)	(2,686)	(23,762)	(23,762)

Sahota Brother Clinton Zone 264

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	213	197	75	75
Charges for Current Services	3,572	3,281	3,426	3,426
Other Revenue	0	0	0	0
Total Revenue	3,785	3,478	3,501	3,501
Services & Supplies	2,495	2,556	6,539	6,539
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,161	3,161
Total Expenditures/ Appropriations	2,495	2,556	9,700	9,700
Net Cost	1,290	922	(6,199)	(6,199)

Salles Manor Lt Zone 213

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	32	30	33	33
Charges for Current Services	1,173	1,304	1,303	1,303
Other Revenue	0	0	0	0
Total Revenue	1,205	1,334	1,336	1,336
Services & Supplies	973	773	2,083	2,083
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	465	465
Total Expenditures/ Appropriations	973	773	2,548	2,548
Net Cost	232	561	(1,212)	(1,212)

San Luis Hills Lt & Dr Zone 413

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	413	385	400	400
Charges for Current Services	8,313	8,313	8,313	8,313
Other Revenue	0	0	0	0
Total Revenue	8,726	8,698	8,713	8,713
Services & Supplies	4,273	9,021	14,771	14,771
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,337	11,337
Total Expenditures/ Appropriations	4,273	9,021	26,108	26,108
Net Cost	4,453	(323)	(17,395)	(17,395)

San Luis Truck Plaza St Lt 411

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	106	83	100	100
Charges for Current Services	2,009	2,009	2,009	2,009
Other Revenue	0	0	0	0
Total Revenue	2,115	2,092	2,109	2,109
Services & Supplies	2,128	4,302	8,172	8,172
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	2,128	4,302	8,316	8,316
Net Cost	(13)	(2,210)	(6,207)	(6,207)

Santa Fe Business Lt-Dr Zone 246

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	146	220	220
Charges for Current Services	2,180	2,180	2,180	2,180
Other Revenue	0	0	0	0
Total Revenue	2,346	2,326	2,400	2,400
Services & Supplies	2,201	1,769	12,120	12,120
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,096	2,096
Total Expenditures/ Appropriations	2,201	1,769	14,216	14,216
Net Cost	145	557	(11,816)	(11,816)

Santa Nella Lt Zone 400

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	873	769	888	888
Charges for Current Services	30,136	31,557	30,111	30,111
Other Revenue	0	0	0	0
Total Revenue	31,009	32,326	30,999	30,999
Services & Supplies	29,960	25,725	59,132	59,132
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	22,962	22,962
Total Expenditures/ Appropriations	29,960	25,725	82,094	82,094
Net Cost	1,049	6,601	(51,095)	(51,095)

Santa Nella Plaza Lt-Dr Zone 406

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	53	51	50	50
Charges for Current Services	675	1,150	1,300	1,300
Other Revenue	0	0	0	0
Total Revenue	728	1,201	1,350	1,350
Services & Supplies	173	507	2,033	2,033
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,833	1,833
Total Expenditures/ Appropriations	173	507	3,866	3,866
Net Cost	555	694	(2,516)	(2,516)

Snelling Lt Zone 105

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	103	92	80	80
Charges for Current Services	3,348	3,370	3,259	3,259
Other Revenue	0	0	0	0
Total Revenue	3,451	3,462	3,339	3,339
Services & Supplies	3,640	3,041	8,052	8,052
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	3,640	3,041	8,880	8,880
Net Cost	(189)	421	(5,541)	(5,541)

South Dos Palos Lt Zone 401

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	281	246	280	280
Charges for Current Services	7,025	7,043	6,957	6,957
Other Revenue	0	0	0	0
Total Revenue	7,306	7,289	7,237	7,237
Services & Supplies	7,347	5,658	18,083	18,083
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,279	5,279
Total Expenditures/ Appropriations	7,347	5,658	23,362	23,362
Net Cost	(41)	1,631	(16,125)	(16,125)

Stevinson Lt Zone 200

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	151	132	160	160
Charges for Current Services	2,788	2,888	2,794	2,794
Other Revenue	0	0	0	0
Total Revenue	2,939	3,020	2,954	2,954
Services & Supplies	2,885	2,634	9,483	9,483
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,742	2,742
Total Expenditures/ Appropriations	2,885	2,634	12,225	12,225
Net Cost	54	386	(9,271)	(9,271)

Stolle Acres Lt-Dr Zone 316

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	23	21	24	24
Charges for Current Services	623	623	623	623
Other Revenue	0	0	0	0
Total Revenue	646	644	647	647
Services & Supplies	540	508	1,784	1,784
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	338	338
Total Expenditures/ Appropriations	540	508	2,122	2,122
Net Cost	106	136	(1,475)	(1,475)

Stonemill Est Lt-Dr Zone 325

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	348	310	449	449
Charges for Current Services	5,636	6,082	5,803	5,803
Other Revenue	0	0	0	0
Total Revenue	5,984	6,392	6,252	6,252
Services & Supplies	6,979	4,170	20,032	20,032
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	6,713	6,713
Total Expenditures/ Appropriations	6,979	4,170	26,745	26,745
Net Cost	(995)	2,222	(20,493)	(20,493)

Taylor Estates Lt-Dr Zone 249

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	244	214	300	300
Charges for Current Services	6,783	6,832	6,729	6,729
Other Revenue	0	0	0	0
Total Revenue	7,027	7,046	7,029	7,029
Services & Supplies	6,166	8,034	18,506	18,506
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,667	2,667
Total Expenditures/ Appropriations	6,166	8,034	21,173	21,173
Net Cost	861	(988)	(14,144)	(14,144)

Terry Lt Zone 247

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
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
Total Revenue	3	3	3	3
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	0	0	0	0
Net Cost	3	3	3	3

Texeira St Lt Zone 251

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	9	6	6	6
Charges for Current Services	390	390	390	390
Other Revenue	0	0	0	0
Total Revenue	399	396	396	396
Services & Supplies	626	365	679	679
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	175	175
Total Expenditures/ Appropriations	626	365	854	854
Net Cost	(227)	31	(458)	(458)

Trovare St Lt & Dr Zone 330

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	67	65	15	15
Charges for Current Services	2,045	2,194	2,095	2,095
Other Revenue	0	0	0	0
Total Revenue	2,112	2,259	2,110	2,110
Services & Supplies	1,059	2,219	2,742	3,342
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	605
Total Expenditures/ Appropriations	1,059	2,219	3,947	3,947
Net Cost	1,053	40	(1,837)	(1,837)

Tumbleweed Est Lt-Dr Zone 236

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	119	92	200	200
Charges for Current Services	1,677	1,677	1,720	1,720
Other Revenue	0	0	0	0
Total Revenue	1,796	1,769	1,920	1,920
Services & Supplies	2,508	3,654	9,691	9,691
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,718	1,718
Total Expenditures/ Appropriations	2,508	3,654	11,409	11,409
Net Cost	(712)	(1,885)	(9,489)	(9,489)

