



FINAL BUDGET

FISCAL YEAR
JULY 2014 - JUNE 2015

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**



**District 5 Supervisor
Jerry O'Banion
Chairperson**

VISION

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

MISSION

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

VALUES: Teamwork – Leadership – Integrity – Quality - Accountability

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BUDGET OVERVIEW

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Merced County Budget Overview

Merced County prepares, reviews, and approves its annual budget in accordance with the Budget Act California Government Code Sections 29000 through 30200. During the economic downturn, Merced County's fiscal situation presented challenges related to providing a consistent level of service with declining resources. During this period, the Board of Supervisors maintained local public safety as a budgetary priority and this is reflected in the FY 2014/15 Final Budget.

For the FY 2014/15 Proposed Budget, a \$2.3 million shortfall was estimated and balanced with assumptions to set the General Fund Balance at \$25.3 million. During FY 2013/14, the County worked with departments to approve only those purchases required to maintain our existing level of public services and practiced holding positions vacant to narrow the gap between expenditures and revenues. These efforts, together with \$3.8 million in one-time revenues, have helped to minimize the impact to fund balance in FY 2014/15.

Budget Summary

Fund Summary

The total FY 2014/15 Final Budget is \$489.2 million, up \$21.4 million from the FY 2014/15 Proposed Budget of \$467.8 million. The \$285.5 million, or 74.2%, of the \$384.9 million of General Fund appropriation is supported by dedicated revenue sources not available for discretionary purposes. The remaining \$99.4 million, or 25.8%, requires funding from local discretionary revenue. The FY 2014/15 General Purpose Revenue (GPR) requirements of \$99.4 million are up \$5.0 million from \$95.4 million in the FY 2014/15 Proposed Budget. With GPR Requirements at \$99.4 million and Local Resources projected at \$99.4 million, the FY 2014/15 Final Budget is balanced.

| | FY 2014/15 Proposed | | FY 2014/15 Final | |
|---------------------------|----------------------------|----------------------|---------------------------|----------------------|
| | Financing Requirements | GPR* Requirements | Financing Requirements | GPR* Requirements |
| General Fund | \$372,281,327 | \$94,577,135 | \$384,864,012 | \$97,622,578 |
| Road Fund | \$40,380,462 | \$0 | \$44,981,182 | \$0 |
| Fire Fund | \$15,713,999 | \$0 | \$15,782,076 | \$0 |
| Enterprise Funds | \$3,509,290 | \$0 | \$5,198,912 | \$0 |
| Other Funds | \$35,946,463 | \$850,000 | \$38,403,846 | \$1,760,873 |
| Total Requirements | \$467,831,541 | \$95,427,135 | \$489,230,028 | \$99,383,451 |
| Local Resources | | \$95,427,135* | | \$99,383,451* |
| 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 2014/15 Total Local Resources are projected at \$99.4 million with General Purpose Revenue at \$71.9 million and Estimated General Fund Balance Available, after adjustments for encumbrances and reserves, at \$27.5 million. The FY 2014/15 GPR estimate of \$71.9 million has increased \$1.8 million from the Proposed FY 2014/15 estimate of \$70.1 million. The following table provides a comparison of the Estimated Local Resources:

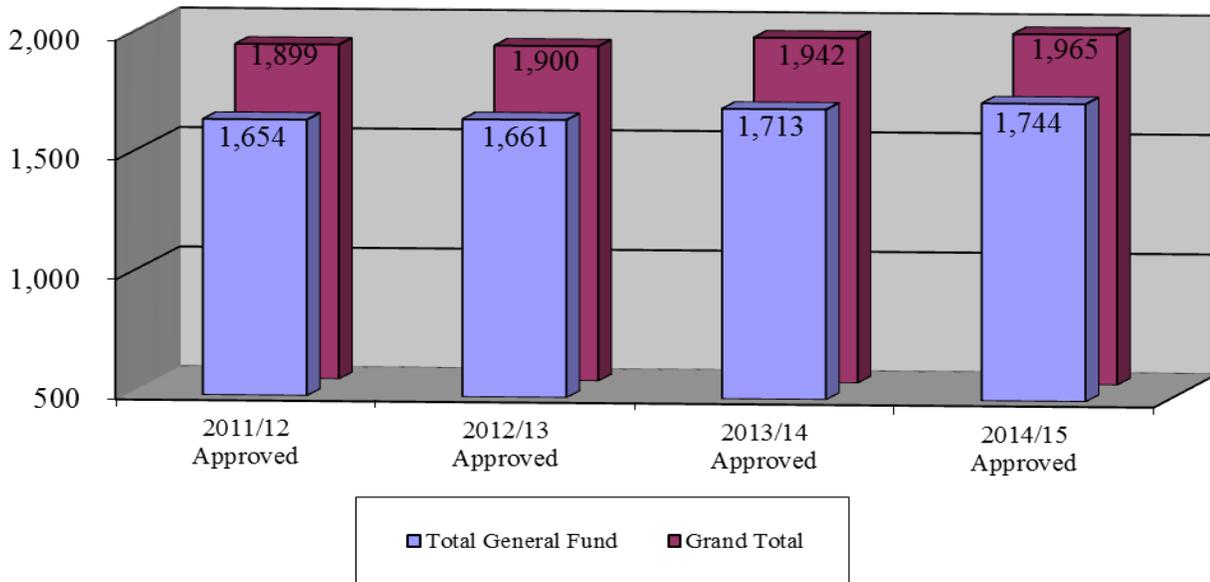
Estimated Local Resources

| | FY 2014/15 Proposed | FY 2014/15 Final | \$ Change | % Change |
|---|--------------------------------|-----------------------------|---------------------------|---------------------|
| Property Tax | \$30,321,441 | \$30,924,118 | \$702,741 | 2.33% |
| Property Tax Swap for MVIL | \$23,777,464 | \$24,354,723 | \$577,259 | 2.43% |
| Property Tax Swap for Sales Tax | \$2,089,974 | \$2,089,974 | \$0 | 0% |
| Sales Tax | \$6,123,306 | \$6,123,306 | \$0 | 0% |
| Fines, Forfeitures, Penalties, License, & Permits | \$2,494,567 | \$2,994,567 | \$500,000 | 20.04% |
| Interest | \$806,844 | \$806,844 | \$0 | 0% |
| Motor Vehicle In-Lieu (MVIL) | \$0 | \$0 | \$0 | 0% |
| Realignment – Stabilization | \$869,894 | \$869,894 | \$0 | 0% |
| State Home Owners Property Tax Relief | \$373,364 | \$373,364 | \$0 | 0% |
| Williamson Act - Open Space Subvention | \$520,409 | \$520,409 | \$0 | 0% |
| State & Federal | \$111,785 | \$111,785 | \$0 | 0% |
| Other Charges | 1,757,432 | 1,757,432 | \$100,00 | 7.5% |
| Other Taxes | \$1,005,194 | \$1,005,194 | \$0 | 0% |
| <i>General Purpose Revenue</i> | <i>\$70,151,674</i> | <i>\$71,931,674</i> | <i>\$1,780,000</i> | <i>2.54%</i> |
| Estimated General Fund Balance Available | \$25,275,461 | \$27,451,777 | \$2,176,316 | 8.61% |
| <i>Total Local Resources Available</i> | <i>\$95,427,135</i> | <i>\$99,383,451</i> | <i>3,956,316</i> | <i>4.15%</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 2014/15 consist of 1,965 positions. This is an increase of twenty three (23) positions overall. The general fund experienced an increase of thirty one (31), where other funds decreased by eight (8). The table presented below by service delivery represents approved positions for FY 2013/14 and FY 2014/15 respectively.

| | Approved FY 2013/14 | Approved FY 2014/15 |
|-----------------------------|------------------------|------------------------|
| General Fund: | | |
| Health and Human Services * | 952 | 970 |
| Public Safety | 464 | 396 |
| Municipal Countywide | 126 | 126 |
| Administrative Support | 171 | 172 |
| Total General Fund | 1,713 | 1,744 |
| Other Funds: | | |
| Other Funds | 172 | 166 |
| Enterprise Fund | 11 | 9 |
| ISF Fund | 46 | 46 |
| All Funds Total | 1,942 | 1,965 |

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

The changes from Fiscal Year 2013/14 to Fiscal Year 2014/15 are primarily to increased service delivery for various Health and Human Services and Public Safety programs.

Merced County Table of Personnel Adjustments

| | Approved FY 2013/14 Positions | Prior/Other Period Added | Mid-year Added (Deleted) | Requested Added (Deleted) | Proposed FY 2014/15 Positions | Final Adjustments | Approved FY 2014/15 Positions |
|---|-------------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------------|----------------------|-------------------------------------|
| General Fund | | | | | | | |
| Health & Human Services | | | | | | | |
| Health | 115 | | | -1 | 114 | | 114 |
| Mental Health | 206 | 12 | | 6 | 224 | | 224 |
| Human Services Agency | 592 | 1 | | | 593 | 1 | 594 |
| Department of Workforce Investment | 34 | | | | 34 | -1 | 33 |
| Area Agency on Aging | 3 | | | | 3 | | 3 |
| Health & Human Services budget units with no change | 2 | | | | 2 | | 2 |
| <i>Subtotal</i> | 952 | 13 | 0 | 5 | 970 | 0 | 970 |
| Public Safety | | | | | | | |
| District Attorney | 68 | | | -1 | 67 | 1 | 68 |
| Public Defender | 17 | | | | 17 | | 17 |
| Sheriff Operations | 140 | | | | 140 | 1 | 141 |
| Sheriff Corrections | 95 | | | | 95 | 11 | 106 |
| Juvenile Hall | 64 | | | | 64 | | 64 |
| Indigent Defense | 0 | | | | 0 | | 0 |
| Probation | 80 | | | | 80 | | 80 |
| <i>Subtotal</i> | 464 | 0 | 0 | -1 | 463 | 13 | 476 |
| Municipal Countywide | | | | | | | |
| Commerce, Aviation, & Economic Development | 7 | -1 | | | 6 | | 6 |
| Ag Commissioner | 26 | | | | 26 | | 26 |
| Sealer of Weights and Measures | 4 | | | | 4 | | 4 |
| DPW-Building Division | 7 | | | 1 | 8 | | 8 |
| Development Services | 14 | | | | 14 | | 14 |
| Ag Commissioner - Animal Control | 16 | | | | 16 | -1 | 15 |
| Recorder | 9 | | | | 9 | | 9 |
| Library | 21 | | 1 | | 22 | | 22 |
| DPW-Parks | 12 | | | | 12 | | 12 |
| Municipal Countywide budget units with no change | 10 | | | | 10 | | 10 |
| <i>Subtotal</i> | 126 | -1 | 1 | 1 | 127 | -1 | 126 |
| Administrative Support | | | | | | | |
| Board of Supervisors | 9 | | | | 9 | | 9 |
| County Executive Office | 10 | | | | 10 | | 10 |
| Auditor-Controller | 22 | | | | 22 | | 22 |
| Revenue & Reimbursement | 12 | | | | 12 | | 12 |
| Assessor | 27 | | | | 27 | 1 | 28 |
| Tax Collector | 4 | | | | 4 | | 4 |
| Treasurer | 7 | | | | 7 | | 7 |
| Administrative Services - Supportive Services | 20 | | | -1 | 19 | | 19 |
| Human Resources | 8 | | | | 8 | 1 | 9 |
| DPW - Building Services Division | 15 | | | | 15 | | 15 |
| DPW-Administration | 11 | | | | 11 | | 11 |
| Administrative Support budget units with no change | 26 | | | | 26 | | 26 |
| <i>Subtotal</i> | 171 | 0 | 0 | -1 | 170 | 2 | 172 |
| General Fund Total | 1,713 | 12 | 1 | 4 | 1,730 | 14 | 1,744 |

Merced County Table of Personnel Adjustments (Continued)

| | Approved FY 2013/14 Positions | Prior/Other Period Added | Mid-year Added (Deleted) | Requested Added (Deleted) | Proposed FY 2014/15 Positions | Final Adjustments | Approved FY 2014/15 Positions |
|---|-------------------------------------|--------------------------------|--------------------------------|---------------------------------|-------------------------------------|----------------------|-------------------------------------|
| Other Funds | | | | | | | |
| Child Support | 85 | | | -2 | 83 | | 83 |
| Fire | 7 | | | | 7 | | 7 |
| Office of Emergency Services | 0 | | | | 0 | | 0 |
| DPW-Road Division | 66 | | | -1 | 65 | -2 | 63 |
| Medical Assistance Program | 2 | | | -1 | 1 | | 1 |
| Other Funds budget units with no change | 12 | | | | 12 | | 12 |
| <i>Other Funds Total</i> | <i>172</i> | <i>0</i> | <i>0</i> | <i>-4</i> | <i>168</i> | <i>-2</i> | <i>166</i> |
| Enterprise Fund | | | | | | | |
| Castle Airport Development Center | 11 | | | | 11 | -2 | 9 |
| <i>Enterprise Fund Total</i> | <i>11</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>11</i> | <i>-2</i> | <i>9</i> |
| Internal Service Fund Total | | | | | | | |
| Administrative Services | 40 | | | | 40 | | 40 |
| Fleet Management Services | 6 | | | | 6 | | 6 |
| <i>Internal Service Fund Total</i> | <i>46</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>46</i> | <i>0</i> | <i>46</i> |
| <i>Grand Total</i> | <i>1,942</i> | <i>12</i> | <i>1</i> | <i>0</i> | <i>1,955</i> | <i>10</i> | <i>1,965</i> |

Additional Staffing Information

There are twelve (12) 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; one (1) County Librarian; 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.

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STAFFING OVERVIEW

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

| | | Approved <u>2011/12</u> | Approved <u>2012/13</u> | Approved <u>2013/14</u> | Proposed <u>2014/15</u> | Approved <u>2014/15</u> |
|---------------------------|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| General Fund | | | | | | |
| 10000 | Board of Supervisors | 9 | 9 | 9 | 9 | 9 |
| 10100 | County Executive Office | 9 | 10 | 10 | 10 | 10 |
| 11000 | Auditor-Controller | 22 | 22 | 22 | 22 | 22 |
| 11100 | Revenue & Reimbursement | 15 | 15 | 12 | 12 | 12 |
| 11200 | Assessor | 27 | 27 | 27 | 27 | 28 |
| 11300 | Tax Collector | 5 | 4 | 4 | 4 | 4 |
| 11400 | Treasurer | 5 | 6 | 7 | 7 | 7 |
| 11500 | Administrative Services - Support Services | 22 | 20 | 20 | 19 | 19 |
| 12500 | County Counsel | 13 | 13 | 13 | 13 | 13 |
| 13000 | Human Resources | 9 | 8 | 8 | 8 | 9 |
| 13100 | Employee Development | 0 | 0 | 0 | 0 | 0 |
| 14000 | Registrar of Voters | 6 | 6 | 6 | 6 | 6 |
| 14200 | Elections | 0 | 0 | 0 | 0 | 0 |
| 15100 | Communications | 0 | 0 | 0 | 0 | 0 |
| 16000 | DPW-Building Services Division | 14 | 14 | 15 | 15 | 15 |
| 17100 | District Projects | 0 | 0 | 0 | 0 | 0 |
| 18200 | Commerce Aviation & Economic Development | 8 | 7 | 7 | 6 | 6 |
| 18400 | UC Development Office | 0 | 0 | 0 | 0 | 0 |
| 19000 | Risk Management | 5 | 6 | 6 | 6 | 6 |
| 19200 | Retirement | 0 | 0 | 0 | 0 | 0 |
| 19900 | DPW-Administration | 13 | 12 | 11 | 11 | 11 |
| 20400 | District Attorney | 69 | 67 | 68 | 67 | 68 |
| 20600 | Public Defender | 16 | 16 | 17 | 17 | 17 |
| 21200 | Indigent Defense | 1 | 1 | 0 | 0 | 0 |
| 22000 | Sheriff - Court Security | 0 | 0 | 0 | 0 | 0 |
| 22100 | Sheriff* | 139 | 141 | 140 | 140 | 141 |
| 23000 | Sheriff-Corrections | 94 | 93 | 95 | 95 | 106 |
| 23300 | Juvenile Hall | 64 | 64 | 64 | 64 | 64 |
| 23400 | Probation | 76 | 78 | 80 | 80 | 80 |
| 27000 | Agricultural Commissioner | 27 | 26 | 26 | 26 | 26 |
| 27100 | Special Pest Control | 0 | 0 | 0 | 0 | 0 |
| 27200 | Sealer of Weights and Measures | 5 | 5 | 4 | 4 | 4 |
| 27300 | DPW-Building Division | 7 | 7 | 7 | 8 | 8 |
| 27400 | DPW - Professional Services Division | 0 | 0 | 0 | 0 | 0 |
| 28000 | Recorder | 8 | 8 | 9 | 9 | 9 |
| 28100 | Coroner | 5 | 5 | 5 | 5 | 5 |
| 28500 | Development Services | 15 | 14 | 14 | 14 | 14 |
| 28700 | Agricultural Commissioner - Animal Control | 16 | 16 | 16 | 16 | 15 |
| 29400 | County Clerk | 1 | 1 | 1 | 1 | 1 |
| 40000 | Health | 110 | 111 | 115 | 114 | 114 |
| 41500 | Mental Health | 181 | 198 | 206 | 224 | 224 |
| 50000 | Human Services Agency | 558 | 552 | 592 | 593 | 594 |
| 50500 | IHSS Public Authority | 2 | 2 | 2 | 2 | 2 |
| 55000 | Department of Workforce Investment | 35 | 35 | 34 | 34 | 33 |
| 59000 | Area Agency on Aging | 3 | 3 | 3 | 3 | 3 |
| 60000 | Library | 23 | 22 | 21 | 22 | 22 |
| 61000 | Cooperative Extension | 3 | 3 | 3 | 3 | 3 |
| 70000 | DPW-Recreation Division | 2 | 2 | 2 | 2 | 2 |
| 70200 | DPW-Parks Division | 12 | 12 | 12 | 12 | 12 |
| Total General Fund | | 1,654 | 1,661 | 1,713 | 1,730 | 1,744 |

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

| | Approved | Approved | Approved | Proposed | Approved |
|---|--------------|--------------|--------------|--------------|--------------|
| Other Funds | | | | | |
| 18100 Merced County Spring Fair | 3 | 3 | 3 | 3 | 3 |
| 20100 Child Support Services Agency | 87 | 85 | 85 | 83 | 83 |
| 23100 Sheriff-Inmate Welfare | 4 | 2 | 2 | 2 | 2 |
| 25000 Fire | 6 | 6 | 7 | 7 | 7 |
| 25100 Emergency Services | 1 | 1 | 0 | 0 | 0 |
| 30000 DPW-Road Division | 64 | 65 | 66 | 65 | 63 |
| 40600 First 5 Merced County | 7 | 7 | 7 | 7 | 7 |
| 49500 Medical Assistance Program | 10 | 10 | 2 | 1 | 1 |
| | 182 | 179 | 172 | 168 | 166 |
| Internal Service Funds | | | | | |
| 75500 Fleet Management Services | 7 | 6 | 6 | 6 | 6 |
| 75600 Administrative Services | 43 | 41 | 40 | 40 | 40 |
| <i>Total</i> | 50 | 47 | 46 | 46 | 46 |
| Enterprise Funds | | | | | |
| 75100 Solid Waste | 0 | 0 | 0 | 0 | 0 |
| 75200 Castle Airport Development Center | 13 | 13 | 11 | 11 | 9 |
| <i>Total</i> | 13 | 13 | 11 | 11 | 9 |
| | 245 | 239 | 229 | 225 | 221 |
| Grand Total | 1,899 | 1,900 | 1,942 | 1,955 | 1,965 |

BUDGET BY DELIVERY SERVICES

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**FY 2014/15 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

| BUDGET UNIT NUMBER | BUDGET UNIT NAME | FY 14/15 PROPOSED | | | FY 14/15 FINAL | | |
|------------------------------------|---|----------------------|----------------------|-------------------------|----------------------|----------------------|-------------------------|
| | | APPROP. | DEPT REVENUE | CW & FUND BAL FINANCING | APPROP. | DEPT REVENUE | CW & FUND BAL FINANCING |
| HEALTH & HUMAN SERVICES | | | | | | | |
| HEALTH & WELFARE TRUST FUND | | | | | | | |
| 40000 | HEALTH | \$16,891,047 | \$15,704,431 | (\$1,186,616) | \$17,645,449 | \$16,458,833 | (\$1,186,616) |
| 41500 | MENTAL HEALTH | \$43,229,765 | \$43,952,230 | \$722,465 | \$45,977,077 | \$46,699,542 | \$722,465 |
| 50000 | HUMAN SERVICES AGENCT | \$84,400,830 | \$82,626,915 | (\$1,773,915) | \$85,232,824 | \$83,982,749 | (\$1,250,075) |
| 50500 | IHSS PUBLIC AUTHORITY | \$1,683,108 | \$1,686,525 | \$3,417 | \$1,686,525 | \$1,686,525 | \$0 |
| 51000 | ASSISTANCE TO THE NEEDY | \$72,640,212 | \$68,333,331 | (\$4,306,881) | \$75,893,157 | \$72,016,236 | (\$3,876,921) |
| | GROUP TOTAL | \$218,844,962 | \$212,303,432 | (\$6,541,530) | \$226,435,032 | \$220,843,885 | (\$5,591,147) |
| OTHER HEALTH/HUMAN SERVICES | | | | | | | |
| 53000 | AID TO INDIGENTS | \$195,017 | \$60,000 | (\$135,017) | \$195,017 | \$60,000 | (\$135,017) |
| 55000 | DEPARTMENT OF WORKFORCE INVESTMENT | \$3,471,182 | \$3,624,842 | \$153,660 | \$3,624,842 | \$3,624,842 | \$0 |
| 59000 | AREA AGENCT ON AGING SB 855 REVENUE TRANSFER | \$1,318,700 | \$1,111,604 | (\$207,096) | \$1,513,205 | \$1,283,092 | (\$230,113) |
| | GROUP TOTAL | \$4,984,899 | \$4,796,446 | (\$188,453) | \$5,333,064 | \$4,967,934 | (\$365,130) |
| | HEALTH & HUMAN SERVICES TOTAL | \$223,829,861 | \$217,099,878 | (\$6,729,983) | \$231,768,096 | \$225,811,819 | (\$5,956,277) |
| JUSTICE SYSTEM | | | | | | | |
| TRIAL COURT FUNDING | | | | | | | |
| 20000 | COUNTY COURT OPERATIONS | \$1,925,000 | \$3,104,500 | \$1,179,500 | \$1,925,000 | \$3,104,500 | \$1,179,500 |
| | GROUP TOTAL | \$1,925,000 | \$3,104,500 | \$1,179,500 | \$1,925,000 | \$3,104,500 | \$1,179,500 |
| OTHER JUSTICE PROGRAMS | | | | | | | |
| 20200 | GRAND JURY | \$25,000 | \$0 | (\$25,000) | \$25,000 | \$0 | (\$25,000) |
| 21200 | INDIGENT DEFENSE | \$1,777,800 | \$10,100 | (\$1,767,700) | \$1,777,800 | \$10,100 | (\$1,767,700) |
| 23400 | PROBATION | \$16,100,574 | \$11,403,730 | (\$4,696,844) | \$16,165,024 | \$11,468,180 | (\$4,696,844) |
| | GROUP TOTAL | \$17,903,374 | \$11,413,830 | (\$6,489,544) | \$17,967,824 | \$11,478,280 | (\$6,489,544) |
| | JUSTICE SYSTEM TOTAL | \$19,828,374 | \$14,518,330 | (\$5,310,044) | \$19,892,824 | \$14,582,780 | (\$5,310,044) |

**FY 2014/15 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

| BUDGET UNIT NUMBER | BUDGET UNIT NAME | FY 14/15 PROPOSED | | | FY 14/15 FINAL | | |
|--------------------------------------|--|---------------------|---------------------|-------------------------|---------------------|---------------------|-------------------------|
| | | APPROP. | DEPT REVENUE | CW & FUND BAL FINANCING | APPROP. | DEPT REVENUE | CW & FUND BAL FINANCING |
| LOCAL PUBLIC SAFETY FUND | | | | | | | |
| CORRECTIONS & DETENTION | | | | | | | |
| 23000 | SHERIFF CORRECTIONS | \$20,236,807 | \$6,066,894 | (\$14,169,913) | \$22,130,432 | \$6,133,310 | (\$15,997,122) |
| 23300 | JUVENILE HALL | \$11,098,055 | \$3,077,553 | (\$8,020,502) | \$11,220,555 | \$2,700,053 | (\$8,520,502) |
| 23700 | STATE INSTITUTIONS | \$240,000 | \$0 | (\$240,000) | \$240,000 | \$0 | (\$240,000) |
| | GROUP TOTAL | \$31,574,862 | \$9,144,447 | (\$22,430,415) | \$33,590,987 | \$8,833,363 | (\$24,757,624) |
| OTHER PUBLIC SAFETY PROGRAMS | | | | | | | |
| 20400 | DISTRICT ATTORNEY | \$11,124,810 | \$3,252,075 | (\$7,872,735) | \$11,143,200 | \$3,258,467 | (\$7,884,733) |
| 20600 | PUBLIC DEFENDER | \$4,059,523 | \$923,170 | (\$3,136,353) | \$4,091,163 | \$923,170 | (\$3,167,993) |
| 22100 | SHERIFF | \$25,607,146 | \$11,806,501 | (\$13,800,645) | \$26,082,374 | \$11,825,001 | (\$14,257,373) |
| | GROUP TOTAL | \$40,791,479 | \$15,981,746 | (\$24,809,733) | \$41,316,737 | \$16,006,638 | (\$25,310,099) |
| | PUBLIC SAFETY TOTAL | \$72,366,341 | \$25,126,193 | (\$47,240,148) | \$74,907,724 | \$24,840,001 | (\$50,067,723) |
| 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) | \$1,760,873 | \$500,000 | (\$1,260,873) |
| 26000 | DPW-CREEK PROJECTS DIVISION | \$1,314,158 | \$1,000,000 | (\$314,158) | \$1,414,158 | \$1,000,000 | (\$414,158) |
| 27000 | AGRICPLTURAL COMMISSIONER | \$3,301,216 | \$2,250,100 | (\$1,051,116) | \$3,301,216 | \$2,268,100 | (\$1,033,116) |
| 27100 | SPECIAL PEST CONTROL | \$158,000 | \$158,000 | \$0 | \$158,000 | \$158,000 | \$0 |
| 27300 | DPW-BUILDING DIVISION | \$1,322,347 | \$1,322,347 | \$0 | \$1,501,962 | \$1,501,962 | \$0 |
| 28500 | PLANNING AND COMMUNITY DEVELOPMENT | \$3,110,026 | \$1,253,774 | (\$1,856,252) | \$3,163,381 | \$1,307,129 | (\$1,856,252) |
| 28700 | AGRICPLTURAL COMM-ANIMAL CONTROL | \$1,898,098 | \$590,000 | (\$1,308,098) | \$1,787,850 | \$590,000 | (\$1,197,850) |
| 29000 | AIRPORT LAND USE COMMISSION | \$4,500 | \$0 | (\$4,500) | \$4,500 | \$0 | (\$4,500) |
| 70000 | DPW-RECREATION DIVISION | \$291,563 | \$9,000 | (\$282,563) | \$290,663 | \$9,000 | (\$281,663) |
| 70100 | DPW-SPECIAL RECREATION DIVISION | \$3,300 | \$3,300 | \$0 | \$0 | \$0 | \$0 |
| 70200 | DPW-PARKS DIVISION | \$1,833,571 | \$368,028 | (\$1,465,543) | \$1,843,888 | \$371,328 | (\$1,472,560) |
| | UNINCORPORATED AREA TOTAL | \$14,286,779 | \$7,454,549 | (\$6,832,230) | \$15,426,491 | \$7,705,519 | (\$7,720,972) |
| COUNTYWIDE | | | | | | | |
| 18200 | COMMERCE AVIATION & ECONOMIC DEVELOPMENT | \$1,005,593 | \$340,192 | (\$665,401) | \$1,005,593 | \$340,192 | (\$665,401) |
| 27200 | SEALER OF WEIGHTS & MEASURES | \$491,746 | \$267,220 | (\$224,526) | \$491,746 | \$267,220 | (\$224,526) |
| 28000 | RECORDER | \$1,154,984 | \$951,718 | (\$203,266) | \$1,176,984 | \$929,218 | (\$247,766) |
| 28100 | CORONER | \$1,216,014 | \$26,000 | (\$1,190,014) | \$1,216,014 | \$26,000 | (\$1,190,014) |
| 28600 | LOCAL AGENCT FORMATION COMMISSION | \$45,531 | \$0 | (\$45,531) | \$45,531 | \$0 | (\$45,531) |
| 28800 | PREDATORY ANIMAL CONTROL | \$70,824 | \$14,600 | (\$56,224) | \$70,824 | \$14,600 | (\$56,224) |
| 28900 | MERCED COUNTY ASSOCIATION OF GOVERNMENTS | \$56,193 | \$0 | (\$56,193) | \$56,193 | \$0 | (\$56,193) |
| 60000 | LIBRARY | \$2,755,279 | \$186,599 | (\$2,568,680) | \$2,794,611 | \$190,956 | (\$2,603,655) |
| 61000 | COOPERATIVE EXTENSION | \$331,629 | \$7,500 | (\$324,129) | \$331,629 | \$7,500 | (\$324,129) |
| | COUNTYWIDE TOTAL | \$7,127,793 | \$1,793,829 | (\$5,333,964) | \$7,189,125 | \$1,775,686 | (\$5,413,439) |
| | MUNICIPAL/COUNTYWIDE TOTAL | \$21,414,572 | \$9,248,378 | (\$12,166,194) | \$22,615,616 | \$9,481,205 | (\$13,134,411) |

**FY 2014/15 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

| BUDGET UNIT NUMBER | BUDGET UNIT NAME | FY 14/15 PROPOSED | | | FY 14/15 FINAL | | |
|---|--|----------------------|----------------------|-------------------------|----------------------|----------------------|-------------------------|
| | | APPROP. | DEPT REVENUE | CW & FUND BAL FINANCING | APPROP. | DEPT REVENUE | CW & FUND BAL FINANCING |
| MANAGEMENT INFRASTRUCTURE | | | | | | | |
| PROPERTY TAX SYSTEM | | | | | | | |
| 11200 | ASSESSOR | \$3,803,149 | \$894,000 | (\$2,909,149) | \$3,879,053 | \$952,285 | (\$2,926,768) |
| 11300 | TAX COLLECTOR PROP TAX ADMIN FEES | \$886,837 | \$632,802 | (\$254,035) | \$886,837 | \$632,802 | (\$254,035) |
| PROPERTY TAX TOTAL | | \$4,689,986 | \$1,526,802 | (\$3,163,184) | \$4,765,890 | \$1,585,087 | (\$3,180,803) |
| ADMINISTRATIVE SUPPORT | | | | | | | |
| 10000 | BOARD OF SUPERVISORS | \$1,525,219 | \$12,000 | (\$1,513,219) | \$1,760,825 | \$12,000 | (\$1,748,825) |
| 10100 | COUNTY EXECPTIVE OFFICE | \$2,291,674 | \$0 | (\$2,291,674) | \$2,292,466 | \$0 | (\$2,292,466) |
| 10200 | SPECIAL AUDITING | \$131,500 | \$12,000 | (\$119,500) | \$131,500 | \$12,000 | (\$119,500) |
| 10400 | BOARD OF EQUALIZATION | \$8,700 | \$0 | (\$8,700) | \$8,700 | \$0 | (\$8,700) |
| 11000 | AUDITOR-CONTROLLER | \$4,300,367 | \$263,917 | (\$4,036,450) | \$4,300,367 | \$263,917 | (\$4,036,450) |
| 11100 | REVENUE AND REIMBURSEMENT | \$1,580,412 | \$1,630,258 | \$49,846 | \$1,580,412 | \$1,630,258 | \$49,846 |
| 11400 | TREASURER | \$1,612,700 | \$1,646,290 | \$33,590 | \$1,616,738 | \$1,616,738 | \$0 |
| 11500 | ADMINISTRATIVE SERVICES-SUPPORT SERVICES | \$1,558,876 | \$446,630 | (\$1,112,246) | \$1,558,876 | \$446,630 | (\$1,112,246) |
| 12500 | COUNTY COUNSEL | \$2,395,341 | \$505,230 | (\$1,890,111) | \$2,395,341 | \$505,230 | (\$1,890,111) |
| 13000 | HUMAN RESOURCES | \$1,718,307 | \$5,060 | (\$1,713,247) | \$1,718,307 | \$5,060 | (\$1,713,247) |
| 14000 | REGISTRAR OF VOTERS | \$865,672 | \$6,500 | (\$859,172) | \$870,172 | \$6,500 | (\$863,672) |
| 14200 | ELECTIONS | \$746,935 | \$170,000 | (\$576,935) | \$771,935 | \$170,000 | (\$601,935) |
| 16000 | DPW - BUILDING SERVICES DIVISION | \$2,014,506 | \$404,048 | (\$1,610,458) | \$2,014,506 | \$404,048 | (\$1,610,458) |
| 16200 | TAXES BENEFITS AND ASSESSMENTS | \$210,000 | \$0 | (\$210,000) | \$210,000 | \$0 | (\$210,000) |
| 17000 | CAPITAL IMPROVEMENT PROGRAM | \$2,389,514 | \$1,471,965 | (\$917,549) | \$2,862,741 | \$1,310,069 | (\$1,552,672) |
| 18000 | ADVERTISING | \$77,500 | \$0 | (\$77,500) | \$77,500 | \$0 | (\$77,500) |
| 19000 | RISK MANAGEMENT | \$1,338,382 | \$950,518 | (\$387,864) | \$1,338,382 | \$950,518 | (\$387,864) |
| 19900 | DPW-PUBLIC WORKS ADMINISTRATION | \$1,688,947 | \$1,688,947 | \$0 | \$1,706,453 | \$1,706,453 | \$0 |
| 29400 | COUNTY CLERK | \$132,641 | \$121,248 | (\$11,393) | \$133,641 | \$140,248 | \$6,607 |
| 71000 | INTEREST ON TRANS AND OTHER NOTES | \$65,000 | \$0 | (\$65,000) | \$65,000 | \$0 | (\$65,000) |
| 72000 | CONTINGENCIES - GENERAL FUND | \$3,500,000 | \$0 | (\$3,500,000) | \$3,500,000 | \$0 | (\$3,500,000) |
| ADMINISTRATIVE SUPPORT TOTAL | | \$30,152,193 | \$9,334,611 | (\$20,817,582) | \$30,913,862 | \$9,179,669 | (\$21,734,193) |
| MANAGEMENT INFRASTRUCTURE TOTAL | | \$34,842,179 | \$10,861,413 | (\$23,980,766) | \$35,679,752 | \$10,764,756 | (\$24,914,996) |
| TOTAL GENERAL FUND BEFORE RESERVES | | \$372,281,327 | \$276,854,192 | (\$95,427,135) | \$384,864,012 | \$285,480,561 | (\$99,383,451) |
| CONTRIBUTION TO PAYROLL RESERVE | | | | | | | |
| GENERAL FUND SUB-TOTAL | | \$372,281,327 | \$276,854,192 | (\$95,427,135) | \$384,864,012 | \$285,480,561 | (\$99,383,451) |
| | | | | | | | |
| 11001 | AUDITOR CONTROLLER-COUNTYWIDE REVENUES | | \$69,146,480 | \$69,146,480 | | \$70,926,480 | \$70,926,480 |
| 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 | | \$25,275,461 | \$25,275,461 | | \$27,451,777 | \$27,451,777 |
| GENERAL FUND | | \$372,281,327 | \$372,281,327 | \$0 | \$384,864,012 | \$384,864,012 | \$0 |

**FY 2014/15 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

| BUDGET UNIT NUMBER | BUDGET UNIT NAME | FY 14/15 PROPOSED | | | FY 14/15 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 | \$9,620,272 | \$9,470,673 | (\$149,599) | \$9,620,272 | \$9,470,673 | (\$149,599) |
| 40600 | FIRST FIVE MERCED COUNTY | \$5,255,707 | \$5,533,215 | \$277,508 | \$5,471,751 | \$5,749,659 | \$277,908 |
| 49500 | MEDICAL ASSISTANCE PROGRAM | \$3,276,204 | \$3,276,204 | \$0 | \$3,281,744 | \$3,276,204 | (\$5,540) |
| 55100 | D W I-WIA-YOUTH | \$761,000 | \$761,000 | \$0 | \$761,001 | \$761,000 | (\$1) |
| 55200 | D W I-WIA ADULTS | \$373,410 | \$373,410 | \$0 | \$373,414 | \$373,410 | (\$4) |
| 55300 | D W I-WIA DISLOCATED WORKERS | \$419,608 | \$419,608 | \$0 | \$419,611 | \$419,608 | (\$3) |
| 57400 | DWI-DEPT. OF LABOR | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 57800 | DWI-DISLOCATED WORKER SPECIAL | \$0 | \$0 | \$0 | \$5 | \$0 | (\$5) |
| 75000 | MEDICAL FACILITY LEASE OPERATIONS | \$1,000,000 | \$0 | (\$1,000,000) | \$1,000,000 | \$0 | (\$1,000,000) |
| GROUP TOTAL | | \$20,706,201 | \$19,834,110 | (\$872,091) | \$20,927,798 | \$20,050,554 | (\$877,244) |
| HEALTH & HUMAN SERVICES SUB-TOTAL | | \$20,706,201 | \$19,834,110 | (\$872,091) | \$20,927,798 | \$20,050,554 | (\$877,244) |
| MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS | | | | | | | |
| UNINCORPORATED AOE A | | | | | | | |
| 25000 | FIRE | \$14,387,800 | \$13,518,561 | (\$869,239) | \$14,969,502 | \$14,040,342 | (\$929,160) |
| 25100 | EMERGENCT SERVICES | \$1,326,199 | \$1,102,310 | (\$223,889) | \$812,574 | \$1,204,251 | \$391,677 |
| 28200 | AFFORDABLE HOUSING PROGRAM | \$1,368,500 | \$1,368,500 | \$0 | \$1,368,500 | \$1,368,500 | \$0 |
| 28300 | EASTSIDE FISH & GAME ASSOCIATION | \$4,000 | \$4,000 | \$0 | \$8,175 | \$4,000 | (\$4,175) |
| 28400 | LOS BANOS SPORTSMEN'S ASSOCIATION | \$4,000 | \$4,000 | \$0 | \$8,175 | \$4,000 | (\$4,175) |
| 30000 | DPW-ROAD DIVISION | \$40,380,462 | \$35,955,855 | (\$4,424,607) | \$44,951,182 | \$35,955,855 | (\$8,995,327) |
| UNINCORPORATED AREA TOTAL | | \$57,470,961 | \$51,953,226 | (\$5,517,735) | \$62,118,108 | \$52,576,948 | (\$9,541,160) |
| COUNTYWIDE | | | | | | | |
| 18100 | MERCED COUNTY SPRING FAIR | \$1,254,233 | \$1,377,100 | \$122,867 | \$1,410,344 | \$1,377,100 | (\$33,244) |
| 23100 | SHERIFF INMATE WELFARE | \$608,466 | \$631,000 | \$22,534 | \$674,882 | \$697,416 | \$22,534 |
| 75200 | CASTLE AIRPORT DEVELOPMENT CENTER | \$2,155,762 | \$2,169,226 | \$13,464 | \$3,845,384 | \$3,665,616 | (\$179,768) |
| 75800 | CASTLE SEWER AND WATER | \$353,528 | \$353,528 | \$0 | \$353,528 | \$353,528 | \$0 |
| COUNTYWIDE TOTAL | | \$4,371,989 | \$4,530,854 | \$158,865 | \$6,284,138 | \$6,093,660 | (\$190,478) |
| MUNICIPAL/COUNTYWIDE TOTAL | | \$61,842,950 | \$56,484,080 | (\$5,358,870) | \$68,402,246 | \$58,670,608 | (\$9,731,638) |

**FY 2014/15 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

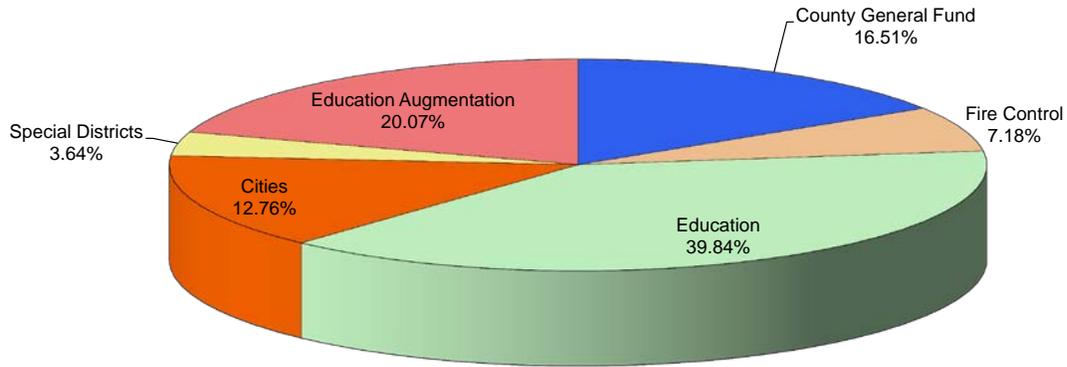
| BUDGET UNIT NUMBER | BUDGET UNIT NAME | FY 14/15 PROPOSED | | | FY 14/15 FINAL | | |
|--|---|----------------------|----------------------|-------------------------|----------------------|----------------------|-------------------------|
| | | APPROP. | DEPT REVENUE | CW & FUND BAL FINANCING | APPROP. | DEPT REVENUE | CW & FUND BAL FINANCING |
| MANAGEMENT INFRASTRUCTURE - OTHER FUNDS | | | | | | | |
| ADMINISTRATIVE SUPPORT | | | | | | | |
| 17200 | CIP PROJECT - CORRECTIONAL FACILITY | \$1,500,772 | \$0 | (\$1,500,772) | \$1,450,630 | \$0 | (\$1,450,630) |
| 17500 | CIP PROJECT - FIRE FACILITIES | \$150,324 | \$0 | (\$150,324) | \$146,074 | \$0 | (\$146,074) |
| 17600 | CIP PROJECT - LONG TERM FACILITIES | \$415,000 | \$415,000 | \$0 | \$2,504,301 | \$2,468,873 | (\$35,428) |
| 17700 | CIP PROJECT - EMERGENCT OPERATIONS CENTER | \$0 | \$235,000 | \$235,000 | \$0 | \$368,450 | \$368,450 |
| 70700 | DEBT SERVICE - 2013 REFUNDING JUV JUSTICE | \$833,620 | \$846,026 | \$12,406 | \$833,620 | \$846,026 | \$12,406 |
| 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 | \$666,227 | \$666,227 | \$0 | \$666,227 | \$666,227 | \$0 |
| 71500 | DEBT SERVICE - DAIRY LOAN | \$1,043,770 | \$338,402 | (\$705,368) | \$1,043,770 | \$338,402 | (\$705,368) |
| 71900 | DEBT SERVICE - PENSION OBLIGATION BOND | \$8,391,350 | \$8,540,000 | \$148,650 | \$8,391,350 | \$8,540,000 | \$148,650 |
| ADMINISTRATIVE SUPPORT TOTAL | | \$13,001,063 | \$11,040,655 | (\$1,960,408) | \$15,035,972 | \$13,227,978 | (\$1,807,994) |
| MANAGEMENT INFRASTRUCTURE TOTAL | | \$13,001,063 | \$11,040,655 | (\$1,960,408) | \$15,035,972 | \$13,227,978 | (\$1,807,994) |
| OTHER FUNDS TOTAL | | \$95,550,214 | \$87,358,845 | (\$8,191,369) | \$104,366,016 | \$91,949,140 | (\$12,416,876) |
| ALL FUNDS - TOTAL BUDGET | | \$467,831,541 | \$459,640,172 | (\$8,191,369) | \$489,230,028 | \$476,813,152 | (\$12,416,876) |
| | | | | | | | |
| 75500 | FLEET MANAGEMENT SERVICE | \$4,242,725 | \$3,759,100 | (\$483,625) | \$4,198,659 | \$4,187,302 | (\$11,357) |
| 75600 | DEPARTMENT OF ADMINISTRATIVE SERVICES | \$10,449,454 | \$10,553,188 | \$103,734 | \$11,199,454 | \$11,388,188 | \$188,734 |
| 75900 | INSURANCE POOL | \$59,792,268 | \$54,360,882 | (\$5,431,386) | \$59,807,268 | \$54,375,882 | (\$5,431,386) |
| TOTAL ISF FUNDS | | \$74,484,447 | \$68,673,170 | (\$5,811,277) | \$75,205,381 | \$69,951,372 | (\$5,254,009) |
| GRAND TOTAL INCLUDING ISF FUNDS | | \$542,315,988 | \$528,313,342 | (\$14,002,646) | \$564,435,409 | \$546,764,524 | (\$17,670,885) |

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MERCED COUNTY BUDGETARY GRAPHS

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YOUR PROPERTY TAX DOLLARS 2014-20145



PROPERTY TAX DISTRIBUTION

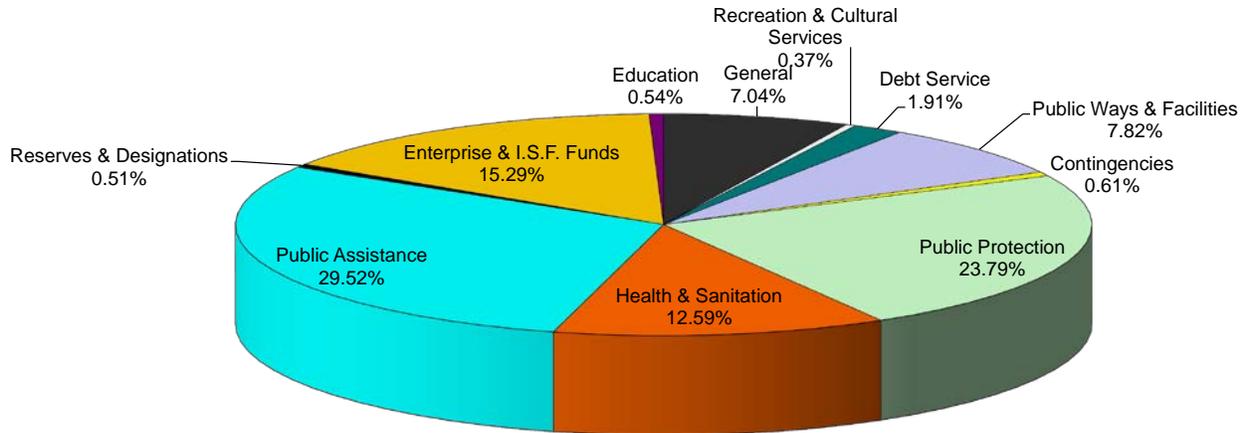
| | |
|---------------------------------------|---------------|
| County General Fund | \$31,145,381 |
| Fire Control | 13,549,880 |
| Education | 75,152,165 |
| Cities | 24,062,712 |
| Special Districts | 6,872,152 |
| Cities & County Property Tax Transfer | 37,869,270 |
| Total | \$188,651,560 |

**THIS CHART IS BASED UPON THE ASSESSOR'S OFFICIAL ASSESSMENT ROLL OF JANUARY 1, 2014
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 2014-2015



TOTAL REQUIREMENTS BY COUNTY FUNCTION:

| | |
|--------------------------------|---------------------------|
| General | \$40,458,926 |
| Public Protection | 136,784,628 |
| Public Ways & Facilities | 44,951,182 |
| Health & Sanitation | 72,376,021 |
| Public Assistance | 169,699,601 |
| Education | 3,126,240 |
| Recreation & Cultural Services | 2,134,551 |
| Debt Service | 10,999,967 |
| Reserves & Designations | 2,937,023 |
| Contingencies | 3,500,000 |
| Subtotal | \$486,968,139 |
| Enterprise & I.S.F. Funds | 87,887,103 ⁽¹⁾ |
| Total | \$574,855,242 |

TO BE FINANCED BY: FUND BALANCE & REVENUE AVAILABLE:

| | |
|---------------------------|---------------|
| Non-Enterprise Funds | \$409,188,096 |
| Enterprise & I.S.F. Funds | 87,887,103 |
| Subtotal | \$497,075,199 |
| Taxes | 77,780,043 |
| Total | \$574,855,242 |

⁽¹⁾ Includes Accruals for Depreciation and Amortization \$ 7,482,810

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

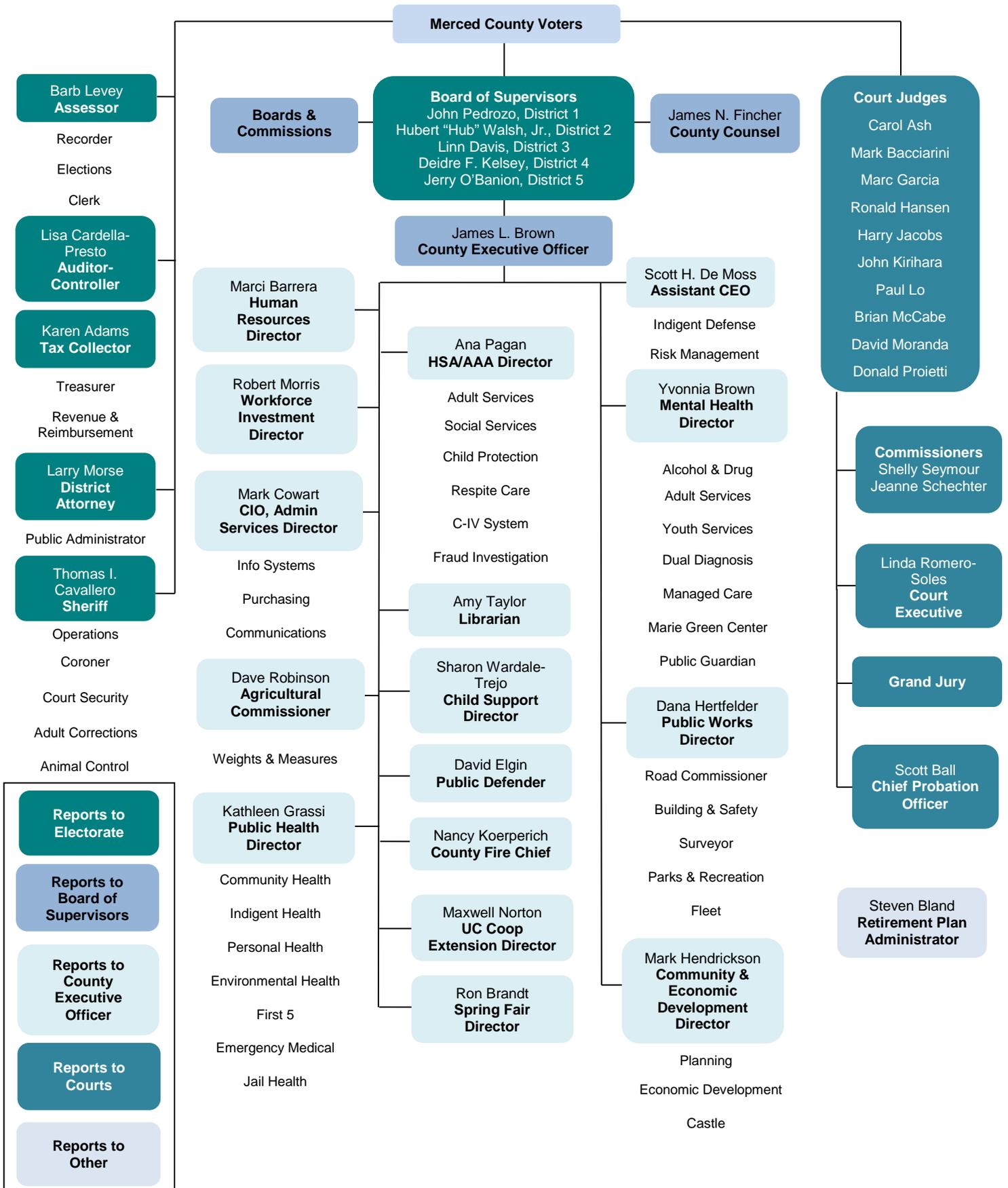
Presiding Judge Brian L. McCabe
 Ronald W. Hansen
 John D. Kirihara
 Carol K. Ash
 Paul Lo
 Marc A. Garcia
 Donald Proietti
 David W. Moranda
 Mark V. Bacciarini
 Harry Jacobs

Assessor-Recorder-Clerk-Registrar of Voters Barbara J. Levey
 Auditor-Controller Lisa Cardella-Presto
 District Attorney..... Larry D. Morse II
 Sheriff-Coroner Thomas I. Cavallero
 Treasurer-Tax Collector Karen D. Adams

Appointed

Agricultural Commissioner-Director of Weights and Measure-Animal Control..... David A. Robinson
 Chief Probation Officer Scott M. Ball
 Child Support Services Director Sharon D. Wardale-Trejo
 County Counsel James N. Fincher
 County Director Cooperative Extension Maxwell Norton
 County Executive Officer..... James L. Brown
 County Fire Chief..... Nancy B. Koerperich
 County Director of Administrative Services/Chief Information OfficerMark A Cowart
 County Librarian Amy Taylor
 Director of Community and Economic Development.....Mark Hendrickson
 Human Services Agency Director Ana Pagan
 Mental Health Director Yvonnia Brown
 Merced County Spring Fair Manager Ron L. Brandt
 Public Defender David Elgin
 Public Health Director Kathleen Grassi
 Public Works Director-Road Commissioner..... Dana Hertfelder
 Workforce Investment Director Robert Morris

COUNTY ORGANIZATIONAL CHART



COUNTY PROFILE AND DISTRICT MAP

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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

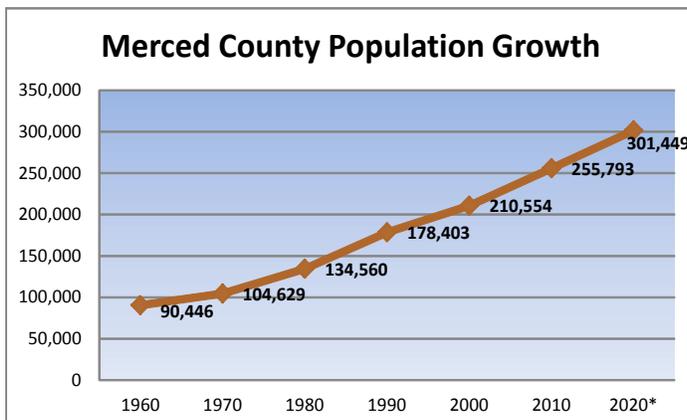
Merced County is governed by a five member Board of Supervisors (BOS). Each member is elected from the district in which he or she resides. The five districts are determined on the basis of population, as required by State law. The Board members serve a four year term. The chairman is elected annually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

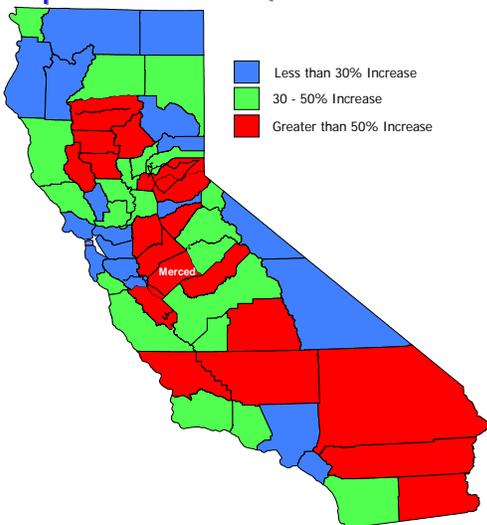


The 2010 Census showed Merced County's population at 255,793. As of January, 2013, the Department of Finance estimates the population for Merced County at 262,478, a 2.6% increase since the 2010 census. The chart to the left depicts the population growth for Merced County over the last 50 years, with 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 Census | 2010 Census |
|-----------------------------------|-----------------------|-----------------------|
| Atwater | 23,113 | 28,168 |
| Dos Palos | 4,581 | 4,950 |
| Gustine | 4,698 | 5,520 |
| Livingston | 10,473 | 13,058 |
| Los Banos | 25,869 | 35,972 |
| Merced | 63,893 | 78,958 |
| Unincorporated | <u>77,927</u> | <u>89,167</u> |
| 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% |

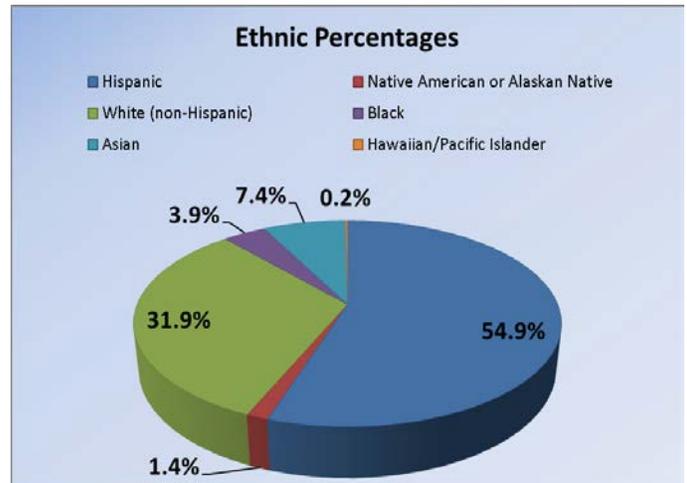
Source: 2010 US Census

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 populous 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

Drought Management

For many parts of California, 2013 came to a close as the driest year on record. With below-average rainfall in 2014, that unfortunate trend is continuing. Surface water is rapidly depleting and groundwater is being pulled from the ground faster than it’s recharging.

These abnormally dry conditions led Governor Edmund G. Brown Jr. to declare a state of emergency January 17, 2014 and prompted a visit from President Barack Obama in February. The farming community is already feeling the impacts of the drought and many are taking significant steps to further conserve what little water they have. Merced County has also taken steps to reduce water use.



The County is encouraging water conservation among the public through public service announcements, literature at various County offices, and online tips and information (www.co.merced.ca.us/savewater). These combined efforts between the County and its residents will be critical as we continue to adjust and manage our way through the current drought conditions.

As our most precious resource, Californians cannot afford to take water for granted. There are solutions being worked on at the State and local levels to improve conservation while being cognizant of the need for adequate water access for agriculture and other essential purposes. As those plans are being

considered, Merced County is implementing strategies and procedures of its own that will help to save water immediately.

Efforts are underway by the County to better conserve and manage water through both innovative measures as well as program adjustments. Irrigation at County parks will be reduced, but trees will be monitored and receive more water if they show signs of stress. Measures will also be considered at Castle Commerce Center and other County facilities to reduce watering needs by installing more native plants and groundcover.

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.



The project is approximately 36 percent complete and is expected to be finished by early 2016.

Castle Commerce Center and Economic Development

Merced County has taken strides to attract commerce through its streamlined permitting center and business-friendly model of service. Recently, Castle Commerce Center has drawn attention from Google, which has entered into two lease agreements with the County to develop new technology at the site. One lease incorporates about 60 acres of property for the company to develop its self-driving car technology. The company is using the location to conduct low-speed, closed-course user testing, which involves driving around the site. The project is environmentally-friendly and does not generate noise pollution. Google has also signed another agreement with the County to lease a hangar at Castle Airport to test a technology that aims to provide internet service through high-altitude balloons. Known as “Project Loon,” these solar-powered balloons could be instrumental in providing internet access to rural areas that would otherwise have none. These agreements show that Merced County is becoming uniquely positioned to accommodate a wide-range of business endeavors.

General Plan

In December 2013, the Board of Supervisors approved its General Plan update. This document is the result of many years of hard work and dedication as the County moves forward with establishing new

goals and policies for growth and development, for balancing population growth with economic development, infrastructure availability, agricultural preservation and natural resource protection.

The 2030 General Plan was initiated in 2006 and included 45 community workshops, countless focus group meetings and nine joint study sessions between the Planning Commission and Board of Supervisors. The 2030 General Plan is a legal document that serves as Merced County's "Blueprint" or "Constitution" for all future land use, development, preservation and resource conservation decisions. The previous comprehensive General Plan update was passed in 1990 and was largely outdated. This new document will be an essential guide to the future development and growth of the County.

Bookmobile and Library Restructure

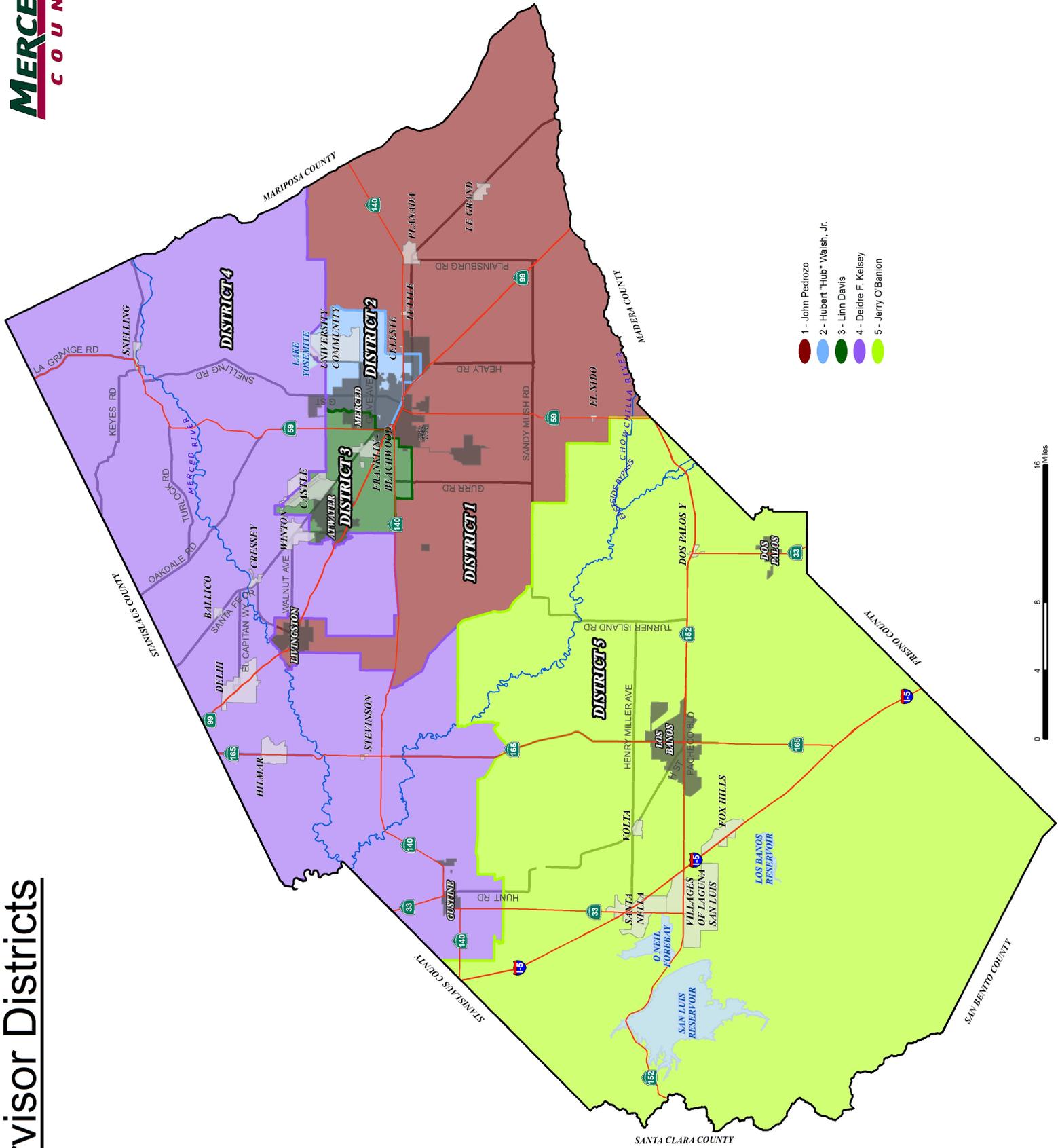
In March 2014, the Board of Supervisors approved a plan to restructure the Merced County Library System to allow for better access, updated materials and improved community outreach while staying within budget parameters.

