



PROPOSED BUDGET

FISCAL YEAR

JULY 2015 - JUNE 2016

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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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



COUNTY EXECUTIVE OFFICE

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County Executive Officer

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Equal Opportunity Employer

June 16, 2015

Honorable Board of Supervisors
2222 M Street
Merced, CA 95340

Board of Supervisors:

The County Executive Office respectfully submits the Fiscal Year 2015-16 Proposed Budget for your review and consideration, in accordance with Merced County Ordinance 1679. The cooperation and efforts of department heads and their staff during the development of this Proposed Budget is greatly appreciated.

The County's budget continues to recover and stabilize as we move further from the economic recession that lasted from 2007 to 2009, severely impacting revenues and services. However, it is crucial to approach the next few years with caution. The historical economic cycle shows a recession occurs on average every five to six years. Although revenues have grown, it has been six years since the end of the last recession, and the Governor's May Revise suggests proceeding cautiously in anticipation of the next downturn. Valley counties normally take longer to rebound from economic downturns, making a modest budget approach even more sensible for this region.

Furthermore, hopes for a stabilized economy continue to be diminished by a worsening drought. Now in its fourth year, there are no indicators that the current dry conditions are relenting. The 2014 water year was the driest on record for the State. With agriculture serving as Merced County's top industry, this drought will have a continued drawdown effect on the regional economy and employment. This crisis adds a significant degree of uncertainty to an otherwise improving budget outlook.

Although uncertainty exists, the improving outlook does provide an opportunity to begin evaluating some strategic areas. The Proposed Budget does include certain recommendations on public safety, water issues, labor, economic development and one-time resources toward long term deferred maintenance and infrastructure issues. If the revenue outlook continues to improve, then further recommendations would allow this trend to moderately continue. By taking a tempered and prudent approach to spending, the County can be positioned to minimize the effects of the next economic downturn and hopefully maintain a sustainable budget.

STATE BUDGET

California's rebounding economy resulted in a \$6.7 billion increase in General Fund revenues compared to the January budget. The majority of this (approximately \$5.5 billion) will be used on schools. Proposition 2 – the State's Rainy Day Fund – will also absorb \$633 million of the additional revenue. An additional \$633 million will go toward paying down debts and liabilities. The Administration is taking a cautious approach to managing

the spike in revenue as opposed to making significant long-term funding commitments. The May Revision commits new spending to three additional areas: assistance for the State's lowest-income workers, a two-year freeze on tuition for undergraduates at State universities, and health care and safety-net services for undocumented immigrants who gain Permanent Residence Under Color of Law statutes under the President's executive actions.

The on-going drought is imposing hardships on California's 58 counties, but continues to severely impact the Central Valley. While several efforts have been made at the County level to address groundwater supplies and assist individuals suffering from the drought, the State has also provided resources toward managing the crisis. Since Governor Brown declared a state of emergency in January 2014, approximately \$1.9 billion has been appropriated to aid communities impacted by the drought and fund critical water infrastructure projects. The May Revision includes an additional \$2.2 billion in one-time resources to continue these efforts. The purpose of this funding is to protect and expand local water supplies while addressing emergency conditions.

Transportation funding continues to be a challenge as deteriorating infrastructure across the State becomes a growing problem. Shrinking fuel excise tax revenues resulting from more fuel-efficient vehicles has diminished the State's primary source of funding for repairing and maintaining transportation infrastructure. The Administration is currently working with the Legislature on transportation proposals and hopes to develop a funding package by the end of the year. There are several potential options to fix this funding system from a long-term perspective, including a mileage-based revenue collection methodology. Many of the immediate discussions have revolved around increases to fuel excise taxes and increased registration fees to generate additional revenues for the State, counties and cities. A transportation funding package could bring State and local governments closer to a more reliable solution for roadway maintenance revenues.

COUNTY BUDGET OVERVIEW

The FY 2015/16 Proposed Budget is \$505.8 million, which is up \$16.6 million from last year's Final Budget of \$489.2 million. Of the \$505.8 million, \$400.7 million is programmatic funding and \$105.1 million requires funding from local discretionary resources (net county costs). With local revenues projected at \$76.0 million and a projected fund balance of \$27.5 million for a total of \$103.5 million, the Proposed Budget includes approximately \$1.6 million in one-time adjustments/revenues to balance the shortfall.

Many of the recommendations included in the FY 2015/16 Proposed Budget focus on one-time costs without creating ongoing financial commitments, a portion of which deals with long term deferred maintenance and infrastructure issues. There is also a shift in how future finances are managed under the new finance/human resources/payroll system, requiring changes in the budget unit numbering and order included in the Proposed Budget. The new system also shifts the County from a cash basis to an accrual basis, resulting in a one-time impact to the General Fund. Any budget adjustments related to the change to an accrual basis will be brought at Final Budget once actual year end numbers are known.

In order to address the ongoing drought and declining groundwater levels locally, the Board of Supervisors unanimously adopted a groundwater ordinance on March 17, 2015. The purpose of the ordinance is to prohibit the unsustainable extraction/conveyance of groundwater outside of a basin. Several exemptions and processes are in place to minimize the impact to operations of water districts and other users with long-term sustainable groundwater management plans. This ordinance will transition the County into recently-passed state legislation

known as the Sustainable Groundwater Management Act (SGMA), which calls for more stringent groundwater oversight. SGMA will require County staff to work together with various local agencies to develop Groundwater Sustainability Agencies (GSA), which are responsible for managing groundwater basins and developing Groundwater Sustainability Plans. GSAs must be formed by June 30, 2017. Merced County will continue working to help achieve the guidelines outlined in the SGMA legislation. In order to accomplish this, the Proposed Budget recommends allocating some staffing and contractual resources toward implementing the groundwater ordinance and SGMA.

During the past couple years, the Board has invested resources toward economic development activities to keep the County competitive, improve the local business climate and further develop resources. Most recently, A Memorandum of Understanding was approved by each city that formalized the collaborative relationship between the County and each of those jurisdictions pertaining to economic development roles and responsibilities to benefit the entire community. These efforts will continue into the new fiscal year, as well as efforts to bring further commercial activity to Castle Commerce Center. The Proposed Budget does include resources specifically meant for finding an investment partner to help bring additional improvements to Castle.

The State's Public Safety Realignment through AB 109 continues to serve as the Administration's solution to reduce prison overcrowding, costs and recidivism. The funding formula has been restructured to provide better equity for valley counties that often deal with worse socioeconomic factors than various coastal counties. This balance in the funding allocation coupled with the County's continued commitment to establishing best-practice services that address the full range of offender issues should work toward accomplishing the Administration's goal of reducing recidivism. The restructured formula provides an opportunity to restore some public safety positions and increase capacity for supportive and rehabilitative services, such as the Day Reporting Center.

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

As information on year-end and the State Budget become clearer, staff will continue working with all departments to identify options and recommendations to further address the shortfall and address key priority service delivery areas for your consideration at Final Budget.

Sincerely,

A handwritten signature in black ink, appearing to read "James L. Brown". The signature is fluid and cursive, with a long, sweeping underline that extends to the right.

James L. Brown

County Executive Officer

TABLE OF CONTENTS

BOARD OF SUPERVISORS

EXECUTIVE COMMENT:

Budget Overview

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

MERCED COUNTY ORGANIZATIONAL STRUCTURE

- Directory of County Officials xviii
- Organizational Chart xix

MERCED COUNTY PROFILE AND DISTRICT MAP

- Profile xx
- District Map xxv

COUNTY BUDGET SCHEDULES:

- All Funds Summary A-1
- Governmental Funds Summary A-2
- Fund Balance – Governmental Funds A-3
- Obligated Fund Balances - By Governmental Funds A-4
- Summary of Additional Financing by Source and Fund A-5
- Detail of Additional Financing Sources by Fund and Account A-6
- Summary of County Financing Uses by Function and Fund A-16
- Detail of Financing Uses By Function, Activity and Budget Unit A-17

DEPT #	DEPARTMENT	PAGE
GENERAL		
10000	Board of Supervisors	1
10100	County Executive Office	2
10200	Special Auditing	3
10400	Board of Equalization	4
11000	Auditor - Controller	5
11100	Revenue & Reimbursement	6
11200	Assessor	7
11300	Tax Collector	8
11400	Treasurer	9
11500	Administrative Services - Support Services	10
12500	County Counsel	11
13000	Human Resources	12
14000	Registrar of Voters	13
14200	Elections	14
16000	Department of Public Works - Building Services Division	15
10250	Taxes, Benefits and Assessments	16
17000	Capital Improvement Program	17
17100	District Projects	18

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
GENERAL		
17200	Capital Project - Correctional Facility	19
17300	Capital Project – Mental Health Facility	20
17500	Capital Project - Fire Facilities	21
17600	Capital Project – Long Term Facilities.....	22
17700	Capital Project – Emergency Operations Center	23
10110	Advertising	24
18100	Merced County Spring Fair	25
18200	Commerce, Aviation and Economic Development	26
19000	Risk Management	27
70000	Operating Transfers	28
16100	Department of Public Works - Public Works Administration	29
PUBLIC PROTECTION		
20000	County Court Operations.....	30
20100	Child Support Services Agency.....	31
10260	Grand Jury	32
20400	District Attorney	33
20600	Public Defender	34
10120	Indigent Defense.....	35
22100	Sheriff	36
23000	Sheriff - Corrections.....	37
23100	Sheriff Inmate Welfare.....	38
23300	Juvenile Hall	39
23400	Probation.....	40
23700	State Institutions.....	41
25000	Fire	42
25100	Emergency Services.....	43
16200	Department of Public Works - Creek Projects Division	44
27000	Agricultural Commissioner.....	45
27100	Special Pest Control.....	46
27200	Sealer of Weights & Measures.....	47
16300	Department of Public Works - Building Division	48
28000	Recorder.....	49
24000	Coroner	50
28200	Affordable Housing Program.....	51
28300	Eastside Fish & Game Association	52
28400	Los Banos Sportsmen's Association.....	53
28500	Planning and Community Development	54
28600	Local Agency Formation Commission	55
28700	Animal Services	56
28800	Predatory Animal Control.....	57
28900	Merced County Association of Governments	58
10130	Airport Land Use Commission	59
29400	County Clerk.....	60

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
PUBLIC WAYS AND FACILITIES		
30000	Department of Public Works - Road Division	61
HEALTH AND SANITATION		
40000	Health	62
40600	First 5 Merced County	63
41500	Mental Health.....	64
49500	Medical Assistance Program.....	65
PUBLIC ASSISTANCE		
50000	Human Services Agency.....	66
50500	IHSS Public Authority	67
51000	Assistance to the Needy	68
53000	Aid to Indigents.....	69
55000	Department of Workforce Investment.....	70
55100	Department of Workforce Investment - WIA Youth	71
55200	Department of Workforce Investment - WIA Adults.....	72
55300	Department of Workforce Investment - WIA Dislocated Workers.....	73
55400	Department of Workforce Investment – DOL Training.....	74
54000	Area Agency on Aging	75
EDUCATION		
60000	Library	76
61000	Cooperative Extension	77
RECREATION AND CULTURAL SERVICES		
16400	Department of Public Works - Recreation Division	78
16600	Department of Public Works - Special Recreation Division.....	79
16500	Department of Public Works - Parks Division.....	80
DEBT SERVICE		
71100	Debt Service - Juvenile Hall 2013 Refinance	81
71000	Interest on TRANS and Other Notes	82
71300	Debt Service - Justice Facility	83
71500	Debt Service - Dairy Loan Program.....	84
71900	Debt Service - Pension Obligation Bond	85

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
PROVISION FOR CONTINGENCIES		
72000	Contingencies - General Fund.....	86
INTERNAL SERVICE FUNDS		
75500	Fleet Management Service.....	87
75600	Department of Administrative Services	88
75900	Insurance Pool.....	89
ENTERPRISE FUNDS		
75000	Medical Facility Lease Operations.....	90
75200	Castle Airport Development Center.....	91
75100	Castle Water and Sewer	92
OTHER FUNCTIONS		
	Special Districts.....	93
POSITION SUMMARY		
	Position Summary Report	242
BUDGET GLOSSARY		
	Budget Glossary	244
INDEX		
	Index	250

Merced County Budget Overview

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

In the Proposed FY 2015/16 budget, stabilization in revenue from property taxes, sales taxes related to local economic leveling was met with increased benefit costs and State realignment of public safety responsibilities impacting the County's financial capabilities. For Fiscal Year 2015/16 departments have been asked to submit budget plans which hold service and supply requests at prior year levels and to work with the CEO's office to identify the programmatic impact of bringing appropriations in line with the funds available to maintain countywide services.

Budget Summary

Fund Summary

The total FY 2015/16 Proposed Budget is \$505.8 million, up \$16.6 million from the FY 2014/15 Final Budget of \$489.2 million. The \$400.7 million, or 79.2%, of the \$505.8 million is funded from dedicated revenue sources not available for discretionary purposes. The remaining \$105.1 million, or 20.8%, requires funding from local discretionary revenue. The FY 2015/16 General Purpose Revenue (GPR) requirements of \$105.1 million are up \$5.8 million from \$99.3 million in the FY 2014/15 Final Budget. With GPR Requirements at \$105.1 million and Local Resources projected at \$105.1 million, the FY 2014/15 Proposed Budget is balanced.

	FY 2014/15 Final		FY 2015/16 Proposed	
	Financing Requirements	GPR* Requirements	Financing Requirements	GPR* Requirements
General Fund	\$384,864,012	\$97,922,578	\$410,575,688	\$104,499,543
Road Fund	\$44,951,182	\$0	\$34,299,305	\$0
Fire Fund	\$15,782,076	\$0	\$16,216,502	\$0
Enterprise Funds	\$4,198,912	\$0	\$6,498,211	\$0
Other Funds	\$39,433,846	\$850,000	\$38,292,067	\$610,000
Total Requirements	\$489,230,028	\$99,383,451	\$505,881,773	\$105,109,543
Local Resources		\$99,383,451*		\$105,109,543*
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 2015/16 Total Local Resources are projected at \$105.1 million with General Purpose Revenue at \$76.0 million and Estimated General Fund Balance Available, after adjustments at \$29.1 million. The FY 2015/16 GPR estimate of \$76.0 million has increased \$4.1 million from the Final FY 2014/15 estimate of \$71.9 million. The following table provides a comparison of the Estimated Local Resources:

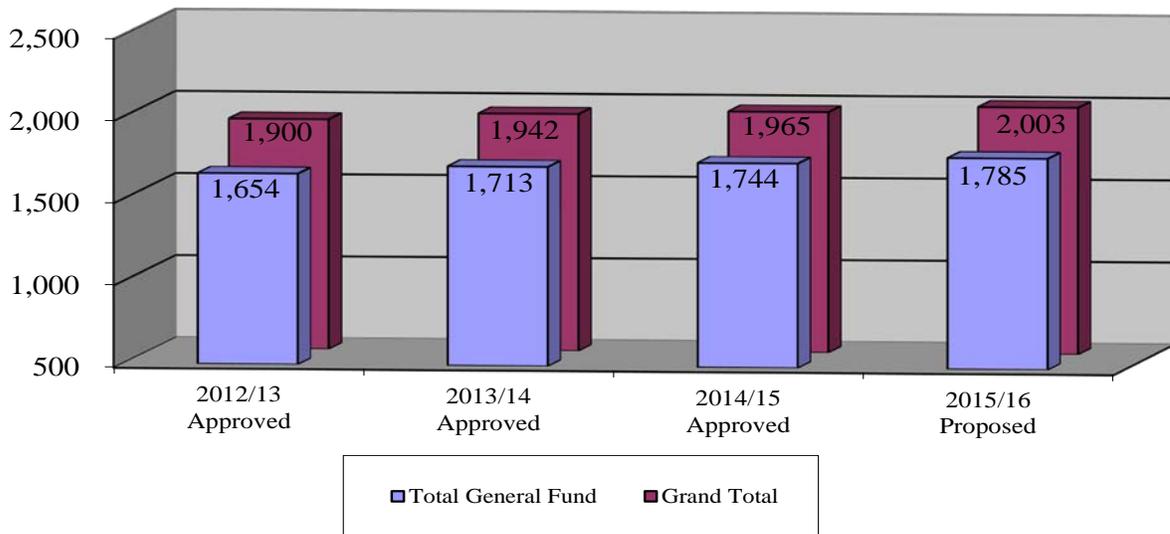
<i>Estimated Local Resources</i>	FY 2014/15 Final	FY 2015/16 Proposed	\$ Change	% Change
Property Tax	\$30,924,182	\$32,535,170	\$1,610,988	5.21%
Property Tax Swap for MVIL	\$24,354,723	\$25,816,006	\$1,461,283	6.00%
Property Tax Swap for Sales Tax	\$2,089,974	\$2,215,372	\$125,398	6.00%
Sales Tax	\$6,123,306	\$6,613,170	\$489,864	8.00%
Fines, Forfeitures, Penalties, License, & Permits	\$2,994,567	\$2,500,309	(\$494,258)	(16.51%)
Interest	\$806,844	\$650,000	(\$156,844)	(19.44%)
Motor Vehicle In-Lieu (MVIL)	\$0	\$0	\$0	0%
Realignment – Stabilization	\$869,894	\$864,638	(\$5,256)	(0.60%)
State Home Owners Property Tax Relief (HOPTR)	\$373,364	\$366,253	(\$7,111)	(1.90%)
Williamson Act - Open Space Subvention	\$520,409	\$522,183	\$1,774	0.34%
State & Federal	\$111,785	\$113,430	\$1,645	1.47%
Other Charges	\$1,757,432	\$1,647,703	(\$109,729)	(6.24%)
Other Taxes	\$1,005,194	\$2,164,194	\$1,159,000	115.30%
<i>General Purpose Revenue</i>	\$71,931,674	\$76,008,428	\$4,076,754	5.67%
Estimated General Fund Balance Available	\$27,451,777	\$29,101,115	\$1,649,338	6.01%
<i>Total Local Resources Available</i>	\$99,383,451	\$105,109,543	\$5,726,092	5.76%

The FY 2015/16 Local Resources table reflects an increase in Property Tax, Property Tax Swap for Motor Vehicle In Lieu (MVIL), Sales Tax, Williamson Act – Open Space Subvention, State & Federal and Other Taxes based on current economic conditions.

Merced County Staffing Assumptions

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

Permanent Positions



The FY 2015/16 Proposed Budget includes a total of 2,003 permanent positions. This is an increase of thirty-eight (38) positions overall. The general fund experienced an increase of forty-one (41), where other funds decreased by three (3). The table presented below is by service delivery and represents approved positions for FY 2014/15 and FY 2015/16 respectively.

	Approved FY 2014/15	Proposed FY 2015/16
General Fund:		
Health and Human Services *	970	1,011
Justice System & Public Safety	476	485
Municipal Countywide	126	127
Administrative Support	172	162
Total General Fund	1,744	1,785
Other Funds:		
Other Funds	166	163
Enterprise Fund	9	9
ISF Fund	46	46
All Funds Total	1,965	2,003

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

The changes from Fiscal Year 2014/15 to Fiscal Year 2015/16 are primarily due to an increase in service delivery for Mental Health Services Act program, Human Services Agency, and AB 109 programs. These positions are 100% Federal and State funded.

Merced County Table of Personnel Adjustments

	Approved FY 2014/15 Positions	Mid-year Added (Deleted)	Requested Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2015/16 Positions
General Fund					
Health & Human Services					
Health	114	7	1	0	121
Mental Health	224	15			239
Human Services Agency	594	13	6	6	613
Department of Workforce Investment	33				33
Health & Human Services budget units with no change	5				5
<i>Subtotal</i>	970	35	7	6	1,011
Justice System					
Probation	80		6	6	86
<i>Subtotal</i>	80	0	6	6	86
Public Safety					
District Attorney	68		0	-4	64
Public Defender	17		4	1	18
Sheriff Operations	141	5	2	0	146
Sheriff Corrections	106		3	1	107
Juvenile Hall	64		0	0	64
<i>Subtotal</i>	396	5	9	-2	399
Municipal Countywide					
Commerce, Aviation, & Economic Development	6				6
Ag Commissioner	26				26
Sealer of Weights and Measures	4				4
DPW-Building Division	8				8
Development Services	14		2	1	15
Ag Commissioner - Animal Control	15				15
Recorder	9		1		9
Library	22		1		22
DPW-Parks	12				12
Municipal Countywide budget units with no change	10				10
<i>Subtotal</i>	126	0	4	1	127
Administrative Support					
Board of Supervisors	9				9
County Executive Office	10				10
Auditor-Controller	22				22
Revenue & Reimbursement	12	(11)			1
Assessor	28		2		28
Tax Collector	4				4
Treasurer	7	1			8
Administrative Services - Supportive Services	19				19
Human Resources	9				9
Register of Voters	6		1		6
DPW - Building Services Division	15				15
DPW-Administration	11				11
Administrative Support budget units with no change	20				20
<i>Subtotal</i>	172	(10)	3	0	162
General Fund Total	1,744	30	29	11	1,785

Merced County Table of Personnel Adjustments (Continued)

	Approved FY 2014/15 Positions	Mid-year Added (Deleted)	Requested Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2015/16 Positions
Other Funds					
Child Support	83		(2)	(2)	81
Fire	7				7
Office of Emergency Services	0				0
DPW-Road Division	63				63
First 5 Merced County	7		(1)	(1)	6
Medical Assistance Program	1		(1)		1
Other Funds budget units with no change	5				5
<i>Other Funds Total</i>	<i>166</i>	<i>0</i>	<i>(4)</i>	<i>(3)</i>	<i>163</i>
Enterprise Fund					
Castle Airport Development Center	9				9
<i>Enterprise Fund Total</i>	<i>9</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>9</i>
Internal Service Fund Total					
Administrative Services	40				40
Fleet Management Services	6				6
<i>Internal Service Fund Total</i>	<i>46</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>46</i>
<i>Grand Total</i>	<i>1,965</i>	<i>30</i>	<i>25</i>	<i>8</i>	<i>2,003</i>

Additional Staffing Information

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

Revenue/Grant Supported Positions

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

STAFFING OVERVIEW

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

		Approved <u>2012/13</u>	Approved <u>2013/14</u>	Approved <u>2014/15</u>	Proposed <u>2015/16</u>
General Fund					
10000	Board of Supervisors	9	9	9	9
10100	County Executive Office	10	10	10	10
11000	Auditor-Controller	22	22	22	22
11100	Revenue & Reimbursement	15	12	12	1
11200	Assessor	27	27	28	28
11300	Tax Collector	4	4	4	4
11400	Treasurer	6	7	7	8
11500	Administrative Services - Support Services	20	20	19	19
12500	County Counsel	13	13	13	13
13000	Human Resources	8	8	9	9
13100	Employee Development	0	0	0	0
14000	Registrar of Voters	6	6	6	6
14200	Elections	0	0	0	0
15100	Communications	0	0	0	0
16000	DPW-Building Services Division	14	15	15	15
17100	District Projects	0	0	0	0
18200	Commerce Aviation & Economic Development	7	7	6	6
18400	UC Development Office	0	0	0	0
19000	Risk Management	6	6	6	6
19200	Retirement	0	0	0	0
19900	DPW-Administration	12	11	11	11
20400	District Attorney	67	68	68	64
20600	Public Defender	16	17	17	18
21200	Indigent Defense	1	0	0	0
22000	Sheriff - Court Security	0	0	0	0
22100	Sheriff*	141	140	141	146
23000	Sheriff-Corrections	93	95	106	107
23300	Juvenile Hall	64	64	64	64
23400	Probation	78	80	80	86
27000	Agricultural Commissioner	26	26	26	26
27100	Special Pest Control	0	0	0	0
27200	Sealer of Weights and Measures	5	4	4	4
27300	DPW-Building Division	7	7	8	8
27400	DPW - Professional Services Division	0	0	0	0
28000	Recorder	8	9	9	9
28100	Coroner	5	5	5	5
28500	Development Services	14	14	14	15
28700	Agricultural Commissioner - Animal Control	16	16	15	15
29400	County Clerk	1	1	1	1
40000	Health	111	115	114	121
41500	Mental Health	198	206	224	239
50000	Human Services Agency	552	592	594	613
50500	IHSS Public Authority	2	2	2	2
55000	Department of Workforce Investment	35	34	33	33
59000	Area Agency on Aging	3	3	3	3
60000	Library	22	21	22	22
61000	Cooperative Extension	3	3	3	3
70000	DPW-Recreation Division	2	2	2	2
70200	DPW-Parks Division	12	12	12	12
Total General Fund		1,661	1,713	1,744	1,785

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

		Approved <u>2012/13</u>	Approved <u>2013/14</u>	Approved <u>2014/15</u>	Proposed <u>2015/16</u>
Other Funds					
18100	Merced County Spring Fair	3	3	3	3
20100	Child Support Services Agency	85	85	83	81
23100	Sheriff-Inmate Welfare	2	2	2	2
25000	Fire	6	7	7	7
25100	Emergency Services	1	0	0	0
30000	DPW-Road Division	65	66	63	63
40600	First 5 Merced County	7	7	7	6
49500	Medical Assistance Program	10	2	1	1
		<u>179</u>	<u>172</u>	<u>166</u>	<u>163</u>
Internal Service Funds					
75500	Fleet Management Services	6	6	6	6
75600	Administrative Services	41	40	40	40
Total		<u>47</u>	<u>46</u>	<u>46</u>	<u>46</u>
Enterprise Funds					
75100	Solid Waste	0	0	0	0
75200	Castle Airport Development Center	13	11	9	9
Total		<u>13</u>	<u>11</u>	<u>9</u>	<u>9</u>
Grand Total		<u>1,900</u>	<u>1,942</u>	<u>1,965</u>	<u>2,003</u>

BUDGET BY DELIVERY SERVICES

Merced County Budget Unit Changes

Due to the County's transition to a new finance/human resources/payroll system, adjustments were made to department budget unit numbers. The chart below outlines the numbering changes that have been made for the FY 2015/16 Proposed Budget:

Old	New	Budget Unit Name
16200	10250	Taxes Benefits & Assessments
16800	17800	Capital Proj – EOC
18000	10110	Advertising
19700	70000	Operating Transfer
19900	16100	DPW – Public Works Admin
20200	10260	Grand Jury
21200	10120	Indigent Defense
26000	16200	DPW – Creeks Projects Division
27300	16300	DPW – Building Division
28100	24000	Coroner
29000	10130	Airport Land Use Commission
57400	55400	WIA – Department of Labor
57800	55500	DWI – Dislocated Worker Special
59000	54000	Area Agency On Aging
70000	16400	DPW – Recreation Division
70100	16600	DPW – Special Recreation Division
70200	16500	DPW – Parks Division
70700	71100	Debt Service – Juv Hall 2013 Ref
70800	71200	Debt Service – Juvenile Hall
70900	71600	Debt Service – Energy Retrofit
75800	75100	Castle Water and Sewer

**FY 2015/16 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 14/15 FINAL			FY 15/16 PROPOSED		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES							
HEALTH & WELFARE TRUST FUND							
40000	HEALTH	\$17,645,449	\$16,458,833	(\$1,186,616)	\$22,439,456	\$21,252,840	(\$1,186,616)
41500	MENTAL HEALTH	\$45,977,077	\$46,699,542	\$722,465	\$54,106,347	\$55,175,720	\$1,069,373
50000	HUMAN SERVICES AGENCT	\$85,232,824	\$83,982,749	(\$1,250,075)	\$89,105,176	\$87,270,915	(\$1,834,261)
50500	IHSS PUBLIC AUTHORITY	\$1,686,525	\$1,686,525	\$0	\$231,237	\$231,237	\$0
51000	ASSISTANCE TO THE NEEDY	\$75,893,157	\$72,016,236	(\$3,876,921)	\$78,745,636	\$74,865,598	(\$3,880,038)
	GROUP TOTAL	\$226,435,032	\$220,843,885	(\$5,591,147)	\$244,627,852	\$238,796,310	(\$5,831,542)
OTHER HEALTH/HUMAN SERVICES							
53000	AID TO INDIGENTS	\$195,017	\$60,000	(\$135,017)	\$195,034	\$50,000	(\$145,034)
55000	DEPARTMENT OF WORKFORCE INVESTMENT	\$3,624,842	\$3,624,842	\$0	\$4,918,659	\$4,918,659	\$0
54000	AREA AGENCT ON AGING SB 855 REVENUE TRANSFER	\$1,513,205	\$1,283,092	(\$230,113)	\$1,447,167	\$1,194,165	(\$253,002)
	GROUP TOTAL	\$5,333,064	\$4,967,934	(\$365,130)	\$6,560,860	\$6,162,824	(\$398,036)
	HEALTH & HUMAN SERVICES TOTAL	\$231,768,096	\$225,811,819	(\$5,956,277)	\$251,188,712	\$244,959,134	(\$6,229,578)
JUSTICE SYSTEM							
TRIAL COURT FUNDING							
20000	COUNTY COURT OPERATIONS	\$1,925,000	\$3,104,500	\$1,179,500	\$1,825,000	\$2,837,000	\$1,012,000
	GROUP TOTAL	\$1,925,000	\$3,104,500	\$1,179,500	\$1,825,000	\$2,837,000	\$1,012,000
OTHER JUSTICE PROGRAMS							
10260	GRAND JURY	\$25,000	\$0	(\$25,000)	\$30,000	\$0	(\$30,000)
10120	INDIGENT DEFENSE	\$1,777,800	\$10,100	(\$1,767,700)	\$1,930,940	\$0	(\$1,930,940)
23400	PROBATION	\$16,165,024	\$11,468,180	(\$4,696,844)	\$18,187,240	\$13,296,314	(\$4,890,926)
	GROUP TOTAL	\$17,967,824	\$11,478,280	(\$6,489,544)	\$20,148,180	\$13,296,314	(\$6,851,866)
	JUSTICE SYSTEM TOTAL	\$19,892,824	\$14,582,780	(\$5,310,044)	\$21,973,180	\$16,133,314	(\$5,839,866)

**FY 2015/16 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 14/15 FINAL			FY 15/16 PROPOSED		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
LOCAL PUBLIC SAFETY FUND							
23000	SHERIFF CORRECTIONS	\$22,130,432	\$6,133,310	(\$15,997,122)	\$21,907,647	\$6,312,479	(\$15,595,168)
23300	JUVENILE HALL	\$11,220,555	\$2,700,053	(\$8,520,502)	\$11,012,686	\$2,524,064	(\$8,488,622)
23700	STATE INSTITUTIONS	\$240,000	\$0	(\$240,000)	\$240,000	\$0	(\$240,000)
	GROUP TOTAL	\$33,590,987	\$8,833,363	(\$24,757,624)	\$33,160,333	\$8,836,543	(\$24,323,790)
OTHER PUBLIC SAFETY PROGRAMS							
20400	DISTRICT ATTORNEY	\$11,143,200	\$3,258,467	(\$7,884,733)	\$10,955,950	\$2,874,585	(\$8,081,365)
20600	PUBLIC DEFENDER	\$4,091,163	\$923,170	(\$3,167,993)	\$4,359,546	\$923,170	(\$3,436,376)
22100	SHERIFF	\$26,082,374	\$11,825,001	(\$14,257,373)	\$26,485,575	\$10,546,266	(\$15,939,309)
	GROUP TOTAL	\$41,316,737	\$16,006,638	(\$25,310,099)	\$41,801,071	\$14,344,021	(\$27,457,050)
	PUBLIC SAFETY TOTAL	\$74,907,724	\$24,840,001	(\$50,067,723)	\$74,961,404	\$23,180,564	(\$51,780,840)
MUNICIPAL/COUNTYWIDE SERVICES							
UNINCORPORATED AREA							
17100	DISTRICT PROJECTS	\$200,000	\$0	(\$200,000)	\$200,000	\$0	(\$200,000)
70000	OPERATING TRANSFERS	\$1,760,873	\$500,000	(\$1,260,873)	\$610,000	\$0	(\$610,000)
16200	DPW-CREEK PROJECTS DIVISION	\$1,414,158	\$1,000,000	(\$414,158)	\$414,158	\$0	(\$414,158)
27000	AGRICPLTURAL COMMISSIONER	\$3,301,216	\$2,268,100	(\$1,033,116)	\$3,317,503	\$2,304,700	(\$1,012,803)
27100	SPECIAL PEST CONTROL	\$158,000	\$158,000	\$0	\$170,000	\$170,000	\$0
16300	DPW-BUILDING DIVISION	\$1,501,962	\$1,501,962	\$0	\$1,375,806	\$1,375,806	\$0
28500	PLANNING AND COMMUNITY DEVELOPMENT	\$3,163,381	\$1,307,129	(\$1,856,252)	\$3,057,494	\$1,239,920	(\$1,817,574)
28700	AGRICPLTURAL COMM-ANIMAL CONTROL	\$1,787,850	\$590,000	(\$1,197,850)	\$1,869,044	\$590,000	(\$1,279,044)
10130	AIRPORT LAND USE COMMISSION	\$4,500	\$0	(\$4,500)	\$4,500	\$0	(\$4,500)
16400	DPW-RECREATION DIVISION	\$290,663	\$9,000	(\$281,663)	\$264,213	\$8,000	(\$256,213)
16600	DPW-SPECIAL RECREATION DIVISION			\$0	\$3,300	\$3,300	\$0
16500	DPW-PARKS DIVISION	\$1,843,888	\$371,328	(\$1,472,560)	\$1,822,538	\$345,914	(\$1,476,624)
	UNINCORPORATED AREA TOTAL	\$15,426,491	\$7,705,519	(\$7,720,972)	\$13,108,556	\$6,037,640	(\$7,070,916)
COUNTYWIDE							
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	\$1,005,593	\$340,192	(\$665,401)	\$1,031,354	\$327,000	(\$704,354)
27200	SEALER OF WEIGHTS & MEASURES	\$491,746	\$267,220	(\$224,526)	\$509,311	\$268,920	(\$240,391)
28000	RECORDER	\$1,176,984	\$929,218	(\$247,766)	\$1,192,990	\$933,378	(\$259,612)
24000	CORONER	\$1,216,014	\$26,000	(\$1,190,014)	\$1,218,299	\$26,000	(\$1,192,299)
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)	\$72,000	\$14,600	(\$57,400)
28900	MERCED COUNTY ASSOCIATION OF GOVERNMENTS	\$56,193	\$0	(\$56,193)	\$57,000	\$0	(\$57,000)
60000	LIBRARY	\$2,794,611	\$190,956	(\$2,603,655)	\$3,047,200	\$230,956	(\$2,816,244)
61000	COOPERATIVE EXTENSION	\$331,629	\$7,500	(\$324,129)	\$341,566	\$0	(\$341,566)
	COUNTYWIDE TOTAL	\$7,189,125	\$1,775,686	(\$5,413,439)	\$7,515,251	\$1,800,854	(\$5,714,397)
	MUNICIPAL/COUNTYWIDE TOTAL	\$22,615,616	\$9,481,205	(\$13,134,411)	\$20,623,807	\$7,838,494	(\$12,785,313)

**FY 2015/16 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 14/15 FINAL			FY 15/16 PROPOSED		
		APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING	APPROP.	DEPT REVENUE	CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE							
11200	PROPERTY TAX SYSTEM ASSESSOR	\$3,879,053	\$952,285	(\$2,926,768)	\$3,972,445	\$889,000	(\$3,083,445)
11300	TAX COLLECTOR PROP TAX ADMIN FEES	\$886,837	\$632,802	(\$254,035)	\$936,301	\$656,500	(\$279,801)
	PROPERTY TAX TOTAL	\$4,765,890	\$1,585,087	(\$3,180,803)	\$4,908,746	\$1,545,500	(\$3,363,246)
ADMINISTRATIVE SUPPORT							
10000	BOARD OF SUPERVISORS	\$1,760,825	\$12,000	(\$1,748,825)	\$1,905,845	\$12,000	(\$1,893,845)
10100	COUNTY EXECPTIVE OFFICE	\$2,292,466	\$0	(\$2,292,466)	\$2,388,657	\$0	(\$2,388,657)
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)	\$4,676,126	\$269,733	(\$4,406,393)
11100	REVENUE AND REIMBURSEMENT	\$1,580,412	\$1,630,258	\$49,846	\$364,839	\$0	(\$364,839)
11400	TREASURER	\$1,616,738	\$1,616,738	\$0	\$1,694,397	\$1,693,857	(\$540)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	\$1,558,876	\$446,630	(\$1,112,246)	\$1,417,759	\$473,803	(\$943,956)
12500	COUNTY COUNSEL	\$2,395,341	\$505,230	(\$1,890,111)	\$2,554,177	\$530,606	(\$2,023,571)
13000	HUMAN RESOURCES	\$1,718,307	\$5,060	(\$1,713,247)	\$1,852,958	\$5,060	(\$1,847,898)
14000	REGISTRAR OF VOTERS	\$870,172	\$6,500	(\$863,672)	\$880,533	\$5,400	(\$875,133)
14200	ELECTIONS	\$771,935	\$170,000	(\$601,935)	\$1,417,135	\$38,795	(\$1,378,340)
16000	DPW - BUILDING SERVICES DIVISION	\$2,014,506	\$404,048	(\$1,610,458)	\$2,174,078	\$482,242	(\$1,691,836)
10250	TAXES BENEFITS AND ASSESSMENTS	\$210,000	\$0	(\$210,000)	\$235,100	\$0	(\$235,100)
17000	CAPITAL IMPROVEMENT PROGRAM	\$2,862,741	\$1,310,069	(\$1,552,672)	\$8,352,020	\$5,612,020	(\$2,740,000)
10110	ADVERTISING	\$77,500	\$0	(\$77,500)	\$77,500	\$0	(\$77,500)
19000	RISK MANAGEMENT	\$1,338,382	\$950,518	(\$387,864)	\$1,395,704	\$851,877	(\$543,827)
16100	DPW-PUBLIC WORKS ADMINISTRATION	\$1,706,453	\$1,706,453	\$0	\$1,697,426	\$1,697,426	\$0
29400	COUNTY CLERK	\$133,641	\$140,248	\$6,607	\$120,385	\$124,320	\$3,935
71000	INTEREST ON TRANS AND OTHER NOTES	\$65,000	\$0	(\$65,000)	\$75,000	\$0	(\$75,000)
72000	CONTINGENCIES - GENERAL FUND	\$3,500,000	\$0	(\$3,500,000)	\$3,500,000	\$0	(\$3,500,000)
	ADMINISTRATIVE SUPPORT TOTAL	\$30,913,862	\$9,179,669	(\$21,734,193)	\$36,919,839	\$11,809,139	(\$25,110,700)
	MANAGEMENT INFRASTRUCTURE TOTAL	\$35,679,752	\$10,764,756	(\$24,914,996)	\$41,828,585	\$13,354,639	(\$28,473,946)
	TOTAL GENERAL FUND BEFORE RESERVES	\$384,864,012	\$285,480,561	(\$99,383,451)	\$410,575,688	\$305,466,145	(\$105,109,543)
	CONTRIBUTION TO PAYROLL RESERVE						
	GENERAL FUND SUB-TOTAL	\$384,864,012	\$285,480,561	(\$99,383,451)	\$410,575,688	\$305,466,145	(\$105,109,543)
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES		\$70,926,480	\$70,926,480		\$73,844,234	\$73,844,234
11300	TAX COLLECTOR-MOTEL TAX		\$340,194	\$340,194		\$1,500,194	\$1,500,194
28000	RECORDER-TRANSFER TAX		\$665,000	\$665,000		\$664,000	\$664,000
	AVAIL FUND BALANCE		\$27,451,777	\$27,451,777		\$29,101,115	\$29,101,115
	GENERAL FUND	\$384,864,012	\$384,864,012	\$0	\$410,575,688	\$410,575,688	\$0