Villa Cordoba Zone 123

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	86	75	55	55
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	86	75	55	55
Services & Supplies	77	57	90	90
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	77	57	90	90
Net Cost	9	18	(35)	(35)

Village Greens Lt-Dr Zone 250

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	736	663	650	650
Charges for Current Services	12,754	12,819	12,720	12,720
Other Revenue	0	0	0	0
Total Revenue	13,490	13,482	13,370	13,370
Services & Supplies	10,827	10,642	29,785	29,785
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	10,827	10,642	48,364	48,364
Net Cost	2,663	2,840	(34,994)	(34,994)

West Hills Estates Lt-Dr Zone 313

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	107	85	30	30
Charges for Current Services	2,391	2,391	2,360	2,360
Other Revenue	0	0	0	0
Total Revenue	2,498	2,476	2,390	2,390
Services & Supplies	3,492	3,422	9,410	9,410
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,198	1,198
Total Expenditures/ Appropriations	3,492	3,422	10,608	10,608
Net Cost	(994)	(946)	(8,218)	(8,218)

Westwood Lt Zone 211

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	36	32	40	40
Charges for Current Services	1,056	1,056	1,056	1,056
Other Revenue	0	0	0	0
Total Revenue	1,092	1,088	1,096	1,096
Services & Supplies	1,069	1,017	2,354	2,354
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	1,069	1,017	3,081	3,081
Net Cost	23	71	(1,985)	(1,985)

White Gate Farms #3 Lt Zone 306

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	177	152	151	151
Charges for Current Services	2,564	2,564	2,564	2,564
Other Revenue	0	0	0	0
Total Revenue	2,741	2,716	2,715	2,715
Services & Supplies	3,021	2,543	11,317	11,317
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,155	3,155
Total Expenditures/ Appropriations	3,021	2,543	14,472	14,472
Net Cost	(280)	173	(11,757)	(11,757)

Wickum Est Lt-Dr Zone 233

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	590	533	449	449
Charges for Current Services	10,725	10,531	10,434	10,434
Other Revenue	0	0	0	0
Total Revenue	11,315	11,064	10,883	10,883
Services & Supplies	8,342	8,400	24,954	24,954
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	12,177	12,177
Total Expenditures/ Appropriations	8,342	8,400	37,131	37,131
Net Cost	2,973	2,664	(26,248)	(26,248)

Wickum Lt Zone 216

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
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
Total Revenue	878	879	883	883
Services & Supplies	764	612	914	914
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	150	150
Total Expenditures/ Appropriations	764	612	1,064	1,064
Net Cost	114	267	(181)	(181)

Willow Crest Est Lt & Dr Zone 263

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	776	695	400	400
Charges for Current Services	16,240	16,590	16,290	16,290
Other Revenue	0	0	0	0
Total Revenue	17,016	17,285	16,690	16,690
Services & Supplies	15,850	12,573	37,622	37,622
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	17,311	17,311
Total Expenditures/ Appropriations	15,850	12,573	54,933	54,933
Net Cost	1,166	4,712	(38,243)	(38,243)

Winton Lt Zone 202

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	731	602	683	683
Charges for Current Services	90,189	90,728	90,706	90,706
Other Revenue	0	0	0	0
Total Revenue	90,920	91,330	91,389	91,389
Services & Supplies	96,686	87,697	113,100	113,100
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	25,000	25,000
Total Expenditures/ Appropriations	96,686	87,697	138,100	138,100
Net Cost	(5,766)	3,633	(46,711)	(46,711)

Yosemite Meadows Lt-Dr Zone 311

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	63	53	119	119
Charges for Current Services	2,491	2,491	2,491	2,491
Other Revenue	0	0	0	0
Total Revenue	2,554	2,544	2,610	2,610
Services & Supplies	2,153	2,972	7,871	7,871
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	2,153	2,972	8,534	8,534
Net Cost	401	(428)	(5,924)	(5,924)

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Buhach Park Est Lt-Dr Zone 226

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	257	216	300	300
Charges for Current Services	1,765	1,720	1,720	1,720
Other Revenue	0	0	0	0
Total Revenue	2,022	1,936	2,020	2,020
Services & Supplies	1,775	2,792	12,506	12,506
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,025	3,025
Total Expenditures/ Appropriations	1,775	2,792	15,531	15,531
Net Cost	247	(856)	(13,511)	(13,511)

Camden PI Landscape Zone 117

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	51	51
Charges for Current Services	1,639	1,662	1,646	1,646
Other Revenue	0	0	0	0
Total Revenue	1,652	1,670	1,697	1,697
Services & Supplies	1,925	1,988	2,614	2,614
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	1,925	1,988	2,664	2,664
Net Cost	(273)	(318)	(967)	(967)

Campus Park Landscape #267

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	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	131	40	40
Charges for Current Services	20,320	20,320	20,240	20,240
Other Revenue	0	0	0	0
Total Revenue	20,453	20,451	20,280	20,280
Services & Supplies	14,206	19,661	22,474	22,474
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,000	1,000
Total Expenditures/ Appropriations	14,206	19,661	23,474	23,474
Net Cost	6,247	790	(3,194)	(3,194)

Country Club Estates Zone 106

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	58	51	50	50
Charges for Current Services	1,799	1,838	1,800	1,800
Other Revenue	0	0	0	0
Total Revenue	1,857	1,889	1,850	1,850
Services & Supplies	1,921	2,379	6,099	6,099
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	375	375
Total Expenditures/ Appropriations	1,921	2,379	6,474	6,474
Net Cost	(64)	(490)	(4,624)	(4,624)

Gurr Road Water Zone 245

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	99	87	50	50
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	99	87	50	50
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	0	0	0	0
Net Cost	99	87	50	50

Hilmar Stevinson Park Zone 120

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
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
Total Revenue	137	120	120	120
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	0	0	0	0
Net Cost	137	120	120	120

Monte Vista Landscaping Zone 333

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	233	219	225	225
Charges for Current Services	5,400	5,425	5,400	5,400
Other Revenue	0	0	0	0
Total Revenue	5,633	5,644	5,625	5,625
Services & Supplies	3,268	3,822	7,920	7,920
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	6,588	6,588
Total Expenditures/ Appropriations	3,268	3,822	14,508	14,508
Net Cost	2,365	1,822	(8,883)	(8,883)

Quail Hollow Landscape Zone 269

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	169	138	230	230
Charges for Current Services	8,725	8,650	8,625	8,625
Other Revenue	0	0	0	0
Total Revenue	8,894	8,788	8,855	8,855
Services & Supplies	10,060	9,651	13,423	13,423
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	10,138	10,138
Total Expenditures/ Appropriations	10,060	9,651	23,561	23,561
Net Cost	(1,166)	(863)	(14,706)	(14,706)