As part of the reorganization, four locations were converted into mobile sites, which will be served by the new bookmobile. This arrangement will allow the County to bring services directly to residents and improve



access to books and technology. Hours of service have also been revised to better reflect the needs of the community. All of this was done following studies and meetings that collected feedback from residents and library employees. This restructure has much support from community stakeholders and has so far been successful.

Supervisor Districts



- 1 - John Pedrozo
- 2 - Hubert "Hub" Walsh, Jr.
- 3 - Linn Davis
- 4 - Deidre F. Kelsey
- 5 - Jerry O'Banion



COUNTY BUDGET SCHEDULES

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COUNTY OF MERCED

State of California
 All Funds Summary
 Fiscal Year 2014-15

| Fund Name | Total Financing Sources | | | | Total Financing Uses | | |
|-----------|--------------------------------------|--------------------------------------|------------------------------|-------------------------|----------------------|--------------------------------------|----------------------|
| | Fund Balance Available June 30, 2014 | 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 | 27,451,777 | 0 | 357,412,235 | 384,864,012 | 384,864,012 | 0 | 384,864,012 |
| Special Revenue Funds | 11,135,899 | 605 | 74,702,018 | 85,838,522 | 84,131,132 | 1,707,390 | 85,838,522 |
| Capital Projects Funds | 2,117,216 | 0 | 2,837,323 | 4,954,539 | 4,101,005 | 853,534 | 4,954,539 |
| Debt Service Funds | 759,402 | 161,009 | 10,390,655 | 11,311,066 | 10,934,967 | 376,099 | 11,311,066 |
| Total Governmental Funds | 41,464,294 | 161,614 | 445,342,231 | 486,968,139 | 484,031,116 | 2,937,023 | 486,968,139 |

Other Funds

| | | | | | | | |
|--------------------------------------|-------------------|-------------------|--------------------|--------------------|--------------------|------------------|--------------------|
| Internal Service Funds | 0 | 4,258,605 | 69,951,372 | 74,209,977 | 74,209,977 | 0 | 74,209,977 |
| Enterprise Funds | 0 | 5,926,960 | 4,019,144 | 9,946,104 | 9,946,104 | 0 | 9,946,104 |
| Special Districts and Other Agencies | 1,842,039 | 61,679 | 1,093,888 | 2,997,606 | 2,774,381 | 223,225 | 2,997,606 |
| Total Other Funds | 1,842,039 | 10,247,244 | 75,064,404 | 87,153,687 | 86,930,462 | 223,225 | 87,153,687 |
| Total All Funds | 43,306,333 | 10,408,858 | 520,406,635 | 574,121,826 | 570,961,578 | 3,160,248 | 574,121,826 |

| Fund Name | Total Financing Sources | | | | Total Financing Uses | | |
|-----------|--------------------------------------|--------------------------------------|------------------------------|-------------------------|----------------------|--------------------------------------|----------------------|
| | Fund Balance Available June 30, 2014 | 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 | 27,451,777 | 0 | 357,412,235 | 384,864,012 | 384,864,012 | 0 | 384,864,012 |
| Total General Fund | 27,451,777 | 0 | 357,412,235 | 384,864,012 | 384,864,012 | 0 | 384,864,012 |

Special Revenue Funds

| | | | | | | | |
|------------------------------------|-------------------|------------|-------------------|-------------------|-------------------|------------------|-------------------|
| Road | 8,995,327 | 0 | 35,955,855 | 44,951,182 | 44,951,182 | 0 | 44,951,182 |
| Fire Control | 537,483 | 0 | 15,244,593 | 15,782,076 | 15,782,076 | 0 | 15,782,076 |
| Affordable Housing Program | (605) | 605 | 1,368,500 | 1,368,500 | 1,368,500 | 0 | 1,368,500 |
| Child Support Services | 155,282 | 0 | 9,470,673 | 9,625,955 | 9,620,272 | 5,683 | 9,625,955 |
| Sheriff Inmate Welfare | 920,900 | 0 | 697,416 | 1,618,316 | 674,882 | 943,434 | 1,618,316 |
| First 5 Merced County | 480,365 | 0 | 5,749,659 | 6,230,024 | 5,471,751 | 758,273 | 6,230,024 |
| Spring Fair | 33,244 | 0 | 1,377,100 | 1,410,344 | 1,410,344 | 0 | 1,410,344 |
| Fish and Game | 8,350 | 0 | 8,000 | 16,350 | 16,350 | 0 | 16,350 |
| Medical Assistance Program | 5,540 | 0 | 3,276,204 | 3,281,744 | 3,281,744 | 0 | 3,281,744 |
| Workforce Investment | 13 | 0 | 1,554,018 | 1,554,031 | 1,554,031 | 0 | 1,554,031 |
| Total Special Revenue Funds | 11,135,899 | 605 | 74,702,018 | 85,838,522 | 84,131,132 | 1,707,390 | 85,838,522 |

Capital Projects Funds

| | | | | | | | |
|-------------------------------|------------------|----------|------------------|------------------|------------------|----------------|------------------|
| Emergency Operations Center | (368,450) | 0 | 368,450 | 0 | 0 | 0 | 0 |
| Long Term Facilities | 888,962 | 0 | 2,468,873 | 3,357,835 | 2,504,301 | 853,534 | 3,357,835 |
| Correctional Facility | 1,450,630 | 0 | 0 | 1,450,630 | 1,450,630 | 0 | 1,450,630 |
| Fire Facilities | 146,074 | 0 | 0 | 146,074 | 146,074 | 0 | 146,074 |
| Total Capital Projects | 2,117,216 | 0 | 2,837,323 | 4,954,539 | 4,101,005 | 853,534 | 4,954,539 |

Debt Service Funds

| | | | | | | | |
|---------------------------------|----------------|----------------|-------------------|-------------------|-------------------|----------------|-------------------|
| Juvenile Hall 2013 Refinance | 170 | 0 | 846,026 | 846,196 | 833,620 | 12,576 | 846,196 |
| Juvenile Hall | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Energy Retrofit | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Justice Facility | 0 | 0 | 666,227 | 666,227 | 666,227 | 0 | 666,227 |
| Dairy Loan Program | 544,359 | 161,009 | 338,402 | 1,043,770 | 1,043,770 | 0 | 1,043,770 |
| Pension Obligation Bonds | 214,873 | 0 | 8,540,000 | 8,754,873 | 8,391,350 | 363,523 | 8,754,873 |
| Total Debt Service Funds | 759,402 | 161,009 | 10,390,655 | 11,311,066 | 10,934,967 | 376,099 | 11,311,066 |

| | | | | | | | |
|---------------------------------|-------------------|----------------|--------------------|--------------------|--------------------|------------------|--------------------|
| Total Governmental Funds | 41,464,294 | 161,614 | 445,342,231 | 486,968,139 | 484,031,116 | 2,937,023 | 486,968,139 |
|---------------------------------|-------------------|----------------|--------------------|--------------------|--------------------|------------------|--------------------|

Appropriation Limit \$ 843,371,590

Appropriation Subject to Limitation \$ 160,294,633

| Fund Name | Total Fund Balance As Of June 30, 2014 Actual | Less: Fund Balance - Reserved/Designated | | | Fund Balance Available June 30, 2014 Actual |
|-----------|---|--|--|----------|---|
| | | Encumbrances | Nonspendable, Restricted and Committed | Assigned | |
| 1 | 2 | 3 | 4 | 5 | 6 |

| |
|---------------------|
| General Fund |
|---------------------|

| | | | | | |
|---------------------------|-------------------|-------------------|-------------------|----------|-------------------|
| General | 63,889,706 | 16,608,474 | 19,829,455 | 0 | 27,451,777 |
| Total General Fund | 63,889,706 | 16,608,474 | 19,829,455 | 0 | 27,451,777 |

| |
|------------------------------|
| Special Revenue Funds |
|------------------------------|

| | | | | | |
|------------------------------------|-------------------|------------------|-------------------|----------|-------------------|
| Road | 10,653,944 | 1,005,567 | 653,050 | 0 | 8,995,327 |
| Fire Control | 14,705,960 | 7,552,888 | 6,615,589 | 0 | 537,483 |
| Affordable Housing Program | 31,456 | 0 | 32,061 | 0 | (605) |
| Child Support Services Agency | 432,385 | 7,845 | 269,258 | 0 | 155,282 |
| Sheriff Inmate Welfare | 1,398,208 | 8,958 | 468,350 | 0 | 920,900 |
| First 5 Merced County | 6,121,990 | 1,101,968 | 4,539,657 | 0 | 480,365 |
| Spring Fair | 81,884 | 48,340 | 300 | 0 | 33,244 |
| Fish and Game | 28,634 | 20,284 | 0 | 0 | 8,350 |
| Medical Assistance Program | 5,540 | 0 | 0 | 0 | 5,540 |
| Workforce Investment | 13 | 0 | 0 | 0 | 13 |
| Total Special Revenue Funds | 33,460,014 | 9,745,850 | 12,578,265 | 0 | 11,135,899 |

| |
|-------------------------------|
| Capital Projects Funds |
|-------------------------------|

| | | | | | |
|-------------------------------|------------------|----------------|----------------|----------|------------------|
| Emergency Operations Center | 15,608 | 384,058 | 0 | 0 | (368,450) |
| Long Term Facilities | 1,416,400 | 0 | 527,438 | 0 | 888,962 |
| Correctional Facility | 1,456,285 | 5,655 | 0 | 0 | 1,450,630 |
| Fire Facilities | 146,074 | 0 | 0 | 0 | 146,074 |
| Total Capital Projects | 3,034,367 | 389,713 | 527,438 | 0 | 2,117,216 |

| |
|---------------------------|
| Debt Service Funds |
|---------------------------|

| | | | | | |
|---------------------------------|-------------------|----------|-------------------|----------|----------------|
| Juvenile Hall 2013 Refinance | 170 | 0 | 0 | 0 | 170 |
| Juvenile Hall | 0 | 0 | 0 | 0 | 0 |
| Energy Retrofit | 0 | 0 | 0 | 0 | 0 |
| Dairy Loan Program | 5,160,079 | 0 | 4,615,720 | 0 | 544,359 |
| Pension Obligation Bonds | 10,443,736 | 0 | 10,228,863 | 0 | 214,873 |
| Total Debt Service Funds | 15,603,985 | 0 | 14,844,583 | 0 | 759,402 |

| | | | | | |
|---------------------------------|--------------------|-------------------|-------------------|----------|-------------------|
| Total Governmental Funds | 115,988,072 | 26,744,037 | 47,779,741 | 0 | 41,464,294 |
|---------------------------------|--------------------|-------------------|-------------------|----------|-------------------|

| | | |
|---|--|---|
| State Controller Schedules County Budget Act January 2010 Edition, revision #1 | COUNTY OF MERCED State of California Obligated Fund Balances - By Governmental Funds Fiscal Year 2014-15 | County Budget Form Schedule 4 Final |
|---|--|---|

| Fund Name and Fund Balance Description | Obligated Fund Balances June 30, 2014 | 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 | |
| Nonspendable - Prepaid Expenses | 205,577 | | | | | 205,577 | |
| Nonspendable - Loans | 892,616 | | | | | 892,616 | |
| Nonspendable - Inventories | 153,866 | | | | | 153,866 | |
| Unassigned - Imprest Cash | 7,396 | | | | | 7,396 | |
| Total General Fund | 19,829,455 | 0 | 0 | 0 | 0 | 19,829,455 | |

| | | | | | | | |
|------------------------------------|-------------------|----------|------------|------------------|------------------|-------------------|------|
| Special Revenue Funds | | | | | | | |
| Road Fund | | | | | | | 1020 |
| Unassigned - Imprest Cash | 50 | | | | | 50 | |
| Nonspendable - Inventories | 653,000 | | | | | 653,000 | |
| Fire Control Fund | | | | | | | 1320 |
| Committed - General | 3,150,000 | | | | | 3,150,000 | |
| Committed - Equipment | 715,589 | | | | | 715,589 | |
| Committed - Facilities | 2,750,000 | | | | | 2,750,000 | |
| Affordable Housing Program | | | | | | | 1060 |
| Committed - General | 32,061 | 0 | 605 | | | 31,456 | |
| Child Support Services | | | | | | | 1075 |
| Unassigned - Imprest Cash | 10 | | | | | 10 | |
| Committed - General | 269,248 | | | 0 | 5,683 | 274,931 | |
| Sheriff Inmate Welfare Fund | | | | | | | 1240 |
| Committed - General | 468,350 | | | 851,931 | 943,434 | 1,411,784 | |
| First 5 Merced County Fund | | | | | | | 1500 |
| Committed - General | 4,539,657 | | | 2,289,467 | 758,273 | 5,297,930 | |
| Spring Fair Fund | | | | | | | 1505 |
| Unassigned - Imprest Cash | 300 | | | | | 300 | |
| Total Special Revenue Funds | 12,578,265 | 0 | 605 | 3,141,398 | 1,707,390 | 14,285,050 | |

| | | | | | | | |
|-------------------------------------|----------------|----------|----------|------------------|----------------|------------------|------|
| Capital Projects Funds | | | | | | | |
| Emergency Operations Center | | | | | | | 1808 |
| General Reserve | 0 | | | 166,525 | 0 | 0 | |
| Long Term Facilities | | | | | | | 1809 |
| Committed - General | 527,438 | | | 853,535 | 853,534 | 1,380,972 | |
| Total Capital Projects Funds | 527,438 | 0 | 0 | 1,020,060 | 853,534 | 1,380,972 | |

| | | | | | | | |
|---------------------------------|-------------------|----------------|----------------|----------------|----------------|-------------------|------|
| Debt Service Funds | | | | | | | |
| Juvenile Hall 2013 Refinance | | | | | | | 1795 |
| Committed - General | 0 | | | 12,514 | 12,576 | 12,576 | |
| Dairy Loan Program | | | | | | | 1804 |
| Committed - General | 4,615,720 | 190,062 | 161,009 | | | 4,454,711 | |
| Pension Obligation Bonds | | | | | | | 1799 |
| Committed - General | 10,228,863 | | | 438,026 | 363,523 | 10,592,386 | |
| Total Debt Service Funds | 14,844,583 | 190,062 | 161,009 | 450,540 | 376,099 | 15,059,673 | |

| | | | | | | | |
|---------------------------------|-------------------|----------------|----------------|------------------|------------------|-------------------|--|
| Total Governmental Funds | 47,779,741 | 190,062 | 161,614 | 4,611,998 | 2,937,023 | 50,555,150 | |
|---------------------------------|-------------------|----------------|----------------|------------------|------------------|-------------------|--|

| | | |
|---|---|---|
| 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 2014-15 | County Budget Form Schedule 5 Final |
|---|---|---|

| Description | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 Adopted By the Board of Supervisors |
|-------------|-------------------|-------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

| |
|--------------------------------|
| Summarization By Source |
|--------------------------------|

| | | | | |
|--|-------------|-------------|-------------|-------------|
| Taxes | 72,726,063 | 80,122,888 | 75,974,012 | 77,780,043 |
| Licenses and Permits | 4,427,735 | 4,893,656 | 4,503,342 | 4,689,957 |
| Fines, Forfeitures, and Penalties | 7,526,100 | 7,021,675 | 6,180,283 | 6,698,783 |
| Revenue From Use of Money and Property | 2,773,224 | 2,740,379 | 2,687,796 | 2,687,796 |
| Aid From Other Governmental Agencies | 237,644,999 | 259,509,631 | 287,639,717 | 294,359,708 |
| Charges For Current Services | 31,386,849 | 33,109,182 | 37,600,118 | 38,924,273 |
| Other Revenues | 19,072,615 | 17,299,805 | 17,256,689 | 20,201,671 |

| | | | | |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Total Summarization by Source | 375,557,585 | 404,697,216 | 431,841,957 | 445,342,231 |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|

| |
|------------------------------|
| Summarization By Fund |
|------------------------------|

| | | | | | |
|----------------------------|---------------|-------------|-------------|-------------|-------------|
| General | 1010 | 307,810,460 | 324,897,965 | 347,005,866 | 357,412,235 |
| Road | 1020 | 17,456,319 | 34,322,736 | 35,955,855 | 35,955,855 |
| Fire Control | 1320 | 14,349,623 | 14,815,257 | 14,620,871 | 15,244,593 |
| Affordable Housing Program | 1060 | 983,487 | 596,976 | 1,368,500 | 1,368,500 |
| Child Support Services | 1075 | 8,127,740 | 8,223,045 | 9,470,673 | 9,470,673 |
| Sheriff Inmate Welfare | 1240 | 516,927 | 637,194 | 631,000 | 697,416 |
| First 5 Merced County | 1500 | 3,625,125 | 3,857,062 | 5,533,215 | 5,749,659 |
| Spring Fair | 1505 | 1,603,041 | 1,982,787 | 1,377,100 | 1,377,100 |
| Fish and Game | 1510 | 7,856 | 16,352 | 8,000 | 8,000 |
| Medical Assistance Program | 1515 | 4,769,692 | 2,499,760 | 3,276,204 | 3,276,204 |
| Workforce Investment | 1580-89 | 1,780,573 | 1,247,974 | 1,554,018 | 1,554,018 |
| Capital Projects | 1794, 1808-16 | 3,266,276 | 536,477 | 650,000 | 2,837,323 |
| Debt Service | 1795-1807 | 11,260,466 | 11,063,631 | 10,390,655 | 10,390,655 |

| | | | | |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|
| Total Summarization by Fund | 375,557,585 | 404,697,216 | 431,841,957 | 445,342,231 |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|

| Fund Name | Financing Source Category | Financing Source Account | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 Adopted By the Board of Supervisors |
|-----------|---------------------------|--------------------------|----------------|----------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| |
|---------------------|
| General Fund |
|---------------------|

| | | | | | | |
|---|-------|---|-------------------|-------------------|-------------------|-------------------|
| <i>Taxes</i> | | | | | | |
| | 91010 | Property Taxes - Current Secured | 26,776,282 | 29,631,634 | 27,371,794 | 28,018,171 |
| | 91020 | Property Taxes - Current Unsecured | 2,039,382 | 2,265,050 | 2,112,216 | 2,168,580 |
| | 91034 | Property Tax - In Lieu of Vehicle License Fees | 22,591,602 | 24,070,306 | 23,777,464 | 24,354,723 |
| | 91035 | In Lieu Local Sales and Use Tax Revenue | 2,089,959 | 1,971,333 | 2,089,974 | 2,089,974 |
| | 91036 | Property Tax Swap for Population | 0 | 538,386 | 349,020 | 349,020 |
| | 91040 | Property Taxes - Prior Unsecured | 116,908 | 160,339 | 128,809 | 128,809 |
| | 91060 | Sales and Use Tax | 5,646,542 | 6,332,922 | 6,123,306 | 6,123,306 |
| | 91092 | Other Taxes - Transfer Tax | 610,759 | 816,690 | 665,000 | 665,000 |
| | 91093 | Other Taxes - Motel Tax | 324,099 | 378,272 | 340,194 | 340,194 |
| | 91097 | Other Taxes - Supplemental Taxes | 365,903 | 534,448 | 259,602 | 259,602 |
| | 91098 | Other Taxes - Williamson Act AB1265 | 540,764 | 548,620 | 520,409 | 520,409 |
| | | <i>Total Taxes</i> | <i>61,102,200</i> | <i>67,248,000</i> | <i>63,737,788</i> | <i>65,017,788</i> |
| <i>Licenses and Permits</i> | | | | | | |
| | 92100 | Animal Licenses | 87,710 | 80,900 | 90,000 | 90,000 |
| | 92120 | Construction Permits | 1,466,406 | 1,846,146 | 1,490,747 | 1,670,362 |
| | 92140 | Zoning Permits | 54,345 | 43,389 | 51,480 | 51,480 |
| | 92150 | Franchises | 1,419,012 | 1,517,180 | 1,482,693 | 1,482,693 |
| | 92151 | Franchises - Solid Waste | 568,588 | 649,632 | 600,000 | 600,000 |
| | 92160 | Other Licenses and Permits | 626,296 | 506,240 | 529,856 | 529,856 |
| | 92161 | Administrative Permits | 16,959 | 17,996 | 21,166 | 21,166 |
| | 92162 | Marriage Licenses | 90,737 | 109,848 | 102,400 | 109,400 |
| | 92163 | Other Licenses and Permits - Sheriff | 8,765 | 9,925 | 10,000 | 10,000 |
| | 92164 | Other Licenses and Permits - Dance Permits | 1,050 | 1,100 | 1,000 | 1,000 |
| | 92167 | Live Scan - DOJ Processing | 25,354 | 38,452 | 50,000 | 50,000 |
| | | <i>Total Licenses and Permits</i> | <i>4,365,222</i> | <i>4,820,808</i> | <i>4,429,342</i> | <i>4,615,957</i> |
| <i>Fines, Forfeitures and Penalties</i> | | | | | | |
| | 93100 | Fines Forfeitures and Penalties | 287,545 | 205,110 | 297,400 | 312,400 |
| | 93101 | Forfeited Property - Narcotic Cases | 74,721 | 50,300 | 17,000 | 17,000 |
| | 93170 | Vehicle Code Fines | 2,564,714 | 2,495,226 | 2,750,000 | 2,750,000 |
| | 93173 | Vehicle Code Fines - Citations | 1,883 | 2,793 | 3,000 | 3,000 |
| | 93175 | Vehicle Code fines - Railroad Crossing | 726 | 968 | 0 | 0 |
| | 93180 | Other Court Fines | 540,289 | 667,719 | 810,779 | 814,279 |
| | 93181 | County Share - City Fines | 47,682 | 43,946 | 50,000 | 50,000 |
| | 93184 | Parking Violations GC 76000 (C) | 17,609 | 13,115 | 17,000 | 17,000 |
| | 93185 | Courts Construction Assessments | 550,000 | 550,000 | 550,000 | 550,000 |
| | 93190 | Forfeitures and Penalties | 6,528 | 5,257 | 11,037 | 11,037 |
| | 93200 | Penalty and Costs on Delinquent Taxes | 41,561 | 62,488 | 0 | 0 |
| | 93201 | Penalty and Cost - Teeter | 1,500,000 | 1,500,000 | 1,000,000 | 1,500,000 |
| | | <i>Total Fines, Forfeitures and Penalties</i> | <i>5,633,258</i> | <i>5,596,922</i> | <i>5,506,216</i> | <i>6,024,716</i> |
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 851,876 | 756,763 | 808,844 | 808,844 |
| | 94210 | Rents and Concessions | 223,588 | 284,124 | 304,545 | 304,545 |
| | 94211 | Interim Rentals | 8,756 | 8,756 | 8,756 | 8,756 |
| | 94213 | Rents - Tower | 88,890 | 96,617 | 91,777 | 91,777 |
| | | <i>Total Revenue From Use of Money and Property</i> | <i>1,173,110</i> | <i>1,146,260</i> | <i>1,213,922</i> | <i>1,213,922</i> |

| | | |
|---|---|---|
| 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 2014-15 | County Budget Form Schedule 6 Final |
|---|---|---|

| Fund Name | Financing Source Category | Financing Source Account | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 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 | | 3,981,630 | 5,425,915 | 3,947,999 | 4,323,009 |
| 95280 | State Other | | 0 | 3,473 | 75,000 | 75,000 |
| 95281 | State Aid - Public Safety Service | | 12,489,301 | 12,970,793 | 13,000,000 | 13,000,000 |
| 95284 | State Other - St Motor Veh Excess | | 112,108 | 94,126 | 109,894 | 109,894 |
| 95300 | State - Public Assistance Administration | | 17,174,881 | 10,309,315 | 10,308,549 | 10,804,661 |
| 95310 | State Aid for Public Assistance | | 27,003,973 | 21,772,065 | 3,792,026 | 3,599,149 |
| 95311 | State Aid for Child Development | | 7,998 | 9,763 | 9,832 | 9,832 |
| 95313 | State Aid - Child Abuse and Neglect | | 122,394 | 96,721 | 87,168 | 87,168 |
| 95321 | Public Assistance - Realignment | | 13,854,771 | 12,071,701 | 9,935,713 | 11,208,650 |
| 95322 | Mental Health - Realignment | | 8,314,283 | 6,996,908 | 10,687,737 | 11,697,305 |
| 95323 | Health - Realignment | | 1,133,544 | 683,167 | 1,272,319 | 1,272,319 |
| 95324 | Public Safety - Realignment AB109 | | 4,816,274 | 5,623,417 | 6,486,289 | 6,550,739 |
| 95325 | Public Safety - Realignment AB118 | | 276,178 | 527,905 | 1,624,743 | 1,624,743 |
| 95328 | Public Assistance - 2011 Realignment | | 0 | 21,186,556 | 20,921,539 | 21,695,061 |
| 95330 | State Health Administration | | 719,962 | 113,761 | 743,884 | 792,858 |
| 95340 | State Aid for Crippled Children | | 3,999 | 191,671 | 75,000 | 75,000 |
| 95360 | State Aid for Mental Health | | 1,927,334 | 2,338,855 | 2,234,337 | 2,234,337 |
| 95361 | State Aid for Drug Court | | 471,447 | 462,302 | 448,250 | 448,250 |
| 95362 | State Aid MHSA - Prop 63 | | 5,890,932 | 8,464,607 | 10,889,222 | 11,407,833 |
| 95364 | State Aid for Mental Health - Triage Grant | | 0 | 0 | 868,427 | 868,427 |
| 95366 | State Aid for Mental Health - Perinatal | | 0 | 0 | 186,151 | 186,151 |
| 95367 | State Aid for Mental Health - Alcohol and Drug | | 263,795 | 240,197 | 49,566 | 52,266 |
| 95370 | State Aid for Tuberculosis Control | | 25,673 | 43,673 | 22,092 | 22,092 |
| 95380 | State Other Aid for Health | | 80,220 | 45,056 | 88,716 | 88,716 |
| 95383 | State Managed Care | | 1,789,195 | 2,067,803 | 2,029,236 | 2,040,236 |
| 95386 | State Child Health and Disability | | 362,051 | 298,000 | 341,513 | 321,830 |
| 95390 | State Aid for Agriculture | | 1,744,175 | 1,696,306 | 1,994,850 | 1,994,850 |
| 95420 | State-Vert Pros Recovery Act Prog | | 144,825 | 190,967 | 125,000 | 125,000 |
| 95450 | State Aid for Veterans Affairs | | 48,863 | 64,100 | 40,005 | 40,005 |
| 95460 | State Homeowners Property Tax Relief | | 360,223 | 357,372 | 373,364 | 373,364 |
| 95485 | State Aid for Insurance Fraud | | 206,581 | 436,116 | 257,843 | 264,235 |
| 95490 | State Other | | 9,522,216 | 7,895,222 | 9,746,137 | 9,868,444 |
| 95491 | State Extradition Reimbursement | | 0 | 0 | 5,000 | 5,000 |
| 95492 | State COPS Funding | | 1,037,908 | 730,132 | 1,100,755 | 1,100,755 |
| 95496 | State OES/OCJP Grant Funds | | 367,078 | 404,414 | 586,940 | 586,940 |
| 95498 | State Mandated Costs | | 131,444 | 123,379 | 111,017 | 111,017 |
| 95500 | Federal Public Assistance Administration | | 43,823,365 | 52,309,619 | 60,081,443 | 60,915,586 |
| 95510 | Federal Aid for Public Assistance | | 32,987,189 | 23,668,538 | 45,309,390 | 46,541,177 |
| 95560 | Federal Grazing Fees | | 400 | 382 | 450 | 450 |
| 95581 | Federal Health Administration | | 487,427 | 36,835 | 106,671 | 109,288 |
| 95582 | MHBG Grant | | 908,161 | 887,885 | 917,785 | 917,785 |
| 95583 | Mental Health Federal | | 238,883 | 254,122 | 365,476 | 365,476 |
| 95584 | Department of Rehabilitation | | 49,114 | 67,161 | 60,606 | 60,606 |
| 95591 | Federal In-Lieu Tax - Wildlife Refugee | | 26,492 | 25,160 | 25,574 | 25,574 |
| 95592 | Federal In-Lieu - Entitlement Land | | 172,422 | 91,201 | 86,211 | 86,211 |
| 95600 | Federal Other | | 10,873,972 | 9,807,743 | 12,813,580 | 12,519,809 |
| 95605 | Federal - ARRA Funding | | 41,485 | 0 | 0 | 0 |
| 95630 | Other Governmental Agencies | | 1,458,630 | 1,049,101 | 27,643 | 32,000 |

| | | | | |
|---|-------------|-------------|-------------|-------------|
| <i>Total Aid From Other Governmental Agencies</i> | 205,452,796 | 212,133,505 | 234,390,942 | 240,659,098 |
|---|-------------|-------------|-------------|-------------|

| Fund Name | Financing Source Category | Financing Source Account | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 Adopted By the Board of Supervisors |
|-----------|---------------------------|--------------------------|----------------|----------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

Charges For Current Services

| | | | | | | |
|-------|--|--|-----------|-----------|-----------|-----------|
| 96600 | Charges For Current Services | | 143,613 | 110,365 | 117,800 | 117,800 |
| 96601 | Enterprise Zone Vouchering | | 311,329 | 406,695 | 172,260 | 172,260 |
| 96602 | Charges For Current Services - Business Services | | 3,400 | 0 | 35,000 | 35,000 |
| 96603 | Charges For Current Services - Other | | 107,935 | 128,140 | 300,000 | 300,000 |
| 96605 | Treasury and Investment Costs | | 918,146 | 943,054 | 1,296,290 | 1,266,738 |
| 96622 | Parkland Dedication Fees | | 10,000 | 52,110 | 0 | 0 |
| 96640 | Assessment And Tax Collection Fees | | 81,659 | 76,966 | 80,000 | 80,000 |
| 96642 | Tax Administration Fees - Cities & Districts | | 1,351,596 | 1,320,666 | 1,347,290 | 1,358,575 |
| 96643 | Tax Administration Fees - Supplemental Taxes | | 115,435 | 160,742 | 85,142 | 132,142 |
| 96645 | AB 719 Tax Administration Program | | 34,961 | 11,446 | 0 | 0 |
| 96646 | Auction Fee Reimbursement | | 94,054 | 14,784 | 164,360 | 164,360 |
| 96647 | Delinquent Cost Revenue | | 102,440 | 113,620 | 150,000 | 150,000 |
| 96648 | Redemption Fees | | 20,741 | 21,272 | 43,140 | 43,140 |
| 96649 | Assessors Late Filing Fee | | 7,772 | 166,840 | 0 | 0 |
| 96650 | Auditing And Accounting Fees | | 2,850 | 3,000 | 0 | 0 |
| 96660 | Communication Services | | 8,160 | 8,160 | 12,396 | 12,396 |
| 96670 | Election Services | | 334,404 | 234,941 | 176,500 | 176,500 |
| 96690 | Legal Services | | 437,441 | 411,254 | 354,580 | 354,580 |
| 96700 | Personnel Services | | 2,567,275 | 2,408,322 | 2,868,226 | 2,830,944 |
| 96701 | Personnel Services - Administration | | 361 | 28,604 | 0 | 0 |
| 96703 | Personnel Services - Transportation | | 189 | 78 | 200 | 200 |
| 96710 | Planning And Engineering Services | | 41,381 | 45,270 | 78,203 | 78,203 |
| 96711 | Planning Services - Environmental | | 60,739 | 19,591 | 200,000 | 200,000 |
| 96712 | Planning Services - EIR Special Services | | 378,873 | 211,101 | 463,565 | 516,920 |
| 96715 | Planning Services - Community Plans | | 59,672 | 0 | 100,000 | 100,000 |
| 96716 | Flood Plain Administration Fees | | 8,901 | 7,659 | 8,000 | 8,000 |
| 96718 | LAFCO Services | | 51,314 | 35,138 | 50,000 | 50,000 |
| 96719 | Building Standard Administration Fees | | 557 | 792 | 600 | 600 |
| 96730 | Agriculture Services | | 274,589 | 365,473 | 263,800 | 281,800 |
| 96731 | Weights And Measures Fees | | 232,638 | 452,389 | 240,000 | 240,000 |
| 96740 | Civil Processing Service | | 108,571 | 102,178 | 121,225 | 121,225 |
| 96744 | Civil Processing Service - Process Service Fees | | 0 | 2,271 | 2,000 | 2,000 |
| 96749 | Court Appointed Counsel Fees | | 631 | 853 | 1,500 | 1,500 |
| 96750 | Court Fees And Costs | | 289,625 | 288,853 | 631,644 | 652,266 |
| 96751 | Clerks Fees | | 86,074 | 92,255 | 80,000 | 92,000 |
| 96757 | Civil Suits | | 478,895 | 294,632 | 0 | 0 |
| 96761 | Estate Fees - Public Administrator | | 36,554 | 10,074 | 31,901 | 31,901 |
| 96762 | Estate Fees - Public Guardian | | 144,383 | 69,438 | 91,943 | 91,943 |
| 96770 | Humane Services | | 338,849 | 444,001 | 400,000 | 400,000 |
| 96771 | Spay/Neuter Surgery | | 64,337 | 113,888 | 100,000 | 100,000 |
| 96780 | Law Enforcement Services | | 318,296 | 190,778 | 215,000 | 215,000 |
| 96781 | Law Enforcement Booking Fees Billed | | 230,891 | 227,227 | 250,000 | 250,000 |
| 96782 | Law Enforcement Booking Fees - Court | | 34,151 | 34,913 | 30,000 | 30,000 |
| 96784 | Law Enforcement - Trial Court | | 2,778,543 | 2,742,499 | 2,949,169 | 2,949,169 |
| 96786 | Law Enforcement Services - Transportation | | 0 | 0 | 3,000 | 3,000 |
| 96790 | Recording Fees | | 102,448 | 109,972 | 110,000 | 110,000 |
| 96791 | Recording Fees - Recorder | | 921,838 | 729,889 | 900,000 | 740,000 |
| 96792 | Micrographic Fees | | 0 | 19,000 | 0 | 0 |
| 96793 | Truncation Fees | | 0 | 0 | 10,278 | 20,278 |
| 96794 | Vital & Health Stats Fee | | 0 | 8,596 | 0 | 90,500 |

| | | |
|---|---|---|
| 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 2014-15 | County Budget Form Schedule 6 Final |
|---|---|---|

| Fund Name | Financing Source Category | Financing Source Account | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 Adopted By the Board of Supervisors |
|-----------|---------------------------|---|-----------------------|-----------------------|-----------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| | | 96796 Modernization Fees | 0 | 0 | 0 | 21,000 |
| | | 96797 Recorder Fees-Electronic Recording | 0 | 14,680 | 0 | 16,000 |
| | | 96810 Health Fees | 162,373 | 154,512 | 143,754 | 143,754 |
| | | 96820 Mental Health Services | 17,524 | 27,971 | 14,573 | 158,334 |
| | | 96821 Mental Health Services Fees | 39,271 | 37,141 | 28,124 | 28,124 |
| | | 96822 Mental Health Services Insurance | 61,885 | 27,044 | 67,348 | 67,348 |
| | | 96824 Mental Health - Other Fees | 31,035 | 30,086 | 29,038 | 29,038 |
| | | 96827 Mental Health - Drug Medi Cal | 1,709,670 | 1,205,760 | 1,604,139 | 2,645,189 |
| | | 96828 Mental Health - Contracts | 303,780 | 441,213 | 316,009 | 316,009 |
| | | 96830 Special Children Services | 1,380 | 522 | 1,500 | 1,500 |
| | | 96840 Sanitation Services | 1,494,982 | 1,533,653 | 1,600,000 | 1,600,000 |
| | | 96847 Sanitation Services - LEA Landfill | 27,857 | 25,223 | 30,000 | 30,000 |
| | | 96850 Reimbursement Recovery Of Costs | 7,528 | 6,720 | 4,744 | 4,744 |
| | | 96860 Institutional Care And Services | 324,595 | 238,999 | 239,038 | 239,038 |
| | | 96861 Prisoner Board | 913,693 | 0 | 0 | 0 |
| | | 96862 Medicare | 103,574 | 89,781 | 93,996 | 93,996 |
| | | 96863 Medi Cal | 4,818,777 | 8,915,205 | 11,062,267 | 11,062,267 |
| | | 96864 Private Pay/Insurance | 4,027 | 2,113 | 3,004 | 3,004 |
| | | 96881 Educational Services - Officer Training | 59,741 | 24,581 | 97,500 | 97,500 |
| | | 96891 Library Services - Fines | 42,214 | 45,676 | 50,000 | 50,000 |
| | | 96900 Parks And Recreation Fees | 115,596 | 115,477 | 108,044 | 108,044 |
| | | 96901 Parks And Recreation Fees - Entrance Fees | 235,033 | 207,591 | 220,310 | 220,310 |
| | | 96920 Other Services | 308,572 | 286,589 | 299,537 | 299,537 |
| | | 96921 Reimbursement Office | 1,658,302 | 1,644,670 | 1,526,747 | 1,526,747 |
| | | 96925 Cost Allocation | 1,368,254 | 1,052,378 | 1,375,000 | 1,375,000 |
| | | 96927 HSA - Child Support | 0 | 234,453 | 200,000 | 200,000 |
| | | 96929 Other Services - Service Charges | 3,407 | 13,795 | 0 | 0 |
| | | 96934 Other Services - Pay Plan Set Up Fee | 7,580 | 14,420 | 10,500 | 10,500 |
| | | 96935 Other Services - Del Unsec Coll Fees | 99,459 | 78,139 | 79,282 | 79,282 |
| | | 96936 Other Services - Collection Fees | 17,496 | 15,374 | 20,000 | 20,000 |
| | | 96940 Interfund Revenue | 150,012 | 18,390 | 12,000 | 12,000 |
| | | <i>Total Charges For Current Services</i> | <i>27,784,128</i> | <i>29,741,945</i> | <i>33,771,466</i> | <i>35,029,205</i> |
| | | <i>Other Revenues</i> | | | | |
| | | 97000 Other Revenue | 35 | 0 | 522,000 | 522,000 |
| | | 97100 Aid Repayments | 456,950 | 506,568 | 470,000 | 470,000 |
| | | 97110 Stale Dated Aid Payments | 34,715 | 22,710 | 36,000 | 36,000 |
| | | 97210 Operating Transfers In | 48,000 | 365,198 | 36,000 | 129,681 |
| | | 97214 Operating Transfers In - Tobacco Securitization | 2,837,390 | 181,895 | 1,194,000 | 1,032,104 |
| | | 97232 RDA Loan Proceeds | 23,234 | (23,234) | 0 | 0 |
| | | 97910 Revenue Share - Commerce Bank | 5 | 11,445 | 0 | 0 |
| | | 97915 Pcard Incentive Revenue | 0 | 131 | 0 | 0 |
| | | 97950 Revenue Applicable To Prior Years | (2,666,427) | 143,252 | 0 | 0 |
| | | 97960 Sale Of Fixed Assets | 27,124 | 18,615 | 2,300 | 2,300 |
| | | 97970 Other Sales | 219,834 | 253,034 | 317,613 | 317,613 |
| | | 97990 Other Revenue | 1,094,705 | 1,973,751 | 933,248 | 1,896,822 |
| | | 97991 Other Revenue - Stale Dated Warrants | 78,101 | 65,290 | 12,500 | 12,500 |
| | | 97992 Other Revenue - Donations | 17,147 | 10,422 | 70,740 | 70,740 |
| | | 97993 Other Revenue - Insurance Proceeds | 116,517 | 671,718 | 354,681 | 354,681 |
| | | 97994 Other Revenue - Unclaimed Funds | 3,884 | 3,754 | 0 | 0 |
| | | 97996 Other Revenue - Bad Check Fees | 8,262 | 6,011 | 7,060 | 7,060 |
| | | 97998 Other Revenue - Cash Overage | 270 | (35) | 48 | 48 |
| | | <i>Total Other Revenues</i> | <i>2,299,746</i> | <i>4,210,525</i> | <i>3,956,190</i> | <i>4,851,549</i> |
| | | Total General Fund Financing Sources | 307,810,460 | 324,897,965 | 347,005,866 | 357,412,235 |
| | | Total General Funds Financing Sources | \$ 307,810,460 | \$ 324,897,965 | \$ 347,005,866 | \$ 357,412,235 |

| Fund Name | Financing Source Category | Financing Source Account | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 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 | 25,168 | 34,282 | 40,000 | 40,000 |
| | 92160 | Other Licenses and Permits | 29,745 | 31,766 | 24,000 | 24,000 |
| | | <i>Total Licenses and Permits</i> | <i>54,913</i> | <i>66,048</i> | <i>64,000</i> | <i>64,000</i> |
| <i>Fines, Forfeitures and Penalties</i> | | | | | | |
| | 93182 | Littering Fines | 1,639 | 1,759 | 0 | 0 |
| | | <i>Total Fines, Forfeitures and Penalties</i> | <i>1,639</i> | <i>1,759</i> | <i>0</i> | <i>0</i> |
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 90,341 | 45,994 | 25,000 | 25,000 |
| | | <i>Total Revenue From Use of Money and Property</i> | <i>90,341</i> | <i>45,994</i> | <i>25,000</i> | <i>25,000</i> |
| <i>Aid From Other Governmental Agencies</i> | | | | | | |
| | 95251 | Administration and Engineering | 18,337 | 21,671 | 20,000 | 20,000 |
| | 95252 | 2104 - 20% Select System | 1,896,678 | 2,215,083 | 1,629,430 | 1,629,430 |
| | 95254 | 2106 - Highway Users Tax | 420,500 | 508,307 | 590,802 | 590,802 |
| | 95255 | 2103 - Excise Tax Gas Tax | 3,052,949 | 5,209,958 | 3,500,000 | 3,500,000 |
| | 95256 | Sec 2105 - Prop III | 1,397,509 | 2,437,176 | 1,703,643 | 1,703,643 |
| | 95257 | Washed State Matching Funds | 100,000 | 100,000 | 100,000 | 100,000 |
| | 95410 | State Aid for Construction | 4,224 | 0 | 425,000 | 425,000 |
| | 95413 | State Aid for Design TCRP/RIP | 245,328 | 127,249 | 0 | 0 |
| | 95416 | State Aid - Grants and Prop 1B | 0 | 12,127,701 | 16,500,000 | 16,500,000 |
| | 95493 | State Gas Tax Refund | 1,340 | 1,089 | 600 | 600 |
| | 95530 | Federal Aid for Construction | 759,032 | 3,583,361 | 6,158,407 | 6,158,407 |
| | 95532 | Federal Aid for Design TEA/21 | 7,723 | 184,149 | 0 | 0 |
| | 95534 | Federal Aid for Construction - Safe TEA HPP | 8,618 | 6,541 | 0 | 0 |
| | 95600 | Federal Other | 4,277 | 0 | 0 | 0 |
| | 95609 | STP Replacement - Direct | 526,686 | 526,686 | 526,686 | 526,686 |
| | 95610 | STP Replacement - MCAG | 662,266 | 885,340 | 775,387 | 775,387 |
| | 95630 | Other Governmental Agencies | 3,457,666 | 2,245,325 | 0 | 0 |
| | | <i>Total Aid From Other Governmental Agencies</i> | <i>12,563,133</i> | <i>30,179,636</i> | <i>31,929,955</i> | <i>31,929,955</i> |
| <i>Charges For Current Services</i> | | | | | | |
| | 96710 | Planning and Engineering Services | 18,767 | 32,549 | 35,000 | 35,000 |
| | 96713 | Subdivision Review/Inspection Fees | 456 | 3,415 | 5,000 | 5,000 |
| | 96714 | Planning Activity Fees | 47,651 | 49,663 | 45,000 | 45,000 |
| | 96800 | Road and Street Services | 9,030 | 13,870 | 1,500 | 1,500 |
| | 96926 | Reimbursed Projects | 2,866,182 | 3,041,120 | 3,200,000 | 3,200,000 |
| | | <i>Total Charges For Current Services</i> | <i>2,942,086</i> | <i>3,140,617</i> | <i>3,286,500</i> | <i>3,286,500</i> |
| <i>Other Revenues</i> | | | | | | |
| | 97950 | Revenue Applicable To Prior Years | (49,498) | (120) | 0 | 0 |
| | 97960 | Sale of Fixed Assets | 1,485 | 334 | 400 | 400 |
| | 97990 | Other Revenue | 1,852,220 | 883,407 | 650,000 | 650,000 |
| | 97991 | Other Revenue - Stale Dated Warrants | 0 | 5,061 | 0 | 0 |
| | | <i>Total Other Revenues</i> | <i>1,804,207</i> | <i>888,682</i> | <i>650,400</i> | <i>650,400</i> |
| Total Road Fund Financing Sources | | | 17,456,319 | 34,322,736 | 35,955,855 | 35,955,855 |

| Fund Name | Financing Source Category | Financing Source Account | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 Adopted By the Board of Supervisors |
|-----------|---------------------------|--------------------------|----------------|----------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| |
|--------------------------|
| Fire Control Fund |
|--------------------------|

| | | | | | | |
|--|-------|---|-------------------|-------------------|-------------------|-------------------|
| <i>Taxes</i> | | | | | | |
| | 91010 | Property Taxes - Current Secured | 10,642,679 | 11,702,468 | 11,176,224 | 11,702,255 |
| | 91020 | Property Taxes - Current Unsecured | 858,338 | 959,273 | 950,000 | 950,000 |
| | 91040 | Property Taxes - Prior Unsecured | 29,476 | 57,733 | 30,000 | 30,000 |
| | 91097 | Other Taxes - Supplemental Taxes | 93,370 | 155,414 | 80,000 | 80,000 |
| | | <i>Total Taxes</i> | 11,623,863 | 12,874,888 | 12,236,224 | 12,762,255 |
| <i>Licenses and Permits</i> | | | | | | |
| | 92169 | Fireworks - Permit Fees | 7,600 | 6,800 | 10,000 | 10,000 |
| | | <i>Total Licenses and Permits</i> | 7,600 | 6,800 | 10,000 | 10,000 |
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 122,975 | 77,893 | 60,000 | 60,000 |
| | 94210 | Rents and Concessions | 0 | 200 | 0 | 0 |
| | | <i>Total Revenue From Use of Money and Property</i> | 122,975 | 78,093 | 60,000 | 60,000 |
| <i>Aid From Other Governmental Agencies</i> | | | | | | |
| | 95460 | State Homeowners Prop Tax Relief | 157,773 | 156,831 | 150,000 | 150,000 |
| | 95490 | State Other | 138,904 | 346,343 | 300,000 | 391,183 |
| | 95591 | Federal In-Lieu Tax - Wildlife Refugee | 7,135 | 6,776 | 8,000 | 8,000 |
| | 95600 | Federal Other | 1,706,048 | 1,064,074 | 1,144,670 | 1,155,428 |
| | | <i>Total Aid From Other Governmental Agencies</i> | 2,009,860 | 1,574,024 | 1,602,670 | 1,704,611 |
| <i>Charges For Current Services</i> | | | | | | |
| | 96600 | Charges For Current Services | 167,294 | 139,821 | 150,000 | 150,000 |
| | 96603 | Charges For Current Services - Other | 25,196 | 28,938 | 25,000 | 25,000 |
| | 96621 | Impact Fees | 295,221 | 0 | 334,152 | 334,152 |
| | 96920 | Other Services | 18,548 | 46,600 | 18,000 | 18,000 |
| | 96929 | Other Services - Service Charges | 15,744 | 7,612 | 15,000 | 15,000 |
| | | <i>Total Charges For Current Services</i> | 522,003 | 222,971 | 542,152 | 542,152 |
| <i>Other Revenues</i> | | | | | | |
| | 97210 | Operating Transfers In | 4,902 | 36,894 | 150,324 | 146,074 |
| | 97960 | Sale of Fixed Assets | 19,614 | 8,243 | 1,000 | 1,000 |
| | 97990 | Other Revenue | 37,906 | 12,500 | 17,501 | 17,501 |
| | 97991 | Other Revenue - State Dated Warrants | 900 | 844 | 1,000 | 1,000 |
| | | <i>Total Other Revenues</i> | 63,322 | 58,481 | 169,825 | 165,575 |
| Total Fire Control Fund Financing Sources | | | 14,349,623 | 14,815,257 | 14,620,871 | 15,244,593 |

| |
|-----------------------------------|
| Affordable Housing Program |
|-----------------------------------|

| | | | | | | |
|---|-------|---|----------------|----------------|------------------|------------------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 780 | 235 | 250 | 250 |
| | | <i>Total Revenue From Use of Money and Property</i> | 780 | 235 | 250 | 250 |
| <i>Aid From Other Governmental Agencies</i> | | | | | | |
| | 95490 | State Other | 256,463 | 481,086 | 700,000 | 700,000 |
| | 95600 | Federal Other | 598,719 | 16,146 | 0 | 0 |
| | | <i>Total Aid From Other Governmental Agencies</i> | 855,182 | 497,232 | 700,000 | 700,000 |
| <i>Other Revenues</i> | | | | | | |
| | 97950 | Revenue Applicable To Prior Years | 0 | (13,172) | 0 | 0 |
| | 97990 | Other Revenue | 127,525 | 112,681 | 668,250 | 668,250 |
| | | <i>Total Other Revenues</i> | 127,525 | 99,509 | 668,250 | 668,250 |
| Total Affordable Housing Financing Sources | | | 983,487 | 596,976 | 1,368,500 | 1,368,500 |

| | | |
|---|---|---|
| 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 2014-15 | County Budget Form Schedule 6 Final |
|---|---|---|

| Fund Name | Financing Source Category | Financing Source Account | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 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 | 5,557 | 4,762 | 3,000 | 3,000 |
| <i>Total Revenue From Use of Money and Property</i> | | | 5,557 | 4,762 | 3,000 | 3,000 |
| <i>Aid From Other Governmental Agencies</i> | | | | | | |
| | 95490 | State Other | 0 | 0 | 0 | 0 |
| | 95495 | State Child Support | 3,092,188 | 3,143,038 | 3,219,008 | 3,219,008 |
| | 95604 | Federal Family Support | 5,022,546 | 5,075,134 | 6,248,665 | 6,248,665 |
| <i>Total Aid From Other Governmental Agencies</i> | | | 8,114,734 | 8,218,172 | 9,467,673 | 9,467,673 |
| <i>Charges For Current Services</i> | | | | | | |
| | 96700 | Personnel Services | 747 | 0 | 0 | 0 |
| <i>Total Charges For Current Services</i> | | | 747 | 0 | 0 | 0 |
| <i>Other Revenues</i> | | | | | | |
| | 97960 | Sale of Fixed Assets | 6,611 | 100 | 0 | 0 |
| | 97990 | Other Revenue | 90 | 5 | 0 | 0 |
| | 97992 | Other Revenue - Donations | 1 | 6 | 0 | 0 |
| <i>Total Other Revenues</i> | | | 6,702 | 111 | 0 | 0 |
| Total Child Support Financing Sources | | | 8,127,740 | 8,223,045 | 9,470,673 | 9,470,673 |

| Sheriff Inmate Welfare | | | | | | |
|---|-------|--------------------------------|----------------|----------------|----------------|----------------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 7,704 | 7,997 | 6,000 | 6,000 |
| | 94212 | Other Concessions | 290,244 | 400,682 | 400,000 | 400,000 |
| <i>Total Revenue From Use of Money and Property</i> | | | 297,948 | 408,679 | 406,000 | 406,000 |
| <i>Charges For Current Services</i> | | | | | | |
| | 96700 | Personnel Services | 0 | 0 | 0 | 66,416 |
| | 96920 | Other Services | 1,294 | 615 | 0 | 0 |
| <i>Total Charges For Current Services</i> | | | 1,294 | 615 | 0 | 66,416 |
| <i>Other Revenues</i> | | | | | | |
| | 97960 | Sale of Fixed Assets | 3,889 | 0 | 0 | 0 |
| | 97981 | Other Sales - Concession Sales | 213,796 | 227,900 | 225,000 | 225,000 |
| <i>Total Other Revenues</i> | | | 217,685 | 227,900 | 225,000 | 225,000 |
| Total Sheriff Inmate Welfare Financing Sources | | | 516,927 | 637,194 | 631,000 | 697,416 |

| First 5 Merced County | | | | | | |
|--|-------|---------------------------|------------------|------------------|------------------|------------------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 42,140 | 37,991 | 40,000 | 40,000 |
| | 94210 | Rents & Concessions | 5,760 | 5,760 | 6,960 | 6,960 |
| <i>Total Revenue From Use of Money and Property</i> | | | 47,900 | 43,751 | 46,960 | 46,960 |
| <i>Aid From Other Governmental Agencies</i> | | | | | | |
| | 95388 | State Prop 10 Tob Tax | 3,539,977 | 3,809,454 | 5,486,255 | 5,702,699 |
| <i>Total Aid From Other Governmental Agencies</i> | | | 3,539,977 | 3,809,454 | 5,486,255 | 5,702,699 |
| <i>Other Revenues</i> | | | | | | |
| | 97990 | Other Revenue | 34,598 | 1,107 | 0 | 0 |
| | 97992 | Other Revenue - Donations | 2,650 | 2,750 | 0 | 0 |
| <i>Total Other Revenues</i> | | | 37,248 | 3,857 | 0 | 0 |
| Total First 5 Merced County Financing Sources | | | 3,625,125 | 3,857,062 | 5,533,215 | 5,749,659 |

| | | |
|---|---|---|
| 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 2014-15 | County Budget Form Schedule 6 Final |
|---|---|---|

| Fund Name | Financing Source Category | Financing Source Account | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 Adopted By the Board of Supervisors |
|-----------|---------------------------|--------------------------|----------------|----------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| | | | | | | |
|--------------------|--|--|--|--|--|--|
| Spring Fair | | | | | | |
|--------------------|--|--|--|--|--|--|

| | | | | | | |
|---|---|--------------------------------------|---------|-----------|---------|---------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 1,377 | 674 | 2,000 | 2,000 |
| | 94210 | Rents & Concessions | 148,788 | 138,036 | 153,300 | 153,300 |
| | 94211 | Interim Rentals | 196,397 | 202,342 | 237,000 | 237,000 |
| | 94212 | Other Concessions | 442,297 | 440,164 | 434,200 | 434,200 |
| | <i>Total Revenue From Use of Money and Property</i> | | 788,859 | 781,216 | 826,500 | 826,500 |
| <i>Aid From Other Governmental Agencies</i> | | | | | | |
| | 95410 | State Aid For Construction | 33,000 | 0 | 33,000 | 33,000 |
| | 95430 | State Aid For County Fairs | 0 | 98,812 | 0 | 0 |
| | <i>Total Aid From Other Governmental Agencies</i> | | 33,000 | 98,812 | 33,000 | 33,000 |
| <i>Other Revenues</i> | | | | | | |
| | 97950 | Revenue Applicable to Prior Years | 13,868 | 27,311 | 50,000 | 50,000 |
| | 97977 | Other Sales - Livestock Auction | 693,647 | 914,135 | 220,000 | 220,000 |
| | 97990 | Other Revenue | 6,280 | 41,399 | 95,000 | 95,000 |
| | 97991 | Other Revenue - State Dated Warrants | 89 | 77 | 0 | 0 |
| | 97992 | Other Revenue - Donations | 67,298 | 119,837 | 152,600 | 152,600 |
| | <i>Total Other Revenues</i> | | 781,182 | 1,102,759 | 517,600 | 517,600 |

| | | | | | | |
|--|--|--|------------------|------------------|------------------|------------------|
| Total Spring Fair Financing Sources | | | 1,603,041 | 1,982,787 | 1,377,100 | 1,377,100 |
|--|--|--|------------------|------------------|------------------|------------------|

| | | | | | | |
|------------------------|--|--|--|--|--|--|
| Fish & Game | | | | | | |
|------------------------|--|--|--|--|--|--|

| | | | | | | |
|---|---|-------------------|-------|--------|-------|-------|
| <i>Fines, Forfeitures and Penalties</i> | | | | | | |
| | 93180 | Other Court Fines | 7,726 | 16,216 | 7,840 | 7,840 |
| | <i>Total Fines, Forfeitures and Penalties</i> | | 7,726 | 16,216 | 7,840 | 7,840 |
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 130 | 136 | 160 | 160 |
| | <i>Total Revenue From Use of Money and Property</i> | | 130 | 136 | 160 | 160 |

| | | | | | | |
|--|--|--|--------------|---------------|--------------|--------------|
| Total Fish & Game Financing Sources | | | 7,856 | 16,352 | 8,000 | 8,000 |
|--|--|--|--------------|---------------|--------------|--------------|

| | | | | | | |
|-----------------------------------|--|--|--|--|--|--|
| Medical Assistance Program | | | | | | |
|-----------------------------------|--|--|--|--|--|--|

| | | | | | | |
|---|---|---|-----------|-----------|-----------|-----------|
| <i>Fines, Forfeitures and Penalties</i> | | | | | | |
| | 93180 | Other Court Fines | 1,217,726 | 742,077 | 0 | 0 |
| | <i>Total Fines, Forfeitures and Penalties</i> | | 1,217,726 | 742,077 | 0 | 0 |
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 1,313 | 3,795 | 1,000 | 1,000 |
| | <i>Total Revenue From Use of Money and Property</i> | | 1,313 | 3,795 | 1,000 | 1,000 |
| <i>Aid From Other Governmental Agencies</i> | | | | | | |
| | 95261 | State Motor Vehicle In Lieu Tax Realignment | 2,352,805 | 1,235,482 | 833,143 | 833,143 |
| | 95323 | Health Realignment | 855,129 | 515,372 | 357,061 | 357,061 |
| | 95388 | State Prop 10 Tob Tax | 0 | 0 | 1,285,000 | 1,285,000 |
| | <i>Total Aid From Other Governmental Agencies</i> | | 3,207,934 | 1,750,854 | 2,475,204 | 2,475,204 |
| <i>Charges For Current Services</i> | | | | | | |
| | 96850 | Reimbursement Recovery of Costs | 8,394 | 3,034 | 0 | 0 |
| | 96940 | Interfund Revenue | 74,522 | 0 | 0 | 0 |
| | <i>Total Charges For Current Services</i> | | 82,916 | 3,034 | 0 | 0 |
| <i>Other Revenues</i> | | | | | | |
| | 97210 | Operating Transfers In | 0 | 0 | 800,000 | 800,000 |
| | 97990 | Other Revenue | 259,803 | 0 | 0 | 0 |
| | <i>Total Other Revenues</i> | | 259,803 | 0 | 800,000 | 800,000 |

| | | | | | | |
|---|--|--|------------------|------------------|------------------|------------------|
| Total Medical Assistance Program Financing Sources | | | 4,769,692 | 2,499,760 | 3,276,204 | 3,276,204 |
|---|--|--|------------------|------------------|------------------|------------------|

| Fund Name | Financing Source Category | Financing Source Account | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 Adopted By the Board of Supervisors |
|-----------|---------------------------|--------------------------|----------------|----------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |

| Workforce Investment | | | | | | |
|---|-------|--------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 119 | 32 | 0 | 0 |
| <i>Total Revenue From Use of Money and Property</i> | | | 119 | 32 | 0 | 0 |
| <i>Aid From Other Governmental Agencies</i> | | | | | | |
| | 95490 | State Other | 1,677,135 | 1,247,942 | 1,554,018 | 1,554,018 |
| | 95600 | Federal Other | 93,602 | 0 | 0 | 0 |
| | 95605 | Federal - ARRA Funding | 9,646 | 0 | 0 | 0 |
| <i>Total Aid From Other Governmental Agencies</i> | | | 1,780,383 | 1,247,942 | 1,554,018 | 1,554,018 |
| <i>Other Revenues</i> | | | | | | |
| | 97991 | Other Revenue - Stale Dated Warrants | 71 | 0 | 0 | 0 |
| <i>Total Other Revenues</i> | | | 71 | 0 | 0 | 0 |
| Total Workforce Investment Financing Sources | | | 1,780,573 | 1,247,974 | 1,554,018 | 1,554,018 |
| Total Special Revenue Funds Funding Sources | | | \$ 53,220,383 | \$ 68,199,143 | \$ 73,795,436 | \$ 74,702,018 |

| Capital Projects | | | | | | |
|--|-------|---|------------------|------------|----------------|----------------|
| Emergency Operations Center | | | | | | |
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 710 | 331 | 0 | 0 |
| <i>Total Revenue From Use of Money and Property</i> | | | 710 | 331 | 0 | 0 |
| <i>Aid From Other Governmental Agencies</i> | | | | | | |
| | 95600 | Federal Other | 88,000 | 0 | 0 | 133,450 |
| <i>Total Aid From Other Governmental Agencies</i> | | | 88,000 | 0 | 0 | 133,450 |
| <i>Charges For Current Services</i> | | | | | | |
| | 96621 | Impact Fees | 53,675 | 0 | 0 | 0 |
| <i>Total Charges For Current Services</i> | | | 53,675 | 0 | 0 | 0 |
| <i>Other Revenues</i> | | | | | | |
| | 97210 | Operating Transfers In | 139,369 | 0 | 0 | 0 |
| | 97214 | Operating Transfers In - Tobacco Securitization | 2,259,227 | 0 | 235,000 | 235,000 |
| <i>Total Other Revenues</i> | | | 2,398,596 | 0 | 235,000 | 235,000 |
| Total Emergency Operations Center Financing Sources | | | 2,540,981 | 331 | 235,000 | 368,450 |

| Long Term Facilities | | | | | | |
|---|-------|-----------------------------------|----------------|----------------|----------------|------------------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 5,236 | 9,199 | 0 | 0 |
| <i>Total Revenue From Use of Money and Property</i> | | | 5,236 | 9,199 | 0 | 0 |
| <i>Other Revenues</i> | | | | | | |
| | 97210 | Operating Transfers In | 361,288 | 0 | 0 | 2,053,873 |
| | 97950 | Revenue Applicable To Prior Years | 0 | 137,691 | 0 | 0 |
| | 97990 | Other Revenue | 344,533 | 300,001 | 415,000 | 415,000 |
| <i>Total Other Revenues</i> | | | 705,821 | 437,692 | 415,000 | 2,468,873 |
| Total Long Term Facilities Financing Sources | | | 711,057 | 446,891 | 415,000 | 2,468,873 |

| Correctional Facility | | | | | | |
|--|-------|------------------------|---------------|---------------|----------|----------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 12,865 | 10,176 | 0 | 0 |
| <i>Total Revenue From Use of Money and Property</i> | | | 12,865 | 10,176 | 0 | 0 |
| <i>Other Revenues</i> | | | | | | |
| | 97210 | Operating Transfers In | 0 | 78,000 | 0 | 0 |
| <i>Total Other Revenues</i> | | | 0 | 78,000 | 0 | 0 |
| Total Correctional Facility Financing Sources | | | 12,865 | 88,176 | 0 | 0 |

| Fire Facility | | | | | | |
|---|-------|----------|---------------------|-------------------|-------------------|---------------------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 1,373 | 1,079 | 0 | 0 |
| <i>Total Revenue From Use of Money and Property</i> | | | 1,373 | 1,079 | 0 | 0 |
| Total Fire Facility Financing Sources | | | 1,373 | 1,079 | 0 | 0 |
| Total Capital Projects Financing Sources | | | \$ 3,266,276 | \$ 536,477 | \$ 650,000 | \$ 2,837,323 |

| Fund Name | Financing Source Category | Financing Source Account | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 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 | 15 | 4 | 4 |
| <i>Total Revenue From Use of Money and Property</i> | | | 0 | 15 | 4 | 4 |
| <i>Other Revenues</i> | | | | | | |
| | 97210 | Operating Transfers In | 0 | 823,810 | 840,000 | 840,000 |
| | 97212 | Operating Transfers In - CSAC COP | 0 | 5,900 | 6,022 | 6,022 |
| <i>Total Other Revenues</i> | | | 0 | 829,710 | 846,022 | 846,022 |
| Total Juvenile Hall Financing Sources | | | 0 | 829,725 | 846,026 | 846,026 |

| |
|----------------------|
| Juvenile Hall |
|----------------------|

| | | | | | | |
|---|-------|-----------------------------------|----------------|----------|----------|----------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 509 | 0 | 0 | 0 |
| <i>Total Revenue From Use of Money and Property</i> | | | 509 | 0 | 0 | 0 |
| <i>Other Revenues</i> | | | | | | |
| | 97210 | Operating Transfers In | 920,738 | 0 | 0 | 0 |
| | 97212 | Operating Transfers In - CSAC COP | 5,808 | 0 | 0 | 0 |
| <i>Total Other Revenues</i> | | | 926,546 | 0 | 0 | 0 |
| Total Juvenile Hall Financing Sources | | | 927,055 | 0 | 0 | 0 |

| |
|------------------------|
| Energy Retrofit |
|------------------------|

| | | | | | | |
|---|-------|------------------------|----------------|----------|----------|----------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 12 | 0 | 0 | 0 |
| <i>Total Revenue From Use of Money and Property</i> | | | 12 | 0 | 0 | 0 |
| <i>Other Revenues</i> | | | | | | |
| | 97210 | Operating Transfers In | 194,681 | 0 | 0 | 0 |
| <i>Total Other Revenues</i> | | | 194,681 | 0 | 0 | 0 |
| Total Energy Retrofit Financing Sources | | | 194,693 | 0 | 0 | 0 |

| |
|-------------------------|
| Justice Facility |
|-------------------------|

| | | | | | | |
|---|-------|---------------------------------|----------------|----------------|----------------|----------------|
| <i>Fines, Forfeitures and Penalties</i> | | | | | | |
| | 93185 | Courts Construction Assessments | 419,379 | 664,701 | 500,633 | 500,633 |
| | 93187 | Courts Civil Assessments | 246,372 | 0 | 165,594 | 165,594 |
| <i>Total Fines, Forfeitures and Penalties</i> | | | 665,751 | 664,701 | 666,227 | 666,227 |
| Total Justice Facility Financing Sources | | | 665,751 | 664,701 | 666,227 | 666,227 |

| |
|---------------------------|
| Dairy Loan Program |
|---------------------------|

| | | | | | | |
|---|-------|------------------------------------|------------------|------------------|----------------|----------------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 179,651 | 164,278 | 65,000 | 65,000 |
| <i>Total Revenue From Use of Money and Property</i> | | | 179,651 | 164,278 | 65,000 | 65,000 |
| <i>Other Revenues</i> | | | | | | |
| | 97999 | Other Revenue - Principal Pmts LTD | 843,745 | 939,430 | 273,402 | 273,402 |
| <i>Total Other Revenues</i> | | | 843,745 | 939,430 | 273,402 | 273,402 |
| Total Dairy Loan Program Financing Sources | | | 1,023,396 | 1,103,708 | 338,402 | 338,402 |

| |
|---------------------------------|
| Pension Obligation Bonds |
|---------------------------------|

| | | | | | | |
|---|-------|---------------|------------------|------------------|------------------|------------------|
| <i>Revenue From Use of Money and Property</i> | | | | | | |
| | 94200 | Interest | 43,836 | 42,348 | 40,000 | 40,000 |
| <i>Total Revenue From Use of Money and Property</i> | | | 43,836 | 42,348 | 40,000 | 40,000 |
| <i>Other Revenues</i> | | | | | | |
| | 97990 | Other Revenue | 8,405,735 | 8,423,149 | 8,500,000 | 8,500,000 |
| <i>Total Other Revenues</i> | | | 8,405,735 | 8,423,149 | 8,500,000 | 8,500,000 |
| Total Pension Obligation Bonds Financing Sources | | | 8,449,571 | 8,465,497 | 8,540,000 | 8,540,000 |

| | | | | | | |
|---|--|--|----------------------|----------------------|----------------------|----------------------|
| Total Debt Service Financing Sources | | | \$ 11,260,466 | \$ 11,063,631 | \$ 10,390,655 | \$ 10,390,655 |
|---|--|--|----------------------|----------------------|----------------------|----------------------|

| | | | | | | |
|------------------------|--|--|-----------------------|-----------------------|-----------------------|-----------------------|
| TOTAL ALL FUNDS | | | \$ 375,557,585 | \$ 404,697,216 | \$ 431,841,957 | \$ 445,342,231 |
|------------------------|--|--|-----------------------|-----------------------|-----------------------|-----------------------|

| Description | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 Adopted by the Board of Supervisors |
|-------------|----------------|----------------|---------------------|---|
| 1 | 2 | 3 | 4 | 5 |

| Summarization By Function | | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| General | 32,274,279 | 29,497,964 | 36,520,460 | 40,458,926 |
| Public Protection | 122,675,256 | 109,979,615 | 133,790,230 | 136,784,628 |
| Public Ways and Facilities | 26,400,142 | 30,801,945 | 40,380,462 | 44,951,182 |
| Health and Sanitation | 52,651,472 | 53,846,366 | 68,652,723 | 72,376,021 |
| Public Assistance | 143,986,658 | 151,808,944 | 165,263,067 | 169,699,601 |
| Education | 2,558,440 | 2,437,995 | 3,086,908 | 3,126,240 |
| Recreation and Cultural Services | 1,918,112 | 1,891,960 | 2,128,434 | 2,134,551 |
| Debt Service | 10,582,805 | 10,554,379 | 10,999,967 | 10,999,967 |
| Total Financing Uses by Function | 393,047,164 | 390,819,168 | 460,822,251 | 480,531,116 |