**FY 2015/16 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 14/15 FINAL			FY 15/16 PROPOSED		
		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)	\$9,607,494	\$9,605,379	(\$2,115)
40600	FIRST FIVE MERCED COUNTY	\$5,471,751	\$5,749,659	\$277,908	\$4,643,150	\$4,643,150	\$0
49500	MEDICAL ASSISTANCE PROGRAM	\$3,281,744	\$3,276,204	(\$5,540)	\$2,493,397	\$2,123,819	(\$369,578)
55100	D W I-WIA-YOUTH	\$761,001	\$761,000	(\$1)	\$761,000	\$761,000	\$0
55200	D W I-WIA ADULTS	\$373,414	\$373,410	(\$4)	\$366,740	\$366,740	\$0
55300	D W I-WIA DISLOCATED WORKERS	\$419,611	\$419,608	(\$3)	\$381,187	\$381,187	\$0
55400	DWI-DEPT. OF LABOR	\$0	\$0	\$0	\$571,182	\$571,182	\$0
55500	DWI-DISLOCATED WORKER SPECIAL	\$5	\$0	(\$5)	\$0	\$0	\$0
75000	MEDICAL FACILITY LEASE OPERATIONS	\$1,000,000	\$0	(\$1,000,000)	\$0	\$0	\$0
	GROUP TOTAL	\$20,927,798	\$20,050,554	(\$877,244)	\$18,824,150	\$18,452,457	(\$371,693)
	HEALTH & HUMAN SERVICES SUB-TOTAL	\$20,927,798	\$20,050,554	(\$877,244)	\$18,824,150	\$18,452,457	(\$371,693)
MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS							
UNINCORPORATED AOE A							
25000	FIRE	\$14,969,502	\$14,040,342	(\$929,160)	\$15,603,270	\$14,794,268	(\$809,002)
25100	EMERGENCT SERVICES	\$812,574	\$1,204,251	\$391,677	\$613,232	\$1,204,251	\$591,019
28200	AFFORDABLE HOUSING PROGRAM	\$1,368,500	\$1,368,500	\$0	\$1,368,500	\$1,368,500	\$0
28300	EASTSIDE FISH & GAME ASSOCIATION	\$8,175	\$4,000	(\$4,175)	\$4,886	\$4,500	(\$386)
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	\$8,175	\$4,000	(\$4,175)	\$4,886	\$4,500	(\$386)
30000	DPW-ROAD DIVISION	\$44,951,182	\$35,955,855	(\$8,995,327)	\$34,299,305	\$24,899,803	(\$9,399,502)
	UNINCORPORATED AREA TOTAL	\$62,118,108	\$52,576,948	(\$9,541,160)	\$51,894,079	\$42,275,822	(\$9,618,257)
COUNTYWIDE							
18100	MERCED COUNTY SPRING FAIR	\$1,410,344	\$1,377,100	(\$33,244)	\$1,289,138	\$1,402,200	\$113,062
23100	SHERIFF INMATE WELFARE	\$674,882	\$697,416	\$22,534	\$735,697	\$626,891	(\$108,806)
75200	CASTLE AIRPORT DEVELOPMENT CENTER	\$3,845,384	\$3,665,616	(\$179,768)	\$3,144,511	\$2,957,712	(\$186,799)
75100	CASTLE SEWER AND WATER	\$353,528	\$353,528	\$0	\$353,700	\$353,700	\$0
	COUNTYWIDE TOTAL	\$6,284,138	\$6,093,660	(\$190,478)	\$5,523,046	\$5,340,503	(\$182,543)
	MUNICIPAL/COUNTYWIDE TOTAL	\$68,402,246	\$58,670,608	(\$9,731,638)	\$57,417,125	\$47,616,325	(\$9,800,800)

**FY 2015/16 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES**

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 14/15 FINAL			FY 15/16 PROPOSED		
		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	\$1,450,630	\$0	(\$1,450,630)	\$543,634	\$0	(\$543,634)
17300	CAP PROJECT - MENTAL HEALTH FACILITY	\$0	\$0	\$0	\$3,100,000	\$3,100,000	\$0
17500	CIP PROJECT - FIRE FACILITIES	\$146,074	\$0	(\$146,074)	\$100,000	\$0	(\$100,000)
17600	CIP PROJECT - LONG TERM FACILITIES	\$2,504,301	\$2,468,873	(\$35,428)	\$3,978,873	\$425,000	(\$3,553,873)
17700	CIP PROJECT - EMERGENCT OPERATIONS CENTER	\$0	\$368,450	\$368,450	\$0	\$0	\$0
71100	DEBT SERVICE - 2013 REFUNDING JUV JUSTICE	\$833,620	\$846,026	\$12,406	\$832,751	\$846,229	\$13,478
71200	DEBT SERVICE - JUVENILE JUSTICE	\$0	\$0	\$0	\$0	\$0	\$0
71600	DEBT SERVICE - ENERGY RETROFIT	\$0	\$0	\$0	\$0	\$0	\$0
71300	DEBT SERVICE - JUSTICE FACILITY	\$666,227	\$666,227	\$0	\$668,807	\$668,807	\$0
71500	DEBT SERVICE - DAIRY LOAN	\$1,043,770	\$338,402	(\$705,368)	\$1,043,770	\$338,000	(\$705,770)
71900	DEBT SERVICE - PENSION OBLIGATION BOND	\$8,391,350	\$8,540,000	\$148,650	\$8,796,975	\$8,540,000	(\$256,975)
ADMINISTRATIVE SUPPORT TOTAL		\$15,035,972	\$13,227,978	(\$1,807,994)	\$19,064,810	\$13,918,036	(\$5,146,774)
MANAGEMENT INFRASTRUCTURE TOTAL		\$15,035,972	\$13,227,978	(\$1,807,994)	\$19,064,810	\$13,918,036	(\$5,146,774)
OTHER FUNDS TOTAL		\$104,366,016	\$91,949,140	(\$12,416,876)	\$95,306,085	\$79,986,818	(\$15,319,267)
ALL FUNDS - TOTAL BUDGET		\$489,230,028	\$476,813,152	(\$12,416,876)	\$505,881,773	\$490,562,506	(\$15,319,267)
75500	FLEET MANAGEMENT SERVICE	\$4,198,659	\$4,187,302	(\$11,357)	\$3,125,686	\$3,483,386	\$357,700
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	\$11,199,454	\$11,388,188	\$188,734	\$11,002,450	\$11,210,431	\$207,981
75900	INSURANCE POOL	\$59,807,268	\$54,375,882	(\$5,431,386)	\$60,346,867	\$55,770,912	(\$4,575,955)
TOTAL ISF FUNDS		\$75,205,381	\$69,951,372	(\$5,254,009)	\$74,475,003	\$70,464,729	(\$4,010,274)
GRAND TOTAL INCLUDING ISF FUNDS		\$564,435,409	\$546,764,524	(\$17,670,885)	\$580,356,776	\$561,027,235	(\$19,329,541)

ORGANIZATIONAL STRUCTURE

DIRECTORY OF COUNTY OFFICIALS

Elected

Board of Supervisors

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

Judges of the Superior Court

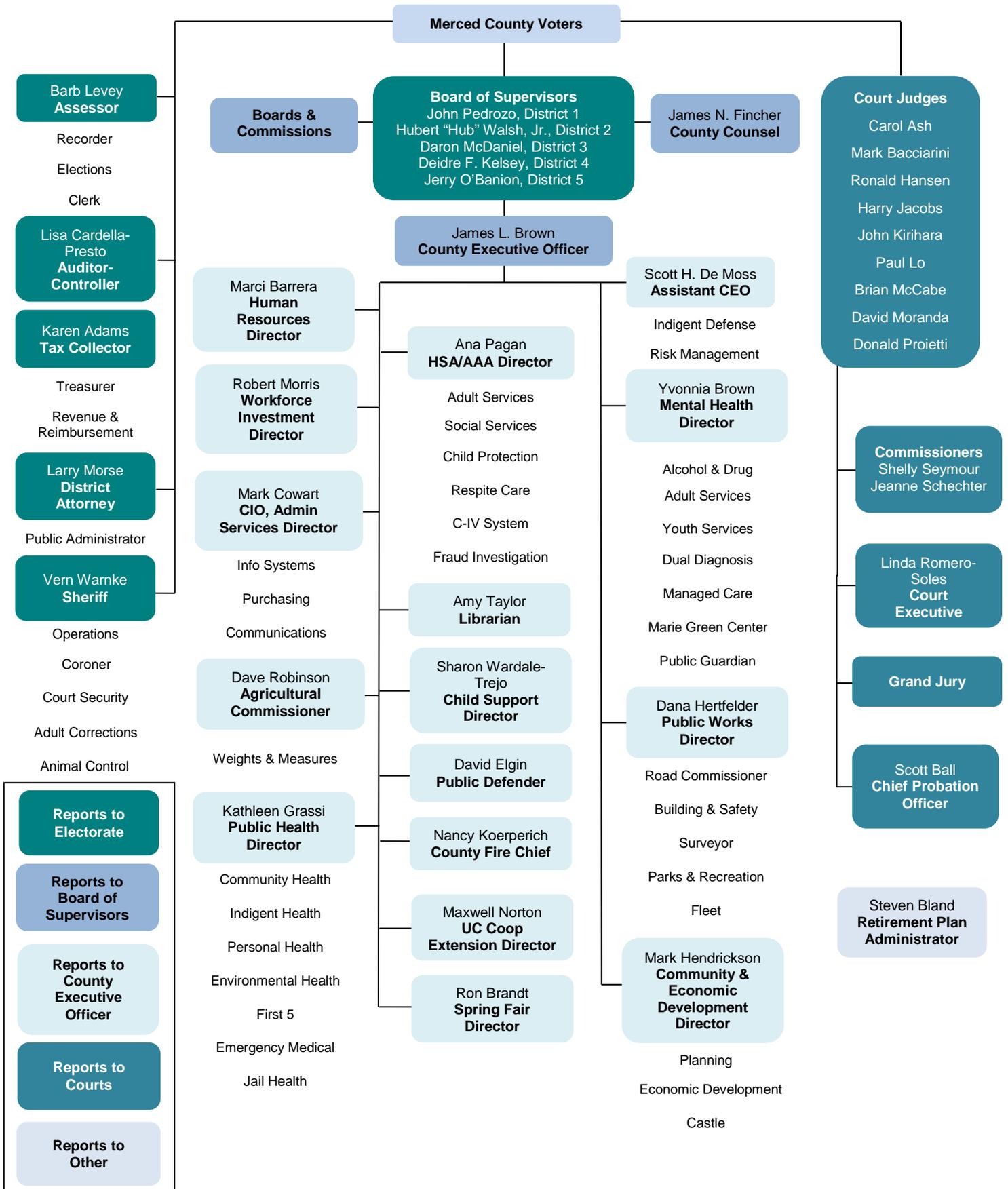
Presiding Judge Brian L. McCabe
 Carol Ash
 Mark Bacciarini
 Ronald W. Hansen
 Harry L. Jacobs
 John D. Kirihara
 Paul Lo
 David W. Moranda
 Donald J. Proietti

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

Appointed

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

COUNTY ORGANIZATIONAL CHART



COUNTY PROFILE AND DISTRICT MAP



Profile

Form of Government

Merced County Seat was established April 19, 1855. It is a general law county and a political subdivision of the State of California. The County must operate within the provision of the California State law.

Board of Supervisors

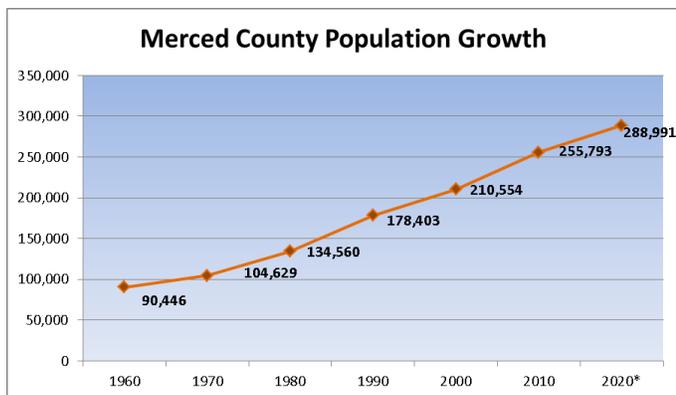
Merced County is governed by a five member Board of Supervisors (BOS). Each member is elected from the district in which he or she resides. The five districts are determined on the basis of population, as required by State law. The Board members serve a four year term. The chairman is elected annually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

Administration and Management

The BOS is the governing body for the County of Merced. The general powers of the BOS are outlined in Government Code 25200. The County Executive Officer is appointed by the BOS and is exclusively responsible to the BOS for the general administration of Merced County. The County has 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 some 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 home to 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.

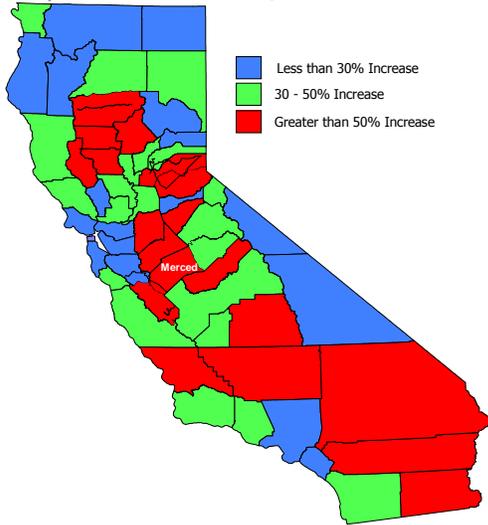


The 2010 Census showed Merced County's population at 255,793. As of January 2015, the Department of Finance estimates the population for Merced County at 266,134, a 4% increase since the 2010 census. The chart to the left depicts the population growth for Merced County over the last 50 years, with a projection from the California Department of Finance through the year 2020.

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

Merced County Demographics

Population Growth, 2000 - 2020



Merced County Population

(California Department of Finance)

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

Demographic Percentages at a Glance

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

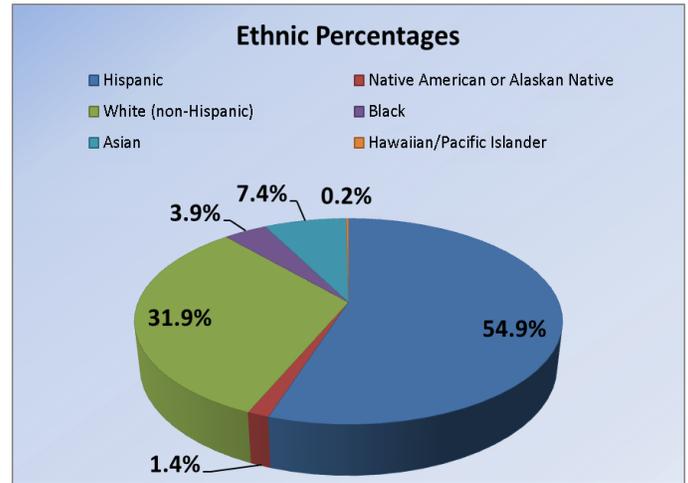
Source: 2010 US Census

Merced County’s population is very diverse.

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

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

Additionally, the 2010 Census showed that Hispanics are the most 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 of the County.

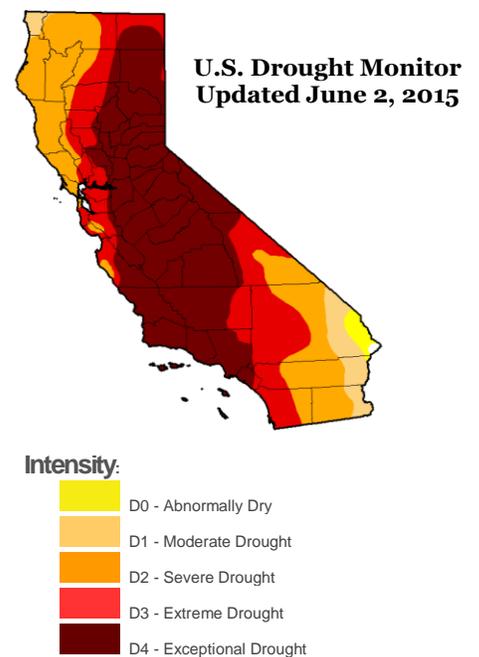


County Updates

Groundwater and Drought Management

The California drought is now in its fourth year and isn’t showing any signs of relenting. The 2014 water year was the driest on record for the State and affected 37 million people. These conditions continue to pose threats to the regional economy, which is largely dependent upon the agricultural industry.

In order to address the ongoing drought and declining groundwater levels locally, the Board of Supervisors formed a water committee to work with staff, outside experts and stakeholders in the development of a groundwater ordinance. The ordinance was unanimously adopted by the Board on March 17, 2015. The purpose of the ordinance is to prohibit the unsustainable extraction/conveyance of groundwater outside of a basin. Several exemptions and processes are in place to allow water districts and other users to reasonably operate without hindrance. Staff is continuing to work with local stakeholders and outside experts on the implementation of the ordinance moving forward. This ordinance will transition the County into recently-passed state legislation known as the Sustainable Groundwater Management Act (SGMA), which calls for more stringent groundwater oversight. SGMA will require County staff to work together with various local agencies to develop Groundwater Sustainability Agencies, which are responsible for managing



groundwater basins and developing Groundwater Sustainability Plans. The goal of SGMA is to achieve groundwater basin sustainability by Jan. 31, 2040 – 2042. Merced County will continue working to help achieve the guidelines outlined in the SGMA legislation.

Furthermore, the County is encouraging water conservation amongst the public through a multiplatform approach. Various services, conservation tips and programs can be found on the County website, www.co.merced.ca.us/savewater. 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.

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 has been reduced to comply with the Governor’s Executive Order B-29-15, but trees will be monitored and receive more water if they show signs of stress. Additional measures have been implemented at County facilities to comply with the Executive Order.

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.

This project is expected to be completed by early 2016.

Economic Development

Local employment figures continue to improve along with the economy. The most recent unemployment data from the State show Merced County's unemployment rate at 11.6 percent, which is below the year-ago rate of 13.5 percent and considerably improved over the rate of 15.4 percent two years ago. Over the past year, the County has added approximately 2,200 jobs. Since 2011, the total number of employed workers has grown by 9,000.

The Board of Supervisors is continuing its support of economic development activities intended to keep the County competitive, improve the local business climate and further develop resources. Four items are helping to address these goals: the development of a County-Specific Economic Development Plan, the development of a Comprehensive Economic Development Strategy, membership with the California Central Valley Economic Development Corporation and a high-level Market Feasibility Review of Castle. Most recently, A Memorandum of Understanding was approved by each city (Atwater, Dos Palos, Gustine, Livingston, Los Banos and Merced) that formalized the collaborative relationship between the County and each of those jurisdictions pertaining to economic development roles and responsibilities. This MOU strengthens the local economic development ties, whereby the County plays the facilitative leadership role in concert with each of the cities. Merced County is also taking strides to attract commerce through its streamlined permitting center and business-friendly model of service.

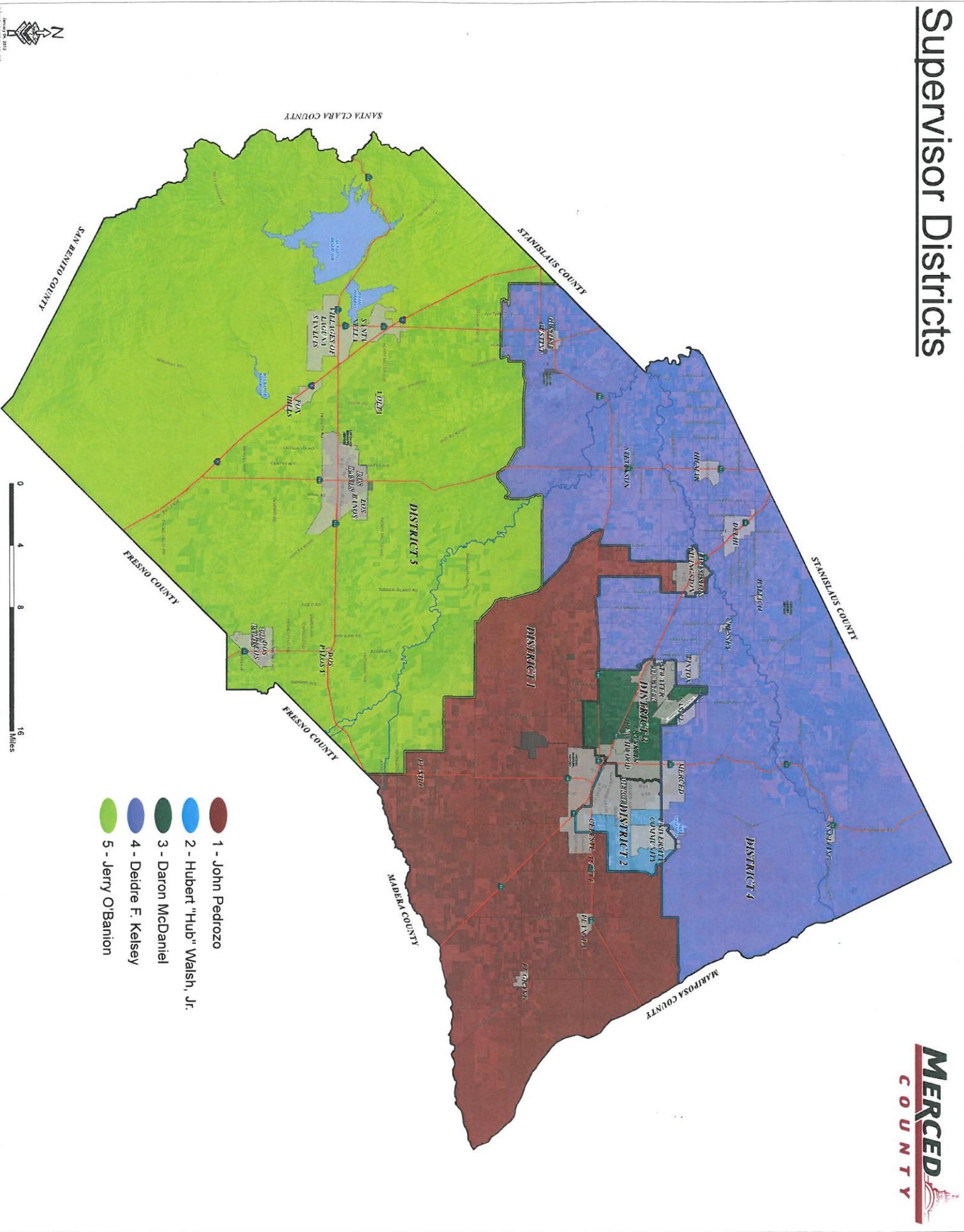
Bookmobile

The Merced County Library's Bookmobile began operating in March 2015 and has been met with joy and enthusiasm by the public. The purpose of the Bookmobile is to bring library services to residents in areas without immediate access to a library branch. These services include books, multimedia and internet access. There are about 2,500 items to choose from on the Bookmobile. Materials are available in English and Spanish. Three computers with internet access are available for use by the public at the Bookmobile. Members of the public can also access the WiFi through their personal devices.

The Bookmobile will serve as a mobile library site for several locations, including Ballico, Cressey, Planada, South Dos Palos, South Merced and Stevinson. Other areas will also receive visits during selected public functions.



Supervisor Districts



COUNTY BUDGET SCHEDULES

COUNTY OF MERCED

State of California
 All Funds Summary
 Fiscal Year 2015-16

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2015	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	29,101,115	0	381,474,573	410,575,688	410,575,688	0	410,575,688
Special Revenue Funds	9,974,293	11,401	62,757,370	72,743,064	72,743,064	0	72,743,064
Capital Projects Funds	5,156,870	0	3,525,000	8,681,870	7,722,507	959,363	8,681,870
Debt Service Funds	181,350	768,819	10,393,036	11,343,205	11,342,303	902	11,343,205
Total Governmental Funds	44,413,628	780,220	458,149,979	503,343,827	502,383,562	960,265	503,343,827
Other Funds							
Internal Service Funds	0	0	70,464,729	70,464,729	69,083,816	1,380,913	70,464,729
Enterprise Funds	0	5,604,099	3,311,412	8,915,511	8,915,511	0	8,915,511
Special Districts and Other Agencies	1,700,461	138,461	1,093,606	2,932,528	2,777,597	154,931	2,932,528
Total Other Funds	1,700,461	5,742,560	74,869,747	82,312,768	80,776,924	1,535,844	82,312,768
Total All Funds	46,114,089	6,522,780	533,019,726	585,656,595	583,160,486	2,496,109	585,656,595

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2015	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	29,101,115	0	381,474,573	410,575,688	410,575,688	0	410,575,688
Total General Fund	29,101,115	0	381,474,573	410,575,688	410,575,688	0	410,575,688

Special Revenue Funds

Road	9,399,502	0	24,899,803	34,299,305	34,299,305	0	34,299,305
Fire Control	217,983	0	15,998,519	16,216,502	16,216,502	0	16,216,502
Affordable Housing Program	0	0	1,368,500	1,368,500	1,368,500	0	1,368,500
Child Support Services	2,115	0	9,605,379	9,607,494	9,607,494	0	9,607,494
Sheriff Inmate Welfare	97,405	11,401	626,891	735,697	735,697	0	735,697
First 5 Merced County	0	0	4,643,150	4,643,150	4,643,150	0	4,643,150
Spring Fair	(113,062)	0	1,402,200	1,289,138	1,289,138	0	1,289,138
Fish and Game	772	0	9,000	9,772	9,772	0	9,772
Medical Assistance Program	369,578	0	2,123,819	2,493,397	2,493,397	0	2,493,397
Workforce Investment	0	0	2,080,109	2,080,109	2,080,109	0	2,080,109
Total Special Revenue Funds	9,974,293	11,401	62,757,370	72,743,064	72,743,064	0	72,743,064

Capital Projects Funds

Long Term Facilities	3,553,873	0	425,000	3,978,873	3,978,873	0	3,978,873
Correctional Facility	1,456,284	0	0	1,456,284	543,634	912,650	1,456,284
Mental Health Facility	0	0	3,100,000	3,100,000	3,100,000	0	3,100,000
Fire Facilities	146,713	0	0	146,713	100,000	46,713	146,713
Total Capital Projects	5,156,870	0	3,525,000	8,681,870	7,722,507	959,363	8,681,870

Debt Service Funds

Juvenile Hall 2013 Refinance	(12,576)	0	846,229	833,653	832,751	902	833,653
Justice Facility	0	0	668,807	668,807	668,807	0	668,807
Dairy Loan Program	191,427	514,343	338,000	1,043,770	1,043,770	0	1,043,770
Pension Obligation Bonds	2,499	254,476	8,540,000	8,796,975	8,796,975	0	8,796,975
Total Debt Service Funds	181,350	768,819	10,393,036	11,343,205	11,342,303	902	11,343,205

Total Governmental Funds	44,413,628	780,220	458,149,979	503,343,827	502,383,562	960,265	503,343,827
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Fund Name	Total Fund Balance As Of June 30, 2015 Estimated	Less: Fund Balance - Reserved/Designated			Fund Balance Available June 30, 2014 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6

General Fund					
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General	69,362,580	20,369,477	19,891,988	0	29,101,115
Total General Fund	69,362,580	20,369,477	19,891,988	0	29,101,115

Special Revenue Funds					
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Road	11,823,427	1,761,847	662,078	0	9,399,502
Fire Control	8,457,412	1,623,840	6,615,589	0	217,983
Affordable Housing Program	31,456	0	31,456	0	0
Child Support Services Agency	284,752	7,696	274,941	0	2,115
Sheriff Inmate Welfare	1,546,219	37,030	1,411,784	0	97,405
First 5 Merced County	5,420,995	123,065	5,297,930	0	0
Spring Fair	(19,105)	93,657	300	0	(113,062)
Fish and Game	31,405	30,633	0	0	772
Medical Assistance Program	369,578	0	0	0	369,578
Workforce Investment	6	6	0	0	0
Total Special Revenue Funds	27,946,145	3,677,774	14,294,078	0	9,974,293

Capital Projects Funds					
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Long Term Facilities	4,934,845	0	1,380,972	0	3,553,873
Correctional Facility	1,456,284	0	0	0	1,456,284
Mental Health Facility	0	0	0	0	0
Fire Facilities	146,713	0	0	0	146,713
Total Capital Projects	6,537,842	0	1,380,972	0	5,156,870

Debt Service Funds					
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Juvenile Hall 2013 Refinance	0	0	12,576	0	(12,576)
Dairy Loan Program	4,646,138	0	4,454,711	0	191,427
Pension Obligation Bonds	10,594,885	0	10,592,386	0	2,499
Total Debt Service Funds	15,241,023	0	15,059,673	0	181,350

Total Governmental Funds	119,087,590	24,047,251	50,626,711	0	44,413,628
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Fund Name and Fund Balance Description	Obligated Fund Balances June 30, 2015	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	240,502					240,502	
Nonspendable - Loans	892,616					892,616	
Nonspendable - Inventories	181,529					181,529	
Unassigned - Imprest Cash	7,341					7,341	
Total General Fund	19,891,988	0	0	0	0	19,891,988	

Special Revenue Funds							
Road Fund							1020
Unassigned - Imprest Cash	50					50	
Nonspendable - Inventories	662,028					662,028	
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	31,456					31,456	
Child Support Services							1075
Unassigned - Imprest Cash	10					10	
Committed - General	274,931					274,931	
Sheriff Inmate Welfare Fund							1240
Committed - General	1,411,784	11,401	11,401		0	1,400,383	
First 5 Merced County Fund							1500
Committed - General	5,297,930				0	5,297,930	
Spring Fair Fund							1505
Unassigned - Imprest Cash	300					300	
Total Special Revenue Funds	14,294,078	11,401	11,401	0	0	14,282,677	

Capital Projects Funds							
Long Term Facilities							1809
Committed - General	1,380,972				0	1,380,972	
Correctional Facility							1810
Committed - General	0			912,650	912,650	912,650	
Fire Facilities							1813
Committed - General	0			46,713	46,713	46,713	
Total Capital Projects Funds	1,380,972	0	0	959,363	959,363	2,340,335	

Debt Service Funds							
Juvenile Hall 2013 Refinance							1795
Committed - General	12,576			902	902	13,478	
Dairy Loan Program							1804
Committed - General	4,454,711	514,343	514,343			3,940,368	
Pension Obligation Bonds							1799
Committed - General	10,592,386	254,476	254,476		0	10,337,910	
Total Debt Service Funds	15,059,673	768,819	768,819	902	902	14,291,756	

Total Governmental Funds	50,626,711	780,220	780,220	960,265	960,265	50,806,756	
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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 2015-16	County Budget Form Schedule 5 Proposed
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Description	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted By the Board of Supervisors
1	2	3	4	5

Summarization By Source

Taxes	80,122,888	82,594,077	83,428,350	83,428,350
Licenses and Permits	4,893,656	5,035,642	4,533,201	4,533,201
Fines, Forfeitures, and Penalties	7,021,675	6,842,629	7,260,912	7,260,912
Revenue From Use of Money and Property	2,739,935	2,580,327	2,601,177	2,601,177
Aid From Other Governmental Agencies	259,509,629	279,791,972	293,988,562	293,988,562
Charges For Current Services	33,109,182	39,895,502	43,062,808	43,062,808
Other Revenues	17,299,806	17,329,113	23,274,969	23,274,969
Total Summarization by Source	404,696,771	434,069,262	458,149,979	458,149,979

Summarization By Fund

General	1010	324,897,964	354,818,239	381,474,573	381,474,573
Road	1020	34,322,736	31,327,048	24,899,803	24,899,803
Fire Control	1320	14,815,257	14,595,524	15,998,519	15,998,519
Affordable Housing Program	1060	596,976	1,368,800	1,368,500	1,368,500
Child Support Services	1075	8,222,601	8,524,472	9,605,379	9,605,379
Sheriff Inmate Welfare	1240	637,194	631,000	626,891	626,891
First 5 Merced County	1500	3,857,062	4,616,843	4,643,150	4,643,150
Spring Fair	1505	1,982,787	1,132,200	1,402,200	1,402,200
Fish and Game	1510	16,352	8,772	9,000	9,000
Medical Assistance Program	1515	2,499,760	1,663,465	2,123,819	2,123,819
Workforce Investment	1580-89	1,247,974	2,383,677	2,080,109	2,080,109
Capital Projects	1794, 1808-16	536,477	2,453,873	3,525,000	3,525,000
Debt Service	1795-1807	11,063,631	10,545,349	10,393,036	10,393,036
Total Summarization by Fund		404,696,771	434,069,262	458,149,979	458,149,979

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

General Fund
General Fund

Taxes

91010	Property Taxes - Current Secured	29,631,634	29,631,634	29,699,261	29,699,261
91020	Property Taxes - Current Unsecured	2,265,050	2,352,503	2,249,738	2,249,738
91034	Property Tax - In Lieu of Vehicle License Fees	24,070,306	26,343,112	25,816,006	25,816,006
91035	In Lieu Local Sales and Use Tax Revenue	1,971,333	2,382,518	2,215,372	2,215,372
91036	Property Tax Swap for Population	538,386	440,553	236,600	236,600
91040	Property Taxes - Prior Unsecured	160,339	128,809	130,920	130,920
91060	Sales and Use Tax	6,332,922	6,796,534	6,613,170	6,613,170
91092	Other Taxes - Transfer Tax	816,690	664,000	664,000	664,000
91093	Other Taxes - Motel Tax	378,272	340,194	1,500,194	1,500,194
91097	Other Taxes - Supplemental Taxes	534,448	178,601	218,651	218,651
91098	Other Taxes - Williamson Act AB1265	548,620	548,619	522,183	522,183

<i>Total Taxes</i>	<u>67,248,000</u>	<u>69,807,077</u>	<u>69,866,095</u>	<u>69,866,095</u>
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Licenses and Permits

92100	Animal Licenses	80,900	80,000	80,000	80,000
92120	Construction Permits	1,846,146	1,886,066	1,541,406	1,541,406
92140	Zoning Permits	43,389	96,000	51,000	51,000
92150	Franchises	1,517,180	1,482,693	1,488,678	1,488,678
92151	Franchises - Solid Waste	649,632	572,000	581,758	581,758
92160	Other Licenses and Permits	506,240	650,957	546,159	546,159
92161	Administrative Permits	17,996	25,000	15,000	15,000
92162	Marriage Licenses	109,848	105,200	85,200	85,200
92163	Other Licenses and Permits - Sheriff	9,925	8,000	10,000	10,000
92164	Other Licenses and Permits - Dance Permits	1,100	1,000	1,000	1,000
92167	Live Scan - DOJ Processing	38,452	50,000	50,000	50,000

<i>Total Licenses and Permits</i>	<u>4,820,808</u>	<u>4,956,916</u>	<u>4,450,201</u>	<u>4,450,201</u>
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Fines, Forfeitures and Penalties

93100	Fines Forfeitures and Penalties	205,110	160,944	354,272	354,272
93101	Forfeited Property - Narcotic Cases	50,300	28,915	22,000	22,000
93170	Vehicle Code Fines	2,495,226	2,500,000	2,500,000	2,500,000
93173	Vehicle Code Fines - Citations	2,793	3,000	3,000	3,000
93175	Vehicle Code fines - Railroad Crossing	968	0	0	0
93180	Other Court Fines	667,719	811,463	652,994	652,994
93181	County Share - City Fines	43,946	50,000	50,000	50,000
93184	Parking Violations GC 76000 (C)	13,115	17,000	17,000	17,000
93185	Courts Construction Assessments	550,000	550,000	550,000	550,000
93190	Forfeitures and Penalties	5,257	5,256	10,842	10,842
93200	Penalty and Costs on Delinquent Taxes	62,488	0	0	0
93201	Penalty and Cost - Teeter	1,500,000	1,500,000	1,000,000	1,000,000