Riverbank Est Maint Zone 110

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	29	27	40	40
Charges for Current Services	203	248	225	225
Other Revenue	0	0	0	0
Total Revenue	232	275	265	265
Services & Supplies	129	94	1,750	1,750
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	642	642
Total Expenditures/ Appropriations	129	94	2,392	2,392
Net Cost	103	181	(2,127)	(2,127)

Santa Nella Road Zone 404

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	748	741	598	598
Charges for Current Services	15,300	15,350	15,101	15,101
Other Revenue	0	0	0	0
Total Revenue	16,048	16,091	15,699	15,699
Services & Supplies	5,423	2,531	18,000	18,000
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	11,215	11,215
Total Expenditures/ Appropriations	5,423	2,531	29,215	29,215
Net Cost	10,625	13,560	(13,516)	(13,516)

Santa Nella Village Lndscp Zone 408

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	329	271	330	330
Charges for Current Services	21,125	21,645	21,320	21,320
Other Revenue	0	0	0	0
Total Revenue	21,454	21,916	21,650	21,650
Services & Supplies	20,557	26,450	33,682	33,682
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	20,557	26,450	36,175	36,175
Net Cost	897	(4,534)	(14,525)	(14,525)

Santa Nella Village Rd Zone 410

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	870	838	498	498
Charges for Current Services	11,028	11,189	11,091	11,091
Other Revenue	0	0	0	0
Total Revenue	11,898	12,027	11,589	11,589
Services & Supplies	1,042	636	20,350	20,350
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	17,775	17,775
Total Expenditures/ Appropriations	1,042	636	38,125	38,125
Net Cost	10,856	11,391	(26,536)	(26,536)

Santa Nella Village Lndscp #414

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	334	237	300	300
Charges for Current Services	32,550	39,150	48,000	48,000
Other Revenue	0	0	0	0
Total Revenue	32,884	39,387	48,300	48,300
Services & Supplies	33,243	50,820	66,911	66,911
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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
Total Expenditures/ Appropriations	33,243	50,820	72,777	72,777
Net Cost	(359)	(11,433)	(24,477)	(24,477)

Silva Meadows Lndscp & SWG 268

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	336	296	300	300
Charges for Current Services	5,550	7,450	7,600	7,600
Other Revenue	0	0	0	0
Total Revenue	5,886	7,746	7,900	7,900
Services & Supplies	7,617	3,758	14,190	14,190
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,658	2,658
Total Expenditures/ Appropriations	7,617	3,758	16,848	16,848
Net Cost	(1,731)	3,988	(8,948)	(8,948)

Sorrento Lt & Dr Zone 337

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	38	37	30	30
Charges for Current Services	541	455	455	455
Other Revenue	0	0	0	0
Total Revenue	579	492	485	485
Services & Supplies	0	0	2,900	2,900
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	0	0	2,900	2,900
Net Cost	579	492	(2,415)	(2,415)

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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
Cemetery Districts							
Dos Palos	15,085	14,467	204,198	233,750	233,750		233,750
Hilmar	65,209		84,680	149,889	111,155	38,734	149,889
Los Banos	75,130		286,619	361,749	286,619	75,130	361,749
Merced	(23,406)	23,406	670,200	670,200	670,200		670,200
Merquin	(1,263)	224	41,850	40,811	40,811		40,811
Plainsburg	10,902		133,800	144,702	134,422	10,280	144,702
Snelling	4,716	10,284	16,000	31,000	31,000		31,000
Winton	217,425		419,700	637,125	637,125		637,125
Total	363,798	48,381	1,857,047	2,269,226	2,145,082	124,144	2,269,226
Protection of Personal Property							
Gustine Drainage	80,109		138,800	218,909	201,800	17,109	218,909
Lower San Joaquin Levee	(70,431)		1,072,848	1,002,417	977,458	24,959	1,002,417
San Joaquin River Flood Control Agency			1,066,995	1,066,995	1,066,995		1,066,995
Total	9,678		2,278,643	2,288,321	2,246,253	42,068	2,288,321
Health and Sanitation							
Ballico Community Service	3,719		22,565	26,284	20,100	6,184	26,284
Le Grand Community Service	(80,607)	80,607	566,450	566,450	566,450		566,450
Merquin County Water	117,662		698,177	815,839	698,177	117,662	815,839
Mosquito Abatement	335,631		3,248,300	3,583,931	3,413,486	170,445	3,583,931
Snelling Community Service	20,659		107,600	128,259	127,600	659	128,259
South Dos Palos County Water	28,984		53,900	82,884	47,600	35,284	82,884
Total	426,048	80,607	4,696,992	5,203,647	4,873,413	330,234	5,203,647
Miscellaneous							
Los Banos Resource Conservation	15	965	250	1,230	1,230		1,230
San Luis Resource Conservation District	(910)	1,823	17	930	930		930
East Merced Resource Conservation	(2,379)	4,979	8,300	10,900	10,900		10,900
Total	(3,274)	7,767	8,567	13,060	13,060		13,060
Total Special Districts & Other Agencies	796,250	136,755	8,841,249	9,774,254	9,277,808	496,446	9,774,254

District Name	Fund Balance (Per Auditor) June 30, 2013 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2013 Actual
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Cemetery Districts					
Dos Palos	122,012		106,927		15,085
Hilmar	409,860		344,651		65,209
Los Banos	101,702		26,572		75,130
Merced	96,953		120,359		(23,406)
Merquin	15,980		17,243		(1,263)
Plainsburg	32,758		21,856		10,902
Snelling	25,700		20,984		4,716
Winton	217,525		100		217,425
Total	1,022,490		658,692		363,798
Protection of Personal Property					
Gustine Drainage	771,064		690,955		80,109
Lower San Joaquin Levee	2,013,063		2,083,494		(70,431)
San Joaquin River Flood Control Agency					
Total	2,784,127		2,774,449		9,678
Health and Sanitation					
Ballico Community Service	7,808		4,089		3,719
Le Grand Community Service	251,306		331,913		(80,607)
Merquin County Water	978,207		860,545		117,662
Mosquito Abatement	996,682		661,051		335,631
Snelling Community Service	310,821		290,162		20,659
South Dos Palos County Water	320,729		291,745		28,984
Total	2,865,553		2,439,505		426,048
Miscellaneous					
Los Banos Resource Conservation	39,736		39,721		15
San Luis Resource Conservation District	2,351		3,261		(910)
East Merced Resource Conservation	34,027		36,406		(2,379)
Total	76,114		79,388		(3,274)
Total Special Districts & Other Agencies	6,748,284		5,952,034		796,250