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

| | | | | |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| Subtotal Financing Uses | 393,047,164 | 390,819,168 | 464,322,251 | 484,031,116 |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|

| Provisions for Reserves and Designations | | | | |
|---|--|--|------------------|------------------|
| Special Revenue Funds | | | 3,141,398 | 1,707,390 |
| Capital Projects Funds | | | 1,020,060 | 853,534 |
| Debt Service Funds | | | 450,540 | 376,099 |
| Total Reserves and Designations | | | 4,611,998 | 2,937,023 |

| | | | | |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|
| Total Financing Uses | 393,047,164 | 390,819,168 | 468,934,249 | 486,968,139 |
|-----------------------------|--------------------|--------------------|--------------------|--------------------|

| Summarization By Fund | | | | | |
|-------------------------------|---------|--------------------|--------------------|--------------------|--------------------|
| <i>General Fund</i> | 1010 | 306,578,465 | 321,508,165 | 372,281,327 | 384,864,012 |
| <i>Special Revenue Funds</i> | | | | | |
| Road | 1020 | 26,400,142 | 30,801,945 | 40,380,462 | 44,951,182 |
| Fire Control | 1320 | 25,144,158 | 8,963,716 | 15,713,999 | 15,782,076 |
| Affordable Housing Program | 1060 | 1,080,636 | 597,581 | 1,368,500 | 1,368,500 |
| Child Support Services Agency | 1075 | 8,146,222 | 8,305,865 | 9,620,272 | 9,625,955 |
| Sheriff Inmate Welfare | 1240 | 368,432 | 395,869 | 1,460,397 | 1,618,316 |
| First 5 Merced County | 1500 | 3,758,607 | 3,262,310 | 7,545,174 | 6,230,024 |
| Spring Fair | 1505 | 1,776,918 | 1,854,508 | 1,254,233 | 1,410,344 |
| Fish and Game | 1510 | 6,547 | 5,600 | 8,000 | 16,350 |
| Medical Assistance Program | 1515 | 4,842,717 | 2,735,221 | 3,276,204 | 3,281,744 |
| Workforce Investment | 1580-85 | 1,795,320 | 1,250,770 | 1,554,018 | 1,554,031 |
| <i>Capital Projects Funds</i> | | | | | |
| Emergency Operations Center | 1808 | 2,525,212 | 942 | 166,525 | 0 |
| Long Term Facilities | 1809 | 0 | 268,987 | 1,268,535 | 3,357,835 |
| Correctional Facility | 1810 | 97,514 | 302,891 | 1,500,772 | 1,450,630 |
| Fire Facilities | 1813 | 0 | 36,894 | 150,324 | 146,074 |
| <i>Debt Service Funds</i> | | | | | |
| Juvenile Hall 2013 Refinance | 1795 | 0 | 829,555 | 846,134 | 846,196 |
| Juvenile Hall | 1796 | 994,408 | 0 | 0 | 0 |
| Energy Retrofit | 1797 | 195,509 | 0 | 0 | 0 |
| Justice Facility | 1802 | 665,751 | 664,701 | 666,227 | 666,227 |
| Dairy Loan Program | 1804 | 1,055,768 | 1,043,767 | 1,043,770 | 1,043,770 |
| Pension Obligation Bonds | 1799 | 7,614,838 | 7,989,881 | 8,829,376 | 8,754,873 |
| Total Financing Uses | | 393,047,164 | 390,819,168 | 468,934,249 | 486,968,139 |

| | | |
|-----------------------------------|--|--------------------|
| 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 2014-15 | |

| Function, Activity and Budget Unit | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 Adopted By The Board Of Supervisors |
|------------------------------------|-------------------|-------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

| General | | | | | |
|---------------------------------------|--|-------------------|-------------------|-------------------|-------------------|
| <i>Legislative and Administration</i> | | | | | |
| 10000 | Board of Supervisors | 1,405,908 | 1,287,222 | 1,525,219 | 1,760,825 |
| 10100 | County Executive Office | 1,721,047 | 2,021,625 | 2,291,674 | 2,292,466 |
| 10200 | Special Auditing | 121,890 | 95,482 | 131,500 | 131,500 |
| 10400 | Board of Equalization | 2,861 | 4,466 | 8,700 | 8,700 |
| | <i>Total Legislative and Administration</i> | <i>3,251,706</i> | <i>3,408,795</i> | <i>3,957,093</i> | <i>4,193,491</i> |
| <i>Finance</i> | | | | | |
| 11000 | Auditor-Controller | 3,252,832 | 4,875,960 | 4,300,367 | 4,300,367 |
| 11100 | Revenue and Reimbursement | 1,641,752 | 1,446,028 | 1,580,412 | 1,580,412 |
| 11200 | Assessor | 3,567,551 | 3,389,668 | 3,803,149 | 3,879,053 |
| 11300 | Tax Collector | 635,073 | 580,780 | 886,837 | 886,837 |
| 11400 | Treasurer | 980,614 | 1,052,437 | 1,612,700 | 1,616,738 |
| 11500 | Administrative Services - Support Services | 1,316,459 | 1,405,245 | 1,558,876 | 1,558,876 |
| | <i>Total Finance</i> | <i>11,394,281</i> | <i>12,750,118</i> | <i>13,742,341</i> | <i>13,822,283</i> |
| <i>Counsel</i> | | | | | |
| 12500 | County Counsel | 2,227,520 | 2,144,978 | 2,395,341 | 2,395,341 |
| | <i>Total Counsel</i> | <i>2,227,520</i> | <i>2,144,978</i> | <i>2,395,341</i> | <i>2,395,341</i> |
| <i>Personnel</i> | | | | | |
| 13000 | Human Resources | 1,172,867 | 1,320,400 | 1,718,307 | 1,718,307 |
| | <i>Total Personnel</i> | <i>1,172,867</i> | <i>1,320,400</i> | <i>1,718,307</i> | <i>1,718,307</i> |
| <i>Elections</i> | | | | | |
| 14000 | Registrar of Voters | 703,119 | 754,989 | 865,672 | 870,172 |
| 14200 | Elections | 633,456 | 683,414 | 746,935 | 771,935 |
| | <i>Total Elections</i> | <i>1,336,575</i> | <i>1,438,403</i> | <i>1,612,607</i> | <i>1,642,107</i> |
| <i>Property Management</i> | | | | | |
| 16000 | DPW - Building Services Division | 1,699,187 | 1,404,228 | 2,014,506 | 2,014,506 |
| 16200 | Taxes, Benefits and Assessments | 143,770 | 184,189 | 210,000 | 210,000 |
| | <i>Total Property Management</i> | <i>1,842,957</i> | <i>1,588,417</i> | <i>2,224,506</i> | <i>2,224,506</i> |
| <i>Plant Acquisition</i> | | | | | |
| 17000 | Capital Improvement Program | 3,161,079 | 902,836 | 2,389,514 | 2,862,741 |
| 17100 | District Projects | 161,840 | 187,249 | 200,000 | 200,000 |
| 17200 | Capital Projects - Correctional Facility | 97,514 | 302,891 | 1,500,772 | 1,450,630 |
| 17500 | Capital Projects - Fire Facilities | 0 | 36,894 | 150,324 | 146,074 |
| 17600 | Capital Projects - Long Term Facilities | 0 | 268,987 | 415,000 | 2,504,301 |
| 17700 | Capital Projects - Emergency Operations Center | 2,525,212 | 942 | 0 | 0 |
| | <i>Total Plant Acquisition</i> | <i>5,945,645</i> | <i>1,699,799</i> | <i>4,655,610</i> | <i>7,163,746</i> |
| <i>Promotion</i> | | | | | |
| 18000 | Advertising | 27,367 | 35,437 | 77,500 | 77,500 |
| 18100 | Merced County Spring Fair | 1,776,918 | 1,854,508 | 1,254,233 | 1,410,344 |
| 18200 | Commerce, Aviation and Economic Development | 833,538 | 554,148 | 1,005,593 | 1,005,593 |
| | <i>Total Promotion</i> | <i>2,637,823</i> | <i>2,444,093</i> | <i>2,337,326</i> | <i>2,493,437</i> |
| <i>Other General</i> | | | | | |
| 19000 | Risk Management | 990,476 | 1,155,345 | 1,338,382 | 1,338,382 |
| 19700 | Operating Transfers | 0 | 0 | 850,000 | 1,760,873 |
| 19900 | DPW - Public Works Administration | 1,474,429 | 1,547,616 | 1,688,947 | 1,706,453 |
| | <i>Total Other General</i> | <i>2,464,905</i> | <i>2,702,961</i> | <i>3,877,329</i> | <i>4,805,708</i> |
| | Total General | 32,274,279 | 29,497,964 | 36,520,460 | 40,458,926 |

| Function, Activity and Budget Unit | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 Adopted By The Board Of Supervisors |
|------------------------------------|-------------------|-------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

| |
|--------------------------|
| Public Protection |
|--------------------------|

Judicial

| | | | | | |
|-------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| 20000 | County Court Operations | 1,760,493 | 1,870,822 | 1,925,000 | 1,925,000 |
| 20100 | Child Support Services Agency | 8,146,222 | 8,305,865 | 9,620,272 | 9,620,272 |
| 20200 | Grand Jury | 51,013 | 22,247 | 25,000 | 25,000 |
| 20400 | District Attorney | 9,669,073 | 10,083,914 | 11,124,810 | 11,143,200 |
| 20600 | Public Defender | 3,426,844 | 3,674,625 | 4,059,523 | 4,091,163 |
| 21200 | Indigent Defense | 1,816,952 | 1,652,108 | 1,777,800 | 1,777,800 |
| | <i>Total Judicial</i> | <u>24,870,597</u> | <u>25,609,581</u> | <u>28,532,405</u> | <u>28,582,435</u> |

Police Protection

| | | | | | |
|-------|--------------------------------|-------------------|-------------------|-------------------|-------------------|
| 22100 | Sheriff | 21,629,466 | 22,676,227 | 25,607,146 | 26,082,374 |
| | <i>Total Police Protection</i> | <u>21,629,466</u> | <u>22,676,227</u> | <u>25,607,146</u> | <u>26,082,374</u> |

Detention and Correction

| | | | | | |
|-------|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 23000 | Sheriff - Corrections | 17,921,894 | 18,284,060 | 20,236,807 | 22,130,432 |
| 23100 | Sheriff - Inmate Welfare | 368,432 | 395,869 | 608,466 | 674,882 |
| 23300 | Juvenile Hall | 9,058,179 | 8,755,534 | 11,098,055 | 11,220,555 |
| 23400 | Probation | 12,315,900 | 13,627,615 | 16,100,574 | 16,165,024 |
| 23700 | State Institutions | 0 | 64,447 | 240,000 | 240,000 |
| | <i>Total Detention and Correction</i> | <u>39,664,405</u> | <u>41,127,525</u> | <u>48,283,902</u> | <u>50,430,893</u> |

Fire Protection

| | | | | | |
|-------|------------------------------|-------------------|------------------|-------------------|-------------------|
| 25000 | Fire | 24,192,775 | 8,361,706 | 14,387,800 | 14,969,502 |
| 25100 | Emergency Services | 951,383 | 602,010 | 1,326,199 | 812,574 |
| | <i>Total Fire Protection</i> | <u>25,144,158</u> | <u>8,963,716</u> | <u>15,713,999</u> | <u>15,782,076</u> |

Flood Control

| | | | | | |
|-------|-------------------------------|----------------|----------------|------------------|------------------|
| 26000 | DPW - Creek Projects Division | 141,790 | 172,693 | 1,314,158 | 1,414,158 |
| | <i>Total Flood Control</i> | <u>141,790</u> | <u>172,693</u> | <u>1,314,158</u> | <u>1,414,158</u> |

Protective Inspection

| | | | | | |
|-------|------------------------------------|------------------|------------------|------------------|------------------|
| 27000 | Agricultural Commissioner | 2,904,815 | 2,988,872 | 3,301,216 | 3,301,216 |
| 27100 | Special Pest Control | 66,961 | 126,708 | 158,000 | 158,000 |
| 27200 | Sealer of Weights and Measures | 299,341 | 625,499 | 491,746 | 491,746 |
| 27300 | DPW - Building Division | 930,118 | 1,074,243 | 1,322,347 | 1,501,962 |
| | <i>Total Protective Inspection</i> | <u>4,201,235</u> | <u>4,815,322</u> | <u>5,273,309</u> | <u>5,452,924</u> |

Other Protection

| | | | | | |
|-------|--|------------------|------------------|------------------|------------------|
| 28000 | Recorder | 1,026,113 | 1,025,538 | 1,154,984 | 1,176,984 |
| 28100 | Coroner | 954,827 | 953,845 | 1,216,014 | 1,216,014 |
| 28200 | Affordable Housing Program | 1,080,636 | 597,581 | 1,368,500 | 1,368,500 |
| 28300 | Eastside Fish and Game Association | 6,547 | 5,600 | 4,000 | 8,175 |
| 28400 | Los Banos Sportsmen's Association | 0 | 0 | 4,000 | 8,175 |
| 28500 | Planning and Community Development | 2,036,406 | 2,145,285 | 3,110,026 | 3,163,381 |
| 28600 | Local Agency Formation Commission | 12,173 | 9,431 | 45,531 | 45,531 |
| 28700 | Agricultural Commissioner - Animal Control | 1,657,846 | 1,700,961 | 1,898,098 | 1,787,850 |
| 28800 | Predatory Animal Control | 56,646 | 51,517 | 70,824 | 70,824 |
| 28900 | Merced County Association of Governments | 46,139 | 0 | 56,193 | 56,193 |
| 29000 | Airport Land Use Commission | 11,216 | 0 | 4,500 | 4,500 |
| 29400 | County Clerk | 135,056 | 124,793 | 132,641 | 133,641 |
| | <i>Total Other Protection</i> | <u>7,023,605</u> | <u>6,614,551</u> | <u>9,065,311</u> | <u>9,039,768</u> |

| | | | | |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| Total Public Protection | 122,675,256 | 109,979,615 | 133,790,230 | 136,784,628 |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|

| |
|-----------------------------------|
| Public Ways and Facilities |
|-----------------------------------|

Public Ways

| | | | | | |
|-------|--------------------------|-------------------|-------------------|-------------------|-------------------|
| 30000 | DPW - Road Division | 26,400,142 | 30,801,945 | 40,380,462 | 44,951,182 |
| | <i>Total Public Ways</i> | <u>26,400,142</u> | <u>30,801,945</u> | <u>40,380,462</u> | <u>44,951,182</u> |

| | | | | |
|---|-------------------|-------------------|-------------------|-------------------|
| Total Public Ways and Facilities | 26,400,142 | 30,801,945 | 40,380,462 | 44,951,182 |
|---|-------------------|-------------------|-------------------|-------------------|

| Function, Activity and Budget Unit | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 Adopted By The Board Of Supervisors |
|------------------------------------|-------------------|-------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

| |
|------------------------------|
| Health and Sanitation |
|------------------------------|

| | | | | |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <i>Health</i> | | | | |
| 40000 Health | 14,259,835 | 14,283,554 | 16,891,047 | 17,645,449 |
| 40600 First 5 Merced County | 3,758,607 | 3,262,310 | 5,255,707 | 5,471,751 |
| 41500 Mental Health | 29,790,313 | 33,565,281 | 43,229,765 | 45,977,077 |
| <i>Total Health</i> | 47,808,755 | 51,111,145 | 65,376,519 | 69,094,277 |
| <i>Hospital Care</i> | | | | |
| 49500 Medical Assistance Program | 4,842,717 | 2,735,221 | 3,276,204 | 3,281,744 |
| <i>Total Hospital Care</i> | 4,842,717 | 2,735,221 | 3,276,204 | 3,281,744 |
| Total Health and Sanitation | 52,651,472 | 53,846,366 | 68,652,723 | 72,376,021 |

| |
|--------------------------|
| Public Assistance |
|--------------------------|

| | | | | |
|--|--------------------|--------------------|--------------------|--------------------|
| <i>Administration</i> | | | | |
| 50000 Human Services Agency | 69,215,269 | 75,126,880 | 84,400,830 | 85,232,824 |
| 50500 IHSS Public Authority | 1,399,029 | 1,455,255 | 1,683,108 | 1,686,525 |
| <i>Total Administration</i> | 70,614,298 | 76,582,135 | 86,083,938 | 86,919,349 |
| <i>Aid Programs</i> | | | | |
| 51000 Assistance to the Needy | 65,935,378 | 69,351,988 | 72,640,212 | 75,893,157 |
| <i>Total Aid Programs</i> | 65,935,378 | 69,351,988 | 72,640,212 | 75,893,157 |
| <i>General Relief</i> | | | | |
| 53000 Aid to Indigents | 158,353 | 164,549 | 195,017 | 195,017 |
| <i>Total General Relief</i> | 158,353 | 164,549 | 195,017 | 195,017 |
| <i>Other Assistance</i> | | | | |
| 55000 Department of Workforce Investment (DWI) | 4,082,822 | 3,375,163 | 3,471,182 | 3,624,842 |
| 55100 DWI - WIA - Youth | 759,556 | 643,591 | 761,000 | 761,001 |
| 55200 DWI - WIA - Adults | 455,194 | 159,854 | 373,410 | 373,414 |
| 55300 DWI - WIA - Dislocated Workers | 336,189 | 169,802 | 419,608 | 419,611 |
| 57400 DWI - DOL Training | 237,118 | 277,523 | 0 | 0 |
| 57800 DWI - Dislocated Worker Special | 7,263 | 0 | 0 | 5 |
| 59000 Area Agency on Aging | 1,400,487 | 1,084,339 | 1,318,700 | 1,513,205 |
| <i>Total Other Assistance</i> | 7,278,629 | 5,710,272 | 6,343,900 | 6,692,078 |
| Total Public Assistance | 143,986,658 | 151,808,944 | 165,263,067 | 169,699,601 |

| |
|------------------|
| Education |
|------------------|

| | | | | |
|-------------------------------------|------------------|------------------|------------------|------------------|
| <i>Library Services</i> | | | | |
| 60000 Library | 2,259,628 | 2,134,158 | 2,755,279 | 2,794,611 |
| <i>Total Library Services</i> | 2,259,628 | 2,134,158 | 2,755,279 | 2,794,611 |
| <i>Agricultural Education</i> | | | | |
| 61000 Cooperative Extension | 298,812 | 303,837 | 331,629 | 331,629 |
| <i>Total Agricultural Education</i> | 298,812 | 303,837 | 331,629 | 331,629 |
| Total Education | 2,558,440 | 2,437,995 | 3,086,908 | 3,126,240 |

| |
|---|
| Recreation and Cultural Services |
|---|

| | | | | |
|---|------------------|------------------|------------------|------------------|
| <i>Recreation Facilities</i> | | | | |
| 70000 DPW - Recreation Division | 260,308 | 268,443 | 291,563 | 290,663 |
| 70100 DPW - Special Recreation Division | 21,347 | 96,831 | 3,300 | 3,300 |
| 70200 DPW - Parks Division | 1,636,457 | 1,526,686 | 1,833,571 | 1,840,588 |
| <i>Total Recreation Facilities</i> | 1,918,112 | 1,891,960 | 2,128,434 | 2,134,551 |
| Total Recreation and Cultural Services | 1,918,112 | 1,891,960 | 2,128,434 | 2,134,551 |

| Function, Activity and Budget Unit | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended | 2014-15 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 | 829,555 | 833,620 | 833,620 |
| 70800 | Debt Service - Juvenile Hall | 994,408 | 0 | 0 | 0 |
| 70900 | Debt Service - Energy Retrofit | 195,509 | 0 | 0 | 0 |
| <i>Total Long Term Debt Service</i> | | 1,189,917 | 829,555 | 833,620 | 833,620 |
| <i>Interest on Notes and Warrants</i> | | | | | |
| 71000 | Interest on TRANS and Other Notes | 56,531 | 26,475 | 65,000 | 65,000 |
| <i>Total Interest on Notes and Warrants</i> | | 56,531 | 26,475 | 65,000 | 65,000 |
| <i>Long Term Debt Service</i> | | | | | |
| 71300 | Debt Service - Justice Facility | 665,751 | 664,701 | 666,227 | 666,227 |
| 71500 | Debt Service - Dairy Loan Program | 1,055,768 | 1,043,767 | 1,043,770 | 1,043,770 |
| 71900 | Debt Service - Pension Obligation Bonds | 7,614,838 | 7,989,881 | 8,391,350 | 8,391,350 |
| <i>Total Long Term Debt Service</i> | | 9,336,357 | 9,698,349 | 10,101,347 | 10,101,347 |
| Total Debt Service | | 10,582,805 | 10,554,379 | 10,999,967 | 10,999,967 |
| Grand Total Financing Uses by Function | | 393,047,164 | 390,819,168 | 460,822,251 | 480,531,116 |

DEPARTMENTAL BUDGETS

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GENERAL FUNCTION

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:

FUNCTION - GENERAL

ACTIVITY - LEGISLATIVE AND ADMINISTRATION

FUND - 1010

BUDGET UNIT # - 10000

UNIT TITLE - BOARD OF SUPERVISORS

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| OTHER REVENUE | 9,960 | 928,115 | 12,000 | 12,000 |
| TOTAL REVENUES | 9,960 | 928,115 | 12,000 | 12,000 |
| SALARIES & EMPLOYEE BENEFITS | 1,036,668 | 1,103,534 | 1,434,850 | 1,434,850 |
| SERVICES & SUPPLIES | 392,308 | 184,918 | 179,417 | 415,023 |
| OTHER CHARGES | -381 | 0 | 0 | 0 |
| INTRAFUND & INTERFUND TRANSFERS | -22,687 | -1,230 | -89,048 | -89,048 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,405,908 | 1,287,222 | 1,525,219 | 1,760,825 |
| NET COST | -1,395,948 | -359,107 | -1,513,219 | -1,748,825 |

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

BOARD OF SUPERVISORS

BUDGET UNIT 10000

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

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

EXECUTIVE'S COMMENT

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

REVENUE

This category is budgeted at prior year amount.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|------------------------------------|-----------------|-----------------|--------------------|-----------------|
| | <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 | 3 | 3 | 3 |
| Administrative Assistant (At-Will) | 0 | 0 | 0 | 0 |
| Office Assistant I/II | <u>1</u> | <u>0</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 | 2.00 | 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 | 3.50 | 3.50 | 3.50 |
| TOTAL BUDGETED/APPROVED | 11.50 | 12.50 | 12.50 | 12.50 |

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.

On August 27, 2013 the Board of Supervisors approved the department requests to change one (1) Office Assistant I/II (Position #15) to one (1) Deputy Board Clerk.

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

SERVICES AND SUPPLIES

This category was increased overall based on Insurance–General Liability, Office Expense–General and Memberships based on estimates.

This category was increased for Professional and Special Services-Data Processing to provide the General Fund contribution for purchasing a new or upgraded agenda management system. Professional and Special Services were also increased to fund projects related to water issues.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$235,606 | | | | \$235,606 | |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| OTHER REVENUE | 0 | 103 | 0 | 0 |
| TOTAL REVENUES | 0 | 103 | 0 | 0 |
| SALARIES & EMPLOYEE BENEFITS | 1,483,390 | 1,748,355 | 1,931,468 | 1,931,468 |
| SERVICES & SUPPLIES | 246,507 | 281,269 | 370,206 | 370,998 |
| INTRAFUND & INTERFUND TRANSFERS | -8,850 | -7,999 | -10,000 | -10,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,721,047 | 2,021,625 | 2,291,674 | 2,292,466 |
| NET COST | -1,721,047 | -2,021,522 | -2,291,674 | -2,292,466 |

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 14/15.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</u> <u>APPROVED</u> |
|------------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| County Executive Officer | 1 | 1 | 1 | 1 |
| Assistant County Executive Officer | 1 | 1 | 1 | 1 |
| Deputy County Executive-Budget | 0 | 0 | 0 | 0 |
| Management Analyst I/II/III | 5 | 6 | 6 | 6 |
| Special Projects-Grant Writer | 0 | 0 | 0 | 0 |
| Executive Secretary-Confidential | 1 | 1 | 1 | 1 |
| Secretary III-Confidential | 1 | 1 | 1 | 1 |
| Public Affairs Officer | <u>1</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL FULL-TIME & VS | 10 | 10 | 10 | 10 |
| TOTAL BUDGETED/APPROVED | 10.00 | 10.00 | 10.00 | 10.00 |

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.

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).

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

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services – Contractual Agreements for HdL agreement based on increased sales tax recoupment, Maintenance Equipment, Office Expense – General and Transportation and Travel due to increased meetings and training.

This category included reduced costs for Communications – Internal Services and Professional and Special Services – Data Processing and Insurance-General Liability based on projected rates for FY 14/15.

At Final Budget Communications-Internal Services was increased based on new estimates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$792 | | | | \$792 | |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:

FUNCTION - GENERAL
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| CHARGES FOR CURRENT SERVICES | 18,390 | 18,390 | 12,000 | 12,000 |
| TOTAL REVENUES | 18,390 | 18,390 | 12,000 | 12,000 |
| SERVICES & SUPPLIES | 129,390 | 104,022 | 140,000 | 140,000 |
| INTRAFUND & INTERFUND TRANSFERS | -7,500 | -8,540 | -8,500 | -8,500 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 121,890 | 95,482 | 131,500 | 131,500 |
| NET COST | -103,500 | -77,092 | -119,500 | -119,500 |

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

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. The category was reduced based on Professional and Special Services – Audits.

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.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:

FUNCTION - GENERAL
 ACTIVITY - LEGISLATIVE AND ADMINISTRATION

FUND - 1010
 BUDGET UNIT # - 10400
 UNIT TITLE - BOARD OF EQUALIZATION

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| TOTAL REVENUES | 0 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 2,861 | 4,466 | 8,700 | 8,700 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 2,861 | 4,466 | 8,700 | 8,700 |
| NET COST | -2,861 | -4,466 | -8,700 | -8,700 |

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

BOARD OF EQUALIZATION

BUDGET UNIT 10400

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

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

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

EXECUTIVE'S COMMENT

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

This category is increased for Professional and Special Services – Equalization Board Fee Based on prior years trends.

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 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| TAXES | 60,167,342 | 66,053,038 | 62,732,594 | 64,012,594 |
| LICENSES AND PERMITS | 1,419,012 | 1,517,180 | 1,482,693 | 1,482,693 |
| FINES FORFEITS AND PENALTIES | 1,548,794 | 1,568,514 | 1,011,874 | 1,511,874 |
| USE OF MONEY AND PROPERTY | 847,106 | 756,599 | 806,844 | 806,844 |
| AID FROM OTHER GOVT AGENCIES | 1,445,744 | 1,338,894 | 1,365,460 | 1,365,460 |
| CHARGES FOR CURRENT SERVICES | 2,043,499 | 1,682,745 | 1,997,432 | 1,997,432 |
| OTHER REVENUE | 82,080 | -26,306 | 13,500 | 13,500 |
| TOTAL REVENUES | 67,553,577 | 72,890,664 | 69,410,397 | 71,190,397 |
| SALARIES & EMPLOYEE BENEFITS | 2,415,498 | 2,588,883 | 2,948,528 | 2,948,528 |
| SERVICES & SUPPLIES | 837,851 | 933,391 | 1,351,839 | 1,351,839 |
| OTHER CHARGES | -517 | 0 | 0 | 0 |
| CAPITAL ASSETS | 0 | 1,353,686 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 3,252,832 | 4,875,960 | 4,300,367 | 4,300,367 |
| NET COST | 64,300,745 | 68,014,704 | 65,110,030 | 66,890,030 |

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, Property Tax Swap for Population, and Sales and Use Tax based on departmental estimates. Revenue was reduced for Franchises, State Homeowners Property Tax Relief, and Penalty and Cost-Teeter.

At Final Budget Countywide Revenue was increased from the Proposed Budget. Property Taxes Current Secured, Property Taxes Current Unsecured, Property Taxes In Lieu of Vehicle License Fees, and Penalty and Cost-Teeter based on more current information.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <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 | 2 |
| Accounting Technician | 2 | 2 | 2 | 3 |
| Payroll Technician–Confidential | 1 | 1 | 1 | 1 |
| Secretary III | 0 | 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>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL-TIME & VS | 22 | 22 | 22 | 22 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <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 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.

On August 26, 2014 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) vacant Supervising Accounting Technician (Position #6) and add one (1) Accounting Technician.

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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>\$1,780,000</i> |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| CHARGES FOR CURRENT SERVICES | 1,780,989 | 1,743,393 | 1,630,258 | 1,630,258 |
| TOTAL REVENUES | 1,780,989 | 1,743,393 | 1,630,258 | 1,630,258 |
| SALARIES & EMPLOYEE BENEFITS | 1,410,457 | 1,261,293 | 1,270,443 | 1,270,443 |
| SERVICES & SUPPLIES | 343,162 | 303,361 | 407,295 | 407,295 |
| INTRAFUND & INTERFUND TRANSFERS | -111,867 | -118,626 | -141,326 | -141,326 |
| CAPITAL ASSETS | 0 | 0 | 44,000 | 44,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,641,752 | 1,446,028 | 1,580,412 | 1,580,412 |
| NET COST | 139,237 | 297,365 | 49,846 | 49,846 |

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

Revenue and Reimbursement currently utilizes the Columbia Ultimate Business Systems (CUBS), an automated collections system installed at the end of FY 1991/92. The system assists with operational efficiencies which help increase collections, as well as accommodates accounts receivable functions. It is anticipated that ongoing updates and custom programming of the CUBS system will continue through FY 2014/15 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.

The Merced County Superior Court has requested that the County evaluate the collections services for court-ordered debt in order to achieve a more cost effective and efficient process. Alternatives that may result could include the Court assuming responsibility for collection efforts for court ordered debt. This change, combined with the previous loss of traffic cases and reduced revenue over the past few years, has necessitated a review of the department’s workload and operational structure to determine impacts and any needed adjustments for the coming year.

REVENUE

Revenue for 2014/15 is anticipated at the prior year level.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</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 | 2 | 2 | 2 |
| Collection Agent I/II/III | 8 | 7 | 7 | 7 |
| Legal Clerk I/II | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL FULL TIME & VS | 15 | 12 | 12 | 12 |
| <u>Extra Help</u> | | | | |
| EH Account 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 | 15.00 | 12.00 | 12.00 | 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.

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.

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

SERVICES AND SUPPLIES

For Fiscal Year 2014/15, this category is increased overall due to increases in Data Processing, Communications – Internal Services and Transportation and Travel.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is increased in Intrafund Transfers In due to departmental contract for collection services.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|----------------------------|------------------|--------------------|-----------------|
| 86063 Auto Dialer Software | <u>\$44,000</u> | <u>\$44,000</u> | <u>\$44,000</u> |
| TOTAL | \$44,000 | \$44,000 | \$44,000 |

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

For Fiscal Year 2014/15, the requested asset will be on hold during the process of evaluating R&R

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 0 | 3 | 0 | 0 |
| CHARGES FOR CURRENT SERVICES | 910,039 | 1,086,369 | 850,000 | 908,285 |
| OTHER REVENUE | 15,056 | 25,105 | 44,000 | 44,000 |
| TOTAL REVENUES | 925,095 | 1,111,477 | 894,000 | 952,285 |
| SALARIES & EMPLOYEE BENEFITS | 3,038,870 | 2,975,648 | 3,378,363 | 3,454,052 |
| SERVICES & SUPPLIES | 528,681 | 404,360 | 424,786 | 425,001 |
| CAPITAL ASSETS | 0 | 9,660 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 3,567,551 | 3,389,668 | 3,803,149 | 3,879,053 |
| NET COST | -2,642,456 | -2,278,191 | -2,909,149 | -2,926,768 |

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 2013-2014, in addition to valuations of properties due to change of ownership or new construction, in excess of 50,000 property assessments were reviewed and approximately 31,700 were reduced. As the market continues to change, the number of Prop 8 valuations continues to be a significant issue. For the preparation of the 2014-2015 assessment roll, multi-residential, commercial and agricultural properties, in addition to the residential properties enumerated above, will require valuation reviews. These reviews are necessary to make a reasonable determination that enrolled assessed value is in accordance with current laws and statutes. Assessment appeals continue to put a strain on workload due to staffing and workload constraints.

REVENUE

For Fiscal Year 2014/15, this category has increased overall from prior year due departmental estimates.

On August 26 2014, Final Budget, this category was increased based on prior year actuals.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|-----------------------------------|-----------------|-----------------|--------------------|-----------------|
| | <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 | 0 | 0 |
| Chief Appraiser | 1 | 0 | 0 | 0 |
| Auditor Appraiser I/II/III | 4 | 4 | 4 | 4 |
| Supervising Appraiser | 0 | 1 | 2 | 2 |
| Supervising Auditor/Appraiser | 1 | 1 | 1 | 1 |
| <i>Appraiser I/II/III</i> | 6 | 5 | 5 | 6 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|--|-----------------|-----------------|--------------------|-----------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
| Assistant Title Technician | 1 | 1 | 2 | 2 |
| 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 | 0 | 0 |
| Assessment Clerk III | 2 | 2 | 2 | 2 |
| Assessment Clerk I/II | 3 | 3 | 3 | 3 |
| Appraiser IV | 2 | 2 | 2 | 1 |
| Director of Administrative Services | | | | |
| - Assessor | 0 | 1 | 1 | 1 |
| Supervising Title & Mapping | <u>0</u> | <u>0</u> | <u>0</u> | <u>1</u> |
| TOTAL FULL-TIME & VS | 27 | 27 | 27 | 28 |
| | | | | |
| <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 | 28.50 |

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.

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.

On February 25, 2014 the Board of Supervisors approved the department's request to change one (1) Chief Auditor/Appraiser to Supervising Appraiser (Position #2), and change one (1) Appraiser Assistant to Assistant Title Technician (Position #11).

The salary and employee benefits accounts 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 2014/15 the department requests to add one (1) Appraiser I/II/III and one (1) Supervisor Title & Mapping. These positions will be further reviewed by the CEO and recommendations will be brought forward at Final Budget.

On August 26 2014, Final Budget, the Board of Supervisors approved adding one (1) Supervisor Title & Mapping and changing one (1) Appraiser IV to an Appraiser I/II/III.

SERVICES AND SUPPLIES

This category increased from prior year due to increases in Communications – Internal Services, Professional and Special Services – Data Processing, and Special Department Expense – Software.

For Fiscal Year 2014/15 Final Budget, this category was increased in Insurance – General Liability

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>\$75,689</i> | <i>\$215</i> | | | | <i>\$75,904</i> | <i>\$58,285</i> |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| TAXES | 324,099 | 378,272 | 340,194 | 340,194 |
| CHARGES FOR CURRENT SERVICES | 461,261 | 403,056 | 608,802 | 608,802 |
| OTHER REVENUE | 24,064 | 23,969 | 24,000 | 24,000 |
| TOTAL REVENUES | 809,424 | 805,297 | 972,996 | 972,996 |
| SALARIES & EMPLOYEE BENEFITS | 341,938 | 368,475 | 427,716 | 427,716 |
| SERVICES & SUPPLIES | 293,135 | 212,305 | 459,121 | 459,121 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 635,073 | 580,780 | 886,837 | 886,837 |
| NET COST | 174,351 | 224,517 | 86,159 | 86,159 |

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

For Fiscal Year 2014/15, this category increased due to departmental estimates for Auction Fee Reimbursements.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|--------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| Tax Collector Clerk I/II | 3 | 3 | 3 | 3 |
| Tax Collector Clerk III | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL-TIME & VS | 4 | 4 | 4 | 4 |
| <u>Extra Help</u> | | | | |
| EH Account Clerk | 0.00 | 0.00 | 1.20 | 1.20 |
| EH Student Intern | <u>1.60</u> | <u>1.20</u> | <u>0.00</u> | <u>0.00</u> |
| TOTAL FTE | 1.60 | 1.20 | 1.20 | 1.20 |
| TOTAL | | | | |
| BUDGETED/APPROVED | 5.60 | 5.20 | 5.20 | 5.20 |

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

For Fiscal Year 2014/15, this category increased overall due to increases in Professional and Special Services, Professional and Special Services – Other Professional Fees, and Transportation and Travel – In State Overnight.

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 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| CHARGES FOR CURRENT SERVICES | 1,047,485 | 1,086,094 | 1,646,290 | 1,616,738 |
| TOTAL REVENUES | 1,047,485 | 1,086,094 | 1,646,290 | 1,616,738 |
| SALARIES & EMPLOYEE BENEFITS | 664,523 | 742,596 | 994,479 | 994,479 |
| SERVICES & SUPPLIES | 297,099 | 298,343 | 614,853 | 618,891 |
| OTHER CHARGES | -228 | 0 | 0 | 0 |
| CAPITAL ASSETS | 19,220 | 11,498 | 3,368 | 3,368 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 980,614 | 1,052,437 | 1,612,700 | 1,616,738 |
| NET COST | 66,871 | 33,657 | 33,590 | 0 |

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, cash flow 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 2014/15, this category has increased overall from prior year due to departmental estimates.

On August 26, 2014, Final Budget, this category was decreased due to departmental estimates.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|-----------------------------------|-----------------|-----------------|--------------------|-----------------|
| | <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 | 2 | 2 | 2 | 2 |
| Accountant I/II | 1 | 1 | 1 | 1 |
| Office Assistant III | <u>0</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL-TIME & VS | 6 | 7 | 7 | 7 |
| | | | | |
| <u>Extra Help</u> | | | | |
| EH Account Clerk | <u>0.00</u> | <u>0.50</u> | <u>0.50</u> | <u>0.50</u> |
| TOTAL FTE | 0.00 | 0.50 | 0.50 | 0.50 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 6.00 | 7.50 | 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.

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 by the department.

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

SERVICES AND SUPPLIES

For Fiscal Year 2015/14, this category decreased overall due to reductions in Special Department Expense – Bank Fees.

For Fiscal Year 2014/15 Final Budget, this category was increased in Transportation & Travel – Out of State.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|------------------------|------------------|--------------------|-----------------|
| 86026 Currency Counter | <u>\$3,368</u> | <u>\$3,368</u> | <u>\$3,368</u> |
| TOTAL | \$3,368 | \$3,368 | \$3,368 |

The Currency Counter is requested to replace equipment that is obsolete and no longer functioning to current standards.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$4,038 | | | | \$4,038 | (\$29,552) |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 36,799 | 38,913 | 43,992 | 43,992 |
| CHARGES FOR CURRENT SERVICES | 136,430 | 118,063 | 120,689 | 120,689 |
| OTHER REVENUE | 167,880 | 200,287 | 281,949 | 281,949 |
| TOTAL REVENUES | 341,109 | 357,263 | 446,630 | 446,630 |
| SALARIES & EMPLOYEE BENEFITS | 1,358,151 | 1,365,668 | 1,469,778 | 1,469,778 |
| SERVICES & SUPPLIES | 1,223,591 | 1,512,709 | 1,970,158 | 1,970,158 |
| INTRAFUND & INTERFUND TRANSFERS | -1,265,283 | -1,472,992 | -1,881,060 | -1,881,060 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,316,459 | 1,405,385 | 1,558,876 | 1,558,876 |
| NET COST | -975,350 | -1,048,122 | -1,112,246 | -1,112,246 |

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 billing and administrative support for the County-wide travel program; maintains the central records storage facility; 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.

Billing and administrative support for the County-wide travel program and administration of the County-wide Records Storage Facility were added during FY 13/14. Purchasing revised the Request for Proposal (RFP) template and procedures to ensure departments receive high quality results from the procurement process. Goals and objectives for FY 14/15 include the development of a user manual for departments that will help them more fully understand and navigate the procurement process; communication and outreach to local vendors to provide them with the information they need to effectively respond to bids and proposals; and a review of existing agreements to identify areas where the County can make changes to improve cost savings or performance.

REVENUE

This category is decreased in Rents and Concessions and Personnel Services based on current and projected receipts

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</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>14</u> | <u>14</u> | <u>13</u> | <u>13</u> |
| TOTAL FULL-TIME & VS | 20 | 20 | 19 | 19 |
| <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 | 1.30 | 1.30 |
| 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 | 1.30 | 1.30 |
| TOTAL | | | | |
| BUDGETED/APPROVED | 20.00 | 20.00 | 20.30 | 20.30 |

One (1) Janitor (Position #30) continues to be 100% revenue supported by the Human Services Agency. Board policy states that positions funded with revenue and/or grant revenue shall be deleted once the revenue or grant funding and/or restrictions of the grant ends.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On 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.

For fiscal year 2014/15 the department requests to delete one (1) vacant Janitor (Position #25). ***This request was approved by the Board of Supervisors on August 26, 2014 (Final Budget).***

SERVICES AND SUPPLIES

This category is decreased overall based on Professional and Special Services-Data Processing estimates, Maintenance and Equipment items completed in FY 13/14 and Transportation and County Vehicle based on FY 2014/15 charges.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - COUNSEL

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| CHARGES FOR CURRENT SERVICES | 520,088 | 521,407 | 505,230 | 505,230 |
| OTHER REVENUE | 764 | 780 | 0 | 0 |
| TOTAL REVENUES | 520,852 | 522,187 | 505,230 | 505,230 |
| SALARIES & EMPLOYEE BENEFITS | 2,482,935 | 2,403,193 | 2,643,895 | 2,643,895 |
| SERVICES & SUPPLIES | 192,605 | 228,857 | 258,662 | 308,662 |
| INTRAFUND & INTERFUND TRANSFERS | -448,020 | -487,072 | -518,015 | -568,015 |
| CAPITAL ASSETS | 0 | 0 | 10,799 | 10,799 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 2,227,520 | 2,144,978 | 2,395,341 | 2,395,341 |
| NET COST | -1,706,668 | -1,622,791 | -1,890,111 | -1,890,111 |

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 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>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</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 |
| Deputy County Counsel I/II/III/IV | 5 | 5 | 5 | 5 |
| County Office Supervisor | 0 | 0 | 0 | 0 |
| Legal Secretary–Confidential | 0 | 0 | 0 | 0 |
| Legal Assistant–Confidential | <u>4</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 |
|--------------------------------|--------------|--------------|--------------|--------------|

Two (2) Deputy County Counsel I/II/III/IV (Position #1, 12) are 100% revenue supported from the Human Services Agency. One (1) Deputy County Counsel I/II/III/IV (Position #19) 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 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 decreased overall compared to the prior year based on projected rates for Insurance – General Liability. Increases for Professional and Special Services – Data Processing, Special Department Expense – Periodicals and Supplemental and Transportation and Travel-In State Overnight are based on estimates.

At Final Budget this category was adjusted for Professional and Special Services-Legal Services to hire outside counsel for advising the county regarding water issues.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

At Final Budget Intrafund Transfers were adjusted for an offset in cost from Mental Health for legal services.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|----------------------|------------------|--------------------|-----------------|
| 86053 1 Color Copier | \$10,799 | \$10,799 | \$10,799 |
| TOTAL | \$10,799 | \$10,799 | \$10,799 |

One color copier is requested to replace aging and obsolete equipment.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$50,000 | | (\$50,000) | | \$0 | |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PERSONNEL

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| CHARGES FOR CURRENT SERVICES | 150 | 285 | 60 | 60 |
| OTHER REVENUE | 3,702 | 5,997 | 5,000 | 5,000 |
| TOTAL REVENUES | 3,852 | 6,282 | 5,060 | 5,060 |
| SALARIES & EMPLOYEE BENEFITS | 890,754 | 988,006 | 1,266,684 | 1,266,684 |
| SERVICES & SUPPLIES | 272,695 | 394,073 | 541,623 | 541,623 |
| INTRAFUND & INTERFUND TRANSFERS | 9,418 | -61,679 | -90,000 | -90,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,172,867 | 1,320,400 | 1,718,307 | 1,718,307 |
| NET COST | -1,169,015 | -1,314,118 | -1,713,247 | -1,713,247 |

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 March of 2014 we began negotiations with (12) twelve of the (13) thirteen bargaining units, as all Union contracts but (1) one expire in June of 2014. In the 14/15 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.

As part of the County's Enterprise Resource Project one full time position and various other staff are engaged in the planning process. This shift of staff time has created a deficit of time for normal functions within the department. Current staff is addressing work on a priority basis. The Director of Human Resources and the CEO are evaluating the addition of a Human Resources Analyst I/II/III as part of the Final Budget.

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <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 | 4 |
| 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>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL FULL-TIME & VS | 8 | 8 | 8 | 9 |
| <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>0.00</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 | 8.00 | 9.00 |

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.

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 2014/2015 the department requests to add one (1) Human Resources Analyst I/II/III. This position will be further evaluated and brought forward at Final Budget if recommended. ***The Board of Supervisors approved the department's request on August 26, 2014 (Final Budget).***

SERVICES AND SUPPLIES

This category increased overall in Professional and Special Services, Publications and Legal Notices, and Special Department Expense-Other.

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 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - ELECTIONS

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 9,614 | 6,257 | 0 | 0 |
| CHARGES FOR CURRENT SERVICES | 5,553 | 5,668 | 6,500 | 6,500 |
| TOTAL REVENUES | 15,167 | 11,925 | 6,500 | 6,500 |
| SALARIES & EMPLOYEE BENEFITS | 546,098 | 575,470 | 628,333 | 628,333 |
| SERVICES & SUPPLIES | 157,021 | 179,519 | 237,339 | 241,839 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 703,119 | 754,989 | 865,672 | 870,172 |
| NET COST | -687,952 | -743,064 | -859,172 | -863,672 |

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 2014/15, this category is reduced due to departmental estimates.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|---------------------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| Assistant Registrar of Voters | 1 | 1 | 1 | 1 |
| Registrar of Voters I/II | 4 | 4 | 4 | 4 |
| County Clerk/Registrar of Voters I/II | 0 | 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>0.00</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 | 6.00 | 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 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

For Fiscal Year 2014/15, this category is increased in Insurance – General Liability, Office Expense – Postage, and Professional and Special Services – Data Processing.

On August 26 2014, Final Budget, this category was increased in Transportation & Travel – In State Overnight.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$4,500 | | | | \$4,500 | |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - ELECTIONS

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 24,519 | 0 | 0 | 0 |
| CHARGES FOR CURRENT SERVICES | 328,851 | 228,860 | 170,000 | 170,000 |
| TOTAL REVENUES | 353,370 | 228,860 | 170,000 | 170,000 |
| SALARIES & EMPLOYEE BENEFITS | 82,515 | 87,053 | 98,549 | 98,549 |
| SERVICES & SUPPLIES | 545,564 | 596,361 | 648,386 | 673,386 |
| CAPITAL ASSETS | 5,377 | 0 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 633,456 | 683,414 | 746,935 | 771,935 |
| NET COST | -280,086 | -454,554 | -576,935 | -601,935 |

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 2014/15, this category has increased due to departmental estimates.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>REQUESTED</u> | 2014/15 <u>RECOMMENDED</u> |
|---------------------------------|----------------------------|----------------------------|-----------------------------|-------------------------------|
| Support Services Analyst I/II | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL FULL-TIME & VS | 0 | 0 | 0 | 0 |
| <u>Extra Help</u> | | | | |
| EH Special Projects Coordinator | 0.00 | 0.00 | 0.00 | 0.00 |
| EH Election Technician | 0.26 | 0.26 | 0.26 | 0.26 |
| EH Elections Clerk I/II | 2.00 | 2.00 | 2.00 | 2.00 |
| EH Election Worker | <u>0.87</u> | <u>0.87</u> | <u>0.87</u> | <u>0.87</u> |
| TOTAL FTE | 3.13 | 3.13 | 3.13 | 3.13 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 3.13 | 3.13 | 3.13 | 3.13 |

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

On 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

For Fiscal Year 2014/15, this category has increased overall due to increases in Maintenance – Equipment, Office Expense – Postage, and Rents and Leases – Structures, Improvements and Grounds.

On August 26, Final Budget, this category increased in Special Department Expense – Election Expense.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$25,000 | | | | \$25,000 | |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 227,836 | 286,307 | 294,365 | 294,365 |
| CHARGES FOR CURRENT SERVICES | 155,460 | 118,191 | 107,683 | 107,683 |
| OTHER REVENUE | 57,789 | 2,167 | 2,000 | 2,000 |
| TOTAL REVENUES | 441,085 | 406,665 | 404,048 | 404,048 |
| SALARIES & EMPLOYEE BENEFITS | 1,290,913 | 1,406,387 | 1,609,582 | 1,609,582 |
| SERVICES & SUPPLIES | 2,766,235 | 2,994,978 | 3,437,339 | 3,437,339 |
| INTRAFUND & INTERFUND TRANSFERS | -2,361,887 | -3,036,318 | -3,037,315 | -3,037,315 |
| CAPITAL ASSETS | 3,926 | 39,181 | 4,900 | 4,900 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,699,187 | 1,404,228 | 2,014,506 | 2,014,506 |
| NET COST | -1,258,102 | -997,563 | -1,610,458 | -1,610,458 |

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 decreased overall due to a reduction in Rents and Concessions.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</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 | 4 | 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 | 15 | 15 | 15 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 14.00 | 15.00 | 15.00 | 15.00 |

On August 27, 2013 the Board of Supervisors approved the department's request to add one (1) Correctional Maintenance Worker (Position #39).

The salary and employee benefits accounts 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 decrease overall due to a reduction in anticipated liability expenses. Other services and supply line accounts increased due to an increase in anticipated maintenance expenses.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund transfers were increased to offset the reimbursement of increased departmental expenses.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|------------------------------------|------------------|--------------------|-----------------|
| 86006 Uninterruptable Power Supply | <u>\$4,900</u> | <u>\$4,900</u> | <u>\$4,900</u> |
| TOTAL | <u>\$4,900</u> | <u>\$4,900</u> | <u>\$4,900</u> |

The Uninterruptable Power Supply is requested to provide secure backup power in the event of a power failure at the Juvenile Justice Facility.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| | | | | |
| TOTAL REVENUES | 0 | 0 | 0 | 0 |
| SALARIES & EMPLOYEE BENEFITS | 143,771 | 184,176 | 210,000 | 210,000 |
| OTHER CHARGES | -1 | 13 | 0 | 0 |
| | | | | |
| TOTAL EXPENDITURES/APPROPRIATIONS | 143,770 | 184,189 | 210,000 | 210,000 |
| NET COST | -143,770 | -184,189 | -210,000 | -210,000 |

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 for 415 Benefit Replacement Plan based on departmental estimates.

SERVICES AND SUPPLIES

None.

CAPITAL ASSETS

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| OTHER REVENUE | 2,990,893 | 493,998 | 1,471,965 | 1,310,069 |
| TOTAL REVENUES | 2,990,893 | 493,998 | 1,471,965 | 1,310,069 |
| SERVICES & SUPPLIES | 0 | 0 | 65,000 | 65,000 |
| INTRAFUND & INTERFUND TRANSFERS | -906,363 | -380,606 | -125,000 | -130,082 |
| CAPITAL ASSETS | 4,067,442 | 1,283,442 | 2,449,514 | 2,927,823 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 3,161,079 | 902,836 | 2,389,514 | 2,862,741 |
| NET COST | -170,186 | -408,838 | -917,549 | -1,552,672 |

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 Transfer In-Tobacco Securitization for the Hospital Facility Reuse, Administrative Parking Lot Rehab, and Main Administrative Building Entry projects. Other Revenue from Parkland Dedication Fees is budgeted to support the Walking Pier project, and Other Revenue-Insurance Proceeds is budgeted for the Bldg #1230 Repair at Castle.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category was adjusted to reflect changes in funding levels for projects based on current information.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|---|--------------------|--------------------|--------------------|
| 83600 Structures and Improvements | \$350,000 | \$350,000 | \$500,000 |
| 87011 Martin Luther King Cleanup | 0 | 0 | 25,000 |
| 87012 Hospital Facility Reuse Study | 200,000 | 200,000 | 0 |
| 87026 Countywide Radio Communications | 0 | 0 | 350,000 |
| 87028 Spring Fair Tank Removal | 30,000 | 30,000 | 30,000 |
| 87099 Probation/Sheriff AB 109 Remodel | 0 | 0 | 40,000 |
| 87104 Bld #1230 Repair | 230,000 | 230,000 | 230,000 |
| 87105 Lake Yosemite Walking Pier | 47,965 | 47,965 | 47,965 |
| 87106 Main Admin Bldg Entry | 119,000 | 119,000 | 117,104 |
| 87116 Library Landscaping | 25,000 | 25,000 | 25,000 |
| 87118 MH Hospital Remodel | 125,000 | 125,000 | 95,082 |
| 87119 HSA Cafeteria Flooring | 0 | 0 | 35,000 |
| 87125 Admin Parking Lot Rehab | 875,000 | 875,000 | 875,000 |
| 87128 HR Secure Counter/Doorway | 20,000 | 20,000 | 20,000 |
| 87129 Henderson Park Clubhouse Roof | 50,000 | 50,000 | 50,000 |
| 87130 Fish and Game Roof | 50,000 | 50,000 | 50,000 |
| 87131 Fish and Game HVAC Replacement | 250,000 | 250,000 | 250,000 |
| 87133 JLCC Yard Facilities | 0 | 0 | 115,000 |
| 87308 Henderson Well Replacement | 57,549 | 57,549 | 52,572 |
| 87912 Community and Veterans Halls | <u>20,000</u> | <u>20,000</u> | <u>20,000</u> |
| TOTAL | \$2,449,514 | \$2,449,514 | \$2,927,823 |

Structures and Improvements have been programmed for emergency projects not listed in FY 2014/15.

The following projects are re-budgeted for FY 14/15: Hospital Facility Reuse Study, Spring Fair Tank Removal, Bldg #1230 Repair, Lake Yosemite Walking Pier, Main Administration Building Entry, Library Landscaping, Mental Health Hospital Remodel, Administrative Parking Lot Rehab, Henderson Well Replacement and Community

CAPITAL ASSETS (continued)

and Veterans Halls. The Human Resources Secure Counter/Doorway, Henderson Park Clubhouse Roof, Fish and Game Roof, and Fish and Game HVAC 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: 83600 Structures and Improvements; 87011 Martin Luther King Cleanup; 87012 Hospital Facility Reuse Study; 87026 Countywide Radio Communications; 87099 Probation/Sheriff AB 109 Remodel; 87106 Main Admin Bldg Entry; 87118 MH Hospital Remodel; 87119 HSA Cafeteria Flooring; 87113 JLCC Yard Facilities; 87308 Henderson Well Replacement were approved based on public and employee safety issues.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | | | (\$5,082) | \$478,309 | \$473,227 | (\$161,896) |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| OTHER REVENUE | 0 | 7,500 | 0 | 0 |
| TOTAL REVENUES | 0 | 7,500 | 0 | 0 |
| SERVICES & SUPPLIES | 33,153 | 5,268 | 0 | 0 |
| OTHER CHARGES | 104,500 | 158,094 | 110,952 | 110,052 |
| INTRAFUND & INTERFUND TRANSFERS | 24,187 | 18,380 | 89,048 | 89,948 |
| CAPITAL ASSETS | 0 | 5,507 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 161,840 | 187,249 | 200,000 | 200,000 |
| NET COST | -161,840 | -179,749 | -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.