<i>Total Fines, Forfeitures and Penalties</i>	<u>5,596,922</u>	<u>5,626,578</u>	<u>5,160,108</u>	<u>5,160,108</u>
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Revenue From Use of Money and Property

94200	Interest	756,763	669,340	651,000	651,000
94210	Rents and Concessions	284,124	297,560	298,098	298,098
94211	Interim Rentals	8,756	8,756	8,756	8,756
94213	Rents - Tower	96,617	91,777	91,777	91,777

<i>Total Revenue From Use of Money and Property</i>	<u>1,146,260</u>	<u>1,067,433</u>	<u>1,049,631</u>	<u>1,049,631</u>
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Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

Aid From Other Governmental Agencies

95261	State Motor Vehicle In Lieu Tax Realignment	5,425,915	4,344,692	4,919,336	4,919,336
95280	State Other	3,473	75,000	75,000	75,000
95281	State Aid - Public Safety Service	12,970,793	13,033,288	13,000,000	13,000,000
95284	State Other - St Motor Veh Excess	94,126	108,894	104,638	104,638
95300	State - Public Assistance Administration	10,309,314	11,168,294	10,792,589	10,792,589
95310	State Aid for Public Assistance	21,772,065	3,599,149	2,372,536	2,372,536
95311	State Aid for Child Development	9,763	8,230	0	0
95313	State Aid - Child Abuse and Neglect	96,721	87,168	94,502	94,502
95321	Public Assistance - Realignment	12,071,701	11,190,767	11,494,566	11,494,566
95322	Mental Health - Realignment	6,996,907	7,386,530	12,457,198	12,457,198
95323	Health - Realignment	683,167	605,320	581,211	581,211
95324	Public Safety - Realignment AB109	5,623,417	6,523,269	8,379,475	8,379,475
95325	Public Safety - Realignment AB118	527,905	1,624,743	522,000	522,000
95328	Public Assistance - 2011 Realignment	21,186,557	21,695,061	24,997,202	24,997,202
95329	Public Safety Realignment SB 678	0	0	1,024,100	1,024,100
95330	State Health Administration	113,761	1,041,302	1,137,102	1,137,102
95340	State Aid for Crippled Children	191,671	50,000	156,765	156,765
95360	State Aid for Mental Health	2,338,855	1,666,305	2,234,337	2,234,337
95361	State Aid for Drug Court	462,302	386,324	501,446	501,446
95362	State Aid MHSA - Prop 63	8,464,607	11,661,042	12,778,266	12,778,266
95364	State Aid for Mental Health - Triage Grant	0	868,427	882,550	882,550
95367	State Aid for Mental Health - Alcohol and Drug	240,197	203,152	263,691	263,691
95370	State Aid for Tuberculosis Control	43,673	31,778	23,019	23,019
95380	State Other Aid for Health	45,056	140,099	88,716	88,716
95383	State Managed Care	2,067,803	1,748,894	2,108,994	2,108,994
95386	State Child Health and Disability	298,000	440,691	321,829	321,829
95390	State Aid for Agriculture	1,696,306	1,814,150	1,994,850	1,994,850
95420	State-Vert Pros Recovery Act Prog	190,967	105,700	31,250	31,250
95450	State Aid for Veterans Affairs	64,100	40,005	40,005	40,005
95460	State Homeowners Property Tax Relief	357,372	322,306	366,253	366,253
95485	State Aid for Insurance Fraud	94,960	170,000	166,868	166,868
95490	State Other	7,853,824	9,167,392	10,168,508	10,168,508
95491	State Extradition Reimbursement	0	5,000	5,000	5,000
95492	State COPS Funding	1,071,288	1,100,755	1,117,260	1,117,260
95496	State OES/OCJP Grant Funds	404,414	395,978	287,188	287,188
95498	State Mandated Costs	123,379	303,888	124,028	124,028
95500	Federal Public Assistance Administration	52,309,618	61,673,489	63,694,639	63,694,639
95510	Federal Aid for Public Assistance	23,668,538	46,541,177	47,930,976	47,930,976
95560	Federal Grazing Fees	382	400	450	450
95581	Federal Health Administration	36,835	109,288	105,024	105,024
95582	MHBG Grant	887,885	486,616	987,806	987,806
95583	Mental Health Federal	254,122	466,360	377,528	377,528
95584	Department of Rehabilitation	67,161	60,610	60,610	60,610
95591	Federal In-Lieu Tax - Wildlife Refuge	25,160	25,574	25,556	25,556
95592	Federal In-Lieu - Entitlement Land	91,201	86,211	87,874	87,874
95600	Federal Other	9,849,141	11,107,812	14,796,443	14,796,443
95630	Other Governmental Agencies	1,049,101	32,000	32,000	32,000

<i>Total Aid From Other Governmental Agencies</i>	212,133,503	233,703,130	253,711,184	253,711,184
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Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

Charges For Current Services

96600	Charges For Current Services	110,365	117,800	119,500	119,500
96601	Enterprise Zone Vouchering	406,695	500,000	0	0
96602	Charges For Current Services - Business Services	0	0	30,000	30,000
96603	Charges For Current Services - Other	128,140	130,000	180,000	180,000
96605	Treasury and Investment Costs	943,054	1,000,000	1,468,857	1,468,857
96622	Parkland Dedication Fees	52,110	0	0	0
96640	Assessment And Tax Collection Fees	76,966	80,000	80,000	80,000
96642	Tax Administration Fees - Cities & Districts	1,320,666	1,126,495	1,118,031	1,118,031
96643	Tax Administration Fees - Supplemental Taxes	160,742	124,979	133,865	133,865
96645	AB 719 Tax Administration Program	11,446	0	0	0
96646	Auction Fee Reimbursement	14,784	145,950	145,950	145,950
96647	Delinquent Cost Revenue	113,620	150,000	150,000	150,000
96648	Redemption Fees	21,272	43,140	43,140	43,140
96649	Assessors Late Filing Fee	166,840	0	20,000	20,000
96650	Auditing And Accounting Fees	3,000	3,000	3,000	3,000
96660	Communication Services	8,160	23,410	12,396	12,396
96670	Election Services	234,941	230,708	44,195	44,195
96690	Legal Services	411,254	398,665	371,420	371,420
96700	Personnel Services	2,408,322	2,814,227	2,970,506	2,970,506
96701	Personnel Services - Administration	28,604	0	0	0
96703	Personnel Services - Transportation	78	220	180	180
96710	Planning And Engineering Services	45,270	75,000	45,000	45,000
96711	Planning Services - Environmental	19,591	75,500	200,000	200,000
96712	Planning Services - EIR Special Services	211,101	225,000	516,920	516,920
96715	Planning Services - Community Plans	0	100	100,000	100,000
96716	Flood Plain Administration Fees	7,659	8,871	8,200	8,200
96718	LAFCO Services	35,138	45,000	36,000	36,000
96719	Building Standard Administration Fees	792	795	700	700
96730	Agriculture Services	365,473	300,000	320,000	320,000
96731	Weights And Measures Fees	452,389	240,000	240,000	240,000
96740	Civil Processing Service	102,178	121,225	120,000	120,000
96744	Civil Processing Service - Process Service Fees	2,271	2,000	2,000	2,000
96749	Court Appointed Counsel Fees	853	0	0	0
96750	Court Fees And Costs	288,853	298,000	501,213	501,213
96751	Clerks Fees	92,255	80,000	80,000	80,000
96757	Civil Suits	294,632	0	0	0
96761	Estate Fees - Public Administrator	10,074	5,351	9,351	9,351
96762	Estate Fees - Public Guardian	69,438	51,202	51,202	51,202
96770	Humane Services	444,001	450,000	450,000	450,000
96771	Spay/Neuter Surgery	113,888	0	60,000	60,000
96780	Law Enforcement Services	190,778	215,000	215,000	215,000
96781	Law Enforcement Booking Fees Billed	227,227	250,000	250,000	250,000
96782	Law Enforcement Booking Fees - Court	34,913	30,000	30,000	30,000
96784	Law Enforcement - Trial Court	2,742,499	2,949,169	2,970,576	2,970,576
96786	Law Enforcement Services - Transportation	0	3,000	3,000	3,000
96790	Recording Fees	109,972	122,064	120,000	120,000
96791	Recording Fees - Recorder	729,889	728,000	728,000	728,000
96792	Micrographic Fees	19,000	0	0	0
96793	Truncation Fees	0	20,278	21,000	21,000
96794	Vital & Health Stats Fee	8,596	120,363	131,178	131,178

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	96796	Modernization Fees	0	21,000	0	0
	96797	Recorder Fees-Electronic Recording	14,680	16,000	22,000	22,000
	96810	Health Fees	154,512	131,165	148,919	148,919
	96820	Mental Health Services	27,971	64,718	64,718	64,718
	96821	Mental Health Services Fees	37,141	30,911	30,911	30,911
	96822	Mental Health Services Insurance	27,044	45,648	45,648	45,648
	96824	Mental Health - Other Fees	30,086	32,112	33,181	33,181
	96827	Mental Health - Drug Medi Cal	1,205,760	1,642,291	1,931,173	1,931,173
	96828	Mental Health - Contracts	441,213	213,403	515,415	515,415
	96830	Special Children Services	522	120	0	0
	96840	Sanitation Services	1,533,653	1,506,350	1,600,000	1,600,000
	96847	Sanitation Services - LEA Landfill	25,223	26,000	30,000	30,000
	96850	Reimbursement Recovery Of Costs	6,720	4,744	5,000	5,000
	96860	Institutional Care And Services	238,999	325,524	328,162	328,162
	96862	Medicare	89,781	69,059	67,500	67,500
	96863	Medi Cal	8,915,205	14,917,988	17,950,195	17,950,195
	96864	Private Pay/Insurance	2,113	3,004	0	0
	96881	Educational Services - Officer Training	24,581	95,524	96,500	96,500
	96891	Library Services - Fines	45,676	50,000	50,000	50,000
	96900	Parks And Recreation Fees	115,477	104,150	107,650	107,650
	96901	Parks And Recreation Fees - Entrance Fees	207,591	194,600	194,600	194,600
	96920	Other Services	286,589	331,820	270,462	270,462
	96921	Reimbursement Office	1,644,670	1,526,747	0	0
	96925	Cost Allocation	1,052,378	1,375,000	1,390,000	1,390,000
	96927	HSA - Child Support	234,453	200,000	200,000	200,000
	96929	Other Services - Service Charges	13,795	300	5,734	5,734
	96931	Other Services - Bankruptcy Fees	0	0	3,000	3,000
	96934	Other Services - Pay Plan Set Up Fee	14,420	10,000	10,500	10,500
	96935	Other Services - Del Unsec Coll Fees	78,139	79,282	38,508	38,508
	96936	Other Services - Collection Fees	15,374	20,000	0	0
	96940	Interfund Revenue	18,390	11,580	12,000	12,000
		<i>Total Charges For Current Services</i>	<i>29,741,945</i>	<i>36,353,552</i>	<i>39,252,156</i>	<i>39,252,156</i>
		<i>Other Revenues</i>				
	97000	Other Revenue	0	520,000	0	0
	97100	Aid Repayments	506,568	470,000	460,000	460,000
	97110	Stale Dated Aid Payments	22,710	36,000	36,000	36,000
	97210	Operating Transfers In	365,198	156,265	1,646,585	1,646,585
	97214	Operating Transfers In - Tobacco Securitization	181,895	0	3,948,103	3,948,103
	97232	RDA Loan Proceeds	(23,234)	0	0	0
	97910	Revenue Share - Commerce Bank	11,445	0	0	0
	97915	P Card Incentive Revenue	131	0	0	0
	97950	Revenue Applicable To Prior Years	143,253	1,138	0	0
	97960	Sale Of Fixed Assets	18,615	12,105	14,101	14,101
	97970	Other Sales	253,034	309,000	311,000	311,000
	97990	Other Revenue	1,973,751	1,466,009	1,164,509	1,164,509
	97991	Other Revenue - Stale Dated Warrants	65,290	64,094	65,554	65,554
	97992	Other Revenue - Donations	10,422	75,740	70,740	70,740
	97993	Other Revenue - Insurance Proceeds	671,718	181,068	256,877	256,877
	97994	Other Revenue - Unclaimed Funds	3,754	6,000	5,019	5,019
	97996	Other Revenue - Bad Check Fees	6,011	6,000	6,590	6,590
	97998	Other Revenue - Cash Overage	(35)	134	120	120
		<i>Total Other Revenues</i>	<i>4,210,526</i>	<i>3,303,553</i>	<i>7,985,198</i>	<i>7,985,198</i>
		Total General Fund Financing Sources	324,897,964	354,818,239	381,474,573	381,474,573
		Total General Funds Financing Sources	\$ 324,897,964	\$ 354,818,239	\$ 381,474,573	\$ 381,474,573

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 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	34,282	40,000	40,000	40,000
	92160	Other Licenses and Permits	31,766	32,726	33,000	33,000
		<i>Total Licenses and Permits</i>	66,048	72,726	73,000	73,000
<i>Fines, Forfeitures and Penalties</i>						
	93182	Littering Fines	1,759	0	0	0
		<i>Total Fines, Forfeitures and Penalties</i>	1,759	0	0	0
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	45,994	50,978	51,000	51,000
		<i>Total Revenue From Use of Money and Property</i>	45,994	50,978	51,000	51,000
<i>Aid From Other Governmental Agencies</i>						
	95251	Administration and Engineering	21,671	20,000	20,000	20,000
	95252	2104 - 20% Select System	2,215,083	2,132,969	2,274,761	2,274,761
	95254	2106 - Highway Users Tax	508,307	524,643	426,207	426,207
	95255	2103 - Excise Tax Gas Tax	5,209,958	3,737,507	1,898,684	1,898,684
	95256	Sec 2105 - Prop III	2,437,176	1,929,188	2,015,265	2,015,265
	95257	Washed State Matching Funds	100,000	100,000	100,000	100,000
	95413	State Aid for Design TCRP/RIP	127,249	0	0	0
	95416	State Aid - Grants and Prop 1B	12,127,701	15,000,000	8,000,000	8,000,000
	95493	State Gas Tax Refund	1,089	0	0	0
	95530	Federal Aid for Construction	3,583,361	2,792,750	4,945,700	4,945,700
	95532	Federal Aid for Design TEA/21	184,149	0	0	0
	95534	Federal Aid for Construction - Safe TEA HPP	6,541	0	0	0
	95609	STP Replacement - Direct	526,686	526,686	526,686	526,686
	95610	STP Replacement - MCAG	885,340	775,387	650,000	650,000
	95630	Other Governmental Agencies	2,245,325	0	0	0
		<i>Total Aid From Other Governmental Agencies</i>	30,179,636	27,539,130	20,857,303	20,857,303
<i>Charges For Current Services</i>						
	96710	Planning and Engineering Services	32,549	0	0	0
	96713	Subdivision Review/Inspection Fees	3,415	2,000	5,000	5,000
	96714	Planning Activity Fees	49,663	61,464	62,000	62,000
	96800	Road and Street Services	13,870	750	1,500	1,500
	96926	Reimbursed Projects	3,041,120	3,000,000	3,200,000	3,200,000
		<i>Total Charges For Current Services</i>	3,140,617	3,064,214	3,268,500	3,268,500
<i>Other Revenues</i>						
	97950	Revenue Applicable To Prior Years	(120)	0	0	0
	97960	Sale of Fixed Assets	334	0	0	0
	97990	Other Revenue	883,407	600,000	650,000	650,000
	97991	Other Revenue - State Dated Warrants	5,061	0	0	0
		<i>Total Other Revenues</i>	888,682	600,000	650,000	650,000

Total Road Fund Financing Sources			34,322,736	31,327,048	24,899,803	24,899,803
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Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted By the Board of Supervisors
1	2	3	4	5	6	7

Fire Control Fund

<i>Taxes</i>						
91010	Property Taxes - Current Secured		11,702,468	11,703,000	12,502,255	12,502,255
91020	Property Taxes - Current Unsecured		959,273	1,000,000	950,000	950,000
91040	Property Taxes - Prior Unsecured		57,733	9,000	30,000	30,000
91097	Other Taxes - Supplemental Taxes		155,414	75,000	80,000	80,000
<i>Total Taxes</i>			12,874,888	12,787,000	13,562,255	13,562,255
<i>Licenses and Permits</i>						
92169	Fireworks - Permit Fees		6,800	6,000	10,000	10,000
<i>Total Licenses and Permits</i>			6,800	6,000	10,000	10,000
<i>Revenue From Use of Money and Property</i>						
94200	Interest		77,893	45,000	60,000	60,000
94210	Rents and Concessions		200	0	0	0
<i>Total Revenue From Use of Money and Property</i>			78,093	45,000	60,000	60,000
<i>Aid From Other Governmental Agencies</i>						
95460	State Homeowners Prop Tax Relief		156,831	90,000	150,000	150,000
95490	State Other		346,343	340,000	391,183	391,183
95498	State Mandated Costs		0	12,000	0	0
95591	Federal In-Lieu Tax - Wildlife Refuge		6,776	8,000	8,000	8,000
95600	Federal Other		1,064,074	817,917	1,155,428	1,155,428
<i>Total Aid From Other Governmental Agencies</i>			1,574,024	1,267,917	1,704,611	1,704,611
<i>Charges For Current Services</i>						
96600	Charges For Current Services		139,821	100,000	150,000	150,000
96603	Charges For Current Services - Other		28,938	18,000	25,000	25,000
96621	Impact Fees		0	334,152	334,152	334,152
96920	Other Services		46,600	18,000	18,000	18,000
96929	Other Services - Service Charges		7,612	5,300	15,000	15,000
<i>Total Charges For Current Services</i>			222,971	475,452	542,152	542,152
<i>Other Revenues</i>						
97210	Operating Transfers In		36,894	0	100,000	100,000
97960	Sale of Fixed Assets		8,243	625	1,000	1,000
97990	Other Revenue		12,500	12,500	17,501	17,501
97991	Other Revenue - State Dated Warrants		844	1,030	1,000	1,000
<i>Total Other Revenues</i>			58,481	14,155	119,501	119,501

Total Fire Control Fund Financing Sources	14,815,257	14,595,524	15,998,519	15,998,519
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Affordable Housing Program

<i>Revenue From Use of Money and Property</i>						
94200	Interest		235	350	250	250
<i>Total Revenue From Use of Money and Property</i>			235	350	250	250
<i>Aid From Other Governmental Agencies</i>						
95490	State Other		481,086	700,100	700,000	700,000
95600	Federal Other		16,146	0	0	0
<i>Total Aid From Other Governmental Agencies</i>			497,232	700,100	700,000	700,000
<i>Other Revenues</i>						
97950	Revenue Applicable To Prior Years		(13,172)	0	0	0
97990	Other Revenue		112,681	668,350	668,250	668,250
<i>Total Other Revenues</i>			99,509	668,350	668,250	668,250

Total Affordable Housing Financing Sources	596,976	1,368,800	1,368,500	1,368,500
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Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 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	4,318	3,610	3,000	3,000
<i>Total Revenue From Use of Money and Property</i>			4,318	3,610	3,000	3,000
<i>Aid From Other Governmental Agencies</i>						
	95495	State Child Support	3,143,038	3,160,876	3,264,809	3,264,809
	95604	Federal Family Support	5,075,134	5,359,986	6,337,570	6,337,570
<i>Total Aid From Other Governmental Agencies</i>			8,218,172	8,520,862	9,602,379	9,602,379
<i>Other Revenues</i>						
	97960	Sale of Fixed Assets	100	0	0	0
	97990	Other Revenue	5	0	0	0
	97992	Other Revenue - Donations	6	0	0	0
<i>Total Other Revenues</i>			111	0	0	0
Total Child Support Financing Sources			8,222,601	8,524,472	9,605,379	9,605,379

Sheriff Inmate Welfare						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	7,997	6,000	6,000	6,000
	94212	Other Concessions	400,682	400,000	400,000	400,000
<i>Total Revenue From Use of Money and Property</i>			408,679	406,000	406,000	406,000
<i>Charges For Current Services</i>						
	96920	Other Services	615	0	0	0
<i>Total Charges For Current Services</i>			615	0	0	0
<i>Other Revenues</i>						
	97981	Other Sales - Concession Sales	227,900	225,000	220,891	220,891
<i>Total Other Revenues</i>			227,900	225,000	220,891	220,891
Total Sheriff Inmate Welfare Financing Sources			637,194	631,000	626,891	626,891

First 5 Merced County						
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	37,991	38,060	36,000	36,000
	94210	Rents & Concessions	5,760	5,756	7,236	7,236
<i>Total Revenue From Use of Money and Property</i>			43,751	43,816	43,236	43,236
<i>Aid From Other Governmental Agencies</i>						
	95388	State Prop 10 Tob Tax	3,809,454	4,524,867	4,599,914	4,599,914
<i>Total Aid From Other Governmental Agencies</i>			3,809,454	4,524,867	4,599,914	4,599,914
<i>Other Revenues</i>						
	97990	Other Revenue	1,107	47,660	0	0
	97992	Other Revenue - Donations	2,750	500	0	0
<i>Total Other Revenues</i>			3,857	48,160	0	0
Total First 5 Merced County Financing Sources			3,857,062	4,616,843	4,643,150	4,643,150

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 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	674	2,000	2,000	2,000
	94210	Rents & Concessions	138,036	151,200	201,200	201,200
	94211	Interim Rentals	202,342	229,000	229,000	229,000
	94212	Other Concessions	440,164	440,000	440,000	440,000
		<i>Total Revenue From Use of Money and Property</i>	781,216	822,200	872,200	872,200
<i>Aid From Other Governmental Agencies</i>						
	95410	State Aid For Construction	0	33,000	33,000	33,000
	95430	State Aid For County Fairs	98,812	0	0	0
		<i>Total Aid From Other Governmental Agencies</i>	98,812	33,000	33,000	33,000
<i>Other Revenues</i>						
	97950	Revenue Applicable to Prior Years	27,311	50,000	50,000	50,000
	97977	Other Sales - Livestock Auction	914,135	0	220,000	220,000
	97990	Other Revenue	41,399	51,000	51,000	51,000
	97991	Other Revenue - State Dated Warrants	77	0	0	0
	97992	Other Revenue - Donations	119,837	176,000	176,000	176,000
		<i>Total Other Revenues</i>	1,102,759	277,000	497,000	497,000

Total Spring Fair Financing Sources	1,982,787	1,132,200	1,402,200	1,402,200
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Fish & Game

<i>Fines, Forfeitures and Penalties</i>						
	93180	Other Court Fines	16,216	8,612	8,840	8,840
		<i>Total Fines, Forfeitures and Penalties</i>	16,216	8,612	8,840	8,840
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	136	160	160	160
		<i>Total Revenue From Use of Money and Property</i>	136	160	160	160

Total Fish & Game Financing Sources	16,352	8,772	9,000	9,000
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Medical Assistance Program

<i>Fines, Forfeitures and Penalties</i>						
	93180	Other Court Fines	742,077	541,212	1,423,157	1,423,157
		<i>Total Fines, Forfeitures and Penalties</i>	742,077	541,212	1,423,157	1,423,157
<i>Revenue From Use of Money and Property</i>						
	94200	Interest	3,795	680	600	600
		<i>Total Revenue From Use of Money and Property</i>	3,795	680	600	600
<i>Aid From Other Governmental Agencies</i>						
	95261	State Motor Vehicle In Lieu Tax Realignment	1,235,482	883,960	609,054	609,054
	95323	Health Realignment	515,372	235,329	91,008	91,008
		<i>Total Aid From Other Governmental Agencies</i>	1,750,854	1,119,289	700,062	700,062
<i>Charges For Current Services</i>						
	96810	Health Fees	0	122	0	0
	96850	Reimbursement Recovery of Costs	3,034	2,162	0	0
		<i>Total Charges For Current Services</i>	3,034	2,284	0	0

Total Medical Assistance Program Financing Sources	2,499,760	1,663,465	2,123,819	2,123,819
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Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 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	32	0	0	0
<i>Total Revenue From Use of Money and Property</i>			32	0	0	0
<i>Aid From Other Governmental Agencies</i>						
		95490 State Other	1,247,942	2,383,677	2,080,109	2,080,109
		95600 Federal Other				0
		95605 Federal - ARRA Funding				0
<i>Total Aid From Other Governmental Agencies</i>			1,247,942	2,383,677	2,080,109	2,080,109
Total Workforce Investment Financing Sources			1,247,974	2,383,677	2,080,109	2,080,109
Total Special Revenue Funds Funding Sources			\$ 68,198,699	\$ 66,251,801	\$ 62,757,370	\$ 62,757,370

Capital Projects						
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Emergency Operations Center						
<i>Revenue From Use of Money and Property</i>						
		94200 Interest	331	0	0	0
<i>Total Revenue From Use of Money and Property</i>			331	0	0	0
Total Emergency Operations Center Financing Sources			331	0	0	0

Long Term Facilities						
<i>Revenue From Use of Money and Property</i>						
		94200 Interest	9,199	0	10,000	10,000
<i>Total Revenue From Use of Money and Property</i>			9,199	0	10,000	10,000
<i>Other Revenues</i>						
		97210 Operating Transfers In	0	2,053,873	0	0
		97950 Revenue Applicable to Prior Years	137,691	0	0	0
		97990 Other Revenue	300,001	400,000	415,000	415,000
<i>Total Other Revenues</i>			437,692	2,453,873	415,000	415,000
Total Long Term Facilities Financing Sources			446,891	2,453,873	425,000	425,000

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

Mental Health Facility						
<i>Other Revenues</i>						
		97210 Operating Transfers In	0	0	3,100,000	3,100,000
<i>Total Other Revenues</i>			0	0	3,100,000	3,100,000
Total Mental Health Facility Financing Sources			0	0	3,100,000	3,100,000

Fire Facility						
<i>Revenue From Use of Money and Property</i>						
		94200 Interest	1,079	0	0	0
<i>Total Revenue From Use of Money and Property</i>			1,079	0	0	0
Total Fire Facility Financing Sources			1,079	0	0	0
Total Capital Projects Financing Sources			\$ 536,477	\$ 2,453,873	\$ 3,525,000	\$ 3,525,000

Fund Name	Financing Source Category	Financing Source Account	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 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	15	100	100	100
<i>Total Revenue From Use of Money and Property</i>			15	100	100	100
<i>Other Revenues</i>						
	97210	Operating Transfers In	823,810	840,000	840,000	840,000
	97212	Operating Transfers In - CSAC COP	5,900	6,022	6,129	6,129
<i>Total Other Revenues</i>			829,710	846,022	846,129	846,129

Total Juvenile Hall 2013 Financing Sources	829,725	846,122	846,229	846,229
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Justice Facility

<i>Fines, Forfeitures and Penalties</i>						
	93185	Courts Construction Assessments	664,701	500,633	350,000	350,000
	93187	Courts Civil Assessments	0	165,594	318,807	318,807
<i>Total Fines, Forfeitures and Penalties</i>			664,701	666,227	668,807	668,807

Total Justice Facility Financing Sources	664,701	666,227	668,807	668,807
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Dairy Loan Program

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	164,278	100,000	65,000	65,000
<i>Total Revenue From Use of Money and Property</i>			164,278	100,000	65,000	65,000
<i>Other Revenues</i>						
	97999	Other Revenue - Principal Pmts LTD	939,430	393,000	273,000	273,000
<i>Total Other Revenues</i>			939,430	393,000	273,000	273,000

Total Dairy Loan Program Financing Sources	1,103,708	493,000	338,000	338,000
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Pension Obligation Bonds

<i>Revenue From Use of Money and Property</i>						
	94200	Interest	42,348	40,000	40,000	40,000
<i>Total Revenue From Use of Money and Property</i>			42,348	40,000	40,000	40,000
<i>Other Revenues</i>						
	97990	Other Revenue	8,423,149	8,500,000	8,500,000	8,500,000
<i>Total Other Revenues</i>			8,423,149	8,500,000	8,500,000	8,500,000

Total Pension Obligation Bonds Financing Sources	8,465,497	8,540,000	8,540,000	8,540,000
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Total Debt Service Financing Sources	\$ 11,063,631	\$ 10,545,349	\$ 10,393,036	\$ 10,393,036
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TOTAL ALL FUNDS	\$ 404,696,771	\$ 434,069,262	\$ 458,149,979	\$ 458,149,979
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Description	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5

Summarization By Function				
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General	29,498,104	31,945,820	48,986,199	48,986,199
Public Protection	109,979,615	129,377,782	138,296,570	138,296,570
Public Ways and Facilities	30,801,945	29,435,830	34,299,305	34,299,305
Health and Sanitation	53,846,366	57,332,725	83,682,350	83,682,350
Public Assistance	151,808,945	171,386,772	176,723,018	176,723,018
Education	2,437,855	3,068,187	3,388,766	3,388,766
Recreation and Cultural Services	1,891,960	2,009,701	2,090,051	2,090,051
Debt Service	10,554,379	10,958,118	11,417,303	11,417,303

Total Financing Uses by Function	390,819,169	435,514,935	498,883,562	498,883,562
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Appropriation for Contingencies				
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General Fund			0	3,500,000	3,500,000
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Total Appropriation for Contingencies			0	3,500,000	3,500,000
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Subtotal Financing Uses	390,819,169	435,514,935	502,383,562	502,383,562
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Provisions for Reserves and Designations				
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Special Revenue Funds			0	0
Capital Projects Funds			959,363	959,363
Debt Service Funds			902	902

Total Reserves and Designations			960,265	960,265
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Total Financing Uses	390,819,169	435,514,935	503,343,827	503,343,827
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Summarization By Fund					
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<i>General Fund</i>	1010	321,508,166	354,140,595	410,575,688	410,575,688
<i>Special Revenue Funds</i>					
Road	1020	30,801,945	29,435,830	34,299,305	34,299,305
Fire Control	1320	8,963,716	22,489,613	16,216,502	16,216,502
Affordable Housing Program	1060	597,581	75,800	1,368,500	1,368,500
Child Support Services Agency	1075	8,305,865	8,409,370	9,607,494	9,607,494
Sheriff Inmate Welfare	1240	395,869	482,989	735,697	735,697
First 5 Merced County	1500	3,262,310	4,528,113	4,643,150	4,643,150
Spring Fair	1505	1,854,508	1,333,295	1,289,138	1,289,138
Fish and Game	1510	5,600	6,000	9,772	9,772
Medical Assistance Program	1515	2,735,221	1,336,535	2,493,397	2,493,397
Workforce Investment	1580-85	1,250,770	2,383,677	2,080,109	2,080,109
<i>Capital Projects Funds</i>					
Emergency Operations Center	1808	942	0	0	0
Long Term Facilities	1809	268,987	0	3,978,873	3,978,873
Correctional Facility	1810	302,891	0	1,456,284	1,456,284
Fire Facilities	1813	36,894	0	146,713	146,713
<i>Debt Service Funds</i>					
Juvenile Hall 2013 Refinance	1795	829,555	831,100	833,653	833,653
Juvenile Hall	1796	0	0	0	0
Energy Retrofit	1797	0	0	0	0
Justice Facility	1802	664,701	666,227	668,807	668,807
Dairy Loan Program	1804	1,043,767	1,006,941	1,043,770	1,043,770
Pension Obligation Bonds	1799	7,989,881	8,388,850	8,796,975	8,796,975

Total Financing Uses		390,819,169	435,514,935	503,343,827	503,343,827
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Function, Activity and Budget Unit	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted By The Board Of Supervisors
1	2	3	4	5

General					
<i>Legislative and Administration</i>					
10000	Board of Supervisors	1,287,222	1,523,726	1,905,845	1,905,845
10100	County Executive Office	2,021,625	2,117,949	2,388,657	2,388,657
10200	Special Auditing	95,482	89,500	131,500	131,500
10400	Board of Equalization	4,466	6,600	8,700	8,700
	<i>Total Legislative and Administration</i>	<i>3,408,795</i>	<i>3,737,775</i>	<i>4,434,702</i>	<i>4,434,702</i>
<i>Finance</i>					
11000	Auditor-Controller	4,875,960	4,229,899	4,676,126	4,676,126
11100	Revenue and Reimbursement	1,446,028	1,173,777	364,839	364,839
11200	Assessor	3,389,668	3,497,561	3,972,445	3,972,445
11300	Tax Collector	580,780	564,764	936,301	936,301
11400	Treasurer	1,052,437	1,223,614	1,694,397	1,694,397
11500	Administrative Services - Support Services	1,405,385	2,057,915	1,417,759	1,417,759
	<i>Total Finance</i>	<i>12,750,258</i>	<i>12,747,530</i>	<i>13,061,867</i>	<i>13,061,867</i>
<i>Counsel</i>					
12500	County Counsel	2,144,978	2,689,869	2,554,177	2,554,177
	<i>Total Counsel</i>	<i>2,144,978</i>	<i>2,689,869</i>	<i>2,554,177</i>	<i>2,554,177</i>
<i>Personnel</i>					
13000	Human Resources	1,320,400	1,795,323	1,852,958	1,852,958
	<i>Total Personnel</i>	<i>1,320,400</i>	<i>1,795,323</i>	<i>1,852,958</i>	<i>1,852,958</i>
<i>Elections</i>					
14000	Registrar of Voters	754,989	825,008	880,533	880,533
14200	Elections	683,414	814,597	1,417,135	1,417,135
	<i>Total Elections</i>	<i>1,438,403</i>	<i>1,639,605</i>	<i>2,297,668</i>	<i>2,297,668</i>
<i>Property Management</i>					
16000	DPW - Building Services Division	1,404,228	1,790,138	2,174,078	2,174,078
16200	Taxes, Benefits and Assessments	184,189	186,519	235,100	235,100
	<i>Total Property Management</i>	<i>1,588,417</i>	<i>1,976,657</i>	<i>2,409,178</i>	<i>2,409,178</i>
<i>Plant Acquisition</i>					
17000	Capital Improvement Program	902,836	710,000	8,352,020	8,352,020
17100	District Projects	187,249	72,032	200,000	200,000
17200	Capital Projects - Correctional Facility	302,891	0	543,634	543,634
17300	Capital Projects - Mental Health Facility	0	0	3,100,000	3,100,000
17500	Capital Projects - Fire Facilities	36,894	0	100,000	100,000
17600	Capital Projects - Long Term Facilities	268,987	0	3,978,873	3,978,873
17700	Capital Projects - Emergency Operations Center	942	0	0	0
	<i>Total Plant Acquisition</i>	<i>1,699,799</i>	<i>782,032</i>	<i>16,274,527</i>	<i>16,274,527</i>
<i>Promotion</i>					
18000	Advertising	35,437	42,000	77,500	77,500
18100	Merced County Spring Fair	1,854,508	1,333,295	1,289,138	1,289,138
18200	Commerce, Aviation and Economic Development	554,148	838,020	1,031,354	1,031,354
	<i>Total Promotion</i>	<i>2,444,093</i>	<i>2,213,315</i>	<i>2,397,992</i>	<i>2,397,992</i>
<i>Other General</i>					
19000	Risk Management	1,155,345	1,367,926	1,395,704	1,395,704
19700	Operating Transfers	0	1,410,873	610,000	610,000
19900	DPW - Public Works Administration	1,547,616	1,584,915	1,697,426	1,697,426
	<i>Total Other General</i>	<i>2,702,961</i>	<i>4,363,714</i>	<i>3,703,130</i>	<i>3,703,130</i>
	Total General	29,498,104	31,945,820	48,986,199	48,986,199

Function, Activity and Budget Unit	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted By The Board Of Supervisors
1	2	3	4	5

Public Protection

Judicial

20000	County Court Operations	1,870,822	1,825,000	1,825,000	1,825,000
20100	Child Support Services Agency	8,305,865	8,409,370	9,607,494	9,607,494
20200	Grand Jury	22,247	27,000	30,000	30,000
20400	District Attorney	10,083,914	10,281,273	10,955,950	10,955,950
20600	Public Defender	3,674,625	4,034,454	4,359,546	4,359,546
21200	Indigent Defense	1,652,108	1,797,800	1,930,940	1,930,940
	<i>Total Judicial</i>	<i>25,609,581</i>	<i>26,374,897</i>	<i>28,708,930</i>	<i>28,708,930</i>

Police Protection

22100	Sheriff	22,676,227	24,439,342	26,485,575	26,485,575
	<i>Total Police Protection</i>	<i>22,676,227</i>	<i>24,439,342</i>	<i>26,485,575</i>	<i>26,485,575</i>

Detention and Correction

23000	Sheriff - Corrections	18,284,060	19,449,931	21,907,647	21,907,647
23100	Sheriff - Inmate Welfare	395,869	482,989	735,697	735,697
23300	Juvenile Hall	8,755,534	9,254,861	11,012,686	11,012,686
23400	Probation	13,627,615	14,946,062	18,187,240	18,187,240
23700	State Institutions	64,447	107,045	240,000	240,000
	<i>Total Detention and Correction</i>	<i>41,127,525</i>	<i>44,240,888</i>	<i>52,083,270</i>	<i>52,083,270</i>

Fire Protection

25000	Fire	8,361,706	21,026,436	15,603,270	15,603,270
25100	Emergency Services	602,010	1,463,177	613,232	613,232
	<i>Total Fire Protection</i>	<i>8,963,716</i>	<i>22,489,613</i>	<i>16,216,502</i>	<i>16,216,502</i>