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
Cemetery Districts						
Dos Palos	106,927	14,467	14,467			92,460
Hilmar	344,651			38,734	38,734	383,385
Los Banos	26,572			75,130	75,130	101,702
Merced	120,359	23,406	23,406			96,953
Merquin	17,243	224	224			17,019
Plainsburg	21,856			10,280	10,280	32,136
Snelling	20,984	10,284	10,284			10,700
Winton	100					100
Total	658,692	48,381	48,381	124,144	124,144	734,455
Protection of Personal Property						
Gustine Drainage	690,955			17,109	17,109	708,064
Lower San Joaquin Levee	2,083,494			24,959	24,959	2,108,453
San Joaquin River Flood Control Agency						
Total	2,774,449			42,068	42,068	2,816,517
Health and Sanitation						
Ballico Community Service	4,089			6,184	6,184	10,273
Le Grand Community Service	331,913	80,607	80,607			251,306
Merquin County Water	860,545			117,662	117,662	978,207
Mosquito Abatement	661,051			170,445	170,445	831,496
Snelling Community Service	290,162			659	659	290,821
South Dos Palos County Water	291,745			35,284	35,284	327,029
Total	2,439,505	80,607	80,607	330,234	330,234	2,689,132
Miscellaneous						
Los Banos Resource Conservation	39,721	965	965			38,756
San Luis Resource Conservation District	3,261	1,823	1,823			1,438
East Merced Resource Conservation	36,406	4,979	4,979			31,427
Total	79,388	7,767	7,767			71,621
Total Special Districts & Other Agencies	5,952,034	136,755	136,755	496,446	496,446	6,311,725

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State Controller Schedules		COUNTY OF MERCED			District Budget Form
County Budget Act		State of California			Schedule 15
January 2010 Edition, revision #1		Special Districts and Other Agencies - Non Enterprise			Final
		Financing Sources and Uses by Budget Unit by Object			
		Fiscal Year 2013-14			
Dos Palos Cemetery					
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors	
1	3	3	4	5	
Taxes	78,765	79,141	78,030	78,030	
Revenue From Use of Money and Property	9,891	10,393	9,500	9,500	
Aid From Other Governmental Activities	1,116	8,098	1,000	1,000	
Charges for Current Services	94,645	106,188	115,668	115,668	
Other Revenue	66	0	0	0	
Total Revenue	184,483	203,820	204,198	204,198	
Salaries & Employee Benefits	150,730	170,341	176,500	176,500	
Services & Supplies	43,801	48,385	57,250	57,250	
Other Charges	0	0	0	0	
Intrafund & Interfund Transfers	0	0	0	0	
Capital Assets					
Land	0	0	0	0	
Buildings and Improvements	0	0	0	0	
Equipment	0	0	0	0	
Total Capital Assets	0	0	0	0	
Appropriation For Contingencies	0	0	0	0	
Total Expenditures/ Appropriations	194,531	218,726	233,750	233,750	
Net Cost	(10,048)	(14,906)	(29,552)	(29,552)	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14			District Budget Form Schedule 15 Final
Hilmar Cemetery				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	58,942	57,510	52,380	52,380
Revenue From Use of Money and Property	3,119	2,834	2,800	2,800
Aid From Other Governmental Activities	853	5,615	600	600
Charges for Current Services	31,680	40,017	28,500	28,500
Other Revenue	507	1,629	400	400
Total Revenue	95,101	107,605	84,680	84,680
Salaries & Employee Benefits	37,394	38,008	41,240	41,240
Services & Supplies	39,618	28,104	44,915	44,915
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	25,000	25,000
Total Expenditures/ Appropriations	77,012	66,112	111,155	111,155
Net Cost	18,089	41,493	(26,475)	(26,475)

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14			District Budget Form Schedule 15 Final
Los Banos Cemetery				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	66,312	97,335	86,500	86,500
Revenue From Use of Money and Property	2,322	2,473	6,050	6,050
Aid From Other Governmental Activities	1,082	8,998	835	835
Charges for Current Services	210,360	138,150	185,334	185,334
Other Revenue	2,521	1,628	7,900	7,900
Total Revenue	282,597	248,584	286,619	286,619
Salaries & Employee Benefits	181,877	151,013	157,680	157,680
Services & Supplies	90,540	79,064	112,269	112,269
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	2,237	16,670	16,670
Equipment	2,521	0	0	0
Total Capital Assets	2,521	2,237	16,670	16,670
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	274,938	232,314	286,619	286,619
Net Cost	7,659	16,270	0	0

State Controller Schedules

COUNTY OF MERCED

District Budget Form

County Budget Act

State of California

Schedule 15

January 2010 Edition, revision #1

Special Districts and Other Agencies - Non Enterprise

Final

Financing Sources and Uses by Budget Unit by Object

Fiscal Year 2013-14

Merced Cemetery

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	289,413	294,732	294,000	294,000
Revenue From Use of Money and Property	11,437	8,310	9,000	9,000
Aid From Other Governmental Activities	4,147	34,231	3,000	3,000
Charges for Current Services	333,838	322,130	325,000	325,000
Other Revenue	113,696	95,338	39,200	39,200
Total Revenue	752,531	754,741	670,200	670,200
Salaries & Employee Benefits	552,601	555,230	497,800	497,800
Services & Supplies	195,320	206,358	172,400	172,400
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	4,992	0	0	0
Total Capital Assets	4,992	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	752,913	761,588	670,200	670,200
Net Cost	(382)	(6,847)	0	0

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14			District Budget Form Schedule 15 Final
Merquin Cemetery				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	28,619	29,760	29,840	29,840
Revenue From Use of Money and Property	491	465	411	411
Aid From Other Governmental Activities	608	2,908	549	549
Charges for Current Services	9,385	7,268	11,000	11,000
Other Revenue	100	50	50	50
Total Revenue	39,203	40,451	41,850	41,850
Salaries & Employee Benefits	16,291	27,391	26,680	26,680
Services & Supplies	10,917	13,458	13,601	13,601
Other Charges	0	526	530	530
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	27,208	41,375	40,811	40,811
Net Cost	11,995	(924)	1,039	1,039

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14			District Budget Form Schedule 15 Final
Plainsburg Cemetery				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	37,792	38,587	42,600	42,600
Revenue From Use of Money and Property	121	88	1,500	1,500
Aid From Other Governmental Activities	539	3,765	700	700
Charges for Current Services	55,128	83,782	87,000	87,000
Other Revenue	10,000	13,602	2,000	2,000
Total Revenue	103,580	139,824	133,800	133,800
Salaries & Employee Benefits	73,665	89,496	82,838	82,838
Services & Supplies	24,719	33,013	36,484	36,484
Other Charges	1,194	966	1,500	1,500
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	3,600	3,600
Total Capital Assets	0	0	3,600	3,600
Appropriation For Contingencies	0	0	10,000	10,000
Total Expenditures/ Appropriations	99,578	123,475	134,422	134,422
Net Cost	4,002	16,349	(622)	(622)