At Final Budget this category was adjusted to provide support for Movies in the Park in Planada.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfer Out was adjusted compared to prior year.

At Final Budget this category was adjusted to provide support for Movies in the Park in Planada

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | | (\$900) | \$900 | | \$0 | |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 12,865 | 10,176 | 0 | 0 |
| OTHER REVENUE | 0 | 78,000 | 0 | 0 |
| TOTAL REVENUES | 12,865 | 88,176 | 0 | 0 |
| SERVICES & SUPPLIES | 0 | 14,096 | 244,580 | 235,904 |
| CAPITAL ASSETS | 97,514 | 288,795 | 1,256,192 | 1,214,726 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 97,514 | 302,891 | 1,500,772 | 1,450,630 |
| NET COST | -84,649 | -214,715 | -1,500,772 | -1,450,630 |

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

This category has been adjusted to account for the remaining funds needed to assist with the SB 1022 application process.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CONTINGENCY

This category has been reduced to allow for the completion of the John Latorraca Control Panel project.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|---|-------------------------|-------------------------|-------------------------|
| 87094 Sandy Mush Well Rehab/Demolition | \$165,000 | \$165,000 | \$165,000 |
| 87111 John Latorraca Control Panel | <u>1,091,192</u> | <u>1,091,192</u> | <u>1,049,726</u> |
| TOTAL | \$1,256,192 | \$1,256,192 | \$1,214,726 |

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

At Final Budget, asset 87111 John Latorraca Control Panel was adjusted based on more current information and approved based on public and employee safety issues.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | (\$8,676) | | | (\$41,466) | (\$50,142) | |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 1,373 | 1,079 | 0 | 0 |
| TOTAL REVENUES | 1,373 | 1,079 | 0 | 0 |
| INTRAFUND & INTERFUND TRANSFERS | 0 | 36,894 | 150,324 | 146,074 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 0 | 36,894 | 150,324 | 146,074 |
| NET COST | 1,373 | -35,815 | -150,324 | -146,074 |

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, Transfers Out 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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | | | (\$4,250) | | (\$4,250) | |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 5,236 | 9,199 | 0 | 0 |
| OTHER REVENUE | 705,821 | 437,692 | 415,000 | 2,468,873 |
| TOTAL REVENUES | 711,057 | 446,891 | 415,000 | 2,468,873 |
| SERVICES & SUPPLIES | 0 | 0 | 415,000 | 968,873 |
| INTRAFUND & INTERFUND TRANSFERS | 0 | 268,987 | 0 | 0 |
| CONTINGENCIES | 0 | 0 | 0 | 1,535,428 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 0 | 268,987 | 415,000 | 2,504,301 |
| NET COST | 711,057 | 177,904 | 0 | -35,428 |

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 establishes revenue to account for rebates from Pacific Gas and Electric associated with 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 adjusted based on an increase related to insurance proceeds.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is decreased based on the completion of prior year projects.

CONTINGENCIES

At Final Budget, this category was adjusted to account for increase in Contingencies associated with the required SB 1022 grant match.

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>Contingencies</i> | <i>Capital Assets</i> | <i>Total Appropriations</i> | <i>Total Estimated Revenue</i> |
|------------------------------|------------------------------|----------------------|----------------------------------|----------------------|-----------------------|-----------------------------|--------------------------------|
| | \$553,873 | | | \$1,535,428 | | \$2,089,301 | \$2,053,873 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 710 | 331 | 0 | 0 |
| AID FROM OTHER GOVT AGENCIES | 88,000 | 0 | 0 | 133,450 |
| CHARGES FOR CURRENT SERVICES | 53,675 | 0 | 0 | 0 |
| OTHER REVENUE | 2,398,596 | 0 | 235,000 | 235,000 |
| TOTAL REVENUES | 2,540,981 | 331 | 235,000 | 368,450 |
| CAPITAL ASSETS | 2,525,212 | 942 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 2,525,212 | 942 | 0 | 0 |
| NET COST | 15,769 | -611 | 235,000 | 368,450 |

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 14/15.

At Final Budget, adjustments were made to revenue based on more current information.

SERVICES AND SUPPLIES

None.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | | | | | | \$133,450 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PROMOTION

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| | | | | |
| TOTAL REVENUES | 0 | 0 | 0 | 0 |
| OTHER CHARGES | 27,367 | 35,437 | 77,500 | 77,500 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 27,367 | 35,437 | 77,500 | 77,500 |
| NET COST | -27,367 | -35,437 | -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

For Fiscal Year 2014/15, this category is budgeted at the prior year level.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 788,859 | 781,216 | 826,500 | 826,500 |
| AID FROM OTHER GOVT AGENCIES | 33,000 | 98,812 | 33,000 | 33,000 |
| OTHER REVENUE | 781,182 | 1,102,759 | 517,600 | 517,600 |
| TOTAL REVENUES | 1,603,041 | 1,982,787 | 1,377,100 | 1,377,100 |
| SALARIES & EMPLOYEE BENEFITS | 554,432 | 577,313 | 519,078 | 519,078 |
| SERVICES & SUPPLIES | 1,215,979 | 1,270,994 | 588,133 | 674,244 |
| OTHER CHARGES | 300 | 121 | 6,000 | 6,000 |
| INTRAFUND & INTERFUND TRANSFERS | 5,808 | 5,900 | 6,022 | 6,022 |
| CAPITAL ASSETS | 399 | 180 | 135,000 | 205,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,776,918 | 1,854,508 | 1,254,233 | 1,410,344 |
| NET COST | -173,877 | 128,279 | 122,867 | -33,244 |

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

This category has increased based due to anticipated revenue associated with Other Sales-Livestock Auction.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <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.

The salary and employee benefits accounts 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

At Final Budget, adjustments were made to this category based on more current information.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category has increased due to anticipated increases in expenses associated with the Pavilion.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|-----------------------------------|------------------|--------------------|------------------|
| 83600 Structures and Improvements | <u>\$205,000</u> | <u>\$135,000</u> | <u>\$205,000</u> |
| TOTAL | \$205,000 | \$135,000 | \$205,000 |

CAPITAL ASSETS (Continued)

At Final Budget, this category was adjusted to account for an increase in anticipated maintenance costs.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$86,111 | | | \$70,000 | \$156,111 | |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| LICENSES AND PERMITS | 135,767 | 132,690 | 138,000 | 138,000 |
| USE OF MONEY AND PROPERTY | 4,657 | 9 | 2,000 | 2,000 |
| AID FROM OTHER GOVT AGENCIES | 0 | 0 | 40,000 | 40,000 |
| CHARGES FOR CURRENT SERVICES | 24,102 | 32,136 | 24,102 | 24,102 |
| OTHER REVENUE | 85,317 | 195,779 | 136,090 | 136,090 |
| TOTAL REVENUES | 249,843 | 360,614 | 340,192 | 340,192 |
| SALARIES & EMPLOYEE BENEFITS | 746,672 | 428,622 | 635,985 | 635,985 |
| SERVICES & SUPPLIES | 86,866 | 125,526 | 369,608 | 369,608 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 833,538 | 554,148 | 1,005,593 | 1,005,593 |
| NET COST | -583,695 | -193,534 | -665,401 | -665,401 |

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

For FY 13/14, the Board directed the department to move forward with the initial steps to develop a County-Specific Economic Development Plan and a Comprehensive Economic Development Strategy for Castle Airport and Commerce Center. Through the rest of that fiscal year, the department contracted with a consultant to begin the process to develop the appropriate documents, and work with the communities and cities within the region to discuss development concepts and potential impacts.

For Fiscal Year 2014/15, the department will continue working through the next steps in this process, and has requested \$157,500 to be included in the Budget for a contract with consultants to develop a market feasibility study and to potentially begin marketing and development activities for Castle Airport and Commerce Center.

REVENUE

For Fiscal Year 2014/15, this category is increased over prior year levels due to department estimates.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</u> <u>APPROVED</u> |
|--|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| Director Commerce, Aviation & Economic Development | 1 | 0 | 0 | 0 |
| Deputy Director – Economic Development | 0 | 1 | 1 | 1 |
| Business Operations Manager | 1 | 1 | 0 | 0 |
| Fiscal Manager | 0 | 0 | 1 | 1 |
| Staff Fiscal Analyst | 1 | 1 | 0 | 0 |
| 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 | 6 | 6 | 5 | 5 |
| <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 | 7.00 | 7.00 | 6.00 | 6.00 |

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On February 25, 2014 the Board of Supervisors approved the department's request to change one (1) Business Operations Manager to Fiscal Manager (Position #4) and delete one (1) Staff Fiscal Analyst I/II (Position #19).

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

SERVICES AND SUPPLIES

For Fiscal Year 2014/15, this category has decreased overall, based on Professional and Special Services – Contractual Agreements, Communications – Internal Services, and Transportation and Travel – Expense/Car Allowance.

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 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - OTHER GENERAL

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| CHARGES FOR CURRENT SERVICES | 705,463 | 675,617 | 825,837 | 825,837 |
| OTHER REVENUE | 116,517 | 632,001 | 124,681 | 124,681 |
| TOTAL REVENUES | 821,980 | 1,307,618 | 950,518 | 950,518 |
| SALARIES & EMPLOYEE BENEFITS | 571,229 | 701,596 | 820,268 | 820,268 |
| SERVICES & SUPPLIES | 419,247 | 453,749 | 518,114 | 518,114 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 990,476 | 1,155,345 | 1,338,382 | 1,338,382 |
| NET COST | -168,496 | 152,273 | -387,864 | -387,864 |

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

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|--|-----------------|-----------------|--------------------|-----------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
| Risk Management Director | 1 | 1 | 1 | 1 |
| Risk Analyst I/II/III | 2 | 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 | 6 | 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 | 6.00 | 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 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 increased overall in Insurance-Building and Contents, Insurance-Aircraft Liability, and Insurance-Veteran's Halls based on estimates.

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 2014-2015

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - OTHER GENERAL

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| OTHER REVENUE | 0 | 0 | 500,000 | 500,000 |
| TOTAL REVENUES | 0 | 0 | 500,000 | 500,000 |
| INTRAFUND & INTERFUND TRANSFERS | 0 | 0 | 850,000 | 1,760,873 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 0 | 0 | 850,000 | 1,760,873 |
| NET COST | 0 | 0 | -350,000 | -1,260,873 |

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.

REVENUE

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

GENERAL FUND SUPPORT

| Fiscal Year | Final <u>2011/12</u> | Final <u>2012/13</u> | Final <u>2013/14</u> | Recommended <u>2014/15</u> | Approved <u>2014/15</u> |
|--|-------------------------|-------------------------|-------------------------|-------------------------------|----------------------------|
| <i>Administrative Services – Phone System</i> | \$0 | \$0 | \$0 | \$0 | \$217,000 |
| <i>Administrative Service – Network Infrastructure</i> | 0 | 0 | 0 | 0 | 140,000 |
| <i>Long-Term Facilities – Ins. Proceeds</i> | 0 | 0 | 0 | 0 | 553,873 |
| PTAF Reimbursement | 0 | 0 | 500,000 | 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 | \$850,000 | \$850,000 | \$1,760,873 |

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.

At Final Budget this category was adjusted to provide General Fund support for infrastructure projects and to move insurance proceeds from the General Fund to the Long-Term Facilities Fund.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | | | \$910,873 | | \$910,873 | |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| LICENSES AND PERMITS | 739,811 | 762,906 | 700,000 | 700,000 |
| CHARGES FOR CURRENT SERVICES | 739,958 | 782,646 | 988,947 | 981,921 |
| OTHER REVENUE | 1,305 | 26,059 | 0 | 24,532 |
| TOTAL REVENUES | 1,481,074 | 1,571,611 | 1,688,947 | 1,706,453 |
| SALARIES & EMPLOYEE BENEFITS | 1,666,928 | 1,798,322 | 1,863,645 | 1,863,645 |
| SERVICES & SUPPLIES | 85,663 | 109,825 | 119,331 | 136,837 |
| INTRAFUND & INTERFUND TRANSFERS | -278,162 | -360,531 | -294,029 | -294,029 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,474,429 | 1,547,616 | 1,688,947 | 1,706,453 |
| NET COST | 6,645 | 23,995 | 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.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</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 | 1 | 1 |
| Accounting Technician | 1 | 1 | 2 | 2 |
| Office Assistant III | 1 | 0 | 0 | 0 |
| County Office Supervisor | 0 | 0 | 0 | 0 |
| Building Project Specialist | 1 | 1 | 1 | 1 |
| Deputy County Surveyor | 1 | 0 | 0 | 0 |
| County Surveyor | 0 | 1 | 1 | 1 |
| Supervising Architect | 1 | 1 | 1 | 1 |
| Office Assistant I/II | 0 | 0 | 0 | 0 |
| Support Services Assistant | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL-TIME & VS | 12 | 11 | 11 | 11 |
| <u>Extra Help</u> | | | | |
| Account Clerk | <u>0.61</u> | <u>0.00</u> | <u>0.20</u> | <u>0.20</u> |
| TOTAL FTE | 0.61 | 0.00 | 0.20 | 0.20 |
| TOTAL BUDGETED/APPROVED | 12.61 | 11.00 | 11.20 | 11.20 |

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.

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On June 25, 2013, the Board of Supervisor's approved the change of Deputy County Surveyor (Position #28) to County Surveyor. On August 27, 2013, the Board of Supervisor's approved the deletion of one (1) Office Assistant III.

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

For fiscal year 2014/15 the department requests to change one (1) Fiscal Supervisor (Position #5) to one (1) Accounting Technician. ***The Board of Supervisors approved the department's request on August 26, 2014 (Final Budget).***

SERVICES AND SUPPLIES

The category has increased overall due to an increase in anticipated expenses for various types of structural insurance.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category has been adjusted to reflect the administrative services costs applied to Public Works Divisions for administrative expenses.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$17,506 | | | | \$17,506 | \$17,506 |

PUBLIC PROTECTION FUNCTION

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| FINES FORFEITS AND PENALTIES | 2,624,722 | 2,548,953 | 2,817,000 | 2,817,000 |
| CHARGES FOR CURRENT SERVICES | 268,697 | 266,402 | 287,400 | 287,400 |
| OTHER REVENUE | -144,814 | 28,456 | 100 | 100 |
| TOTAL REVENUES | 2,748,605 | 2,843,811 | 3,104,500 | 3,104,500 |
| SERVICES & SUPPLIES | 0 | 110,329 | 100,000 | 100,000 |
| OTHER CHARGES | 1,760,493 | 1,760,493 | 1,825,000 | 1,825,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,760,493 | 1,870,822 | 1,925,000 | 1,925,000 |
| NET COST | 988,112 | 972,989 | 1,179,500 | 1,179,500 |

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

This category is adjusted for Special Department Expense for Court related projects.

OTHER CHARGES

This account is decreased based on projected FY 2014/15 Contra-Trial Courts expenditures.

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 5,557 | 4,318 | 3,000 | 3,000 |
| AID FROM OTHER GOVT AGENCIES | 8,114,734 | 8,218,172 | 9,467,673 | 9,467,673 |
| CHARGES FOR CURRENT SERVICES | 747 | 0 | 0 | 0 |
| OTHER REVENUE | 6,702 | 111 | 0 | 0 |
| TOTAL REVENUES | 8,127,740 | 8,222,601 | 9,470,673 | 9,470,673 |
| SALARIES & EMPLOYEE BENEFITS | 6,728,470 | 6,982,640 | 7,939,152 | 7,939,152 |
| SERVICES & SUPPLIES | 1,332,686 | 1,313,644 | 1,672,120 | 1,672,120 |
| OTHER CHARGES | -151 | -17 | 0 | 0 |
| CAPITAL ASSETS | 85,217 | 9,598 | 9,000 | 9,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 8,146,222 | 8,305,865 | 9,620,272 | 9,620,272 |
| NET COST | -18,482 | -83,264 | -149,599 | -149,599 |

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

CHILD SUPPORT SERVICES AGENCY

BUDGET UNIT 20100

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

REVENUE

Federal and State revenue has increased based on current estimates.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</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 | 4 | 4 |
| Child Support Specialist III | 6 | 6 | 6 | 6 |
| Child Support Specialist I/II | 44 | 44 | 43 | 43 |
| Child Support Assistant I/II | 9 | 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>4</u> | <u>4</u> | <u>4</u> | <u>4</u> |
| FULL-TIME & VS | 85 | 85 | 83 | 83 |
| <u>Extra Help</u> | | | | |
| EH Account Clerk I | 0.00 | 1.00 | 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 | 2.00 | 2.00 | 2.00 | 2.00 |
| EH Child Support Attorney III/IV | 0.00 | 1.00 | 1.00 | 1.00 |
| EH Office Assistant I | 0.00 | 2.00 | 2.00 | 2.00 |
| EH Student Intern | <u>0.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| TOTAL FTE | 2.00 | 7.00 | 7.00 | 7.00 |
| TOTAL BUDGETED/APPROVED | 87.00 | 92.00 | 90.00 | 90.00 |

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

On August 21, 2012 the Board of Supervisors approved the deletion of one (1) vacant Office Assistant I/II (Position #52), three (3) vacant Child Support Assistant I/II (Position #46, 51, 69), and the addition of two (2) Child Support Specialist I/II.

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

For fiscal year 2014/15 the department requests to delete one (1) vacant Supervising Child Support Specialist (Position #15) and one (1) vacant Child Support Specialist I/II (Position #12). ***On August 26, 2014 (Final Budget) the Board of Supervisors approved the department’s request.***

SERVICES AND SUPPLIES

This category has decreased overall due to a reduction in estimated cost allocation charges and decreased estimated software costs.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|----------------|------------------|--------------------|-----------------|
| 86043 1 Copier | <u>\$9,000</u> | <u>\$9,000</u> | <u>\$9,000</u> |
| TOTAL | \$9,000 | \$9,000 | \$9,000 |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| OTHER REVENUE | 188 | 0 | 0 | 0 |
| TOTAL REVENUES | 188 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 51,013 | 22,247 | 25,000 | 25,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 51,013 | 22,247 | 25,000 | 25,000 |
| NET COST | -50,825 | -22,247 | -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 2014-2015

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| FINES FORFEITS AND PENALTIES | 75,027 | 50,300 | 15,000 | 15,000 |
| USE OF MONEY AND PROPERTY | 113 | 152 | 0 | 0 |
| AID FROM OTHER GOVT AGENCIES | 2,765,398 | 2,808,870 | 3,083,229 | 3,089,621 |
| CHARGES FOR CURRENT SERVICES | 570,050 | 371,627 | 79,936 | 79,936 |
| OTHER REVENUE | 84,275 | 109,434 | 73,910 | 73,910 |
| TOTAL REVENUES | 3,494,863 | 3,340,383 | 3,252,075 | 3,258,467 |
| SALARIES & EMPLOYEE BENEFITS | 9,096,702 | 9,413,102 | 10,418,904 | 10,456,084 |
| SERVICES & SUPPLIES | 1,133,296 | 1,200,078 | 1,256,047 | 1,291,440 |
| OTHER CHARGES | -9,887 | -3,680 | 0 | 0 |
| INTRAFUND & INTERFUND TRANSFERS | -555,413 | -580,794 | -550,141 | -604,324 |
| CAPITAL ASSETS | 4,375 | 55,208 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 9,669,073 | 10,083,914 | 11,124,810 | 11,143,200 |
| NET COST | -6,174,210 | -6,743,531 | -7,872,735 | -7,884,733 |

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 in Civil Suits based on current information.

At Final Budget, August 26, 2014, State Aid Insurance Fraud was adjusted to match grant award.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|--|----------------------------|----------------------------|-------------------------------|----------------------------|
| District Attorney/Public Administrator | 1 | 1 | 1 | 1 |
| Assistant District Attorney | 0 | 0 | 0 | 0 |
| Chief Deputy District Attorney | 2 | 2 | 2 | 2 |
| Deputy District Attorney I/II/III/IV | 19 | 18 | 18 | 18 |
| Chief District Attorney Investigator | 1 | 1 | 1 | 1 |
| Supervising Deputy District Attorney | 0 | 2 | 2 | 2 |
| Supervising Deputy District Attorney Investigator | 1 | 1 | 1 | 1 |
| District Attorney Investigator I/II | 5 | 5 | 4 | 4 |
| Investigative Assistant | 3 | 3 | 3 | 3 |
| Welfare Fraud Investigator III | 1 | 1 | 1 | 1 |
| Welfare Fraud Investigator I/II | 2 | 2 | 2 | 2 |
| Staff Services Analyst I/II | 1 | 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)

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|------------------------------------|-----------------|-----------------|--------------------|-----------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
| Victim Witness Program Coordinator | 1 | 1 | 1 | 1 |
| Victim Witness Advocate | 2 | 3 | 3 | 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 | 5 |
| Staff Fiscal Analyst | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL-TIME & VS | 67 | 68 | 67 | 68 |
| <u>Extra Help</u> | | | | |
| EH District Attorney | 2.00 | 2.00 | 2.00 | 2.00 |
| EH Investigator | 0.00 | 0.00 | 0.00 | 2.00 |
| EH Investigative Assistant | 0.00 | 0.00 | 0.00 | 0.50 |
| EH Legal Clerk | 0.50 | 0.50 | 0.50 | 0.50 |
| EH Typist Clerk III | 2.00 | 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 | 0.00 | 0.00 | 0.00 | 0.50 |
| TOTAL FTE | 6.50 | 6.50 | 6.50 | 9.50 |
| TOTAL BUDGETED/APPROVED | 73.50 | 74.50 | 73.50 | 77.50 |

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

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

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

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

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On August 27, 2013, the Board of Supervisors approved the department's request to add one (1) Victim Witness Advocate (Position #119) utilizing AB109 realignment funding.

The salary and employee benefits accounts 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 2014/15 the department requests to delete one (1) vacant District Attorney Investigator I/II (Position #54). *The department's request was approved on August 26, 2014 (Final Budget) by the Board of Supervisors. Additionally one (1) Office Assistant III was established to assist and funded with the Welfare Fraud program.*

SERVICES AND SUPPLIES

This category is decreased overall based on reductions in Office Expense-Computers and Small Tools and Instruments. Items in these accounts were one time purchases not needed in FY 2014/15.

At Final Budget, Small Tools & Instruments was increased to replace obsolete radios and Membership was increased due to change in payment due date.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for Rural Crime transfer.

At Final Budget, Intrafund Transfers In was adjusted based on Welfare Fraud contract.

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>\$37,180</i> | <i>\$35,393</i> | <i>\$0</i> | <i>(\$54,183)</i> | <i>\$0</i> | <i>\$18,390</i> | <i>\$6,392</i> |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 749,928 | 831,816 | 786,950 | 786,950 |
| CHARGES FOR CURRENT SERVICES | 158,485 | 159,179 | 136,220 | 136,220 |
| OTHER REVENUE | -1,661 | 0 | 0 | 0 |
| TOTAL REVENUES | 906,752 | 990,995 | 923,170 | 923,170 |
| SALARIES & EMPLOYEE BENEFITS | 2,971,230 | 3,111,787 | 3,569,920 | 3,569,920 |
| SERVICES & SUPPLIES | 441,241 | 464,222 | 489,603 | 521,243 |
| CAPITAL ASSETS | 14,373 | 98,616 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 3,426,844 | 3,674,625 | 4,059,523 | 4,091,163 |
| NET COST | -2,520,092 | -2,683,630 | -3,136,353 | -3,167,993 |

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 State Aid-public Safety based on current actual revenue receipts and projected trend for FY 2014/15.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|------------------------------------|-----------------|-----------------|--------------------|-----------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
| County Public Defender | 1 | 1 | 1 | 1 |
| Chief Deputy Public Defender | 2 | 1 | 1 | 1 |
| Deputy Public Defender I/II/III/IV | 10 | 12 | 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 | 17 | 17 | 17 |
| | | | | |
| <u>Extra Help</u> | | | | |
| EH Public Defender I/II/III/IV | 1.50 | 0.97 | 0.97 | 0.97 |
| EH Interviewer | 1.50 | 1.50 | 1.50 | 1.50 |
| EH Legal Clerk I/II | 0.50 | 0.50 | 0.50 | 0.50 |
| EH Student Intern | 0.00 | 1.50 | 1.50 | 1.50 |
| EH Office Assistant I | <u>1.50</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| | 5.00 | 4.47 | 4.47 | 4.47 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 21.00 | 21.47 | 21.47 | 21.47 |

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.

On August 27th, 2013 (Final Budget) the Board of Supervisors approved 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 department has requested a V/S Legal Process Clerk I/II. This request is not recommended pending further review at Final Budget.

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

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services – Data Processing, Transportation and Travel-County Vehicle and Communications-Internal Services based on projected charges for FY 2014/15.

At Final Budget, August 26, 2014, Professional and Special Services – Contractual Agreements and Data Processing was increased for services related to the Karpel software program.

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>\$31,640</i> | | | | <i>\$31,640</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 2014-2015

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 0 | 0 | 600 | 600 |
| CHARGES FOR CURRENT SERVICES | 14,188 | 3,791 | 9,500 | 9,500 |
| OTHER REVENUE | 1 | 0 | 0 | 0 |
| TOTAL REVENUES | 14,189 | 3,791 | 10,100 | 10,100 |
| SALARIES & EMPLOYEE BENEFITS | 149,522 | 15 | 0 | 0 |
| SERVICES & SUPPLIES | 1,667,430 | 1,652,093 | 1,777,800 | 1,777,800 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,816,952 | 1,652,108 | 1,777,800 | 1,777,800 |
| NET COST | -1,802,763 | -1,648,317 | -1,767,700 | -1,767,700 |

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

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|-----------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| Management Analyst I/II/III | <u>1</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL FULL-TIME & VS | 1 | 0 | 0 | 0 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 1.00 | 0.00 | 0.00 | 0.00 |

For FY 2013/14 the Board of Supervisor's approved the department requests to transfer one (1) Management Analyst I/II/III (Position #2) to budget unit 10100 on June 35, 2013.

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

SERVICES AND SUPPLIES

This category has increased overall due to an increase in Professional and Special Services – 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 2014-2015

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - POLICE PROTECTION

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| LICENSES AND PERMITS | 35,169 | 49,477 | 61,000 | 61,000 |
| FINES FORFEITS AND PENALTIES | 407,488 | 449,658 | 618,227 | 621,727 |
| AID FROM OTHER GOVT AGENCIES | 6,972,843 | 7,081,124 | 7,607,177 | 7,073,047 |
| CHARGES FOR CURRENT SERVICES | 3,507,883 | 3,281,792 | 3,518,097 | 3,518,097 |
| OTHER REVENUE | 44,143 | 15,281 | 2,000 | 551,130 |
| TOTAL REVENUES | 10,967,526 | 10,877,332 | 11,806,501 | 11,825,001 |
| SALARIES & EMPLOYEE BENEFITS | 18,493,938 | 19,123,854 | 20,736,914 | 20,849,693 |
| SERVICES & SUPPLIES | 3,520,725 | 3,935,487 | 4,782,074 | 5,036,023 |
| OTHER CHARGES | -11,375 | 0 | 38,000 | 38,000 |
| INTRAFUND & INTERFUND TRANSFERS | -942,199 | -1,222,069 | -1,197,092 | -1,197,092 |
| CAPITAL ASSETS | 568,377 | 838,955 | 1,247,250 | 1,355,750 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 21,629,466 | 22,676,227 | 25,607,146 | 26,082,374 |
| NET COST | -10,661,940 | -11,798,895 | -13,800,645 | -14,257,373 |

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.

During FY 2011/12 a Federal COPS grant was implemented to fund the re-hire of 5 Deputy Sheriff/Coroner positions that were approved for a reduction in force due to budget constraints. In October of FY 2014/15 the Federal grant revenues will be ending and Sheriff trust funds will be used to fund the remaining year of the grant contract.

The Sheriff, in collaboration with the CEO's office, is reviewing the 2014 Federal COPS grant for 4 Deputy Sheriff/Coroner positions for community policing and to address public safety issues in the unincorporated areas. On June 20th a request will be coming forward to approve applying for the grant with possible further action at Final Budget.

REVENUE

This category is increased overall for State Aid-Public Safety based on projected allocation and State Other to support the Dispatch Center.

At Final Budget, August 26, 2014, revenues were moved to Other Revenue that was inadvertently stated in Federal Other.

REVENUE(Continued)

Other Court Fines are increased to support printer purchase in Cal-ID division.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|---|-----------------|-----------------|--------------------|-----------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
| Sheriff Coroner | 1 | 1 | 1 | 1 |
| Undersheriff of Merced County | 1 | 1 | 1 | 1 |
| Commander | 0 | 0 | 0 | 0 |
| Captain | 2 | 1 | 1 | 1 |
| Lieutenant | 0 | 0 | 0 | 1 |
| Sheriff Senior Sergeant/Sheriff Sergeant | 14 | 14 | 14 | 14 |
| Deputy Sheriff/Coroner I/II | 91 | 90 | 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 | 1 | 1 | 1 | 1 |
| Sheriff's Director of Administrative Services | <u>0</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL-TIME & VS | 141 | 140 | 140 | 141 |
| <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 | 177.00 | 176.00 | 176.00 | 177.00 |

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

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

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

On July 26, 2011 the Board of Supervisors rescinded the action taken at Proposed Budget to delete four (4) Deputies Sheriff/Coroner I/II (Position #62, 85, 111, 156) and added one (1) Sheriff Dispatcher I/II effective September 26,

SALARIES AND EMPLOYEE BENEFITS(Continued)

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.

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).

The salary and employee benefits accounts 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 26, 2014 (Final Budget) the Board of Supervisors approved the department's request to add one (1) Lieutenant position to provide operational management in the Delhi substation and Animal Control facility.

SERVICES AND SUPPLIES

This category is increased overall in County-Vehicle based on projected mileage use. Rents and Leases is increased for storage needed to house departmental equipment. Maintenance Equipment is increased for the Dispatch Center. Plane Ops is increased for an engine that has timed out.

At Final Budget, Special Department Expense-Other was increased for possible future position adjustments related to 2014 federal COPS grant. Maintenance Equipment was decreased to move funds to correct line item.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|-------------------------------------|------------------|--------------------|--------------------|
| 85143 Dispatch Center | \$983,750 | \$983,750 | \$1,088,750 |
| 86045 30 Mobile Data Computers | 180,000 | 180,000 | 180,000 |
| 86058 10-Potable Radios | 30,000 | 30,000 | 30,000 |
| 86059 1 Helmet Mounted Night Vision | 3,500 | 3,500 | 3,500 |
| 86048 Livescan Replacement | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> |
| TOTAL | \$1,247,250 | \$1,247,250 | \$1,352,250 |

The Dispatch Center is re-budget of a project started in FY 2013/14. The Mobile Data Computers and Livescan Replacement are Cal-ID funded and will assist in identification information among the different county safety entities.

CAPITAL ASSETS (continued)

The Night Vision and Portable Radios are replacement equipment for obsolete equipment.

At Final Budget, the Dispatch Center (#85143) was adjusted for Phase II of the project. Funds were originally allocated in Maintenance –Equipment.

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>\$112,779</i> | <i>\$253,949</i> | | | <i>\$108,500</i> | <i>\$475,228</i> | <i>\$18,500</i> |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 5,478,209 | 5,622,252 | 5,534,894 | 5,534,894 |
| CHARGES FOR CURRENT SERVICES | 1,470,533 | 508,912 | 532,000 | 532,000 |
| OTHER REVENUE | 270 | 22,318 | 0 | 66,416 |
| TOTAL REVENUES | 6,949,012 | 6,153,482 | 6,066,894 | 6,133,310 |
| SALARIES & EMPLOYEE BENEFITS | 11,351,702 | 11,821,398 | 12,752,664 | 13,477,562 |
| SERVICES & SUPPLIES | 8,347,528 | 8,633,979 | 9,384,951 | 9,386,797 |
| OTHER CHARGES | -34,238 | -13,482 | 30,000 | 30,000 |
| INTRAFUND & INTERFUND TRANSFERS | -1,782,368 | -2,160,795 | -2,120,808 | -953,927 |
| CAPITAL ASSETS | 39,270 | 2,960 | 190,000 | 190,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 17,921,894 | 18,284,060 | 20,236,807 | 22,130,432 |
| NET COST | -10,972,882 | -12,130,578 | -14,169,913 | -15,997,122 |

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.

REVENUE

This category is increased overall based on FY 14/15 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.

At Final Budget, August 26, 2014, Operating Transfers In was increased based on funds to be received to support a Correctional Officer in providing commissary duties that was previously addressed with overtime hours.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> | <u>2013/14</u> | <u>2014/15</u> | <u>2014/15</u> |
|--|-------------------|-------------------|--------------------|-------------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
| Commander-Corrections | 0 | 0 | 0 | 0 |
| Captain | 0 | 1 | 1 | 1 |
| Lieutenant | 2 | 2 | 2 | 2 |
| Sheriff Director Administrative Services | 1 | 0 | 0 | 0 |
| Correctional Senior Sergeant | 9 | 9 | 9 | 10 |
| Correctional Officer I/II | 69 | 70 | 70 | 71 |
| Food Service Manager | 1 | 1 | 1 | 1 |
| Correctional Facility Cook I/II | 5 | 5 | 5 | 5 |
| Security Systems Operator | 2 | 2 | 2 | 11 |
| Correctional Facility Admissions Clerk | <u>4</u> | <u>5</u> | <u>5</u> | <u>5</u> |
| TOTAL FULL-TIME & VS | 93 | 95 | 95 | 106 |
| <u>Extra Help</u> | | | | |
| EH Correctional Facility Cook I | 0.00 | 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 | 14.00 | 14.00 | 14.00 | 14.00 |
| TOTAL BUDGETED/APPROVED | 107.00 | 109.00 | 109.00 | 120.00 |

One (1) Correctional Officer (Position #123) continues to be 100% Revenue Supported by Inmate Welfare. On February

SALARIES AND EMPLOYEE BENEFITS (Continued)

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 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).

The salary and employee benefits accounts 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 26, 2014 the Board of Supervisors approved the addition of one (1) Correctional Senior Sergeant to address the Board of State and Community Corrections compliance report. One (1) Correctional Officer I/II was added to provide oversight on commissary duties and deliveries, and nine (9) Security Systems Operators were added to alleviate Correctional officer and public safety issues while reducing overtime hours.

SERVICE AND SUPPLIES

This category is increased overall based on Professional and Special Services-Medical Services due to contract increase and Facility Operations due to constant repairs.

At Final Budget, General Liability was increased for the nine (9) Security System Operators positions.

OTHER CHARGES

This category is increased for the booking of people in custody in the Los Banos holding facilities.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfer In is adjusted to reflect funds to be received for AB 109 allocation and Cal-ID transfer in to support Extra Help Facility Admission Clerks.

At Final Budget, Intrafund Transfers In was adjusted for AB 109 allocation to be received.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|----------------------------|------------------|--------------------|-----------------|
| 86060 Freezer | \$90,000 | \$90,000 | \$90,000 |
| 86061 Video Camera Upgrade | <u>100,000</u> | <u>100,000</u> | <u>100,000</u> |
| TOTAL | \$190,000 | \$190,000 | \$190,000 |

The Freezer and Video Camera System Upgrade are requested to replace failing units no longer cost effective to maintain.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| \$724,898 | \$1,846 | | \$1,166,881 | | \$1,893,625 | \$66,416 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 297,948 | 408,679 | 406,000 | 406,000 |
| CHARGES FOR CURRENT SERVICES | 1,294 | 615 | 0 | 66,416 |
| OTHER REVENUE | 217,685 | 227,900 | 225,000 | 225,000 |
| TOTAL REVENUES | 516,927 | 637,194 | 631,000 | 697,416 |
| SALARIES & EMPLOYEE BENEFITS | 220,452 | 195,905 | 275,311 | 275,311 |
| SERVICES & SUPPLIES | 147,980 | 182,159 | 333,155 | 333,155 |
| INTRAFUND & INTERFUND TRANSFERS | 0 | 0 | 0 | 66,416 |
| CAPITAL ASSETS | 0 | 17,805 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 368,432 | 395,869 | 608,466 | 674,882 |
| NET COST | 148,495 | 241,325 | 22,534 | 22,534 |

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

SHERIFF-INMATE WELFARE

BUDGET UNIT 23100

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

REVENUE

This category is budgeted at prior year fiscal level.

At Final Budget, August 26, 2014, Personnel Services was increased to support the Correctional Officer to be assigned to commissary duties.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|-----------------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| Inmate Services Manager | 0 | 0 | 0 | 0 |
| Inmate Services Coordinator | <u>2</u> | <u>2</u> | <u>2</u> | <u>2</u> |
| TOTAL FULL-TIME & VS | 2 | 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 increased overall for Household Expense – Linen & Bedding to replace current bunk beds.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

At Final Budget, Operating Transfers Out was increased to support Correctional officer in budget unit 23000.

CONTIGENCIES

This category is reduced pending final Board action.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | | | \$66,416 | | \$66,416 | \$66,416 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| FINES FORFEITS AND PENALTIES | 550,000 | 550,000 | 550,000 | 550,000 |
| AID FROM OTHER GOVT AGENCIES | 1,902,843 | 1,896,970 | 2,442,621 | 2,065,121 |
| CHARGES FOR CURRENT SERVICES | 31,097 | 20,981 | 18,816 | 18,816 |
| OTHER REVENUE | 241 | 0 | 66,116 | 66,116 |
| TOTAL REVENUES | 2,484,181 | 2,467,951 | 3,077,553 | 2,700,053 |
| SALARIES & EMPLOYEE BENEFITS | 6,030,869 | 5,857,967 | 7,692,735 | 7,692,735 |
| SERVICES & SUPPLIES | 1,666,161 | 1,621,416 | 1,850,417 | 1,972,917 |
| OTHER CHARGES | 410,620 | 372,343 | 464,903 | 464,903 |
| INTRAFUND & INTERFUND TRANSFERS | 920,738 | 823,610 | 840,000 | 840,000 |
| CAPITAL ASSETS | 29,791 | 80,198 | 250,000 | 250,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 9,058,179 | 8,755,534 | 11,098,055 | 11,220,555 |
| NET COST | -6,573,998 | -6,287,583 | -8,020,502 | -8,520,502 |

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 (Building #2).

EXECUTIVE'S COMMENT

The Iris Garrett Juvenile Justice Correctional Complex (IGJJCC) will operate 90 beds, 60 beds for detention and 30 beds for the Bear Creek Academy (BCA) due to a budgetary population reduction of 15 beds in FY 2012/13, and 15 beds in FY 2013/14. 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.

REVENUE

This category is increased State Aid-Public Safety Service based on current projections for FY 2014/15. State and Fed Other is increased based on program funding and to support Surveillance system at Iris Garrett facility.

At Final Budget, August 26, 2014, Federal Other was decreased based on current information and State Other was increased for funds to be provided for Transitional program.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|--|-----------------|-----------------|--------------------|-----------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
| 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 |
| 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 | 10.00 | 6.00 | 6.00 | 6.00 |
| 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 | 10.00 | 6.00 | 6.00 | 6.00 |
| TOTAL BUDGETED/APPROVED | 74.00 | 70.00 | 70.00 | 70.00 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

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 increased overall for Professional and Special Services – Medical Exams and Medical Services based on CFMG contract and pre-employment screenings. Professional and Special Services-Contractual Agreements is increased for PBS software program, yard maintenance and jail ministries.

At Final Budget, Professional and Special Services – Contractual Agreements was increased for Transitional Healing Program.

OTHER CHARGES

This category is decreased overall based on current expenditures and projected costs for next fiscal year.

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> |
|--------------------------------|------------------|--------------------|------------------|
| 86049 JJCC Surveillance System | <u>\$250,000</u> | <u>\$250,000</u> | <u>\$250,000</u> |
| TOTAL | \$250,000 | \$250,000 | \$250,000 |

The Surveillance System is requested to replace obsolete and out of compliance equipment at the Iris Garrett Facility.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$122,500 | | | | \$122,500 | (\$377,500) |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 10,068,066 | 10,096,339 | 11,246,179 | 11,310,629 |
| CHARGES FOR CURRENT SERVICES | 161,950 | 153,047 | 145,200 | 145,200 |
| OTHER REVENUE | 14,712 | 11,068 | 12,351 | 12,351 |
| TOTAL REVENUES | 10,244,728 | 10,260,454 | 11,403,730 | 11,468,180 |
| SALARIES & EMPLOYEE BENEFITS | 8,445,793 | 9,258,794 | 10,593,958 | 10,593,958 |
| SERVICES & SUPPLIES | 1,877,859 | 2,013,019 | 2,890,311 | 2,954,761 |
| OTHER CHARGES | -291 | 0 | 0 | 0 |
| INTRAFUND & INTERFUND TRANSFERS | 1,963,859 | 2,349,809 | 2,616,305 | 2,616,305 |
| CAPITAL ASSETS | 28,680 | 5,993 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 12,315,900 | 13,627,615 | 16,100,574 | 16,165,024 |
| NET COST | -2,071,172 | -3,367,161 | -4,696,844 | -4,696,844 |

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, Probation partnered with the Sheriff's Department to co-locate and provide services to clients served under AB 109 legislation. The Mental Health Department has provided both a Mental Health Clinician and Alcohol & Drug Counselor to assist with clinical needs and counseling services. The Merced County Human Services Agency assisted in establishing a Leadership for Life (LFL) program for men in post-release community supervision. LFL assists and supports men to successfully navigate the systems available to them in order to provide a safe, secure and encouraging environment for their children. LFL workshops introduce the systems that impact families, offer an opportunity to practice related skills, and provide general tips while sharing expertise and support, Dad-to-Dad. 79 clients have completed the program since implementation.

Under current 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 received additional funding as a result of reducing the frequency of adult offenders sentenced to State Prison. This decrease led to an award of a high performance grant which tripled the amount of revenue received. The department will also continue to 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 \$6,172,203 for FY 2013/14. Although it has been estimated that the growth allocation will increase, the budgeted amount for Fiscal Year 2014/15 is expected to be lower than FY 2013/14 allocation totals. This is due to calculations at the State level not being completed as of the date of this requested budget submission.

REVENUE

This category is increased overall for Public Safety – Realignment – AB 118 to support operations and decreased in State Other due to suspension of payments for Title IV-E claims.

At Final Budget, August 26, 2014, Public Safety Realignment AB 109 was increased to support taser and computer purchases.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <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 |
| Deputy Probation Officer I/II/III | 49 | 51 | 51 | 51 |
| Probation Assistant | 2 | 2 | 2 | 2 |
| Staff Services Analyst I/II | 2 | 2 | 2 | 2 |
| Secretary III | 1 | 1 | 1 | 1 |
| Legal Process Clerk I/II | 9 | 9 | 9 | 9 |
| Office Assistant I/II | 2 | 2 | 2 | 2 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|---|----------------------------|----------------------------|-------------------------------|----------------------------|
| Account Clerk I/II | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL-TIME & VS <u>Extra Help</u> | 78 | 80 | 80 | 80 |
| EH Supervising Probation Officer | 0.13 | 0.13 | 0.00 | 1.00 |
| EH Probation Officer I/II/III | 0.38 | 0.38 | 0.46 | 0.46 |
| EH Program Manager | 0.00 | 0.00 | 0.00 | 0.00 |
| EH Legal Clerk I/II | <u>0.25</u> | <u>0.25</u> | <u>0.00</u> | <u>0.00</u> |
| TOTAL FTE | 1.01 | 1.01 | 1.46 | 1.46 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 79.01 | 81.01 | 81.46 | 81.46 |

The following positions are 100% supported by the Juvenile Probation Camp Funding (JPCF): 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) Probation Program Manager (Position #93) 100% revenue supported was converted to General Fund by eliminating one (1) Division Director (Position #5) 100% General Funded. The Merced County Office of Education declined to renew the Valley School Agreement that funded One (1) Deputy Probation Officer position (Position #90). This position has been absorbed in to the general fund cost. 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 15, 2011, the Board of Supervisors approved to delete one (1) vacant Supervising Probation Officer (Position #96), one (1) Probation Assistant (Position #49), two (2) Deputy Probation Officers (Position #41 and #104), two (2) Legal Processing Clerks (Position #41 and #104).

On August 23, 2012, the Board of Supervisors approved deletion of two (2) vacant Traffic Hearing Clerks (Position #30 and #71).

On August 28, 2013, the Board of Supervisors approved the addition of two (2) Deputy Probation Officer I/II/III positions (Position #118 and 119). The positions were fully funded by AB 109 and SB 678.

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

SERVICES AND SUPPLIES

This category is increased overall for Contractual Agreements and Rents and Leases and Structures associated with the Los Banos Day Reporting Center and Behavioral Interventions contracts.

At Final Budget, Uniform Accessories and Supplies and Office Expense general was increased for taser equipment and computer purchase.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

The Intrafund Transfers Out category is adjusted for District Attorney position support.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$64,450 | | | | \$64,450 | \$64,450 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
 ACTIVITY - DETENTION AND CORRECTION

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| TOTAL REVENUES | 0 | 0 | 0 | 0 |
| OTHER CHARGES | 0 | 64,447 | 240,000 | 240,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 0 | 64,447 | 240,000 | 240,000 |
| NET COST | 0 | -64,447 | -240,000 | -240,000 |

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

STATE INSTITUTIONS

BUDGET UNIT 23700

This budget accounts for payments for the care of County residents in the California Department of Corrections and Rehabilitation – Division of Juvenile Justice (CDCR-DJJ). All 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 CDCR-DJJ. 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 CDCR-DJJ. 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. In July 2007, the range for the charge per ward for commitments to the CDCR-DJJ was \$185-\$3,440 per month contingent on the seriousness of the offense. This continued to be the billing rate until Senate Bill 1021 ordered \$24,000 per year for each individual committed by a juvenile court on or after July 1, 2012.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category is budgeted at prior year fiscal level.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - FIRE PROTECTION

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| TAXES | 11,623,863 | 12,874,888 | 12,236,224 | 12,762,255 |
| LICENSES AND PERMITS | 7,600 | 6,800 | 10,000 | 10,000 |
| USE OF MONEY AND PROPERTY | 122,975 | 77,893 | 60,000 | 60,000 |
| AID FROM OTHER GOVT AGENCIES | 977,985 | 704,372 | 505,360 | 505,360 |
| CHARGES FOR CURRENT SERVICES | 516,263 | 217,971 | 542,152 | 542,152 |
| OTHER REVENUE | 46,516 | 58,481 | 164,825 | 160,575 |
| TOTAL REVENUES | 13,295,202 | 13,940,405 | 13,518,561 | 14,040,342 |
| SALARIES & EMPLOYEE BENEFITS | 971,460 | 1,128,239 | 1,449,499 | 1,567,708 |
| SERVICES & SUPPLIES | 21,705,259 | 6,658,780 | 13,107,795 | 13,567,538 |
| OTHER CHARGES | -157 | 0 | 0 | 0 |
| INTRAFUND & INTERFUND TRANSFERS | 68,595 | -59,554 | -354,018 | -354,018 |
| CAPITAL ASSETS | 1,447,618 | 634,241 | 184,524 | 188,274 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 24,192,775 | 8,361,706 | 14,387,800 | 14,969,502 |
| NET COST | -10,897,573 | 5,578,699 | -869,239 | -929,160 |

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 2014/15 marked the twenty sixth 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

This category is increased based on current estimates for Property Tax revenues.

At Final budget, August 26, 2014, Property Taxes – Current Secured was adjusted to prior fiscal year actual revenues.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|--|----------------------------|----------------------------|-------------------------------|----------------------------|
| <i>Administrative Services Director - Fire</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>1</i> |
| <i>Civilian Fire Marshal</i> | <i>1</i> | <i>1</i> | <i>1</i> | <i>0</i> |
| Heavy Equipment Mechanic I/II | 2 | 2 | 2 | 2 |
| <i>Staff Fiscal Analyst</i> | <i>1</i> | <i>1</i> | <i>1</i> | <i>0</i> |
| Secretary I/II | 1 | 1 | 1 | 1 |
| Support Services Analyst I/II | 0 | 0 | 0 | 0 |
| Fire Prevention Inspector | 1 | 0 | 0 | 0 |
| <i>Fire Prevention Inspector I/II/III</i> | <i>0</i> | <i>1</i> | <i>1</i> | <i>2</i> |
| Office Assistant III | <u>0</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL-TIME & VS | 6 | 7 | 7 | 7 |
| <u>Extra Help</u> | | | | |
| EH Fiscal Services Analyst | 0.00 | 0.00 | 0.00 | 0.00 |
| EH Laborer | 0.50 | 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 | 0.50 | 0.50 | 0.50 | 0.50 |
| EH Fire Prevention Inspector | 1.00 | 0.00 | 0.00 | 0.00 |
| EH Fire Prevention Inspector I | 0.00 | 0.50 | 0.50 | 0.50 |
| EH Fire Prevention Inspector II | 0.00 | 0.50 | 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 | 2.00 | 2.00 | 2.00 | 2.00 |
| TOTAL BUDGETED/APPROVED | 8.00 | 9.00 | 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.

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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/II and corresponding extra-help classifications.

The salary and employee benefits accounts 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 2014/15 Extra Help appropriation includes Paid Call Firefighter (PCF) positions which the County currently has budgeted for 250 slots.

On August 26, 2014 the Board of Supervisors approved the department’s request to delete one (1) filled Civilian Fire Marshal (Position #7), add one (1) Fire Prevention Inspector I/II/II (Position #10) and change one (1) Staff Fiscal Analyst I/II (Position #8) to Administrative Services Director – Fire.

SERVICES AND SUPPLIES

This category includes appropriation for the CALFIRE contract which pays for fire suppression, supervision, and support personnel. This category has increased based on Cost Allocation Plan and CALFIRE contract.

At Final Budget, Professional and Special Services was increased based on projected rate increase for Cal Fire contract. Maintenance-Structure , Improvements and Grounds was increased for maintenance projects and other structural needs. Food was increased to support firefighting crews during current drought conditions.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category reflects the cost transfer for staff time provided to grant projects and reimbursement estimates from OES grants.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|-----------------------------------|------------------|--------------------|-----------------|
| 83600 Structures and Improvements | \$150,324 | \$150,324 | \$146,074 |
| 84079 1 Command Vehicle | 0 | 0 | 8,000 |
| 86064 8 Oximeters | 34,200 | 34,200 | 34,200 |
| TOTAL | \$184,524 | \$184,524 | \$188,274 |

For FY 2014/15 the department requests appropriation for the Structures and Improvements account in order to provide appropriation to address necessary station repairs. The Oximeters are requested to replace obsolete equipment.

At Final Budget, appropriations were approved for asset #84079(1 Command Vehicle) to complete purchase. Asset #83600 (Structures and Improvements) was decreased to balance budget unit.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| \$118,209 | \$459,743 | | | \$3,750 | \$581,702 | \$521,781 |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 0 | 200 | 0 | 0 |
| AID FROM OTHER GOVT AGENCIES | 1,031,875 | 869,652 | 1,097,310 | 1,199,251 |
| CHARGES FOR CURRENT SERVICES | 5,740 | 5,000 | 0 | 0 |
| OTHER REVENUE | 16,806 | 0 | 5,000 | 5,000 |
| TOTAL REVENUES | 1,054,421 | 874,852 | 1,102,310 | 1,204,251 |
| SALARIES & EMPLOYEE BENEFITS | 82,413 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 550,302 | 360,110 | 972,181 | 431,291 |
| INTRAFUND & INTERFUND TRANSFERS | 70,774 | 241,900 | 354,018 | 381,283 |
| CAPITAL ASSETS | 247,894 | 0 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 951,383 | 602,010 | 1,326,199 | 812,574 |
| NET COST | 103,038 | 272,842 | -223,889 | 391,677 |

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

EMERGENCY SERVICES

BUDGET UNIT 25100

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

REVENUE

Revenue has increased from the prior year due to additional revenue tied to Homeland Security and Emergency Management Projects grants.

At Final Budget, August 26, 2014, State Other and Federal Other were adjusted based on current information.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|-------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| Office Assistant III | <u>1</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL FULL-TIME & VS | 1 | 0 | 0 | 0 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 1.00 | 0.00 | 0.00 | 0.00 |

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.

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

SERVICES AND SUPPLIES

This category has increased overall based on reconciliation of grant projects that are projected for FY 14/15.

At Final Budget, this category was reduced overall in several accounts based on current information and funding levels.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

At Final Budget, this category was adjusted for Health transfer related to SHSGP 13 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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | (\$540,890) | | \$27,265 | | (\$513,625) | \$101,941 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 0 | 0 | 1,000,000 | 1,000,000 |
| OTHER REVENUE | 0 | 335 | 0 | 0 |
| TOTAL REVENUES | 0 | 335 | 1,000,000 | 1,000,000 |
| SERVICES & SUPPLIES | 141,790 | 172,693 | 314,158 | 414,158 |
| CAPITAL ASSETS | 0 | 0 | 1,000,000 | 1,000,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 141,790 | 172,693 | 1,314,158 | 1,414,158 |
| NET COST | -141,790 | -172,358 | -314,158 | -414,158 |

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

This category increased due to the Proposition 84 Implementation Grant award for the Black Rascal Flood Control Project.

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

None

At Final Budget, adjustments were made to this category based on an anticipated increase to Professional & Special Services.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

| <u>CAPITAL ASSETS</u> | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|--|--------------------|--------------------|--------------------|
| 87132 Black Rascal Flood Control Project | <u>\$1,000,000</u> | <u>\$1,000,000</u> | <u>\$1,000,000</u> |
| TOTAL | \$1,000,000 | \$1,000,000 | \$1,000,000 |

CAPITAL ASSETS (continued)

The Black Rascal Flood Control Project will allow for environmental studies related to the project to be completed.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$100,000 | | | | \$100,000 | |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| FINES FORFEITS AND PENALTIES | 2,701 | 2,000 | 4,000 | 4,000 |
| AID FROM OTHER GOVT AGENCIES | 1,733,987 | 1,686,895 | 1,982,300 | 1,982,300 |
| CHARGES FOR CURRENT SERVICES | 274,589 | 366,298 | 263,800 | 281,800 |
| TOTAL REVENUES | 2,011,277 | 2,055,193 | 2,250,100 | 2,268,100 |
| SALARIES & EMPLOYEE BENEFITS | 2,677,889 | 2,789,156 | 3,084,890 | 3,084,890 |
| SERVICES & SUPPLIES | 288,385 | 278,917 | 342,567 | 342,567 |
| INTRAFUND & INTERFUND TRANSFERS | -61,459 | -90,000 | -126,241 | -126,241 |
| CAPITAL ASSETS | 0 | 10,799 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 2,904,815 | 2,988,872 | 3,301,216 | 3,301,216 |
| NET COST | -893,538 | -933,679 | -1,051,116 | -1,033,116 |

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 Agriculture services, and Federal Other. ***On August 26 2014, Final Budget, this category increased in Agriculture Services based on department estimates.***

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <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 | 0 | 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 | 25 | 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)

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>REQUESTED</u> | 2014/15 <u>RECOMMENDED</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 | 5.33 | 6.33 | 6.33 | 6.33 |
| EH Office Assistant I/II | 0.50 | 0.00 | 0.00 | 0.00 |
| EH Special Projects Coordinator | <u>0.00</u> | <u>0.12</u> | <u>0.50</u> | <u>0.50</u> |
| TOTAL FTE | 6.33 | 6.95 | 7.33 | 7.33 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 32.33 | 32.95 | 33.33 | 33.33 |

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) vacant Agricultural Biologist I/II/III (Position #13) in preparation of upcoming countywide revenue shortfall.

On August 21, 2012 (Final Budget), the Board of Supervisors approved the deletion of one (1) vacant Account Clerk III (Position #23). The vacant Agricultural Biologist I/II/II (Position#21) remains in the budget for FY 12/13 to assist the department in meeting workload needs.

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

SERVICES AND SUPPLIES

For Fiscal Year 2014/15, this category increased overall based on increases in Professional and Special Services – Data Processing, Transportation and Travel – County Vehicle, and Office Expense - General. Communications – Internal Services was reduced.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is increased over the prior year level.

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> |
|----------------------------------|----------------------------------|--------------------------|--------------------------------------|---------------------------|---------------------------------|--|
| | | | | | | \$18,000 |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 33,698 | 48,000 | 68,000 | 68,000 |
| OTHER REVENUE | 91,547 | 94,336 | 90,000 | 90,000 |
| TOTAL REVENUES | 125,245 | 142,336 | 158,000 | 158,000 |
| SERVICES & SUPPLIES | 36,961 | 66,708 | 83,000 | 83,000 |
| INTRAFUND & INTERFUND TRANSFERS | 30,000 | 60,000 | 75,000 | 75,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 66,961 | 126,708 | 158,000 | 158,000 |
| NET COST | 58,284 | 15,628 | 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 has increased overall due to department estimates. .

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

For Fiscal Year 2014/15, this category is increased overall based on Agricultural, Maintenance – Equipment, and Small Tools and Instruments.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is budgeted at the prior year level.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| FINES FORFEITS AND PENALTIES | 2,650 | 1,100 | 3,000 | 3,000 |
| AID FROM OTHER GOVT AGENCIES | 10,804 | 7,106 | 10,420 | 10,420 |
| CHARGES FOR CURRENT SERVICES | 247,606 | 462,725 | 253,800 | 253,800 |
| OTHER REVENUE | 0 | 10 | 0 | 0 |
| TOTAL REVENUES | 261,060 | 470,941 | 267,220 | 267,220 |
| SALARIES & EMPLOYEE BENEFITS | 261,408 | 393,750 | 436,223 | 436,223 |
| SERVICES & SUPPLIES | 38,200 | 35,433 | 55,523 | 55,523 |
| OTHER CHARGES | -267 | 0 | 0 | 0 |
| CAPITAL ASSETS | 0 | 196,316 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 299,341 | 625,499 | 491,746 | 491,746 |
| NET COST | -38,281 | -154,558 | -224,526 | -224,526 |

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

For Fiscal Year 2014/15, this category increased overall from prior year due to estimates in State Other, and Weights & Measures Fees.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</u> <u>APPROVED</u> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| Supervising Weights & Measures Inspector | 1 | 1 | 1 | 1 |
| Weights & Measures Inspector I/II/III | 2 | 2 | 2 | 2 |
| Weights & Measures Inspector I/II/III V/S | 1 | 0 | 0 | 0 |
| Office Assistant III VS | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL-TIME & V/S | 5 | 4 | 4 | 4 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 5.00 | 4.00 | 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).

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.

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

SERVICES AND SUPPLIES

This category decreased overall due to reductions in Communications – Internal Services, and Transportation and Travel – County Vehicle.

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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| LICENSES AND PERMITS | 1,334,662 | 1,551,092 | 1,304,747 | 1,484,362 |
| CHARGES FOR CURRENT SERVICES | 9,458 | 8,451 | 8,600 | 8,600 |
| OTHER REVENUE | 20,797 | 8,969 | 9,000 | 9,000 |
| TOTAL REVENUES | 1,364,917 | 1,568,512 | 1,322,347 | 1,501,962 |
| SALARIES & EMPLOYEE BENEFITS | 668,832 | 716,077 | 979,913 | 979,913 |
| SERVICES & SUPPLIES | 253,068 | 358,166 | 342,434 | 522,049 |
| OTHER CHARGES | -595 | 0 | 0 | 0 |
| CAPITAL ASSETS | 8,813 | 0 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 930,118 | 1,074,243 | 1,322,347 | 1,501,962 |
| NET COST | 434,799 | 494,269 | 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 increased overall due to an increase in Construction Permits.

At Final Budget, this category increased due to more current revenue estimates.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</u> <u>APPROVED</u> |
|--------------------------------|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| Deputy Building Official | 1 | 1 | 1 | 1 |
| Supervising Building Inspector | 1 | 0 | 0 | 0 |
| Building Inspector III | 0 | 1 | 1 | 1 |
| Building Inspector I/II | 3 | 3 | 3 | 3 |
| Staff Services Assistant | 1 | 1 | 1 | 1 |
| Building Permit Assistant I/II | 1 | 1 | 1 | 1 |
| Building Permit Technician | <u>0</u> | <u>0</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL-TIME & VS | 7 | 7 | 8 | 8 |
| <u>Extra Help</u> | | | | |
| EH Building Inspector | 1.50 | 0.75 | 0.75 | 0.75 |
| EH Student Intern | 0.50 | 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 | 2.50 | 1.75 | 1.75 | 1.75 |
| TOTAL BUDGETED/APPROVED | 9.50 | 8.75 | 9.75 | 9.75 |

On August 27, 2013, the Board of Supervisors approved change of one (1) vacant Supervising Building Inspector (Position #4) to one (1) Building Inspector III.

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

For fiscal year 2014/15 the department requests to add one (1) Building Permit Technician. ***On August 27, 2014 (Final Budget) the Board of Supervisors approved the department request.***

SERVICES AND SUPPLIES

This category increased overall due to an increase in Office Expense - Computers and Professional and Special Services.

At Final Budget, this category was adjusted due to an increase in Professional and Special Services and Professional and Special Services – Data Processing to allow for the completion of a Fee Comparison Study and GIS mapping updates.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$179,615 | | | | \$179,615 | \$179,615 |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| TAXES | 610,759 | 816,690 | 665,000 | 665,000 |
| LICENSES AND PERMITS | 1,317 | 1,389 | 1,400 | 1,400 |
| CHARGES FOR CURRENT SERVICES | 963,942 | 802,625 | 950,278 | 927,778 |
| OTHER REVENUE | 484 | -62 | 40 | 40 |
| TOTAL REVENUES | 1,576,502 | 1,620,642 | 1,616,718 | 1,594,218 |
| SALARIES & EMPLOYEE BENEFITS | 663,331 | 721,957 | 841,363 | 841,363 |
| SERVICES & SUPPLIES | 310,524 | 279,691 | 313,621 | 314,621 |
| CAPITAL ASSETS | 52,258 | 23,890 | 0 | 21,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,026,113 | 1,025,538 | 1,154,984 | 1,176,984 |
| NET COST | 550,389 | 595,104 | 461,734 | 417,234 |

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

For Fiscal Year 2014/15, this category is increased due to department estimates.