Flood Control

26000	DPW - Creek Projects Division	172,693	287,742	414,158	414,158
	<i>Total Flood Control</i>	<i>172,693</i>	<i>287,742</i>	<i>414,158</i>	<i>414,158</i>

Protective Inspection

27000	Agricultural Commissioner	2,988,872	3,220,426	3,317,503	3,317,503
27100	Special Pest Control	126,708	139,825	170,000	170,000
27200	Sealer of Weights and Measures	625,499	476,218	509,311	509,311
27300	DPW - Building Division	1,074,243	1,157,994	1,375,806	1,375,806
	<i>Total Protective Inspection</i>	<i>4,815,322</i>	<i>4,994,463</i>	<i>5,372,620</i>	<i>5,372,620</i>

Other Protection

28000	Recorder	1,025,538	1,132,932	1,192,990	1,192,990
28100	Coroner	953,845	1,103,862	1,218,299	1,218,299
28200	Affordable Housing Program	597,581	75,800	1,368,500	1,368,500
28300	Eastside Fish and Game Association	5,600	6,000	4,886	4,886
28400	Los Banos Sportsmen's Association	0	0	4,886	4,886
28500	Planning and Community Development	2,145,285	2,247,200	3,057,494	3,057,494
28600	Local Agency Formation Commission	9,431	25,000	45,531	45,531
28700	Agricultural Commissioner - Animal Control	1,700,961	1,766,173	1,869,044	1,869,044
28800	Predatory Animal Control	51,517	70,824	72,000	72,000
28900	Merced County Association of Governments	0	46,199	57,000	57,000
29000	Airport Land Use Commission	0	1,300	4,500	4,500
29400	County Clerk	124,793	75,547	120,385	120,385
	<i>Total Other Protection</i>	<i>6,614,551</i>	<i>6,550,837</i>	<i>9,015,515</i>	<i>9,015,515</i>

Total Public Protection	109,979,615	129,377,782	138,296,570	138,296,570
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Public Ways and Facilities

Public Ways

30000	DPW - Road Division	30,801,945	29,435,830	34,299,305	34,299,305
	<i>Total Public Ways</i>	<i>30,801,945</i>	<i>29,435,830</i>	<i>34,299,305</i>	<i>34,299,305</i>

Total Public Ways and Facilities	30,801,945	29,435,830	34,299,305	34,299,305
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Function, Activity and Budget Unit	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 Adopted By The Board Of Supervisors
1	2	3	4	5

Health and Sanitation

<i>Health</i>					
40000	Health	14,283,554	15,254,889	22,439,456	22,439,456
40600	First 5 Merced County	3,262,310	4,528,113	4,643,150	4,643,150
41500	Mental Health	33,565,281	36,213,188	54,106,347	54,106,347
	<i>Total Health</i>	51,111,145	55,996,190	81,188,953	81,188,953
<i>Hospital Care</i>					
49500	Medical Assistance Program	2,735,221	1,336,535	2,493,397	2,493,397
	<i>Total Hospital Care</i>	2,735,221	1,336,535	2,493,397	2,493,397
	Total Health and Sanitation	53,846,366	57,332,725	83,682,350	83,682,350

Public Assistance

<i>Administration</i>					
50000	Human Services Agency	75,126,880	85,815,737	89,105,176	89,105,176
50500	IHSS Public Authority	1,455,255	1,688,477	231,237	231,237
	<i>Total Administration</i>	76,582,135	87,504,214	89,336,413	89,336,413
<i>Aid Programs</i>					
51000	Assistance to the Needy	69,351,989	75,893,157	78,745,636	78,745,636
	<i>Total Aid Programs</i>	69,351,989	75,893,157	78,745,636	78,745,636
<i>General Relief</i>					
53000	Aid to Indigents	164,549	195,017	195,034	195,034
	<i>Total General Relief</i>	164,549	195,017	195,034	195,034
<i>Other Assistance</i>					
55000	Department of Workforce Investment (DWI)	3,375,163	3,928,954	4,918,659	4,918,659
55100	DWI - WIA - Youth	643,591	761,000	761,000	761,000
55200	DWI - WIA - Adults	159,854	373,414	366,740	366,740
55300	DWI - WIA - Dislocated Workers	169,802	319,414	381,187	381,187
57400	DWI - DOL Training	277,523	929,849	571,182	571,182
59000	Area Agency on Aging	1,084,339	1,481,753	1,447,167	1,447,167
	<i>Total Other Assistance</i>	5,710,272	7,794,384	8,445,935	8,445,935
	Total Public Assistance	151,808,945	171,386,772	176,723,018	176,723,018

Education

<i>Library Services</i>					
60000	Library	2,134,158	2,745,153	3,047,200	3,047,200
	<i>Total Library Services</i>	2,134,158	2,745,153	3,047,200	3,047,200
<i>Agricultural Education</i>					
61000	Cooperative Extension	303,697	323,034	341,566	341,566
	<i>Total Agricultural Education</i>	303,697	323,034	341,566	341,566
	Total Education	2,437,855	3,068,187	3,388,766	3,388,766

Recreation and Cultural Services

<i>Recreation Facilities</i>					
70000	DPW - Recreation Division	268,443	262,849	264,213	264,213
70100	DPW - Special Recreation Division	96,831	3,300	3,300	3,300
70200	DPW - Parks Division	1,526,686	1,743,552	1,822,538	1,822,538
	<i>Total Recreation Facilities</i>	1,891,960	2,009,701	2,090,051	2,090,051
	Total Recreation and Cultural Services	1,891,960	2,009,701	2,090,051	2,090,051

Function, Activity and Budget Unit	2013-14 Actual	2014-15 Estimated	2015-16 Recommended	2015-16 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	829,555	831,100	832,751	832,751
<i>Total Long Term Debt Service</i>	<u>829,555</u>	<u>831,100</u>	<u>832,751</u>	<u>832,751</u>
<i>Interest on Notes and Warrants</i>				
71000 Interest on TRANS and Other Notes	26,475	65,000	75,000	75,000
<i>Total Interest on Notes and Warrants</i>	<u>26,475</u>	<u>65,000</u>	<u>75,000</u>	<u>75,000</u>
<i>Long Term Debt Service</i>				
71300 Debt Service - Justice Facility	664,701	666,227	668,807	668,807
71500 Debt Service - Dairy Loan Program	1,043,767	1,006,941	1,043,770	1,043,770
71900 Debt Service - Pension Obligation Bonds	7,989,881	8,388,850	8,796,975	8,796,975
<i>Total Long Term Debt Service</i>	<u>9,698,349</u>	<u>10,062,018</u>	<u>10,509,552</u>	<u>10,509,552</u>
Total Debt Service	10,554,379	10,958,118	11,417,303	11,417,303
Grand Total Financing Uses by Function				
	390,819,169	435,514,935	498,883,562	498,883,562

DEPARTMENTAL BUDGETS

GENERAL FUNCTION

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
OTHER REVENUE	928,115	10,000	12,000	12,000
TOTAL REVENUES	928,115	10,000	12,000	12,000
SALARIES & EMPLOYEE BENEFITS	1,103,534	1,193,135	1,484,876	1,484,876
SERVICES & SUPPLIES	184,918	341,363	428,610	428,610
INTRAFUND & INTERFUND TRANSFERS	-1,230	-10,772	-47,641	-47,641
CAPITAL ASSETS	0	0	40,000	40,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,287,222	1,523,726	1,905,845	1,905,845
NET COST	-359,107	-1,513,726	-1,893,845	-1,893,845

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 the prior fiscal year level.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</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, 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 in Professional and Special Services for environmental and water related projects.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for personnel services.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83050 Audio Visual Project	<u>\$40,000</u>	<u>\$40,000</u>
TOTAL	\$40,000	\$40,000

The Audio Visual Project is requested to replace obsolete equipment that is cost prohibitive to maintain or repair.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
OTHER REVENUE	103	0	0	0
TOTAL REVENUES	103	0	0	0
SALARIES & EMPLOYEE BENEFITS	1,748,355	1,808,252	2,012,421	2,012,421
SERVICES & SUPPLIES	281,269	315,697	386,236	386,236
INTRAFUND & INTERFUND TRANSFERS	-7,999	-6,000	-10,000	-10,000
TOTAL EXPENDITURES/APPROPRIATIONS	2,021,625	2,117,949	2,388,657	2,388,657
NET COST	-2,021,522	-2,117,949	-2,388,657	-2,388,657

COUNTY EXECUTIVE OFFICE

BUDGET UNIT 10100

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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	6	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>0</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, 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 and Professional and Special Services for consultant services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
CHARGES FOR CURRENT SERVICES	18,390	11,580	12,000	12,000
TOTAL REVENUES	18,390	11,580	12,000	12,000
SERVICES & SUPPLIES	104,022	98,120	140,000	140,000
INTRAFUND & INTERFUND TRANSFERS	-8,540	-8,620	-8,500	-8,500
TOTAL EXPENDITURES/APPROPRIATIONS	95,482	89,500	131,500	131,500
NET COST	-77,092	-77,920	-119,500	-119,500

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 is budgeted at prior year fiscal level.

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. The category is budgeted at prior year fiscal level.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	4,466	6,600	8,700	8,700
TOTAL EXPENDITURES/APPROPRIATIONS	4,466	6,600	8,700	8,700
NET COST	-4,466	-6,600	-8,700	-8,700

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 budgeted at the prior year fiscal 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 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TAXES	66,053,038	68,802,883	67,701,901	67,701,901
LICENSES AND PERMITS	1,517,180	1,482,693	1,488,678	1,488,678
FINES FORFEITS AND PENALTIES	1,568,514	1,506,025	1,011,631	1,011,631
USE OF MONEY AND PROPERTY	756,599	668,340	650,000	650,000
AID FROM OTHER GOVT AGENCIES	1,338,894	1,341,587	1,357,554	1,357,554
CHARGES FOR CURRENT SERVICES	1,682,745	1,811,323	1,832,630	1,832,630
OTHER REVENUE	-26,306	71,748	71,573	71,573
TOTAL REVENUES	72,890,664	75,684,599	74,113,967	74,113,967
SALARIES & EMPLOYEE BENEFITS	2,588,883	2,830,700	3,078,146	3,078,146
SERVICES & SUPPLIES	933,391	1,399,199	1,597,980	1,597,980
CAPITAL ASSETS	1,353,686	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	4,875,960	4,229,899	4,676,126	4,676,126
NET COST	68,014,704	71,454,700	69,437,841	69,437,841

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

This category is increased in countywide revenue overall based on current actuals and projections for Property-Taxes-Current Secured, Property Tax In Lieu of Vehicle License Fees, and Sales and Use Tax.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
Auditor/Controller	1	1	1	1
Asst. Auditor/Controller	1	1	1	1
Chief Deputy Auditor/Controller	1	1	1	1
Supervising Auditor	1	1	1	1
Supervising Accountant	2	2	2	2
Auditor I/II/III	1	1	1	1
Accountant I/II/III	5	5	6	6
Staff Services Analyst I/II	1	1	1	1
Supervising Accounting Technician	3	2	2	2
Accounting Technician	2	3	3	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>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	22	22	22	22

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
<u>Extra Help</u>				
EH Account Clerk III	0.23	0.23	0.23	0.23
EH Special Projects	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
TOTAL FTE	0.48	0.48	0.48	0.48
TOTAL BUDGETED/APPROVED	22.48	22.48	22.48	22.48

On 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.

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.

For fiscal year 2015/16, the department requests to add one (1) Accountant I/II/III and to delete one (1) vacant Office Assistant II – Confidential (Position #19). This request is being recommended by the CEO for approval at Proposed Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 based on projected usage and costs associated with the mainframe.

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 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
CHARGES FOR CURRENT SERVICES	1,743,393	1,630,258	0	0
TOTAL REVENUES	1,743,393	1,630,258	0	0
SALARIES & EMPLOYEE BENEFITS	1,261,293	962,802	241,330	241,330
SERVICES & SUPPLIES	303,361	345,571	123,509	123,509
INTRAFUND & INTERFUND TRANSFERS	-118,626	-134,596	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,446,028	1,173,777	364,839	364,839
NET COST	297,365	456,481	-364,839	-364,839

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.

In FY 2014/15, the Merced County Superior Court requested that the County evaluate the collections services for court-ordered debt in order to achieve a more cost effective and efficient process. Staff review resulted in alternative business models including a restructure of the department, decentralization of the service, and privatization. In 2015, The Merced County Superior Court gave official notice that R&R collection services for Court-ordered debt would no longer be utilized beginning July 1, 2015. The impacts identified related to the loss in workload associated with Court-ordered debt resulted in an action by the Board on April 21, 2015 for a Reduction In Force of five (5) filled positions, the deletion of four (4) vacant positions, and the transfer of two (2) filled positions to Human Services Agency to continue collection of H.S.A accounts. In addition to the changes in staffing, the Board approved the County open a Request for Proposals for privatization of collection services for the remaining County collection accounts. During this transition, the County will continue to work with staff and the Court to ensure an appropriate level of service to the public.

REVENUE

For Fiscal Year 2015-2016 this category was reduced in all accounts due to the loss of Court-ordered collections.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Revenue & Reimbursement Officer	0	0	0	0
Collection Supervisor	1	0	0	0
Supervising Accounting Technician	1	0	0	0
Accounting Technician	1	0	0	0
Collection Clerk I/II/III	2	0	0	0
Collection Agent I/II/III	7	1	1	1
Legal Clerk I/II	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL TIME & VS	12	1	1	1
 <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	 12.00	 1.00	 1.00	 1.00

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

On June 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.

On April 21, 2015, the Board of Supervisors approved the deletion of one (1) vacant Collections Supervisor (Position #4), one (1) vacant Accounting Technician (Position #19), one (1) vacant Collections Clerk I/II/III (Position #3), one (1) vacant Collections Agent I/II/III (Position #17), one (1) filled Supervising Accounting Technician (Position #25), three (3) filled Collection Agent I/II/III (Position #'s 6, 16, 26) and one (1) filled Collections Clerk I/II/III (Position #23).

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 2015-2016, this category was decreased overall in all service and supply accounts due to the loss in workload associated with Court-ordered debt.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

For Fiscal Year 2015-2016, this category was adjusted due to the loss of Court-ordered debt.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	3	0	0	0
CHARGES FOR CURRENT SERVICES	1,086,369	858,451	878,000	878,000
OTHER REVENUE	25,105	31,000	11,000	11,000
TOTAL REVENUES	1,111,477	889,451	889,000	889,000
SALARIES & EMPLOYEE BENEFITS	2,975,648	3,122,178	3,523,957	3,523,957
SERVICES & SUPPLIES	404,360	375,383	442,488	442,488
CAPITAL ASSETS	9,660	0	6,000	6,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,389,668	3,497,561	3,972,445	3,972,445
NET COST	-2,278,191	-2,608,110	-3,083,445	-3,083,445

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.

Current market valuation, or Prop 8 valuation, is a major area of concern for the upcoming year. For fiscal year 2014-2015, in addition to valuations of properties due to change of ownership or new construction, in excess of 25000 property assessments were reviewed and approximately 16,200 remained on reduced, or Prop 8, valuations. As the market continues to change, the number of Prop 8 valuations continues to be a significant issue. For the preparation of the 2015-2016 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 2015/2016, estimated revenue allocations decreased overall in Tax Admin Fees – Cities and Districts, Tax Admin Fees - Supplemental Taxes, and Other Revenue based on prior year actuals.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
Assessor/Recorder	1	1	1	1
Assistant Assessor/Recorder	1	1	1	1
Chief of Mapping & Title Services	0	0	0	0
Chief Auditor/Appraiser	1	0	0	0
Chief Appraiser	1	0	1	0
Auditor Appraiser I/II/III	4	4	4	4
Supervising Appraiser	0	2	2	2
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	5	6	6	6

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Assistant Title Technician	1	2	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	0	0	0
Assessment Clerk III	2	2	2	2
Assessment Clerk I/II	3	3	3	3
Appraiser IV	2	1	1	1
Director of Administrative Services - Assessor	1	1	1	1
Secretary III	0	0	1	0
Supervising Title & Mapping	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	27	28	30	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	28.50	30.50	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).

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.

For fiscal year 2015/16, the department requests to add one (1) Chief Auditor/Appraiser and one (1) Secretary III. These positions will be further review by the CEO and recommendations will be brought forward at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 2015-2016, this category increased from prior year in Office Expense General, Professional and Special Services – Data Processing, and Maintenance – Equipment.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83038 Scanner	<u>\$6,000</u>	<u>\$6,000</u>
TOTAL	\$6,000	\$6,000

For Fiscal Year 2015-2016, a scanner is requested for scanning appraisals and property statements.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TAXES	378,272	340,194	1,500,194	1,500,194
CHARGES FOR CURRENT SERVICES	403,056	589,090	632,500	632,500
OTHER REVENUE	23,969	24,000	24,000	24,000
TOTAL REVENUES	805,297	953,284	2,156,694	2,156,694
SALARIES & EMPLOYEE BENEFITS	368,475	280,549	431,555	431,555
SERVICES & SUPPLIES	212,305	284,215	504,746	504,746
TOTAL EXPENDITURES/APPROPRIATIONS	580,780	564,764	936,301	936,301
NET COST	224,517	388,520	1,220,393	1,220,393

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

This category is increased overall in Other Taxes – Motel Tax, and in Other Services – Collection Fees.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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	1.20	1.20	1.20
EH Student Intern	<u>1.20</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	1.20	1.20	1.20	1.20
 TOTAL				
BUDGETED/APPROVED	5.20	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, 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 2015-2016, this category is increased overall in Office Expense – General, Professional and Special Services – Data Processing, and Professional and Special Services – Collections Fees.

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 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - FINANCE

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
CHARGES FOR CURRENT SERVICES	1,086,094	1,145,000	1,693,857	1,693,857
TOTAL REVENUES	1,086,094	1,145,000	1,693,857	1,693,857
SALARIES & EMPLOYEE BENEFITS	742,596	841,766	1,185,626	1,185,626
SERVICES & SUPPLIES	298,343	381,848	508,771	508,771
CAPITAL ASSETS	11,498	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,052,437	1,223,614	1,694,397	1,694,397
NET COST	33,657	-78,614	-540	-540

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 Fiscal Year 2015-2016, this category was increased overall in Treasury and Investment Costs.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Treasurer/Tax Collector	1	1	1	1
Assistant Treasurer-Tax Collector	1	1	1	1
Chief Deputy Tax Collector	1	1	1	1
Fiscal Manager	0	1	1	1
Accounting Technician	2	3	3	3
Accountant I/II	1	1	1	1
Office Assistant III	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	7	8	8	8
 <u>Extra Help</u>				
EH Account Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	0.50	0.50	0.50	0.50
 TOTAL BUDGETED/APPROVED	 7.50	 8.50	 8.50	 8.50

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.

On February 10, 2015, the Board of Supervisors approve adding one (1) Fiscal Manager (Position #11) and the addition of one (1) Accounting Technician (Position #3) and deletion of one (1) Office Assistant III (Position #10).

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 2015-2016, this category was decreased overall due to reductions in Professional and Special Services – Other Professional Fees, and Professional and Special Services – Security.

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	38,913	34,100	36,467	36,467
CHARGES FOR CURRENT SERVICES	118,063	120,689	159,135	159,135
OTHER REVENUE	200,287	278,036	278,201	278,201
TOTAL REVENUES	357,263	432,825	473,803	473,803
SALARIES & EMPLOYEE BENEFITS	1,365,668	1,472,767	1,490,162	1,490,162
SERVICES & SUPPLIES	1,512,709	1,820,148	1,893,174	1,893,174
INTRAFUND & INTERFUND TRANSFERS	-1,472,992	-1,235,000	-1,965,577	-1,965,577
TOTAL EXPENDITURES/APPROPRIATIONS	1,405,385	2,057,915	1,417,759	1,417,759
NET COST	-1,048,122	-1,625,090	-943,956	-943,956

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.

Staff continued work to streamline and improve the effectiveness of the County-wide travel program in FY 14/15. Purchasing took a lead role in implementing the Contract Management module of for the County-wide finance system project. Janitorial Services reorganized support to improve customer service. Goals and objectives for FY 15/16 include the continued work on 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 increased in Personnel Services based on current and projected personnel service reimbursements.

SALARIES AND EMPLOYEE BENEFITS

	2013/2014	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
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	2	2
Janitor	<u>14</u>	<u>13</u>	<u>12</u>	<u>12</u>
TOTAL FULL-TIME & VS	20	19	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	1.30	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	20.30	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.

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On August 26, 2014 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) vacant Janitor (Position #25).

On February 10, 2015, the Board of Supervisors approved the department's request add one (1) lead Janitor and to delete one (1) Janitor (Position # 23).

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

SERVICES AND SUPPLIES

This category is decreased overall in Supplies Re-Issued and Supplies Re-Issued-Special Orders based on current actuals and projected trends.

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.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - COUNSEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
CHARGES FOR CURRENT SERVICES	521,407	520,840	530,606	530,606
OTHER REVENUE	780	0	0	0
TOTAL REVENUES	522,187	520,840	530,606	530,606
SALARIES & EMPLOYEE BENEFITS	2,403,193	2,523,786	2,802,489	2,802,489
SERVICES & SUPPLIES	228,857	216,083	361,431	361,431
INTRAFUND & INTERFUND TRANSFERS	-487,072	-50,000	-609,743	-609,743
TOTAL EXPENDITURES/APPROPRIATIONS	2,144,978	2,689,869	2,554,177	2,554,177
NET COST	-1,622,791	-2,169,029	-2,023,571	-2,023,571

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

This category is increased for Legal Services based on current projections for services.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>RECOMMENDED</u>	<u>2015/16</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
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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, 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 – Data Processing, Special Department Expense – Periodicals and Supplemental based on estimates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PERSONNEL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
CHARGES FOR CURRENT SERVICES	285	60	60	60
OTHER REVENUE	5,997	8,000	5,000	5,000
TOTAL REVENUES	6,282	8,060	5,060	5,060
SALARIES & EMPLOYEE BENEFITS	988,006	1,338,370	1,390,310	1,390,310
SERVICES & SUPPLIES	394,073	538,697	552,648	552,648
INTRAFUND & INTERFUND TRANSFERS	-61,679	-81,744	-90,000	-90,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,320,400	1,795,323	1,852,958	1,852,958
NET COST	-1,314,118	-1,787,263	-1,847,898	-1,847,898

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 2015 we began negotiations with all (13) thirteen bargaining units, as all Union contracts but expire in June of 2015. In the 15/16 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 continue to be engaged in the planning process.

REVENUE

This category is budgeted at prior fiscal year levels.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/2014</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
Director of Human Resources	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Analyst I/II/III	3	4	4	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	9	9	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	 9.00	 9.00	 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.

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

For FY 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 is increased overall based on Professional and Special Services for consulting and negotiation services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is being maintained at prior fiscal year level.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
AID FROM OTHER GOVT AGENCIES	6,257	0	0	0
CHARGES FOR CURRENT SERVICES	5,668	7,208	5,400	5,400
TOTAL REVENUES	11,925	7,208	5,400	5,400
SALARIES & EMPLOYEE BENEFITS	575,470	638,770	614,942	614,942
SERVICES & SUPPLIES	179,519	186,238	265,591	265,591
TOTAL EXPENDITURES/APPROPRIATIONS	754,989	825,008	880,533	880,533
NET COST	-743,064	-817,800	-875,133	-875,133

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 2015-2016, this category was reduced overall in Elections Services.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</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, 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 2015-2016, this category was increased in Maintenance – Equipment, Professional and Special Services – Data Processing, and Transportation and Travel – In State Overnight based on current actuals and projected 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 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - ELECTIONS

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
CHARGES FOR CURRENT SERVICES	228,860	223,500	38,795	38,795
TOTAL REVENUES	228,860	223,500	38,795	38,795
SALARIES & EMPLOYEE BENEFITS	87,053	84,915	106,452	106,452
SERVICES & SUPPLIES	596,361	729,682	1,215,323	1,215,323
CAPITAL ASSETS	0	0	95,360	95,360
TOTAL EXPENDITURES/APPROPRIATIONS	683,414	814,597	1,417,135	1,417,135
NET COST	-454,554	-591,097	-1,378,340	-1,378,340

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 2015-2016, revenue was reduced overall in Election Services.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <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, 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 2015-2016, this category increased overall in Office Expense – Postage, Professional and Special Department Expense – Board Fees, and Special Department Expense – Elections Expense due to elections scheduled for 2016.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83039 20-M100 Tabulators and Ballot Boxes	\$60,300	\$60,300
83040 100 ADA Compliant Voting Booths	<u>35,060</u>	<u>35,060</u>
TOTAL	\$95,360	\$95,360

For Fiscal Year 2015-2016, additional Ballot Tabulators are needed due to the increase in Election Precincts, and ADA Compliant Voting Booths are needed in order to replace those that do not meet ADA guidelines.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	286,307	294,251	295,242	295,242
CHARGES FOR CURRENT SERVICES	118,191	175,750	185,000	185,000
OTHER REVENUE	2,167	1,900	2,000	2,000
TOTAL REVENUES	406,665	471,901	482,242	482,242
SALARIES & EMPLOYEE BENEFITS	1,406,387	1,571,713	1,617,975	1,617,975
SERVICES & SUPPLIES	2,994,978	3,270,959	3,758,080	3,758,080
INTRAFUND & INTERFUND TRANSFERS	-3,036,318	-3,052,534	-3,201,977	-3,201,977
CAPITAL ASSETS	39,181	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,404,228	1,790,138	2,174,078	2,174,078
NET COST	-997,563	-1,318,237	-1,691,836	-1,691,836

DPW - BUILDING SERVICES DIVISION

BUDGET UNIT 16000

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

REVENUE

This category has increased overall in Personnel Services based on projected cost rates.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
Building Services Manager	1	1	1	1
HVAC Supervisor	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Building Maintenance Worker III	2	2	2	2
Building Maintenance Worker I/II	1	1	1	1
HVAC Technician I/II	2	2	2	2
Correctional Maintenance Worker	4	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	15	15	15	15
TOTAL BUDGETED/APPROVED	15.00	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, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate adjustments, workers compensation adjustments, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES

This category increased overall in Maintenance-Structure, Improvements and Grounds, and Maintenance-Structure Improvements and GP-Mechanical, based on projected workloads.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category has been adjusted to account for reimbursement from other County Departments for servicing county buildings.

CAPITAL ASSETS

None

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TOTAL REVENUES	0	0	0	0
SALARIES & EMPLOYEE BENEFITS	184,176	186,469	235,000	235,000
OTHER CHARGES	13	50	100	100
TOTAL EXPENDITURES/APPROPRIATIONS	184,189	186,519	235,100	235,100
NET COST	-184,189	-186,519	-235,100	-235,100

TAXES, BENEFITS, AND ASSESSMENTS

BUDGET UNIT 10250

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.

EXECUTIVE COMMENT

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 16200 to the new budget unit of 10250.

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
OTHER REVENUE	493,998	100,000	5,612,020	5,612,020
TOTAL REVENUES	493,998	100,000	5,612,020	5,612,020
SERVICES & SUPPLIES	0	65,000	65,000	65,000
INTRAFUND & INTERFUND TRANSFERS	-380,606	0	0	0
CAPITAL ASSETS	1,283,442	645,000	8,287,020	8,287,020
TOTAL EXPENDITURES/APPROPRIATIONS	902,836	710,000	8,352,020	8,352,020
NET COST	-408,838	-610,000	-2,740,000	-2,740,000

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 Administrative Parking Lot Rehab, and Main Administrative Building Entry projects. Operating Transfer In for the SB863 Project. 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>
83016 Control Panel & Video System Upgrade	\$300,000	\$300,000
83600 Structures and Improvements	1,000,000	1,000,000
87011 Martin Luther Cleanup	25,000	25,000
87026 Countywide Radio Communications	300,000	300,000
87028 Spring Fair Tank Removal	30,000	30,000
87104 Bldg. #1230 Repair	130,000	130,000
87105 Lake Yosemite Walking Pier	33,917	33,917
87106 Main admin Bldg. Entry	117,104	117,104
87125 Admin Parking Lot Rehab	830,999	830,999
87138 SB 863 Project	4,500,000	4,500,000
87314 Los Banos Courthouse	1,000,000	1,000,000
87912 Community and Veterans Halls	<u>20,000</u>	<u>20,000</u>
TOTAL	\$8,287,020	\$8,287,020

Structures and Improvements have been programmed for emergency projects not listed in FY 2015/16.

The following projects are re-budgeted for FY 15/16: Martin Luther Cleanup, Countywide Radio Communications, Spring Fair Tank Removal, Bldg. #1230 Repair, Lake Yosemite Walking Pier, Main Admin Bldg. Entry, Admin Parking Lot Rehab, and Community and Veterans Halls. The Control Panel & Video System Upgrade and SB 863 Project are requested for Health and Safety of public and staff, and the Los Banos Courthouse project to preserve County resources.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
OTHER REVENUE	7,500	0	0	0
TOTAL REVENUES	7,500	0	0	0
SERVICES & SUPPLIES	5,268	0	0	0
OTHER CHARGES	158,094	61,260	152,359	152,359
INTRAFUND & INTERFUND TRANSFERS	18,380	10,772	47,641	47,641
CAPITAL ASSETS	5,507	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	187,249	72,032	200,000	200,000
NET COST	-179,749	-72,032	-200,000	-200,000

DISTRICT PROJECTS

BUDGET UNIT 17100

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

REVENUE

None.

SALARIES AND BENEFITS

None.

SERVICES AND SUPPLIES

None

OTHER CHARGES

This category is budgeted for Contribution to Other Agencies.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfer Out was adjusted based on projected trends.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	10,176	0	0	0
OTHER REVENUE	78,000	0	0	0
TOTAL REVENUES	88,176	0	0	0
SERVICES & SUPPLIES	14,096	0	115,231	115,231
CAPITAL ASSETS	288,795	0	428,403	428,403
TOTAL EXPENDITURES/APPROPRIATIONS	302,891	0	543,634	543,634
NET COST	-214,715	0	-543,634	-543,634

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 budgeted to provide appropriation for Professional and Professional Services necessary to assist with the SB 863 grant application process.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CONTINGENCY

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
87094 Sandy Mush Well Rehab/Demolition	\$70,000	\$70,000
87111 John Latorraca Control Panel	351,858	351,858
87134 John Latorraca Boiler Replacement	<u>6,545</u>	<u>6,545</u>
TOTAL	\$428,403	\$428,403

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

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PLANT ACQUISITION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
OTHER REVENUE	0	0	3,100,000	3,100,000
TOTAL REVENUES	0	0	3,100,000	3,100,000
CAPITAL ASSETS	0	0	3,100,000	3,100,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	3,100,000	3,100,000
NET COST	0	0	0	0

CAPITAL PROJECTS - MENTAL HEALTH FACILITY

BUDGET UNIT 17300

This budget unit was originally established as an accounting mechanism for the construction of the Marie Green Psychiatric Facility that was completed in 1998. Since FY 1999/2000, project planning for additional Mental Health facility space has been reviewed. This budget unit will continue to be used for major capital projects related to the Mental Health Facility. Starting in FY 2015/2016 funds are being allocated to remodel the Merced Community Medical Center to consolidate Alcohol and Drug and Mental Health services in one central location. The complex will also provide a state funded crisis residential unit.

REVENUE

This category is allocated funds for Operating Transfers In to initiate Phase II remodel of old hospital.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
87139 Remodel Old Hospital	<u>\$3,100,000</u>	<u>\$3,100,000</u>
TOTAL	\$3,100,000	\$3,100,000

This project is established for Phase II of the remodel of the old hospital.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	1,079	0	0	0
TOTAL REVENUES	1,079	0	0	0
INTRAFUND & INTERFUND TRANSFERS	36,894	0	100,000	100,000
TOTAL EXPENDITURES/APPROPRIATIONS	36,894	0	100,000	100,000
NET COST	-35,815	0	-100,000	-100,000

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 established for fire facilities projects.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	9,199	0	10,000	10,000
OTHER REVENUE	437,692	2,453,873	415,000	415,000
TOTAL REVENUES	446,891	2,453,873	425,000	425,000
SERVICES & SUPPLIES	0	0	968,873	968,873
INTRAFUND & INTERFUND TRANSFERS	268,987	0	1,500,000	1,500,000
CONTINGENCIES	0	0	1,510,000	1,510,000
TOTAL EXPENDITURES/APPROPRIATIONS	268,987	0	3,978,873	3,978,873
NET COST	177,904	2,453,873	-3,553,873	-3,553,873

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.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is budgeted to help fund an SB 863 grant match should it be needed during the fiscal year.

CONTINGENCIES

This category is established for contingencies should they be necessary during the fiscal year.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	331	0	0	0
TOTAL REVENUES	331	0	0	0
CAPITAL ASSETS	942	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	942	0	0	0
NET COST	-611	0	0	0

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.

The Emergency Operations Center was completed and operations began in the 2014/15 Fiscal Year.

REVENUE

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - PROMOTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TOTAL REVENUES	0	0	0	0
OTHER CHARGES	35,437	42,000	77,500	77,500
TOTAL EXPENDITURES/APPROPRIATIONS	35,437	42,000	77,500	77,500
NET COST	-35,437	-42,000	-77,500	-77,500

ADVERTISING

BUDGET UNIT 10110

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.

EXECUTIVE COMMENT

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 18000 to the new budget unit of 10110.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category is maintained at prior fiscal year levels.

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	781,216	822,200	872,200	872,200
AID FROM OTHER GOVT AGENCIES	98,812	33,000	33,000	33,000
OTHER REVENUE	1,102,759	277,000	497,000	497,000
TOTAL REVENUES	1,982,787	1,132,200	1,402,200	1,402,200
SALARIES & EMPLOYEE BENEFITS	577,313	529,812	535,340	535,340
SERVICES & SUPPLIES	1,270,994	586,354	586,669	586,669
OTHER CHARGES	121	6,000	6,000	6,000
INTRAFUND & INTERFUND TRANSFERS	5,900	6,129	6,129	6,129
CAPITAL ASSETS	180	205,000	155,000	155,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,854,508	1,333,295	1,289,138	1,289,138
NET COST	128,279	-201,095	113,062	113,062

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 is decreased overall due to a reduction in Other Revenue.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
County Spring Fair Manager	1	1	1	1
Spring Fair Coordinator VS	1	1	1	1
Support Services Analyst I/II	0	0	0	0
Spring Fair Program Assistant VS	0	0	0	0
Spring Fair Groundskeeper VS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	3	3	3	3
 <u>Extra Help</u>				
EH Spring Fair Technical Assistant	*	*	*	*
EH Laborer	*	*	*	*
EH Account Clerk II	*	*	*	*
EH Typist Clerk I	*	*	*	*
EH Spring Fair-Clerical	*	*	*	*
EH Spring Fair Assistant	*	*	*	*
EH Spring Fair-Maintenance	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
TOTAL FTE	4.42	4.42	4.42	4.42
 TOTAL BUDGETED/APPROVED	 7.42	 7.42	 7.42	 7.42

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

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

SERVICES AND SUPPLIES

This category is decreased overall due to a reduction Special Department Expense – Other.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted based on current year estimates.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83600 Structures and Improvements	<u>\$155,000</u>	<u>\$155,000</u>
TOTAL	\$155,000	\$155,000

Appropriations are established in this line item for an Irrigation System Update, Parking Lots and Roadway, Livestock Area Equipment, and Exhibit Building Heat and Air Conditioning.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
LICENSES AND PERMITS	132,690	246,000	136,000	136,000
USE OF MONEY AND PROPERTY	9	1,000	1,000	1,000
AID FROM OTHER GOVT AGENCIES	0	5,000	5,000	5,000
CHARGES FOR CURRENT SERVICES	32,136	42,000	24,000	24,000
OTHER REVENUE	195,779	266,000	161,000	161,000
TOTAL REVENUES	360,614	560,000	327,000	327,000
SALARIES & EMPLOYEE BENEFITS	428,622	515,420	645,412	645,412
SERVICES & SUPPLIES	125,526	322,600	385,942	385,942
TOTAL EXPENDITURES/APPROPRIATIONS	554,148	838,020	1,031,354	1,031,354
NET COST	-193,534	-278,020	-704,354	-704,354

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. In Fiscal Year 2013/14, this budget unit became organized as part of the larger newly designated Department of Community and Economic Development (CED), which is also responsible for the management of the Departments of Planning, Affordable Housing, Castle Airport and Commerce Center, and Castle Sewer and Water.

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.

For Fiscal Year 2015/16, the market feasibility study has been completed and the department will be moving forward with the next steps in the process, which will include potential development activities for Castle Airport and Commerce Center.

REVENUE

For Fiscal Year 2015/16, this category was decreased overall due to reductions in Other Licenses and Permits, State Other, and Federal Other.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Deputy Director – Economic Development	1	1	1	1
Business Operations Manager	1	0	0	0
Fiscal Manager	0	1	1	1
Staff Fiscal Analyst	1	0	0	0
Marketing and Business Retention Director	0	0	0	0
Accountant III	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	5	5	5
 <u>Extra Help</u>				
EH Office Assistant II	<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
 <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	 6.50	 6.50	 6.50

EMPLOYEE BENEFITS (Continued)

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. 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, 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 2015/16, this category increased overall in Professional and Special Services – Contractual Agreements, Professional and Special Services – Data Processing, and Publications and Legal Notices.