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14			District Budget Form Schedule 15 Final
Snelling Cemetery				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	14,620	14,982	13,350	13,350
Revenue From Use of Money and Property	356	323	500	500
Aid From Other Governmental Activities	211	1,375	100	100
Charges for Current Services	0	0	0	0
Other Revenue	1,394	1,500	2,050	2,050
Total Revenue	16,581	18,180	16,000	16,000
Salaries & Employee Benefits	2,791	2,041	2,050	2,050
Services & Supplies	13,095	11,421	28,950	28,950
Other Charges				
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	15,886	13,462	31,000	31,000
Net Cost	695	4,718	(15,000)	(15,000)

State Controller Schedules	COUNTY OF MERCED			District Budget Form
County Budget Act	State of California			Schedule 15
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Financing Sources and Uses by Budget Unit by Object				
Fiscal Year 2013-14				
Winton Cemetery				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	217,912	233,304	193,900	193,900
Revenue From Use of Money and Property	1,332	1,203	2,000	2,000
Aid From Other Governmental Activities	3,090	25,040	2,600	2,600
Charges for Current Services	233,594	298,032	220,000	220,000
Other Revenue	1,184	1,184	1,200	1,200
Total Revenue	457,112	558,763	419,700	419,700
Salaries & Employee Benefits	281,097	300,534	345,859	345,859
Services & Supplies	149,415	184,312	211,266	211,266
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	19,237	54,805	70,000	70,000
Equipment	0	0	0	0
Total Capital Assets	19,237	54,805	70,000	70,000
Appropriation For Contingencies	0	0	10,000	10,000
Total Expenditures/ Appropriations	449,749	539,651	637,125	637,125
Net Cost	7,363	19,112	(217,425)	(217,425)

State Controller Schedules

County Budget Act

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COUNTY OF MERCED

State of California

Special Districts and Other Agencies - Non Enterprise

Financing Sources and Uses by Budget Unit by Object

Fiscal Year 2013-14

District Budget Form

Schedule 15

Final

Gustine Drainage

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	310	142	0	0
Revenue From Use of Money and Property	5,970	6,280	5,300	5,300
Aid From Other Governmental Activities	0	0	0	0
Charges for Current Services	141,510	136,982	133,500	133,500
Other Revenue	0	0	0	0
Total Revenue	147,790	143,404	138,800	138,800
Salaries & Employee Benefits	18,731	18,731	23,600	23,600
Services & Supplies	116,532	109,356	158,200	158,200
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	20,000	20,000
Total Expenditures/ Appropriations	135,263	128,087	201,800	201,800
Net Cost	12,527	15,317	(63,000)	(63,000)

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14			District Budget Form Schedule 15 Final	
Lower San Joaquin Levee					
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors	
1	3	3	4	5	
Taxes	0	0	0	0	
Revenue From Use of Money and Property	6,069	5,762	5,500	5,500	
Aid From Other Governmental Activities	0	0	0	0	
Charges for Current Services	1,168,181	1,029,074	1,067,348	1,067,348	
Other Revenue	28,588	400	0	0	
Total Revenue	1,202,838	1,035,236	1,072,848	1,072,848	
Salaries & Employee Benefits	627,102	622,414	614,548	614,548	
Services & Supplies	278,987	327,670	312,910	312,910	
Other Charges	0	0	0	0	
Intrafund & Interfund Transfers	0	0	0	0	
Capital Assets					
Land	0	0	0	0	
Buildings and Improvements	0	0	0	0	
Equipment	57,544	88,878	50,000	50,000	
Total Capital Assets	57,544	88,878	50,000	50,000	
Appropriation For Contingencies	0	0	0	0	
Total Expenditures/ Appropriations	963,633	1,038,962	977,458	977,458	
Net Cost	239,205	(3,726)	95,390	95,390	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14			District Budget Form Schedule 15 Final	
San Joaquin River Flood Control Agency					
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors	
1	3	3	4	5	
Taxes	0	0	0	0	
Revenue From Use of Money and Property	0	0	0	0	
Aid From Other Governmental Activities	0	0	1,066,995	1,066,995	
Charges for Current Services	0	0	0	0	
Other Revenue	0	0	0	0	
Total Revenue	-	-	1,066,995	1,066,995	
Salaries & Employee Benefits	0	0	-	-	
Services & Supplies	0	0	1,066,995	1,066,995	
Other Charges	0	0	0	0	
Intrafund & Interfund Transfers	0	0	0	0	
Capital Assets					
Land	0	0	0	0	
Buildings and Improvements	0	0	0	0	
Equipment	0	0	0	0	
Total Capital Assets	0	0	0	0	
Appropriation For Contingencies	0	0	0	0	
Total Expenditures/ Appropriations	0	0	1,066,995	1,066,995	
Net Cost	0	0	0	0	

State Controller Schedules	COUNTY OF MERCED			District Budget Form	
County Budget Act	State of California			Schedule 15	
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Financing Sources and Uses by Budget Unit by Object					
Fiscal Year 2013-14					
Ballico Community Service					
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors	
1	3	3	4	5	
Taxes	0	0	0	0	
Revenue From Use of Money and Property	54	63	65	65	
Aid From Other Governmental Activities	0	0	0	0	
Charges for Current Services	0	0	0	0	
Other Revenue	18,715	25,870	22,500	22,500	
Total Revenue	18,769	25,933	22,565	22,565	
Salaries & Employee Benefits	0	0	0	0	
Services & Supplies	11,051	28,764	20,100	20,100	
Other Charges	0	0	0	0	
Intrafund & Interfund Transfers	0	0	0	0	
Capital Assets					
Land	0	0	0	0	
Buildings and Improvements	0	0	0	0	
Equipment	0	0	0	0	
Total Capital Assets	0	0	0	0	
Appropriation For Contingencies	0	0	0	0	
Total Expenditures/ Appropriations	11,051	28,764	20,100	20,100	
Net Cost	7,718	(2,831)	2,465	2,465	

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2013-14			District Budget Form Schedule 15 Final
Le Grand Community Service				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	11,751	11,030	9,800	9,800
Revenue From Use of Money and Property	2,969	3,607	3,500	3,500
Aid From Other Governmental Activities	164	1,467	0	0
Charges for Current Services	0	0	0	0
Other Revenue	566,945	565,406	553,150	553,150
Total Revenue	581,829	581,510	566,450	566,450
Salaries & Employee Benefits	216,297	238,093	260,050	260,050
Services & Supplies	293,474	287,174	219,900	219,900
Other Charges	57,439	56,124	56,124	56,124
Intrafund & Interfund Transfers	9,000	40,584	0	0
Capital Assets				
Land	29,000	30,000	30,000	30,000
Buildings and Improvements	0	0	0	0
Equipment	11,065	10,143	0	0
Total Capital Assets	40,065	40,143	30,000	30,000
Appropriation For Contingencies	0	0	376	376
Total Expenditures/ Appropriations	616,275	662,118	566,450	566,450
Net Cost	(34,446)	(80,608)	0	0