On August 26 2014, Final Budget, this category was decreased overall due to a reduction in Recorder Fees. Vital and Health Stats Fees, Modernization Fees, and Recorder Fees – Electronic Recordings were increased.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|-----------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| Chief Deputy Recorder | 1 | 1 | 1 | 1 |
| Supervising Recorder | 1 | 1 | 1 | 1 |
| Recorder Clerk I/II/III | 3 | 4 | 4 | 4 |
| Office Assistant I/II | 3 | 3 | 3 | 3 |
| Accountant I/II/III | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL FULL-TIME & V/S | 8 | 9 | 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 | 9.00 | 9.00 | 9.00 |

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.

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).

The salary and employee benefits accounts 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 2014/15 the department requests to add one (1) Account I/II/III. This position will be continued to be reviewed by the CEO and recommendations will be made at Final Budget. ***This request was rescinded at Final Budget.***

SERVICES AND SUPPLIES

For Fiscal Year 2014/15, this category decreased overall due to reductions in Professional and Special Services -Data Processing, Special Department Expense - Software, and Maintenance – Equipment.

At Fiscal Year 2014/15 Final Budget, this category was increased in Transportation and Travel – In-State Overnight.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|----------------------|------------------|--------------------|-----------------|
| 86067 Scanner | <u>\$0</u> | <u>\$0</u> | <u>\$21,000</u> |
| | \$0 | \$0 | \$21,000 |

At Fiscal Year 2014/15 Final Budget, the Recorder requested to purchase a Scanner in order to enable the Department to view recorded documents on microfilm and microfiche. Purchase expense is covered through the Department’s Modernization Fees.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$1,000 | | | \$21,000 | \$22,000 | (\$22,500) |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 13,218 | 0 | 0 | 0 |
| CHARGES FOR CURRENT SERVICES | 21,480 | 20,259 | 20,000 | 20,000 |
| OTHER REVENUE | 3,835 | 4,920 | 6,000 | 6,000 |
| TOTAL REVENUES | 38,533 | 25,179 | 26,000 | 26,000 |
| SALARIES & EMPLOYEE BENEFITS | 728,056 | 778,594 | 914,284 | 914,284 |
| SERVICES & SUPPLIES | 213,845 | 161,875 | 231,730 | 231,730 |
| OTHER CHARGES | -292 | 0 | 0 | 0 |
| CAPITAL ASSETS | 13,218 | 13,376 | 70,000 | 70,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 954,827 | 953,845 | 1,216,014 | 1,216,014 |
| NET COST | -916,294 | -928,666 | -1,190,014 | -1,190,014 |

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 Is decreased based on current trends and projections.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</u> <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>1.84</u> | <u>1.84</u> | <u>1.84</u> | <u>1.84</u> |
| TOTAL FTE | 1.84 | 1.84 | 1.84 | 1.84 |
| TOTAL BUDGETED/APPROVED | 6.84 | 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.

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 Professional and Special Services and Professional and Special Services-Autopsies based upon actual expenditures in previous fiscal year.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|---------------------|------------------|--------------------|-----------------|
| 86062 X-Ray Machine | <u>\$70,000</u> | <u>\$70,000</u> | <u>\$70,000</u> |
| Total | \$70,000 | \$70,000 | \$70,000 |

The X-Ray Machine is requested to improve departmental efficiencies. Departmental needs for sudden or non scheduled services are delayed based on vendor schedule.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 780 | 235 | 250 | 250 |
| AID FROM OTHER GOVT AGENCIES | 855,182 | 497,232 | 700,000 | 700,000 |
| OTHER REVENUE | 127,525 | 99,509 | 668,250 | 668,250 |
| TOTAL REVENUES | 983,487 | 596,976 | 1,368,500 | 1,368,500 |
| SERVICES & SUPPLIES | 1,080,636 | 597,581 | 1,368,500 | 1,368,500 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,080,636 | 597,581 | 1,368,500 | 1,368,500 |
| NET COST | -97,149 | -605 | 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 2014/15, this category is decreased overall due to a reduction in Federal Other.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is decreased overall due to a reduction in Special Department Expense – Grant Income Loans.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| FINES FORFEITS AND PENALTIES | 3,863 | 8,108 | 3,920 | 3,920 |
| USE OF MONEY AND PROPERTY | 65 | 68 | 80 | 80 |
| TOTAL REVENUES | 3,928 | 8,176 | 4,000 | 4,000 |
| SERVICES & SUPPLIES | 6,547 | 5,600 | 4,000 | 8,175 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 6,547 | 5,600 | 4,000 | 8,175 |
| NET COST | -2,619 | 2,576 | 0 | -4,175 |

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.

At Final Budget, this category was adjusted based on more current information.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$4,175 | | | | \$4,175 | |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| FINES FORFEITS AND PENALTIES | 3,863 | 8,108 | 3,920 | 3,920 |
| USE OF MONEY AND PROPERTY | 65 | 68 | 80 | 80 |
| TOTAL REVENUES | 3,928 | 8,176 | 4,000 | 4,000 |
| SERVICES & SUPPLIES | 0 | 0 | 4,000 | 8,175 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 0 | 0 | 4,000 | 8,175 |
| NET COST | 3,928 | 8,176 | 0 | -4,175 |

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.

At Final Budget, this category was adjusted based on more current information.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$4,175 | | | | \$4,175 | |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| LICENSES AND PERMITS | 255,904 | 232,680 | 261,111 | 261,111 |
| FINES FORFEITS AND PENALTIES | 15,237 | 12,957 | 12,600 | 12,600 |
| CHARGES FOR CURRENT SERVICES | 608,473 | 329,397 | 921,341 | 974,696 |
| OTHER REVENUE | 12,887 | 10,020 | 58,722 | 58,722 |
| TOTAL REVENUES | 892,501 | 585,054 | 1,253,774 | 1,307,129 |
| SALARIES & EMPLOYEE BENEFITS | 1,458,574 | 1,688,813 | 1,995,238 | 1,995,238 |
| SERVICES & SUPPLIES | 566,937 | 456,472 | 1,114,788 | 1,168,143 |
| CAPITAL ASSETS | 10,895 | 0 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 2,036,406 | 2,145,285 | 3,110,026 | 3,163,381 |
| NET COST | -1,143,905 | -1,560,231 | -1,856,252 | -1,856,252 |

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 Fiscal Year 2014/15, this category increased overall due to department estimates in Other Revenue.

On August 26 2014, Final Budget, this category increased in Planning Services – EIR Services

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|---|----------------------------|----------------------------|-------------------------------|----------------------------|
| Development Services Director | 1 | 0 | 0 | 0 |
| Director – Community and Economic Development | 0 | 1 | 1 | 1 |
| Deputy Director - Planning | 0 | 0 | 1 | 1 |
| Assistant Development Services Director- Temporary | 1 | 1 | 0 | 0 |
| Code Compliance Manager | 1 | 1 | 0 | 0 |
| Business Development Manager | 0 | 0 | 1 | 1 |
| Code Compliance Supervisor | 0 | 0 | 1 | 1 |
| Code Compliance Specialist I/II | 2 | 2 | 2 | 2 |
| Code Compliance Technician | 1 | 1 | 1 | 1 |
| Senior Planner | 0 | 0 | 0 | 0 |
| Planner I/II/III | 4 | 4 | 4 | 4 |
| Planning Technician I/II | 2 | 2 | 2 | 2 |
| County Office Supervisor | 1 | 1 | 1 | 1 |
| Support Services Assistant | <u>1</u> | <u>1</u> | <u>0</u> | <u>0</u> |
| TOTAL FULL-TIME & VS | 14 | 14 | 14 | 14 |
| <u>Extra Help</u> | | | | |
| EH Planning Tech I/II | 1.00 | 1.00 | 1.00 | 1.00 |
| EH Special Projects Coordinator | 0.00 | 0.00 | 0.00 | 0.00 |
| EH Typist Clerk I/II | 0.00 | 0.00 | 0.00 | 0.00 |
| EH Office Assistant III | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> | <u>1.00</u> |
| | 2.00 | 2.00 | 2.00 | 2.00 |
| TOTAL BUDGETED/APPROVED | 16.00 | 16.00 | 16.00 | 16.00 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

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.

On February 25, 2014 the Board of Supervisors approved the department's request to change title of one (1) Code Compliance Manager to one (1) Business Development Manager (Position #18) and change one (1) Support Services Assistant to one (1) Code Compliance Supervisor (Position #9).

On March 25, 2014 the Board of Supervisors approve the department's request to change one (1) Assistant Development Services Director – Temporary to Deputy Director – Planning (Position #30).

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

SERVICES AND SUPPLIES

For Fiscal Year 2014/15, this category is increased overall based on Insurance – General Liability, Professional and Special Services – Contractual Agreements, and Transportation and Travel – In State Overnight.

At Fiscal Year 2014/15 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 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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$53,355 | | | | \$53,355 | \$53,355 |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| TOTAL REVENUES | 0 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 719 | 0 | 0 | 0 |
| OTHER CHARGES | 11,454 | 9,431 | 45,531 | 45,531 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 12,173 | 9,431 | 45,531 | 45,531 |
| NET COST | -12,173 | -9,431 | -45,531 | -45,531 |

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 support services and is continuing through FY 2014/15.

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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| LICENSES AND PERMITS | 87,710 | 80,900 | 90,000 | 90,000 |
| AID FROM OTHER GOVT AGENCIES | 0 | 1,258 | 0 | 0 |
| CHARGES FOR CURRENT SERVICES | 403,186 | 557,889 | 500,000 | 500,000 |
| OTHER REVENUE | 0 | 65 | 0 | 0 |
| TOTAL REVENUES | 490,896 | 640,112 | 590,000 | 590,000 |
| SALARIES & EMPLOYEE BENEFITS | 1,137,755 | 1,158,992 | 1,297,162 | 1,187,898 |
| SERVICES & SUPPLIES | 520,091 | 544,119 | 600,936 | 599,952 |
| INTRAFUND & INTERFUND TRANSFERS | 0 | -2,150 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,657,846 | 1,700,961 | 1,898,098 | 1,787,850 |
| NET COST | -1,166,950 | -1,060,849 | -1,308,098 | -1,197,850 |

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

ANIMAL SERVICES

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. In 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.

The retirement of the Animal Services Manager in FY 2013/14 has provided an opportunity to evaluate the division's organizational structure and a potential to move functional responsibility for better service delivery in the Fiscal Year 2014/15. The County is currently exploring available options to better address the need for animal control services in our communities.

At Fiscal Year 2014/15 Final Budget, the Board of Supervisors approved shifting operation and oversight of the Animal Control Department to the Sheriff's Office.

REVENUE

For Fiscal Year 2014/15, revenue is budgeted at the prior year level based on department estimates.

SALARIES AND EMPLOYEES BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|---------------------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| Animal Control Assistant Director | 0 | 0 | 0 | 0 |
| <i>Animal Services Manager</i> | <i>1</i> | <i>1</i> | <i>1</i> | <i>0</i> |
| 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 | 14 |
| <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>0.50</u> | <u>0.50</u> | <u>0.50</u> | <u>0.50</u> |
| TOTAL FTE | 1.50 | 1.50 | 1.50 | 1.50 |
| TOTAL BUDGETED/APPROVED | 17.50 | 17.50 | 17.50 | 16.50 |

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.

On August 26 2014, Final Budget, the Board of Supervisors approved deleting one (1) vacant Animal Services Manager (position 16) as part of the restructure of Animal Services and shift of the department to the Sheriff’s Office.

SERVICES AND SUPPLIES

For Fiscal Year 2014/15, this category increased overall due to increases in Insurance – General Liability, Professional and Special Services – Contractual Agreements, and Special Department Expense - Other.

At Fiscal Year 2014/15 Final Budget, this category was reduced in Insurance – General Liability

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is decreased from prior year.

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>(\$109,264)</i> | <i>(\$984)</i> | | | | <i>(\$110,248)</i> | |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 14,550 | 14,532 | 14,600 | 14,600 |
| TOTAL REVENUES | 14,550 | 14,532 | 14,600 | 14,600 |
| SERVICES & SUPPLIES | 56,646 | 51,517 | 70,824 | 70,824 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 56,646 | 51,517 | 70,824 | 70,824 |
| NET COST | -42,096 | -36,985 | -56,224 | -56,224 |

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 2014/15 budget reflects a continuation of this staffing level.

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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| TOTAL REVENUES | 0 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 0 | 0 | 10,000 | 9,994 |
| OTHER CHARGES | 46,139 | 0 | 46,193 | 46,199 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 46,139 | 0 | 56,193 | 56,193 |
| NET COST | -46,139 | 0 | -56,193 | -56,193 |

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 increased based on current information.

OTHER CHARGES

This category is budgeted at the prior year level for County contribution.

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>(\$6)</i> | <i>\$6</i> | | | <i>\$0</i> | <i>\$0</i> |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 179,953 | 0 | 0 | 0 |
| TOTAL REVENUES | 179,953 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 11,216 | 0 | 4,500 | 4,500 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 11,216 | 0 | 4,500 | 4,500 |
| NET COST | 168,737 | 0 | -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 2014/15, this category is budgeted at the prior year level.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| LICENSES AND PERMITS | 43,540 | 48,273 | 41,000 | 48,000 |
| CHARGES FOR CURRENT SERVICES | 86,074 | 92,255 | 80,000 | 92,000 |
| OTHER REVENUE | 282 | 375 | 248 | 248 |
| TOTAL REVENUES | 129,896 | 140,903 | 121,248 | 140,248 |
| SALARIES & EMPLOYEE BENEFITS | 79,140 | 80,644 | 87,252 | 87,252 |
| SERVICES & SUPPLIES | 55,916 | 44,149 | 45,389 | 46,389 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 135,056 | 124,793 | 132,641 | 133,641 |
| NET COST | -5,160 | 16,110 | -11,393 | 6,607 |

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, 2014/15, this category was increased based on the prior year revenue trends.

On August 26 2014, Final Budget, this category was increased overall in Marriage Licenses, and Clerks Fees.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <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 | 0.20 | 0.00 | 0.00 | 0.00 |
| EH Legal Clerk I | <u>0.50</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| TOTAL FTE | 0.70 | 0.00 | 0.00 | 0.00 |
| TOTAL BUDGETED/APPROVED | 1.70 | 1.00 | 1.00 | 1.00 |

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

SERVICE AND SUPPLIES

This category was reduced based on decreases in Professional and Special Services – Data Processing, Communications – Internal Services, and Rents and Leases – Structures, Improvements and Grounds.

At Fiscal Year 2014/15 Final Budget, this category was increased in Transportation and Travel – In-State Overnight.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$1,000 | | | | \$1,000 | \$19,000 |

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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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| LICENSES AND PERMITS | 54,913 | 66,048 | 64,000 | 64,000 |
| FINES FORFEITS AND PENALTIES | 1,639 | 1,759 | 0 | 0 |
| USE OF MONEY AND PROPERTY | 90,341 | 45,994 | 25,000 | 25,000 |
| AID FROM OTHER GOVT AGENCIES | 12,563,133 | 30,179,636 | 31,929,955 | 31,929,955 |
| CHARGES FOR CURRENT SERVICES | 2,942,086 | 3,140,617 | 3,286,500 | 3,286,500 |
| OTHER REVENUE | 1,804,207 | 888,682 | 650,400 | 650,400 |
| TOTAL REVENUES | 17,456,319 | 34,322,736 | 35,955,855 | 35,955,855 |
| SALARIES & EMPLOYEE BENEFITS | 6,049,986 | 6,033,344 | 7,300,569 | 7,033,832 |
| SERVICES & SUPPLIES | 4,760,480 | 5,215,413 | 8,307,593 | 10,293,127 |
| INTRAFUND & INTERFUND TRANSFERS | 4,902 | 0 | 0 | 0 |
| CAPITAL ASSETS | 15,584,774 | 19,553,188 | 24,772,300 | 27,624,223 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 26,400,142 | 30,801,945 | 40,380,462 | 44,951,182 |
| NET COST | -8,943,823 | 3,520,791 | -4,424,607 | -8,995,327 |

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 decreased overall due to a decrease in Proposition 1B funding.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|---|------------------|------------------|--------------------|------------------|
| | <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 | 0 | 0 |
| <i>Heavy Equipment Mechanic I/II</i> | <i>12</i> | <i>12</i> | <i>12</i> | <i>11</i> |
| 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 |
| <i>Project Engineer</i> | <i>2</i> | <i>2</i> | <i>2</i> | <i>1</i> |
| Senior Engineering Associate | 1 | 2 | 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 | 65 | 66 | 65 | 63 |
| <u>Extra Help</u> | | | | |
| EH Engineering Associate I | 0.00 | 0.00 | 0.00 | 0.00 |
| EH Engineering Associate III | 0.49 | 0.00 | 0.00 | 0.00 |
| EH Road Maintenance Worker I/II | 0.00 | 0.50 | 0.00 | 0.00 |
| EH Senior Engineering Associate | 0.12 | 0.00 | 0.00 | 0.00 |
| EH Student Intern | 0.00 | 0.75 | 0.75 | 0.75 |
| EH Special Project Coordinator | <u>0.40</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |
| TOTAL FTE | 1.01 | 1.25 | 0.75 | 0.75 |
| TOTAL BUDGETED/APPROVED | 66.01 | 67.25 | 66.25 | 63.25 |

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.

On August 27, 2013, the Board of Supervisor’s approved the department’s request to add one (1) Senior Engineering Associate (Position #71).

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

For fiscal year 2014/15 the department requests to delete one (1) Assistant Traffic Supervisor (Position #36).

On August 26, 2014 the Board of Supervisors approved the department’s request to delete one (1) vacant Assistant Traffic Supervisor (Position #36), one (1) vacant Project Engineer (Position #89), and one (1) vacant Heavy Equipment Mechanic (Position #59).

SERVICES AND SUPPLIES

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

At Final Budget, adjustments were based on an increase in anticipated maintenance expenses.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|---|------------------|--------------------|------------------|
| 86001 6 Lighted Pedestrian Signs | \$27,000 | \$27,000 | \$27,000 |
| 86002 2 Patch Trucks | 280,000 | 280,000 | 280,000 |
| 86003 GPS Data Collector | 5,000 | 5,000 | 5,000 |
| 86004 Plan Cabinet | 3,000 | 3,000 | 3,000 |
| 86005 4 Sets of Flashing Beacons | 30,000 | 30,000 | 30,000 |
| 87058 Roads Capital Projects | 3,061,000 | 3,061,000 | 5,912,923 |
| 87097 Roads Bridge Projects | 4,366,300 | 4,366,300 | 4,366,300 |
| 87153 AME-Atwater-Merced Expressway | 16,500,000 | 16,500,000 | 16,500,000 |
| 87456 Phase II R/W Childs Ave to Yosemite Ave | <u>500,000</u> | <u>500,000</u> | <u>500,000</u> |
| TOTAL | \$24,772,300 | \$24,772,300 | \$27,625,223 |

The 6 Lighted Pedestrian Signs and 4 Sets of Flashing Bacons are needed for pedestrian crossing replacement projects. The 2 Patch Trucks are requested for needed road repairs. The GPS Data Collector is requested to replace equipment related to surveying that is outdated. The Plan Cabinet is requested due to the need for additional storage. 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 asset 87058 Roads Capital Projects was adjusted based on more current information and was approved due to the preservation of County resources.

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>(\$266,737)</i> | <i>\$1,985,534</i> | | | <i>\$2,851,923</i> | <i>\$4,570,750</i> | |

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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 2014-2015

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HEALTH

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| LICENSES AND PERMITS | 266,450 | 384,035 | 289,391 | 289,391 |
| FINES FORFEITS AND PENALTIES | 401,344 | 409,898 | 474,515 | 489,515 |
| AID FROM OTHER GOVT AGENCIES | 11,104,256 | 10,325,210 | 12,712,210 | 13,282,900 |
| CHARGES FOR CURRENT SERVICES | 2,026,132 | 1,845,533 | 2,093,572 | 2,063,316 |
| OTHER REVENUE | 161,320 | 358,695 | 134,743 | 333,711 |
| TOTAL REVENUES | 13,959,502 | 13,323,371 | 15,704,431 | 16,458,833 |
| SALARIES & EMPLOYEE BENEFITS | 11,137,126 | 11,663,583 | 14,015,964 | 14,018,492 |
| SERVICES & SUPPLIES | 3,246,270 | 2,613,433 | 3,484,803 | 4,320,879 |
| OTHER CHARGES | 356,046 | 458,559 | 414,238 | 414,038 |
| INTRAFUND & INTERFUND TRANSFERS | -513,331 | -505,533 | -1,046,458 | -1,169,347 |
| CAPITAL ASSETS | 33,724 | 53,512 | 22,500 | 61,387 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 14,259,835 | 14,283,554 | 16,891,047 | 17,645,449 |
| NET COST | -300,333 | -960,183 | -1,186,616 | -1,186,616 |

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

HEALTH

BUDGET UNIT 40000

The Public 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 Public 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 Public Health Department budget assumes a distribution formula for Health Realignment between the Public 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 Other Revenues.

At Final Budget, this category was adjusted based on an increase in anticipated State and Other Revenue.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|---|----------------------------|----------------------------|-------------------------------|----------------------------|
| Public Health Director | 1 | 1 | 1 | 1 |
| County Health Officer | 1 | 1 | 1 | 1 |
| Deputy Public Health Director | 1 | 0 | 0 | 0 |
| Assistant Director Public Health | 0 | 1 | 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 | 0 | 0 |
| CA Children's Service Worker I/II | 4 | 4 | 4 | 4 |
| Public Health Aide I/II | 3 | 2 | 2 | 2 |
| Account Clerk III | 1 | 1 | 0 | 0 |
| Director of Environmental Health | 1 | 1 | 1 | 1 |
| Supervising Environmental Health Specialist | 3 | 3 | 3 | 3 |
| Project Engineer | 0 | 0 | 0 | 0 |
| Environment Health Specialist I/II/III | 12 | 11 | 10 | 10 |
| Hazardous Material Specialist I/II/III | 1 | 1 | 2 | 2 |
| Environmental Health Technician I/II | 3 | 4 | 4 | 4 |
| Health Education Administrator | 0 | 0 | 0 | 0 |
| Public Health Laboratory Director | 1 | 1 | 1 | 1 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|---|-----------------|-----------------|--------------------|-----------------|
| | <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 |
| Public Health Program Manager | 1 | 1 | 1 | 1 |
| Supervising Public Health Nurse | 5 | 5 | 5 | 5 |
| Public Health Nurse I/II/Community Health Nurse | 17 | 17 | 16 | 16 |
| Epidemiologist I/II | 1 | 1 | 1 | 1 |
| Health Education Specialist | 4 | 4 | 4 | 4 |
| Community Health Specialist | 7 | 7 | 7 | 7 |
| Communicable Disease Investigator | 2 | 2 | 2 | 2 |
| Support Services Analyst I/II | 4 | 5 | 5 | 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 | 5 | 6 | 6 |
| County Office Supervisor | 1 | 1 | 1 | 1 |
| Emergency Medical Services Manager | 1 | 1 | 1 | 1 |
| Emergency Medical Services Specialist | 1 | 2 | 2 | 2 |
| Licensed Vocational Nurse | 2 | 2 | 3 | 3 |
| Medical Records Technician III | 1 | 0 | 0 | 0 |
| Supervising Health Educator | <u>2</u> | <u>4</u> | <u>4</u> | <u>4</u> |
| TOTAL FULL-TIME & VS | 110 | 114 | 113 | 113 |
| <u>Contract Employees</u> | | | | |
| Public Health Director | <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 |
| <u>Extra Help</u> | | | | |
| EH Staff Therapist | 0.20 | 0.20 | 0.20 | 0.20 |
| EH Public Health Nurse | 0.10 | 0.00 | 0.00 | 0.00 |
| EH Licensed Vocational Nurse | 0.58 | 0.00 | 0.00 | 0.00 |
| EH Special Projects Coordinator | 0.00 | 0.58 | 0.58 | 0.58 |
| EH Typist Clerk I/II | 1.50 | 0.00 | 0.00 | 0.00 |
| EH Microbiology Technician | 0.00 | 0.00 | 0.00 | 0.00 |
| EH Public Health Lab Director | 0.50 | 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 | 2.88 | 1.28 | 1.28 | 1.28 |
| TOTAL BUDGETED/APPROVED | 113.88 | 116.28 | 115.28 | 115.28 |

On August 21, 2012 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) filled Nurse Practitioner (Position #94), effective September 23, 2012, due to funding constraints. Also added to the department at Final Budget were one (1) Health Education Specialist, one (1) California Children's Service Worker I/II, one (1) Public Health Nurse I/II/ Community Health Nurse, one (1) Environmental Health Technician I/II, and two(2) Supervising Health Educator (Position #217, 242) while one (1) Health Education Administrator, one (1) Environmental Health Specialist I/II/III, one (1) Licensed Vocational Nurse, and one (1) Project Engineer (Position #173) were deleted.

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

On August 27, 2013 (Final Budget) the Board of Supervisors approved the department’s request 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), add one (1) Support Services Analyst (Position #245), one (1) Supervising Health Educator (Position #247), and delete one (1) vacant Medical Records Technician.

The salary and employee benefits accounts 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 2014/15 the department requests to change the following positions: one (1) Account Clerk III (Position #160) to Account Clerk I/II, one (1) Account Clerk I/II (Position #14) to Office Assistant I/II, one (1) Environmental Health Specialist I/II/III (Position #88) to Hazardous Material Specialist I/II/III, and one (1) Public Health Nurse (Position #171) to Licensed Vocational Nurse. Additionally the department requests to delete one (1) vacant Occupational Physical Therapist (Position #11). ***The Board of Supervisors approved the department’s request on August 26, 2014 (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 was adjusted to account for an estimated increase in Communications – Internal Services, Professional and Special Services – Contractual Agreements, Professional and Special Services – Administrative Services, and Special Department expenses.

OTHER CHARGES

This category has decreased overall due to a decrease in the support provided to clients for transportation to specialty care services.

At Final Budget, this category was adjusted based on more current information.

INTRAFUND AND INTERFUND TRANSFERS

This category has been adjusted to account for reimbursement from other County departments.

At Final Budget, this category was adjusted to account for an increase in reimbursement from other County departments.

CAPITAL ASSETS

| | REQUESTED | RECOMMENDED | APPROVED |
|-------------------------------------|-----------|-------------|----------|
| 85049 Video Conferencing System | \$0 | \$0 | \$15,196 |
| 85128 Video Teleconferencing System | 0 | 0 | 15,265 |
| 86054 9 Hydration Stations | 22,500 | 22,500 | 0 |
| 86071 1 Decontamination Unit | 0 | 0 | 18,726 |
| 86072 1 Analytical Balance | 0 | 0 | 5,000 |
| 86073 2 High Speed Scanners | 0 | 0 | 7,200 |
| TOTAL | \$22,500 | \$22,500 | \$61,387 |

The nine Hydration Stations will be provided to schools throughout the county in an effort to decrease the consumption of sugary beverages and increase access to water. This Capital Asset is fully subvented.

At Final Budget the following assets were adjusted based on more current information: 85049 Video Conferencing System; 85128 Video Teleconferencing System; 86054 9 Hydration Stations; 86071 1 Decontamination Unit; 1 Analytical Balance were all approved based on public and employee safety issues. Asset 86073 2 High Speed Scanners was approved to improve function efficiency.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| \$2,528 | \$836,076 | (\$200) | (\$122,889) | \$38,887 | \$754,402 | \$754,402 |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 47,900 | 43,751 | 46,960 | 46,960 |
| AID FROM OTHER GOVT AGENCIES | 3,539,977 | 3,809,454 | 5,486,255 | 5,702,699 |
| OTHER REVENUE | 37,248 | 3,857 | 0 | 0 |
| TOTAL REVENUES | 3,625,125 | 3,857,062 | 5,533,215 | 5,749,659 |
| SALARIES & EMPLOYEE BENEFITS | 702,986 | 736,915 | 939,194 | 939,194 |
| SERVICES & SUPPLIES | 3,055,621 | 2,545,385 | 4,316,513 | 4,532,557 |
| OTHER CHARGES | 0 | -19,990 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 3,758,607 | 3,262,310 | 5,255,707 | 5,471,751 |
| NET COST | -133,482 | 594,752 | 277,508 | 277,908 |

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 been reduced due to a decrease in Proposition 10 tobacco tax revenues.

At Final Budget, this category was adjusted based on more current information.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|--|-----------------|-----------------|--------------------|-----------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</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 | 1.00 | 1.00 | 1.00 | 1.00 |
| EH Special Projects Coordinator | 0.50 | 0.25 | 0.25 | 0.25 |
| EH Fiscal Services Analyst | <u>0.00</u> | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> |
| TOTAL FTE | 1.50 | 1.50 | 1.50 | 1.50 |
| TOTAL BUDGETED/APPROVED | 8.50 | 8.50 | 8.50 | 8.50 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

SERVICES AND SUPPLIES

This category has decreased overall due to a reduction in Professional & Special Services – Contractual Agreements related grant programs.

At Final Budget, this category was adjusted based on more current information.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$216,044 | | | | \$216,044 | \$216,044 |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 20,901,717 | 23,458,175 | 30,247,972 | 31,789,851 |
| CHARGES FOR CURRENT SERVICES | 7,301,371 | 10,876,921 | 13,658,313 | 14,863,746 |
| OTHER REVENUE | -2,484,271 | 226,808 | 45,945 | 45,945 |
| TOTAL REVENUES | 25,718,817 | 34,561,904 | 43,952,230 | 46,699,542 |
| SALARIES & EMPLOYEE BENEFITS | 19,257,188 | 20,902,724 | 25,863,175 | 26,338,367 |
| SERVICES & SUPPLIES | 6,435,078 | 7,176,499 | 10,740,797 | 12,621,415 |
| OTHER CHARGES | 5,183,055 | 6,486,313 | 7,790,506 | 8,124,008 |
| INTRAFUND & INTERFUND TRANSFERS | -1,213,190 | -1,123,511 | -1,341,650 | -1,341,650 |
| CAPITAL ASSETS | 128,182 | 123,256 | 176,937 | 234,937 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 29,790,313 | 33,565,281 | 43,229,765 | 45,977,077 |
| NET COST | -4,071,496 | 996,623 | 722,465 | 722,465 |

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.

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.

In 2013 the State made several changes in the way the Alcohol and Drug, (AOD) departments are funded and who they report to. The State Alcohol and Drug Services Division are now operated under the Department of Health Care Services (DHCS). This change and the elimination of the States AOD program also shifts the program funding responsibility to Counties with a new state realignment tax of 2011. Drug Medi-Cal is an entitlement program and it will be very important over the next few years to keep an eye on how the shifted Drug Medi-Cal responsibility operates under the limited tax revenues brought in by this new tax.

The Department looks for changes in the 2014/2015 fiscal year as the Affordable Care Act now allows additional community members insurance coverage as well as an increase in the type of covered services. Other department changes will include new grant opportunities and a streamline of services as we transition into more of a Behavioral Health System with both systems supporting each other.

REVENUE

This category has increased based on higher collections and revised estimates for sales tax realignment and MSHA fund and receipt Triage Grant funding.

At Final Budget this Realignment and Drug Medi-Cal/realignment estimates were increased based on increased expenses.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <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)

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|---|-----------------|-----------------|--------------------|-----------------|
| | <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 | 0 | 0 | 0 |
| MHSA Coordinator | 1 | 1 | 1 | 1 |
| Quality Improvement Coordinator | 0 | 1 | 1 | 1 |
| Mental Health Coordinator | 0 | 2 | 2 | 2 |
| Compliance Officer | 0 | 0 | 1 | 1 |
| Fiscal Manager | 1 | 1 | 1 | 1 |
| Staff Services Analyst I/II | 5 | 5 | 6 | 8 |
| Mental Health Program Manager | 3 | 4 | 6 | 6 |
| 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 | 20 | 26 | 25 |
| Mental Health Clinician I/II | 32 | 35 | 39 | 40 |
| Crisis Intervention Specialist | 4 | 4 | 4 | 4 |
| Vocational Rehabilitation Counselor | 1 | 2 | 2 | 2 |
| Recreational Therapist | 1 | 1 | 1 | 1 |
| Automation Systems Analyst I/II | 0 | 0 | 0 | 0 |
| Personnel Assistant - Confidential | 1 | 1 | 1 | 1 |
| Mental Health Worker I/II | 21 | 21 | 21 | 21 |
| Secretary III | 1 | 1 | 1 | 1 |
| Medical Records Technician III | 1 | 1 | 1 | 1 |
| Medical Records Technician I/II | 7 | 7 | 7 | 7 |
| Psychiatric Ward Clerk | 1 | 1 | 1 | 1 |
| Accounting Technician | 2 | 2 | 2 | 2 |
| Account Clerk III | 3 | 3 | 3 | 2 |
| Office Assistant III | 12 | 13 | 15 | 15 |
| 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 | 4 | 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 | 1 | 2 | 2 |
| Mental Health Medical Director (At will) | 1 | 1 | 1 | 1 |
| Staff Psychiatrists (At will) | 4 | 4 | 4 | 4 |
| Program Assistant | 4 | 4 | 6 | 6 |
| Staff Services Manager | 1 | 1 | 1 | 1 |
| Deputy Public Administrator/ Guardian/ Conservator I/II | 4 | 4 | 4 | 4 |
| Public Conservator Inventory Specialist | 1 | 1 | 1 | 1 |
| Management Analyst I/II/III | 1 | 1 | 0 | 0 |
| Medical Records Supervisor | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| MH TOTAL FULL-TIME & VS | 158 | 166 | 185 | 185 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|---|-----------------|-----------------|--------------------|-----------------|
| | <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 | 1 | 1 |
| 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 | 32 | 32 |
| | | | | |
| 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 | 198 | 206 | 224 | 224 |
| | | | | |
| <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 | 218.00 | 226.00 | 244.00 | 244.00 |

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On February 25, 2014 the Board of Supervisors approved the department’s request to add one (1) Compliance Officer (Position #403), change one (1) Management Analyst I/II/III to Staff Services Analyst (Position #391) and change one (1) Psychiatric Staff Nurse I/II to Quality Assurance Specialist (Position #253).

On April 8, 2014 the Board of Supervisors approved the department’s request to change title of one (1) Alcohol and Drug Program manger to Mental Health Program Manager (Position #202).

On May 6, 2014 the Board of Supervisor approved the addition of one (1) Mental Health Program Manager (Position #411) and seven (7) Licensed Mental Health Worker/ Psychiatric Staff Nurse I/II (Position #404, 405, 406, 407, 408, 409, 410) for the three year Triage Grant program.

On May 20, 2014 the Board of Supervisors approved the addition of one (1) Program Assistant (Position #412) and two (2) Mental Health Clinician I/II (Position #413, 414) for the MHSA Prevention and Early Intervention School Based 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 fiscal year 2014/15 the department requests to add two (2) Office Assistant III, one (1) Staff Services Analyst I/II, two (2) Mental Health Clinician I/II in coordination with MHSA programs, and one (1) Program Assistant.

On August 26, 2014 (Final Budget) the Board of Supervisor’s approved the following position adjustments: add two (2) Office Assistant III, add one (1) Program Assistant, add one (1) Staff services Analyst I/II, add two (2) Mental Health Clinician I/II, change one (1) Psychiatric Staff Nurse I/II (Position #17) to Mental Health Clinician I/II, and change one (1) Account Clerk III (Position #233) to Staff Services Analyst I/II.

SERVICES AND SUPPLIES

This category has increased overall due to increased MHSA and other contractual obligations.

This category has increased at Final Budget due to an anticipated increased for AOD contractual service obligations.

OTHER CHARGES

None.

This category has increased at Final Budget due to an anticipated increase in Managed Care services.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|--|------------------|--------------------|-----------------|
| 86036 Rm 26 Bldg 1 13 th Street | \$10,787 | \$10,787 | \$10,787 |
| 86038 1 Ford Focus | 19,025 | 19,025 | 19,025 |
| 86039 1 Ford Focus | 19,025 | 19,025 | 19,025 |
| 86040 2014 Ford Focus | 19,025 | 19,025 | 19,025 |
| 86041 2014 Ford Focus | 19,025 | 19,025 | 19,025 |
| 86042 8 Passenger Van | 30,230 | 30,230 | 30,230 |
| 85038 Surveillance System | 9,930 | 9,930 | 9,930 |

CAPITAL ASSETS (Continued)

| | | | | |
|--------------|--|-----------|-----------|---------------|
| 86032 | Copier | 3,800 | 3,800 | 3,800 |
| 86034 | Front Desk Bankers Window | 2,500 | 2,500 | 2,500 |
| 86037 | Wellness Center | 12,034 | 12,304 | 12,304 |
| 86033 | Copier | 3,800 | 3,800 | 3,800 |
| 86047 | Questys Dongle | 2,659 | 2,659 | 2,659 |
| 86035 | Los Banos Office | 10,097 | 10,097 | 10,097 |
| 84015 | Remodel Front Waiting Room 13 th Street | 15,000 | 15,000 | 15,000 |
| 86068 | Door Access Systems | 0 | 0 | 23,000 |
| 86069 | Room 26 Furniture | 0 | 0 | 11,000 |
| 86070 | Wellness Center Reception & Office | 0 | 0 | 24,000 |
| | TOTAL | \$177,207 | \$177,207 | 234,937 |

The department requests four (4) replacement passenger vehicles and one (1) passenger van to replace obsolete vehicles based on County Fleet recommendations. Rm. 26 Building 1, Wellness Center, and Los Banos remodel are requested in order to increase consumer services. The Surveillance System and Front Desk Banker Window are requested to increase consumer and staff safety. Two (2) copiers are requested to replace aging equipment. The Questys Dongle is requested based on IT recommendations. The Remodel Front Waiting Room project is requested to provide a better aesthetic and therapeutic waiting room for consumers.

At Final Budget appropriation was added to update the door access systems, remodel the Wellness Center Reception Areas, and furniture needs for increased staffing.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| 475,192 | 1,880,618 | 333,502 | | 58,000 | \$2,747,312 | \$2,747,312 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| FINES FORFEITS AND PENALTIES | 1,217,726 | 742,077 | 0 | 0 |
| USE OF MONEY AND PROPERTY | 1,313 | 3,795 | 1,000 | 1,000 |
| AID FROM OTHER GOVT AGENCIES | 3,207,934 | 1,750,854 | 2,475,204 | 2,475,204 |
| CHARGES FOR CURRENT SERVICES | 82,916 | 3,034 | 0 | 0 |
| OTHER REVENUE | 259,803 | 0 | 800,000 | 800,000 |
| TOTAL REVENUES | 4,769,692 | 2,499,760 | 3,276,204 | 3,276,204 |
| SALARIES & EMPLOYEE BENEFITS | 804,005 | 245,993 | 81,539 | 81,539 |
| SERVICES & SUPPLIES | 4,038,712 | 2,489,267 | 3,194,665 | 3,200,205 |
| OTHER CHARGES | 0 | -39 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 4,842,717 | 2,735,221 | 3,276,204 | 3,281,744 |
| NET COST | -73,025 | -235,461 | 0 | -5,540 |

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 distribution formula for Health Realignment between the Health Department (budget unit 40000) and the Indigent Health Care Program (Budget Unit 49500) was 57% Health/43% IHCP. No net county costs are included in this budget unit.

With the adoption of AB 85 and the statewide implementation of expanded Medi-Cal in FY 2013/14, Merced County selected the County Savings Determination process to redirect the indigent health portion of Health Realignment to the State and participate in an ongoing true-up process. The County successfully negotiated with the State to retain approximately 30% of the redirected amount for residual indigent health services provided in FY 2014/15. The County will continue to work collaboratively with the State to address future indigent health care service funding needs.

REVENUE

This category has decreased due to the redirection of Health Realignment.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</u> <u>APPROVED</u> |
|---|-----------------------------------|-----------------------------------|--------------------------------------|-----------------------------------|
| Indigent Health Care Programs | | | | |
| Administrator | 1 | 0 | 0 | 0 |
| Community Health Nurse/Public Health Nurse I/II | 1 | 0 | 0 | 0 |
| Support Services Analyst I/II | 1 | 0 | 0 | 0 |
| Medical Claims Clerk I/II | 2 | 2 | 1 | 1 |
| Eligibility Worker I/II | 4 | 0 | 0 | 0 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|-----------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| Office Assistant I/II | <u>1</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL FULL-TIME & VS | 10 | 2 | 1 | 1 |
| <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 | 2.00 | 1.00 | 1.00 |

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

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).

For fiscal year 2014/15 the department requests to delete one (1) Medical Claims Clerk I/II (Position #13). ***On August 26, 2014 the Board of Supervisors approved the department's request.***

SERVICES AND SUPPLIES

This category has decreased overall due to reduced payments for direct medical services.

At Final Budget, this category was adjusted to account for an estimated increase in Professional and Special Services – Data Processing.

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>\$5,540</i> | | | | <i>\$5,540</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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| LICENSES AND PERMITS | 45,880 | 60,186 | 60,000 | 60,000 |
| AID FROM OTHER GOVT AGENCIES | 69,125,299 | 73,870,929 | 82,265,415 | 83,403,040 |
| CHARGES FOR CURRENT SERVICES | 39,776 | 31,664 | 40,000 | 40,000 |
| OTHER REVENUE | 350,368 | 264,079 | 261,500 | 479,709 |
| TOTAL REVENUES | 69,561,323 | 74,226,858 | 82,626,915 | 83,982,749 |
| SALARIES & EMPLOYEE BENEFITS | 49,180,773 | 53,631,685 | 61,667,592 | 61,006,623 |
| SERVICES & SUPPLIES | 13,620,439 | 15,985,475 | 17,412,462 | 18,864,492 |
| OTHER CHARGES | 5,534,423 | 5,373,032 | 5,813,941 | 5,813,941 |
| INTRAFUND & INTERFUND TRANSFERS | 162,294 | 58,393 | -593,164 | -556,231 |
| CAPITAL ASSETS | 717,340 | 78,295 | 99,999 | 103,999 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 69,215,269 | 75,126,880 | 84,400,830 | 85,232,824 |
| NET COST | 346,054 | -900,022 | -1,773,915 | -1,250,075 |

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

This category has increased overall due to revised estimates for State Public Assistance – Administration, offset by decreases in Federal Administrative funding estimates and reduction of IHSS waiver funding.

Federal and State Public Assistance Admin. increased at Final Budget due to anticipated increases in expenditures and adjustments to 2011 realignment estimates.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|---|----------------------------|----------------------------|-------------------------------|----------------------------|
| Director HSA | 1 | 1 | 1 | 1 |
| <i>Deputy Director HSA</i> | 3 | 3 | 3 | 4 |
| 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 | 14 | 14 | 14 |
| Staff Fiscal Analyst | 4 | 4 | 4 | 4 |
| Staff Personnel Analyst | 1 | 1 | 1 | 1 |
| <i>Network Systems Support Analyst</i> | 5 | 5 | 5 | 0 |
| <i>Business Services Analyst</i> | 0 | 0 | 0 | 5 |
| Fiscal Services Supervisor | 3 | 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)

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|---|-----------------|-----------------|--------------------|-----------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</u> | <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 | 6 | 7 | 7 | 7 |
| Administrative Supervisor | 6 | 6 | 6 | 6 |
| Legal Clerk I/II | 8 | 8 | 8 | 8 |
| Support Services Assistant | 6 | 7 | 7 | 7 |
| Support Services Assistant-Confidential | 1 | 1 | 1 | 1 |
| Office Assistant III | 6 | 6 | 6 | 6 |
| Registration/Information Assistant | 14 | 17 | 17 | 17 |
| Office Assistant I/II | 22 | 22 | 22 | 22 |
| Program Evaluation Supervisor | 1 | 1 | 1 | 1 |
| C-IV Program Analyst | 2 | 4 | 5 | 5 |
| C-IV Business Manager | 2 | 2 | 2 | 2 |
| Family Services Supervisor | 30 | 33 | 33 | 33 |
| Family Services Representative III | 35 | 38 | 38 | 38 |
| Family Services Representative I/II | 138 | 172 | 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 * | 42 | 42 | 42 | 42 |
| Social Worker III V/S * | 0 | 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 | 5 | 5 | 5 | 5 |
| E&T Worker III | 11 | 10 | 10 | 10 |
| E&T Worker I/II | 53 | 45 | 45 | 45 |
| Veteran Claims Representative Supervisor | 1 | 1 | 1 | 1 |
| Veteran Claims Representative I/II | 1 | 1 | 1 | 1 |
| Public Conservator Inventory Specialist VS | 0 | 0 | 0 | 0 |
| Social Worker Aide | <u>6</u> | <u>6</u> | <u>6</u> | <u>6</u> |
| TOTAL FULL-TIME & VS | 552 | 592 | 593 | 594 |

Extra Help:

| | | | | |
|---|------|------|------|------|
| EH Social Worker I/II/III/IV | 0.88 | 0.72 | 0.72 | 0.72 |
| EH Family Assistance Representative I/II/III | 0.00 | 0.12 | 0.12 | 0.12 |
| EH Supervising Family Assistance Representative | 0.15 | 0.00 | 0.00 | 0.00 |
| EH Office Assistant I/II | 0.05 | 0.55 | 0.55 | 0.55 |
| EH Janitor | 0.04 | 0.04 | 0.04 | 0.04 |
| EH Registration Information Assistant | 0.50 | 2.00 | 2.00 | 2.00 |
| EH Special Projects Coordinator | 0.77 | 1.17 | 1.17 | 1.17 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|---|-----------------|-----------------|--------------------|-----------------|
| | <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 | 0.00 | 0.00 | 0.00 |
| EH Account Clerk I/II/III | 0.00 | 0.00 | 0.00 | 0.00 |
| EH Office Assistant III | 0.28 | 0.75 | 0.75 | 0.75 |
| EH Management Information Systems Technician I | 0.07 | 0.00 | 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 | 0.00 | 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>1.29</u> | <u>1.29</u> | <u>1.29</u> |
| TOTAL FTE | 4.50 | 6.64 | 6.64 | 6.64 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 556.50 | 598.64 | 599.64 | 600.64 |

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.

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 #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).

SALARIES AND EMPLOYEE BENEFITS (Continued)

On October 8, 2013 the Board of Supervisors added one (1) C-IV Program Analyst (Position #781) to support the C-IV Call Center Network.

The salary and employee benefits accounts 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 26, 2014 the Board of Supervisors approved the department's request to add one (1) Deputy Director position. The Network Systems Analyst title was changed to Business Services Analyst to better reflect current job duties. This category decreased overall to reflect cost savings from unanticipated vacancies.

SERVICES AND SUPPLIES

This category decreased overall due to a reduction in C-IV contractual obligations for the Call Center project, offset by increased appropriation for drug testing services and increased structural maintenance costs.

This category was increased at Final Budget overall due to anticipated increases to contractual services.

OTHER CHARGES

This category has increased overall due to estimated increase of the IHSS MOE.

INTRAFUND AND INTERFUND TRANSFERS

This category decreased as compared to the prior year because of no new capital improvement projects for the upcoming year.

This category increased overall due to additional costs related to prior year projects.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|---------------------------------------|------------------|--------------------|-----------------|
| 86029 Digital Equip Blackmagic Camera | \$5,000 | \$5,000 | \$5,000 |
| 86030 Hardware Storage | 4,999 | 4,999 | 4,999 |
| 86031 25 Hawthorn Stations | 90,000 | 90,000 | 90,000 |
| 86074 1 Live Scan System | 0 | 0 | 4,000 |
| Total | \$99,999 | \$99,999 | 103,999 |

Then department requests the following fixed assets for FY 2014/15: one (1) Digital Camera and Hardware Storage Device to replace aging equipment; appropriation for approximately 25 Haworth stations for redesign of office space and replacement parts.

This category was increased at Final Budget to replace one aged live scan system.

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>(\$660,969)</i> | <i>\$1,452,030</i> | | <i>\$36,933</i> | <i>\$4,000</i> | <i>\$831,994</i> | <i>\$1,355,834</i> |

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 1,299,157 | 1,077,310 | 1,686,525 | 1,686,525 |
| TOTAL REVENUES | 1,299,157 | 1,077,310 | 1,686,525 | 1,686,525 |
| SALARIES & EMPLOYEE BENEFITS | 158,706 | 198,699 | 233,663 | 233,663 |
| SERVICES & SUPPLIES | 72,782 | 88,141 | 92,773 | 92,773 |
| OTHER CHARGES | 1,216,451 | 1,232,658 | 1,456,288 | 1,456,288 |
| INTRAFUND & INTERFUND TRANSFERS | -48,910 | -64,243 | -99,616 | -96,199 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,399,029 | 1,455,255 | 1,683,108 | 1,686,525 |
| NET COST | -99,872 | -377,945 | 3,417 | 0 |

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

None.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <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

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

At Final Budget, this category was adjusted based on more current information.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | | | \$3,417 | | \$3,417 | |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 64,905,414 | 67,165,884 | 67,688,331 | 71,371,236 |
| CHARGES FOR CURRENT SERVICES | 0 | 234,453 | 200,000 | 200,000 |
| OTHER REVENUE | 478,749 | 474,679 | 445,000 | 445,000 |
| TOTAL REVENUES | 65,384,163 | 67,875,016 | 68,333,331 | 72,016,236 |
| SERVICES & SUPPLIES | 65,893 | 0 | 0 | 0 |
| OTHER CHARGES | 65,869,485 | 69,351,989 | 72,640,212 | 75,893,157 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 65,935,378 | 69,351,989 | 72,640,212 | 75,893,157 |
| NET COST | -551,215 | -1,476,973 | -4,306,881 | -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 77.03%, state funded at 20.47% with the local share at 2.50%. The projection is based on a caseload decrease of 2.99% from year end projections and absorbs a cost of living adjustment of 5% (COLA) from prior year.
- B. WINS: This program gives \$10 per month to Food Stamp only households who meet the work participation requirements effective July 1, 2014. Wins is 100% State General Funds. The projection is based on a caseload of 6,666.67 cases per month.
- C. 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 department expects these costs to increase exponentially and will continue to be monitored for Final Budget.

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 13.64% caseload increase and a 13.25% rate increase. A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category..
- 2. Foster Homes: State funding, 40.00%; local share 60.00%. Projection is based on a 3.56% caseload decrease and a 15.34% rate increase. A mixture of local 1991 and 2011 Realignment funding has replaced the 40.00% State share of funding for this category.
- 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 2.95% caseload increase and a 10.21% rate increase. A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category.
- 4. Foster Family Agency Institution placements by HSA: State funding 40.00%; local share, 60.00%. Projection is based on a 10.78% caseload decrease and a 1.0% rate decrease. A mixture of local 1991 and 2011 Realignment funding has replaced the 40.00% State share of funding for this category.
- 5. Group Home Institutional placements by HSA: Federal funding, 41.38%; State funding 24.60%; local share, 34.02%. Projection is based on a 38.25% caseload decrease and a 48.6% rate increase. A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category.
- 6. Group Home Institutional placements by HSA: State funding, 40.00%; local share, 60.00%. Projection based on a 29.21% caseload increase and a 4.27% rate decrease. A mixture of local 1991 and 2011 Realignment funding has replaced the 40.00% State share of funding for this category.

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 8.78% caseload decrease and a 46.28% rate increase. A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category. .
 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 Group Home placements by Probation Department: Federal funding, 41.38%; state funding 24.60%; local share, 34.02%. Projection is based on a 57.51% caseload increase and a 5.38% rate increase. A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category.
 10. Institution Group Home placements by Probation Department: State funding, 40.00%; local share, 60.00%. Projection is based on a 18.16% caseload decrease and a 1.6% rate decrease. A mixture of local 1991 and 2011 Realignment funding has replaced the 40.00% State share of funding for this category..
 11. Placements--By HSA All County Cost: 100 % local share. Projection is based on a 61.59% caseload decrease and a 48.13% rate decrease.
 12. Institution placements by Probation Department: Local share, 100%. Projection is based on no caseload increases and no rate increases. .
 13. Camp Placement by Probation Department: Local Share, 100%. Projection is based on no caseload increases and no rate increases.
 14. Emergency Assistance: Federal funding, 41.38%; state funding, 24.60%; local share, 34.02%. Projection is based on no caseload increases and no rate increases. A mixture of local 1991 and 2011 Realignment funding has replaced the 24.60% State share of funding for this category.
 15. Voluntary Placements: Federal funding, 70.00%; local share, 30.00%. Projection is based on a 9.21% caseload decrease and 2.83% rate decrease.
 16. KinGap: Federal funding 2.57%; state funding 77.24%; local share, 20.19%. Projection is based on a 23.47% caseload increase and a 9.04% rate increase. A mixture of 1991 and 2011 Realignment funding has replaced the 77.24% State share of funding for this category.
 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 36.15%, state funded at 47.91% with the local share at 15.95%. The projection is based on a 1.42% overall caseload growth and a 0.65% decrease in rate. A mixture of 1991 and 2011 Realignment funding has replaced the 48.11% State share of funding for this category.

REVENUE

Revenue has been adjusted based on caseload projections.

At Final Budget, this category was adjusted to reflect more current caseload information.

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.

At Final Budget, this category was adjusted to reflect more current caseload information.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | | \$3,252,945 | | | \$3,252,945 | \$3,682,905 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| OTHER REVENUE | 74,798 | 54,561 | 60,000 | 60,000 |
| TOTAL REVENUES | 74,798 | 54,561 | 60,000 | 60,000 |
| OTHER CHARGES | 158,353 | 164,549 | 195,017 | 195,017 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 158,353 | 164,549 | 195,017 | 195,017 |
| NET COST | -83,555 | -109,988 | -135,017 | -135,017 |

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 the actual caseload expenditures for FY13/14 resulting in a decrease the over prior years budgeted amount.
- B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. The projection is based on the actual caseload expenditures for FY13/14 resulting in a decrease the over prior years budgeted amount.
- 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 the actual caseload expenditures for FY13/14 resulting in a decrease the over prior years budgeted amount..
- 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.

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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 0 | 5,171 | 5,640 | 5,640 |
| AID FROM OTHER GOVT AGENCIES | 3,693,316 | 2,778,781 | 3,446,942 | 3,446,942 |
| CHARGES FOR CURRENT SERVICES | 311,469 | 406,705 | 172,260 | 172,260 |
| OTHER REVENUE | 1,207 | 794 | 0 | 0 |
| TOTAL REVENUES | 4,005,992 | 3,191,451 | 3,624,842 | 3,624,842 |
| SALARIES & EMPLOYEE BENEFITS | 3,103,505 | 2,986,115 | 2,853,114 | 2,932,754 |
| SERVICES & SUPPLIES | 1,077,805 | 649,033 | 811,068 | 885,088 |
| INTRAFUND & INTERFUND TRANSFERS | -98,488 | -259,985 | -193,000 | -193,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 4,082,822 | 3,375,163 | 3,471,182 | 3,624,842 |
| NET COST | -76,830 | -183,712 | 153,660 | 0 |

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

DEPARTMENT OF WORKFORCE INVESTMENT

BUDGET UNIT 55000

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

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

EXECUTIVE'S COMMENT

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

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

The department has been experiencing reductions in WIA State formula funding over the past few years and will face the elimination of Enterprise Zone Voucher revenue in December 2014. This has caused a reliance on competitive grants and one time only funding sources in order to maintain the department's service delivery throughout the County. Because of the potential expedited timeframes to implement grant programs the department's appropriation and revenue estimates may need to occur quickly. The department may need to bring forward various grants to the Board of Supervisors between Proposed and Final budget for acceptance due to the program timelines.

REVENUE

Revenue is projected to decrease based on the elimination of the Enterprise Zone Voucher revenue and a reduction to State formula funding.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>REQUESTED</u> | 2014/15 <u>RECOMMENDED</u> |
|---|----------------------------|----------------------------|-----------------------------|-------------------------------|
| Director-Workforce Investment | 1 | 1 | 1 | 1 |
| Deputy Director-Workforce Investment | 0 | 0 | 0 | 1 |
| Operations Officer-Workforce Investment | 1 | 1 | 1 | 1 |
| Program Manager-Workforce Investment | 2 | 2 | 2 | 0 |
| 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 | 1 | 1 | 1 |
| E&T Specialist I/II | 12 | 12 | 12 | 11 |
| Staff Services Analyst I/II | 2 | 2 | 2 | 2 |
| Business Services Specialist I/II | 0 | 0 | 0 | 1 |
| Secretary III | 1 | 1 | 1 | 1 |
| Secretary I/II | 0 | 0 | 0 | 0 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|--|-----------------|-----------------|------------------|--------------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>REQUESTED</u> | <u>RECOMMENDED</u> |
| Assessment Technician I/II | 3 | 3 | 3 | 3 |
| Fiscal Supervisor | 1 | 1 | 1 | 1 |
| Management Information System Technician I/II | 2 | 2 | 2 | 2 |
| Office Assistant III | <u>4</u> | <u>4</u> | <u>4</u> | <u>4</u> |
| TOTAL FULL-TIME & VS | 35 | 34 | 34 | 33 |
| <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 | 0.00 | 0.00 | 0.00 |
| EH Office Assistant III | 0.00 | 0.00 | 0.00 | 0.00 |
| EH Special Project Coordinator | 0.10 | 0.50 | 0.50 | 0.50 |
| EH MIS Technician I | 0.25 | 0.25 | 0.00 | 0.00 |
| EH Assessment Technician I | 0.00 | 0.00 | 0.00 | 0.00 |
| EH Automation Systems Analyst | 0.00 | 0.00 | 0.00 | 0.00 |
| EH E&T Specialist I | <u>0.00</u> | <u>0.25</u> | <u>0.25</u> | <u>0.25</u> |
| TOTAL FTE | 0.85 | 1.25 | 1.00 | 1.00 |
| TOTAL BUDGETED/APPROVED | 35.85 | 35.25 | 35.00 | 34.00 |

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.

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

The salary and employee benefits accounts 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 26, 2014 the Board of Supervisors approved the department's request to add one Deputy Director and delete two (2) Program Manager (Position #25, 49), and change one (1) E&T Specialist I/II (Position #60) to Business Services Specialist I/II.

SERVICES AND SUPPLIES

This category has decreased overall due to an estimated reduction in contractual obligations.

This category increased at Final Budget for possible grant related expenses and an increase in cost allocation estimates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects reimbursement of services from other county departments.

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>79,640</i> | <i>74,020</i> | | | | <i>\$153,660</i> | <i>\$0</i> |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 759,856 | 643,292 | 761,000 | 761,000 |
| TOTAL REVENUES | 759,856 | 643,292 | 761,000 | 761,000 |
| SERVICES & SUPPLIES | 759,556 | 643,591 | 761,000 | 761,001 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 759,556 | 643,591 | 761,000 | 761,001 |
| NET COST | 300 | -299 | 0 | -1 |

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

DWI-WIA YOUTH

BUDGET UNIT 55100

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

None.

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

None..

This category was increased at Final Budget to balance fund.

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>1</i> | | | | <i>\$1</i> | <i>\$0</i> |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 447,331 | 157,801 | 373,410 | 373,410 |
| TOTAL REVENUES | 447,331 | 157,801 | 373,410 | 373,410 |
| SALARIES & EMPLOYEE BENEFITS | 15,536 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 79,574 | 6,106 | 10,000 | 10,004 |
| OTHER CHARGES | 360,084 | 153,748 | 363,410 | 363,410 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 455,194 | 159,854 | 373,410 | 373,414 |
| NET COST | -7,863 | -2,053 | 0 | -4 |

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

Revenue has increased based on current estimates.

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

None.

This category was increased at Final Budget to balance fund.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | 4 | | | | \$4 | \$0 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| AID FROM OTHER GOVT AGENCIES | 335,024 | 169,582 | 419,608 | 419,608 |
| TOTAL REVENUES | 335,024 | 169,582 | 419,608 | 419,608 |
| SALARIES & EMPLOYEE BENEFITS | 2,756 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 7,678 | 6,106 | 10,000 | 10,003 |
| OTHER CHARGES | 325,755 | 163,696 | 409,608 | 409,608 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 336,189 | 169,802 | 419,608 | 419,611 |
| NET COST | -1,165 | -220 | 0 | -3 |

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

DWI-WIA 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

Revenue has increased based on current estimates.

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

None.

This category was increased at Final Budget to balance fund.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | 3 | | | | \$3 | \$0 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 115 | 32 | 0 | 0 |
| AID FROM OTHER GOVT AGENCIES | 230,911 | 277,267 | 0 | 0 |
| OTHER REVENUE | 71 | 0 | 0 | 0 |
| TOTAL REVENUES | 231,097 | 277,299 | 0 | 0 |
| SALARIES & EMPLOYEE BENEFITS | -220 | 0 | 0 | 0 |
| OTHER CHARGES | 237,338 | 277,523 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 237,118 | 277,523 | 0 | 0 |
| NET COST | -6,021 | -224 | 0 | 0 |

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 grants

57404 – WIA Additional Assistance funds through California Employment Development Department (EDD) grants

57405 – Federal Department of Labor National Emergency Grant

57406 – Federal Department of Labor National Emergency Grant

57407 – State Energy Sector Partnership and Training grant funds

57408 – WIA Additional Assistance funds through California EDD grants

REVENUE

Currently there is no budgeted revenue. Revenue requests will be made as grants are accepted by the Board of Supervisors.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

Currently there are no estimated expenses. Appropriation requests will be made as grants are accepted by the Board of Supervisors.

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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 4 | 0 | 0 | 0 |
| AID FROM OTHER GOVT AGENCIES | 7,261 | 0 | 0 | 0 |
| TOTAL REVENUES | 7,265 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 0 | 0 | 0 | 5 |
| OTHER CHARGES | 7,263 | 0 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 7,263 | 0 | 0 | 5 |
| NET COST | 2 | 0 | 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.

This category was increased at Final Budget to balance fund.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | 5 | | | | \$5 | \$0 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
 ACTIVITY - OTHER ASSISTANCE

FUND - 1010
 BUDGET UNIT # - 59000
 UNIT TITLE - AREA AGENCY ON AGING

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| FINES FORFEITS AND PENALTIES | 5,295 | 3,542 | 0 | 0 |
| AID FROM OTHER GOVT AGENCIES | 1,343,968 | 927,829 | 1,103,474 | 1,274,962 |
| OTHER REVENUE | 17,822 | 6,634 | 8,130 | 8,130 |
| TOTAL REVENUES | 1,367,085 | 938,005 | 1,111,604 | 1,283,092 |
| SALARIES & EMPLOYEE BENEFITS | 390,072 | 376,806 | 423,502 | 446,635 |
| SERVICES & SUPPLIES | 535,098 | 470,385 | 549,968 | 608,493 |
| OTHER CHARGES | 712,400 | 633,742 | 713,684 | 819,507 |
| INTRAFUND & INTERFUND TRANSFERS | -237,083 | -396,594 | -368,454 | -361,430 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,400,487 | 1,084,339 | 1,318,700 | 1,513,205 |
| NET COST | -33,402 | -146,334 | -207,096 | -230,113 |

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

AREA AGENCY ON AGING

BUDGET UNIT 59000

The Area Agency on Aging (AAA) was designated by the California Department of Aging as the agency responsible for planning, developing, coordinating, and monitoring a comprehensive system of services and focal points for delivery of services to senior citizens throughout Merced County. This agency also acts as an advocate for the elderly in accordance with the 1978 Older Americans Act as amended. County Ordinance Number 964 established a Department of Aging to study, evaluate, and make recommendations to the Board of Supervisors relating to any and all matters affecting the aged of Merced County, including, but not limited to, health, education, employment, housing, nutrition, legal services, transportation, and recreation.