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 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
CHARGES FOR CURRENT SERVICES	675,617	725,000	725,000	725,000
OTHER REVENUE	632,001	81,068	126,877	126,877
TOTAL REVENUES	1,307,618	806,068	851,877	851,877
SALARIES & EMPLOYEE BENEFITS	701,596	866,888	785,742	785,742
SERVICES & SUPPLIES	453,749	501,038	609,962	609,962
TOTAL EXPENDITURES/APPROPRIATIONS	1,155,345	1,367,926	1,395,704	1,395,704
NET COST	152,273	-561,858	-543,827	-543,827

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 decreased in Personnel Services based on projected revenues to be received in the next fiscal year.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased for Insurance-Buildings and Contents based on projected rates for the next fiscal year.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - GENERAL
 ACTIVITY - OTHER GENERAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
OTHER REVENUE	0	500,000	0	0
TOTAL REVENUES	0	500,000	0	0
INTRAFUND & INTERFUND TRANSFERS	0	1,410,873	610,000	610,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	1,410,873	610,000	610,000
NET COST	0	-910,873	-610,000	-610,000

OPERATING TRANSFERS

BUDGET UNIT 70000

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.

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 19700 to the new budget unit of 70000.

REVENUE

None.

GENERAL FUND SUPPORT

Fiscal Year	Final 2012/13	Final 2013/14	Final 2014/15	Requested 2015/16	Recommended 2015/16
Administrative Services – Phone System	\$0	\$0	\$217,000	\$0	\$0
Administrative Service – Network Infrastructure	0	0	140,000	0	0
Long-Term Facilities – Ins. Proceeds	0	0	553,873	0	0
DOJ Settlement, 911 System, GIS Project	0	500,000	500,000	260,000	260,000
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	\$850,000	\$1,760,873	\$610,000	\$610,000

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for Non-Tort liabilities, DOJ settlement, 911 system and GIS project.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
LICENSES AND PERMITS	762,906	662,000	696,758	696,758
CHARGES FOR CURRENT SERVICES	782,646	947,471	999,168	999,168
OTHER REVENUE	26,059	45,000	1,500	1,500
TOTAL REVENUES	1,571,611	1,654,471	1,697,426	1,697,426
SALARIES & EMPLOYEE BENEFITS	1,798,322	1,750,669	1,862,554	1,862,554
SERVICES & SUPPLIES	109,825	128,275	128,901	128,901
INTRAFUND & INTERFUND TRANSFERS	-360,531	-294,029	-294,029	-294,029
TOTAL EXPENDITURES/APPROPRIATIONS	1,547,616	1,584,915	1,697,426	1,697,426
NET COST	23,995	69,556	0	0

DPW - PUBLIC WORKS ADMINISTRATION

BUDGET UNIT 16100

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. Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 19900 to the new budget unit of 16100.

REVENUE

This category reflects administrative service costs applied to Public Works Divisions and other county departments outside of the General Fund. This category is reduced in Franchises – Solid Waste and Other Revenue for the coming year.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
County Public Works Director/Road Commissioner	1	1	1	1
Assistant Public Works Director	1	1	1	1
Deputy Director Public Works				
Administrative Services	1	1	1	1
Administrative Engineer	1	1	1	1
Staff Services Analyst I/II	0	0	0	0
Automation Systems Analyst I/II	0	0	0	0
Fiscal Supervisor	2	1	1	1
Accounting Technician	1	2	2	2
Office Assistant III	0	0	0	0
County Office Supervisor	0	0	0	0
Building Project Specialist	1	1	1	1
Deputy County Surveyor	0	0	0	0
County Surveyor	1	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	11	11	11	11
<u>Extra Help</u>				
Account Clerk	<u>0.00</u>	<u>0.20</u>	<u>0.20</u>	<u>0.20</u>
TOTAL FTE	0.00	0.20	0.20	0.20
TOTAL BUDGETED/APPROVED	11.00	11.20	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

SALARIES AND EMPLOYEE BENEFITS (Continued)

(Position #2), and one (1) Office Assistant I/II from BU 27400. The transfer of positions was a reorganization for the Department of Public Works. The transfer of staff placed employees in those divisions where their costs for services were originally billed to. The reorganization helped provide cost savings and more efficient management of employees.

For Final Budget FY 2012/13, the Board of Supervisors approved the department's request to delete one (1) vacant County Office Supervisor (Position #3), one (1) Office Assistant I/II (Position #30) and add one (1) Support Services Assistant.

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.

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).

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 reduced overall in Professional and Special Services as the match for a grant included last year is not needed this year.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

The category is budgeted at prior year fiscal level.

CAPITAL ASSETS

None

PUBLIC PROTECTION FUNCTION

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
FINES FORFEITS AND PENALTIES	2,548,953	2,567,000	2,567,000	2,567,000
CHARGES FOR CURRENT SERVICES	266,402	270,000	270,000	270,000
OTHER REVENUE	28,456	0	0	0
TOTAL REVENUES	2,843,811	2,837,000	2,837,000	2,837,000
SERVICES & SUPPLIES	110,329	0	0	0
OTHER CHARGES	1,760,493	1,825,000	1,825,000	1,825,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,870,822	1,825,000	1,825,000	1,825,000
NET COST	972,989	1,012,000	1,012,000	1,012,000

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

This category is decreased overall based on current year trends.

SALARIES AND EMPLOYEE BENEFITS

None

SERVICES AND SUPPLIES

This category is decreased overall based on reductions in Special Department Expense. Items in this account were a one-time purchase and not requested in FY 2015/16.

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	4,318	3,610	3,000	3,000
AID FROM OTHER GOVT AGENCIES	8,218,172	8,520,862	9,602,379	9,602,379
OTHER REVENUE	111	0	0	0
TOTAL REVENUES	8,222,601	8,524,472	9,605,379	9,605,379
SALARIES & EMPLOYEE BENEFITS	6,982,640	7,006,574	8,002,447	8,002,447
SERVICES & SUPPLIES	1,313,644	1,387,884	1,605,047	1,605,047
OTHER CHARGES	-17	0	0	0
CAPITAL ASSETS	9,598	14,912	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,305,865	8,409,370	9,607,494	9,607,494
NET COST	-83,264	115,102	-2,115	-2,115

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

This category is increased in State Child Support and Federal Family Support based on projected allocations.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
Director of Child Support Services	1	1	1	1
Assistant Director Child Support Services	1	1	1	1
Child Support Deputy Director for State & Federal Projects	0	0	0	0
Child Support Program Manager	1	1	1	1
Staff Services Analyst I/II	5	5	4	4
Supervising Child Support Specialist	5	4	4	4
Child Support Specialist III	6	6	6	6
Child Support Specialist I/II	44	43	43	43
Child Support Assistant I/II	9	9	8	8
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	83	81	81
 <u>Extra Help</u>				
EH Account Clerk I	1.00	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	1.00	1.00	1.00	1.00
EH Office Assistant I	2.00	2.00	2.00	2.00
EH Student Intern	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL FTE	7.00	7.00	7.00	7.00
 TOTAL BUDGETED/APPROVED	 92.00	 90.00	 88.00	 88.00

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

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

On August 26, 2014 the Board of Supervisors approved the department's request to delete one (1) vacant Supervising Child Support Specialist (Position #15) and one (1) vacant Child Support Specialist I/II (Position #12).

For fiscal year 2015/16, the department requests to delete one (1) vacant Staff Services Analyst II (Position #154) and to delete one (1) vacant Child Support Assistant (Position #16). This request is being recommended for approval by the CEO in Proposed Budget.

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

SERVICES AND SUPPLIES

This category is decreased overall throughout most line items based on actual and projected expenditures for next fiscal year.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	22,247	27,000	30,000	30,000
TOTAL EXPENDITURES/APPROPRIATIONS	22,247	27,000	30,000	30,000
NET COST	-22,247	-27,000	-30,000	-30,000

GRAND JURY

BUDGET UNIT 10260

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.

Starting in FY 2015/2016 the County will transition to a new financial system. As a result of the transition, some budget units were renumbered. This budget unit was changed from 20200 to the new budget unit of 10260.

REVENUE

None

SALARIES AND EMPLOYEE BENEFITS

None

SERVICES AND SUPPLIES

The category is increased overall based on current year expenditure 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 2015-2016

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
FINES FORFEITS AND PENALTIES	50,300	27,915	20,000	20,000
USE OF MONEY AND PROPERTY	152	0	0	0
AID FROM OTHER GOVT AGENCIES	2,808,870	2,941,385	2,713,591	2,713,591
CHARGES FOR CURRENT SERVICES	371,627	78,628	78,684	78,684
OTHER REVENUE	109,434	63,850	62,310	62,310
TOTAL REVENUES	3,340,383	3,111,778	2,874,585	2,874,585
SALARIES & EMPLOYEE BENEFITS	9,413,102	10,066,616	10,078,691	10,078,691
SERVICES & SUPPLIES	1,200,078	1,219,598	1,103,607	1,103,607
OTHER CHARGES	-3,680	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-580,794	-1,004,941	-226,348	-226,348
CAPITAL ASSETS	55,208	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	10,083,914	10,281,273	10,955,950	10,955,950
NET COST	-6,743,531	-7,169,495	-8,081,365	-8,081,365

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 has decreased overall due to a decrease in grant funding received by the department for FY 2015/16.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</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	18	18	20	19
Chief District Attorney Investigator	1	1	1	1
Supervising Deputy District Attorney	2	2	2	2
Supervising District Attorney Investigator	1	1	1	1
District Attorney Investigator I/II	5	4	4	4
Investigative Assistant	3	3	2	2
Welfare Fraud Investigator III	1	1	0	0
Welfare Fraud Investigator I/II	2	2	0	0
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)

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Victim Witness Program Coordinator	1	1	1	1
Victim Witness Advocate	3	3	3	3
Secretary III	1	1	1	1
Legal Secretary	9	9	9	9
Legal Process Clerk I/II	4	4	5	5
Office Assistant III	4	5	3	3
Staff Fiscal Analyst	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	68	68	65	64
<u>Extra Help</u>				
EH District Attorney	2.00	2.00	1.50	1.50
EH Investigator	0.00	2.00	2.00	2.00
EH Investigative Assistant	1.00	1.00	0.00	0.00
EH Legal Assistant	0.50	0.50	0.50	0.50
EH Legal Clerk	0.50	0.50	0.50	0.50
EH Office Assistant III	2.00	2.00	1.50	1.50
EH Office Assistant I/II	1.00	1.00	1.00	1.00
EH Certified Law Student	0.50	0.50	0.50	0.50
EH Victim Witness Advocate	1.50	1.50	1.50	1.50
EH Student Intern	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	9.00	11.50	9.50	9.50
TOTAL BUDGETED/APPROVED	77.00	79.50	74.50	73.50

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

On February 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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

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

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.

On August 26, 2014, the Board of Supervisors approved the department's request to delete one (1) vacant District Attorney Investigator I/II (Position #54). Additionally one (1) Office Assistant III (Position #120) was established to assist and funded with the Welfare Fraud program.

For the fiscal year 2015/16, the department requests to add four (2) Deputy District Attorney I/II/III/IV positions, add one (1) Legal Process Clerk I/II, and to add one (1) Staff Services Assistant. In addition, the department has requested that three (3) Welfare Fraud Investigator II positions (Positions #80, #85, #87), one (1) Investigative Assistant (Position #84) and one (1) Office Assistant (Position #120) be deleted and transferred to the Human Services Agency to support Welfare Fraud activities. The request to transfer the positions associated with the Welfare Fraud program are being recommended by the CEO for approval with the Proposed Budget. The request to add one (1) Deputy District Attorney I/II/III/IV position is also being recommended by the CEO for approval. The additional position requests will be further reviewed by the CEO and recommendations will be brought forward at Final Budget.

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

SERVICES AND SUPPLIES

This category is decreased overall due to estimated reductions in Household Expense and Small Tools & Instruments. Reductions in Professional & Special Services and Professional & Special Services – Contractual Agreements are related to the transition of the Welfare Fraud program from the District Attorney to the Human Services Agency.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category has been adjusted overall due to the transition of the Welfare Fraud program from the District Attorney to the Human Services Agency and as a result of funds for Rural Crime being allocated directly to the Sheriff's Department.

CAPITAL ASSETS

None

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
AID FROM OTHER GOVT AGENCIES	831,816	836,577	786,950	786,950
CHARGES FOR CURRENT SERVICES	159,179	136,220	136,220	136,220
TOTAL REVENUES	990,995	972,797	923,170	923,170
SALARIES & EMPLOYEE BENEFITS	3,111,787	3,504,111	3,855,495	3,855,495
SERVICES & SUPPLIES	464,222	530,343	603,851	603,851
INTRAFUND & INTERFUND TRANSFERS	0	0	-99,800	-99,800
CAPITAL ASSETS	98,616	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,674,625	4,034,454	4,359,546	4,359,546
NET COST	-2,683,630	-3,061,657	-3,436,376	-3,436,376

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 was budgeted at current year levels for FY 2015/16.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
County Public Defender	1	1	1	1
Chief Deputy Public Defender	1	1	1	1
Deputy Public Defender I/II/III/IV	12	12	13	13
Public Defender Admin Serv. Director	0	1	1	1
County Office Supervisor	1	0	0	0
Staff Services Analyst I/II	0	0	1	0
Legal Secretary	0	0	2	0
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	17	17	21	18
 <u>Extra Help</u>				
EH Public Defender I/II/III/IV	0.97	0.97	0.75	0.75
EH Interviewer	1.50	1.50	1.50	1.50
EH Legal Clerk I/II	0.50	0.50	0.50	0.50
EH Legal Process Clerk II			1.50	1.50
EH Student Intern	1.50	1.50	1.50	1.50
EH Office Assistant I	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	4.47	4.47	5.75	5.75
 TOTAL BUDGETED/APPROVED	 21.47	 21.47	 26.75	 23.75

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 positions (Position #30, 31).

On February 10, 2015, the Board of Supervisors approved the addition of one (1) Public Defender Administrative Services Director and the deletion of one (1) vacant County Office Supervisor (Position #1).

For fiscal year 2015/16, the department requests to add one (1) Deputy Public Defender I/II/III positions, two (2) Legal Secretary positions, and one (1) Staff Services Analyst position. The request to add one (1) Deputy Public Defender I/II/III position is being recommended by the CEO for approval. The remaining positions will be further reviewed by the CEO and recommendations will be brought forward at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 in Professional and Special Services related to the addition of transcription services and in Professional and Special Services – Administrative Services for an estimated increase in departmental services.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted to account for an increase in AB 109 funding reimbursement.

CAPITAL ASSETS

None

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - JUDICIAL

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
CHARGES FOR CURRENT SERVICES	3,791	0	0	0
TOTAL REVENUES	3,791	0	0	0
SALARIES & EMPLOYEE BENEFITS	15	0	0	0
SERVICES & SUPPLIES	1,652,093	1,797,800	1,930,940	1,930,940
TOTAL EXPENDITURES/APPROPRIATIONS	1,652,108	1,797,800	1,930,940	1,930,940
NET COST	-1,648,317	-1,797,800	-1,930,940	-1,930,940

INDIGENT DEFENSE

BUDGET UNIT 10120

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.

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 21200 to the new budget unit of 10120.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</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, 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-Legal Services, Professional and Special Services, and Special Department Expense for litigation services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
 ACTIVITY - POLICE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
LICENSES AND PERMITS	49,477	59,000	61,000	61,000
FINES FORFEITS AND PENALTIES	449,658	622,227	414,346	414,346
AID FROM OTHER GOVT AGENCIES	7,081,124	6,823,292	6,436,001	6,436,001
CHARGES FOR CURRENT SERVICES	3,281,792	3,611,512	3,632,919	3,632,919
OTHER REVENUE	15,281	2,000	2,000	2,000
TOTAL REVENUES	10,877,332	11,118,031	10,546,266	10,546,266
SALARIES & EMPLOYEE BENEFITS	19,123,854	20,920,443	22,282,775	22,282,775
SERVICES & SUPPLIES	3,935,487	4,428,819	4,999,800	4,999,800
OTHER CHARGES	0	38,000	38,000	38,000
INTRAFUND & INTERFUND TRANSFERS	-1,222,069	-947,920	-1,070,000	-1,070,000
CAPITAL ASSETS	838,955	0	235,000	235,000
TOTAL EXPENDITURES/APPROPRIATIONS	22,676,227	24,439,342	26,485,575	26,485,575
NET COST	-11,798,895	-13,321,311	-15,939,309	-15,939,309

SHERIFF - OPERATIONS

BUDGET UNIT 22100

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

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

EXECUTIVE'S COMMENT

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

In 2004, the Sheriff also established a partnership agreement with Merced College providing a law enforcement manager to supervise the campus's Security and Safety Division. Also in 2004, an officer was placed at the Human Services Agency (HSA) to assist in law enforcement matters that may occur in the Safety and Support Division of HSA. Both contracts will continue in 2013/14.

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

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

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

REVENUE

This category decreased overall due to reductions in State Other revenues related to the reduction of capital assets.

For FY 2014/2015 the department requests to add one (1) Human Resources Analyst I/II/III. This position will be further

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	1	1	1	1
Commander	0	0	0	0
Captain	1	1	1	1
Lieutenant	0	1	2	1
Sheriff Senior Sergeant/Sheriff Sergeant	14	14	14	14

SALARIES AND EMPLOYEE BENEFITS (Continued)

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
Deputy Sheriff/Coroner I/II	90	97	97	97
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
Staff Services Analyst I/II	0	1	2	2
Accounting Technician	2	2	2	2
Administrative Supervisor	2	1	0	0
Sheriff Community Service Technician I/II	11	11	12	11
Account Clerk I/II	1	1	1	1
Sheriff's Director of Administrative Services	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	140	146	148	146
<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 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	176.00	182.00	184.00	182.00

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, 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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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, an Account Clerk I/II was added for tracking and data collection pertaining to AB 109 legislation.

On June 25, 2013, the Board of Supervisors approved 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).

On August 26, 2014, 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.

On February 10, 2015, the Board of Supervisors approved the addition of four (4) Deputy Sheriff/Coroner I/II positions, the addition of one (1) Staff Services Analyst I/II position, and the deletion of one (1) vacant Administrative Supervisor (Position #119).

For fiscal year 2015/16, the department requests the addition of one (1) Lieutenant position, the addition of one (1) Sheriff Community Services Technician, the addition of one (1) Staff Services Analyst I/II, and the deletion of one (1) vacant Administrative Supervisor (Position #154). The request to add one Staff Services Analyst I/II and the deletion of one Administrative Supervisor is being recommended by the CEO for approval at Proposed Budget. The remaining positions will be further reviewed by the CEO and recommendations will be brought forward at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 due to a decreased in estimated expenses in Special Department Expense – Other.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted overall due to an increase in AB 109 funding reimbursement.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83011 2 Dual Purpose K-9's	\$30,000	\$30,000
83012 2 Electronic Gate Controllers	15,000	15,000
83013 Robotex Avatar III Robot	<u>40,000</u>	<u>40,000</u>
TOTAL	\$85,000	\$85,000

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
FINES FORFEITS AND PENALTIES	0	0	60,000	60,000
AID FROM OTHER GOVT AGENCIES	5,622,252	5,474,894	5,484,894	5,484,894
CHARGES FOR CURRENT SERVICES	508,912	657,000	657,000	657,000
OTHER REVENUE	22,318	60,000	110,585	110,585
TOTAL REVENUES	6,153,482	6,191,894	6,312,479	6,312,479
SALARIES & EMPLOYEE BENEFITS	11,821,398	12,496,834	14,265,586	14,265,586
SERVICES & SUPPLIES	8,633,979	9,123,097	9,705,645	9,705,645
OTHER CHARGES	-13,482	30,000	30,000	30,000
INTRAFUND & INTERFUND TRANSFERS	-2,160,795	-2,200,000	-2,421,084	-2,421,084
CAPITAL ASSETS	2,960	0	327,500	327,500
TOTAL EXPENDITURES/APPROPRIATIONS	18,284,060	19,449,931	21,907,647	21,907,647
NET COST	-12,130,578	-13,258,037	-15,595,168	-15,595,168

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 due to an estimated increase in revenues for Institutional Care & Services.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Commander-Corrections	0	0	0	0
Captain	1	1	1	1
Lieutenant	2	2	2	2
Sheriff Director Administrative Services	0	0	0	0
Correctional Senior Sergeant	9	10	11	10
Correctional Officer I/II	70	71	73	72
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	5	5	5	5
Security Systems Operator	2	11	11	11
Correctional Facility Admissions Clerk	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL FULL-TIME & VS	95	106	109	107
 <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	 109.00	 120.00	 123.00	 121.00

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 department's general

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On August 27, 2013, 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 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.

For fiscal year 2015/16, the department requests to add two (2) Correctional Officer positions and one (1) Correctional Sergeant position. The request to add one (1) Correctional Officer position is being recommended by the CEO for approval with the Proposed Budget. The remaining positions will be further reviewed by the CEO and recommendations will be brought forward at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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.

SERVICE AND SUPPLIES

This category is increased overall due to an increase in Food related to estimated price increase and due to an increase in Professional & Special Services – Medical Services related to an increase in the contract rate for medical services.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category was adjusted overall due to the reduction of Operating Transfers out.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83015 1 Transport Bus	\$300,000	\$300,000
83017 2 Convection Ovens	20,000	20,000
83018 1 Endurance Range	<u>7,500</u>	<u>7,500</u>
TOTAL	\$327,500	\$327,500

SHERIFF-INMATE WELFARE

BUDGET UNIT 23100

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

REVENUE

This category is decreased overall due to a reduction in anticipated revenue for Personnel Services.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</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	6.50	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, 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 due to an increase in estimated operating expenses.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted to reflect an increase in staffing offsets by Inmate Welfare funds.

CONTIGENCIES

None

CAPITAL ASSETS

None

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
FINES FORFEITS AND PENALTIES	550,000	550,000	550,000	550,000
AID FROM OTHER GOVT AGENCIES	1,896,970	2,001,369	1,878,741	1,878,741
CHARGES FOR CURRENT SERVICES	20,981	26,569	29,207	29,207
OTHER REVENUE	0	35,526	66,116	66,116
TOTAL REVENUES	2,467,951	2,613,464	2,524,064	2,524,064
SALARIES & EMPLOYEE BENEFITS	5,857,967	6,170,929	7,758,895	7,758,895
SERVICES & SUPPLIES	1,621,416	1,892,139	1,945,554	1,945,554
OTHER CHARGES	372,343	351,793	468,237	468,237
INTRAFUND & INTERFUND TRANSFERS	823,610	840,000	840,000	840,000
CAPITAL ASSETS	80,198	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	8,755,534	9,254,861	11,012,686	11,012,686
NET COST	-6,287,583	-6,641,397	-8,488,622	-8,488,622

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 reduced overall due to a decrease in estimated Federal Revenue offset for facility improvements.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Probation Program Manager	2	2	2	2
Supervising Juvenile Institution Officer	6	6	5	5
Juvenile Institution Officer III	15	15	15	15
Juvenile Institution Officer I/II	35	35	35	35
Staff Services Analyst I/II	0	0	1	1
Security Systems Operator	5	5	5	5
Office Assistant I/II Confidential	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</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.

For the fiscal year 2015/16, the department requests to add one (1) Staff Services Analyst position and to delete one (1) vacant Juvenile Institutions Officer III (Position #36). This request will be recommended by the CEO for approval with Proposed Budget.

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

SERVICES AND SUPPLIES

This category is reduced overall due to a decrease in anticipated operating expenses.

OTHER CHARGES

This category is increased overall due to an increase in estimated expenses for Support & Care of Persons – Aid.

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
AID FROM OTHER GOVT AGENCIES	10,096,339	11,275,871	13,115,472	13,115,472
CHARGES FOR CURRENT SERVICES	153,047	180,821	170,020	170,020
OTHER REVENUE	11,068	9,594	10,822	10,822
TOTAL REVENUES	10,260,454	11,466,286	13,296,314	13,296,314
SALARIES & EMPLOYEE BENEFITS	9,258,794	9,794,741	11,479,803	11,479,803
SERVICES & SUPPLIES	2,013,019	2,535,016	3,548,557	3,548,557
INTRAFUND & INTERFUND TRANSFERS	2,349,809	2,616,305	2,978,880	2,978,880
CAPITAL ASSETS	5,993	0	180,000	180,000
TOTAL EXPENDITURES/APPROPRIATIONS	13,627,615	14,946,062	18,187,240	18,187,240
NET COST	-3,367,161	-3,479,776	-4,890,926	-4,890,926

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 \$5,692,045 for FY 2014/15. In the Governor's May Revised Budget, it is estimated that the FY 2015/16 allocation will be approximately \$8.5 mil. Budget amounts have been programmed at FY 2015/16 estimated levels, with enhancements in staffing and services for the District Attorney, Public Defender, Corrections and the Probation departments.

REVENUE

This category is increased overall due to an estimated increase in AB 109 allocation for FY 2015/16.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
Chief Probation Officer	1	1	1	1
Assistant Chief Probation Officer	1	1	1	1
Probation Program Manager	2	2	2	2
Probation Administration Division				
Director	1	1	1	1
Supervising Probation Officer	7	7	8	8
Deputy Probation Officer I/II/III	51	51	55	55
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	10	10
Office Assistant I/II	2	2	2	2
Account Clerk III	0	0	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
Account Clerk I/II	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	80	80	86	86
<u>Extra Help</u>				
EH Supervising Probation Officer	0.13	1.00	0.00	1.00
EH Probation Officer I/II/III	0.38	0.46	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>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	1.76	1.46	1.46	1.46
TOTAL BUDGETED/APPROVED	81.76	81.46	87.46	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.

For fiscal year 2015/16, the department requests to add one (1) Supervising Probation Officer position, to add four (4) Deputy Probation Officer I/II/III positions, to add one (1) Legal Process Clerk, to add one Account Clerk III position, and to delete one (1) vacant Account Clerk I/II position (Position #50). The requested positions are being recommended by the CEO for approval at Proposed Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 due to an increase in anticipated Professional & Special Services – Contractual Agreements expenses related to AB 109 services provided by Behavioral Interventions.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category is has been adjusted to account for the offset of AB 109 allocation in other public safety departments.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83051 4 Ford Explorer	\$160,000	\$160,000
83052 4 Cubicles	<u>20,000</u>	<u>20,000</u>
TOTAL	\$180,000	\$180,000

The four (4) Ford Explorers and four (4) Cubicles are requested to support new positions. The assets are fully funded by the AB 109 allocation.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TOTAL REVENUES	0	0	0	0
OTHER CHARGES	64,447	107,045	240,000	240,000
TOTAL EXPENDITURES/APPROPRIATIONS	64,447	107,045	240,000	240,000
NET COST	-64,447	-107,045	-240,000	-240,000

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 2015-2016

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - FIRE PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TAXES	12,874,888	12,787,000	13,562,255	13,562,255
LICENSES AND PERMITS	6,800	6,000	10,000	10,000
USE OF MONEY AND PROPERTY	77,893	45,000	60,000	60,000
AID FROM OTHER GOVT AGENCIES	704,372	380,000	505,360	505,360
CHARGES FOR CURRENT SERVICES	217,971	470,452	542,152	542,152
OTHER REVENUE	58,481	14,155	114,501	114,501
TOTAL REVENUES	13,940,405	13,702,607	14,794,268	14,794,268
SALARIES & EMPLOYEE BENEFITS	1,128,239	1,281,651	1,513,210	1,513,210
SERVICES & SUPPLIES	6,658,780	19,001,457	14,344,078	14,344,078
INTRAFUND & INTERFUND TRANSFERS	-59,554	-370,000	-354,018	-354,018
CAPITAL ASSETS	634,241	1,113,328	100,000	100,000
TOTAL EXPENDITURES/APPROPRIATIONS	8,361,706	21,026,436	15,603,270	15,603,270
NET COST	5,578,699	-7,323,829	-809,002	-809,002

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 has increased overall based on current actuals and projections for Property Tax-Current Secured.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
Administrative Services Director - Fire	0	1	1	1
Civilian Fire Marshal	1	0	0	0
Heavy Equipment Mechanic I/II	2	2	2	2
Staff Fiscal Analyst	1	0	0	0
Accounting Technician	0	1	1	1
Secretary I/II	1	0	0	0
Support Services Analyst I/II	0	0	0	0
Fire Prevention Inspector	1	0	0	0
Fire Prevention Inspector I/II/III	0	2	2	2
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.

*For FY 2014/15 Extra Help appropriation includes Paid Call Firefighter (PCF) positions which the County currently has budgeted for 250 slots. This practice has been continued in FY 2015/16.

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.

On February 10, 2015, the Board of Supervisors approved the department’s request to add one (1) Accounting Technician position and delete one (1) vacant Secretary I/II position (Position # 84).

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 due to an estimated increased in the CalFIRE contract, which allows for fire suppression, supervision and support personnel.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category was budgeted at prior year levels.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83048 Fire Station 62 Generator	\$40,000	\$40,000
83600 Structures and Improvements	15,000	15,000
87137 Fire Station 62 Asphalt	<u>45,000</u>	<u>45,000</u>
TOTAL	\$100,000	\$100,000

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	200	0	0	0
AID FROM OTHER GOVT AGENCIES	869,652	887,917	1,199,251	1,199,251
CHARGES FOR CURRENT SERVICES	5,000	5,000	0	0
OTHER REVENUE	0	0	5,000	5,000
TOTAL REVENUES	874,852	892,917	1,204,251	1,204,251
SERVICES & SUPPLIES	360,110	717,061	231,949	231,949
INTRAFUND & INTERFUND TRANSFERS	241,900	746,116	381,283	381,283
TOTAL EXPENDITURES/APPROPRIATIONS	602,010	1,463,177	613,232	613,232
NET COST	272,842	-570,260	591,019	591,019

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

This category is budgeted at prior year levels.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
Office Assistant III	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	0	0	0	0
TOTAL BUDGETED/APPROVED	0.00	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.

SERVICES AND SUPPLIES

This category is reduced overall due to a decrease in estimated Special Department Expense related to grant funded projects.

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
OTHER REVENUE	335	0	0	0
TOTAL REVENUES	335	0	0	0
SERVICES & SUPPLIES	172,693	287,742	414,158	414,158
TOTAL EXPENDITURES/APPROPRIATIONS	172,693	287,742	414,158	414,158
NET COST	-172,358	-287,742	-414,158	-414,158

DPW - CREEK PROJECTS DIVISION

BUDGET UNIT 16200

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.

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 26000 to the new budget unit of 16200.

REVENUE

None

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

This category is budgeted at prior year's 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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
FINES FORFEITS AND PENALTIES	2,000	2,000	4,000	4,000
AID FROM OTHER GOVT AGENCIES	1,686,895	1,800,800	1,980,700	1,980,700
CHARGES FOR CURRENT SERVICES	366,298	300,000	320,000	320,000
TOTAL REVENUES	2,055,193	2,102,800	2,304,700	2,304,700
SALARIES & EMPLOYEE BENEFITS	2,789,156	2,958,500	3,059,443	3,059,443
SERVICES & SUPPLIES	278,917	337,226	333,060	333,060
INTRAFUND & INTERFUND TRANSFERS	-90,000	-75,300	-75,000	-75,000
CAPITAL ASSETS	10,799	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,988,872	3,220,426	3,317,503	3,317,503
NET COST	-933,679	-1,117,626	-1,012,803	-1,012,803

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.

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

For Fiscal Year 2015-2016, this category was increased overall from prior year due to an increase in Agriculture services.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
Agricultural Commissioner/Sealer of Weights & Measures/Director of Animal Control	1	1	1	1
Assistant Agricultural Commissioner/Sealer of Weights & Measures	1	1	1	1
Deputy Agricultural Commissioner	3	3	3	3
Agricultural Biologist I/II/III	14	14	14	14
Integrated Pest Management Specialist	1	1	1	1
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)

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <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	6.33	6.33	6.33	6.33
EH Office Assistant I/II	0.50	0.00	0.50	0.50
EH Special Projects Coordinator	<u>0.12</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	6.95	7.33	7.83	7.83
TOTAL BUDGETED/APPROVED	32.95	33.33	33.83	33.83

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, 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 2015-2016, this category was decreased overall due to reductions in Professional and Special Services – Data Processing, and Transportation and Travel – County Vehicle.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category was adjusted from the prior year level to offset labor support for BU 27100.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
AID FROM OTHER GOVT AGENCIES	48,000	50,000	80,000	80,000
OTHER REVENUE	94,336	90,000	90,000	90,000
TOTAL REVENUES	142,336	140,000	170,000	170,000
SERVICES & SUPPLIES	66,708	74,825	95,000	95,000
INTRAFUND & INTERFUND TRANSFERS	60,000	65,000	75,000	75,000
TOTAL EXPENDITURES/APPROPRIATIONS	126,708	139,825	170,000	170,000
NET COST	15,628	175	0	0

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 2015-2016, this category is increased overall in Agricultural, 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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
FINES FORFEITS AND PENALTIES	1,100	2,800	3,000	3,000
AID FROM OTHER GOVT AGENCIES	7,106	7,000	10,420	10,420
CHARGES FOR CURRENT SERVICES	462,725	253,000	255,500	255,500
OTHER REVENUE	10	0	0	0
TOTAL REVENUES	470,941	262,800	268,920	268,920
SALARIES & EMPLOYEE BENEFITS	393,750	428,643	455,423	455,423
SERVICES & SUPPLIES	35,433	47,575	53,888	53,888
CAPITAL ASSETS	196,316	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	625,499	476,218	509,311	509,311
NET COST	-154,558	-213,418	-240,391	-240,391

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 2015-2016, this category increased overall from prior year in Charges for Current Services.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</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	0	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	4.00	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, 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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
LICENSES AND PERMITS	1,551,092	1,671,382	1,356,906	1,356,906
CHARGES FOR CURRENT SERVICES	8,451	9,666	8,900	8,900
OTHER REVENUE	8,969	21,929	10,000	10,000
TOTAL REVENUES	1,568,512	1,702,977	1,375,806	1,375,806
SALARIES & EMPLOYEE BENEFITS	716,077	860,666	973,912	973,912
SERVICES & SUPPLIES	358,166	297,328	401,894	401,894
TOTAL EXPENDITURES/APPROPRIATIONS	1,074,243	1,157,994	1,375,806	1,375,806
NET COST	494,269	544,983	0	0

DPW - BUILDING DIVISION

BUDGET UNIT 16300

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 is experiencing an increase in the Building permit activity due to a recovering economy. This division is self-supporting through revenue received from building permit and inspection fees, as allowed by State law.

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 27300 to the new budget unit of 16300.

REVENUE

This category is decreased overall in Construction Permits to match projected expenditures for FY 2015/16.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>RECOMMENDED</u>	<u>2015/16</u> <u>APPROVED</u>
Deputy Building Official	1	1	1	1
Supervising Building Inspector	0	0	0	0
Building Inspector III	1	1	1	1
Building Inspector I/II	3	3	3	3
Staff Services Assistant	1	0	0	0
Building Permit Assistant I/II	1	1	1	1
Building Permit Technician	<u>0</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	7	8	8	8
 <u>Extra Help</u>				
EH Building Inspector	0.75	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	1.75	1.75	1.75	1.75
 TOTAL BUDGETED/APPROVED	 8.75	 9.75	 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.

On August 27, 2014 the Board of Supervisors approved the department's request to add one (1) Building Permit Technician.

On February 10, 2015, the Board of Supervisors approved the addition of one (1) Building Permit Technician and the deletion of one (1) vacant Staff Services Assistant (Position 1).

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 due to reductions in Professional & Special Services based on current trends and Professional & Special Services - Data Processing due to reduction in service level agreement.

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 2015-2016

CLASSIFICATION:
 FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TAXES	816,690	664,000	664,000	664,000
LICENSES AND PERMITS	1,389	1,200	1,200	1,200
CHARGES FOR CURRENT SERVICES	802,625	935,641	932,178	932,178
OTHER REVENUE	-62	10	0	0
TOTAL REVENUES	1,620,642	1,600,851	1,597,378	1,597,378
SALARIES & EMPLOYEE BENEFITS	721,957	799,118	857,652	857,652
SERVICES & SUPPLIES	279,691	333,814	335,338	335,338
CAPITAL ASSETS	23,890	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	1,025,538	1,132,932	1,192,990	1,192,990
NET COST	595,104	467,919	404,388	404,388

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 2016-2016, this category increased overall in Vital and Health Stats Fee, and Recorder Fees – Electronic Recording.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
Chief Deputy Recorder	1	1	1	1
Supervising Recorder	1	1	1	1
Recorder Clerk I/II/III	4	4	4	4
Office Assistant I/II	3	3	3	3
Accounting Technician	0	0	1	0
Accountant I/II/III	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & V/S	9	9	10	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	 9.00	 9.00	 10.00	 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).

For the fiscal year 2015/16, the department requests to add one (1) Accounting Technician position. This position will be further reviewed by the CEO and recommendations will be brought forward at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 FY 2015/16, this category was increased over prior year in Professional and Special Services – Data Processing, and Rents and Leases.

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 2015-2016

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
CHARGES FOR CURRENT SERVICES	20,259	20,000	20,000	20,000
OTHER REVENUE	4,920	6,000	6,000	6,000
TOTAL REVENUES	25,179	26,000	26,000	26,000
SALARIES & EMPLOYEE BENEFITS	778,594	898,132	953,963	953,963
SERVICES & SUPPLIES	161,875	205,730	234,336	234,336
CAPITAL ASSETS	13,376	0	30,000	30,000
TOTAL EXPENDITURES/APPROPRIATIONS	953,845	1,103,862	1,218,299	1,218,299
NET COST	-928,666	-1,077,862	-1,192,299	-1,192,299

CORONER

BUDGET UNIT 24000

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.

Starting in FY 2015/16 the County will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 28100 to the new budget unit of 24000.