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Merquin County Water				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	83,241	83,825	76,800	76,800
Revenue From Use of Money and Property	5,563	5,027	5,500	5,500
Aid From Other Governmental Activities	1,198	8,889	1,000	1,000
Charges for Current Services	87,478	97,912	90,000	90,000
Other Revenue	434,848	541,889	524,877	524,877
Total Revenue	612,328	737,542	698,177	698,177
Salaries & Employee Benefits	168,929	173,926	176,500	176,500
Services & Supplies	355,111	436,172	511,677	511,677
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	6,559	0	10,000	10,000
Total Expenditures/ Appropriations	530,599	610,098	698,177	698,177
Net Cost	81,729	127,444	0	0

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Financing Sources and Uses by Budget Unit by Object

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Mosquito Abatement

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	1,737,883	1,770,777	1,751,000	1,751,000
Revenue From Use of Money and Property	7,646	5,383	6,000	6,000
Aid From Other Governmental Activities	97,726	94,555	107,200	107,200
Charges for Current Services	633,011	635,665	630,000	630,000
Other Revenue	8,181	22,272	754,100	754,100
Total Revenue	2,484,447	2,528,652	3,248,300	3,248,300
Salaries & Employee Benefits	1,204,681	1,218,967	1,279,336	1,279,336
Services & Supplies	1,072,953	1,154,466	1,147,300	1,147,300
Other Charges	21,921	29,358	49,000	49,000
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	90,104	772,500	772,500
Equipment	10,377	34,856	115,350	115,350
Total Capital Assets	10,377	124,960	887,850	887,850
Appropriation For Contingencies	0	46,974	50,000	50,000
Total Expenditures/ Appropriations	2,309,932	2,574,725	3,413,486	3,413,486
Net Cost	174,515	(46,073)	(165,186)	(165,186)

Snelling Community Service

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	20,171	20,180	27,130	27,130
Revenue From Use of Money and Property	1,114	1,356	2,810	2,810
Aid From Other Governmental Activities	286	2,493	300	300
Charges for Current Services	75,690	65,844	77,210	77,210
Other Revenue	4	215	150	150
Total Revenue	97,265	90,088	107,600	107,600
Salaries & Employee Benefits	39,073	38,052	38,700	38,700
Services & Supplies	45,429	52,678	68,900	68,900
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	20,000	20,000
Total Expenditures/ Appropriations	84,502	90,730	127,600	127,600
Net Cost	12,763	(642)	(20,000)	(20,000)

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South Dos Palos County Water				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	7,732	7,408	7,800	7,800
Revenue From Use of Money and Property	960	883	1,000	1,000
Aid From Other Governmental Activities	108	1,050	100	100
Charges for Current Services	2,617	0	0	0
Other Revenue	37,100	42,870	45,000	45,000
Total Revenue	48,517	52,211	53,900	53,900
Salaries & Employee Benefits	11,207	10,490	14,900	14,900
Services & Supplies	34,932	23,991	32,700	32,700
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	46,139	34,481	47,600	47,600
Net Cost	2,378	17,730	6,300	6,300

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Financing Sources and Uses by Budget Unit by Object

Fiscal Year 2013-14

Los Banos Resource Conservation

Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	0	0	0	0
Revenue From Use of Money and Property	354	303	250	250
Aid From Other Governmental Activities	0	0	0	0
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	354	303	250	250
Salaries & Employee Benefits	0	0	0	0
Services & Supplies	1,137	1,268	1,230	1,230
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	1,137	1,268	1,230	1,230
Net Cost	(783)	(965)	(980)	(980)

State Controller Schedules	COUNTY OF MERCED			District Budget Form
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Financing Sources and Uses by Budget Unit by Object				
Fiscal Year 2013-14				
San Luis Resource Conservation District				
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors
1	3	3	4	5
Taxes	0	0	0	0
Revenue From Use of Money and Property	8	9	17	17
Aid From Other Governmental Activities	0	0	0	0
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	8	9	17	17
Salaries & Employee Benefits	0	0	0	0
Services & Supplies	930	930	930	930
Other Charges	0	0	0	0
Intrafund & Interfund Transfers	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	8,049	0	0	0
Total Capital Assets	8,049	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	8,979	930	930	930
Net Cost	(8,971)	(921)	(913)	(913)

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East Merced Resource Conservation					
Detail by Revenue Category and Expenditure Object	2011-12 Actual	2012-13 Actual	2013-14 Recommended Budget	2013-14 Adopted by the Board of Supervisors	
1	3	3	4	5	
Taxes	7,621	7,922	7,900	7,900	
Revenue From Use of Money and Property	106	217	75	75	
Aid From Other Governmental Activities	29,172	2,726	200	200	
Charges for Current Services	0	0	0	0	
Other Revenue	29,376	22,750	125	125	
Total Revenue	66,275	33,615	8,300	8,300	
Salaries & Employee Benefits	0	0	0	0	
Services & Supplies	44,410	44,754	10,900	10,900	
Other Charges	0	0	0	0	
Intrafund & Interfund Transfers	0	0	0	0	
Capital Assets					
Land	0	0	0	0	
Buildings and Improvements	0	0	0	0	
Equipment	0	0	0	0	
Total Capital Assets	0	0	0	0	
Appropriation For Contingencies	0	0	0	0	
Total Expenditures/ Appropriations	44,410	44,754	10,900	10,900	
Net Cost	21,865	(11,139)	(2,600)	(2,600)	

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STAFFING OVERVIEW

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**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>	Approved <u>2013/14</u>
General Function						
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	12.00
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
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	15.00
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
Total		234.24	219.49	200.04	195.24	193.73
Public Protection Function						
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	74.50
20600	Public Defender	23.50	22.50	19.75	21.00	21.47
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	109.00
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	81.01
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
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
Total		838.33	812.33	724.62	729.21	739.52
Public Ways and Facilities Function						
30000	DPW-Road Division	59.01	57.01	65.01	66.01	67.25
Total		59.01	57.01	65.01	66.01	67.25
Health & Sanitation Function						
40000	Health	110.38	112.38	112.38	113.38	116.20
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	226.00
49500	Medical Assistance Program	11.00	10.00	10.00	10.00	2.00
Total		292.88	305.88	330.88	349.88	352.70
Public Assistance Function						
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	35.25
59000	Area Agency on Aging	7.50	9.00	7.88	8.13	8.32
Total		578.87	614.22	608.23	607.48	644.21
Education Function						
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
Total		38.73	36.73	34.80	34.00	33.00
Recreation and Cultural Services						
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
Total		31.00	30.00	28.82	28.82	23.25