REVENUE

Revenue has decreased due to reductions in estimate Target Case Management revenue for Senior Meals and estimates for Federal and State yearend.

Federal revenue was increased at Final Budget based on additional SNAP-ED funding and increase planning estimates received from the State.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|------------------------------------|-----------------|-----------------|--------------------|-----------------|
| | <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 | 0.00 | 0.00 | 0.00 |
| EH Senior Participant | 2.88 | 0.00 | 0.00 | 0.00 |
| EH Community Worker | <u>1.50</u> | <u>5.32</u> | <u>5.32</u> | <u>5.32</u> |
| TOTAL FTE | 5.13 | 5.32 | 5.32 | 5.32 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 8.13 | 8.32 | 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.

Extra Help was increased at Final Budget to increase hours for supervision.

SERVICES AND SUPPLIES

This category has decreased overall due to reduction in estimated contractual obligations; partially offset by increased appropriation for advertising for outreach activities.

This category increased at Final Budget in order to re allocate unpaid expenses from the prior year, increase appropriation due to increased allocations, and add appropriation for new SNAP-ED program for seniors.

OTHER CHARGES

This category has decreased overall due to an estimated decrease in costs from the Congregate and Home delivered meal programs.

OTHER CHARGES (Continued)

This category increased overall due to increased estimated expenses for Congregate and Home Delivered Meal programs.

INTRAFUND AND INTERFUND TRANSFERS

This category has increased due to the department's request for exterior painting of the 23rd street location.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| 23,133 | 58,525 | 105,823 | 7,024 | | \$194,505 | \$171,488 |

EDUCATION FUNCTION

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - EDUCATION
 ACTIVITY - LIBRARY SERVICES

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 12,956 | 12,606 | 12,956 | 12,956 |
| AID FROM OTHER GOVT AGENCIES | 1,676,295 | 1,089,072 | 57,643 | 62,000 |
| CHARGES FOR CURRENT SERVICES | 42,214 | 45,676 | 50,000 | 50,000 |
| OTHER REVENUE | 13,394 | 840 | 66,000 | 66,000 |
| TOTAL REVENUES | 1,744,859 | 1,148,194 | 186,599 | 190,956 |
| SALARIES & EMPLOYEE BENEFITS | 1,736,676 | 1,680,770 | 2,080,646 | 2,080,646 |
| SERVICES & SUPPLIES | 639,923 | 589,094 | 829,953 | 869,285 |
| INTRAFUND & INTERFUND TRANSFERS | -221,107 | -135,706 | -155,320 | -155,320 |
| CAPITAL ASSETS | 104,136 | 0 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 2,259,628 | 2,134,158 | 2,755,279 | 2,794,611 |
| NET COST | -514,769 | -985,964 | -2,568,680 | -2,603,655 |

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 14/15.

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.

On March 25, 2014, the Board approved a series of actions which made a number of structural changes to the County Library System in order to improve operations and services. Changes made included closing four library branches, transitioning Library staff from Variable Shift to Full-Time, changing hours of operation to meet the needs of the communities, and re-investing in collections and materials. It is anticipated that the bookmobile will be implemented in FY 2014/15 to provide greater access and outreach for Library services in communities.

REVENUE

This category is increased for Fiscal Year 2014/15 based on department estimates.

At Fiscal Year 2014/15 Final Budget, this category was increased in Other Governmental Agencies based on department estimates.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> | <u>2013/14</u> | <u>2014/15</u> | <u>2014/15</u> |
|-------------------------------------|-----------------|-----------------|--------------------|-----------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
| County Librarian | 1 | 1 | 1 | 1 |
| Supervising Librarian | 0 | 0 | 0 | 0 |
| Librarian I/II | 2 | 2 | 2 | 2 |
| Library Assistant I/II | 10 | 10 | 9 | 9 |
| Library Resource Technician I/II | 1 | 1 | 5 | 5 |
| Library Resource Technician I/II VS | 4 | 4 | 0 | 0 |
| Lead Library Resource Technician | 2 | 1 | 1 | 1 |
| Library Coordinator | 2 | 1 | 0 | 0 |
| Literacy Coordinator | 0 | 0 | 1 | 1 |
| Staff Service Analyst I/II | 0 | 1 | 1 | 1 |
| Account Clerk I/II | <u>0</u> | <u>0</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL-TIME & VS | 22 | 21 | 21 | 21 |
| <u>Contract Employees</u> | | | | |
| CC Interim County Librarian | <u>0.00</u> | <u>0.00</u> | <u>1.00</u> | <u>1.00</u> |
| TOTAL CONTRACT EMPLOYEES | 0.00 | 0.00 | 1.00 | 1.00 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|---------------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| <u>Extra Help</u> | | | | |
| EH Pages | 1.50 | 1.00 | 0.50 | 0.50 |
| EH Library Assistant I | 7.50 | 8.00 | 2.00 | 2.00 |
| 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 | 9.00 | 9.00 | 2.50 | 2.50 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 31.00 | 31.00 | 24.50 | 24.50 |

On February 15, 2011 the Board of Supervisors approved the deletion of one (1) Library Assistant I/II (position #25) due to fiscal constraints.

On August 21, 2012 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) filled Supervising Librarian (Position #11), effective September 23, 2012, due to fiscal constraints.

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.

On June 25, 2013 (Proposed Budget) the Board of Supervisors approved the department's request to delete one (1) vacant Library Coordinator (Position #16).

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.

On February 25, 2014 the Board of Supervisors approved the department's request to change title of one (1) Library Coordinator to Literacy Coordinator (Position #46) and change one (1) Library Assistant I/II to Account Clerk I/II (Position #9).

On March 25, 2014, the Board of Supervisors approved the department's request to change ten (10) Library Assistant I/II positions (Pos. 10, 17, 18, 4, 6, 7, 13, 24, 9, 29) and four (4) Library Resource Technician I/II positions (Pos. 15, 3, 23, 34) from Variable Shift to Full-Time.

On March 25, 2014, the Board of Supervisors established the classification of Contract Interim County Librarian.

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

SERVICES AND SUPPLIES

For Fiscal Year 2014/15, this category is increased based on Special Department Expense – Books, Maintenance and Equipment – Auto, and Insurance – General Liability.

On August 26 2014, Final Budget, this category increased overall in Household Expense – Contractual, and Membership.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$39,332 | | | | \$39,332 | \$4,357 |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:
 FUNCTION - EDUCATION
 ACTIVITY - AGRICULTURAL EDUCATION

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| CHARGES FOR CURRENT SERVICES | 18,598 | 15,010 | 7,500 | 7,500 |
| OTHER REVENUE | 0 | 8 | 0 | 0 |
| TOTAL REVENUES | 18,598 | 15,018 | 7,500 | 7,500 |
| SALARIES & EMPLOYEE BENEFITS | 256,874 | 263,889 | 280,043 | 280,043 |
| SERVICES & SUPPLIES | 41,938 | 39,808 | 51,586 | 51,586 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 298,812 | 303,697 | 331,629 | 331,629 |
| NET COST | -280,214 | -288,679 | -324,129 | -324,129 |

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 the county 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. The cooperative effort with Merced County began in 1917. UC provides the professional staff (including training, benefits, 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 has decreased due to an anticipated reduction in UC reimbursement.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|--|-----------------|-----------------|--------------------|-----------------|
| | <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 III | 0 | 0 | 0 | 0 |
| Office Assistant I/II V/S | <u>1</u> | <u>1</u> | <u>1</u> | <u>1</u> |
| TOTAL FULL TIME & VS | 3 | 3 | 3 | 3 |
| TOTAL BUDGETED/APPROVED | 3.00 | 3.00 | 3.00 | 3.00 |

For FY 2011/12 Proposed Budget the County Executive Officer, in coordination with the department, recommended the deletion of one (1) filled Office Assistant III (Position #4) and addition of one (1) Office Assistant III V/S in order to facilitate the CEO’s recommendation to reduce the departmental budget by twenty percent. At proposed the Office Assistant III V/S was changed to Office Assistant I/II V/S to align with the work duties being performed by under-filled incumbent.

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

SERVICES AND SUPPLIES

This category increased overall from the prior year due to an increase in data processing costs.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

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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 2014-2015

CLASSIFICATION:

FUNCTION - RECREATION AND CULTURAL SERVICES
 ACTIVITY - RECREATION FACILITIES

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

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| CHARGES FOR CURRENT SERVICES | 9,477 | 7,580 | 9,000 | 9,000 |
| TOTAL REVENUES | 9,477 | 7,580 | 9,000 | 9,000 |
| SALARIES & EMPLOYEE BENEFITS | 248,517 | 261,357 | 279,138 | 279,138 |
| SERVICES & SUPPLIES | 10,814 | 7,086 | 12,425 | 12,425 |
| INTRAFUND & INTERFUND TRANSFERS | 977 | 0 | 0 | -900 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 260,308 | 268,443 | 291,563 | 290,663 |
| NET COST | -250,831 | -260,863 | -282,563 | -281,663 |

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

None.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/2013</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</u> <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>0.42</u> | <u>0.42</u> | <u>0.42</u> |
| TOTAL BUDGETED/APPROVED | 2.00 | 2.42 | 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 has increased overall due to an anticipated increase in Travel and Transportation County Vehicle expenses.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

At Final Budget, this category was adjusted due to the approval of a Special District Fund donation.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | | | (\$900) | | (\$900) | |

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:

FUNCTION - RECREATION AND CULTURAL SERVICES
 ACTIVITY - RECREATION FACILITIES

FUND - 1010
 BUDGET UNIT # - 70100
 UNIT TITLE - DPW-SPECIAL RECREATION DIVISION

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 2,000 | 0 | 3,300 | 3,300 |
| CHARGES FOR CURRENT SERVICES | 0 | 52,110 | 0 | 0 |
| OTHER REVENUE | 2,305 | 2,000 | 0 | 0 |
| TOTAL REVENUES | 4,305 | 54,110 | 3,300 | 3,300 |
| SERVICES & SUPPLIES | 21,347 | 25,349 | 3,300 | 3,300 |
| CAPITAL ASSETS | 0 | 71,482 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 21,347 | 96,831 | 3,300 | 3,300 |
| NET COST | -17,042 | -42,721 | 0 | 0 |

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

DPW - SPECIAL RECREATION DIVISION

BUDGET UNIT 70100-70116

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

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category has been adjusted to reflect the change in payments for use of the Community Hall.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:

FUNCTION - RECREATION AND CULTURAL SERVICES
 ACTIVITY - RECREATION FACILITIES

FUND - 1010
 BUDGET UNIT # - 70200
 UNIT TITLE - DPW-PARKS DIVISION

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 41,643 | 46,500 | 44,825 | 44,825 |
| CHARGES FOR CURRENT SERVICES | 359,682 | 317,743 | 322,003 | 322,003 |
| OTHER REVENUE | 1,540 | 349 | 1,200 | 1,200 |
| TOTAL REVENUES | 402,865 | 364,592 | 368,028 | 368,028 |
| SALARIES & EMPLOYEE BENEFITS | 1,212,807 | 1,127,737 | 1,335,551 | 1,335,551 |
| SERVICES & SUPPLIES | 414,455 | 398,949 | 495,174 | 502,191 |
| OTHER CHARGES | -406 | 0 | 2,846 | 2,846 |
| CAPITAL ASSETS | 9,601 | 0 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,636,457 | 1,526,686 | 1,833,571 | 1,840,588 |
| NET COST | -1,233,592 | -1,162,094 | -1,465,543 | -1,472,560 |

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

DPW - PARKS DIVISION

BUDGET UNIT 70200

The Parks Division is under the direction of the Public Works Department to provide and maintain Regional County Park facilities for the residents of Merced County. The Parks Division also maintains community parks throughout the County along with gardening and turf maintenance around County owned buildings for a total of 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 has decreased due to the reduction of services provided to the Roads Division.

SALARIES AND EMPLOYEE BENEFITS

| | <u>2012/13</u> <u>APPROVED</u> | <u>2013/14</u> <u>APPROVED</u> | <u>2014/15</u> <u>RECOMMENDED</u> | <u>2014/15</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 | 0 | 0 | 0 |
| Park Maintenance Specialist | 1 | 1 | 1 | 1 |
| Grounds Maintenance Worker I/II | 6 | 7 | 7 | 7 |
| 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 | 0.00 | 0.00 | 0.00 |
| EH Lifeguard | 1.68 | 0.00 | 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 | 8.05 | 8.05 | 8.05 |
| EH Special Project Coordinator | <u>0.52</u> | <u>0.04</u> | <u>0.04</u> | <u>0.04</u> |
| TOTAL FTE | 11.82 | 8.83 | 8.83 | 8.83 |
| TOTAL BUDGETED/APPROVED | 23.82 | 20.83 | 20.83 | 20.83 |

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.

On February 25, 2014 the Board of Supervisors approved the department’s request to change one (1) Parks Caretaker I to Grounds Maintenance Worker I/II (Position #5).

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

SERVICES AND SUPPLIES

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

At Final Budget, this category was adjusted due to an increase in Professional and Special Services – Data Processing.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | \$7,017 | | | | \$7,017 | |

DEBT SERVICE

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COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 0 | 15 | 4 | 4 |
| OTHER REVENUE | 0 | 829,710 | 846,022 | 846,022 |
| TOTAL REVENUES | 0 | 829,725 | 846,026 | 846,026 |
| SERVICES & SUPPLIES | 0 | 70 | 7,620 | 7,620 |
| OTHER CHARGES | 0 | 829,485 | 826,000 | 826,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 0 | 829,555 | 833,620 | 833,620 |
| NET COST | 0 | 170 | 12,406 | 12,406 |

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 06/30/14</u> |
|---------------------------|-----------------------------|---------------------------|---------------------------------------|
| Juvenile Justice Facility | \$10,885,000 | 18 Years | \$10,440,000 |

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 509 | 0 | 0 | 0 |
| OTHER REVENUE | 926,546 | 0 | 0 | 0 |
| TOTAL REVENUES | 927,055 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 4,064 | 0 | 0 | 0 |
| OTHER CHARGES | 990,344 | 0 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 994,408 | 0 | 0 | 0 |
| NET COST | -67,353 | 0 | 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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 12 | 0 | 0 | 0 |
| OTHER REVENUE | 194,681 | 0 | 0 | 0 |
| TOTAL REVENUES | 194,693 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 50 | 0 | 0 | 0 |
| OTHER CHARGES | 195,459 | 0 | 0 | 0 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 195,509 | 0 | 0 | 0 |
| NET COST | -816 | 0 | 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 06/30/13</u> |
|----------------------|-----------------------------|---------------------------|---------------------------------------|
| Energy Retrofit Loan | \$1,805,328 | 11 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 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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| TOTAL REVENUES | 0 | 0 | 0 | 0 |
| SERVICES & SUPPLIES | 56,531 | 26,475 | 65,000 | 65,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 56,531 | 26,475 | 65,000 | 65,000 |
| NET COST | -56,531 | -26,475 | -65,000 | -65,000 |

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.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2014-2015

CLASSIFICATION:

FUNCTION - DEBT SERVICE
 ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1802
 BUDGET UNIT # - 71300
 UNIT TITLE - DEBT SERVICE-JUSTICE FACILITY

| DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1) | ACTUAL 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| FINES FORFEITS AND PENALTIES | 665,751 | 664,701 | 666,227 | 666,227 |
| TOTAL REVENUES | 665,751 | 664,701 | 666,227 | 666,227 |
| SERVICES & SUPPLIES | 1,850 | 1,850 | 5,100 | 5,100 |
| OTHER CHARGES | 663,901 | 662,851 | 661,127 | 661,127 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 665,751 | 664,701 | 666,227 | 666,227 |
| 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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 179,651 | 164,278 | 65,000 | 65,000 |
| OTHER REVENUE | 843,745 | 939,430 | 273,402 | 273,402 |
| TOTAL REVENUES | 1,023,396 | 1,103,708 | 338,402 | 338,402 |
| OTHER CHARGES | 1,007,768 | 1,007,767 | 1,007,770 | 1,007,770 |
| INTRAFUND & INTERFUND TRANSFERS | 48,000 | 36,000 | 36,000 | 36,000 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 1,055,768 | 1,043,767 | 1,043,770 | 1,043,770 |
| NET COST | -32,372 | 59,941 | -705,368 | -705,368 |

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 06/30/14</u> |
|--------------------|---------------------------|---------------------------------------|
| Dairy Loan Program | 20 Years | \$5,246,298 |

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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (5) |
|---|----------------------------|----------------------------|---|--|
| USE OF MONEY AND PROPERTY | 43,836 | 42,348 | 40,000 | 40,000 |
| OTHER REVENUE | 8,405,735 | 8,423,149 | 8,500,000 | 8,500,000 |
| TOTAL REVENUES | 8,449,571 | 8,465,497 | 8,540,000 | 8,540,000 |
| SERVICES & SUPPLIES | 2,025 | 2,225 | 7,600 | 7,600 |
| OTHER CHARGES | 7,612,813 | 7,987,656 | 8,383,750 | 8,383,750 |
| TOTAL EXPENDITURES/APPROPRIATIONS | 7,614,838 | 7,989,881 | 8,391,350 | 8,391,350 |
| NET COST | 834,733 | 475,616 | 148,650 | 148,650 |

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 2014-2015

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 2012-2013 (2) | ACTUAL 2013-2014 (3) | RECOMMEND BY COUNTY ADMIN 2014-2015 (4) | APPROVED BY BOARD OF SUPV. 2014-2015 (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 14/15 includes a Contingency of \$3.5 million.

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INTERNAL SERVICE FUNDS

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COUNTY OF MERCED
 State of California
 Operation of Internal Service Fund
 Fiscal Year 2014-2015

Fund Title: Fleet Service
 Service Activity: Internal Service Fund

| Operating Detail | Audited Actual 2012-2013 | Actual 2013-2014 | Proposed Estimates 2014-2015 | Approved Estimates 2014-2015 |
|--|-----------------------------|---------------------|------------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| Charges for Services | 3,210,182 | 2,678,210 | 3,325,000 | 3,723,202 |
| Miscellaneous Sales | 0 | 311,748 | 400,000 | 400,000 |
| Total Operating Revenues | 3,210,182 | 2,989,958 | 3,725,000 | 4,123,202 |
| Operating Expenses | | | | |
| Salaries and Employee Benefits | 586,764 | 598,527 | 638,653 | 634,139 |
| Services and Supplies | 2,275,126 | 2,117,909 | 2,501,072 | 2,461,520 |
| Depreciation and Amortization | 550,265 | 550,265 | 550,265 | 550,265 |
| Total Operating Expenses | 3,412,155 | 3,266,701 | 3,689,990 | 3,645,924 |
| Operating Income (Loss) | (201,973) | (276,743) | 35,010 | 477,278 |
| Non-Operating Revenues (Expenses) | | | | |
| Interest/Investment Income and/or Gain | 0 | 4,252 | 5,600 | 5,600 |
| Interest/Investment (Expense) and/or (Loss) | (29,459) | 0 | 0 | 0 |
| Gain or Loss on Sale of Capital Assets | (72,452) | 47,052 | 10,000 | 40,000 |
| Other | 0 | 15,693 | 18,500 | 18,500 |
| Total Non-Operating Revenues (Expenses) | (101,911) | 66,997 | 34,100 | 64,100 |
| Income Before Capital Contributions and Transfers | (303,884) | (209,746) | 69,110 | 541,378 |
| Capital Contributions | 27,835 | 0 | 0 | 0 |
| Transfers-In(Out) | 0 | 0 | 0 | 0 |
| Change in Net Assets | (276,049) | (209,746) | 69,110 | 541,378 |
| Fixed Assets Purchased | 536,579 | 526,028 | 1,103,000 | 1,103,000 |
| Net Assets - Beginning Balance | 7,625,770 | 7,349,721 | 7,139,975 | 7,139,975 |
| Net Assets - Ending Balance | 7,349,721 | 7,139,975 | 7,209,085 | 7,681,353 |
| Reserved for Fleet Replacement | 3,899,509 | 4,005,807 | 4,005,807 | 4,404,009 |

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 2013-2014 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2014 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 515 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 and Other Revenues.

At Final Budget, this category was adjusted based on more current information.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|------------------------------|----------------------------|----------------------------|-------------------------------|----------------------------|
| Fleet Maintenance Supervisor | 0 | 0 | 0 | 0 |
| Assistant Shop Supervisor | 1 | 1 | 1 | 1 |
| Automotive Technician | 3 | 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 | 6 | 6 | 6 | 6 |
| | | | | |
| TOTAL BUDGETED/APPROVED | 6.00 | 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, worker's compensation adjustments, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

At Final Budget, this category was adjusted based on the reduction of estimated Overtime – Permanent Employee expenses.

SERVICES AND SUPPLIES

This category has decreased overall due to a decrease in estimated expenses in Maintenance Equipment – Fuel and Special Department Expense – Special Fund.

At Final Budget, this category was adjusted based on an overall decrease in anticipated fuel and maintenance expenses.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

| <u>CAPITAL ASSETS</u> | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|-------------------------------|------------------|--------------------|-----------------|
| 86007 6 Patrol Car Light Bars | \$18,000 | \$18,000 | \$18,000 |
| 86008 12 Sheriff Patrol Cars | 445,000 | 445,000 | 445,000 |
| 86009 20 New Vehicles | <u>640,000</u> | <u>640,000</u> | <u>640,000</u> |
| TOTAL | \$1,103,000 | \$1,103,000 | \$1,103,000 |

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.

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>(\$4,514)</i> | <i>(\$39,552)</i> | | | | <i>(\$44,066)</i> | <i>\$428,202</i> |

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Fund Title: Administrative Services
 Service Activity: Internal Service Fund

| Operating Detail | Audited Actual 2012-2013 | Actual 2013-2014 | Proposed Estimates 2014-2015 | Approved Estimates 2014-2015 |
|--|-----------------------------|---------------------|------------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| Charges for Services | 8,714,025 | 9,681,965 | 10,553,188 | 11,031,188 |
| Total Operating Revenues | 8,714,025 | 9,681,965 | 10,553,188 | 11,031,188 |
| Operating Expenses | | | | |
| Salaries and Employee Benefits | 5,110,931 | 5,054,758 | 5,403,521 | 5,403,521 |
| Services and Supplies | 3,688,596 | 4,093,399 | 5,045,933 | 5,015,933 |
| Depreciation and Amortization | 337,331 | 337,331 | 337,331 | 337,331 |
| Total Operating Expenses | 9,136,858 | 9,485,488 | 10,786,785 | 10,756,785 |
| Operating Income (Loss) | (422,833) | 196,477 | (233,597) | 274,403 |
| Non-Operating Revenues (Expenses) | | | | |
| Interest/Investment Income and/or Gain | 0 | 3,757 | 0 | 0 |
| Interest/Investment (Expense) and/or (Loss) | (6,793) | 0 | 0 | 0 |
| Gain or Loss on Sale of Capital Assets | (118,954) | 1,411 | 0 | 0 |
| Other | 0 | 15,781 | 0 | 0 |
| Total Non-Operating Revenues (Expenses) | (125,747) | 20,949 | 0 | 0 |
| Income Before Capital Contributions and Transfers | (548,580) | 217,426 | (233,597) | 274,403 |
| Capital Contributions | 0 | 0 | 0 | 0 |
| Transfers-In(Out) | 49,686 | 122,135 | 0 | 357,000 |
| Change in Net Assets | (498,894) | 339,561 | (233,597) | 631,403 |
| Long Term Debt Payments | 0 | 0 | 0 | 0 |
| Fixed Assets Purchased | 181,628 | 353,431 | 0 | 780,000 |
| Net Assets - Beginning Balance | 1,566,891 | 1,067,997 | 1,407,558 | 1,407,558 |
| Net Assets - Ending Balance | 1,067,997 | 1,407,558 | 1,173,961 | 2,038,961 |

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 2013-2014 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2014 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 14 – 15:

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. The department will be heavily involved in the implementation of the County's new Finance, HR and Payroll Systems. Included in this effort is the Time and Attendance system implementation.
2. Investigate technology trends and make recommendations for use at the County. These may include the leveraging Cloud based systems, Software as a Service (SaaS), 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.
5. Develop a strategic plan to update the County's aging communications and technology infrastructure.

REVENUE

This category is increased in Data Processing and Communication Services based on adjustments for salary and projected service costs for FY 2014/15.

At Final Budget, August 26, 2014, Data Processing, Communication Services and Operating Transfers In were increased to support infrastructure project, phone system upgrade and Questys upgrade.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 <u>APPROVED</u> | 2013/14 <u>APPROVED</u> | 2014/15 <u>RECOMMENDED</u> | 2014/15 <u>APPROVED</u> |
|---|----------------------------|----------------------------|-------------------------------|----------------------------|
| Director Administrative Services/Chief | | | | |
| Information Officer | 1 | 1 | 1 | 1 |
| Systems and Operations Supervisor | 1 | 1 | 0 | 0 |
| Supervising Programmer Analyst | 2 | 1 | 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 | 6 | 6 | 6 | 6 |
| Data Base Administrator | 1 | 1 | 1 | 1 |
| Systems Programmer I/II | 1 | 1 | 1 | 1 |
| Network Training Specialist | 1 | 0 | 0 | 0 |
| Network Systems Support Analyst I/II | 7 | 7 | 7 | 7 |
| Network Systems Support Analyst III | 1 | 1 | 1 | 1 |

SALARIES AND EMPLOYEE BENEFITS (Continued)

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|----------------------------------|-----------------|-----------------|--------------------|-----------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
| Computer Support Assistant I/II | 1 | 1 | 1 | 1 |
| Computer Support Assistant III | 1 | 1 | 1 | 1 |
| Computer Operator I/II | 3 | 3 | 3 | 3 |
| Automation Systems Analyst | 4 | 5 | 5 | 5 |
| Secretary II | 1 | 1 | 1 | 1 |
| Communication Coordinator | 1 | 1 | 1 | 1 |
| Account Clerk I/II | 1 | 1 | 1 | 1 |
| Fiscal Manager | 1 | 1 | 1 | 1 |
| Information Systems Manager | 1 | 1 | 2 | 2 |
| Accounting Technician | 0 | 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 | 41 | 40 | 40 | 40 |
| <u>Extra Help</u> | | | | |
| EH Network Support Specialist | 0.40 | 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 | 1.15 | 1.15 | 1.15 | 1.15 |
| TOTAL BUDGETED/APPROVED | 42.15 | 41.15 | 41.15 | 41.15 |

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.

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.

On April 22, 2014 one (1) vacant System and Operations Supervisor was changed to Information Systems Manager as part of the department's migration from a mainframe structure.

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

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense Software for mainframe, network, lan

SERVICES AND SUPPLIES (Continued)

applications, Microsoft servers, Megabytes and One Solution software, Maintenance Equipment for the network, network equipment and PC maintenance. Rents-Leases Equipment is increased for replacement equipment and software.

At Final Budget, Rents and Leases-Equipment was decreased based on establishment of capital assets for infrastructure, phone and Questys projects. Special Department Expense-Software was increased for GIS project.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|----------------------------------|------------------|--------------------|------------------|
| 86095 GIS Plotter | \$0 | \$0 | \$15,000 |
| 86116 Infrastructure Core Switch | 0 | 0 | 350,000 |
| 86117 EDMS Questys Upgrade | 0 | 0 | 90,000 |
| 86118 Phone System Upgrade | 0 | 0 | 325,000 |
| TOTAL | \$0 | \$0 | \$780,000 |

At Final Budget asset #86095 (GIS Plotter) was approved to replace department's failing plotter. Asset #86116 (Infrastructure Core Switch) and asset #86118 (Phone System Upgrade) was approved to replace equipment that have reached the end of their functional life cycle. Asset #86117 (EDMS Questys Upgrade) was approved to increase image storing capacity and provide more efficient document management.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| | (\$30,000) | | | \$780,000 | \$750,000 | \$835,000 |

Fund Title: Insurance Pool
 Service Activity: Internal Service Fund

| Operating Detail | Audited Actual 2012-2013 | Actual 2013-2014 | Proposed Estimates 2014-2015 | Approved Estimates 2014-2015 |
|--|--------------------------------|---------------------|------------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| Insurance Allocations | 50,728,645 | 42,358,431 | 53,283,282 | 53,298,282 |
| Total Operating Revenues | 50,728,645 | 42,358,431 | 53,283,282 | 53,298,282 |
| Operating Expenses | | | | |
| Salaries and Employee Benefits | 0 | 0 | 0 | 0 |
| Services and Supplies | 39,207,517 | 35,665,979 | 48,457,163 | 48,472,163 |
| Other Charges | 12,789,440 | 6,991,300 | 11,335,105 | 11,335,105 |
| Total Operating Expenses | 51,996,957 | 42,657,279 | 59,792,268 | 59,807,268 |
| Operating Income (Loss) | (1,268,312) | (298,848) | (6,508,986) | (6,508,986) |
| Non-Operating Revenues (Expenses) | | | | |
| Interest/Investment Income and/or Gain | 0 | 148,535 | 227,600 | 227,600 |
| Interest/Investment (Expense) and/or (Loss) | (165,033) | 0 | 0 | 0 |
| Gain or Loss on Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Total Non-Operating Revenues (Expenses) | (165,033) | 148,535 | 227,600 | 227,600 |
| Income Before Capital Contributions and Transfers | (1,433,345) | (150,313) | (6,281,386) | (6,281,386) |
| Capital Contributions | 0 | 0 | 0 | 0 |
| Transfers-In(Out) | 0 | 0 | 850,000 | 850,000 |
| Change in Net Assets | (1,433,345) | (150,313) | (5,431,386) | (5,431,386) |
| Fixed Assets Purchased | 0 | 0 | 0 | 0 |
| Net Assets - Beginning Balance | 10,144,218 | 8,710,873 | 8,560,560 | 8,560,560 |
| Net Assets - Ending Balance | 8,710,873 | 8,560,560 | 3,129,174 | 3,129,174 |
| Reserved for Risk Liability | 8,710,873 | 8,560,560 | 3,129,174 | 3,129,174 |

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 2013-2014 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2014 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 Other Revenue based on estimates.

At Final Budget this category was increased in Other Revenue – Insurance Proceeds based on more current information.

SALARIES AND BENEFITS

None.

SERVICES AND SUPPLIES

This category increased in Special Department Expense-Other, Special Department Expense-Contractual Agreements, and Special Department Expense-Administrative Services based on departmental estimates.

At Final Budget this category was increased for Insurance-Malpractice as more current information was available.

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.

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>\$15,000</i> |

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ENTERPRISE FUNDS

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Fund Title: Medical Facility Lease
 Service Activity: Enterprise Fund

| Operating Detail | Audited Actual 2012-2013 | Actual 2013-2014 | Proposed Estimates 2014-2015 | Approved Estimates 2014-2015 |
|--|--------------------------------|---------------------|------------------------------------|------------------------------------|
| 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 | 84,420 | 49,748 | 200,000 | 200,000 |
| Other Charges | 0 | 0 | 0 | 0 |
| Depreciation and Amortization | 272,949 | 272,949 | 272,949 | 272,949 |
| Total Operating Expenses | 357,369 | 322,697 | 472,949 | 472,949 |
| Operating Income (Loss) | (357,369) | (322,697) | (472,949) | (472,949) |
| Non-Operating Revenues (Expenses) | | | | |
| Interest/Investment Income and/or Gain | 0 | 15,819 | 0 | 0 |
| Interest/Investment (Expense) and/or (Loss) | (86,893) | 0 | 0 | 0 |
| Gain or Loss on Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Other | 6,936 | 9,868 | 0 | 0 |
| Total Non-Operating Revenues (Expenses) | (79,957) | 25,687 | 0 | 0 |
| Income Before Capital Contributions and Transfers | (437,326) | (297,010) | (472,949) | (472,949) |
| Capital Contributions | 0 | 0 | 0 | 0 |
| Transfers-In(Out) | 0 | 0 | (800,000) | (800,000) |
| Change in Net Assets | (437,326) | (297,010) | (1,272,949) | (1,272,949) |
| Net Assets - Beginning Balance | 16,237,222 | 15,799,896 | 15,502,886 | 15,502,886 |
| Net Assets - Ending Balance | 15,799,896 | 15,502,886 | 14,229,937 | 14,229,937 |

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 2013-2014 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2014 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 increased for Professional and Special Services based on current estimates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

Fund Title: Castle Airport
 Service Activity: Enterprise Fund

| Operating Detail | Audited Actual 2012-2013 | Actual 2013-2014 | Proposed Estimates 2014-2015 | Approved Estimates 2014-2015 |
|--|--------------------------------|---------------------|------------------------------------|------------------------------------|
| 1 | 2 | 3 | 4 | 5 |
| Operating Revenues | | | | |
| Licenses, Permits and Franchises | 136,278 | 132,105 | 88,291 | 88,291 |
| Forfeitures and Penalties | 0 | 0 | 0 | 0 |
| Revenue From Use of Money and Property | 1,482,423 | 1,714,951 | 1,887,108 | 1,692,832 |
| Charges for Services | 76,215 | 87,200 | 112,000 | 112,000 |
| Miscellaneous Sales | 53,361 | 106,710 | 70,577 | 70,577 |
| Total Operating Revenues | 1,748,277 | 2,040,966 | 2,157,976 | 1,963,700 |
| Operating Expenses | | | | |
| Salaries and Employee Benefits | 1,188,796 | 1,106,972 | 1,275,469 | 1,118,257 |
| Services and Supplies | 855,888 | 774,941 | 880,293 | 879,105 |
| Other Charges | 0 | 0 | 0 | 0 |
| Depreciation and Amortization | 6,319,480 | 6,319,480 | 6,319,480 | 6,319,480 |
| Total Operating Expenses | 8,364,164 | 8,201,393 | 8,475,242 | 8,316,842 |
| Operating Income (Loss) | (6,615,887) | (6,160,427) | (6,317,266) | (6,353,142) |
| Non-Operating Revenues (Expenses) | | | | |
| Interest/Investment Income and/or Gain | | 2,061 | 1,250 | 1,250 |
| Interest/Investment (Expense) and/or (Loss) | (535) | 0 | 0 | 0 |
| Aid From Other Gov't Agencies | 80,159 | 776,888 | 10,000 | 1,700,666 |
| Gain or Loss on Sale of Capital Assets | 0 | 0 | 0 | 0 |
| Other | 0 | 206 | 0 | 0 |
| Total Non-Operating Revenues (Expenses) | 79,624 | 779,155 | 11,250 | 1,701,916 |
| Income Before Capital Contributions and Transfers | (6,536,263) | (5,381,272) | (6,306,016) | (4,651,226) |
| Capital Contributions | 0 | 0 | 0 | 0 |
| Transfers-In(Out) | 18,000 | 32,299 | 0 | 0 |
| Change in Net Assets | (6,518,263) | (5,348,973) | (6,306,016) | (4,651,226) |
| Fixed Assets Purchased | 305,521 | 858,758 | 0 | 1,848,022 |
| Net Assets - Beginning Balance | 132,903,972 | 126,385,709 | 121,036,736 | 121,036,736 |
| Net Assets - Ending Balance | 126,385,709 | 121,036,736 | 114,730,720 | 116,385,510 |

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 2013-2014 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2014 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.

Castle Airport and leased property has been impacted over the past few years by the previous economic downturn. Reductions in vacant positions were made in this budget unit at FY 2013/14 Final Budget as part of a cost savings measure. Revenues and expenses in this area will be monitored closely through the upcoming year to help develop recommendations regarding financial performance in this area.

In FY 2014/15, AT&T closed the call center located at Castle Airport after many years of operation in the community. The closure of the center and associated lease at Castle will result in a significant loss of revenue in the 14/15 budget year, which necessitated a reduction in force of two positions at Final Budget. Staff will continue to monitor revenues and expenses and will develop recommendations as necessary.

REVENUE

This category has decreased overall due to department estimates.

On August 26 2014, Final Budget, this category increased overall in Federal Other due to federal FAA projects. Rents and Concessions was reduced.

SALARIES AND EMPLOYEE BENEFITS

| | 2012/13 | 2013/14 | 2014/15 | 2014/15 |
|---|-----------------|-----------------|--------------------|-----------------|
| | <u>APPROVED</u> | <u>APPROVED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
| Castle-Airport Manager | 1 | 1 | 1 | 1 |
| <i>Castle-Administrative Services Manager</i> | <i>1</i> | <i>1</i> | <i>1</i> | <i>0</i> |
| <i>Staff Services Analyst I/II</i> | <i>1</i> | <i>1</i> | <i>1</i> | <i>0</i> |
| 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>2</u> | <u>2</u> | <u>2</u> |
| TOTAL FULL-TIME & VS | 13 | 11 | 11 | 9 |
| <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 | 12.00 | 12.00 | 10.00 |

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.

The salary and employee benefits accounts 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.

SALARIES AND EMPLOYEE BENEFITS (continued)

On August 26 2014, Final Budget, the Board of Supervisors approved the deletion of one (1) filled Staff Services Analyst I/II (position 21) and one (1) filled Administrative Services Manager (position 14).

SERVICES AND SUPPLIES

For Fiscal Year 2014/15, this category is decreased overall due to reductions in Maintenance – Equipment, Professional and Special Services – Data Processing, and Communications Internal Services.

At Fiscal Year 2014/15 Final Budget, this category decreased in Insurance – General Liability

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

| | <u>REQUESTED</u> | <u>RECOMMENDED</u> | <u>APPROVED</u> |
|---|------------------|--------------------|--------------------|
| 84067 FAA#14 Map Project at Castle | \$0 | \$0 | \$462,094 |
| 85112 FAA #16 Apron Lights Const | 0 | 0 | \$536,101 |
| 85113 FAA#15 Construction and Taxiway B | 0 | 0 | \$44,043 |
| 85114 FAA#16 Hanger 1500 & 1529 Design | 0 | 0 | \$235,843 |
| 86106 FAA#17 Runway Rehab Surface | 0 | 0 | \$64,941 |
| 86107 FAA#18 Airfield Electric Improv/Upgrade | 0 | 0 | \$505,000 |
| TOTAL | \$0 | \$0 | \$1,848,422 |

At Final Budget a number of carryover and new FAA projects were budgeted to allow for their completion. Projects are funded through Federal FAA dollars and Castle fees.

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> |
|------------------------------|------------------------------|----------------------|----------------------------------|-----------------------|-----------------------------|--------------------------------|
| (\$157,212) | (\$1,188) | | | \$1,848,022 | \$1,689,622 | \$1,496,390 |

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

| Operating Detail | Audited Actual 2012-2013 | Actual 2013-2014 | Proposed Estimates 2014-2015 | Approved Estimates 2014-2015 |
|--|--------------------------------|---------------------|------------------------------------|------------------------------------|
| 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 | 271,848 | 312,532 | 353,128 | 353,128 |
| Miscellaneous Sales | 0 | 0 | 0 | 0 |
| Total Operating Revenues | 271,848 | 312,532 | 353,128 | 353,128 |
| Operating Expenses | | | | |
| Salaries and Employee Benefits | 0 | 0 | 0 | 0 |
| Services and Supplies | 274,316 | 308,868 | 353,528 | 353,528 |
| Other Charges | 0 | 0 | 0 | 0 |
| Depreciation and Amortization | 2,785 | 2,785 | 2,785 | 2,785 |
| Total Operating Expenses | 277,101 | 311,653 | 356,313 | 356,313 |
| Operating Income (Loss) | (5,253) | 879 | (3,185) | (3,185) |
| Non-Operating Revenues (Expenses) | | | | |
| Interest/Investment Income and/or Gain | 0 | 430 | 300 | 300 |
| Interest/Investment (Expense) and/or (Loss) | (144) | 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) | (144) | 430 | 400 | 400 |
| Income Before Capital Contributions and Transfers | (5,397) | 1,309 | (2,785) | (2,785) |
| Capital Contributions | | | 0 | 0 |
| Transfers-In(Out) | 0 | 15,000 | 0 | 0 |
| Change in Net Assets | (5,397) | 16,309 | (2,785) | (2,785) |
| Fixed Assets Purchased | 0 | 10,134 | 0 | 0 |
| Net Assets - Beginning Balance | 36,899 | 31,502 | 47,811 | 47,811 |
| Net Assets - Ending Balance | 31,502 | 47,811 | 45,026 | 45,026 |

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 2013-2014 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2014 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 2014/15, this category increased overall due to department estimates.

SERVICES AND SUPPLIES

This category has increased based on Utilities and Special Department Expense – Cost Allocation Plan.

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, 2014 | 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 | 9,369 | | 2,140 | 11,509 | 10,327 | 1,182 | 11,509 |
| Almond Meadows Dr Maint Zone 319 | 17,834 | | 2,079 | 19,913 | 18,405 | 1,508 | 19,913 |
| Almond Tree Estates Dr Zone 114 | 41,982 | | 4,980 | 46,962 | 44,340 | 2,622 | 46,962 |
| American Heritage Dr Zone 323 | 21,950 | | 4,104 | 26,054 | 23,663 | 2,391 | 26,054 |
| Ashley Estates Dr Zone 116 | 28,356 | | 3,127 | 31,483 | 29,587 | 1,896 | 31,483 |
| B & B Water District | 57,635 | | 13,000 | 70,635 | 28,000 | 42,635 | 70,635 |
| Bridget Court Dr-Maint Zone 232 | 3,993 | | 990 | 4,983 | 4,540 | 443 | 4,983 |
| Champagne Estates Dr Zone 231 | 15,798 | | 2,274 | 18,072 | 16,584 | 1,488 | 18,072 |
| Cotton Glen Estates Dr #421 | 13,482 | | 15,590 | 29,072 | 20,608 | 8,464 | 29,072 |
| Countrysides Estates Dr Zone 101 | 13,816 | 771 | 1,701 | 16,288 | 16,288 | | 16,288 |
| Cowdenknowes Dr Zone 238 | 2,793 | | 379 | 3,172 | 3,075 | 97 | 3,172 |
| Cypress Est Dr & Maint Zone 254 | 5,633 | | 1,810 | 7,443 | 5,761 | 1,682 | 7,443 |
| Denis Way Dr Zone 109 | 766 | | 728 | 1,494 | 1,168 | 326 | 1,494 |
| Eastside CSA Water District | 7,400 | | 2,100 | 9,500 | 7,626 | 1,874 | 9,500 |
| Elliott Manor Dr Zone 230 | 17,455 | | 1,931 | 19,386 | 18,116 | 1,270 | 19,386 |
| Evergreen Place Dr Zone 256 | 24,248 | | 3,259 | 27,507 | 24,754 | 2,753 | 27,507 |
| Golden Estates Dr Zone 205 | 13,898 | | 10,326 | 24,224 | 16,190 | 8,034 | 24,224 |
| Grove Storm Dr Zone 111 | 5,509 | | 875 | 6,384 | 6,002 | 382 | 6,384 |
| Hillside Estates Dr Zone 113 | 8,117 | | 1,739 | 9,856 | 8,625 | 1,231 | 9,856 |
| La Paloma/Rolfe Estates Zone 266 | 3,665 | | 6,715 | 10,380 | 8,461 | 1,919 | 10,380 |
| Lewis Estates Dr Zone 103 | 20,793 | | 1,160 | 21,953 | 21,670 | 283 | 21,953 |
| Lexington Park Storm Dr Zone 422 | 1 | | 2 | 3 | | 3 | 3 |
| Meadowbrook Maint Zone 119 | 18,930 | | 2,850 | 21,780 | 21,259 | 521 | 21,780 |
| Miles Creek Est Dr Zone 326 | 22,174 | | 3,310 | 25,484 | 22,795 | 2,689 | 25,484 |
| New Century Park Dr Zone 327 | 16,145 | | 3,003 | 19,148 | 19,146 | 2 | 19,148 |
| Palm Heights Dr Maint Zone 122 | 26,743 | | 3,372 | 30,115 | 27,740 | 2,375 | 30,115 |
| Planada Storm Dr Maint Zone 329 | 36,110 | | 7,949 | 44,059 | 37,908 | 6,151 | 44,059 |
| Rockwood Est Dr. & Maint Zone 262 | 5,425 | | 5,141 | 10,566 | 9,692 | 874 | 10,566 |
| Santa Nella Village Dr Zone 407 | 35,247 | | 9,254 | 44,501 | 36,313 | 8,188 | 44,501 |
| Santa Rita Garden Dr Zone 208 | 10,660 | | 1,331 | 11,991 | 11,306 | 685 | 11,991 |
| Subtotal - Drainage Districts | 505,927 | 771 | 117,219 | 623,917 | 519,949 | 103,968 | 623,917 |

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies Summary
 Non Enterprise
 Fiscal Year 2014-2015

| District Name | Total Financing Sources | | | | Total Financing Uses | | |
|--|---|--------------------------------------|------------------------------|-------------------------|----------------------|--------------------------------------|----------------------|
| | Fund Balance Available June 30, 2014 | 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 | 505,927 | 771 | 117,219 | 623,917 | 519,949 | 103,968 | 623,917 |
| Sunrise Terrace Dr Zone 320 | 30,058 | | 4,456 | 34,514 | 31,015 | 3,499 | 34,514 |
| Tierra De Oro Maint Zone 124 | 3,175 | | 930 | 4,105 | 3,409 | 696 | 4,105 |
| Town & Country Dr Zone 206 | 24,844 | | 6,228 | 31,072 | 26,354 | 4,718 | 31,072 |
| White Gate Estates Lt-Dr Zone 305 | 10,935 | 1,126 | 4,393 | 16,454 | 16,454 | | 16,454 |
| White Gate Farms Dr Zone 307 | 15,234 | | 1,932 | 17,166 | 16,043 | 1,123 | 17,166 |
| Winton Manor Dr Zone 207 | 20,791 | | 2,976 | 23,767 | 21,588 | 2,179 | 23,767 |
| Winton Meadows Dr Zone 242 | 26,907 | | 4,305 | 31,212 | 29,881 | 1,331 | 31,212 |
| Total Drainage Districts | 637,871 | 1,897 | 142,439 | 782,207 | 664,693 | 117,514 | 782,207 |

| Lighting Districts | | | | | | | |
|--------------------------------------|----------------|---------------|----------------|----------------|----------------|---------------|----------------|
| Almond Estates Lt-Dr Zone 108 | 1,364 | | 8,661 | 10,025 | 9,830 | 195 | 10,025 |
| Almondwood Estates Lt-Dr Zone 203 | 15,947 | | 1,909 | 17,856 | 16,765 | 1,091 | 17,856 |
| Ashe Tract Lt Zone 218 | 4,419 | | 2,985 | 7,404 | 6,095 | 1,309 | 7,404 |
| B & B Rancheros Lt-Dr Zone 217 | 9,983 | | 100 | 10,083 | 9,595 | 488 | 10,083 |
| B & B Rancheros 2 Lt-Dr Zone 220 | 20,764 | | 3,686 | 24,450 | 23,502 | 948 | 24,450 |
| Ballico Lighting Zone 272 | 80 | 38 | 273 | 391 | 391 | | 391 |
| Beachwood Drive Lt Zone 221 | 20,702 | 9,042 | 35,806 | 65,550 | 65,550 | | 65,550 |
| Bispo Estates Lt-Dr Zone 234 | 16,192 | 2,904 | 6,271 | 25,367 | 25,367 | | 25,367 |
| Black Rascal Lt Zone 215 | 2,150 | | 814 | 2,964 | 2,694 | 270 | 2,964 |
| Blossom Street Lt Zone 402 | 41,507 | | 15,245 | 56,752 | 53,015 | 3,737 | 56,752 |
| Bryant Meadows St Lt-Dr Zone 331 | 688 | | 459 | 1,147 | 1,070 | 77 | 1,147 |
| Country Club Place St Lt Zone 314 | 1,005 | | 815 | 1,820 | 1,655 | 165 | 1,820 |
| Country Living Est Lt-Dr Zone 240 | 18,062 | | 4,034 | 22,096 | 20,996 | 1,100 | 22,096 |
| Cressey Lt Zone 201 | 2,439 | | 2,540 | 4,979 | 4,816 | 163 | 4,979 |
| CSA #1 Maint Revolving Fund | | | 100,000 | 100,000 | 100,000 | | 100,000 |
| Delhi Lt Zone 102 | 23,301 | 6,474 | 75,300 | 105,075 | 105,075 | | 105,075 |
| Easy Street Lt Zone 308 | 10,777 | | 5,075 | 15,852 | 13,999 | 1,853 | 15,852 |
| El Capitan & Hollywd Est Zone 265 | 21,430 | | 49,226 | 70,656 | 65,220 | 5,436 | 70,656 |
| Elliott Estates Lt Zone 214 | 12,477 | 175 | 4,147 | 16,799 | 16,799 | | 16,799 |
| Esau Estates Lt-Dr Zone 243 | 13,101 | | 3,068 | 16,169 | 15,354 | 815 | 16,169 |
| Fairway Estates St Lt Zone 107 | 222 | 43 | 1,135 | 1,400 | 1,400 | | 1,400 |
| Subtotal - Lighting Districts | 236,610 | 18,676 | 321,549 | 576,835 | 559,188 | 17,647 | 576,835 |

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies Summary
 Non Enterprise
 Fiscal Year 2014-2015

| District Name | Total Financing Sources | | | | Total Financing Uses | | |
|--|---|--------------------------------------|------------------------------|-------------------------|----------------------|--------------------------------------|----------------------|
| | Fund Balance Available June 30, 2014 | 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 Forward | 236,610 | 18,676 | 321,549 | 576,835 | 559,188 | 17,647 | 576,835 |
| Fleming Acres Lt-Dr Zone 227 | 15,120 | | 2,873 | 17,993 | 17,845 | 148 | 17,993 |
| Fleming Oaks Lt-Dr Zone 241 | 14,003 | 1,366 | 5,372 | 20,741 | 20,741 | | 20,741 |
| Forist Lane Lt Zone 244 | 1,055 | | 563 | 1,618 | 1,431 | 187 | 1,618 |
| Franklin Heights Lt-Dr Zone 228 | 34,534 | | 3,820 | 38,354 | 38,238 | 116 | 38,354 |
| Giesbrecht Street Lt Zone 271 | 408 | | 289 | 697 | 502 | 195 | 697 |
| Glen Meadows Lt-Dr Zone 255 | 17,033 | | 7,081 | 24,114 | 19,803 | 4,311 | 24,114 |
| Glenwood Est Lt-Dr Zone 229 | 13,689 | | 2,279 | 15,968 | 15,555 | 413 | 15,968 |
| Golden Bear Estates Zone 332 | 901 | | 1,655 | 2,556 | 2,161 | 395 | 2,556 |
| Golf Road St Lt Zone 321 | 1,029 | | 1,187 | 2,216 | 2,030 | 186 | 2,216 |
| Green Lawns Lt Zone 219 | 1,156 | | 1,430 | 2,586 | 2,477 | 109 | 2,586 |
| Greenfield Brooks Lt & Dr Zone 252 | 17,355 | 3,784 | 14,321 | 35,460 | 35,460 | | 35,460 |
| Harmony Ranch Dr & Park Zone 121 | 64,165 | 23,055 | 62,730 | 149,950 | 149,950 | | 149,950 |
| Heavenly Acres 2 Lt-Dr Zone 209 | 3,383 | | 1,562 | 4,945 | 4,657 | 288 | 4,945 |
| Heavenly Acres 3 Lt-Dr Zone 210 | 7,740 | | 3,586 | 11,326 | 10,425 | 901 | 11,326 |
| Hillcrest Est Lt-Dr Zone 318 | 3,081 | 1,237 | 9,615 | 13,933 | 13,933 | | 13,933 |
| Hilmar-Irwin Lt Zone 100 | 28,315 | 486 | 45,696 | 74,497 | 74,497 | | 74,497 |
| Lakewood Est Lt-Dr Zone 301 | 13,035 | | 1,907 | 14,942 | 14,078 | 864 | 14,942 |
| Le Grand Lt Zone 310 | 17,287 | | 17,996 | 35,283 | 33,013 | 2,270 | 35,283 |
| Links Lt-Dr Zone 112 | 4,163 | | 791 | 4,954 | 4,477 | 477 | 4,954 |
| Los Olivos Lighting Zone 334 | 396 | | 305 | 701 | 414 | 287 | 701 |
| Marilyn Est Lt-Dr Zone 300 | 4,294 | | 1,200 | 5,494 | 5,483 | 11 | 5,494 |
| Mission Trails Lt Zone 303 | 6,298 | | 3,728 | 10,026 | 8,514 | 1,512 | 10,026 |
| Moran St Lt-Dr Zone 235 | 17,573 | 1,210 | 5,544 | 24,327 | 24,327 | | 24,327 |
| Nutcracker Terrace Lt-Dr Zone 239 | 25,244 | 599 | 3,525 | 29,368 | 29,368 | | 29,368 |
| Oleander Lt Zone 302 | 9,913 | | 2,040 | 11,953 | 11,265 | 688 | 11,953 |
| Parkway St Lt-Dr Lands Park Zone 423 | (348) | | 2,000 | 1,652 | | 1,652 | 1,652 |
| Petaluma Street Lt Zone 125 | 255 | | 144 | 399 | 388 | 11 | 399 |
| Planada Lt Zone 309 | 36,058 | 2,580 | 36,901 | 75,539 | 75,539 | | 75,539 |
| Pleasant Valley Lt & Dr Zone 259 | 9,128 | | 3,211 | 12,339 | 12,072 | 267 | 12,339 |
| Ramos Road Lt Zone 405 | 774 | | 684 | 1,458 | 1,269 | 189 | 1,458 |
| Ranch Estates Lt-Dr Zone 237 | 12,960 | 722 | 3,087 | 16,769 | 16,769 | | 16,769 |
| Subtotal - Lighting Districts | 616,607 | 53,715 | 568,671 | 1,238,993 | 1,205,869 | 33,124 | 1,238,993 |

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies Summary
 Non Enterprise
 Fiscal Year 2014-2015

| District Name | Total Financing Sources | | | | Total Financing Uses | | |
|--|---|--------------------------------------|------------------------------|-------------------------|----------------------|--------------------------------------|----------------------|
| | Fund Balance Available June 30, 2014 | 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 Forward | 616,607 | 53,715 | 568,671 | 1,238,993 | 1,205,869 | 33,124 | 1,238,993 |
| Rancho Village Lt Zone 312 | 810 | 10 | 942 | 1,762 | 1,762 | | 1,762 |
| Riverview Lt-Dr Zone 115 | 16,644 | | 3,972 | 20,616 | 18,403 | 2,213 | 20,616 |
| Robinson Est Lt-Dr Zone 317 | 24,285 | | 8,115 | 32,400 | 32,214 | 186 | 32,400 |
| Sahota Brother Clinton Zone 264 | 7,821 | | 3,501 | 11,322 | 9,700 | 1,622 | 11,322 |
| Salles Manor Lt Zone 213 | 1,982 | | 1,336 | 3,318 | 2,768 | 550 | 3,318 |
| San Luis Hills Lt & Dr Zone 413 | 19,705 | | 8,713 | 28,418 | 26,108 | 2,310 | 28,418 |
| San Luis Truck Plaza St Lt 411 | 5,813 | 451 | 2,089 | 8,353 | 8,353 | | 8,353 |
| Santa Fe Business Lt-Dr Zone 246 | 10,495 | 1,423 | 2,346 | 14,264 | 14,264 | | 14,264 |
| Santa Nella Lt Zone 400 | 55,312 | | 30,909 | 86,221 | 81,994 | 4,227 | 86,221 |
| Santa Nella Plaza Lt-Dr Zone 406 | 3,927 | | 1,350 | 5,277 | 3,866 | 1,411 | 5,277 |
| Snelling Lt Zone 105 | 5,885 | | 3,339 | 9,224 | 8,893 | 331 | 9,224 |
| South Dos Palos Lt Zone 401 | 17,366 | | 7,237 | 24,603 | 23,362 | 1,241 | 24,603 |
| Stevinson Lt Zone 200 | 9,836 | | 2,933 | 12,769 | 12,225 | 544 | 12,769 |
| Stolle Acres Lt-Dr Zone 316 | 1,591 | | 647 | 2,238 | 2,112 | 126 | 2,238 |
| Stonemill Est Lt-Dr Zone 325 | 22,882 | | 6,103 | 28,985 | 26,745 | 2,240 | 28,985 |
| Taylor Estates Lt-Dr Zone 249 | 14,948 | | 6,969 | 21,917 | 21,294 | 623 | 21,917 |
| Terry Lt Zone 247 | (1) | | 3 | 2 | | 2 | 2 |
| Texeira St Lt Zone 251 | 202 | 263 | 396 | 861 | 861 | | 861 |
| Trovare St Lt & Dr Zone 330 | 1,762 | 504 | 2,145 | 4,411 | 4,411 | | 4,411 |
| Tumbleweed Est Lt-Dr Zone 236 | 9,487 | 125 | 1,820 | 11,432 | 11,432 | | 11,432 |
| Villa Cordoba Zone 123 | 41 | | 55 | 96 | 90 | 6 | 96 |
| Village Greens Lt-Dr Zone 250 | 39,013 | | 13,371 | 52,384 | 48,436 | 3,948 | 52,384 |
| West Hills Estates Lt-Dr Zone 313 | 7,994 | 289 | 2,390 | 10,673 | 10,673 | | 10,673 |
| Westwood Lt Zone 211 | 1,946 | 59 | 1,088 | 3,093 | 3,093 | | 3,093 |
| White Gate Farms #3 Lt Zone 306 | 12,272 | | 2,694 | 14,966 | 14,633 | 333 | 14,966 |
| Wickum Est Lt-Dr Zone 233 | 30,207 | | 10,883 | 41,090 | 37,547 | 3,543 | 41,090 |
| Wickum Lt Zone 216 | 598 | | 881 | 1,479 | 1,114 | 365 | 1,479 |
| Willow Crest Est Lt & Dr Zone 263 | 39,808 | | 16,691 | 56,499 | 55,142 | 1,357 | 56,499 |
| Winton Lt Zone 202 | 49,565 | | 91,293 | 140,858 | 132,085 | 8,773 | 140,858 |
| Yosemite Meadows Lt-Dr Zone 311 | 6,747 | | 2,527 | 9,274 | 8,543 | 731 | 9,274 |
| Total Lighting Districts | 1,035,550 | 56,839 | 805,409 | 1,897,798 | 1,827,992 | 69,806 | 1,897,798 |

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies Summary
 Non Enterprise
 Fiscal Year 2014-2015

| District Name | Total Financing Sources | | | | Total Financing Uses | | |
|---|---|---|------------------------------|-------------------------|----------------------|---|----------------------|
| | Fund Balance Available June 30, 2014 | 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 | 13,984 | | 1,970 | 15,954 | 15,555 | 399 | 15,954 |
| Camden Pl Landscape Zone 117 | 685 | 94 | 1,687 | 2,466 | 2,466 | | 2,466 |
| Campus Park Landscape #267 | 4,499 | | 20,280 | 24,779 | 23,551 | 1,228 | 24,779 |
| Country Club Estates Zone 106 | 4,715 | | 1,849 | 6,564 | 6,474 | 90 | 6,564 |
| Gurr Road Water Zone 245 | 23 | | 80 | 103 | | 103 | 103 |
| Hilmar Stevinson Park Zone 120 | (20) | | 120 | 100 | | 100 | 100 |
| Monte Vista Landscaping Zone 333 | 10,315 | | 5,625 | 15,940 | 14,508 | 1,432 | 15,940 |
| Quail Hollow Landscape Zone 269 | 12,929 | 255 | 8,775 | 21,959 | 21,959 | | 21,959 |
| Riverbank Est Maint Zone 110 | 2,280 | | 255 | 2,535 | 2,392 | 143 | 2,535 |
| Santa Nella Road Zone 404 | 26,490 | | 15,601 | 42,091 | 29,215 | 12,876 | 42,091 |
| Santa Nella Village Lndscp Zone 408 | 11,931 | 2,594 | 21,650 | 36,175 | 36,175 | | 36,175 |
| Santa Nella Village Rd Zone 410 | 39,384 | | 11,563 | 50,947 | 39,550 | 11,397 | 50,947 |
| Santa Nella Village Lndscp #414 | 23,891 | | 48,200 | 72,091 | 70,103 | 1,988 | 72,091 |
| Silva Meadows Lndscp & SWG 268 | 14,607 | | 7,900 | 22,507 | 16,848 | 5,659 | 22,507 |
| Sorrento Lt & Dr Zone 337 | 2,905 | | 485 | 3,390 | 2,900 | 490 | 3,390 |
| Total Landscaping Districts | 168,618 | 2,943 | 146,040 | 317,601 | 281,696 | 35,905 | 317,601 |
| Total Special Districts & Other Agencies | 1,842,039 | 61,679 | 1,093,888 | 2,997,606 | 2,774,381 | 223,225 | 2,997,606 |