REVENUE

This category was budgeted at the prior fiscal year level.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
Forensic Pathologist	1	1	1	1
Deputy Coroner I/II	4	4	4	4
Community Service Technician	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	5	5	5	5
 <u>Extra Help</u>				
EH Deputy Coroner I	<u>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, 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 due an increase in estimated expense for Transportation & Travel – County Vehicle.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83019 1 Striker Power Lift System	<u>\$30,000</u>	<u>\$30,000</u>
TOTAL	\$30,000	\$30,000

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	235	350	250	250
AID FROM OTHER GOVT AGENCIES	497,232	700,100	700,000	700,000
OTHER REVENUE	99,509	668,350	668,250	668,250
TOTAL REVENUES	596,976	1,368,800	1,368,500	1,368,500
SERVICES & SUPPLIES	597,581	75,800	1,368,500	1,368,500
TOTAL EXPENDITURES/APPROPRIATIONS	597,581	75,800	1,368,500	1,368,500
NET COST	-605	1,293,000	0	0

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 2015-2016, this category is budgeted at the prior year level.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

For Fiscal Year 2015-2016, 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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
FINES FORFEITS AND PENALTIES	8,108	4,306	4,420	4,420
USE OF MONEY AND PROPERTY	68	80	80	80
TOTAL REVENUES	8,176	4,386	4,500	4,500
SERVICES & SUPPLIES	5,600	6,000	4,886	4,886
TOTAL EXPENDITURES/APPROPRIATIONS	5,600	6,000	4,886	4,886
NET COST	2,576	-1,614	-386	-386

EASTSIDE FISH & GAME ASSOCIATION

BUDGET UNIT 28300

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

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

The Eastside Fish and Game Association uses its funding to replenish game birds; purchase supplies and equipment for the training range and cages, and provide safety education for hunters. This category is budgeted lower than the prior year.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
FINES FORFEITS AND PENALTIES	8,108	4,306	4,420	4,420
USE OF MONEY AND PROPERTY	68	80	80	80
TOTAL REVENUES	8,176	4,386	4,500	4,500
SERVICES & SUPPLIES	0	0	4,886	4,886
TOTAL EXPENDITURES/APPROPRIATIONS	0	0	4,886	4,886
NET COST	8,176	4,386	-386	-386

LOS BANOS SPORTSMEN'S ASSOCIATION

BUDGET UNIT 28400

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

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
LICENSES AND PERMITS	232,680	336,000	256,000	256,000
FINES FORFEITS AND PENALTIES	12,957	23,000	14,000	14,000
CHARGES FOR CURRENT SERVICES	329,397	475,600	902,920	902,920
OTHER REVENUE	10,020	124,500	67,000	67,000
TOTAL REVENUES	585,054	959,100	1,239,920	1,239,920
SALARIES & EMPLOYEE BENEFITS	1,688,813	1,632,200	2,090,407	2,090,407
SERVICES & SUPPLIES	456,472	615,000	967,087	967,087
TOTAL EXPENDITURES/APPROPRIATIONS	2,145,285	2,247,200	3,057,494	3,057,494
NET COST	-1,560,231	-1,288,100	-1,817,574	-1,817,574

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, which is also responsible for the management of the Departments of Commerce, Aviation and Economic Development, Affordable Housing, Castle Airport and Commerce Center, and Castle Sewer and Water. Mark J. Hendrickson was appointed Director of Community and Economic Development.

REVENUE

For Fiscal Year 2015-2016, this category was reduced overall due to decreases in Planning and Engineering Services, LAFCO Services, and Other Services.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
Development Services Director	0	0	0	0
Director – Community and Economic Development	1	1	1	1
Deputy Director - Planning	0	1	1	1
Water Coordinator	0	0	1	1
Assistant Development Services Director-Temporary	1	0	0	0
Code Compliance Manager	1	0	0	0
Business Development Manager	0	1	1	1
Code Compliance Supervisor	0	1	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	1	0	0	0
Office Assistant	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>
TOTAL FULL-TIME & VS	14	14	16	15
 <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	18.00	17.00

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).

For the fiscal year 2015/16, the department requests one (1) Water Coordinator position and one (1) Office Assistant Position. The Water Coordinator position is being recommended by the CEO for approval at Proposed Budget. The Office Assistant position will be further reviewed by the CEO and recommendations will be brought forward at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 2015-2016, this category was decreased overall due to reductions in Insurance – General Liability, Professional and Special Services – Contractual Agreements, and Special Department Expense – Software.

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TOTAL REVENUES	0	0	0	0
OTHER CHARGES	9,431	25,000	45,531	45,531
TOTAL EXPENDITURES/APPROPRIATIONS	9,431	25,000	45,531	45,531
NET COST	-9,431	-25,000	-45,531	-45,531

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 2015/16.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

For Fiscal Year 2015-2016, 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 2015-2016

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
 ACTIVITY - OTHER PROTECTION

FUND - 1010
 BUDGET UNIT # - 28700
 UNIT TITLE - ANIMAL SERVICES

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
LICENSES AND PERMITS	80,900	80,000	80,000	80,000
AID FROM OTHER GOVT AGENCIES	1,258	0	0	0
CHARGES FOR CURRENT SERVICES	557,889	450,000	510,000	510,000
OTHER REVENUE	65	0	0	0
TOTAL REVENUES	640,112	530,000	590,000	590,000
SALARIES & EMPLOYEE BENEFITS	1,158,992	1,171,307	1,268,451	1,268,451
SERVICES & SUPPLIES	544,119	594,866	570,593	570,593
INTRAFUND & INTERFUND TRANSFERS	-2,150	0	0	0
CAPITAL ASSETS	0	0	30,000	30,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,700,961	1,766,173	1,869,044	1,869,044
NET COST	-1,060,849	-1,236,173	-1,279,044	-1,279,044

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.

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

REVENUE

This category is budgeted at prior fiscal year levels.

SALARIES AND EMPLOYEES BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Animal Control Assistant Director	0	0	0	0
Animal Services Manager	1	0	0	0
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	14	14	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	 16.50	 16.50	 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.

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.

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

SERVICES AND SUPPLIES

This category is decreased overall due a reduction in anticipated Professional & Special – Other County Department expenses.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83020 1 Tractor	<u>\$30,000</u>	<u>\$30,000</u>
TOTAL	\$30,000	\$30,000

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
AID FROM OTHER GOVT AGENCIES	14,532	14,550	14,600	14,600
TOTAL REVENUES	14,532	14,550	14,600	14,600
SERVICES & SUPPLIES	51,517	70,824	72,000	72,000
TOTAL EXPENDITURES/APPROPRIATIONS	51,517	70,824	72,000	72,000
NET COST	-36,985	-56,274	-57,400	-57,400

PREDATORY ANIMAL CONTROL

BUDGET UNIT 28800

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

EXECUTIVE'S COMMENT

The Agricultural Commissioner took responsibility for the Predatory Animal Control function during FY 1998/99. In cooperation with USDA, 1.0 FTE Trapper is funded to cover Merced County's animal damage workload. The proposed Fiscal Year 2015-2016 budget reflects a continuation of this staffing level.

REVENUE

For Fiscal Year 2015-2016, this category is budgeted at the prior year level.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

For Fiscal Year 2015-2016, this category is increased in Professional and Special Services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	0	0	10,000	10,000
OTHER CHARGES	0	46,199	47,000	47,000
TOTAL EXPENDITURES/APPROPRIATIONS	0	46,199	57,000	57,000
NET COST	0	-46,199	-57,000	-57,000

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

For Fiscal Year 2015-2016, this category was increased in Professional and Special Services – Special Services

OTHER CHARGES

For Fiscal Year 2015-2016, this category increased in Contributions to Other Agencies.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	0	1,300	4,500	4,500
TOTAL EXPENDITURES/APPROPRIATIONS	0	1,300	4,500	4,500
NET COST	0	-1,300	-4,500	-4,500

AIRPORT LAND USE COMMISSION

BUDGET UNIT 10130

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.

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 29000 to the new budget unit of 10130.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

For Fiscal Year 2015-2016, 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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
LICENSES AND PERMITS	48,273	44,000	44,000	44,000
CHARGES FOR CURRENT SERVICES	92,255	80,000	80,000	80,000
OTHER REVENUE	375	334	320	320
TOTAL REVENUES	140,903	124,334	124,320	124,320
SALARIES & EMPLOYEE BENEFITS	80,644	49,546	92,171	92,171
SERVICES & SUPPLIES	44,149	26,001	28,214	28,214
TOTAL EXPENDITURES/APPROPRIATIONS	124,793	75,547	120,385	120,385
NET COST	16,110	48,787	3,935	3,935

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 2015-2016, revenue was decreased overall in Marriage Licenses, and Clerks Fees.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
Legal Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	1	1	1	1
<u>Extra Help</u>				
EH Account Clerk II	0.00	0.00	0.00	0.00
EH Legal 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	1.00	1.00	1.00	1.00

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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

For Fiscal Year 2015-2015, this category decreased overall from prior year in Office Expense – General, Office Expense – Postage, and Special Department Expense – Software.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

PUBLIC WAYS AND FACILITIES FUNCTION

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
LICENSES AND PERMITS	66,048	72,726	73,000	73,000
FINES FORFEITS AND PENALTIES	1,759	0	0	0
USE OF MONEY AND PROPERTY	45,994	50,978	51,000	51,000
AID FROM OTHER GOVT AGENCIES	30,179,636	27,539,130	20,857,303	20,857,303
CHARGES FOR CURRENT SERVICES	3,140,617	3,064,214	3,268,500	3,268,500
OTHER REVENUE	888,682	600,000	650,000	650,000
TOTAL REVENUES	34,322,736	31,327,048	24,899,803	24,899,803
SALARIES & EMPLOYEE BENEFITS	6,033,344	6,533,001	7,276,767	7,276,767
SERVICES & SUPPLIES	5,215,413	5,923,599	12,749,536	12,749,536
CAPITAL ASSETS	19,553,188	16,979,230	14,273,002	14,273,002
TOTAL EXPENDITURES/APPROPRIATIONS	30,801,945	29,435,830	34,299,305	34,299,305
NET COST	3,520,791	1,891,218	-9,399,502	-9,399,502

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. Without legislative changes, the estimated Highway User Tax Account (HUTA) Revenues continue to be decreased for FY 15/16; the Department and CEO's Office will monitor for further recommendations at Final Budget.

REVENUE

This category is decreased overall for State Aid-Grants & Proposition 1B related to funding for the Atwater-Merced Expressway.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<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	0	0	0
Heavy Equipment Mechanic I/II	12	11	11	11
Road Maintenance Worker I/II/III	30	30	30	30
Parts Supply Clerk I/II	2	2	2	2
Refuse Collection Supervisor	1	1	1	1
Supervising Engineer	1	1	1	1
Project Engineer	2	1	1	1
Senior Engineering Associate	2	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	66	63	63	63
 <u>Extra Help</u>				
EH Engineering Associate I	0.00	0.00	0.00	0.00
EH Engineering Associate III	0.00	0.00	0.00	0.00
EH Road Maintenance Worker I/II	0.50	0.00	0.00	0.00
EH Senior Engineering Associate	0.00	0.00	0.00	0.00
EH Student Intern	0.75	0.75	0.75	0.75
EH Special Project Coordinator	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	1.25	0.75	0.75	0.75
 TOTAL BUDGETED/APPROVED	 67.25	 63.75	 63.75	 63.75

SALARIES AND EMPLOYEE BENEFITS (Continued)

On April 13, 2010 the Board of Supervisors approved the deletion of one (1) vacant District Road Supervisor (Position #4) and one (1) vacant Heavy Equipment Mechanic I/II (Position #109) due to State funding and other revenue reductions.

On June 28, 2011 the Board of Supervisors approved the department requests to transfer in the following positions from BU 27400 to better align the positions with the services performed: one (1) County Office Supervisor (Position #63), one (1) Supervising Engineer (Position #62), one (1) Project Engineer, one (1) Senior Engineering Associate (Position #64) , one (1) Road Permit Clerk (Position #69), and three (3) Engineering Associate I/II/III (Position #65, 66, 68).

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).

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).

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 adjusted higher from the prior year for Special Department Expense-Special Fund and Special Department Expense-Other.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83001 1 Truck Tractor	\$150,000	\$150,000
83002 2 Patch trucks	300,000	300,000
83003 2 Sign Boards	54,000	54,000
83004 12 Flashing Beacons	26,820	26,820
83005 2 Cobra Combi	7,500	7,500
83006 1 Message Board for Stripper Truck	10,000	10,000
83007 4 Sets Programmable School Beacons	20,800	20,800
83008 6 Sets of Blinker Signs	53,000	53,000
83009 6 Radar Speed Signs	19,000	19,000
83010 4 LED Lights	27,000	27,000
85009 1 Water Truck	148,882	148,882
87058 Roads Capital Projects	1,100,000	1,100,000
87097 Roads Bridge Projects	4,106,000	4,106,000
87153 AME-Atwater Merced Expressway	8,000,000	8,000,000
87456 Phase II R/W Childs to Yosemite	<u>250,000</u>	<u>250,000</u>
TOTAL	\$14,273,002	\$14,273,002

This category reflects rebudgeted assets Roads Capital Projects, The AME-Atwater Merced Expressway, Phase II R/W Childs to Yosemite, and Roads Bridge Projects. The remaining capital assets in this budget are requested to replace equipment that is cost prohibitive to repair and for the ongoing performance of road projects.

HEALTH AND SANITATION FUNCTION

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - HEALTH AND SANITATION
 ACTIVITY - HEALTH

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
LICENSES AND PERMITS	384,035	314,641	289,659	289,659
FINES FORFEITS AND PENALTIES	409,898	325,611	516,131	516,131
AID FROM OTHER GOVT AGENCIES	10,325,210	11,898,986	18,204,481	18,204,481
CHARGES FOR CURRENT SERVICES	1,845,533	1,909,269	2,036,338	2,036,338
OTHER REVENUE	358,695	347,325	206,231	206,231
TOTAL REVENUES	13,323,371	14,795,832	21,252,840	21,252,840
SALARIES & EMPLOYEE BENEFITS	11,663,583	12,028,661	15,306,205	15,306,205
SERVICES & SUPPLIES	2,613,433	3,680,221	8,042,045	8,042,045
OTHER CHARGES	458,559	413,497	414,038	414,038
INTRAFUND & INTERFUND TRANSFERS	-505,533	-918,141	-1,322,832	-1,322,832
CAPITAL ASSETS	53,512	50,651	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	14,283,554	15,254,889	22,439,456	22,439,456
NET COST	-960,183	-459,057	-1,186,616	-1,186,616

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.

REVENUE

Revenue has increased primarily due to anticipated Federal Intergovernmental Transfer (IGT) for health care and Medi-Cal related services and other private, Federal and State funding.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
Public Health Director	1	1	1	1
County Health Officer	1	1	1	1
Deputy Public Health Director	0	0	0	0
Assistant Director Public Health	1	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	0	0	0
CA Children's Service Worker I/II	4	5	5	5
Public Health Aide I/II	2	2	2	2
Account Clerk III	1	0	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	11	10	10	10
Hazardous Material Specialist I/II/III	1	2	2	2
Environmental Health Technician I/II	4	4	4	4
Health Education Administrator	0	0	0	0
Public Health Laboratory Director	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Microbiology Technician I/II	1	1	1	1
Public Health Social Worker	3	3	3	3
Public Health Program Manager	1	3	3	3
Supervising Public Health Nurse	5	5	5	5
Public Health Nurse I/II/Community Health Nurse	17	16	16	16
Epidemiologist I/II	1	2	2	2
Health Education Specialist	4	6	6	6
Community Health Specialist	7	7	7	7
Communicable Disease Investigator	2	2	2	2
Support Services Analyst I/II	5	5	5	5
Vital Statistic Clerk	1	1	1	1
Office Assistant III	6	6	6	6
Medical Claims Clerk I/II	4	4	5	4
Staff Services Analyst I/II	1	1	1	1
Account Clerk I/II	2	2	2	2
Office Assistant I/II	5	6	6	6
County Office Supervisor	1	1	1	1
Emergency Medical Services Manager	1	1	1	1
Emergency Medical Services Specialist	2	2	2	2
Licensed Vocational Nurse	2	3	3	3
Medical Records Technician III	0	0	0	0
Supervising Health Educator	<u>4</u>	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL FULL-TIME & VS	114	120	121	120
<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	0.00	0.00	0.00	0.00
EH Licensed Vocational Nurse	0.00	0.00	0.00	0.00
EH Special Projects Coordinator	0.58	0.58	1.00	1.00
EH Typist Clerk I/II	0.00	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	0.00	0.00	0.00	0.00
EH Account Clerk I	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	1.28	1.78	2.20	2.20
TOTAL BUDGETED/APPROVED	116.28	123.28	124.20	123.20

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

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On August 26, 2014, the Board of Supervisors approved the Department's request 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 Board approved the Department's request to delete one (1) vacant Occupational Physical Therapist (Position #11).

On February 10, 2015, the Board of Supervisors approved the addition of the following: one (1) California Children's Services Worker I/II, one (1) Epidemiologist I/II, one (1) Supervising Health Educator, two (2) Health Education Specialist positions, two (2) Public Health Program Manager positions.

For the fiscal year 2015/16, the Department requests to add one (1) Medical Claims Clerk II position. This position request will be further reviewed by the CEO and recommendations will be brought forward at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 – Contractual Agreement expenses.

OTHER CHARGES

This category is budgeted at prior year's levels.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	43,751	43,816	43,236	43,236
AID FROM OTHER GOVT AGENCIES	3,809,454	4,524,867	4,599,914	4,599,914
OTHER REVENUE	3,857	48,160	0	0
TOTAL REVENUES	3,857,062	4,616,843	4,643,150	4,643,150
SALARIES & EMPLOYEE BENEFITS	736,915	749,474	852,545	852,545
SERVICES & SUPPLIES	2,545,385	3,778,639	3,790,605	3,790,605
OTHER CHARGES	-19,990	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	3,262,310	4,528,113	4,643,150	4,643,150
NET COST	594,752	88,730	0	0

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.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Executive Director First 5 Merced County	1	1	1	1
First 5 Merced County Program Manager	1	1	1	1
First 5 Merced County Program Specialist	2	2	1	1
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	6	6
 <u>Extra Help</u>				
EH Office Assistant I/II	1.00	1.00	1.00	1.00
EH Special Projects Coordinator	0.25	0.25	0.25	0.25
EH Fiscal Services Analyst	<u>0.25</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	 7.50	 7.50

SALARIES AND EMPLOYEE BENEFITS (Continued)

For the fiscal year 2015/16, the Department requests the deletion of one (1) vacant Program Specialist position. This request is being recommended by the CEO for approval at Proposed Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 to grant programs and Special Department Expense – Other.

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
AID FROM OTHER GOVT AGENCIES	23,458,175	26,445,439	34,253,775	34,253,775
CHARGES FOR CURRENT SERVICES	10,876,921	17,045,038	20,901,251	20,901,251
OTHER REVENUE	226,808	20,694	20,694	20,694
TOTAL REVENUES	34,561,904	43,511,171	55,175,720	55,175,720
SALARIES & EMPLOYEE BENEFITS	20,902,724	22,715,153	30,601,165	30,601,165
SERVICES & SUPPLIES	7,176,499	8,069,301	12,230,030	12,230,030
OTHER CHARGES	6,486,313	5,428,734	9,403,782	9,403,782
INTRAFUND & INTERFUND TRANSFERS	-1,123,511	0	1,603,927	1,603,927
CAPITAL ASSETS	123,256	0	267,443	267,443
TOTAL EXPENDITURES/APPROPRIATIONS	33,565,281	36,213,188	54,106,347	54,106,347
NET COST	996,623	7,297,983	1,069,373	1,069,373

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 overall due to estimated Medi-Cal billing and MHSA funds.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
<u>MENTAL HEALTH (MH)</u>				
Director MH/Publ Guardian-Conserv	1	1	1	1
Assistant Mental Health Director	1	1	1	1
Assistant Mental Health Director- Planning/Fiscal Development	1	1	1	1
Psychiatric Facility Manager	1	1	1	1
MHSA Coordinator	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Quality Improvement Coordinator	1	1	1	1
Mental Health Coordinator	2	2	3	3
Compliance Officer	0	1	1	1
Fiscal Manager	1	1	1	1
Staff Services Analyst I/II	5	8	10	10
Mental Health Program Manager	4	6	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	20	25	21	21
Mental Health Clinician I/II	35	40	51	51
Crisis Intervention Specialist	4	4	3	3
Vocational Rehabilitation Counselor	2	2	2	2
Recreational Therapist	1	1	1	1
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	2	2	2
Office Assistant III	13	15	16	16
Office Assistant I/II	2	2	3	3
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	1	2	2	2
Mental Health Medical Director (At will)	1	1	1	1
Staff Psychiatrists (At will)	4	4	4	4
Program Assistant	4	6	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	0	0	0
Medical Records Supervisor	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
MH TOTAL FULL-TIME & VS	166	185	196	196
ALCOHOL & DRUG (A&D)				
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	1	1	1
A&D Counselor/Services Intern	15	15	15	15

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
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	32	33	33
Contract Staff Psychiatrists	7	7	7	7
Contract Psychiatric Nurse Practitioner	0	0	1	1
Contract Interim Director of Mental Health	0	0	1	1
Contract Assist Mental Health	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL CONTRACT EMPLOYEES	7	7	10	10
TOTAL FULL TIME/VS/CONTRACT	206	224	239	239
<u>Extra Help</u>				
EH Mental Health Clinician II	0.00	0.00	2.00	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	2.50	2.50
EH Licensed Mental Health Worker	1.00	1.00	2.50	2.50
EH Crisis Intervention Specialist	0.50	0.50	0.50	0.50
EH Special Projects Coordinator	1.00	1.00	1.50	1.50
EH Housekeeping Attendant I	0.50	0.50	1.50	1.50
EH Consumer Assistance Worker	8.50	8.50	8.50	8.50
EH Family /Comm. Dev Partner	0.00	0.00	7.00	7.00
EH Office Assistant III	0.00	0.00	1.00	1.00
EH Medical Records Technician I	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL FTE	20.00	20.00	35.00	35.00
TOTAL BUDGETED/APPROVED	226.00	244.00	274.00	274.00

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.

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.

On December 16, 2014, the Board of Supervisors approved the department's request to add four (4) Mental Health Clinician I/II positions, two (2) Staff Services Analyst I/II positions, one (1) Office Assistant III position, one (1) Mental Health Coordinator position, and one (1) Alcohol and Drug Prevention Worker position.

On February 10, 2015, the Board of Supervisors approved the department's request to add two (2) Mental Health Clinician I/II positions and one (1) Office Assistant I/II position.

On April 21, 2015, the Board of Supervisors approved the department's request to change four (4) Licensed Mental Health Worker/Psychiatric Staff Nurse I/II positions (Position #405, 408, 409, 410) for four (4) Mental Health Clinician I/II positions, and add one (1) Contracted Psychiatric Nurse Practitioner position.

Omitted in prior year budgets were one (1) Contracted Interim Director of Mental Health position and one (1) Contracted Interim Assistant Mental Health position.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 decreases in Professional and Specialized Services and Contractual Agreements, offset by increases in Special Department Expenses.

OTHER CHARGES

This category increased overall due to increases in Wrap Around services, offset by decreases in Behavioral Health and Youth Residential services.

INTRAFUND AND INTERFUND TRANSFERS

This category has decreased overall due to in decrease in AOD Admin services charged to Mental Health, offset by a decrease in mail courier services.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83023 1 Ford Taurus with Cage	\$21,825	\$21,825
83024 1 Ford Taurus with Cage	21,825	21,825
83025 1 Ford Taurus	21,075	21,075
83026 1 Ford Taurus	21,075	21,075
83027 1 Ford Taurus	21,075	21,075
83030 Access Room 26	31,241	31,241
83031 B Street Carpeting	10,181	10,181
83032 Cubicles	10,098	10,098
83033 1 Copier	5,300	5,300
83034 3 Cisco Telepresence Equipment	50,000	50,000
83041 Cubicles	10,098	10,098
83046 1 Taurus with Cage	21,825	21,825
83047 1 Taurus with Cage	<u>21,825</u>	<u>21,825</u>
TOTAL	\$267,443	\$267,443

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
FINES FORFEITS AND PENALTIES	742,077	541,212	1,423,157	1,423,157
USE OF MONEY AND PROPERTY	3,795	680	600	600
AID FROM OTHER GOVT AGENCIES	1,750,854	1,119,289	700,062	700,062
CHARGES FOR CURRENT SERVICES	3,034	2,284	0	0
TOTAL REVENUES	2,499,760	1,663,465	2,123,819	2,123,819
SALARIES & EMPLOYEE BENEFITS	245,993	0	84,539	84,539
SERVICES & SUPPLIES	2,489,267	1,336,535	2,408,858	2,408,858
OTHER CHARGES	-39	0	0	0
TOTAL EXPENDITURES/APPROPRIATIONS	2,735,221	1,336,535	2,493,397	2,493,397
NET COST	-235,461	326,930	-369,578	-369,578

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 redirection of Health Realignment

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
Indigent Health Care Programs				
Administrator	0	0	0	0
Community Health Nurse/Public Health Nurse I/II	0	0	0	0
Support Services Analyst I/II	0	0	0	0
Medical Claims Clerk I/II	2	1	1	1
Eligibility Worker I/II	0	0	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Office Assistant I/II	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	2	1	0	0
<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	2.00	1.00	1.00	1.00

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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).

On August 26, 2014, the Board of Supervisors approved the department requests to delete one (1) Medical Claims Clerk I/II (Position #13).

For fiscal year 2015/16, the Department requests to delete one (1) vacant Medical Claims Clerk I/II position (Position #14). This request is being recommended by the CEO for approval at Final Budget.

SERVICES AND SUPPLIES

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

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

PUBLIC ASSISTANCE FUNCTION

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 estimated Federal Public Assistance – Administration and Public Assistance 2011 Realignment, offset by decreases in grant revenue and phasing out of the CalFresh/CalWORKs MOE waiver.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>REQUESTED</u>	<u>2015/16</u> <u>RECOMMENDED</u>
Director HSA	1	1	1	1
Deputy Director HSA	3	4	4	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	14	13	13	13
Staff Fiscal Analyst	4	4	4	4
Staff Personnel Analyst	1	1	1	1
Network Systems Support Analyst	5	5	0	0
Business Services Analyst	0	0	5	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	2	2	2
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
Account Clerk I/II	4	4	4	4
Supervising Software Applications Assistant	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
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	7	7	8	8
Administrative Supervisor	6	6	6	6
Legal Clerk I/II	8	8	8	8
Support Services Assistant	7	7	7	7
Support Services Assistant-Confidential	1	1	1	1
Office Assistant III	6	5	6	6
Registration/Information Assistant	17	19	19	19
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	33	34	34	34
Family Services Representative III	38	39	39	39
Family Services Representative I/II	172	180	180	180
Social Services Program Administrator	5	5	5	5
Supervising Social Worker II	17	17	17	17
Social Worker IV-A/IV-B *	54	55	55	55
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	10	9	9	9
E&T Worker I/II	45	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	6	6	6	6
Investigative Assistant	0	0	1	1
Welfare Fraud Investigator III	0	0	1	1
Welfare Fraud Investigator I/II	0	0	2	2
Collection Agent I/II/III	<u>0</u>	<u>0</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	592	605	613	613
<u>Extra Help:</u>				
EH Social Worker I/II/III/IV	0.72	0.72	1.11	1.11
EH Family Assistance Representative I/II/III	0.12	0.12	0.00	0.00
EH Supervising Family Assistance Representative	0.00	0.00	0.81	0.81
EH Office Assistant I/II	0.55	0.55	2.25	2.25
EH Janitor	0.04	0.04	0.23	0.23
EH Registration Information Assistant	2.00	2.00	3.37	3.37
EH Special Projects Coordinator	1.17	1.17	8.19	8.19

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
EH Office Assistant III	0.75	0.75	0.00	0.00
EH Software Applications Assistant I/II	0.00	0.00	0.50	0.50
EH Facilities Maintenance Assistant	0.00	0.00	0.75	0.75
EH Foster Youth Assistant Worker	1.29	1.29	2.40	2.40
EH Licensed Clinical Social Worker	0.00	0.00	0.36	0.36
EH Employment & Training Case Manager	<u>0.00</u>	<u>0.00</u>	<u>1.11</u>	<u>1.11</u>
TOTAL FTE	6.64	6.64	21.08	21.08
TOTAL BUDGETED/APPROVED	598.64	611.64	634.08	634.08

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).

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.

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On February 10, 2015, the Board of Supervisors approved the department’s request to add eight (8) Family Services Representatives I/II positions, to add one (1) Family Services Representative III position, to add one (1) Family Services Supervisor position, and to add one (1) Registration Information Assistant position.

On April 21, 2015, the Board of Supervisors approved the request to transfer two (2) Collection Agent I/II/II positions from Budget Unit 11100 Revenue and Reimbursement to Budget Unit 50054 HSA-Admin effective 6/29/15.

For the fiscal year 2015/16, the department request that the following positions be transferred from the District Attorney to the Human Services Agency to facilitate the Welfare Fraud program: three (3) Welfare Fraud Investigator II positions, one (1) Investigative Assistant, and one Office Assistant. In addition to the transfer of these positions, the department is requesting the addition of one (1) Program Manager. This request is being recommended by the CEO for approval at Proposed Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 a reduction in Administrative and C-IV contractual obligations, offset by increased appropriation for structural maintenance costs.

OTHER CHARGES

This category increased overall due to an estimated increase of the IHSS MOE and increased Housing Support costs.

INTRAFUND AND INTERFUND TRANSFERS

This category has increased as compared with prior year due to increase in staff time charged to other programs.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83035 2 Mac Pro Computers	\$8,600	\$8,600
83036 Remodel Computer Lab-Hayworth	60,000	60,000
83037 10 Cars	<u>250,000</u>	<u>250,000</u>
TOTAL	\$318,600	\$318,600

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
AID FROM OTHER GOVT AGENCIES	1,077,310	1,686,525	231,237	231,237
TOTAL REVENUES	1,077,310	1,686,525	231,237	231,237
SALARIES & EMPLOYEE BENEFITS	198,699	235,615	230,602	230,602
SERVICES & SUPPLIES	88,141	92,773	87,006	87,006
OTHER CHARGES	1,232,658	1,456,288	1,101	1,101
INTRAFUND & INTERFUND TRANSFERS	-64,243	-96,199	-87,472	-87,472
TOTAL EXPENDITURES/APPROPRIATIONS	1,455,255	1,688,477	231,237	231,237
NET COST	-377,945	-1,952	0	0

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

This category has decreased due to estimated decreases in Federal and State Revenue.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
IHSS Public Authority Manager	1	1	1	1
Management Information/Systems Technician I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	2	2	2	2
TOTAL BUDGETED/APPROVED	2.00	2.00	2.00	2.00

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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

This category has decreased due to the elimination of IHSS provider benefits.

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
AID FROM OTHER GOVT AGENCIES	67,165,884	71,371,236	74,220,598	74,220,598
CHARGES FOR CURRENT SERVICES	234,453	200,000	200,000	200,000
OTHER REVENUE	474,679	445,000	445,000	445,000
TOTAL REVENUES	67,875,016	72,016,236	74,865,598	74,865,598
OTHER CHARGES	69,351,989	75,893,157	78,745,636	78,745,636
TOTAL EXPENDITURES/APPROPRIATIONS	69,351,989	75,893,157	78,745,636	78,745,636
NET COST	-1,476,973	-3,876,921	-3,880,038	-3,880,038

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

This category has increased due to estimated increases in Public Assistance 2011 realignment and Federal revenue, offset by estimated decreases in State revenue.

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 costs for aid payments categorized in the Department Comment section.

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
OTHER REVENUE	54,561	60,000	50,000	50,000
TOTAL REVENUES	54,561	60,000	50,000	50,000
OTHER CHARGES	164,549	195,017	195,034	195,034
TOTAL EXPENDITURES/APPROPRIATIONS	164,549	195,017	195,034	195,034
NET COST	-109,988	-135,017	-145,034	-145,034

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

This category has decreased due to a decrease in estimated aid repayments

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category reflects the expected expenses for the fore mentioned 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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	5,171	5,640	2,820	2,820
AID FROM OTHER GOVT AGENCIES	2,778,781	3,907,250	4,915,839	4,915,839
CHARGES FOR CURRENT SERVICES	406,705	500,000	0	0
OTHER REVENUE	794	0	0	0
TOTAL REVENUES	3,191,451	4,412,890	4,918,659	4,918,659
SALARIES & EMPLOYEE BENEFITS	2,986,115	2,955,935	3,875,884	3,875,884
SERVICES & SUPPLIES	649,033	1,016,019	1,872,477	1,872,477
INTRAFUND & INTERFUND TRANSFERS	-259,985	-43,000	-839,702	-839,702
CAPITAL ASSETS	0	0	10,000	10,000
TOTAL EXPENDITURES/APPROPRIATIONS	3,375,163	3,928,954	4,918,659	4,918,659
NET COST	-183,712	483,936	0	0

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

This category has increased due to estimated increases in State revenue, offset by decreases in revenue from Enterprise Zone Vouchering.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Director-Workforce Investment	1	1	1	1
Deputy Director-Workforce Investment	0	1	1	1
Operations Officer-Workforce Investment	1	1	1	1
Program Manager-Workforce Investment	2	0	0	0
Special Projects Manager	1	1	1	1
Support Services Analyst I/II	3	3	3	3
Supervising E&T Specialist	1	1	1	1
E&T Specialist I/II	12	11	10	10
Staff Services Analyst I/II	2	2	2	2
Business Services Specialist I/II	0	1	2	2
Secretary III	1	1	1	1
Secretary I/II	0	0	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2013/14	2014/15	2015/16	2015/16
	<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	34	33	33	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	0.50	0.50
EH Office Assistant I/II	0.00	0.00	0.00	0.00
EH Account Clerk III	0.00	0.00	0.00	0.00
EH Office Assistant III	0.00	0.00	0.00	0.00
EH Special Project Coordinator	0.50	0.50	0.50	0.50
EH MIS Technician I	0.25	0.00	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>0.25</u>	<u>0.25</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	1.25	1.00	1.50	1.00
TOTAL BUDGETED/APPROVED	35.25	34.00	34.50	34.50

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, 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 increased due to increases in Professional and Specialized Services and Contractual agreements.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category has increased due to an interdepartmental agreement with the Human Services Agency.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
83021 1 Photocopy Machine	<u>\$10,000</u>	<u>\$10,000</u>
TOTAL	\$10,000	\$10,000

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
AID FROM OTHER GOVT AGENCIES	643,292	761,000	761,000	761,000
TOTAL REVENUES	643,292	761,000	761,000	761,000
SERVICES & SUPPLIES	643,591	761,000	761,000	761,000
TOTAL EXPENDITURES/APPROPRIATIONS	643,591	761,000	761,000	761,000
NET COST	-299	0	0	0

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

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
AID FROM OTHER GOVT AGENCIES	157,801	373,414	366,740	366,740
TOTAL REVENUES	157,801	373,414	366,740	366,740
SERVICES & SUPPLIES	6,106	10,004	10,000	10,000
OTHER CHARGES	153,748	363,410	356,740	356,740
TOTAL EXPENDITURES/APPROPRIATIONS	159,854	373,414	366,740	366,740
NET COST	-2,053	0	0	0

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

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
AID FROM OTHER GOVT AGENCIES	169,582	319,414	381,187	381,187
TOTAL REVENUES	169,582	319,414	381,187	381,187
SERVICES & SUPPLIES	6,106	10,003	10,000	10,000
OTHER CHARGES	163,696	309,411	371,187	371,187
TOTAL EXPENDITURES/APPROPRIATIONS	169,802	319,414	381,187	381,187
NET COST	-220	0	0	0

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

This category has decreased due to estimated decreases in State revenue.

SALARIES AND EMPLOYEE BENEFITS

.None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category has decreased due to decreases in training contracts.

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	32	0	0	0
AID FROM OTHER GOVT AGENCIES	277,267	929,849	571,182	571,182
TOTAL REVENUES	277,299	929,849	571,182	571,182
OTHER CHARGES	277,523	929,849	571,182	571,182
TOTAL EXPENDITURES/APPROPRIATIONS	277,523	929,849	571,182	571,182
NET COST	-224	0	0	0

DEPARTMENT OF WORKFORCE INVESTMENT – DOL TRAINING

BUDGET UNIT 55400

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.

EXECUTIVE COMMENT

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 57400 to the new budget unit of 55400.

55403 – Veterans Assistance grants

55404 – WIA Additional Assistance funds through California Employment Development Department (EDD) grants

55405 – Federal Department of Labor National Emergency Grant

55406 – Federal Department of Labor National Emergency Grant

55407 – State Energy Sector Partnership and Training grant funds

55408 – WIA Additional Assistance funds through California EDD grants

REVENUE

This category has increased due to estimated increases in State revenue.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category has increased due to increases in training agreements.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

AREA AGENCY ON AGING

BUDGET UNIT 54000

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

EXECUTIVE COMMENT

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 59000 to the new budget unit of 54000.

REVENUE

This category has decreased due to estimated decreases in Federal revenue and State revenue.

SALARIES AND EMPLOYEE BENEFITS

	2012/13	2013/14	2014/15	2014/15
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Senior Services Program Manager	1	1	1	1
Ombudsman Program Manager	1	1	1	1
Senior Services Program Specialist	1	1	1	1
Senior Services Program Worker	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	3	3	3	3
 <u>Extra Help</u>				
EH Senior Services Program Worker	0.75	0.00	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, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate adjustments, workers compensation adjustments, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category has increased due to increases in contractual services.