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>	Approved <u>2013/14</u>
Internal Service Funds						
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>Total</i>	<u>51.22</u>	<u>53.22</u>	<u>51.22</u>	<u>48.15</u>	<u>47.15</u>
Enterprise Funds						
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	12.00
75300	Countywide Transit	6.50	0.00	0.00	0.00	0.00
	<i>Total</i>	<u>63.50</u>	<u>57.00</u>	<u>14.00</u>	<u>14.00</u>	<u>12.00</u>
	<i>GRAND TOTAL</i>	<u>2,187.78</u>	<u>2,185.88</u>	<u>2,057.62</u>	<u>2,072.79</u>	<u>2,112.81</u>

BUDGET GLOSSARY

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Acronyms

<i>Acronym</i>	<i>Description</i>
AAA	Area Agency on Aging
AB	Assembly Bill
ABC	Answers Benefiting Children
ADA	Americans with Disabilities Act
ADMIN	Administration
ADOMP	Additional Dwelling Dwelling Occupancy Monitoring Permit
AFLP	Adolescent Family Life Program
ALUC	Airport Land Use Commission
AO	Advanced Officer
AOC	Administrative Office of the Courts
APHSA-ISM	American Public Human Services Association-Information Systems Management
ARRA	American Reinvestment and Recovery Act
ATM	Asynchronous Transfer Mode
BAI	Board Agenda Item
Board or BOS	Board of Supervisors
Cal-FIRE	California Department of Forestry
C.L.E.O.	Communities Law Enforcement Officers
CAA	Community Action Agency
CAED	Commerce, Aviation and Economic Development
CAFR	Comprehensive Annual Financial Report
CAMS	Cost Accounting Management System
CCS	California Children's Service
CD	Compact Disc
CDBG	Community Development Block Grant
CDFA	California Department of Food and Agriculture
CEO	County Executive Office(r)
CEQA	California Environmental Quality Act
CFMG	California Forensic Medical Group
CHDP	Child Health and Disability Program
CHIP	California Healthcare for Indigents Program
CHW	Catholic Healthcare West
CIP	Capital Improvement Project
C-IV Project	4th Consortium for Four California Counties (Merced, Stanislaus, Riverside, San Bernadino)
CLEO	Chief Local Elected Officials
CNG	Compressed Natural Gas
COLA	Cost of Living Adjustment
COP	Certificate of Participation
COPS	Citizens' Options for Public Safety
Corp of Engineers	United States Army Corp of Engineers
CPR	Cardiopulmonary Resuscitation
CRASH	Counties Reaction Against Street Hoodlums
CSAC	California State Association of Counties
CSP	Community Specific Plan
CSS	Child Support Services
CSU	Crisis Stabilization Unit
CUBS	Columbia Ultimate Business System
CYA	California Youth Authority
DA	District Attorney
DCSS	Department of Child Support Services
DEA	Drug Enforcement Agency
DDPP	Dental Disease Prevention Program
DOC	Department of Corrections
DOD	United States Department of Defense
DOF	Department of Finance
DOJ	Department of Justice
DPR	California Department of Pesticide Regulation
DPW	Department of Public Works
DWI	Department of Workforce Investment
E&T	Employment and Training
EBT	Electronic Benefit Transfer
EDA	United States Department of Commerce - Economic Development Administration
EDWAA	Economic Dislocation and Worker's Adjustment Assistance Act
EEO	Equal Employment Opportunity
EH	Extra Help

Acronyms

<i>Acronym</i>	<i>Description</i>
EIR	Environmental Impact Report
ELIG	Eligibility
EMPG	Emergency Management Performance Grant
EMS	Emergency Medical Services
EMSA	Emergency Medical Services Appropriation
END	Exotic Newcastle Disease
EOC	Emergency Operation Center
EPSDT	Early Periodic Screening Diagnosis and Treatment
FFP	Federal Financial Participation (Federal Drug Medi-Cal)
FIRMS	Financial Information and Retrieval Management System
FLSA	Fair Labor Standards Act
FOCUS	Fast Open Contracts Utilization Services
FSR	Fleet Service Replacement
FTE	Full-time equivalent
FY	Fiscal Year (July 1 - June 30)
GASB	Governmental Accounting Standards Board
GIS	Geographic Information Systems
GPS	Global Positioning System
HCP	Habitat Conservation Plan
HIDTA	High Intensity Drug Trafficking Areas
HIPAA	Health Insurance Portability Program and Accountancy Act of 1996
HIV	Human Immunodeficiency Virus
HOME	Housing Investment Partnership Act
HRSA	Health Resources and Services Administration
HSA	Hospital Services Account
HSA	Human Services Agency
HVAC	Heating, Ventilating, and Air Conditioning
ICS	Incident Command System
IDEA	Individuals with Disabilities Education Act
IFB	Invitation for Bid
IHCP	Indigent Health Care Program
IHSS	In-home Supportive Service
IMD	Institutes for Mental Disease
ISF	Internal Service Fund
JAG	Justice Assistance Grant
JAMS	Jail Authorized Medical Services
JJCC	Juvenile Justice Correctional Complex
JPA	Joint Powers Authority
JPCF	Juvenile Probation Camp Funds
JTPA	Joint Training Partnership Act
KinGap	Relative placement in lieu of Foster Care
LAFCO	Local Agency Formation Commission
LPS	Lanterman Petris Short
MAC	Municipal Advisory Council
MAP	Medical Assistance Program
MARTS	Merced Area Regional Transit Service
MC	Merced County
MCAG	Merced County Association of Governments
MCERA	Merced County Employees Retirement Association
MCMC	Merced Community Medical Center (former County Hospital)
MCOE	Merced County Office of Education
MH	Mental Health
MHSA	Mental Health Services Act
MIOCR	Mentally Ill Offender Crime Reduction Act
MIS	Management Information System
MMP	Major Maintenance Plan
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MSAG	Master Street Address Guide
MSSP	Multipurpose Senior Services Program
MTU	Medical Therapy Unit
MVIL	Motor Vehicle In-Lieu
NCCP	Natural Community Conservation Plan
NFIP	National Flood Insurance Program