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| District Name | Fund Balance (Per Auditor) June 30, 2014 Actual | Less: Fund Balance-Reserved/Designated | | | Fund Balance Available June 30, 2014 Actual |
|--------------------------------------|--|--|--|----------|--|
| | | Encumbrances | Nonspendable, Restricted and Committed | Assigned | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Drainage Districts | | | | | |
| Almond Grove Dr Zone 204 | 22,841 | | 13,472 | | 9,369 |
| Almond Meadows Dr Maint Zone 319 | 31,648 | | 13,814 | | 17,834 |
| Almond Tree Estates Dr Zone 114 | 75,817 | | 33,835 | | 41,982 |
| American Heritage Dr Zone 323 | 44,704 | | 22,754 | | 21,950 |
| Ashley Estates Dr Zone 116 | 47,767 | | 19,411 | | 28,356 |
| B & B Water District | 406,001 | | 348,366 | | 57,635 |
| Bridget Court Dr-Maint Zone 232 | 8,540 | | 4,547 | | 3,993 |
| Champagne Estates Dr Zone 231 | 34,074 | | 18,276 | | 15,798 |
| Cotton Glen Estates Dr #421 | 36,708 | 300 | 22,926 | | 13,482 |
| Countrysides Estates Dr Zone 101 | 18,953 | | 5,137 | | 13,816 |
| Cowdenknowes Dr Zone 238 | 4,898 | | 2,105 | | 2,793 |
| Cypress Est Dr & Maint Zone 254 | 14,566 | | 8,933 | | 5,633 |
| Denis Way Dr Zone 109 | 1,800 | | 1,034 | | 766 |
| Eastside CSA Water District | 32,821 | | 25,421 | | 7,400 |
| Elliott Manor Dr Zone 230 | 33,826 | | 16,371 | | 17,455 |
| Evergreen Place Dr Zone 256 | 53,895 | | 29,647 | | 24,248 |
| Golden Estates Dr Zone 205 | 60,375 | | 46,477 | | 13,898 |
| Grove Storm Dr Zone 111 | 9,369 | | 3,860 | | 5,509 |
| Hillside Estates Dr Zone 113 | 15,089 | | 6,972 | | 8,117 |
| La Paloma/Rolfe Estates Zone 266 | 10,482 | 215 | 6,602 | | 3,665 |
| Lewis Estates Dr Zone 103 | 57,035 | | 36,242 | | 20,793 |
| Lexington Park Storm Dr Zone 422 | 437 | | 436 | | 1 |
| Meadowbrook Maint Zone 119 | 33,791 | | 14,861 | | 18,930 |
| Miles Creek Est Dr Zone 326 | 51,826 | | 29,652 | | 22,174 |
| New Century Park Dr Zone 327 | 37,652 | | 21,507 | | 16,145 |
| Palm Heights Dr Maint Zone 122 | 36,286 | | 9,543 | | 26,743 |
| Planada Storm Dr Maint Zone 329 | 97,209 | | 61,099 | | 36,110 |
| Rockwood Est Dr. & Maint Zone 262 | 9,894 | 448 | 4,021 | | 5,425 |
| Santa Nella Village Dr Zone 407 | 94,611 | 1,353 | 58,011 | | 35,247 |
| Santa Rita Garden Dr Zone 208 | 18,605 | | 7,945 | | 10,660 |
| Subtotal - Drainage Districts | 1,401,520 | 2,316 | 893,277 | | 505,927 |

| District Name | Fund Balance (Per Auditor) June 30, 2014 Actual | Less: Fund Balance-Reserved/Designated | | | Fund Balance Available June 30, 2014 Actual |
|--|--|--|--|----------|--|
| | | Encumbrances | Nonspendable, Restricted and Committed | Assigned | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Drainage Districts Totals Forward | 1,401,520 | 2,316 | 893,277 | | 505,927 |
| Sunrise Terrace Dr Zone 320 | 74,240 | | 44,182 | | 30,058 |
| Tierra De Oro Maint Zone 124 | 6,574 | | 3,399 | | 3,175 |
| Town & Country Dr Zone 206 | 67,358 | | 42,514 | | 24,844 |
| White Gate Estates Lt-Dr Zone 305 | 15,469 | | 4,534 | | 10,935 |
| White Gate Farms Dr Zone 307 | 29,037 | | 13,803 | | 15,234 |
| Winton Manor Dr Zone 207 | 32,899 | | 12,108 | | 20,791 |
| Winton Meadows Dr Zone 242 | 40,271 | | 13,364 | | 26,907 |
| Total Drainage Districts | 1,667,368 | 2,316 | 1,027,181 | | 637,871 |

| Lighting Districts | | | | | |
|--------------------------------------|----------------|------------|----------------|--|----------------|
| Almond Estates Lt-Dr Zone 108 | 5,077 | | 3,713 | | 1,364 |
| Almondwood Estates Lt-Dr Zone 203 | 33,785 | | 17,838 | | 15,947 |
| Ashe Tract Lt Zone 218 | 14,515 | | 10,096 | | 4,419 |
| B & B Rancheros Lt-Dr Zone 217 | 10,321 | | 338 | | 9,983 |
| B & B Rancheros 2 Lt-Dr Zone 220 | 37,518 | | 16,754 | | 20,764 |
| Ballico Lighting Zone 272 | 161 | | 81 | | 80 |
| Beachwood Drive Lt Zone 221 | 77,393 | | 56,691 | | 20,702 |
| Bispo Estates Lt-Dr Zone 234 | 34,857 | | 18,665 | | 16,192 |
| Black Rascal Lt Zone 215 | 5,518 | | 3,368 | | 2,150 |
| Blossom Street Lt Zone 402 | 71,631 | | 30,124 | | 41,507 |
| Bryant Meadows St Lt-Dr Zone 331 | 1,733 | | 1,045 | | 688 |
| Country Club Place St Lt Zone 314 | 1,886 | | 881 | | 1,005 |
| Country Living Est Lt-Dr Zone 240 | 28,846 | | 10,784 | | 18,062 |
| Cressey Lt Zone 201 | 3,012 | | 573 | | 2,439 |
| CSA #1 Maint Revolving Fund | | | | | |
| Delhi Lt Zone 102 | 50,173 | | 26,872 | | 23,301 |
| Easy Street Lt Zone 308 | 31,228 | | 20,451 | | 10,777 |
| El Capitan & Hollywd Est Zone265 | 31,088 | 200 | 9,458 | | 21,430 |
| Elliott Estates Lt Zone 214 | 24,054 | | 11,577 | | 12,477 |
| Esau Estates Lt-Dr Zone 243 | 24,727 | | 11,626 | | 13,101 |
| Fairway Estates St Lt Zone 107 | 336 | | 114 | | 222 |
| Subtotal - Lighting Districts | 487,859 | 200 | 251,049 | | 236,610 |

| District Name | Fund Balance (Per Auditor) June 30, 2014 Actual | Less: Fund Balance-Reserved/Designated | | | Fund Balance Available June 30, 2014 Actual |
|--|--|--|--|----------|--|
| | | Encumbrances | Nonspendable, Restricted and Committed | Assigned | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Lighting Districts Totals Forward | 487,859 | 200 | 251,049 | | 236,610 |
| Fleming Acres Lt-Dr Zone 227 | 31,653 | | 16,533 | | 15,120 |
| Fleming Oaks Lt-Dr Zone 241 | 26,091 | | 12,088 | | 14,003 |
| Forist Lane Lt Zone 244 | 2,713 | | 1,658 | | 1,055 |
| Franklin Heights Lt-Dr Zone 228 | 61,439 | | 26,905 | | 34,534 |
| Giesbrecht Street Lt Zone 271 | 1,491 | | 1,083 | | 408 |
| Glen Meadows Lt-Dr Zone 255 | 48,026 | | 30,993 | | 17,033 |
| Glenwood Est Lt-Dr Zone 229 | 23,414 | | 9,725 | | 13,689 |
| Golden Bear Estates Zone 332 | 1,263 | | 362 | | 901 |
| Golf Road St Lt Zone 321 | 1,823 | | 794 | | 1,029 |
| Green Lawns Lt Zone 219 | 2,530 | | 1,374 | | 1,156 |
| Greenfield Brooks Lt & Dr Zone 252 | 69,605 | | 52,250 | | 17,355 |
| Harmony Ranch Dr & Park Zone 121 | 276,949 | 96,900 | 115,884 | | 64,165 |
| Heavenly Acres 2 Lt-Dr Zone 209 | 6,190 | | 2,807 | | 3,383 |
| Heavenly Acres 3 Lt-Dr Zone 210 | 17,831 | | 10,091 | | 7,740 |
| Hillcrest Est Lt-Dr Zone 318 | 4,455 | | 1,374 | | 3,081 |
| Hilmar-Irwin Lt Zone 100 | 40,205 | | 11,890 | | 28,315 |
| Lakewood Est Lt-Dr Zone 301 | 26,708 | | 13,673 | | 13,035 |
| Le Grand Lt Zone 310 | 27,066 | | 9,779 | | 17,287 |
| Links Lt-Dr Zone 112 | 11,053 | | 6,890 | | 4,163 |
| Los Olivos Lighting Zone 334 | 2,169 | | 1,773 | | 396 |
| Marilyn Est Lt-Dr Zone 300 | 9,891 | | 5,597 | | 4,294 |
| Mission Trails Lt Zone 303 | 12,276 | | 5,978 | | 6,298 |
| Moran St Lt-Dr Zone 235 | 29,473 | | 11,900 | | 17,573 |
| Nutcracker Terrace Lt-Dr Zone 239 | 37,718 | | 12,474 | | 25,244 |
| Oleander Lt Zone 302 | 19,942 | | 10,029 | | 9,913 |
| Parkway St Lt-Dr Lands Park Zone 423 | 263,442 | | 263,790 | | (348) |
| Petaluma Street Lt Zone 125 | 520 | | 265 | | 255 |
| Planada Lt Zone 309 | 75,246 | | 39,188 | | 36,058 |
| Pleasant Valley Lt & Dr Zone 259 | 17,313 | | 8,185 | | 9,128 |
| Ramos Road Lt Zone 405 | 1,937 | | 1,163 | | 774 |
| Ranch Estates Lt-Dr Zone 237 | 19,610 | | 6,650 | | 12,960 |
| Subtotal - Lighting Districts | 1,657,901 | 97,100 | 944,194 | | 616,607 |

| District Name | Fund Balance (Per Auditor) June 30, 2014 Actual | Less: Fund Balance-Reserved/Designated | | | Fund Balance Available June 30, 2014 Actual |
|--|--|--|--|----------|--|
| | | Encumbrances | Nonspendable, Restricted and Committed | Assigned | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Lighting Districts Totals Forward | 1,657,901 | 97,100 | 944,194 | | 616,607 |
| Rancho Village Lt Zone 312 | 1,196 | | 386 | | 810 |
| Riverview Lt-Dr Zone 115 | 36,677 | | 20,033 | | 16,644 |
| Robinson Est Lt-Dr Zone 317 | 30,463 | | 6,178 | | 24,285 |
| Sahota Brother Clinton Zone 264 | 28,338 | | 20,517 | | 7,821 |
| Salles Manor Lt Zone 213 | 5,213 | | 3,231 | | 1,982 |
| San Luis Hills Lt & Dr Zone 413 | 52,687 | | 32,982 | | 19,705 |
| San Luis Truck Plaza St Lt 411 | 9,711 | | 3,898 | | 5,813 |
| Santa Fe Business Lt-Dr Zone 246 | 18,446 | | 7,951 | | 10,495 |
| Santa Nella Lt Zone 400 | 116,677 | | 61,365 | | 55,312 |
| Santa Nella Plaza Lt-Dr Zone 406 | 8,543 | | 4,616 | | 3,927 |
| Snelling Lt Zone 105 | 12,871 | | 6,986 | | 5,885 |
| South Dos Palos Lt Zone 401 | 35,553 | | 18,187 | | 17,366 |
| Stevinson Lt Zone 200 | 18,604 | | 8,768 | | 9,836 |
| Stolle Acres Lt-Dr Zone 316 | 2,937 | | 1,346 | | 1,591 |
| Stonemill Est Lt-Dr Zone 325 | 45,341 | | 22,459 | | 22,882 |
| Taylor Estates Lt-Dr Zone 249 | 28,721 | | 13,773 | | 14,948 |
| Terry Lt Zone 247 | 390 | | 391 | | (1) |
| Texeira St Lt Zone 251 | 638 | | 436 | | 202 |
| Trovare St Lt & Dr Zone 330 | 8,371 | | 6,609 | | 1,762 |
| Tumbleweed Est Lt-Dr Zone 236 | 11,512 | | 2,025 | | 9,487 |
| Villa Cordoba Zone 123 | 9,899 | | 9,858 | | 41 |
| Village Greens Lt-Dr Zone 250 | 94,709 | | 55,696 | | 39,013 |
| West Hills Estates Lt-Dr Zone 313 | 10,467 | | 2,473 | | 7,994 |
| Westwood Lt Zone 211 | 4,252 | | 2,306 | | 1,946 |
| White Gate Farms #3 Lt Zone 306 | 20,860 | | 8,588 | | 12,272 |
| Wickum Est Lt-Dr Zone 233 | 76,964 | | 46,757 | | 30,207 |
| Wickum Lt Zone 216 | 1,418 | | 820 | | 598 |
| Willow Crest Est Lt & Dr Zone 263 | 101,751 | 3,600 | 58,343 | | 39,808 |
| Winton Lt Zone 202 | 94,070 | | 44,505 | | 49,565 |
| Yosemite Meadows Lt-Dr Zone 311 | 8,011 | | 1,264 | | 6,747 |
| Total Lighting Districts | 2,553,191 | 100,700 | 1,416,941 | | 1,035,550 |

| District Name | Fund Balance (Per Auditor) June 30, 2014 Actual | Less: Fund Balance-Reserved/Designated | | | Fund Balance Available June 30, 2014 Actual |
|---|--|--|--|----------|--|
| | | Encumbrances | Nonspendable, Restricted and Committed | Assigned | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Landscape Districts | | | | | |
| Buhach Park Est Lt-Dr Zone 226 | 29,297 | | 15,313 | | 13,984 |
| Camden Pl Landscape Zone 117 | 899 | 120 | 94 | | 685 |
| Campus Park Landscape #267 | 23,597 | 200 | 18,898 | | 4,499 |
| Country Club Estates Zone 106 | 6,466 | | 1,751 | | 4,715 |
| Gurr Road Water Zone 245 | 11,641 | | 11,618 | | 23 |
| Hilmar Stevinson Park Zone 120 | 16,060 | | 16,080 | | (20) |
| Monte Vista Landscaping Zone 333 | 32,285 | 275 | 21,695 | | 10,315 |
| Quail Hollow Landscape Zone 269 | 17,693 | 650 | 4,114 | | 12,929 |
| Riverbank Est Maint Zone 110 | 3,827 | | 1,547 | | 2,280 |
| Santa Nella Road Zone 404 | 120,149 | | 93,659 | | 26,490 |
| Santa Nella Village Lndscp Zone 408 | 32,936 | 545 | 20,460 | | 11,931 |
| Santa Nella Village Rd Zone 410 | 131,544 | | 92,160 | | 39,384 |
| Santa Nella Village Lndscp #414 | 32,446 | 2,400 | 6,155 | | 23,891 |
| Silva Meadows Lndscp & SWG 268 | 48,310 | | 33,703 | | 14,607 |
| Sorrento Lt & Dr Zone 337 | 5,737 | | 2,832 | | 2,905 |
| Total Landscaping Districts | 512,887 | 4,190 | 340,079 | | 168,618 |
| Total Special Districts & Other Agencies | 4,733,446 | 107,206 | 2,784,201 | | 1,842,039 |

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| District Name | Obligated Fund Balances June 30, 2014 | 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 | 13,472 | | | 1,182 | 1,182 | 14,654 |
| Almond Meadows Dr Maint Zone 319 | 13,814 | | | 1,508 | 1,508 | 15,322 |
| Almond Tree Estates Dr Zone 114 | 33,835 | | | 2,622 | 2,622 | 36,457 |
| American Heritage Dr Zone 323 | 22,754 | | | 2,391 | 2,391 | 25,145 |
| Ashley Estates Dr Zone 116 | 19,411 | | | 1,896 | 1,896 | 21,307 |
| B & B Water District | 348,366 | | | 42,635 | 42,635 | 391,001 |
| Bridget Court Dr-Maint Zone 232 | 4,547 | | | 443 | 443 | 4,990 |
| Champagne Estates Dr Zone 231 | 18,276 | | | 1,488 | 1,488 | 19,764 |
| Cotton Glen Estates Dr #421 | 22,926 | | | 8,464 | 8,464 | 31,390 |
| Countrysides Estates Dr Zone 101 | 5,137 | 771 | 771 | | | 4,366 |
| Cowdenknowes Dr Zone 238 | 2,105 | | | 97 | 97 | 2,202 |
| Cypress Est Dr & Maint Zone 254 | 8,933 | | | 1,682 | 1,682 | 10,615 |
| Denis Way Dr Zone 109 | 1,034 | | | 326 | 326 | 1,360 |
| Eastside CSA Water District | 25,421 | | | 1,874 | 1,874 | 27,295 |
| Elliott Manor Dr Zone 230 | 16,371 | | | 1,270 | 1,270 | 17,641 |
| Evergreen Place Dr Zone 256 | 29,647 | | | 2,753 | 2,753 | 32,400 |
| Golden Estates Dr Zone 205 | 46,477 | | | 8,034 | 8,034 | 54,511 |
| Grove Storm Dr Zone 111 | 3,860 | | | 382 | 382 | 4,242 |
| Hillside Estates Dr Zone 113 | 6,972 | | | 1,231 | 1,231 | 8,203 |
| La Paloma/Rolfe Estates Zone 266 | 6,602 | | | 1,919 | 1,919 | 8,521 |
| Lewis Estates Dr Zone 103 | 36,242 | | | 283 | 283 | 36,525 |
| Lexington Park Storm Dr Zone 422 | 436 | | | 3 | 3 | 439 |
| Meadowbrook Maint Zone 119 | 14,861 | | | 521 | 521 | 15,382 |
| Miles Creek Est Dr Zone 326 | 29,652 | | | 2,689 | 2,689 | 32,341 |
| New Century Park Dr Zone 327 | 21,507 | | | 2 | 2 | 21,509 |
| Palm Heights Dr Maint Zone 122 | 9,543 | | | 2,375 | 2,375 | 11,918 |
| Planada Storm Dr Maint Zone 329 | 61,099 | | | 6,151 | 6,151 | 67,250 |
| Rockwood Est Dr. & Maint Zone 262 | 4,021 | | | 874 | 874 | 4,895 |
| Santa Nella Village Dr Zone 407 | 58,011 | | | 8,188 | 8,188 | 66,199 |
| Santa Rita Garden Dr Zone 208 | 7,945 | | | 685 | 685 | 8,630 |
| Subtotal - Drainage Districts | 893,277 | 771 | 771 | 103,968 | 103,968 | 996,474 |

| District Name | Obligated Fund Balances June 30, 2014 | 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 | 893,277 | 771 | 771 | 103,968 | 103,968 | 996,474 |
| Sunrise Terrace Dr Zone 320 | 44,182 | | | 3,499 | 3,499 | 47,681 |
| Tierra De Oro Maint Zone 124 | 3,399 | | | 696 | 696 | 4,095 |
| Town & Country Dr Zone 206 | 42,514 | | | 4,718 | 4,718 | 47,232 |
| White Gate Estates Lt-Dr Zone 305 | 4,534 | 1,126 | 1,126 | | | 3,408 |
| White Gate Farms Dr Zone 307 | 13,803 | | | 1,123 | 1,123 | 14,926 |
| Winton Manor Dr Zone 207 | 12,108 | | | 2,179 | 2,179 | 14,287 |
| Winton Meadows Dr Zone 242 | 13,364 | | | 1,331 | 1,331 | 14,695 |
| Total Drainage Districts | 1,027,181 | 1,897 | 1,897 | 117,514 | 117,514 | 1,142,798 |

| Lighting Districts | | | | | | |
|--------------------------------------|----------------|---------------|---------------|---------------|---------------|----------------|
| Almond Estates Lt-Dr Zone 108 | 3,713 | | | 195 | 195 | 3,908 |
| Almondwood Estates Lt-Dr Zone 203 | 17,838 | | | 1,091 | 1,091 | 18,929 |
| Ashe Tract Lt Zone 218 | 10,096 | | | 1,309 | 1,309 | 11,405 |
| B & B Rancheros Lt-Dr Zone 217 | 338 | | | 488 | 488 | 826 |
| B & B Rancheros 2 Lt-Dr Zone 220 | 16,754 | | | 948 | 948 | 17,702 |
| Ballico Lighting Zone 272 | 81 | 38 | 38 | | | 43 |
| Beachwood Drive Lt Zone 221 | 56,691 | 9,042 | 9,042 | | | 47,649 |
| Bispo Estates Lt-Dr Zone 234 | 18,665 | 2,904 | 2,904 | | | 15,761 |
| Black Rascal Lt Zone 215 | 3,368 | | | 270 | 270 | 3,638 |
| Blossom Street Lt Zone 402 | 30,124 | | | 3,737 | 3,737 | 33,861 |
| Bryant Meadows St Lt-Dr Zone 331 | 1,045 | | | 77 | 77 | 1,122 |
| Country Club Place St Lt Zone 314 | 881 | | | 165 | 165 | 1,046 |
| Country Living Est Lt-Dr Zone 240 | 10,784 | | | 1,100 | 1,100 | 11,884 |
| Cressey Lt Zone 201 | 573 | | | 163 | 163 | 736 |
| CSA #1 Maint Revolving Fund | | | | | | |
| Delhi Lt Zone 102 | 26,872 | 6,474 | 6,474 | | | 20,398 |
| Easy Street Lt Zone 308 | 20,451 | | | 1,853 | 1,853 | 22,304 |
| El Capitan & Hollywd Est Zone 265 | 9,458 | | | 5,436 | 5,436 | 14,894 |
| Elliott Estates Lt Zone 214 | 11,577 | 175 | 175 | | | 11,402 |
| Esau Estates Lt-Dr Zone 243 | 11,626 | | | 815 | 815 | 12,441 |
| Fairway Estates St Lt Zone 107 | 114 | 43 | 43 | | | 71 |
| Subtotal - Lighting Districts | 251,049 | 18,676 | 18,676 | 17,647 | 17,647 | 250,020 |

| District Name | Obligated Fund Balances June 30, 2014 | 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 Forward | 251,049 | 18,676 | 18,676 | 17,647 | 17,647 | 250,020 |
| Fleming Acres Lt-Dr Zone 227 | 16,533 | | | 148 | 148 | 16,681 |
| Fleming Oaks Lt-Dr Zone 241 | 12,088 | 1,366 | 1,366 | | | 10,722 |
| Forist Lane Lt Zone 244 | 1,658 | | | 187 | 187 | 1,845 |
| Franklin Heights Lt-Dr Zone 228 | 26,905 | | | 116 | 116 | 27,021 |
| Giesbrecht Street Lt Zone 271 | 1,083 | | | 195 | 195 | 1,278 |
| Glen Meadows Lt-Dr Zone 255 | 30,993 | | | 4,311 | 4,311 | 35,304 |
| Glenwood Est Lt-Dr Zone 229 | 9,725 | | | 413 | 413 | 10,138 |
| Golden Bear Estates Zone 332 | 362 | | | 395 | 395 | 757 |
| Golf Road St Lt Zone 321 | 794 | | | 186 | 186 | 980 |
| Green Lawns Lt Zone 219 | 1,374 | | | 109 | 109 | 1,483 |
| Greenfield Brooks Lt & Dr Zone 252 | 52,250 | 3,784 | 3,784 | | | 48,466 |
| Harmony Ranch Dr & Park Zone 121 | 115,884 | 23,055 | 23,055 | | | 92,829 |
| Heavenly Acres 2 Lt-Dr Zone 209 | 2,807 | | | 288 | 288 | 3,095 |
| Heavenly Acres 3 Lt-Dr Zone 210 | 10,091 | | | 901 | 901 | 10,992 |
| Hillcrest Est Lt-Dr Zone 318 | 1,374 | 1,237 | 1,237 | | | 137 |
| Hilmar-Irwin Lt Zone 100 | 11,890 | 486 | 486 | | | 11,404 |
| Lakewood Est Lt-Dr Zone 301 | 13,673 | | | 864 | 864 | 14,537 |
| Le Grand Lt Zone 310 | 9,779 | | | 2,270 | 2,270 | 12,049 |
| Links Lt-Dr Zone 112 | 6,890 | | | 477 | 477 | 7,367 |
| Los Olivos Lighting Zone 334 | 1,773 | | | 287 | 287 | 2,060 |
| Marilyn Est Lt-Dr Zone 300 | 5,597 | | | 11 | 11 | 5,608 |
| Mission Trails Lt Zone 303 | 5,978 | | | 1,512 | 1,512 | 7,490 |
| Moran St Lt-Dr Zone 235 | 11,900 | 1,210 | 1,210 | | | 10,690 |
| Nutcracker Terrace Lt-Dr Zone 239 | 12,474 | 599 | 599 | | | 11,875 |
| Oleander Lt Zone 302 | 10,029 | | | 688 | 688 | 10,717 |
| Parkway St Lt-Dr Lands Park Zone 423 | 263,790 | | | 1,652 | 1,652 | 265,442 |
| Petaluma Street Lt Zone 125 | 265 | | | 11 | 11 | 276 |
| Planada Lt Zone 309 | 39,188 | 2,580 | 2,580 | | | 36,608 |
| Pleasant Valley Lt & Dr Zone 259 | 8,185 | | | 267 | 267 | 8,452 |
| Ramos Road Lt Zone 405 | 1,163 | | | 189 | 189 | 1,352 |
| Ranch Estates Lt-Dr Zone 237 | 6,650 | 722 | 722 | | | 5,928 |
| Subtotal - Lighting Districts | 944,194 | 53,715 | 53,715 | 33,124 | 33,124 | 923,603 |

| District Name | Obligated Fund Balances June 30, 2014 | 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 Forward | 944,194 | 53,715 | 53,715 | 33,124 | 33,124 | 923,603 |
| Rancho Village Lt Zone 312 | 386 | 10 | 10 | | | 376 |
| Riverview Lt-Dr Zone 115 | 20,033 | | | 2,213 | 2,213 | 22,246 |
| Robinson Est Lt-Dr Zone 317 | 6,178 | | | 186 | 186 | 6,364 |
| Sahota Brother Clinton Zone 264 | 20,517 | | | 1,622 | 1,622 | 22,139 |
| Salles Manor Lt Zone 213 | 3,231 | | | 550 | 550 | 3,781 |
| San Luis Hills Lt & Dr Zone 413 | 32,982 | | | 2,310 | 2,310 | 35,292 |
| San Luis Truck Plaza St Lt 411 | 3,898 | 451 | 451 | | | 3,447 |
| Santa Fe Business Lt-Dr Zone 246 | 7,951 | 1,423 | 1,423 | | | 6,528 |
| Santa Nella Lt Zone 400 | 61,365 | | | 4,227 | 4,227 | 65,592 |
| Santa Nella Plaza Lt-Dr Zone 406 | 4,616 | | | 1,411 | 1,411 | 6,027 |
| Snelling Lt Zone 105 | 6,986 | | | 331 | 331 | 7,317 |
| South Dos Palos Lt Zone 401 | 18,187 | | | 1,241 | 1,241 | 19,428 |
| Stevinson Lt Zone 200 | 8,768 | | | 544 | 544 | 9,312 |
| Stolle Acres Lt-Dr Zone 316 | 1,346 | | | 126 | 126 | 1,472 |
| Stonemill Est Lt-Dr Zone 325 | 22,459 | | | 2,240 | 2,240 | 24,699 |
| Taylor Estates Lt-Dr Zone 249 | 13,773 | | | 623 | 623 | 14,396 |
| Terry Lt Zone 247 | 391 | | | 2 | 2 | 393 |
| Teixeira St Lt Zone 251 | 436 | 263 | 263 | | | 173 |
| Trovare St Lt & Dr Zone 330 | 6,609 | 504 | 504 | | | 6,105 |
| Tumbleweed Est Lt-Dr Zone 236 | 2,025 | 125 | 125 | | | 1,900 |
| Villa Cordoba Zone 123 | 9,858 | | | 6 | 6 | 9,864 |
| Village Greens Lt-Dr Zone 250 | 55,696 | | | 3,948 | 3,948 | 59,644 |
| West Hills Estates Lt-Dr Zone 313 | 2,473 | 289 | 289 | | | 2,184 |
| Westwood Lt Zone 211 | 2,306 | 59 | 59 | | | 2,247 |
| White Gate Farms #3 Lt Zone 306 | 8,588 | | | 333 | 333 | 8,921 |
| Wickum Est Lt-Dr Zone 233 | 46,757 | | | 3,543 | 3,543 | 50,300 |
| Wickum Lt Zone 216 | 820 | | | 365 | 365 | 1,185 |
| Willow Crest Est Lt & Dr Zone 263 | 58,343 | | | 1,357 | 1,357 | 59,700 |
| Winton Lt Zone 202 | 44,505 | | | 8,773 | 8,773 | 53,278 |
| Yosemite Meadows Lt-Dr Zone 311 | 1,264 | | | 731 | 731 | 1,995 |
| Total Lighting Districts | 1,416,941 | 56,839 | 56,839 | 69,806 | 69,806 | 1,429,908 |

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies
 Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2014-2015

| District Name | Obligated Fund Balances June 30, 2014 | 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 | 15,313 | | | 399 | 399 | 15,712 |
| Camden Pl Landscape Zone 117 | 94 | 94 | 94 | | | |
| Campus Park Landscape #267 | 18,898 | | | 1,228 | 1,228 | 20,126 |
| Country Club Estates Zone 106 | 1,751 | | | 90 | 90 | 1,841 |
| Gurr Road Water Zone 245 | 11,618 | | | 103 | 103 | 11,721 |
| Hilmar Stevinson Park Zone 120 | 16,080 | | | 100 | 100 | 16,180 |
| Monte Vista Landscaping Zone 333 | 21,695 | | | 1,432 | 1,432 | 23,127 |
| Quail Hollow Landscape Zone 269 | 4,114 | 255 | 255 | | | 3,859 |
| Riverbank Est Maint Zone 110 | 1,547 | | | 143 | 143 | 1,690 |
| Santa Nella Road Zone 404 | 93,659 | | | 12,876 | 12,876 | 106,535 |
| Santa Nella Village Lndscp Zone 408 | 20,460 | 2,594 | 2,594 | | | 17,866 |
| Santa Nella Village Rd Zone 410 | 92,160 | | | 11,397 | 11,397 | 103,557 |
| Santa Nella Village Lndscp #414 | 6,155 | | | 1,988 | 1,988 | 8,143 |
| Silva Meadows Lndscp & SWG 268 | 33,703 | | | 5,659 | 5,659 | 39,362 |
| Sorrento Lt & Dr Zone 337 | 2,832 | | | 490 | 490 | 3,322 |
| Total Landscaping Districts | 340,079 | 2,943 | 2,943 | 35,905 | 35,905 | 373,041 |
| Total Special Districts & Other Agencies | 2,784,201 | 61,679 | 61,679 | 223,225 | 223,225 | 2,945,747 |

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Almond Grove Dr Zone 204

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 157 | 139 | 80 | 80 |
| Charges for Current Services | 2,000 | 2,000 | 2,060 | 2,060 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,157 | 2,139 | 2,140 | 2,140 |
| Services & Supplies | 767 | 957 | 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 | 767 | 957 | 10,327 | 10,327 |
| Net Cost | 1,390 | 1,182 | (8,187) | (8,187) |

Almond Meadows Dr Maint Zone 319

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 223 | 193 | 239 | 239 |
| Charges for Current Services | 1,890 | 1,839 | 1,840 | 1,840 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,113 | 2,032 | 2,079 | 2,079 |
| Services & Supplies | 1,700 | 515 | 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 | 1,700 | 515 | 18,405 | 18,405 |
| Net Cost | 413 | 1,517 | (16,326) | (16,326) |

Almond Tree Estates Dr Zone 114

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 539 | 465 | 499 | 499 |
| Charges for Current Services | 4,534 | 4,489 | 4,481 | 4,481 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 5,073 | 4,954 | 4,980 | 4,980 |
| Services & Supplies | 3,011 | 2,331 | 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 | 3,011 | 2,331 | 44,340 | 44,340 |
| Net Cost | 2,062 | 2,623 | (39,360) | (39,360) |

American Heritage Dr Zone 323

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 313 | 272 | 400 | 400 |
| Charges for Current Services | 3,812 | 3,722 | 3,704 | 3,704 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 4,125 | 3,994 | 4,104 | 4,104 |
| Services & Supplies | 4,119 | 1,603 | 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 | 4,119 | 1,603 | 23,663 | 23,663 |
| Net Cost | 6 | 2,391 | (19,559) | (19,559) |

Ashley Estates Dr Zone 116

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 337 | 292 | 250 | 250 |
| Charges for Current Services | 2,877 | 2,877 | 2,877 | 2,877 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,214 | 3,169 | 3,127 | 3,127 |
| Services & Supplies | 1,692 | 1,273 | 16,520 | 16,520 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 13,067 | 13,067 |
| Total Expenditures/ Appropriations | 1,692 | 1,273 | 29,587 | 29,587 |
| Net Cost | 1,522 | 1,896 | (26,460) | (26,460) |

B & B Water District

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 2,678 | 2,342 | 3,000 | 3,000 |
| Charges for Current Services | 0 | 0 | 0 | 0 |
| Other Revenue | 17,171 | 41,248 | 10,000 | 10,000 |
| Total Revenue | 19,849 | 43,590 | 13,000 | 13,000 |
| Services & Supplies | 943 | 955 | 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 | 943 | 955 | 28,000 | 28,000 |
| Net Cost | 18,906 | 42,635 | (15,000) | (15,000) |

Bridget Court Dr-Maint Zone 232

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|-------------------|-------------------|----------------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 59 | 51 | 63 | 63 |
| Charges for Current Services | 926 | 841 | 927 | 927 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 985 | 892 | 990 | 990 |
| Services & Supplies | 513 | 433 | 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 | 513 | 433 | 4,540 | 4,540 |
| Net Cost | 472 | 459 | (3,550) | (3,550) |

Champagne Estates Dr Zone 231

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 243 | 208 | 250 | 250 |
| Charges for Current Services | 2,032 | 2,025 | 2,024 | 2,024 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,275 | 2,233 | 2,274 | 2,274 |
| Services & Supplies | 1,677 | 700 | 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 | 1,677 | 700 | 16,584 | 16,584 |
| Net Cost | 598 | 1,533 | (14,310) | (14,310) |

Cotton Glen Estates Dr #421

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 162 | 189 | 120 | 120 |
| Charges for Current Services | 15,470 | 15,470 | 15,470 | 15,470 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 15,632 | 15,659 | 15,590 | 15,590 |
| Services & Supplies | 7,775 | 7,195 | 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 | 7,775 | 7,195 | 20,608 | 20,608 |
| Net Cost | 7,857 | 8,464 | (5,018) | (5,018) |

Countrysides Estates Dr Zone 101

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 157 | 126 | 160 | 160 |
| Charges for Current Services | 1,533 | 1,533 | 1,541 | 1,541 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,690 | 1,659 | 1,701 | 1,701 |
| Services & Supplies | 2,425 | 2,430 | 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 | 2,425 | 2,430 | 16,288 | 16,288 |
| Net Cost | (735) | (771) | (14,587) | (14,587) |

Cowdenknowes Dr Zone 238

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 35 | 30 | 40 | 40 |
| Charges for Current Services | 339 | 339 | 339 | 339 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 374 | 369 | 379 | 379 |
| Services & Supplies | 262 | 263 | 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 | 262 | 263 | 3,075 | 3,075 |
| Net Cost | 112 | 106 | (2,696) | (2,696) |

Cypress Est Dr & Maint Zone 254

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 91 | 84 | 60 | 60 |
| Charges for Current Services | 1,725 | 1,776 | 1,750 | 1,750 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,816 | 1,860 | 1,810 | 1,810 |
| Services & Supplies | 696 | 179 | 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 | 696 | 179 | 5,761 | 5,761 |
| Net Cost | 1,120 | 1,681 | (3,951) | (3,951) |

Denis Way Dr Zone 109

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 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 | 719 | 719 | 719 | 719 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 729 | 729 | 728 | 728 |
| Services & Supplies | 543 | 402 | 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 | 543 | 402 | 1,168 | 1,168 |
| Net Cost | 186 | 327 | (440) | (440) |

Eastside CSA Water District

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 237 | 202 | 300 | 300 |
| Charges for Current Services | 0 | 0 | 0 | 0 |
| Other Revenue | 258 | 2,821 | 1,800 | 1,800 |
| Total Revenue | 495 | 3,023 | 2,100 | 2,100 |
| Services & Supplies | 1,135 | 1,148 | 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 | 1,135 | 1,148 | 7,626 | 7,626 |
| Net Cost | (640) | 1,875 | (5,526) | (5,526) |

Elliott Manor Dr Zone 230

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 242 | 208 | 350 | 350 |
| Charges for Current Services | 1,581 | 1,581 | 1,581 | 1,581 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,823 | 1,789 | 1,931 | 1,931 |
| Services & Supplies | 976 | 520 | 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 | 976 | 520 | 18,116 | 18,116 |
| Net Cost | 847 | 1,269 | (16,185) | (16,185) |

Evergreen Place Dr Zone 256

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 374 | 327 | 400 | 400 |
| Charges for Current Services | 2,917 | 2,859 | 2,859 | 2,859 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,291 | 3,186 | 3,259 | 3,259 |
| Services & Supplies | 695 | 433 | 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 | 695 | 433 | 24,754 | 24,754 |
| Net Cost | 2,596 | 2,753 | (21,495) | (21,495) |

Golden Estates Dr Zone 205

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 352 | 344 | 200 | 200 |
| Charges for Current Services | 9,900 | 9,825 | 10,126 | 10,126 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 10,252 | 10,169 | 10,326 | 10,326 |
| Services & Supplies | 2,191 | 2,327 | 14,190 | 14,190 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 2,000 | 2,000 |
| Total Expenditures/ Appropriations | 2,191 | 2,327 | 16,190 | 16,190 |
| Net Cost | 8,061 | 7,842 | (5,864) | (5,864) |

Grove Storm Dr Zone 111

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 66 | 57 | 70 | 70 |
| Charges for Current Services | 805 | 805 | 805 | 805 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 871 | 862 | 875 | 875 |
| Services & Supplies | 655 | 449 | 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 | 655 | 449 | 6,002 | 6,002 |
| Net Cost | 216 | 413 | (5,127) | (5,127) |

Hillside Estates Dr Zone 113

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 99 | 89 | 100 | 100 |
| Charges for Current Services | 1,672 | 1,639 | 1,639 | 1,639 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,771 | 1,728 | 1,739 | 1,739 |
| Services & Supplies | 925 | 497 | 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 | 925 | 497 | 8,625 | 8,625 |
| Net Cost | 846 | 1,231 | (6,886) | (6,886) |

La Paloma/Rolfe Estates Zone 266

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 50 | 55 | 40 | 40 |
| Charges for Current Services | 6,788 | 6,675 | 6,675 | 6,675 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 6,838 | 6,730 | 6,715 | 6,715 |
| Services & Supplies | 5,011 | 4,811 | 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 | 5,011 | 4,811 | 8,461 | 8,461 |
| Net Cost | 1,827 | 1,919 | (1,746) | (1,746) |

Lewis Estates Dr Zone 103

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 433 | 358 | 505 | 505 |
| Charges for Current Services | 633 | 655 | 655 | 655 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,066 | 1,013 | 1,160 | 1,160 |
| Services & Supplies | 1,837 | 729 | 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 | 1,837 | 729 | 21,670 | 21,670 |
| Net Cost | (771) | 284 | (20,510) | (20,510) |

Lexington Park Storm Dr Zone 422

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 3 | 3 | 2 | 2 |
| Charges for Current Services | 0 | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3 | 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 | 3 | 3 | 2 | 2 |

Meadowbrook Maint Zone 119

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 242 | 209 | 200 | 200 |
| Charges for Current Services | 2,675 | 2,650 | 2,650 | 2,650 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,917 | 2,859 | 2,850 | 2,850 |
| Services & Supplies | 1,311 | 2,338 | 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 | 1,311 | 2,338 | 21,259 | 21,259 |
| Net Cost | 1,606 | 521 | (18,409) | (18,409) |

Miles Creek Est Dr Zone 326

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 367 | 315 | 400 | 400 |
| Charges for Current Services | 2,956 | 2,910 | 2,910 | 2,910 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,323 | 3,225 | 3,310 | 3,310 |
| Services & Supplies | 2,611 | 536 | 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 | 2,611 | 536 | 22,795 | 22,795 |
| Net Cost | 712 | 2,689 | (19,485) | (19,485) |

New Century Park Dr Zone 327

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 274 | 228 | 220 | 220 |
| Charges for Current Services | 2,832 | 2,783 | 2,783 | 2,783 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,106 | 3,011 | 3,003 | 3,003 |
| Services & Supplies | 1,120 | 3,008 | 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 | 1,120 | 3,008 | 19,146 | 19,146 |
| Net Cost | 1,986 | 3 | (16,143) | (16,143) |

Palm Heights Dr Maint Zone 122

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 244 | 218 | 200 | 200 |
| Charges for Current Services | 3,242 | 3,172 | 3,172 | 3,172 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,486 | 3,390 | 3,372 | 3,372 |
| Services & Supplies | 1,246 | 1,064 | 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 | 1,246 | 1,064 | 27,740 | 27,740 |
| Net Cost | 2,240 | 2,326 | (24,368) | (24,368) |

Planada Storm Dr Maint Zone 329

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 654 | 585 | 201 | 201 |
| Charges for Current Services | 7,633 | 7,545 | 7,748 | 7,748 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 8,287 | 8,130 | 7,949 | 7,949 |
| Services & Supplies | 1,592 | 1,981 | 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 | 1,592 | 1,981 | 37,908 | 37,908 |
| Net Cost | 6,695 | 6,149 | (29,959) | (29,959) |

Rockwood Est Dr. & Maint Zone 262

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 70 | 57 | 72 | 72 |
| Charges for Current Services | 4,938 | 4,938 | 5,069 | 5,069 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 5,008 | 4,995 | 5,141 | 5,141 |
| Services & Supplies | 5,736 | 4,688 | 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 | 5,736 | 4,688 | 9,692 | 9,692 |
| Net Cost | (728) | 307 | (4,551) | (4,551) |

Santa Nella Village Dr Zone 407

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 601 | 553 | 700 | 700 |
| Charges for Current Services | 8,635 | 10,259 | 8,554 | 8,554 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 9,236 | 10,812 | 9,254 | 9,254 |
| Services & Supplies | 1,573 | 707 | 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 | 15,563 | 15,563 |
| Total Expenditures/ Appropriations | 1,573 | 707 | 36,313 | 36,313 |
| Net Cost | 7,663 | 10,105 | (27,059) | (27,059) |

Santa Rita Garden Dr Zone 208

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 131 | 114 | 160 | 160 |
| Charges for Current Services | 1,171 | 1,171 | 1,171 | 1,171 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,302 | 1,285 | 1,331 | 1,331 |
| Services & Supplies | 506 | 534 | 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 | 506 | 534 | 11,306 | 11,306 |
| Net Cost | 796 | 751 | (9,975) | (9,975) |

Sunrise Terrace Dr Zone 320

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 527 | 453 | 399 | 399 |
| Charges for Current Services | 4,085 | 4,066 | 4,057 | 4,057 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 4,612 | 4,519 | 4,456 | 4,456 |
| Services & Supplies | 2,757 | 1,019 | 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 | 2,757 | 1,019 | 31,015 | 31,015 |
| Net Cost | 1,855 | 3,500 | (26,559) | (26,559) |

Tierra De Oro Maint Zone 124

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 41 | 38 | 30 | 30 |
| Charges for Current Services | 900 | 900 | 900 | 900 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 941 | 938 | 930 | 930 |
| Services & Supplies | 364 | 242 | 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 | 364 | 242 | 3,409 | 3,409 |
| Net Cost | 577 | 696 | (2,479) | (2,479) |

Town & Country Dr Zone 206

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 449 | 403 | 299 | 299 |
| Charges for Current Services | 5,977 | 5,917 | 5,929 | 5,929 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 6,426 | 6,320 | 6,228 | 6,228 |
| Services & Supplies | 2,133 | 1,602 | 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 | 2,133 | 1,602 | 26,354 | 26,354 |
| Net Cost | 4,293 | 4,718 | (20,126) | (20,126) |

White Gate Estates Lt-Dr Zone 305

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 132 | 98 | 150 | 150 |
| Charges for Current Services | 4,242 | 4,242 | 4,243 | 4,243 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 4,374 | 4,340 | 4,393 | 4,393 |
| Services & Supplies | 7,748 | 5,363 | 15,028 | 15,028 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| 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 | 7,748 | 5,363 | 16,454 | 16,454 |
| Net Cost | (3,374) | (1,023) | (12,061) | (12,061) |

White Gate Farms Dr Zone 307

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 209 | 178 | 250 | 250 |
| Charges for Current Services | 1,682 | 1,682 | 1,682 | 1,682 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,891 | 1,860 | 1,932 | 1,932 |
| Services & Supplies | 2,134 | 687 | 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 | 2,134 | 687 | 16,043 | 16,043 |
| Net Cost | (243) | 1,173 | (14,111) | (14,111) |

Winton Manor Dr Zone 207

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 222 | 198 | 240 | 240 |
| Charges for Current Services | 2,784 | 2,717 | 2,736 | 2,736 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,006 | 2,915 | 2,976 | 2,976 |
| Services & Supplies | 1,193 | 725 | 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 | 1,193 | 725 | 21,588 | 21,588 |
| Net Cost | 1,813 | 2,190 | (18,612) | (18,612) |

Winton Meadows Dr Zone 242

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 288 | 245 | 318 | 318 |
| Charges for Current Services | 3,972 | 3,958 | 3,987 | 3,987 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 4,260 | 4,203 | 4,305 | 4,305 |
| Services & Supplies | 5,013 | 2,643 | 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 | 5,013 | 2,643 | 29,881 | 29,881 |
| Net Cost | (753) | 1,560 | (25,576) | (25,576) |

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Almond Estates Lt-Dr Zone 108

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 27 | 25 | 25 | 25 |
| Charges for Current Services | 8,673 | 8,615 | 8,636 | 8,636 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 8,700 | 8,640 | 8,661 | 8,661 |
| Services & Supplies | 8,540 | 8,445 | 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 | 8,540 | 8,445 | 9,830 | 9,830 |
| Net Cost | 160 | 195 | (1,169) | (1,169) |

Almondwood Estates Lt-Dr Zone 203

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 241 | 208 | 280 | 280 |
| Charges for Current Services | 1,630 | 1,630 | 1,629 | 1,629 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,871 | 1,838 | 1,909 | 1,909 |
| Services & Supplies | 762 | 747 | 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 | 762 | 747 | 16,765 | 16,765 |
| Net Cost | 1,109 | 1,091 | (14,856) | (14,856) |

Ashe Tract Lt Zone 218

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 89 | 85 | 80 | 80 |
| Charges for Current Services | 2,905 | 2,876 | 2,905 | 2,905 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,994 | 2,961 | 2,985 | 2,985 |
| Services & Supplies | 1,876 | 1,556 | 4,629 | 4,629 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 1,466 | 1,466 |
| Total Expenditures/ Appropriations | 1,876 | 1,556 | 6,095 | 6,095 |
| Net Cost | 1,118 | 1,405 | (3,110) | (3,110) |

B & B Rancheros Lt-Dr Zone 217

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 100 | 72 | 100 | 100 |
| Charges for Current Services | 0 | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 100 | 72 | 100 | 100 |
| Services & Supplies | 1,937 | 1,899 | 8,338 | 8,338 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 1,257 | 1,257 |
| Total Expenditures/ Appropriations | 1,937 | 1,899 | 9,595 | 9,595 |
| Net Cost | (1,837) | (1,827) | (9,495) | (9,495) |

B & B Rancheros 2 Lt-Dr Zone 220

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 270 | 231 | 320 | 320 |
| Charges for Current Services | 3,409 | 3,366 | 3,366 | 3,366 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,679 | 3,597 | 3,686 | 3,686 |
| Services & Supplies | 2,741 | 2,521 | 20,640 | 20,640 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 2,862 | 2,862 |
| Total Expenditures/ Appropriations | 2,741 | 2,521 | 23,502 | 23,502 |
| Net Cost | 938 | 1,076 | (19,816) | (19,816) |

Ballico Lighting Zone 272

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 2 | 1 | 1 | 1 |
| Charges for Current Services | 204 | 272 | 272 | 272 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 206 | 273 | 273 | 273 |
| Services & Supplies | 245 | 362 | 378 | 378 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| 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 | 13 |
| Total Expenditures/ Appropriations | 245 | 362 | 391 | 391 |
| Net Cost | (39) | (89) | (118) | (118) |

Beachwood Drive Lt Zone 221

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 533 | 480 | 635 | 635 |
| Charges for Current Services | 35,370 | 35,111 | 35,171 | 35,171 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 35,903 | 35,591 | 35,806 | 35,806 |
| Services & Supplies | 28,327 | 38,221 | 56,275 | 56,275 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 9,275 | 9,275 |
| Total Expenditures/ Appropriations | 28,327 | 38,221 | 65,550 | 65,550 |
| Net Cost | 7,576 | (2,630) | (29,744) | (29,744) |

Bispo Estates Lt-Dr Zone 234

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 288 | 233 | 310 | 310 |
| Charges for Current Services | 6,597 | 6,597 | 5,961 | 5,961 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 6,885 | 6,830 | 6,271 | 6,271 |
| Services & Supplies | 8,125 | 9,525 | 19,659 | 19,659 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 5,708 | 5,708 |
| Total Expenditures/ Appropriations | 8,125 | 9,525 | 25,367 | 25,367 |
| Net Cost | (1,240) | (2,695) | (19,096) | (19,096) |

Black Rascal Lt Zone 215

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 37 | 34 | 27 | 27 |
| Charges for Current Services | 787 | 787 | 787 | 787 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 824 | 821 | 814 | 814 |
| Services & Supplies | 526 | 507 | 1,807 | 1,807 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 887 | 887 |
| Total Expenditures/ Appropriations | 526 | 507 | 2,694 | 2,694 |
| Net Cost | 298 | 314 | (1,880) | (1,880) |

Blossom Street Lt Zone 402

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 534 | 444 | 588 | 588 |
| Charges for Current Services | 12,693 | 14,906 | 14,657 | 14,657 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 13,227 | 15,350 | 15,245 | 15,245 |
| Services & Supplies | 14,238 | 14,130 | 37,115 | 37,115 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 15,900 | 15,900 |
| Total Expenditures/ Appropriations | 14,238 | 14,130 | 53,015 | 53,015 |
| Net Cost | (1,011) | 1,220 | (37,770) | (37,770) |

Bryant Meadows St Lt-Dr Zone 331

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 11 | 10 | 9 | 9 |
| Charges for Current Services | 450 | 450 | 450 | 450 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 461 | 460 | 459 | 459 |
| Services & Supplies | 333 | 351 | 573 | 573 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 497 | 497 |
| Total Expenditures/ Appropriations | 333 | 351 | 1,070 | 1,070 |
| Net Cost | 128 | 109 | (611) | (611) |

Country Club Place St Lt Zone 314

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 12 | 11 | 9 | 9 |
| Charges for Current Services | 806 | 806 | 806 | 806 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 818 | 817 | 815 | 815 |
| Services & Supplies | 636 | 651 | 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 | 636 | 651 | 1,655 | 1,655 |
| Net Cost | 182 | 166 | (840) | (840) |

Country Living Est Lt-Dr Zone 240

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 206 | 175 | 240 | 240 |
| Charges for Current Services | 3,843 | 3,794 | 3,794 | 3,794 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 4,049 | 3,969 | 4,034 | 4,034 |
| Services & Supplies | 4,177 | 2,749 | 17,784 | 17,784 |
| 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 | 3,212 | 3,212 |
| Total Expenditures/ Appropriations | 4,177 | 2,749 | 20,996 | 20,996 |
| Net Cost | (128) | 1,220 | (16,962) | (16,962) |

Cressey Lt Zone 201

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 18 | 17 | 24 | 24 |
| Charges for Current Services | 2,551 | 2,515 | 2,516 | 2,516 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,569 | 2,532 | 2,540 | 2,540 |
| Services & Supplies | 2,358 | 2,363 | 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 | 2,358 | 2,363 | 4,816 | 4,816 |
| Net Cost | 211 | 169 | (2,276) | (2,276) |

CSA #1 Maint Revolving Fund

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 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 | 80,949 | 67,364 | 100,000 | 100,000 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 80,949 | 67,364 | 100,000 | 100,000 |
| Services & Supplies | 80,949 | 67,364 | 100,000 | 100,000 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 0 | 0 |
| Total Expenditures/ Appropriations | 80,949 | 67,364 | 100,000 | 100,000 |
| Net Cost | 0 | 0 | 0 | 0 |

Delhi Lt Zone 102

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 446 | 311 | 492 | 492 |
| Charges for Current Services | 75,349 | 74,815 | 74,808 | 74,808 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 75,795 | 75,126 | 75,300 | 75,300 |
| Services & Supplies | 85,502 | 84,129 | 101,418 | 101,418 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 3,657 | 3,657 |
| Total Expenditures/ Appropriations | 85,502 | 84,129 | 105,075 | 105,075 |
| Net Cost | (9,707) | (9,003) | (29,775) | (29,775) |

Easy Street Lt Zone 308

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 207 | 187 | 100 | 100 |
| Charges for Current Services | 4,975 | 4,775 | 4,975 | 4,975 |
| Other Revenue | 0 | (400) | 0 | 0 |
| Total Revenue | 5,182 | 4,562 | 5,075 | 5,075 |
| Services & Supplies | 2,853 | 2,709 | 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 | 2,853 | 2,709 | 13,999 | 13,999 |
| Net Cost | 2,329 | 1,853 | (8,924) | (8,924) |

El Capitan & Hollywd Est Zone265

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 108 | 138 | 101 | 101 |
| Charges for Current Services | 49,500 | 49,125 | 49,125 | 49,125 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 49,608 | 49,263 | 49,226 | 49,226 |
| Services & Supplies | 48,327 | 39,908 | 61,591 | 61,591 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 3,629 | 3,629 |
| Total Expenditures/ Appropriations | 48,327 | 39,908 | 65,220 | 65,220 |
| Net Cost | 1,281 | 9,355 | (15,994) | (15,994) |

Elliott Estates Lt Zone 214

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 184 | 150 | 200 | 200 |
| Charges for Current Services | 3,947 | 3,947 | 3,947 | 3,947 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 4,131 | 4,097 | 4,147 | 4,147 |
| Services & Supplies | 4,574 | 4,272 | 12,915 | 12,915 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 3,884 | 3,884 |
| Total Expenditures/ Appropriations | 4,574 | 4,272 | 16,799 | 16,799 |
| Net Cost | (443) | (175) | (12,652) | (12,652) |

Esau Estates Lt-Dr Zone 243

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 180 | 152 | 160 | 160 |
| Charges for Current Services | 3,002 | 2,908 | 2,908 | 2,908 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,182 | 3,060 | 3,068 | 3,068 |
| Services & Supplies | 3,518 | 2,211 | 12,725 | 12,725 |
| 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 | 2,629 | 2,629 |
| Total Expenditures/ Appropriations | 3,518 | 2,211 | 15,354 | 15,354 |
| Net Cost | (336) | 849 | (12,286) | (12,286) |

Fairway Estates St Lt Zone 107

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 4 | 2 | 3 | 3 |
| Charges for Current Services | 1,132 | 1,132 | 1,132 | 1,132 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,136 | 1,134 | 1,135 | 1,135 |
| Services & Supplies | 1,429 | 1,209 | 1,400 | 1,400 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 0 | 0 |
| Total Expenditures/ Appropriations | 1,429 | 1,209 | 1,400 | 1,400 |
| Net Cost | (293) | (75) | (265) | (265) |

Fleming Acres Lt-Dr Zone 227

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 236 | 198 | 279 | 279 |
| Charges for Current Services | 2,594 | 2,594 | 2,594 | 2,594 |
| Operating Transfers In | 0 | 0 | 0 | 0 |
| Total Revenue | 2,830 | 2,792 | 2,873 | 2,873 |
| Services & Supplies | 2,546 | 2,558 | 15,148 | 15,148 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 2,697 | 2,697 |
| Total Expenditures/ Appropriations | 2,546 | 2,558 | 17,845 | 17,845 |
| Net Cost | 284 | 234 | (14,972) | (14,972) |

Fleming Oaks Lt-Dr Zone 241

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 204 | 166 | 210 | 210 |
| Charges for Current Services | 5,162 | 5,162 | 5,162 | 5,162 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 5,366 | 5,328 | 5,372 | 5,372 |
| Services & Supplies | 5,978 | 6,465 | 19,048 | 19,048 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 1,693 | 1,693 |
| Total Expenditures/ Appropriations | 5,978 | 6,465 | 20,741 | 20,741 |
| Net Cost | (612) | (1,137) | (15,369) | (15,369) |

Forist Lane Lt Zone 244

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 19 | 16 | 20 | 20 |
| Charges for Current Services | 543 | 543 | 543 | 543 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 562 | 559 | 563 | 563 |
| Services & Supplies | 478 | 372 | 1,064 | 1,064 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 367 | 367 |
| Total Expenditures/ Appropriations | 478 | 372 | 1,431 | 1,431 |
| Net Cost | 84 | 187 | (868) | (868) |

Franklin Heights Lt-Dr Zone 228

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 457 | 384 | 300 | 300 |
| Charges for Current Services | 3,543 | 3,520 | 3,520 | 3,520 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 4,000 | 3,904 | 3,820 | 3,820 |
| Services & Supplies | 2,854 | 3,749 | 27,311 | 27,311 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 10,927 | 10,927 |
| Total Expenditures/ Appropriations | 2,854 | 3,749 | 38,238 | 38,238 |
| Net Cost | 1,146 | 155 | (34,418) | (34,418) |

Giesbrecht Street Lt Zone 271

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 9 | 9 | 6 | 6 |
| Charges for Current Services | 212 | 212 | 283 | 283 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 221 | 221 | 289 | 289 |
| Services & Supplies | 25 | 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 | 25 | 25 | 502 | 502 |
| Net Cost | 196 | 196 | (213) | (213) |

Glen Meadows Lt-Dr Zone 255

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 309 | 281 | 299 | 299 |
| Charges for Current Services | 6,782 | 6,782 | 6,782 | 6,782 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 7,091 | 7,063 | 7,081 | 7,081 |
| Services & Supplies | 3,715 | 2,852 | 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 | 3,715 | 2,852 | 19,803 | 19,803 |
| Net Cost | 3,376 | 4,211 | (12,722) | (12,722) |

Glenwood Est Lt-Dr Zone 229

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 172 | 145 | 250 | 250 |
| Charges for Current Services | 2,451 | 2,240 | 2,029 | 2,029 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,623 | 2,385 | 2,279 | 2,279 |
| Services & Supplies | 2,416 | 1,903 | 13,126 | 13,126 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| 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 | 2,416 | 1,903 | 15,555 | 15,555 |
| Net Cost | 207 | 482 | (13,276) | (13,276) |

Golden Bear Estates Zone 332

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 7 | 6 | 5 | 5 |
| Charges for Current Services | 1,650 | 1,650 | 1,650 | 1,650 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,657 | 1,656 | 1,655 | 1,655 |
| Services & Supplies | 1,801 | 1,231 | 1,843 | 1,843 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 318 | 318 |
| Total Expenditures/ Appropriations | 1,801 | 1,231 | 2,161 | 2,161 |
| Net Cost | (144) | 425 | (506) | (506) |

Golf Road St Lt Zone 321

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 11 | 10 | 13 | 13 |
| Charges for Current Services | 1,174 | 1,174 | 1,174 | 1,174 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,185 | 1,184 | 1,187 | 1,187 |
| Services & Supplies | 1,078 | 990 | 1,943 | 1,943 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| 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 | 1,078 | 990 | 2,030 | 2,030 |
| Net Cost | 107 | 194 | (843) | (843) |

Green Lawns Lt Zone 219

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 16 | 15 | 20 | 20 |
| Charges for Current Services | 1,454 | 1,410 | 1,410 | 1,410 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,470 | 1,425 | 1,430 | 1,430 |
| Services & Supplies | 1,350 | 1,217 | 2,269 | 2,269 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 208 | 208 |
| Total Expenditures/ Appropriations | 1,350 | 1,217 | 2,477 | 2,477 |
| Net Cost | 120 | 208 | (1,047) | (1,047) |

Greenfield Brooks Lt & Dr Zone 252

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 513 | 442 | 600 | 600 |
| Charges for Current Services | 16,026 | 16,603 | 13,721 | 13,721 |
| Other Revenue | 514 | 1,433 | 0 | 0 |
| Total Revenue | 17,053 | 18,478 | 14,321 | 14,321 |
| Services & Supplies | 11,699 | 22,036 | 27,258 | 27,258 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 8,202 | 8,202 |
| Total Expenditures/ Appropriations | 11,699 | 22,036 | 35,460 | 35,460 |
| Net Cost | 5,354 | (3,558) | (21,139) | (21,139) |

Harmony Ranch Dr & Park Zone 121

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 2,030 | 1,693 | 2,247 | 2,247 |
| Charges for Current Services | 60,960 | 60,720 | 60,483 | 60,483 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 62,990 | 62,413 | 62,730 | 62,730 |
| Services & Supplies | 63,722 | 57,638 | 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 | 780 | 0 | 0 |
| Total Capital Assets | 0 | 780 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 65,500 | 65,500 |
| Total Expenditures/ Appropriations | 63,722 | 58,418 | 149,950 | 149,950 |
| Net Cost | (732) | 3,995 | (87,220) | (87,220) |

Heavenly Acres 2 Lt-Dr Zone 209

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 42 | 38 | 48 | 48 |
| Charges for Current Services | 1,514 | 1,514 | 1,514 | 1,514 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,556 | 1,552 | 1,562 | 1,562 |
| Services & Supplies | 1,299 | 1,242 | 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 | 1,299 | 1,242 | 4,657 | 4,657 |
| Net Cost | 257 | 310 | (3,095) | (3,095) |

Heavenly Acres 3 Lt-Dr Zone 210

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 120 | 109 | 100 | 100 |
| Charges for Current Services | 3,538 | 3,485 | 3,486 | 3,486 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,658 | 3,594 | 3,586 | 3,586 |
| Services & Supplies | 2,737 | 2,692 | 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 | 2,737 | 2,692 | 10,425 | 10,425 |
| Net Cost | 921 | 902 | (6,839) | (6,839) |

Hillcrest Est Lt-Dr Zone 318

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 30 | 29 | 40 | 40 |
| Charges for Current Services | 9,684 | 9,618 | 9,575 | 9,575 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 9,714 | 9,647 | 9,615 | 9,615 |
| Services & Supplies | 12,446 | 10,633 | 13,933 | 13,933 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| 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 | 12,446 | 10,633 | 13,933 | 13,933 |
| Net Cost | (2,732) | (986) | (4,318) | (4,318) |

Hilmar-Irwin Lt Zone 100

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 395 | 250 | 360 | 360 |
| Charges for Current Services | 45,642 | 45,337 | 45,336 | 45,336 |
| Other Revenue | 0 | (42) | 0 | 0 |
| Total Revenue | 46,037 | 45,545 | 45,696 | 45,696 |
| Services & Supplies | 58,032 | 55,079 | 68,634 | 68,634 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 5,863 | 5,863 |
| Total Expenditures/ Appropriations | 58,032 | 55,079 | 74,497 | 74,497 |
| Net Cost | (11,995) | (9,534) | (28,801) | (28,801) |