OTHER CHARGES

This category has decreased to reflect decreases contractual arrangements for services.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

EDUCATION FUNCTION

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - EDUCATION
 ACTIVITY - LIBRARY SERVICES

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	12,606	12,956	12,956	12,956
AID FROM OTHER GOVT AGENCIES	1,089,072	62,000	62,000	62,000
CHARGES FOR CURRENT SERVICES	45,676	50,000	50,000	50,000
OTHER REVENUE	840	106,000	106,000	106,000
TOTAL REVENUES	1,148,194	230,956	230,956	230,956
SALARIES & EMPLOYEE BENEFITS	1,680,770	1,943,496	2,250,085	2,250,085
SERVICES & SUPPLIES	589,094	801,657	957,770	957,770
INTRAFUND & INTERFUND TRANSFERS	-135,706	0	-160,655	-160,655
TOTAL EXPENDITURES/APPROPRIATIONS	2,134,158	2,745,153	3,047,200	3,047,200
NET COST	-985,964	-2,514,197	-2,816,244	-2,816,244

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).

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. The bookmobile implemented in FY 2014/15 has assisted in providing greater access and outreach for Library services in communities.

REVENUE

For Fiscal Year 2015-2016, this category is increased overall in Other Revenue.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
County Librarian	1	1	1	1
Supervising Librarian	0	0	1	0
Librarian I/II	2	2	2	2
Library Assistant I/II	10	9	8	8
Library Resource Technician I/II	1	5	6	6
Library Resource Technician I/II VS	4	0	0	0
Lead Library Resource Technician	1	1	1	1
Library Coordinator	1	1	0	0
Literacy Coordinator	0	1	1	1
Staff Services Manager	0	0	1	0
Staff Service Analyst I/II	1	1	0	1
Account Clerk I/II	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	21	21	22	21
 <u>Contract Employees</u>				
CC Interim County Librarian	<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)

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
<u>Extra Help</u>				
<u>EH Delivery Driver</u>	0.00	0.00	0.50	0.50
EH Pages	1.00	0.50	0.00	0.00
EH Library Assistant I	8.00	2.00	4.00	4.00
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	2.50	4.50	4.50
TOTAL BUDGETED/APPROVED	31.00	24.50	27.50	26.50

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.

For fiscal year 2015/16, the department requests to add one (1) Library Resource Technician I/II, add one (1) Staff Services Manager, add one (1) Supervising Librarian, delete one (1) vacant Library Assistant I/II (Position #4), and delete one (1) filled Staff Services Analyst I/II position. The deletion of the Library Assistant I/II position and the addition of the Library Resource Technician I/II position are recommended by the CEO for approval at Proposed Budget. The remaining positions will be further reviewed by the CEO and recommendations will be brought forward at Final Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 2015-2016, this category increased overall in Maintenance and Structure – Improvements and Grounds, Office Expense – General, Special Department Expense – Literacy Program, and Transportation and Travel – County Vehicle.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

For Fiscal Year 2015-2016, this category was increased from prior year for the cost sharing from HSA for the Literacy Program.

CAPITAL ASSETS

None.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

CLASSIFICATION:
 FUNCTION - EDUCATION
 ACTIVITY - AGRICULTURAL EDUCATION

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

DETAIL BY REVENUE CATEGORY AND EXPENDITURE OBJECT (1)	ACTUAL 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
CHARGES FOR CURRENT SERVICES	15,010	15,000	0	0
OTHER REVENUE	8	0	0	0
TOTAL REVENUES	15,018	15,000	0	0
SALARIES & EMPLOYEE BENEFITS	263,889	271,503	286,453	286,453
SERVICES & SUPPLIES	39,808	51,531	55,113	55,113
TOTAL EXPENDITURES/APPROPRIATIONS	303,697	323,034	341,566	341,566
NET COST	-288,679	-308,034	-341,566	-341,566

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

Revenues have decreased due to the sun setting of an agreement with the UC.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
Agricultural Field Technician Cooperative Extension Office Manager	1	1	1	1
Office Assistant III	0	0	0	0
Office Assistant I/II V/S	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME & VS	3	3	3	3
TOTAL BUDGETED/APPROVED	3.00	3.00	3.00	3.00

For FY 2011/12 Proposed Budget the County Executive Officer, in coordination with the department, recommended the deletion of one (1) filled Office Assistant III (Position #4) and addition of one (1) Office Assistant III V/S in order to facilitate the CEO's recommendation to reduce the departmental budget by twenty percent. At proposed the Office Assistant III V/S was changed to Office Assistant I/II V/S to align with the work duties being performed by under-filled incumbent.

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

SERVICES AND SUPPLIES

This category has increased due to an increase in County Vehicle cost.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

RECREATION AND CULTURAL SERVICES FUNCTION

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
CHARGES FOR CURRENT SERVICES	7,580	4,500	8,000	8,000
TOTAL REVENUES	7,580	4,500	8,000	8,000
SALARIES & EMPLOYEE BENEFITS	261,357	251,851	251,523	251,523
SERVICES & SUPPLIES	7,086	10,998	12,690	12,690
TOTAL EXPENDITURES/APPROPRIATIONS	268,443	262,849	264,213	264,213
NET COST	-260,863	-258,349	-256,213	-256,213

DPW - RECREATION DIVISION

BUDGET UNIT 16400

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.

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 70000 to the new budget unit of 16400.

REVENUE

This category is decreased overall in Parks and Recreation Fees based on current trends and programmatic changes.

SALARIES AND EMPLOYEE BENEFITS

	2013/14 <u>APPROVED</u>	2014/15 <u>APPROVED</u>	2015/16 <u>REQUESTED</u>	2015/16 <u>RECOMMENDED</u>
County Museum Director	1	1	1	1
Recreation Superintendent	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME	2	2	2	2
 <u>Extra Help</u>				
Recreation Leaders	<u>0.42</u>	<u>0.42</u>	<u>0.42</u>	<u>0.42</u>
TOTAL BUDGETED/APPROVED	2.42	2.42	2.42	2.42

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

SERVICES AND SUPPLIES

This category is increased overall in Transportation and Travel, and Transportation and Travel – County Vehicle based on estimated increase in vehicle usage.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

DPW - SPECIAL RECREATION DIVISION

BUDGET UNIT 16600

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.

EXECUTIVE'S COMMENTS

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 70100 to the new budget unit of 16600.

REVENUE

This category is budgeted at the prior fiscal year level.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at the prior fiscal year level

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None.

DPW - PARKS DIVISION

BUDGET UNIT 16500

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.

EXECUTIVE’S COMMENTS

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 70200 to the new budget unit of 16500.

REVENUE

This category has decreased overall in Parks and Rec Fees – Entrance Fees due to an estimated reduction in the number of visitors to Lake Yosemite as a result of the current drought’s impact on water activities.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Deputy Director Public Works				
Parks & Recreation	1	1	1	1
Parks Superintendent	1	1	1	1
Parks Equipment Construction Specialist	1	1	1	1
Parks Caretaker II	0	0	0	0
Parks Caretaker I	0	0	0	0
Park Maintenance Specialist	1	1	1	1
Grounds Maintenance Worker I/II	7	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	0.00	0.00	0.00	0.00
EH Lifeguard	0.00	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	8.05	8.05	8.05	8.05
EH Special Project Coordinator	<u>0.04</u>	<u>0.04</u>	<u>0.04</u>	<u>0.04</u>
TOTAL FTE	8.83	8.83	8.83	8.83
 TOTAL BUDGETED/APPROVED	 20.83	 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).

SALARIES AND EMPLOYEE BENEFITS (Continued)

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 in Maintenance – Equipment, Special Department Expense-Other, Professional and Special Services-Testing, and Small Tools and Instruments due to anticipated increases in maintenance and replacement costs for equipment.

OTHER CHARGES

Taxes and assessments are budgeted at the prior year level for services provided by Merced Irrigation District.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

DEBT SERVICE

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	15	100	100	100
OTHER REVENUE	829,710	846,022	846,129	846,129
TOTAL REVENUES	829,725	846,122	846,229	846,229
SERVICES & SUPPLIES	70	5,100	5,100	5,100
OTHER CHARGES	829,485	826,000	827,651	827,651
TOTAL EXPENDITURES/APPROPRIATIONS	829,555	831,100	832,751	832,751
NET COST	170	15,022	13,478	13,478

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 06/30/15</u>
Juvenile Justice Facility	\$10,885,000	18 Years	\$9,995,000

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
TOTAL REVENUES	0	0	0	0
SERVICES & SUPPLIES	26,475	65,000	75,000	75,000
TOTAL EXPENDITURES/APPROPRIATIONS	26,475	65,000	75,000	75,000
NET COST	-26,475	-65,000	-75,000	-75,000

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
FINES FORFEITS AND PENALTIES	664,701	666,227	668,807	668,807
TOTAL REVENUES	664,701	666,227	668,807	668,807
SERVICES & SUPPLIES	1,850	5,100	5,100	5,100
OTHER CHARGES	662,851	661,127	663,707	663,707
TOTAL EXPENDITURES/APPROPRIATIONS	664,701	666,227	668,807	668,807
NET COST	0	0	0	0

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 06/30/15</u>
Courthouse Justice Facility	\$10,200,000	25 Years	\$7,200,000

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Amounts in the Fines, Forfeitures and Penalties category represent revenues received from assessments levied on court fines and forfeitures.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	164,278	100,000	65,000	65,000
OTHER REVENUE	939,430	393,000	273,000	273,000
TOTAL REVENUES	1,103,708	493,000	338,000	338,000
OTHER CHARGES	1,007,767	1,006,941	1,007,770	1,007,770
INTRAFUND & INTERFUND TRANSFERS	36,000	0	36,000	36,000
TOTAL EXPENDITURES/APPROPRIATIONS	1,043,767	1,006,941	1,043,770	1,043,770
NET COST	59,941	-513,941	-705,770	-705,770

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 06/30/15</u>
Dairy Loan Program	20 Years	\$4,374,935

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 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (5)
USE OF MONEY AND PROPERTY	42,348	40,000	40,000	40,000
OTHER REVENUE	8,423,149	8,500,000	8,500,000	8,500,000
TOTAL REVENUES	8,465,497	8,540,000	8,540,000	8,540,000
SERVICES & SUPPLIES	2,225	5,100	5,100	5,100
OTHER CHARGES	7,987,656	8,383,750	8,791,875	8,791,875
TOTAL EXPENDITURES/APPROPRIATIONS	7,989,881	8,388,850	8,796,975	8,796,975
NET COST	475,616	151,150	-256,975	-256,975

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 06/30/15</u>
Pension Obligation Bonds	\$63,070,000	18 Years	\$16,825,000

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Amounts noted in the Revenue From Use of Money and Property category represent interest earned on cash balances maintained in the County Treasury. Amounts in the Other Revenue category represent charges collected from other departments through the payroll system.

COUNTY OF MERCED
 STATE OF CALIFORNIA
 DETAIL OF FINANCING SOURCES AND FINANCING USES
 GOVERNMENTAL FUNDS
 FISCAL YEAR 2015-2016

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 2013-2014 (2)	ESTIMATED 2014-2015 (3)	RECOMMEND BY COUNTY ADMIN 2015-2016 (4)	APPROVED BY BOARD OF SUPV. 2015-2016 (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

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.

INTERNAL SERVICE FUNDS

Fund Title: Fleet Service
 Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2013-2014	Estimated 2014-2015	Proposed Estimates 2015-2016	Approved Estimates 2015-2016
1	2	3	4	5
Operating Revenues				
Charges for Services	3,143,585	2,945,301	3,027,386	3,027,386
Miscellaneous Sales	0	400,000	400,000	400,000
Total Operating Revenues	3,143,585	3,345,301	3,427,386	3,427,386
Operating Expenses				
Salaries and Employee Benefits	602,468	599,197	646,436	646,436
Services and Supplies	2,129,045	2,183,607	2,479,250	2,479,250
Depreciation and Amortization	538,484	538,484	538,484	538,484
Total Operating Expenses	3,269,997	3,321,288	3,664,170	3,664,170
Operating Income (Loss)	(126,412)	24,013	(236,784)	(236,784)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	49,434	1,500	2,000	2,000
Gain or Loss on Sale of Capital Assets	(148,055)	32,000	35,000	35,000
Other	0	18,500	19,000	19,000
Total Non-Operating Revenues (Expenses)	(98,621)	52,000	56,000	56,000
Income Before Capital Contributions and Transfers	(225,033)	76,013	(180,784)	(180,784)
Capital Contributions	49,958	0	0	0
Transfers-In/Out	0	0	0	0
Change in Net Assets	(175,075)	76,013	(180,784)	(180,784)
Fixed Assets Purchased	525,976	1,023,301	0	0
Net Assets - Beginning Balance	7,349,721	7,174,646	8,273,960	8,273,960
Net Assets - Ending Balance	7,174,646	8,273,960	8,093,176	8,093,176
Reserved for Fleet Replacement	4,005,807	4,005,807	4,741,946	4,741,946

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 2014-2015 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2015 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 adjustments in Other Sales – Fleet Service FSR.

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Fleet Maintenance Supervisor	0	0	0	0
Assistant Shop Supervisor	1	1	1	1
Automotive Technician	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, 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.

SERVICES AND SUPPLIES

This category has increased overall based on adjustments in Professional and Special Services – Data Processing and Professional and Special Services – Administrative Services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None

Fund Title: Administrative Services
 Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2013-2014	Estimated 2014-2015	Proposed Estimates 2015-2016	Approved Estimates 2015-2016
1	2	3	4	5
Operating Revenues				
Charges for Services	9,750,209	10,016,148	10,950,431	10,950,431
Total Operating Revenues	9,750,209	10,016,148	10,950,431	10,950,431
Operating Expenses				
Salaries and Employee Benefits	5,006,189	5,338,251	5,553,463	5,553,463
Services and Supplies	4,040,645	5,137,097	5,406,987	5,406,987
Depreciation and Amortization	212,329	212,329	212,329	212,329
Total Operating Expenses	9,259,163	10,687,677	11,172,779	11,172,779
Operating Income (Loss)	491,046	(671,529)	(222,348)	(222,348)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	4,932	0	0	0
Gain or Loss on Sale of Capital Assets	839	1,037	0	0
Other	0	0	0	0
Total Non-Operating Revenues (Expenses)	5,771	1,037	0	0
Income Before Capital Contributions and Transfers	496,817	(670,492)	(222,348)	(222,348)
Capital Contributions	193,486	0	0	0
Transfers-In(Out)	122,135	140,000	260,000	260,000
Change in Net Assets	812,438	(530,492)	37,652	37,652
Fixed Assets Purchased	348,557	779,977	42,000	42,000
Net Assets - Beginning Balance	1,067,997	1,880,435	1,349,943	1,349,943
Net Assets - Ending Balance	1,880,435	1,349,943	1,387,595	1,387,595

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 2014-2015 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2015 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 focus on the following strategic initiatives during FY 15 – 16:

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. Other strategic application system upgrades during the year may include systems for County Counsel, Recorder, and Risk.
3. Work with the departments and the Clerk to the Board to complete the upgrade to the County-wide Electronic Document Management System (EDMS) that is used to manage the Board agenda process as well as store documents online.
4. Upgrade the County-wide email system and implement an enhanced email archive solution that will improve access to electronic email records.
5. Work with departments to complete a review of the County's Geographic Information System (GIS). The project includes staff development and implementing process and system enhancements that can be exploited by users through improved effectiveness and usefulness of the system.
6. Information Systems will begin work on a project to enhance the County's website and online presence to support new federal accessibility standards.
7. The Department will work with departments to develop a records storage and management plan that addresses legacy document management as well as electronic storage of documents going forward.
8. Develop a strategic plan to update the County's aging communications and technology infrastructure.

REVENUE

This category is decreased in Data Processing and Communication Services based on adjustments for salary and projected service costs for FY 2015/16.

SALARIES AND EMPLOYEE BENEFITS

	<u>2013/14</u> <u>APPROVED</u>	<u>2014/15</u> <u>APPROVED</u>	<u>2015/16</u> <u>RECOMMENDED</u>	<u>2015/16</u> <u>APPROVED</u>
Director Administrative Services/Chief Information Officer	1	1	1	1
Systems and Operations Supervisor	1	0	0	0
Supervising Programmer Analyst	1	1	2	2
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	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Systems Programmer I/II	1	1	1	1
Network Training Specialist	0	0	0	0
Network Systems Support Analyst I/II	7	7	8	7
Network Systems Support Analyst III	1	1	1	1
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	2	2	2
Accounting Technician	0	0	1	1
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	40	40	41	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	 41.15	 41.15	 42.15	 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.

On February 10, 2015, the Board of Supervisors approved the department's request to delete one (1) vacant Computer Operator II (Position #1) and add one (1) Accounting Technician.

For the fiscal year 2015/16, the department requests to add one (1) Network Systems Support Analyst II position, to add one (1) Supervising Programmer, and to delete one (1) vacant Data Base Administrator (Position #). The request to change the vacant Data Base Administrator for the Supervising Programmer is being recommended by the CEO for approval at Proposed Budget. The Network Systems Support Analyst II position will be further reviewed by the CEO and recommendations will be brought forward at Final Budget.

SALARIES AND EMPLOYEE BENEFITS (Continued)

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, 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 Communications for purchasing and billings on communication services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Operation of Internal Service Fund Fiscal Year 2015-2016			County Budget Form Schedule 10 Proposed Fund Title: Insurance Pool Service Activity: Internal Service Fund
Operating Detail	Audited Actual 2013-2014	Estimated 2014-2015	Proposed Estimates 2015-2016	Approved Estimates 2015-2016
1	2	3	4	5
Operating Revenues				
Insurance Allocations	44,067,472	44,824,168	55,156,812	55,156,812
Total Operating Revenues	44,067,472	44,824,168	55,156,812	55,156,812
Operating Expenses				
Salaries and Employee Benefits	0	0	0	0
Services and Supplies	36,564,825	41,510,977	42,529,867	42,529,867
Other Charges	8,103,370	9,212,105	11,717,000	11,717,000
Total Operating Expenses	44,668,195	50,723,082	54,246,867	54,246,867
Operating Income (Loss)	(600,723)	(5,898,914)	909,945	909,945
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	264,097	259,000	264,100	264,100
Gain or Loss on Sale of Capital Assets	0	0	0	0
Total Non-Operating Revenues (Expenses)	264,097	259,000	264,100	264,100
Income Before Capital Contributions and Transfers	(336,626)	(5,639,914)	1,174,045	1,174,045
Capital Contributions	0	0	0	0
Transfers-In(Out)	0	1	350,000	350,000
Change in Net Assets	(336,626)	(5,639,913)	1,524,045	1,524,045
Fixed Assets Purchased	0	0	0	0
Net Assets - Beginning Balance	8,710,873	8,374,247	2,734,334	2,734,334
Net Assets - Ending Balance	8,374,247	2,734,334	4,258,379	4,258,379
Reserved for Risk Liability	8,374,247	2,734,334	4,258,379	4,258,379

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 2014-2015 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2015 is completed.

INSURANCE POOL

BUDGET UNIT 75900

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

REVENUE

This category is decreased in Other Revenue based on next fiscal year projections.

SALARIES AND BENEFITS

None.

SERVICES AND SUPPLIES

This category is decreased overall based Special Department Expense reduction.

OTHER CHARGES

This category is increased overall based on increased Claim Payments.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

ENTERPRISE FUNDS

Fund Title: Medical Facility Lease
 Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2013-2014	Estimated 2014-2015	Proposed Estimates 2015-2016	Approved Estimates 2015-2016
1	2	3	4	5
Operating Revenues				
Miscellaneous Sales	9,868	0	0	0
Total Operating Revenues	9,868	0	0	0
Operating Expenses				
Services and Supplies	44,646	0	0	0
Depreciation and Amortization	268,570	268,570	268,570	268,570
Total Operating Expenses	313,216	268,570	268,570	268,570
Operating Income (Loss)	(303,348)	(268,570)	(268,570)	(268,570)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	136,944	0	0	0
Total Non-Operating Revenues (Expenses)	136,944	0	0	0
Change in Net Assets	(166,404)	(268,570)	(268,570)	(268,570)
Net Assets - Beginning Balance	15,799,896	15,633,492	15,364,922	15,364,922
Net Assets - Ending Balance	15,633,492	15,364,922	15,096,352	15,096,352

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2014-2015 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2015 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

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

Fund Title: Castle Airport
 Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2013-2014	Estimated 2014-2015	Proposed Estimates 2015-2016	Approved Estimates 2015-2016
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	135,875	148,800	90,400	90,400
Revenue From Use of Money and Property	1,714,677	2,692,832	1,770,364	1,770,364
Charges for Services	86,687	100,000	95,000	95,000
Miscellaneous Sales	124,101	144,500	74,500	74,500
Total Operating Revenues	2,061,340	3,086,132	2,030,264	2,030,264
Operating Expenses				
Salaries and Employee Benefits	1,114,791	748,450	1,076,415	1,076,415
Services and Supplies	736,295	813,475	927,365	927,365
Depreciation and Amortization	6,286,592	6,286,592	6,286,592	6,286,592
Total Operating Expenses	8,137,678	7,848,517	8,290,372	8,290,372
Operating Income (Loss)	(6,076,338)	(4,762,385)	(6,260,108)	(6,260,108)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	1,217	2,500	1,500	1,500
Interest/Investment (Expense) and/or (Loss)	(305)	0	0	0
Aid From Other Gov't Agencies	933,609	720,000	925,948	925,948
Gain or Loss on Sale of Capital Assets	(111,056)	0	0	0
Total Non-Operating Revenues (Expenses)	823,465	722,500	927,448	927,448
Income Before Capital Contributions and Transfers	(5,252,873)	(4,039,885)	(5,332,660)	(5,332,660)
Capital Contributions	0	0	0	0
Transfers-In(Out)	84,799	0	0	0
Change in Net Assets	(5,168,074)	(4,039,885)	(5,332,660)	(5,332,660)
Fixed Assets Purchased	893,029	0	1,140,731	1,140,731
Net Assets - Beginning Balance	126,385,709	121,217,635	117,177,750	117,177,750
Net Assets - Ending Balance	121,217,635	117,177,750	111,845,090	111,845,090

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 2014-2015 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2015 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 Community 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 resulted 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.

For Fiscal Year 2015-2016, there are approximately 100 active building leases at Castle, to include the facilities vacated by AT&T.

REVENUE

For Fiscal Year 2015-2016, this category decreased overall due to reductions in Federal Other and Other Services – Connection Fees

SALARIES AND EMPLOYEE BENEFITS

	2013/14	2014/15	2015/16	2015/16
	<u>APPROVED</u>	<u>APPROVED</u>	<u>REQUESTED</u>	<u>RECOMMENDED</u>
Castle-Airport Manager	1	1	1	1
Castle-Administrative Services Manager	1	0	0	0
Staff Services Analyst I/II	1	0	0	0
Account Clerk III	0	0	0	0
Accounting Technician	1	1	1	1
Office Assistant II	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>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	11	9	9	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	 12.00	 10.00	 10.00	 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, 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 2015-2016, this category was increased overall in Agricultural, Maintenance Equipment – Telephone Lines, and Publications and Legal Notices.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>
84067 FAA #14 Map Project at Castle	\$159,928	\$159,928
85113 FAA 15 Construction Taxiway B	33,452	33,452
85114 FAA 16 Hangar 1509 & 1529 Design	31,403	31,403
86106 FAA 17 Runway Rehab Design	<u>915,948</u>	<u>915,948</u>
TOTAL	\$1,140,731	\$1,140,731

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

Operating Detail	Audited Actual 2013-2014	Estimated 2014-2015	Proposed Estimates 2015-2016	Approved Estimates 2015-2016
1	2	3	4	5
Operating Revenues				
Charges for Services	311,230	553,250	353,350	353,350
Total Operating Revenues	311,230	553,250	353,350	353,350
Operating Expenses				
Services and Supplies	317,260	266,950	353,700	353,700
Depreciation and Amortization	2,869	2,869	2,869	2,869
Total Operating Expenses	320,129	269,819	356,569	356,569
Operating Income (Loss)	(8,899)	283,431	(3,219)	(3,219)
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	488	350	250	250
Other	0	100	100	100
Total Non-Operating Revenues (Expenses)	488	450	350	350
Income Before Transfers	(8,411)	283,881	(2,869)	(2,869)
Transfers-In(Out)	15,000	0	0	0
Change in Net Assets	6,589	283,881	(2,869)	(2,869)
Fixed Assets Purchased	10,134	0	0	0
Net Assets - Beginning Balance	31,502	38,091	321,972	321,972
Net Assets - Ending Balance	38,091	321,972	319,103	319,103

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 2014-2015 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2015 is completed.

CASTLE AIRPORT – WATER & SEWER SYSTEMS

BUDGET UNIT 75100

Castle Airport Aviation and Development Center, an operating division of the Department of Community and Economic Development (CED), 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.

Starting in FY 2015/2016 the county will transition to a new financial system. As a result of the transition some budget units were renumbered. This budget unit was changed from 75800 to the new budget unit of 75100.

REVENUE

For Fiscal Year 2015-2016, this category was increased overall in Other Services – Service Charges

SERVICES AND SUPPLIES

For Fiscal Year 2015-2016, this category was increased overall in Maintenance and Structure – Improvements and Grounds, Professional and Special Services, and Special Department Expense – Licenses.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

SPECIAL DISTRICTS

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2015	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	7,933	306	2,140	10,379	10,379		10,379
Almond Meadows Dr Maint Zone 319	17,136		2,080	19,216	18,405	811	19,216
Almond Tree Estates Dr Zone 114	39,359		4,981	44,340	44,340		44,340
American Heritage Dr Zone 323	20,316		4,104	24,420	23,663	757	24,420
Ashley Estates Dr Zone 116	22,591	3,869	3,127	29,587	29,587		29,587
B & B Water District	25,800		13,000	38,800	28,000	10,800	38,800
Bridget Court Dr-Maint Zone 232	3,759		991	4,750	4,540	210	4,750
Champagne Estates Dr Zone 231	14,454		2,274	16,728	16,584	144	16,728
Cotton Glen Estates Dr #421	6,690		15,590	22,280	21,298	982	22,280
Countrysides Estates Dr Zone 101	15,427		1,701	17,128	16,288	840	17,128
Cowdenknowes Dr Zone 238	2,453	243	379	3,075	3,075		3,075
Cypress Est Dr & Maint Zone 254	4,292		1,810	6,102	5,761	341	6,102
Denis Way Dr Zone 109	392	48	728	1,168	1,168		1,168
Eastside CSA Water District	3,576	1,950	2,100	7,626	7,626		7,626
Elliott Manor Dr Zone 230	17,073		1,931	19,004	18,116	888	19,004
Evergreen Place Dr Zone 256	23,050		3,259	26,309	24,754	1,555	26,309
Golden Estates Dr Zone 205	6,922		10,326	17,248	16,190	1,058	17,248
Grove Storm Dr Zone 111	5,257		875	6,132	6,002	130	6,132
Hillside Estates Dr Zone 113	5,655	1,231	1,739	8,625	8,625		8,625
La Paloma/Rolfe Estates Zone 266	2,035		6,715	8,750	8,461	289	8,750
Lewis Estates Dr Zone 103	10,350	10,165	1,155	21,670	21,670		21,670
Lexington Park Storm Dr Zone 422			2	2		2	2
Meadowbrook Maint Zone 119	16,234	2,175	2,850	21,259	21,259		21,259
Miles Creek Est Dr Zone 326	21,616		3,310	24,926	22,795	2,131	24,926
New Century Park Dr Zone 327	18,171		3,003	21,174	19,146	2,028	21,174
Palm Heights Dr Maint Zone 122	22,639	1,729	3,372	27,740	27,740		27,740
Planada Storm Dr Maint Zone 329	35,500		7,948	43,448	37,908	5,540	43,448
Rockwood Est Dr. & Maint Zone 262	4,590		5,141	9,731	9,692	39	9,731
Santa Nella Village Dr Zone 407	36,260		9,254	45,514	36,313	9,201	45,514
Santa Rita Garden Dr Zone 208	10,104		1,331	11,435	11,306	129	11,435
Subtotal - Drainage Districts	419,634	21,716	117,216	558,566	520,691	37,875	558,566

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies Summary
 Non Enterprise
 Fiscal Year 2015-2016

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2015	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	419,634	21,716	117,216	558,566	520,691	37,875	558,566
Sunrise Terrace Dr Zone 320	28,978		4,457	33,435	31,015	2,420	33,435
Tierra De Oro Maint Zone 124	1,918	561	930	3,409	3,409		3,409
Town & Country Dr Zone 206	20,569		6,229	26,798	26,354	444	26,798
White Gate Estates Lt-Dr Zone 305	10,119	1,472	4,393	15,984	15,984		15,984
White Gate Farms Dr Zone 307	14,888		1,932	16,820	16,043	777	16,820
Winton Manor Dr Zone 207	16,497	2,115	2,976	21,588	21,588		21,588
Winton Meadows Dr Zone 242	25,026	548	4,307	29,881	29,881		29,881
Total Drainage Districts	537,629	26,412	142,440	706,481	664,965	41,516	706,481

Lighting Districts							
Almond Estates Lt-Dr Zone 108	644	707	8,661	10,012	10,012		10,012
Almondwood Estates Lt-Dr Zone 203	15,444		1,909	17,353	16,765	588	17,353
Ashe Tract Lt Zone 218	3,099	11	2,985	6,095	6,095		6,095
B & B Rancheros Lt-Dr Zone 217	6,979	826	100	7,905	7,905		7,905
B & B Rancheros 2 Lt-Dr Zone 220	19,956		3,686	23,642	23,602	40	23,642
Ballico Lighting Zone 272	118		273	391	391		391
Beachwood Drive Lt Zone 221	22,131	7,836	35,811	65,778	65,778		65,778
Bispo Estates Lt-Dr Zone 234	16,183	3,530	6,271	25,984	25,984		25,984
Black Rascal Lt Zone 215	1,905		814	2,719	2,694	25	2,719
Blossom Street Lt Zone 402	34,512		15,245	49,757	49,757		49,757
Bryant Meadows St Lt-Dr Zone 331	571	84	459	1,114	1,114		1,114
Country Club Place St Lt Zone 314	735	160	815	1,710	1,710		1,710
Country Living Est Lt-Dr Zone 240	17,195	7	4,034	21,236	21,236		21,236
Cressey Lt Zone 201	1,779	534	2,540	4,853	4,853		4,853
CSA #1 Maint Revolving Fund			100,000	100,000	100,000		100,000
Delhi Lt Zone 102	9,723	16,559	75,298	101,580	101,580		101,580
Easy Street Lt Zone 308	10,995		5,075	16,070	13,429	2,641	16,070
El Capitan & Hollywd Est Zone 265	13,199	2,796	49,225	65,220	65,220		65,220
Elliott Estates Lt Zone 214	11,426	1,652	4,147	17,225	17,225		17,225
Esau Estates Lt-Dr Zone 243	12,429	38	3,068	15,535	15,535		15,535
Fairway Estates St Lt Zone 107	196	70	1,134	1,400	1,400		1,400
Subtotal - Lighting Districts	199,219	34,810	321,550	555,579	552,285	3,294	555,579

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies Summary
 Non Enterprise
 Fiscal Year 2015-2016

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2015	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	199,219	34,810	321,550	555,579	552,285	3,294	555,579
Fleming Acres Lt-Dr Zone 227	14,483	669	2,874	18,026	18,026		18,026
Fleming Oaks Lt-Dr Zone 241	13,881	1,528	5,372	20,781	20,781		20,781
Forist Lane Lt Zone 244	858	10	563	1,431	1,431		1,431
Franklin Heights Lt-Dr Zone 228	33,564	979	3,820	38,363	38,363		38,363
Giesbrecht Street Lt Zone 271	263		289	552	502	50	552
Glen Meadows Lt-Dr Zone 255	15,547		7,082	22,629	20,016	2,613	22,629
Glenwood Est Lt-Dr Zone 229	12,650	795	2,169	15,614	15,614		15,614
Golden Bear Estates Zone 332	453	168	1,655	2,276	2,276		2,276
Golf Road St Lt Zone 321	831		1,187	2,018	1,928	90	2,018
Green Lawns Lt Zone 219	776	271	1,430	2,477	2,477		2,477
Greenfield Brooks Lt & Dr Zone 252	14,932	7,624	14,321	36,877	36,877		36,877
Harmony Ranch Dr & Park Zone 121	170,696		62,733	233,429	153,059	80,370	233,429
Heavenly Acres 2 Lt-Dr Zone 209	2,797	421	1,561	4,779	4,779		4,779
Heavenly Acres 3 Lt-Dr Zone 210	6,853		3,586	10,439	10,425	14	10,439
Hillcrest Est Lt-Dr Zone 318	1,710	137	9,614	11,461	11,461		11,461
Hilmar-Irwin Lt Zone 100	17,413	5,124	45,536	68,073	68,073		68,073
Lakewood Est Lt-Dr Zone 301	11,314	1,013	1,907	14,234	14,234		14,234
Le Grand Lt Zone 310	14,947		17,998	32,945	32,359	586	32,945
Links Lt-Dr Zone 112	3,165	543	791	4,499	4,499		4,499
Los Olivos Lighting Zone 334	131		305	436	414	22	436
Marilyn Est Lt-Dr Zone 300	3,924	428	1,199	5,551	5,551		5,551
Mission Trails Lt Zone 303	4,490	418	3,728	8,636	8,636		8,636
Moran St Lt-Dr Zone 235	16,822	3,002	5,545	25,369	25,369		25,369
Nutcracker Terrace Lt-Dr Zone 239	25,442	541	3,525	29,508	29,508		29,508
Oleander Lt Zone 302	9,264	112	2,040	11,416	11,416		11,416
Parkway St Lt-Dr Lands Park Zone 423	(501)		2,000	1,499		1,499	1,499
Petaluma Street Lt Zone 125	242	19	144	405	405		405
Planada Lt Zone 309	33,714	8,055	36,901	78,670	78,670		78,670
Pleasant Valley Lt & Dr Zone 259	8,255	900	3,211	12,366	12,366		12,366
Ramos Road Lt Zone 405	615		684	1,299	1,279	20	1,299
Ranch Estates Lt-Dr Zone 237	12,474	1,427	3,087	16,988	16,988		16,988
Subtotal - Lighting Districts	651,224	68,994	568,407	1,288,625	1,200,067	88,558	1,288,625

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies Summary
 Non Enterprise
 Fiscal Year 2015-2016

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2015	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	651,224	68,994	568,407	1,288,625	1,200,067	88,558	1,288,625
Rancho Village Lt Zone 312	741	101	942	1,784	1,784		1,784
Riverview Lt-Dr Zone 115	13,403	1,060	3,972	18,435	18,435		18,435
Robinson Est Lt-Dr Zone 317	22,060	1,373	8,115	31,548	31,548		31,548
Sahota Brother Clinton Zone 264	6,626		3,501	10,127	9,119	1,008	10,127
Salles Manor Lt Zone 213	1,523		1,336	2,859	2,768	91	2,859
San Luis Hills Lt & Dr Zone 413	15,688	1,707	8,713	26,108	26,108		26,108
San Luis Truck Plaza St Lt 411	5,064	628	2,089	7,781	7,781		7,781
Santa Fe Business Lt-Dr Zone 246	11,269	770	2,345	14,384	14,384		14,384
Santa Nella Lt Zone 400	46,669	5,172	30,911	82,752	82,752		82,752
Santa Nella Plaza Lt-Dr Zone 406	3,638		1,350	4,988	3,866	1,122	4,988
Snelling Lt Zone 105	4,913	676	3,339	8,928	8,928		8,928
South Dos Palos Lt Zone 401	15,645	144	7,237	23,026	23,026		23,026
Stevinson Lt Zone 200	8,125	1,166	2,934	12,225	12,225		12,225
Stolle Acres Lt-Dr Zone 316	1,397	142	647	2,186	2,186		2,186
Stonemill Est Lt-Dr Zone 325	20,816		6,103	26,919	26,745	174	26,919
Taylor Estates Lt-Dr Zone 249	13,797	979	6,969	21,745	21,745		21,745
Terry Lt Zone 247	1		3	4		4	4
Texeira St Lt Zone 251	413	55	396	864	864		864
Trovare St Lt & Dr Zone 330	2,240	26	2,145	4,411	4,411		4,411
Tumbleweed Est Lt-Dr Zone 236	9,143	590	1,820	11,553	11,553		11,553
Villa Cordoba Zone 123	4	31	55	90	90		90
Village Greens Lt-Dr Zone 250	36,413		13,370	49,783	48,819	964	49,783
West Hills Estates Lt-Dr Zone 313	7,416	1,092	2,390	10,898	10,898		10,898
Westwood Lt Zone 211	1,825	322	1,088	3,235	3,235		3,235
White Gate Farms #3 Lt Zone 306	11,923	90	2,694	14,707	14,707		14,707
Wickum Est Lt-Dr Zone 233	27,757		10,883	38,640	38,460	180	38,640
Wickum Lt Zone 216	149	84	881	1,114	1,114		1,114
Willow Crest Est Lt & Dr Zone 263	43,136		16,690	59,826	55,671	4,155	59,826
Winton Lt Zone 202	38,117	10,551	91,306	139,974	139,974		139,974
Yosemite Meadows Lt-Dr Zone 311	5,550	536	2,527	8,613	8,613		8,613
Total Lighting Districts	1,026,685	96,289	805,158	1,928,132	1,831,876	96,256	1,928,132

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies Summary
 Non Enterprise
 Fiscal Year 2015-2016