Acronyms

<i>Acronym</i>	<i>Description</i>
NMOC	Non-Methane Organic Compounds
O&M	Operation and Maintenance
OCJP	Office of Criminal Justice Planning
OES	Office of Emergency Services
OTP	Offender Treatment Program
PA	Public Administrator
PCSP	Personal Care Services Program
PERS	Public Employee Retirement System
PHI	Personal Health Information
POB	Pension Obligation Bonds
POST	Peace Officers Standards and Training
POV	Privately Owned Vehicle
PPD	Purified Protein Derivatives
Prop 36	Substance Abuse Crime Prevention Act
Prop 99	Tobacco Tax
PSA	Physician Services Account
PSAP	Public Safety Answering System
RAN	Remote Access Network
RFP	Request for Proposal
RIFA	Red Imported Fire Ant
SACPA	Substance Abuse and Crime Prevention Act
SAMHSA	Substance Abuse and Mental Health Services Administration
SB	Senate Bill
SCAAP	State Criminal Alien Assistant Program
SCEAP	State of California Extended Access Program
SEP	State Special Education Pupil
SLESF	Supplemental Law Enforcement Services Fund
SOBER	Supervision of Offenders By Enforcement Response
SOC SV	Social Services
SSI	Supplemental Security Income
SSP	State Supplemental Payment
STAR	Sheriff Tactical & Reconnaissance Team
STC	Standard and Training for Corrections
SWAT	Special Weapons and Tactics
TANF	Temporary Assistance for Needy Families
TANF FC	Temporary Assistance for Needy Families- Foster Care
TANF FG-U	Temporary Assistance for Needy Families-Family Group - Unemployed Parent
TANS	Tax and Revenue Anticipation Notes
TB	Tuberculosis
TBS	Therapeutic Behavioral Services
TCM	Targeted Case Management
Title IV-E	Part of Social Security Act
U.D.E.L.	Uniform District Election Law
UA	Unallocated Account
UAAL	Unfunded Actuarial Accrued Liability
UC Merced	University of California, Merced
UHP	Universal Hiring Program
UPS	Uninterrupted Power Supply
USDA	United States Department of Agriculture
VS	Variable Shift
WAN	Wide Area Network
WIA	Federal Workforce Investment Act
WIB	Merced County Workforce Investment Board

Schedules

Schedule	Description
Schedule	A non-narrative summary presentation of various budgetary data such as expenditures, revenues, and available fund balance. Schedules contain information and are in formats as prescribed by the County Budget Act (Government Code Section 29000 et seq.) and the State Controller.
Schedule 1	A fund-level summary of all the operating funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each fund.
Schedule 2	A summary analysis of each fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year. This schedule is included with Final Budget.
Schedule 3	A detailed listing for each operating fund of its existing reserves and designations, as well as recommendations to cancel or add to those reserves.
Schedule 4	A general summary of all revenues in the budget by source (e.g. taxes, intergovernmental revenues, charges for services, etc.) and by fund, for the budget fiscal year and two previous fiscal years.
Schedule 5	A detailed listing of all revenues in the budget, by individual object, general source description and fund, for the budget for the budget fiscal year and two previous fiscal years.
Schedule 6	A summary analysis of current County property taxes and assessed valuation by major type. This schedule is included with Final Budget.
Schedule 7	A general summary of all financing requirements (expenditures, appropriations for contingencies, and new or additional reserves and designations) and by fund, for the budget fiscal year and two previous fiscal years.
Schedule 8	Another general summary of financing requirements in the budget, showing in more detail amounts appropriated for contingencies and added to reserves and designations, by fund.
Schedule 8A	A detailed summary of expenditures by budget appropriation grouped together and subtotaled by function and activity.
Schedule 9	A detailed listing of expenditures by object level for each appropriation in the operating funds.
Schedule 10/11	A detailed listing of expenditure and revenue object level for each Internal Service Fund (Schedule 10) and Enterprise Fund (Schedule 11), 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

TERM	DEFINITION
Appropriations	An authorization granted by the legislative body to make expenditures and incur obligations for a specific purpose, usually limited in amount and as to time when it may be expended. (The authorization granted by the Board of Supervisors to make expenditures.)
Assessed Valuation	Valuation set upon real estate or other property by a government as a basis for levying taxes.
Available Financing	The components available to meet the financing requirement (appropriations/ expenditures). The components include the unreserved fund balance, revenues, other financing sources/transfers in, and decreases in reserve/designation,.
Budget	A financial plan consisting of an estimated income and expenditures for a given period and purpose, usually one year. Merced County budget is for one year, from July 1 to June 30.
Budget Unit	Accounting or organizational unit(s) deemed necessary or desirable for control of the financial operation, also known as a departmental number. A budget must be adopted by the Board of Supervisors for each of it budget units.
Capital Assets	Capital Assets are assets with an estimated cost of at least \$2,500. Land, improvements to land, easements, buildings, vehicles, machinery, works of art, infrastructure and all tangible and intangible assets that are used in operations and have initial useful lives beyond any one reporting period (a year).
Capital Improvement Projects (CIP)	CIP's are projects with an estimated cost of at least \$10,000. A budget unit itemizing the county's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.
Capital Projects Fund	One of five governmental fund types established to account for resources used for financial resources to be used for the acquisition or construction of major capital facilities other than those accounted for in propriety or trust funds.
Contingency Funds	A budgetary provision representing that portion of the appropriations set aside to meet unforeseen expenditures requirements.
Cost Allocation	A methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs.
Debt Service Fund	Fund established to account for the accumulation of resources for payment of interest and principal on long term debt.
Encumbrance	A portion of the fund equity set aside for legally binding commitments to pay money in the future.
Enterprise Fund	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The County's major enterprise funds consist of the Medical Facility Lease Operations fund and Solid Waste Enterprise Fund.
Extra Help Position	A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment
Fiduciary Fund Type	Funds held by a government unit in a fiduciary capacity, ordinarily as agent or trustee. The County uses the Pension Trust Fund to account for activities of the MCERA and the Agency Funds to account for assets held by the County as an agent for various local governments.
Final Budget	The County Budget for a fiscal year, adopted by the Board of Supervisors by resolution following the close of final budget hearings.
Fund	A fiscal and accounting entity with a self-balancing set of accounts segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance.
Fund Balance/Fund Equity	The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

Terms

<i>TERM</i>	<i>DEFINITION</i>
General Fund	One of five governmental fund types that serves as the general operating fund of Merced County. It is the major fund in most governmental units, and accounts for all activities not accounted for in other funds. Most tax-funded functions are accounted for in the general fund. This fund accounts for all financial transactions of the County that are not accounted for in other specialized funds.
Governmental Fund Type	Funds used to account for general government activities. Funds generally used to account for tax-supported activities. Most of their financial resources are budgeted and appropriated annually for specific general government uses by the legislative body. Governmental funds include: the general fund, special revenue funds, capital projects funds, and debt service funds.
Interfund Transfer	A transfer of money between two different funds.
Internal Service Fund	This fund accounts for the financing of goods and services provided by one department or agency to another department for agency of the County or to other government, on a cost reimbursement basis. The County uses separate internal service funds to account for it's fleet service management and information systems operations. Also, the internal service fund is used to account for the County's self-insurance and other insurance activities.
Intrafund Transfer	A transfer of money between departments in the same fund.
Mandate	A service program that must be provided by the County as required by County ordinance, State or Federal law.
Net County Cost	The difference, for General Fund budgets, between budgeted appropriations and departmental revenue.
Operating Budget	The portion of a budget that deals with recurring expenditures such as salaries, services and supplies.
Proposed Budget	A Proposed Budget recommended by the County Executive Officer to the Board of Supervisors based on department requests.
Proprietary Fund Type	One of the major fund classifications of governmental accounting. Propriety funds are often referred to as income determination or commercial type funds that include the enterprise funds and internal service funds.
Special Revenue Fund	One of five governmental fund types used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

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