Lakewood Est Lt-Dr Zone 301

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 191 | 164 | 200 | 200 |
| Charges for Current Services | 1,707 | 1,707 | 1,707 | 1,707 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,898 | 1,871 | 1,907 | 1,907 |
| Services & Supplies | 1,225 | 992 | 12,743 | 12,743 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 1,335 | 1,335 |
| Total Expenditures/ Appropriations | 1,225 | 992 | 14,078 | 14,078 |
| Net Cost | 673 | 879 | (12,171) | (12,171) |

Le Grand Lt Zone 310

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 157 | 155 | 198 | 198 |
| Charges for Current Services | 18,179 | 17,781 | 17,798 | 17,798 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 18,336 | 17,936 | 17,996 | 17,996 |
| Services & Supplies | 14,629 | 15,302 | 32,726 | 32,726 |
| 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 | 287 | 287 |
| Total Expenditures/ Appropriations | 14,629 | 15,302 | 33,013 | 33,013 |
| Net Cost | 3,707 | 2,634 | (15,017) | (15,017) |

Links Lt-Dr Zone 112

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|-------------------|-------------------|----------------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 77 | 67 | 50 | 50 |
| Charges for Current Services | 741 | 741 | 741 | 741 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 818 | 808 | 791 | 791 |
| Services & Supplies | 324 | 333 | 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 | 324 | 333 | 4,477 | 4,477 |
| Net Cost | 494 | 475 | (3,686) | (3,686) |

Los Olivos Lighting Zone 334

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 13 | 13 | 5 | 5 |
| Charges for Current Services | 301 | 300 | 300 | 300 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 314 | 313 | 305 | 305 |
| Services & Supplies | 25 | 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 | 25 | 25 | 414 | 414 |
| Net Cost | 289 | 288 | (109) | (109) |

Marilyn Est Lt-Dr Zone 300

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 73 | 61 | 76 | 76 |
| Charges for Current Services | 1,124 | 1,124 | 1,124 | 1,124 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,197 | 1,185 | 1,200 | 1,200 |
| Services & Supplies | 928 | 1,169 | 4,322 | 4,322 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 1,161 | 1,161 |
| Total Expenditures/ Appropriations | 928 | 1,169 | 5,483 | 5,483 |
| Net Cost | 269 | 16 | (4,283) | (4,283) |

Mission Trails Lt Zone 303

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 74 | 72 | 90 | 90 |
| Charges for Current Services | 3,665 | 3,639 | 3,638 | 3,638 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,739 | 3,711 | 3,728 | 3,728 |
| Services & Supplies | 2,919 | 2,138 | 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 | 2,919 | 2,138 | 8,514 | 8,514 |
| Net Cost | 820 | 1,573 | (4,786) | (4,786) |

Moran St Lt-Dr Zone 235

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 228 | 185 | 249 | 249 |
| Charges for Current Services | 5,295 | 5,295 | 5,295 | 5,295 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 5,523 | 5,480 | 5,544 | 5,544 |
| Services & Supplies | 6,478 | 6,336 | 19,070 | 19,070 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 5,257 | 5,257 |
| Total Expenditures/ Appropriations | 6,478 | 6,336 | 24,327 | 24,327 |
| Net Cost | (955) | (856) | (18,783) | (18,783) |

Nutcracker Terrace Lt-Dr Zone 239

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 293 | 238 | 320 | 320 |
| Charges for Current Services | 3,205 | 3,205 | 3,205 | 3,205 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,498 | 3,443 | 3,525 | 3,525 |
| Services & Supplies | 4,558 | 3,803 | 25,389 | 25,389 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 3,979 | 3,979 |
| Total Expenditures/ Appropriations | 4,558 | 3,803 | 29,368 | 29,368 |
| Net Cost | (1,060) | (360) | (25,843) | (25,843) |

Oleander Lt Zone 302

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 143 | 122 | 120 | 120 |
| Charges for Current Services | 1,946 | 1,920 | 1,920 | 1,920 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,089 | 2,042 | 2,040 | 2,040 |
| Services & Supplies | 1,597 | 1,531 | 9,521 | 9,521 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 1,744 | 1,744 |
| Total Expenditures/ Appropriations | 1,597 | 1,531 | 11,265 | 11,265 |
| Net Cost | 492 | 511 | (9,225) | (9,225) |

Parkway St Lt-Dr Lands Park Zone 423

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 1,976 | 1,652 | 2,000 | 2,000 |
| Charges for Current Services | 0 | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,976 | 1,652 | 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 | 1,976 | 1,652 | 2,000 | 2,000 |

Petaluma Street Lt Zone 125

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 4 | 3 | 4 | 4 |
| Charges for Current Services | 140 | 140 | 140 | 140 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 144 | 143 | 144 | 144 |
| Services & Supplies | 151 | 132 | 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 | 151 | 132 | 388 | 388 |
| Net Cost | (7) | 11 | (244) | (244) |

Planada Lt Zone 309

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 534 | 470 | 499 | 499 |
| Charges for Current Services | 37,085 | 36,435 | 36,402 | 36,402 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 37,619 | 36,905 | 36,901 | 36,901 |
| Services & Supplies | 33,420 | 38,853 | 53,654 | 53,654 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 21,885 | 21,885 |
| Total Expenditures/ Appropriations | 33,420 | 38,853 | 75,539 | 75,539 |
| Net Cost | 4,199 | (1,948) | (38,638) | (38,638) |

Pleasant Valley Lt & Dr Zone 259

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 126 | 107 | 140 | 140 |
| Charges for Current Services | 3,071 | 3,118 | 3,071 | 3,071 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,197 | 3,225 | 3,211 | 3,211 |
| Services & Supplies | 3,102 | 2,843 | 9,967 | 9,967 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 2,105 | 2,105 |
| Total Expenditures/ Appropriations | 3,102 | 2,843 | 12,072 | 12,072 |
| Net Cost | 95 | 382 | (8,861) | (8,861) |

Ramos Road Lt Zone 405

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 12 | 11 | 12 | 12 |
| Charges for Current Services | 766 | 672 | 672 | 672 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 778 | 683 | 684 | 684 |
| Services & Supplies | 549 | 564 | 1,039 | 1,039 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 230 | 230 |
| Total Expenditures/ Appropriations | 549 | 564 | 1,269 | 1,269 |
| Net Cost | 229 | 119 | | (585) |

Ranch Estates Lt-Dr Zone 237

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 153 | 125 | 165 | 165 |
| Charges for Current Services | 2,875 | 2,828 | 2,922 | 2,922 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,028 | 2,953 | 3,087 | 3,087 |
| Services & Supplies | 3,484 | 3,624 | 15,305 | 15,305 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 1,464 | 1,464 |
| Total Expenditures/ Appropriations | 3,484 | 3,624 | 16,769 | 16,769 |
| Net Cost | (456) | (671) | (13,682) | (13,682) |

Rancho Village Lt Zone 312

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 8 | 7 | 10 | 10 |
| Charges for Current Services | 892 | 932 | 932 | 932 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 900 | 939 | 942 | 942 |
| Services & Supplies | 892 | 913 | 1,615 | 1,615 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 147 | 147 |
| Total Expenditures/ Appropriations | 892 | 913 | 1,762 | 1,762 |
| Net Cost | 8 | 26 | (820) | (820) |

Riverview Lt-Dr Zone 115

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 251 | 220 | 0 | 200 |
| Charges for Current Services | 3,772 | 3,772 | 0 | 3,772 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 4,023 | 3,992 | 0 | 3,972 |
| Services & Supplies | 2,435 | 1,778 | 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 | 2,435 | 1,778 | 18,403 | 18,403 |
| Net Cost | 1,588 | 2,214 | (18,403) | (14,431) |

Robinson Est Lt-Dr Zone 317

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 231 | 186 | 250 | 250 |
| Charges for Current Services | 7,865 | 7,865 | 7,865 | 7,865 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 8,096 | 8,051 | 8,115 | 8,115 |
| Services & Supplies | 10,782 | 7,528 | 26,603 | 26,603 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 5,611 | 5,611 |
| Total Expenditures/ Appropriations | 10,782 | 7,528 | 32,214 | 32,214 |
| Net Cost | (2,686) | 523 | (24,099) | (24,099) |

Sahota Brother Clinton Zone 264

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 197 | 170 | 75 | 75 |
| Charges for Current Services | 3,427 | 3,281 | 3,426 | 3,426 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,624 | 3,451 | 3,501 | 3,501 |
| Services & Supplies | 2,556 | 1,974 | 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 | 2,556 | 1,974 | 9,700 | 9,700 |
| Net Cost | 1,068 | 1,477 | (6,199) | (6,199) |

Salles Manor Lt Zone 213

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 30 | 30 | 33 | 33 |
| Charges for Current Services | 1,304 | 1,564 | 1,303 | 1,303 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,334 | 1,594 | 1,336 | 1,336 |
| Services & Supplies | 773 | 825 | 2,259 | 2,259 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 509 | 509 |
| Total Expenditures/ Appropriations | 773 | 825 | 2,768 | 2,768 |
| Net Cost | 561 | 769 | (1,432) | (1,432) |

San Luis Hills Lt & Dr Zone 413

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 385 | 323 | 400 | 400 |
| Charges for Current Services | 8,313 | 8,313 | 8,313 | 8,313 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 8,698 | 8,636 | 8,713 | 8,713 |
| Services & Supplies | 9,021 | 6,327 | 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 | 9,021 | 6,327 | 26,108 | 26,108 |
| Net Cost | (323) | 2,309 | (17,395) | (17,395) |

San Luis Truck Plaza St Lt 411

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 83 | 62 | 80 | 80 |
| Charges for Current Services | 2,009 | 2,009 | 2,009 | 2,009 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,092 | 2,071 | 2,089 | 2,089 |
| Services & Supplies | 4,302 | 2,466 | 8,208 | 8,208 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 145 | 145 |
| Total Expenditures/ Appropriations | 4,302 | 2,466 | 8,353 | 8,353 |
| Net Cost | (2,210) | (395) | (6,264) | (6,264) |

Santa Fe Business Lt-Dr Zone 246

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 146 | 122 | 166 | 166 |
| Charges for Current Services | 2,180 | 2,180 | 2,180 | 2,180 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,326 | 2,302 | 2,346 | 2,346 |
| Services & Supplies | 1,769 | 3,624 | 12,161 | 12,161 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 2,103 | 2,103 |
| Total Expenditures/ Appropriations | 1,769 | 3,624 | 14,264 | 14,264 |
| Net Cost | 557 | (1,322) | (11,918) | (11,918) |

Santa Nella Lt Zone 400

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 769 | 701 | 798 | 798 |
| Charges for Current Services | 31,557 | 30,960 | 30,111 | 30,111 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 32,326 | 31,661 | 30,909 | 30,909 |
| Services & Supplies | 25,725 | 27,444 | 59,067 | 59,067 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 22,927 | 22,927 |
| Total Expenditures/ Appropriations | 25,725 | 27,444 | 81,994 | 81,994 |
| Net Cost | 6,601 | 4,217 | (51,085) | (51,085) |

Santa Nella Plaza Lt-Dr Zone 406

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 51 | 49 | 50 | 50 |
| Charges for Current Services | 1,150 | 1,489 | 1,300 | 1,300 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,201 | 1,538 | 1,350 | 1,350 |
| Services & Supplies | 507 | 127 | 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 | 507 | 127 | 3,866 | 3,866 |
| Net Cost | 694 | 1,411 | (2,516) | (2,516) |

Snelling Lt Zone 105

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 92 | 78 | 80 | 80 |
| Charges for Current Services | 3,370 | 3,248 | 3,259 | 3,259 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,462 | 3,326 | 3,339 | 3,339 |
| Services & Supplies | 3,041 | 2,981 | 8,064 | 8,064 |
| 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 | 829 | 829 |
| Total Expenditures/ Appropriations | 3,041 | 2,981 | 8,893 | 8,893 |
| Net Cost | 421 | 345 | (5,554) | (5,554) |

South Dos Palos Lt Zone 401

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 246 | 216 | 280 | 280 |
| Charges for Current Services | 7,043 | 6,920 | 6,957 | 6,957 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 7,289 | 7,136 | 7,237 | 7,237 |
| Services & Supplies | 5,658 | 5,895 | 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 | 5,658 | 5,895 | 23,362 | 23,362 |
| Net Cost | 1,631 | 1,241 | (16,125) | (16,125) |

Stevinson Lt Zone 200

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 132 | 113 | 139 | 139 |
| Charges for Current Services | 2,888 | 2,751 | 2,794 | 2,794 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3,020 | 2,864 | 2,933 | 2,933 |
| Services & Supplies | 2,634 | 2,299 | 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 | 2,634 | 2,299 | 12,225 | 12,225 |
| Net Cost | 386 | 565 | (9,292) | (9,292) |

Stolle Acres Lt-Dr Zone 316

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 21 | 18 | 24 | 24 |
| Charges for Current Services | 623 | 623 | 623 | 623 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 644 | 641 | 647 | 647 |
| Services & Supplies | 508 | 525 | 1,776 | 1,776 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 336 | 336 |
| Total Expenditures/ Appropriations | 508 | 525 | 2,112 | 2,112 |
| Net Cost | 136 | 116 | (1,465) | (1,465) |

Stonemill Est Lt-Dr Zone 325

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 310 | 273 | 300 | 300 |
| Charges for Current Services | 6,082 | 5,747 | 5,803 | 5,803 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 6,392 | 6,020 | 6,103 | 6,103 |
| Services & Supplies | 4,170 | 3,632 | 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 | 4,170 | 3,632 | 26,745 | 26,745 |
| Net Cost | 2,222 | 2,388 | (20,642) | (20,642) |

Taylor Estates Lt-Dr Zone 249

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 214 | 175 | 240 | 240 |
| Charges for Current Services | 6,832 | 6,729 | 6,729 | 6,729 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 7,046 | 6,904 | 6,969 | 6,969 |
| Services & Supplies | 8,034 | 6,100 | 18,611 | 18,611 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 2,683 | 2,683 |
| Total Expenditures/ Appropriations | 8,034 | 6,100 | 21,294 | 21,294 |
| Net Cost | (988) | 804 | (14,325) | (14,325) |

Terry Lt Zone 247

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 3 | 2 | 3 | 3 |
| Charges for Current Services | | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 3 | 2 | 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 | 2 | 3 | 3 |

Texeira St Lt Zone 251

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 6 | 5 | 6 | 6 |
| Charges for Current Services | 390 | 390 | 390 | 390 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 396 | 395 | 396 | 396 |
| Services & Supplies | 365 | 651 | 686 | 686 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| 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 | 365 | 651 | 861 | 861 |
| Net Cost | 31 | (256) | (465) | (465) |

Trovare St Lt & Dr Zone 330

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 65 | 53 | 50 | 50 |
| Charges for Current Services | 2,194 | 2,095 | 2,095 | 2,095 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,259 | 2,148 | 2,145 | 2,145 |
| Services & Supplies | 2,219 | 2,223 | 3,047 | 3,047 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 1,364 | 1,364 |
| Total Expenditures/ Appropriations | 2,219 | 2,223 | 4,411 | 4,411 |
| Net Cost | 40 | (75) | (2,266) | (2,266) |

Tumbleweed Est Lt-Dr Zone 236

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 92 | 72 | 100 | 100 |
| Charges for Current Services | 1,677 | 1,677 | 1,720 | 1,720 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,769 | 1,749 | 1,820 | 1,820 |
| Services & Supplies | 3,654 | 1,751 | 9,714 | 9,714 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 1,718 | 1,718 |
| Total Expenditures/ Appropriations | 3,654 | 1,751 | 11,432 | 11,432 |
| Net Cost | (1,885) | (2) | (9,612) | (9,612) |

Villa Cordoba Zone 123

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 75 | 62 | 55 | 55 |
| Charges for Current Services | 0 | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 75 | 62 | 55 | 55 |
| Services & Supplies | 57 | 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 | 57 | 57 | 90 | 90 |
| Net Cost | 18 | 5 | (35) | (35) |

Village Greens Lt-Dr Zone 250

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 663 | 577 | 651 | 651 |
| Charges for Current Services | 12,819 | 12,721 | 12,720 | 12,720 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 13,482 | 13,298 | 13,371 | 13,371 |
| Services & Supplies | 10,642 | 9,279 | 29,829 | 29,829 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 18,607 | 18,607 |
| Total Expenditures/ Appropriations | 10,642 | 9,279 | 48,436 | 48,436 |
| Net Cost | 2,840 | 4,019 | (35,065) | (35,065) |

West Hills Estates Lt-Dr Zone 313

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 85 | 66 | 30 | 30 |
| Charges for Current Services | 2,391 | 2,360 | 2,360 | 2,360 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,476 | 2,426 | 2,390 | 2,390 |
| Services & Supplies | 3,422 | 2,650 | 9,464 | 9,464 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 1,209 | 1,209 |
| Total Expenditures/ Appropriations | 3,422 | 2,650 | 10,673 | 10,673 |
| Net Cost | (946) | (224) | (8,283) | (8,283) |

Westwood Lt Zone 211

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 32 | 27 | 32 | 32 |
| Charges for Current Services | 1,056 | 1,056 | 1,056 | 1,056 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,088 | 1,083 | 1,088 | 1,088 |
| Services & Supplies | 1,017 | 1,121 | 2,363 | 2,363 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 730 | 730 |
| Total Expenditures/ Appropriations | 1,017 | 1,121 | 3,093 | 3,093 |
| Net Cost | 71 | (38) | (2,005) | (2,005) |

White Gate Farms #3 Lt Zone 306

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 152 | 128 | 130 | 130 |
| Charges for Current Services | 2,564 | 2,564 | 2,564 | 2,564 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,716 | 2,692 | 2,694 | 2,694 |
| Services & Supplies | 2,543 | 2,177 | 11,441 | 11,441 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 3,192 | 3,192 |
| Total Expenditures/ Appropriations | 2,543 | 2,177 | 14,633 | 14,633 |
| Net Cost | 173 | 515 | (11,939) | (11,939) |

Wickum Est Lt-Dr Zone 233

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 533 | 464 | 449 | 449 |
| Charges for Current Services | 10,531 | 10,531 | 10,434 | 10,434 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 11,064 | 10,995 | 10,883 | 10,883 |
| Services & Supplies | 8,400 | 7,036 | 25,231 | 25,231 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 12,316 | 12,316 |
| Total Expenditures/ Appropriations | 8,400 | 7,036 | 37,547 | 37,547 |
| Net Cost | 2,664 | 3,959 | (26,664) | (26,664) |

Wickum Lt Zone 216

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 6 | 8 | 8 | 8 |
| Charges for Current Services | 873 | 873 | 873 | 873 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 879 | 881 | 881 | 881 |
| Services & Supplies | 612 | 465 | 964 | 964 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| 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 | 612 | 465 | 1,114 | 1,114 |
| Net Cost | 267 | 416 | (233) | (233) |

Willow Crest Est Lt & Dr Zone 263

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 695 | 615 | 401 | 401 |
| Charges for Current Services | 16,590 | 16,390 | 16,290 | 16,290 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 17,285 | 17,005 | 16,691 | 16,691 |
| Services & Supplies | 12,573 | 11,841 | 37,761 | 37,761 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 17,381 | 17,381 |
| Total Expenditures/ Appropriations | 12,573 | 11,841 | 55,142 | 55,142 |
| Net Cost | 4,712 | 5,164 | (38,451) | (38,451) |

Winton Lt Zone 202

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 602 | 535 | 587 | 587 |
| Charges for Current Services | 90,728 | 89,372 | 90,706 | 90,706 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 91,330 | 89,907 | 91,293 | 91,293 |
| Services & Supplies | 87,697 | 87,054 | 107,085 | 107,085 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| 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 | 87,697 | 87,054 | 132,085 | 132,085 |
| Net Cost | 3,633 | 2,853 | (40,792) | (40,792) |

Yosemite Meadows Lt-Dr Zone 311

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 53 | 46 | 36 | 36 |
| Charges for Current Services | 2,491 | 2,491 | 2,491 | 2,491 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 2,544 | 2,537 | 2,527 | 2,527 |
| Services & Supplies | 2,972 | 1,715 | 7,879 | 7,879 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 664 | 664 |
| Total Expenditures/ Appropriations | 2,972 | 1,715 | 8,543 | 8,543 |
| Net Cost | (428) | 822 | (6,016) | (6,016) |

Buhach Park Est Lt-Dr Zone 226

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 216 | 182 | 250 | 250 |
| Charges for Current Services | 1,720 | 1,720 | 1,720 | 1,720 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,936 | 1,902 | 1,970 | 1,970 |
| Services & Supplies | 2,792 | 1,429 | 12,524 | 12,524 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 3,031 | 3,031 |
| Total Expenditures/ Appropriations | 2,792 | 1,429 | 15,555 | 15,555 |
| Net Cost | (856) | 473 | (13,585) | (13,585) |

Camden PI Landscape Zone 117

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 8 | 5 | 10 | 10 |
| Charges for Current Services | 1,662 | 1,646 | 1,646 | 1,677 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,670 | 1,651 | 1,656 | 1,687 |
| Services & Supplies | 1,988 | 1,934 | 2,455 | 2,455 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| 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 | 11 |
| Total Expenditures/ Appropriations | 1,988 | 1,934 | 2,466 | 2,466 |
| Net Cost | (318) | (283) | (810) | (779) |

Campus Park Landscape #267

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 131 | 125 | 40 | 40 |
| Charges for Current Services | 20,320 | 20,240 | 20,240 | 20,240 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 20,451 | 20,365 | 20,280 | 20,280 |
| Services & Supplies | 19,661 | 18,859 | 22,551 | 22,551 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| 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 | 19,661 | 18,859 | 23,551 | 23,551 |
| Net Cost | 790 | 1,506 | (3,271) | (3,271) |

Country Club Estates Zone 106

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 51 | 39 | 49 | 49 |
| Charges for Current Services | 1,838 | 1,799 | 1,800 | 1,800 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 1,889 | 1,838 | 1,849 | 1,849 |
| Services & Supplies | 2,379 | 1,747 | 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 | 2,379 | 1,747 | 6,474 | 6,474 |
| Net Cost | (490) | 91 | (4,625) | (4,625) |

Gurr Road Water Zone 245

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 87 | 73 | 80 | 80 |
| Charges for Current Services | 0 | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 87 | 73 | 80 | 80 |
| 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 | 87 | 73 | 80 | 80 |

Hilmar Stevinson Park Zone 120

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 120 | 101 | 120 | 120 |
| Charges for Current Services | 0 | 0 | 0 | 0 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 120 | 101 | 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 | 120 | 101 | 120 | 120 |

Monte Vista Landscaping Zone 333

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 219 | 193 | 225 | 225 |
| Charges for Current Services | 5,425 | 5,400 | 5,400 | 5,400 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 5,644 | 5,593 | 5,625 | 5,625 |
| Services & Supplies | 3,822 | 4,161 | 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 | 3,822 | 4,161 | 14,508 | 14,508 |
| Net Cost | 1,822 | 1,432 | (8,883) | (8,883) |

Quail Hollow Landscape Zone 269

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 138 | 108 | 150 | 150 |
| Charges for Current Services | 8,650 | 8,680 | 8,625 | 8,625 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 8,788 | 8,788 | 8,775 | 8,775 |
| Services & Supplies | 9,651 | 10,566 | 13,348 | 13,348 |
| 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 | 8,611 | 8,611 |
| Total Expenditures/ Appropriations | 9,651 | 10,566 | 21,959 | 21,959 |
| Net Cost | (863) | (1,778) | (13,184) | (13,184) |

Riverbank Est Maint Zone 110

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 27 | 23 | 30 | 30 |
| Charges for Current Services | 248 | 225 | 225 | 225 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 275 | 248 | 255 | 255 |
| Services & Supplies | 94 | 95 | 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 | 94 | 95 | 2,392 | 2,392 |
| Net Cost | 181 | 153 | (2,137) | (2,137) |

Santa Nella Road Zone 404

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 741 | 699 | 500 | 500 |
| Charges for Current Services | 15,350 | 15,150 | 15,101 | 15,101 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 16,091 | 15,849 | 15,601 | 15,601 |
| Services & Supplies | 2,531 | 2,875 | 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 | 2,531 | 2,875 | 29,215 | 29,215 |
| Net Cost | 13,560 | 12,974 | (13,614) | (13,614) |

Santa Nella Village Lndscp Zone 408

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|-------------------|-------------------|----------------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 271 | 204 | 330 | 330 |
| Charges for Current Services | 21,645 | 21,320 | 21,320 | 21,320 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 21,916 | 21,524 | 21,650 | 21,650 |
| Services & Supplies | 26,450 | 23,572 | 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 | 26,450 | 23,572 | 36,175 | 36,175 |
| Net Cost | (4,534) | (2,048) | (14,525) | (14,525) |

Santa Nella Village Rd Zone 410

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 838 | 773 | 472 | 472 |
| Charges for Current Services | 11,189 | 12,938 | 11,091 | 11,091 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 12,027 | 13,711 | 11,563 | 11,563 |
| Services & Supplies | 636 | 862 | 21,100 | 21,100 |
| 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 | 18,450 | 18,450 |
| Total Expenditures/ Appropriations | 636 | 862 | 39,550 | 39,550 |
| Net Cost | 11,391 | 12,849 | (27,987) | (27,987) |

Santa Nella Village Lndscp #414

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 237 | 157 | 200 | 200 |
| Charges for Current Services | 39,150 | 50,700 | 48,000 | 48,000 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 39,387 | 50,857 | 48,200 | 48,200 |
| Services & Supplies | 50,820 | 50,244 | 64,461 | 64,461 |
| Other Charges | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 5,642 | 5,642 |
| Total Expenditures/ Appropriations | 50,820 | 50,244 | 70,103 | 70,103 |
| Net Cost | (11,433) | 613 | (21,903) | (21,903) |

Silva Meadows Lndscp & SWG 268

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 296 | 281 | 300 | 300 |
| Charges for Current Services | 7,450 | 7,956 | 7,600 | 7,600 |
| Other Revenue | 0 | 662 | 0 | 0 |
| Total Revenue | 7,746 | 8,899 | 7,900 | 7,900 |
| Services & Supplies | 3,758 | 3,240 | 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 | 3,758 | 3,240 | 16,848 | 16,848 |
| Net Cost | 3,988 | 5,659 | (8,948) | (8,948) |

Sorrento Lt & Dr Zone 337

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Supervisors |
|--|---------------------------|---------------------------|---|--|
| 1 | 2 | 3 | 4 | 5 |
| Revenue From Use of Money and Property | 37 | 34 | 30 | 30 |
| Charges for Current Services | 455 | 455 | 455 | 455 |
| Other Revenue | 0 | 0 | 0 | 0 |
| Total Revenue | 492 | 489 | 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 | 492 | 489 | (2,415) | (2,415) |

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COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies Summary
 Non Enterprise
 Fiscal Year 2014-2015

| District Name | Total Financing Sources | | | | Total Financing Uses | | |
|---|--------------------------------------|--------------------------------------|------------------------------|-------------------------|----------------------|--------------------------------------|----------------------|
| | Fund Balance Available June 30, 2014 | 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 |
| Cemetery Districts | | | | | | | |
| Dos Palos | 53,538 | | 206,910 | 260,448 | 217,434 | 43,014 | 260,448 |
| Hilmar | 48,759 | | 104,575 | 153,334 | 112,269 | 41,065 | 153,334 |
| Los Banos | 26,742 | | 284,416 | 311,158 | 284,416 | 26,742 | 311,158 |
| Merced | 55,086 | | 729,500 | 784,586 | 730,000 | 54,586 | 784,586 |
| Merquin | 8,702 | | 47,200 | 55,902 | 48,748 | 7,154 | 55,902 |
| Plainsburg | (18,468) | 32,136 | 137,700 | 151,368 | 157,362 | | 157,362 |
| Snelling | 17,005 | | 18,450 | 35,455 | 21,500 | 13,955 | 35,455 |
| Winton | 218,578 | | 497,500 | 716,078 | 716,078 | | 716,078 |
| Total | 409,942 | 32,136 | 2,026,251 | 2,468,329 | 2,287,807 | 186,516 | 2,474,323 |
| Protection of Personal Property | | | | | | | |
| Gustine Drainage | 89,927 | | 138,800 | 228,727 | 201,800 | 26,927 | 228,727 |
| Lower San Joaquin Levee | (67,838) | | 1,067,000 | 999,162 | 964,754 | 34,408 | 999,162 |
| Total | 22,089 | | 1,205,800 | 1,227,889 | 1,166,554 | 61,335 | 1,227,889 |
| Health and Sanitation | | | | | | | |
| Ballico Community Service | 3,278 | | 23,570 | 26,848 | 22,000 | 4,848 | 26,848 |
| Le Grand Community Service | (50,425) | 95,156 | 586,575 | 631,306 | 631,306 | | 631,306 |
| Merquin County Water | 53,653 | | 710,177 | 763,830 | 710,177 | 53,653 | 763,830 |
| Mosquito Abatement | 138,004 | 9,313 | 2,760,300 | 2,907,617 | 2,907,617 | | 2,907,617 |
| Snelling Community Service | 15,481 | | 107,600 | 123,081 | 122,600 | 481 | 123,081 |
| South Dos Palos County Water | (1,333) | 7,233 | 47,600 | 53,500 | 53,500 | | 53,500 |
| Total | 158,658 | 111,702 | 4,235,822 | 4,506,182 | 4,447,200 | 58,982 | 4,506,182 |
| Miscellaneous | | | | | | | |
| East Merced Resource Conservation | (14,059) | 20,429 | 9,630 | 16,000 | 16,000 | | 16,000 |
| Total | (14,059) | 20,429 | 9,630 | 16,000 | 16,000 | | 16,000 |
| Total Special Districts & Other Agencies | 576,630 | 164,267 | 7,477,503 | 8,218,400 | 7,917,561 | 306,833 | 8,224,394 |

COUNTY OF MERCED
 State of California
 Fund Balance - Special Districts and Other Agencies
 Non Enterprise
 Fiscal Year 2014-2015

| District Name | Fund Balance (Per Auditor) June 30, 2014 Actual | Less: Fund Balance-Reserved/Designated | | | Fund Balance Available June 30, 2014 Actual |
|---|--|--|--|----------|--|
| | | Encumbrances | Nonspendable, Restricted and Committed | Assigned | |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Cemetery Districts | | | | | |
| Dos Palos | 145,737 | | 92,199 | | 53,538 |
| Hilmar | 432,144 | | 383,385 | | 48,759 |
| Los Banos | 109,995 | | 83,253 | | 26,742 |
| Merced | 152,039 | | 96,953 | | 55,086 |
| Merquin | 25,721 | | 17,019 | | 8,702 |
| Plainsburg | 13,668 | | 32,136 | | (18,468) |
| Snelling | 27,705 | | 10,700 | | 17,005 |
| Winton | 219,578 | | 1,000 | | 218,578 |
| Total | 1,126,587 | | 716,645 | | 409,942 |
| Protection of Personal Property | | | | | |
| Gustine Drainage | 797,989 | | 708,062 | | 89,927 |
| Lower San Joaquin Levee | 2,002,885 | | 2,070,723 | | (67,838) |
| Total | 2,800,874 | | 2,778,785 | | 22,089 |
| Health and Sanitation | | | | | |
| Ballico Community Service | 13,551 | | 10,273 | | 3,278 |
| Le Grand Community Service | 200,881 | | 251,306 | | (50,425) |
| Merquin County Water | 1,031,993 | | 978,340 | | 53,653 |
| Mosquito Abatement | 1,119,500 | | 981,496 | | 138,004 |
| Snelling Community Service | 306,302 | | 290,821 | | 15,481 |
| South Dos Palos County Water | 325,696 | | 327,029 | | (1,333) |
| Total | 2,997,923 | | 2,839,265 | | 158,658 |
| Miscellaneous | | | | | |
| East Merced Resource Conservation | 7,368 | | 21,427 | | (14,059) |
| Total | 7,368 | | 21,427 | | (14,059) |
| Total Special Districts & Other Agencies | 6,932,752 | | 6,356,122 | | 576,630 |

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies
 Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2014-2015

| District Name | Obligated Fund Balances June 30, 2014 | Decreases or Cancellations | | Increases or New | | Total Obligated Fund Balances for the Budget Year |
|---|--|----------------------------|-----------------------------------|------------------|-----------------------------------|---|
| | | Recommended | Adopted by the Board of Directors | Recommended | Adopted by the Board of Directors | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Cemetery Districts | | | | | | |
| Dos Palos | 92,199 | | | 43,014 | 43,014 | 135,213 |
| Hilmar | 383,385 | | | 41,065 | 41,065 | 424,450 |
| Los Banos | 83,253 | | | 26,742 | 26,742 | 109,995 |
| Merced | 96,953 | | | 54,586 | 54,586 | 151,539 |
| Merquin | 17,019 | | | 7,154 | 7,154 | 24,173 |
| Plainsburg | 32,136 | 32,136 | 32,136 | | | |
| Snelling | 10,700 | | | 13,955 | 13,955 | 24,655 |
| Winton | 1,000 | | | | | 1,000 |
| Total | 716,645 | 32,136 | 32,136 | 186,516 | 186,516 | 871,025 |
| Protection of Personal Property | | | | | | |
| Gustine Drainage | 708,062 | | | 26,927 | 26,927 | 734,989 |
| Lower San Joaquin Levee | 2,070,723 | | | 34,408 | 34,408 | 2,105,131 |
| Total | 2,778,785 | | | 61,335 | 61,335 | 2,840,120 |
| Health and Sanitation | | | | | | |
| Ballico Community Service | 10,273 | | | 4,848 | 4,848 | 15,121 |
| Le Grand Community Service | 251,306 | 95,156 | 95,156 | | | 156,150 |
| Merquin County Water | 978,340 | | | 53,653 | 53,653 | 1,031,993 |
| Mosquito Abatement | 981,496 | 9,313 | 9,313 | | | 972,183 |
| Snelling Community Service | 290,821 | | | 481 | 481 | 291,302 |
| South Dos Palos County Water | 327,029 | 7,233 | 7,233 | | | 319,796 |
| Total | 2,839,265 | 111,702 | 111,702 | 58,982 | 58,982 | 2,786,545 |
| Miscellaneous | | | | | | |
| East Merced Resource Conservation | 21,427 | 20,429 | 20,429 | | | 998 |
| Total | 21,427 | 20,429 | 20,429 | | | 998 |
| Total Special Districts & Other Agencies | 6,356,122 | 164,267 | 164,267 | 306,833 | 306,833 | 6,498,688 |

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Dos Palos Cemetery

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|-------------------|-------------------|----------------------------------|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 79,141 | 92,313 | 80,410 | 80,410 |
| Revenue From Use of Money and Property | 10,393 | 12,634 | 10,500 | 10,500 |
| Aid From Other Governmental Activities | 8,098 | 2,117 | 1,000 | 1,000 |
| Charges for Current Services | 106,188 | 113,616 | 115,000 | 115,000 |
| Other Revenue | (66) | 0 | 0 | 0 |
| Total Revenue | 203,754 | 220,680 | 206,910 | 206,910 |
| Salaries & Employee Benefits | 170,341 | 162,688 | 155,684 | 155,684 |
| Services & Supplies | 48,385 | 39,260 | 61,750 | 61,750 |
| 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 | 218,726 | 201,948 | 217,434 | 217,434 |
| Net Cost | (14,972) | 18,732 | (10,524) | (10,524) |

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies - Non Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2014-15

Hilmar Cemetery

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 57,510 | 61,019 | 61,400 | 61,400 |
| Revenue From Use of Money and Property | 2,834 | 2,611 | 2,650 | 2,650 |
| Aid From Other Governmental Activities | 5,615 | 776 | 600 | 600 |
| Charges for Current Services | 40,017 | 38,404 | 35,000 | 35,000 |
| Other Revenue | 1,629 | 1,750 | 4,925 | 4,925 |
| Total Revenue | 107,605 | 104,560 | 104,575 | 104,575 |
| Salaries & Employee Benefits | 38,008 | 38,863 | 42,794 | 42,794 |
| Services & Supplies | 28,104 | 22,113 | 44,475 | 44,475 |
| Other Charges | 0 | 0 | 0 | 0 |
| Intrafund & Interfund Transfers | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 21,300 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 21,300 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 25,000 | 25,000 |
| Total Expenditures/ Appropriations | 66,112 | 82,276 | 112,269 | 112,269 |
| Net Cost | 41,493 | 22,284 | (7,694) | (7,694) |

Los Banos Cemetery

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 97,335 | 97,187 | 94,000 | 94,000 |
| Revenue From Use of Money and Property | 2,473 | 7,960 | 6,050 | 6,050 |
| Aid From Other Governmental Activities | 8,998 | 1,012 | 835 | 835 |
| Charges for Current Services | 138,150 | 220,126 | 183,531 | 183,531 |
| Other Revenue | 1,628 | 0 | 0 | 0 |
| Total Revenue | 248,584 | 326,285 | 284,416 | 284,416 |
| Salaries & Employee Benefits | 151,013 | 134,954 | 164,857 | 164,857 |
| Services & Supplies | 79,064 | 109,417 | 99,559 | 99,559 |
| Other Charges | 0 | 0 | 0 | 0 |
| Intrafund & Interfund Transfers | 0 | 23,705 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 2,237 | 9,775 | 10,000 | 10,000 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 2,237 | 9,775 | 10,000 | 10,000 |
| Appropriation For Contingencies | 0 | 0 | 10,000 | 10,000 |
| Total Expenditures/ Appropriations | 232,314 | 277,851 | 284,416 | 284,416 |
| Net Cost | 16,270 | 48,434 | 0 | 0 |

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies - Non Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2014-15

Merced Cemetery

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 294,732 | 317,758 | 327,500 | 327,500 |
| Revenue From Use of Money and Property | 8,310 | 8,731 | 9,000 | 9,000 |
| Aid From Other Governmental Activities | 34,231 | 3,770 | 3,000 | 3,000 |
| Charges for Current Services | 322,130 | 372,709 | 350,000 | 350,000 |
| Other Revenue | 95,338 | 35,055 | 40,000 | 40,000 |
| Total Revenue | 754,741 | 738,023 | 729,500 | 729,500 |
| Salaries & Employee Benefits | 555,230 | 516,167 | 547,000 | 547,000 |
| Services & Supplies | 206,358 | 166,770 | 183,000 | 183,000 |
| Other Charges | 0 | 0 | 0 | 0 |
| Intrafund & Interfund Transfers | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 14,635 | 0 | 0 | 0 |
| Equipment | 1,924 | 0 | 0 | 0 |
| Total Capital Assets | 16,559 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 0 | 0 |
| Total Expenditures/ Appropriations | 778,147 | 682,937 | 730,000 | 730,000 |
| Net Cost | (23,406) | 55,086 | (500) | (500) |

Merquin Cemetery

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 29,760 | 31,237 | 29,750 | 29,750 |
| Revenue From Use of Money and Property | 465 | 4,207 | 300 | 300 |
| Aid From Other Governmental Activities | 2,908 | 587 | 150 | 150 |
| Charges for Current Services | 7,268 | 20,597 | 17,000 | 17,000 |
| Other Revenue | 50 | 0 | 0 | 0 |
| Total Revenue | 40,451 | 56,628 | 47,200 | 47,200 |
| Salaries & Employee Benefits | 27,391 | 22,155 | 27,178 | 27,178 |
| Services & Supplies | 13,458 | 25,023 | 16,970 | 16,970 |
| Other Charges | 526 | 1,075 | 600 | 600 |
| 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 | 4,000 | 4,000 |
| Total Expenditures/ Appropriations | 41,375 | 48,253 | 48,748 | 48,748 |
| Net Cost | (924) | 8,375 | (1,548) | (1,548) |

Plainsburg Cemetery

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 38,587 | 43,018 | 41,900 | 41,900 |
| Revenue From Use of Money and Property | 88 | 89 | 300 | 300 |
| Aid From Other Governmental Activities | 3,765 | 536 | 500 | 500 |
| Charges for Current Services | 83,782 | 57,899 | 80,000 | 80,000 |
| Other Revenue | 13,602 | 9,354 | 15,000 | 15,000 |
| Total Revenue | 139,824 | 110,896 | 137,700 | 137,700 |
| Salaries & Employee Benefits | 89,496 | 79,023 | 81,150 | 81,150 |
| Services & Supplies | 33,013 | 35,362 | 36,812 | 36,812 |
| Other Charges | 966 | 1,270 | 1,500 | 1,500 |
| Intrafund & Interfund Transfers | 0 | 1,638 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 3,964 | 9,335 | 29,700 | 29,700 |
| Equipment | 0 | 3,358 | 3,200 | 3,200 |
| Total Capital Assets | 3,964 | 12,693 | 32,900 | 32,900 |
| Appropriation For Contingencies | 0 | 0 | 5,000 | 5,000 |
| Total Expenditures/ Appropriations | 127,439 | 129,986 | 157,362 | 157,362 |
| Net Cost | 12,385 | (19,090) | (19,662) | (19,662) |

Snelling Cemetery

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 14,982 | 16,207 | 16,475 | 16,475 |
| Revenue From Use of Money and Property | 323 | 367 | 300 | 300 |
| Aid From Other Governmental Activities | 1,375 | 203 | 175 | 175 |
| Charges for Current Services | 0 | 1,650 | 1,500 | 1,500 |
| Other Revenue | 1,500 | 6,514 | 0 | 0 |
| Total Revenue | 18,180 | 24,941 | 18,450 | 18,450 |
| Salaries & Employee Benefits | 2,041 | 2,041 | 2,050 | 2,050 |
| Services & Supplies | 11,421 | 20,893 | 19,450 | 19,450 |
| 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 | 13,462 | 22,934 | 21,500 | 21,500 |
| Net Cost | 4,718 | 2,007 | (3,050) | (3,050) |

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies - Non Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2014-15

Winton Cemetery

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 233,304 | 254,382 | 252,100 | 252,100 |
| Revenue From Use of Money and Property | 1,203 | 1,133 | 1,500 | 1,500 |
| Aid From Other Governmental Activities | 25,040 | 3,023 | 2,600 | 2,600 |
| Charges for Current Services | 298,032 | 295,432 | 240,000 | 240,000 |
| Other Revenue | 1,184 | 1,290 | 1,300 | 1,300 |
| Total Revenue | 558,763 | 555,260 | 497,500 | 497,500 |
| Salaries & Employee Benefits | 300,534 | 334,806 | 426,401 | 426,401 |
| Services & Supplies | 184,312 | 134,071 | 209,677 | 209,677 |
| Other Charges | 0 | 0 | 0 | 0 |
| Intrafund & Interfund Transfers | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 54,805 | 71,325 | 40,000 | 40,000 |
| Equipment | 0 | 13,005 | 30,000 | 30,000 |
| Total Capital Assets | 54,805 | 84,330 | 70,000 | 70,000 |
| Appropriation For Contingencies | 0 | 0 | 10,000 | 10,000 |
| Total Expenditures/ Appropriations | 539,651 | 553,207 | 716,078 | 716,078 |
| Net Cost | 19,112 | 2,053 | (218,578) | (218,578) |

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies - Non Enterprise
 Financing Sources and Uses by Budget Unit by Object
 Fiscal Year 2014-15

Gustine Drainage

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|-------------------|-------------------|----------------------------------|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 142 | 145 | 0 | 0 |
| Revenue From Use of Money and Property | 6,280 | 5,388 | 5,300 | 5,300 |
| Aid From Other Governmental Activities | 0 | 0 | 0 | 0 |
| Charges for Current Services | 136,982 | 152,789 | 133,500 | 133,500 |
| Other Revenue | 0 | 72 | 0 | 0 |
| Total Revenue | 143,404 | 158,394 | 138,800 | 138,800 |
| Salaries & Employee Benefits | 18,731 | 18,731 | 23,600 | 23,600 |
| Services & Supplies | 109,356 | 114,235 | 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 | 128,087 | 132,966 | 201,800 | 201,800 |
| Net Cost | 15,317 | 25,428 | (63,000) | (63,000) |

Lower San Joaquin Levee

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 0 | 0 | 0 | 0 |
| Revenue From Use of Money and Property | 5,762 | 5,341 | 4,000 | 4,000 |
| Aid From Other Governmental Activities | 0 | 0 | 0 | 0 |
| Charges for Current Services | 1,029,074 | 1,063,061 | 1,063,000 | 1,063,000 |
| Other Revenue | 400 | 500 | 0 | 0 |
| Total Revenue | 1,035,236 | 1,068,902 | 1,067,000 | 1,067,000 |
| Salaries & Employee Benefits | 622,414 | 572,309 | 557,532 | 557,532 |
| Services & Supplies | 327,670 | 253,833 | 283,222 | 283,222 |
| Other Charges | 0 | 0 | 0 | 0 |
| Intrafund & Interfund Transfers | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 10,679 | 0 | 0 |
| Equipment | 88,878 | 27,344 | 124,000 | 124,000 |
| Total Capital Assets | <u>88,878</u> | <u>38,023</u> | <u>124,000</u> | <u>124,000</u> |
| Appropriation For Contingencies | 0 | 0 | 0 | 0 |
| Total Expenditures/ Appropriations | 1,038,962 | 864,165 | 964,754 | 964,754 |
| Net Cost | (3,726) | 204,737 | 102,246 | 102,246 |

Ballico Community Service

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|-------------------|-------------------|----------------------------------|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 0 | 0 | 0 | 0 |
| Revenue From Use of Money and Property | 63 | 58 | 70 | 70 |
| Aid From Other Governmental Activities | 0 | 0 | 0 | 0 |
| Charges for Current Services | 0 | 0 | 0 | 0 |
| Other Revenue | 25,870 | 22,962 | 23,500 | 23,500 |
| Total Revenue | 25,933 | 23,020 | 23,570 | 23,570 |
| Salaries & Employee Benefits | 0 | 0 | 0 | 0 |
| Services & Supplies | 28,764 | 17,277 | 22,000 | 22,000 |
| 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 | 28,764 | 17,277 | 22,000 | 22,000 |
| Net Cost | (2,831) | 5,743 | 1,570 | 1,570 |

Le Grand Community Service

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 11,030 | 11,885 | 11,985 | 11,985 |
| Revenue From Use of Money and Property | 3,607 | 2,860 | 2,700 | 2,700 |
| Aid From Other Governmental Activities | 1,467 | 145 | 140 | 140 |
| Charges for Current Services | 0 | 0 | 0 | 0 |
| Other Revenue | 565,406 | 575,412 | 571,750 | 571,750 |
| Total Revenue | 581,510 | 590,302 | 586,575 | 586,575 |
| Salaries & Employee Benefits | 238,093 | 262,474 | 259,328 | 259,328 |
| Services & Supplies | 287,174 | 278,491 | 285,295 | 285,295 |
| Other Charges | 56,124 | 54,759 | 57,683 | 57,683 |
| Intrafund & Interfund Transfers | 40,584 | 15,000 | 0 | 0 |
| Capital Assets | | | | |
| Land | 30,000 | 30,000 | 29,000 | 29,000 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 10,143 | 0 | 0 | 0 |
| Total Capital Assets | 40,143 | 30,000 | 29,000 | 29,000 |
| Appropriation For Contingencies | 0 | 0 | 0 | 0 |
| Total Expenditures/ Appropriations | 662,118 | 640,724 | 631,306 | 631,306 |
| Net Cost | (80,608) | (50,422) | (44,731) | (44,731) |

Merquin County Water

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 83,825 | 87,535 | 80,500 | 80,500 |
| Revenue From Use of Money and Property | 5,027 | 5,133 | 5,000 | 5,000 |
| Aid From Other Governmental Activities | 8,889 | 1,093 | 1,000 | 1,000 |
| Charges for Current Services | 97,912 | 92,294 | 95,500 | 95,500 |
| Other Revenue | 541,889 | 634,712 | 528,177 | 528,177 |
| Total Revenue | 737,542 | 820,767 | 710,177 | 710,177 |
| Salaries & Employee Benefits | 173,926 | 173,900 | 183,000 | 183,000 |
| Services & Supplies | 436,172 | 621,595 | 507,177 | 507,177 |
| 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 | 610,098 | 795,495 | 710,177 | 710,177 |
| Net Cost | 127,444 | 25,272 | 0 | 0 |

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 Directors |
|--|-------------------|-------------------|----------------------------------|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 1,770,777 | 1,945,658 | 2,007,000 | 2,007,000 |
| Revenue From Use of Money and Property | 5,383 | 7,673 | 6,000 | 6,000 |
| Aid From Other Governmental Activities | 94,555 | 134,117 | 107,200 | 107,200 |
| Charges for Current Services | 635,665 | 629,291 | 635,000 | 635,000 |
| Other Revenue | 22,272 | 750,050 | 5,100 | 5,100 |
| Total Revenue | 2,528,652 | 3,466,789 | 2,760,300 | 2,760,300 |
| Salaries & Employee Benefits | 1,218,967 | 1,254,145 | 1,328,817 | 1,328,817 |
| Services & Supplies | 1,154,466 | 1,074,522 | 1,150,800 | 1,150,800 |
| Other Charges | 29,358 | 49,173 | 52,000 | 52,000 |
| Intrafund & Interfund Transfers | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 90,104 | 1,060,330 | 100,000 | 100,000 |
| Equipment | 34,856 | 37,125 | 226,000 | 226,000 |
| Total Capital Assets | 124,960 | 1,097,455 | 326,000 | 326,000 |
| Appropriation For Contingencies | 46,974 | 31,481 | 50,000 | 50,000 |
| Total Expenditures/ Appropriations | 2,574,725 | 3,506,776 | 2,907,617 | 2,907,617 |
| Net Cost | (46,073) | (39,987) | (147,317) | (147,317) |

Snelling Community Service

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 20,180 | 20,818 | 27,130 | 27,130 |
| Revenue From Use of Money and Property | 1,356 | 1,148 | 2,810 | 2,810 |
| Aid From Other Governmental Activities | 2,493 | 257 | 300 | 300 |
| Charges for Current Services | 65,844 | 73,763 | 77,210 | 77,210 |
| Other Revenue | 215 | 1,740 | 150 | 150 |
| Total Revenue | 90,088 | 97,726 | 107,600 | 107,600 |
| Salaries & Employee Benefits | 38,052 | 42,206 | 41,100 | 41,100 |
| Services & Supplies | 52,678 | 61,124 | 66,500 | 66,500 |
| Other Charges | 0 | 0 | 0 | 0 |
| Intrafund & Interfund Transfers | 0 | 0 | 0 | 0 |
| Capital Assets | | | | |
| Land | 0 | 0 | 0 | 0 |
| Buildings and Improvements | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Capital Assets | 0 | 0 | 0 | 0 |
| Appropriation For Contingencies | 0 | 0 | 15,000 | 15,000 |
| Total Expenditures/ Appropriations | 90,730 | 103,330 | 122,600 | 122,600 |
| Net Cost | (642) | (5,604) | (15,000) | (15,000) |

South Dos Palos County Water

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 7,408 | 7,989 | 7,800 | 7,800 |
| Revenue From Use of Money and Property | 883 | 814 | 1,000 | 1,000 |
| Aid From Other Governmental Activities | 1,050 | 97 | 100 | 100 |
| Charges for Current Services | - | 0 | 0 | 0 |
| Other Revenue | 42,870 | 45,091 | 38,700 | 38,700 |
| Total Revenue | 52,211 | 53,991 | 47,600 | 47,600 |
| Salaries & Employee Benefits | 10,490 | 14,974 | 17,900 | 17,900 |
| Services & Supplies | 23,991 | 35,371 | 35,600 | 35,600 |
| 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 | 34,481 | 50,345 | 53,500 | 53,500 |
| Net Cost | 17,730 | 3,646 | (5,900) | (5,900) |

East Merced Resource Conservation

| Detail by Revenue Category and Expenditure Object | 2012-13 Actual | 2013-14 Actual | 2014-15 Recommended Budget | 2014-15 Adopted by the Board of Directors |
|--|---------------------------|---------------------------|---|--|
| 1 | 3 | 3 | 4 | 5 |
| Taxes | 7,922 | 9,064 | 9,305 | 9,305 |
| Revenue From Use of Money and Property | 217 | 145 | 160 | 160 |
| Aid From Other Governmental Activities | 2,726 | 13,511 | 120 | 120 |
| Charges for Current Services | 0 | 0 | 0 | 0 |
| Other Revenue | 22,750 | 2,620 | 45 | 45 |
| Total Revenue | 33,615 | 25,340 | 9,630 | 9,630 |
| Salaries & Employee Benefits | 0 | 0 | 0 | 0 |
| Services & Supplies | 44,754 | 49,498 | 16,000 | 16,000 |
| 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 | 44,754 | 49,498 | 16,000 | 16,000 |
| Net Cost | (11,139) | (24,158) | (6,370) | (6,370) |

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>2010/11</u> | Approved <u>2011/12</u> | Approved <u>2012/13</u> | Approved <u>2013/14</u> | Approved <u>2014/15</u> |
|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| General Function | | | | | |
| 10000 Board of Supervisors | 14.45 | 11.50 | 11.50 | 12.50 | 12.50 |
| 10100 County Executive Office | 11.00 | 9.00 | 10.00 | 10.00 | 10.00 |
| 11000 Auditor-Controller | 23.48 | 22.48 | 22.48 | 22.48 | 22.48 |
| 11100 Revenue & Reimbursement | 20.00 | 16.00 | 15.00 | 12.00 | 12.00 |
| 11200 Assessor | 31.60 | 27.50 | 27.50 | 27.50 | 28.50 |
| 11300 Tax Collector | 6.60 | 6.60 | 5.60 | 5.20 | 5.20 |
| 11400 Treasurer | 5.00 | 5.00 | 6.00 | 7.50 | 7.50 |
| 11500 Administrative Services/Support Services | 24.00 | 22.00 | 20.00 | 20.00 | 20.30 |
| 12500 County Counsel | 13.00 | 13.00 | 13.00 | 13.00 | 13.00 |
| 13000 Human Resources | 12.50 | 9.50 | 8.00 | 8.00 | 9.00 |
| 14000 Registrar of Voters | 5.30 | 6.30 | 6.00 | 6.00 | 6.00 |
| 14200 Elections | 4.13 | 3.13 | 3.13 | 3.13 | 3.13 |
| 16000 DPW-Building Services Division | 14.00 | 14.00 | 14.00 | 15.00 | 15.00 |
| 18100 Merced County Spring Fair | 7.42 | 7.42 | 7.42 | 7.42 | 7.42 |
| 18200 Business Economic Development | 9.00 | 8.00 | 7.00 | 7.00 | 6.00 |
| 19000 Risk Management | 6.40 | 5.00 | 6.00 | 6.00 | 6.00 |
| 19900 DPW-Administration | 11.61 | 13.61 | 12.61 | 11.00 | 11.20 |
| Total | 219.49 | 200.04 | 195.24 | 193.73 | 195.23 |
| Public Protection Function | | | | | |
| 20100 Child Support Services Agency | 99.00 | 87.00 | 87.00 | 92.00 | 90.00 |
| 20400 District Attorney | 82.00 | 72.00 | 73.50 | 74.50 | 77.50 |
| 20600 Public Defender | 22.50 | 19.75 | 21.00 | 21.47 | 21.47 |
| 21200 Indigent Defense | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| 22000 Sheriff Court Security | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 22100 Sheriff | 180.00 | 175.00 | 177.00 | 176.00 | 177.00 |
| 23000 Sheriff-Corrections | 127.00 | 109.00 | 106.00 | 109.00 | 120.00 |
| 23100 Sheriff-Inmate Welfare | 8.50 | 8.50 | 6.50 | 6.50 | 6.50 |
| 23300 Juvenile Hall | 78.43 | 71.00 | 74.00 | 74.00 | 70.00 |
| 23400 Probation | 82.01 | 77.01 | 79.01 | 81.01 | 81.46 |
| 25000 Fire | 7.20 | 7.20 | 8.00 | 9.00 | 9.00 |
| 25100 Emergency Services | 1.00 | 1.00 | 1.00 | 0.00 | 0.00 |
| 27000 Agricultural Commissioner | 33.66 | 32.66 | 30.66 | 32.95 | 33.33 |
| 27200 Sealer of Weights and Measures | 5.00 | 5.50 | 5.00 | 4.00 | 4.00 |
| 27300 DPW-Building Division | 8.00 | 7.00 | 9.50 | 8.75 | 9.75 |
| 27400 DPW - Professional Services Division | 13.15 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28000 Recorder | 11.00 | 8.00 | 8.00 | 9.00 | 9.00 |
| 28100 Coroner | 8.00 | 7.00 | 6.84 | 6.84 | 6.84 |
| 28500 Development Services | 22.50 | 17.50 | 16.00 | 16.00 | 16.00 |
| 28700 Agricultural Commissioner - Animal Control | 20.88 | 17.00 | 17.50 | 17.50 | 16.50 |
| 29400 County Clerk | 1.50 | 1.50 | 1.70 | 1.00 | 1.00 |
| Total | 812.33 | 724.62 | 729.21 | 739.52 | 749.35 |
| Public Ways and Facilities Function | | | | | |
| 30000 DPW-Road Division | 57.01 | 65.01 | 66.01 | 67.25 | 63.25 |
| Total | 57.01 | 65.01 | 66.01 | 67.25 | 63.25 |
| Health & Sanitation Function | | | | | |
| 40000 Health | 112.38 | 112.38 | 113.38 | 116.20 | 115.28 |
| 40600 First 5 Merced County | 7.50 | 7.50 | 8.50 | 8.50 | 8.50 |
| 41500 Mental Health | 176.00 | 201.00 | 218.00 | 226.00 | 244.00 |
| 49500 Medical Assistance Program | 10.00 | 10.00 | 10.00 | 2.00 | 1.00 |
| Total | 305.88 | 330.88 | 349.88 | 352.70 | 368.78 |
| Public Assistance Function | | | | | |
| 50000 Human Services Agency | 565.37 | 562.50 | 561.50 | 598.64 | 600.64 |
| 50500 IHSS Public Authority | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 55000 Department of Workforce Investment | 37.85 | 35.85 | 35.85 | 35.25 | 35.00 |
| 59000 Area Agency on Aging | 9.00 | 7.88 | 8.13 | 8.32 | 8.32 |
| Total | 614.22 | 608.23 | 607.48 | 644.21 | 645.96 |
| Education Function | | | | | |
| 60000 Library | 33.73 | 31.80 | 31.00 | 30.00 | 24.50 |
| 61000 Cooperative Extension | 3.00 | 3.00 | 3.00 | 3.00 | 3.00 |
| Total | 36.73 | 34.80 | 34.00 | 33.00 | 27.50 |
| Recreation and Cultural Services | | | | | |
| 70000 DPW-Recreation Division | 4.18 | 2.00 | 2.00 | 2.42 | 2.42 |
| 70200 DPW-Parks Division | 25.82 | 26.82 | 26.82 | 20.83 | 20.83 |
| Total | 30.00 | 28.82 | 28.82 | 23.25 | 23.25 |

POSITION SUMMARY REPORT
 BY FUNCTION AND DEPARTMENT
 APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

| | | Approved <u>2010/11</u> | Approved <u>2011/12</u> | Approved <u>2012/13</u> | Approved <u>2013/14</u> | Approved <u>2014/15</u> |
|------------------------|--|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| Internal Service Funds | | | | | | |
| 75500 | Fleet | 7.00 | 7.00 | 6.00 | 6.00 | 6.00 |
| 75600 | Administrative Services | 46.22 | 44.22 | 42.15 | 41.15 | 41.15 |
| | <i>Total</i> | <u>53.22</u> | <u>51.22</u> | <u>48.15</u> | <u>47.15</u> | <u>47.15</u> |
| Enterprise Funds | | | | | | |
| 75100 | Solid Waste | 43.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 75200 | Castle Airport Aviation and Development Center | 14.00 | 14.00 | 14.00 | 12.00 | 11.00 |
| | <i>Total</i> | <u>57.00</u> | <u>14.00</u> | <u>14.00</u> | <u>12.00</u> | <u>11.00</u> |
| | <i>GRAND TOTAL</i> | <u>2,185.88</u> | <u>2,057.62</u> | <u>2,072.79</u> | <u>2,112.81</u> | <u>2,131.47</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

| <i>TERM</i> | <i>DEFINITION</i> |
|------------------------------------|--|
| Appropriations | An authorization granted by the legislative body to make expenditures and incur obligations for a specific purpose, usually limited in amount and as to time when it may be expended. (The authorization granted by the Board of Supervisors to make expenditures.) |
| Assessed Valuation | Valuation set upon real estate or other property by a government as a basis for levying taxes. |
| Available Financing | The components available to meet the financing requirement (appropriations/ expenditures). The components include the unreserved fund balance, revenues, other financing sources/transfers in, and decreases in reserve/designation,. |
| Budget | A financial plan consisting of an estimated income and expenditures for a given period and purpose, usually one year. Merced County budget is for one year, from July 1 to June 30. |
| Budget Unit | Accounting or organizational unit(s) deemed necessary or desirable for control of the financial operation, also known as a departmental number. A budget must be adopted by the Board of Supervisors for each of it budget units. |
| Capital Assets | Capital Assets are assets with an estimated cost of at least \$2,500. Land, improvements to land, easements, buildings, vehicles, machinery, works of art, infrastructure and all tangible and intangible assets that are used in operations and have initial useful lives beyond any one reporting period (a year). |
| Capital Improvement Projects (CIP) | CIP's are projects with an estimated cost of at least \$10,000. A budget unit itemizing the county's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases. |
| Capital Projects Fund | One of five governmental fund types established to account for resources used for financial resources to be used for the acquisition or construction of major capital facilities other than those accounted for in propriety or trust funds. |
| Contingency Funds | A budgetary provision representing that portion of the appropriations set aside to meet unforeseen expenditures requirements. |
| Cost Allocation | A methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs. |
| Debt Service Fund | Fund established to account for the accumulation of resources for payment of interest and principal on long term debt. |
| Encumbrance | A portion of the fund equity set aside for legally binding commitments to pay money in the future. |
| Enterprise Fund | Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The County's major enterprise funds consist of the Medical Facility Lease Operations fund and Solid Waste Enterprise Fund. |
| Extra Help Position | A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment |
| Fiduciary Fund Type | Funds held by a government unit in a fiduciary capacity, ordinarily as agent or trustee. The County uses the Pension Trust Fund to account for activities of the MCERA and the Agency Funds to account for assets held by the County as an agent for various local governments. |
| Final Budget | The County Budget for a fiscal year, adopted by the Board of Supervisors by resolution following the close of final budget hearings. |
| Fund | A fiscal and accounting entity with a self-balancing set of accounts segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance. |
| Fund Balance/Fund Equity | The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances. |

Terms

| <i>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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