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2015	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	13,718		1,970	15,688	15,681	7	15,688
Camden Pl Landscape Zone 117	392		1,656	2,048	2,048		2,048
Campus Park Landscape #267	1,593	1,678	20,280	23,551	23,551		23,551
Country Club Estates Zone 106	4,104	593	1,850	6,547	6,547		6,547
Gurr Road Water Zone 245			80	80		80	80
Hilmar Stevinson Park Zone 120	(32)		120	88		88	88
Monte Vista Landscaping Zone 333	7,789	1,094	5,625	14,508	14,508		14,508
Quail Hollow Landscape Zone 269	10,890	2,546	8,775	22,211	22,211		22,211
Riverbank Est Maint Zone 110	1,813	324	255	2,392	2,392		2,392
Santa Nella Road Zone 404	21,079		15,601	36,680	29,215	7,465	36,680
Santa Nella Village Lndscp Zone 408	11,118	3,407	21,650	36,175	36,175		36,175
Santa Nella Village Rd Zone 410	37,182		11,561	48,743	39,550	9,193	48,743
Santa Nella Village Lndscp #414	18,359	2,571	48,200	69,130	69,130		69,130
Silva Meadows Lndscp & SWG 268	5,401	3,547	7,900	16,848	16,848		16,848
Sorrento Lt & Dr Zone 337	2,741		485	3,226	2,900	326	3,226
Total Landscaping Districts	136,147	15,760	146,008	297,915	280,756	17,159	297,915
Total Special Districts & Other Agencies	1,700,461	138,461	1,093,606	2,932,528	2,777,597	154,931	2,932,528

District Name	Fund Balance (Per Auditor) June 30, 2015 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2015 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Drainage Districts					
Almond Grove Dr Zone 204	22,587		14,654		7,933
Almond Meadows Dr Maint Zone 319	32,458		15,322		17,136
Almond Tree Estates Dr Zone 114	75,816		36,457		39,359
American Heritage Dr Zone 323	45,461		25,145		20,316
Ashley Estates Dr Zone 116	43,898		21,307		22,591
B & B Water District	416,801		391,001		25,800
Bridget Court Dr-Maint Zone 232	8,749		4,990		3,759
Champagne Estates Dr Zone 231	34,218		19,764		14,454
Cotton Glen Estates Dr #421	38,080		31,390		6,690
Countrysides Estates Dr Zone 101	19,793		4,366		15,427
Cowdenknowes Dr Zone 238	4,655		2,202		2,453
Cypress Est Dr & Maint Zone 254	14,907		10,615		4,292
Denis Way Dr Zone 109	1,752		1,360		392
Eastside CSA Water District	30,871		27,295		3,576
Elliott Manor Dr Zone 230	34,714		17,641		17,073
Evergreen Place Dr Zone 256	55,450		32,400		23,050
Golden Estates Dr Zone 205	61,433		54,511		6,922
Grove Storm Dr Zone 111	9,499		4,242		5,257
Hillside Estates Dr Zone 113	13,858		8,203		5,655
La Paloma/Rolfe Estates Zone 266	10,556		8,521		2,035
Lewis Estates Dr Zone 103	46,875		36,525		10,350
Lexington Park Storm Dr Zone 422	439		439		
Meadowbrook Maint Zone 119	31,616		15,382		16,234
Miles Creek Est Dr Zone 326	53,957		32,341		21,616
New Century Park Dr Zone 327	39,680		21,509		18,171
Palm Heights Dr Maint Zone 122	34,557		11,918		22,639
Planada Storm Dr Maint Zone 329	102,750		67,250		35,500
Rockwood Est Dr. & Maint Zone 262	9,485		4,895		4,590
Santa Nella Village Dr Zone 407	102,459		66,199		36,260
Santa Rita Garden Dr Zone 208	18,734		8,630		10,104
Subtotal - Drainage Districts	1,416,108		996,474		419,634

District Name	Fund Balance (Per Auditor) June 30, 2015 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2015 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Drainage Districts Totals Forward	1,416,108		996,474		419,634
Sunrise Terrace Dr Zone 320	76,659		47,681		28,978
Tierra De Oro Maint Zone 124	6,013		4,095		1,918
Town & Country Dr Zone 206	67,801		47,232		20,569
White Gate Estates Lt-Dr Zone 305	13,527		3,408		10,119
White Gate Farms Dr Zone 307	29,814		14,926		14,888
Winton Manor Dr Zone 207	30,784		14,287		16,497
Winton Meadows Dr Zone 242	39,721		14,695		25,026
Total Drainage Districts	1,680,427		1,142,798		537,629
Lighting Districts					
Almond Estates Lt-Dr Zone 108	4,552		3,908		644
Almondwood Estates Lt-Dr Zone 203	34,373		18,929		15,444
Ashe Tract Lt Zone 218	14,504		11,405		3,099
B & B Rancheros Lt-Dr Zone 217	7,805		826		6,979
B & B Rancheros 2 Lt-Dr Zone 220	37,658		17,702		19,956
Ballico Lighting Zone 272	161		43		118
Beachwood Drive Lt Zone 221	69,780		47,649		22,131
Bispo Estates Lt-Dr Zone 234	31,944		15,761		16,183
Black Rascal Lt Zone 215	5,543		3,638		1,905
Blossom Street Lt Zone 402	68,373		33,861		34,512
Bryant Meadows St Lt-Dr Zone 331	1,693		1,122		571
Country Club Place St Lt Zone 314	1,781		1,046		735
Country Living Est Lt-Dr Zone 240	29,079		11,884		17,195
Cressey Lt Zone 201	2,515		736		1,779
CSA #1 Maint Revolving Fund					
Delhi Lt Zone 102	30,121		20,398		9,723
Easy Street Lt Zone 308	33,299		22,304		10,995
El Capitan & Hollywd Est Zone265	28,093		14,894		13,199
Elliott Estates Lt Zone 214	22,828		11,402		11,426
Esau Estates Lt-Dr Zone 243	24,870		12,441		12,429
Fairway Estates St Lt Zone 107	267		71		196
Subtotal - Lighting Districts	449,239		250,020		199,219

District Name	Fund Balance (Per Auditor) June 30, 2015 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2015 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Lighting Districts Totals Forward	449,239		250,020		199,219
Fleming Acres Lt-Dr Zone 227	31,164		16,681		14,483
Fleming Oaks Lt-Dr Zone 241	24,603		10,722		13,881
Forist Lane Lt Zone 244	2,703		1,845		858
Franklin Heights Lt-Dr Zone 228	60,585		27,021		33,564
Giesbrecht Street Lt Zone 271	1,541		1,278		263
Glen Meadows Lt-Dr Zone 255	50,851		35,304		15,547
Glenwood Est Lt-Dr Zone 229	22,788		10,138		12,650
Golden Bear Estates Zone 332	1,210		757		453
Golf Road St Lt Zone 321	1,811		980		831
Green Lawns Lt Zone 219	2,259		1,483		776
Greenfield Brooks Lt & Dr Zone 252	63,398		48,466		14,932
Harmony Ranch Dr & Park Zone 121	263,525		92,829		170,696
Heavenly Acres 2 Lt-Dr Zone 209	5,892		3,095		2,797
Heavenly Acres 3 Lt-Dr Zone 210	17,845		10,992		6,853
Hillcrest Est Lt-Dr Zone 318	1,847		137		1,710
Hilmar-Irwin Lt Zone 100	28,817		11,404		17,413
Lakewood Est Lt-Dr Zone 301	25,851		14,537		11,314
Le Grand Lt Zone 310	26,996		12,049		14,947
Links Lt-Dr Zone 112	10,532		7,367		3,165
Los Olivos Lighting Zone 334	2,191		2,060		131
Marilyn Est Lt-Dr Zone 300	9,532		5,608		3,924
Mission Trails Lt Zone 303	11,980		7,490		4,490
Moran St Lt-Dr Zone 235	27,512		10,690		16,822
Nutcracker Terrace Lt-Dr Zone 239	37,317		11,875		25,442
Oleander Lt Zone 302	19,981		10,717		9,264
Parkway St Lt-Dr Lands Park Zone 423	264,941		265,442		(501)
Petaluma Street Lt Zone 125	518		276		242
Planada Lt Zone 309	70,322		36,608		33,714
Pleasant Valley Lt & Dr Zone 259	16,707		8,452		8,255
Ramos Road Lt Zone 405	1,967		1,352		615
Ranch Estates Lt-Dr Zone 237	18,402		5,928		12,474
Subtotal - Lighting Districts	1,574,827		923,603		651,224

District Name	Fund Balance (Per Auditor) June 30, 2015 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2015 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Lighting Districts Totals Forward	1,574,827		923,603		651,224
Rancho Village Lt Zone 312	1,117		376		741
Riverview Lt-Dr Zone 115	35,649		22,246		13,403
Robinson Est Lt-Dr Zone 317	28,424		6,364		22,060
Sahota Brother Clinton Zone 264	28,765		22,139		6,626
Salles Manor Lt Zone 213	5,304		3,781		1,523
San Luis Hills Lt & Dr Zone 413	50,980		35,292		15,688
San Luis Truck Plaza St Lt 411	8,511		3,447		5,064
Santa Fe Business Lt-Dr Zone 246	17,797		6,528		11,269
Santa Nella Lt Zone 400	112,261		65,592		46,669
Santa Nella Plaza Lt-Dr Zone 406	9,665		6,027		3,638
Snelling Lt Zone 105	12,230		7,317		4,913
South Dos Palos Lt Zone 401	35,073		19,428		15,645
Stevinson Lt Zone 200	17,437		9,312		8,125
Stolle Acres Lt-Dr Zone 316	2,869		1,472		1,397
Stonemill Est Lt-Dr Zone 325	45,515		24,699		20,816
Taylor Estates Lt-Dr Zone 249	28,193		14,396		13,797
Terry Lt Zone 247	394		393		1
Texeira St Lt Zone 251	586		173		413
Trovare St Lt & Dr Zone 330	8,345		6,105		2,240
Tumbleweed Est Lt-Dr Zone 236	11,043		1,900		9,143
Villa Cordoba Zone 123	9,868		9,864		4
Village Greens Lt-Dr Zone 250	96,057		59,644		36,413
West Hills Estates Lt-Dr Zone 313	9,600		2,184		7,416
Westwood Lt Zone 211	4,072		2,247		1,825
White Gate Farms #3 Lt Zone 306	20,844		8,921		11,923
Wickum Est Lt-Dr Zone 233	78,057		50,300		27,757
Wickum Lt Zone 216	1,334		1,185		149
Willow Crest Est Lt & Dr Zone 263	102,836		59,700		43,136
Winton Lt Zone 202	91,395		53,278		38,117
Yosemite Meadows Lt-Dr Zone 311	7,545		1,995		5,550
Total Lighting Districts	2,456,593		1,429,908		1,026,685

District Name	Fund Balance (Per Auditor) June 30, 2015 Estimated	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2015 Estimated
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Landscape Districts					
Buhach Park Est Lt-Dr Zone 226	29,430		15,712		13,718
Camden Pl Landscape Zone 117	392				392
Campus Park Landscape #267	21,719		20,126		1,593
Country Club Estates Zone 106	5,945		1,841		4,104
Gurr Road Water Zone 245	11,721		11,721		
Hilmar Stevinson Park Zone 120	16,148		16,180		(32)
Monte Vista Landscaping Zone 333	30,916		23,127		7,789
Quail Hollow Landscape Zone 269	14,749		3,859		10,890
Riverbank Est Maint Zone 110	3,503		1,690		1,813
Santa Nella Road Zone 404	127,614		106,535		21,079
Santa Nella Village Lndscp Zone 408	28,984		17,866		11,118
Santa Nella Village Rd Zone 410	140,739		103,557		37,182
Santa Nella Village Lndscp #414	26,502		8,143		18,359
Silva Meadows Lndscp & SWG 268	44,763		39,362		5,401
Sorrento Lt & Dr Zone 337	6,063		3,322		2,741
Total Landscaping Districts	509,188		373,041		136,147
Total Special Districts & Other Agencies	4,646,208		2,945,747		1,700,461

District Name	Obligated Fund Balances June 30, 2015	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	14,654	306	306			14,348
Almond Meadows Dr Maint Zone 319	15,322			811	811	16,133
Almond Tree Estates Dr Zone 114	36,457					36,457
American Heritage Dr Zone 323	25,145			757	757	25,902
Ashley Estates Dr Zone 116	21,307	3,869	3,869			17,438
B & B Water District	391,001			10,800	10,800	401,801
Bridget Court Dr-Maint Zone 232	4,990			210	210	5,200
Champagne Estates Dr Zone 231	19,764			144	144	19,908
Cotton Glen Estates Dr #421	31,390			982	982	32,372
Countrysides Estates Dr Zone 101	4,366			840	840	5,206
Cowdenknowes Dr Zone 238	2,202	243	243			1,959
Cypress Est Dr & Maint Zone 254	10,615			341	341	10,956
Denis Way Dr Zone 109	1,360	48	48			1,312
Eastside CSA Water District	27,295	1,950	1,950			25,345
Elliott Manor Dr Zone 230	17,641			888	888	18,529
Evergreen Place Dr Zone 256	32,400			1,555	1,555	33,955
Golden Estates Dr Zone 205	54,511			1,058	1,058	55,569
Grove Storm Dr Zone 111	4,242			130	130	4,372
Hillside Estates Dr Zone 113	8,203	1,231	1,231			6,972
La Paloma/Rolfe Estates Zone 266	8,521			289	289	8,810
Lewis Estates Dr Zone 103	36,525	10,165	10,165			26,360
Lexington Park Storm Dr Zone 422	439			2	2	441
Meadowbrook Maint Zone 119	15,382	2,175	2,175			13,207
Miles Creek Est Dr Zone 326	32,341			2,131	2,131	34,472
New Century Park Dr Zone 327	21,509			2,028	2,028	23,537
Palm Heights Dr Maint Zone 122	11,918	1,729	1,729			10,189
Planada Storm Dr Maint Zone 329	67,250			5,540	5,540	72,790
Rockwood Est Dr. & Maint Zone 262	4,895			39	39	4,934
Santa Nella Village Dr Zone 407	66,199			9,201	9,201	75,400
Santa Rita Garden Dr Zone 208	8,630			129	129	8,759
Subtotal - Drainage Districts	996,474	21,716	21,716	37,875	37,875	1,012,633

District Name	Obligated Fund Balances June 30, 2015	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	996,474	21,716	21,716	37,875	37,875	1,012,633
Sunrise Terrace Dr Zone 320	47,681			2,420	2,420	50,101
Tierra De Oro Maint Zone 124	4,095	561	561			3,534
Town & Country Dr Zone 206	47,232			444	444	47,676
White Gate Estates Lt-Dr Zone 305	3,408	1,472	1,472			1,936
White Gate Farms Dr Zone 307	14,926			777	777	15,703
Winton Manor Dr Zone 207	14,287	2,115	2,115			12,172
Winton Meadows Dr Zone 242	14,695	548	548			14,147
Total Drainage Districts	1,142,798	26,412	26,412	41,516	41,516	1,157,902

Lighting Districts						
Almond Estates Lt-Dr Zone 108	3,908	707	707			3,201
Almondwood Estates Lt-Dr Zone 203	18,929			588	588	19,517
Ashe Tract Lt Zone 218	11,405	11	11			11,394
B & B Rancheros Lt-Dr Zone 217	826	826	826			
B & B Rancheros 2 Lt-Dr Zone 220	17,702			40	40	17,742
Ballico Lighting Zone 272	43					43
Beachwood Drive Lt Zone 221	47,649	7,836	7,836			39,813
Bispo Estates Lt-Dr Zone 234	15,761	3,530	3,530			12,231
Black Rascal Lt Zone 215	3,638			25	25	3,663
Blossom Street Lt Zone 402	33,861					33,861
Bryant Meadows St Lt-Dr Zone 331	1,122	84	84			1,038
Country Club Place St Lt Zone 314	1,046	160	160			886
Country Living Est Lt-Dr Zone 240	11,884	7	7			11,877
Cressey Lt Zone 201	736	534	534			202
CSA #1 Maint Revolving Fund						
Delhi Lt Zone 102	20,398	16,559	16,559			3,839
Easy Street Lt Zone 308	22,304			2,641	2,641	24,945
El Capitan & Hollywd Est Zone 265	14,894	2,796	2,796			12,098
Elliott Estates Lt Zone 214	11,402	1,652	1,652			9,750
Esau Estates Lt-Dr Zone 243	12,441	38	38			12,403
Fairway Estates St Lt Zone 107	71	70	70			1
Subtotal - Lighting Districts	250,020	34,810	34,810	3,294	3,294	218,504

District Name	Obligated Fund Balances June 30, 2015	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	250,020	34,810	34,810	3,294	3,294	218,504
Fleming Acres Lt-Dr Zone 227	16,681	669	669			16,012
Fleming Oaks Lt-Dr Zone 241	10,722	1,528	1,528			9,194
Forist Lane Lt Zone 244	1,845	10	10			1,835
Franklin Heights Lt-Dr Zone 228	27,021	979	979			26,042
Giesbrecht Street Lt Zone 271	1,278			50	50	1,328
Glen Meadows Lt-Dr Zone 255	35,304			2,613	2,613	37,917
Glenwood Est Lt-Dr Zone 229	10,138	795	795			9,343
Golden Bear Estates Zone 332	757	168	168			589
Golf Road St Lt Zone 321	980			90	90	1,070
Green Lawns Lt Zone 219	1,483	271	271			1,212
Greenfield Brooks Lt & Dr Zone 252	48,466	7,624	7,624			40,842
Harmony Ranch Dr & Park Zone 121	92,829			80,370	80,370	173,199
Heavenly Acres 2 Lt-Dr Zone 209	3,095	421	421			2,674
Heavenly Acres 3 Lt-Dr Zone 210	10,992			14	14	11,006
Hillcrest Est Lt-Dr Zone 318	137	137	137			
Hilmar-Irwin Lt Zone 100	11,404	5,124	5,124			6,280
Lakewood Est Lt-Dr Zone 301	14,537	1,013	1,013			13,524
Le Grand Lt Zone 310	12,049			586	586	12,635
Links Lt-Dr Zone 112	7,367	543	543			6,824
Los Olivos Lighting Zone 334	2,060			22	22	2,082
Marilyn Est Lt-Dr Zone 300	5,608	428	428			5,180
Mission Trails Lt Zone 303	7,490	418	418			7,072
Moran St Lt-Dr Zone 235	10,690	3,002	3,002			7,688
Nutcracker Terrace Lt-Dr Zone 239	11,875	541	541			11,334
Oleander Lt Zone 302	10,717	112	112			10,605
Parkway St Lt-Dr Lands Park Zone 423	265,442			1,499	1,499	266,941
Petaluma Street Lt Zone 125	276	19	19			257
Planada Lt Zone 309	36,608	8,055	8,055			28,553
Pleasant Valley Lt & Dr Zone 259	8,452	900	900			7,552
Ramos Road Lt Zone 405	1,352			20	20	1,372
Ranch Estates Lt-Dr Zone 237	5,928	1,427	1,427			4,501
Subtotal - Lighting Districts	923,603	68,994	68,994	88,558	88,558	943,167

District Name	Obligated Fund Balances June 30, 2015	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	923,603	68,994	68,994	88,558	88,558	943,167
Rancho Village Lt Zone 312	376	101	101			275
Riverview Lt-Dr Zone 115	22,246	1,060	1,060			21,186
Robinson Est Lt-Dr Zone 317	6,364	1,373	1,373			4,991
Sahota Brother Clinton Zone 264	22,139			1,008	1,008	23,147
Salles Manor Lt Zone 213	3,781			91	91	3,872
San Luis Hills Lt & Dr Zone 413	35,292	1,707	1,707			33,585
San Luis Truck Plaza St Lt 411	3,447	628	628			2,819
Santa Fe Business Lt-Dr Zone 246	6,528	770	770			5,758
Santa Nella Lt Zone 400	65,592	5,172	5,172			60,420
Santa Nella Plaza Lt-Dr Zone 406	6,027			1,122	1,122	7,149
Snelling Lt Zone 105	7,317	676	676			6,641
South Dos Palos Lt Zone 401	19,428	144	144			19,284
Stevinson Lt Zone 200	9,312	1,166	1,166			8,146
Stolle Acres Lt-Dr Zone 316	1,472	142	142			1,330
Stonemill Est Lt-Dr Zone 325	24,699			174	174	24,873
Taylor Estates Lt-Dr Zone 249	14,396	979	979			13,417
Terry Lt Zone 247	393			4	4	397
Teixeira St Lt Zone 251	173	55	55			118
Trovare St Lt & Dr Zone 330	6,105	26	26			6,079
Tumbleweed Est Lt-Dr Zone 236	1,900	590	590			1,310
Villa Cordoba Zone 123	9,864	31	31			9,833
Village Greens Lt-Dr Zone 250	59,644			964	964	60,608
West Hills Estates Lt-Dr Zone 313	2,184	1,092	1,092			1,092
Westwood Lt Zone 211	2,247	322	322			1,925
White Gate Farms #3 Lt Zone 306	8,921	90	90			8,831
Wickum Est Lt-Dr Zone 233	50,300			180	180	50,480
Wickum Lt Zone 216	1,185	84	84			1,101
Willow Crest Est Lt & Dr Zone 263	59,700			4,155	4,155	63,855
Winton Lt Zone 202	53,278	10,551	10,551			42,727
Yosemite Meadows Lt-Dr Zone 311	1,995	536	536			1,459
Total Lighting Districts	1,429,908	96,289	96,289	96,256	96,256	1,429,875

COUNTY OF MERCED
 State of California
 Special Districts and Other Agencies
 Non Enterprise
 Obligated Fund Balances
 Fiscal Year 2015-2016

District Name	Obligated Fund Balances June 30, 2015	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	15,712			7	7	15,719
Camden Pl Landscape Zone 117						
Campus Park Landscape #267	20,126	1,678	1,678			18,448
Country Club Estates Zone 106	1,841	593	593			1,248
Gurr Road Water Zone 245	11,721			80	80	11,801
Hilmar Stevinson Park Zone 120	16,180			88	88	16,268
Monte Vista Landscaping Zone 333	23,127	1,094	1,094			22,033
Quail Hollow Landscape Zone 269	3,859	2,546	2,546			1,313
Riverbank Est Maint Zone 110	1,690	324	324			1,366
Santa Nella Road Zone 404	106,535			7,465	7,465	114,000
Santa Nella Village Lndscp Zone 408	17,866	3,407	3,407			14,459
Santa Nella Village Rd Zone 410	103,557			9,193	9,193	112,750
Santa Nella Village Lndscp #414	8,143	2,571	2,571			5,572
Silva Meadows Lndscp & SWG 268	39,362	3,547	3,547			35,815
Sorrento Lt & Dr Zone 337	3,322			326	326	3,648
Total Landscaping Districts	373,041	15,760	15,760	17,159	17,159	374,440
Total Special Districts & Other Agencies	2,945,747	138,461	138,461	154,931	154,931	2,962,217

Almond Grove Dr Zone 204

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	3	3	4	5
Revenue From Use of Money and Property	139	120	80	80
Charges for Current Services	2,000	2,060	2,060	2,060
Other Revenue	0	0	0	0
Total Revenue	2,139	2,180	2,140	2,140
Services & Supplies	957	2,434	8,034	8,034
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,345	2,345
Total Expenditures/ Appropriations	957	2,434	10,379	10,379
Net Cost	1,182	(254)	(8,239)	(8,239)

Almond Meadows Dr Maint Zone 319

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	193	180	240	240
Charges for Current Services	1,839	1,840	1,840	1,840
Other Revenue	0	0	0	0
Total Revenue	2,032	2,020	2,080	2,080
Services & Supplies	515	1,209	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	515	1,209	18,405	18,405
Net Cost	1,517	811	(16,325)	(16,325)

Almond Tree Estates Dr Zone 114

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	465	400	500	500
Charges for Current Services	4,489	4,481	4,481	4,481
Other Revenue	0	0	0	0
Total Revenue	4,954	4,881	4,981	4,981
Services & Supplies	2,331	7,231	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	2,331	7,231	44,340	44,340
Net Cost	2,623	(2,350)	(39,359)	(39,359)

American Heritage Dr Zone 323

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	272	240	400	400
Charges for Current Services	3,722	3,704	3,704	3,704
Other Revenue	0	0	0	0
Total Revenue	3,994	3,944	4,104	4,104
Services & Supplies	1,603	3,187	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	1,603	3,187	23,663	23,663
Net Cost	2,391	757	(19,559)	(19,559)

Ashley Estates Dr Zone 116

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	292	260	250	250
Charges for Current Services	2,877	2,877	2,877	2,877
Other Revenue	0	0	0	0
Total Revenue	3,169	3,137	3,127	3,127
Services & Supplies	1,273	7,005	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	1,273	7,005	29,587	29,587
Net Cost	1,896	(3,868)	(26,460)	(26,460)

B & B Water District

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,342	2,300	3,000	3,000
Charges for Current Services	0	0	0	0
Other Revenue	41,248	10,000	10,000	10,000
Total Revenue	43,590	12,300	13,000	13,000
Services & Supplies	955	1,500	6,000	6,000
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	22,000	22,000
Total Expenditures/ Appropriations	955	1,500	28,000	28,000
Net Cost	42,635	10,800	(15,000)	(15,000)

Bridget Court Dr-Maint Zone 232

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	51	60	64	64
Charges for Current Services	841	927	927	927
Other Revenue	0	0	0	0
Total Revenue	892	987	991	991
Services & Supplies	433	778	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	433	778	4,540	4,540
Net Cost	459	209	(3,549)	(3,549)

Champagne Estates Dr Zone 231

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	208	200	250	250
Charges for Current Services	2,025	2,024	2,024	2,024
Other Revenue	0	0	0	0
Total Revenue	2,233	2,224	2,274	2,274
Services & Supplies	700	2,079	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	700	2,079	16,584	16,584
Net Cost	1,533	145	(14,310)	(14,310)

Cotton Glen Estates Dr #421

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	189	240	120	120
Charges for Current Services	15,470	15,470	15,470	15,470
Other Revenue	0	0	0	0
Total Revenue	15,659	15,710	15,590	15,590
Services & Supplies	7,195	14,337	18,585	18,585
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,713	2,713
Total Expenditures/ Appropriations	7,195	14,337	21,298	21,298
Net Cost	8,464	1,373	(5,708)	(5,708)

Countrysides Estates Dr Zone 101

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	126	100	160	160
Charges for Current Services	1,533	1,541	1,541	1,541
Other Revenue	0	0	0	0
Total Revenue	1,659	1,641	1,701	1,701
Services & Supplies	2,430	800	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	2,430	800	16,288	16,288
Net Cost	(771)	841	(14,587)	(14,587)

Cowdenknowes Dr Zone 238

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	30	30	40	40
Charges for Current Services	339	339	339	339
Other Revenue	0	0	0	0
Total Revenue	369	369	379	379
Services & Supplies	263	612	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	263	612	3,075	3,075
Net Cost	106	(243)	(2,696)	(2,696)

Cypress Est Dr & Maint Zone 254

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	84	80	60	60
Charges for Current Services	1,776	1,750	1,750	1,750
Other Revenue	0	0	0	0
Total Revenue	1,860	1,830	1,810	1,810
Services & Supplies	179	1,488	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	179	1,488	5,761	5,761
Net Cost	1,681	342	(3,951)	(3,951)

Denis Way Dr Zone 109

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	10	9	9	9
Charges for Current Services	719	719	719	719
Other Revenue	0	0	0	0
Total Revenue	729	728	728	728
Services & Supplies	402	775	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	402	775	1,168	1,168
Net Cost	327	(47)	(440)	(440)

Eastside CSA Water District

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	202	200	300	300
Charges for Current Services	0	0	0	0
Other Revenue	2,821	0	1,800	1,800
Total Revenue	3,023	200	2,100	2,100
Services & Supplies	1,148	2,150	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	1,148	2,150	7,626	7,626
Net Cost	1,875	(1,950)	(5,526)	(5,526)

Elliott Manor Dr Zone 230

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	208	180	350	350
Charges for Current Services	1,581	1,581	1,581	1,581
Other Revenue	0	0	0	0
Total Revenue	1,789	1,761	1,931	1,931
Services & Supplies	520	872	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	520	872	18,116	18,116
Net Cost	1,269	889	(16,185)	(16,185)

Evergreen Place Dr Zone 256

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	327	300	400	400
Charges for Current Services	2,859	2,859	2,859	2,859
Other Revenue	0	0	0	0
Total Revenue	3,186	3,159	3,259	3,259
Services & Supplies	433	1,603	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	433	1,603	24,754	24,754
Net Cost	2,753	1,556	(21,495)	(21,495)

Golden Estates Dr Zone 205

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	344	320	200	200
Charges for Current Services	9,825	10,126	10,126	10,126
Other Revenue	0	0	0	0
Total Revenue	10,169	10,446	10,326	10,326
Services & Supplies	2,327	9,388	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			2,000	2,000
Total Expenditures/ Appropriations	2,327	9,388	16,190	16,190
Net Cost	7,842	1,058	(5,864)	(5,864)

Grove Storm Dr Zone 111

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	57	50	70	70
Charges for Current Services	805	805	805	805
Other Revenue	0	0	0	0
Total Revenue	862	855	875	875
Services & Supplies	449	725	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	449	725	6,002	6,002
Net Cost	413	130	(5,127)	(5,127)

Hillside Estates Dr Zone 113

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	89	80	100	100
Charges for Current Services	1,639	1,639	1,639	1,639
Other Revenue	0	0	0	0
Total Revenue	1,728	1,719	1,739	1,739
Services & Supplies	497	2,950	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	497	2,950	8,625	8,625
Net Cost	1,231	(1,231)	(6,886)	(6,886)

La Paloma/Rolfe Estates Zone 266

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	55	60	40	40
Charges for Current Services	6,675	6,675	6,675	6,675
Other Revenue	0	0	0	0
Total Revenue	6,730	6,735	6,715	6,715
Services & Supplies	4,811	6,660	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	4,811	6,660	8,461	8,461
Net Cost	1,919	75	(1,746)	(1,746)

Lewis Estates Dr Zone 103

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	358	280	500	500
Charges for Current Services	655	655	655	655
Other Revenue	0	0	0	0
Total Revenue	1,013	935	1,155	1,155
Services & Supplies	729	11,095	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	729	11,095	21,670	21,670
Net Cost	284	(10,160)	(20,515)	(20,515)

Lexington Park Storm Dr Zone 422

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3	2	2	2
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	3	2	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	2	2	2

Meadowbrook Maint Zone 119

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	209	180	200	200
Charges for Current Services	2,650	2,650	2,650	2,650
Other Revenue	0	0	0	0
Total Revenue	2,859	2,830	2,850	2,850
Services & Supplies	2,338	5,005	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	2,338	5,005	21,259	21,259
Net Cost	521	(2,175)	(18,409)	(18,409)

Miles Creek Est Dr Zone 326

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	315	280	400	400
Charges for Current Services	2,910	2,910	2,910	2,910
Other Revenue	0	0	0	0
Total Revenue	3,225	3,190	3,310	3,310
Services & Supplies	536	1,059	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	536	1,059	22,795	22,795
Net Cost	2,689	2,131	(19,485)	(19,485)

New Century Park Dr Zone 327

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	228	200	220	220
Charges for Current Services	2,783	2,783	2,783	2,783
Other Revenue	0	0	0	0
Total Revenue	3,011	2,983	3,003	3,003
Services & Supplies	3,008	954	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	3,008	954	19,146	19,146
Net Cost	3	2,029	(16,143)	(16,143)

Palm Heights Dr Maint Zone 122

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	218	200	200	200
Charges for Current Services	3,172	3,172	3,172	3,172
Other Revenue	0	0	0	0
Total Revenue	3,390	3,372	3,372	3,372
Services & Supplies	1,064	5,100	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	1,064	5,100	27,740	27,740
Net Cost	2,326	(1,728)	(24,368)	(24,368)

Planada Storm Dr Maint Zone 329

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	585	520	200	200
Charges for Current Services	7,545	7,748	7,748	7,748
Other Revenue	0	0	0	0
Total Revenue	8,130	8,268	7,948	7,948
Services & Supplies	1,981	2,726	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	1,981	2,726	37,908	37,908
Net Cost	6,149	5,542	(29,960)	(29,960)

Rockwood Est Dr. & Maint Zone 262

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	57	60	72	72
Charges for Current Services	4,938	5,198	5,069	5,069
Other Revenue	0	0	0	0
Total Revenue	4,995	5,258	5,141	5,141
Services & Supplies	4,688	5,667	8,930	8,930
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	762	762
Total Expenditures/ Appropriations	4,688	5,667	9,692	9,692
Net Cost	307	(409)	(4,551)	(4,551)

Santa Nella Village Dr Zone 407

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	553	520	700	700
Charges for Current Services	10,259	8,554	8,554	8,554
Other Revenue	0	0	0	0
Total Revenue	10,812	9,074	9,254	9,254
Services & Supplies	707	551	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	707	551	36,313	36,313
Net Cost	10,105	8,523	(27,059)	(27,059)

Santa Rita Garden Dr Zone 208

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	114	100	160	160
Charges for Current Services	1,171	1,171	1,171	1,171
Other Revenue	0	0	0	0
Total Revenue	1,285	1,271	1,331	1,331
Services & Supplies	534	1,141	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	534	1,141	11,306	11,306
Net Cost	751	130	(9,975)	(9,975)

Sunrise Terrace Dr Zone 320

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	453	400	400	400
Charges for Current Services	4,066	4,057	4,057	4,057
Other Revenue	0	0	0	0
Total Revenue	4,519	4,457	4,457	4,457
Services & Supplies	1,019	2,037	25,022	25,022
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,993	5,993
Total Expenditures/ Appropriations	1,019	2,037	31,015	31,015
Net Cost	3,500	2,420	(26,558)	(26,558)

Tierra De Oro Maint Zone 124

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	38	40	30	30
Charges for Current Services	900	900	900	900
Other Revenue	0	0	0	0
Total Revenue	938	940	930	930
Services & Supplies	242	1,500	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	242	1,500	3,409	3,409
Net Cost	696	(560)	(2,479)	(2,479)

Town & Country Dr Zone 206

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	403	360	300	300
Charges for Current Services	5,917	5,929	5,929	5,929
Other Revenue	0	0	0	0
Total Revenue	6,320	6,289	6,229	6,229
Services & Supplies	1,602	5,846	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	1,602	5,846	26,354	26,354
Net Cost	4,718	443	(20,125)	(20,125)

White Gate Estates Lt-Dr Zone 305

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	98	80	151	151
Charges for Current Services	4,242	4,243	4,242	4,242
Other Revenue	0	0	0	0
Total Revenue	4,340	4,323	4,393	4,393
Services & Supplies	5,363	6,265	14,601	14,601
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,383	1,383
Total Expenditures/ Appropriations	5,363	6,265	15,984	15,984
Net Cost	(1,023)	(1,942)	(11,591)	(11,591)

White Gate Farms Dr Zone 307

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	178	160	250	250
Charges for Current Services	1,682	1,682	1,682	1,682
Other Revenue	0	0	0	0
Total Revenue	1,860	1,842	1,932	1,932
Services & Supplies	687	1,065	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	687	1,065	16,043	16,043
Net Cost	1,173	777	(14,111)	(14,111)

Winton Manor Dr Zone 207

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	198	180	240	240
Charges for Current Services	2,717	2,736	2,736	2,736
Other Revenue	0	0	0	0
Total Revenue	2,915	2,916	2,976	2,976
Services & Supplies	725	5,031	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	725	5,031	21,588	21,588
Net Cost	2,190	(2,115)	(18,612)	(18,612)

Winton Meadows Dr Zone 242

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	245	220	320	320
Charges for Current Services	3,958	3,987	3,987	3,987
Other Revenue	0	0	0	0
Total Revenue	4,203	4,207	4,307	4,307
Services & Supplies	2,643	4,756	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			4,613	4,613
Total Expenditures/ Appropriations	2,643	4,756	29,881	29,881
Net Cost	1,560	(549)	(25,574)	(25,574)

Almond Estates Lt-Dr Zone 108

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	25	20	25	25
Charges for Current Services	8,615	8,636	8,636	8,636
Other Revenue	0	0	0	0
Total Revenue	8,640	8,656	8,661	8,661
Services & Supplies	8,445	9,180	9,906	9,906
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	106	106
Total Expenditures/ Appropriations	8,445	9,180	10,012	10,012
Net Cost	195	(524)	(1,351)	(1,351)

Almondwood Estates Lt-Dr Zone 203

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	208	200	280	280
Charges for Current Services	1,630	1,629	1,629	1,629
Other Revenue	0	0	0	0
Total Revenue	1,838	1,829	1,909	1,909
Services & Supplies	747	1,240	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	747	1,240	16,765	16,765
Net Cost	1,091	589	(14,856)	(14,856)

Ashe Tract Lt Zone 218

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	85	80	80	80
Charges for Current Services	2,876	2,905	2,905	2,905
Other Revenue	0	0	0	0
Total Revenue	2,961	2,985	2,985	2,985
Services & Supplies	1,556	2,995	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			1,466	1,466
Total Expenditures/ Appropriations	1,556	2,995	6,095	6,095
Net Cost	1,405	(10)	(3,110)	(3,110)

B & B Rancheros Lt-Dr Zone 217

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	72	60	100	100
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	72	60	100	100
Services & Supplies	1,899	2,576	6,648	6,648
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	1,899	2,576	7,905	7,905
Net Cost	(1,827)	(2,516)	(7,805)	(7,805)

B & B Rancheros 2 Lt-Dr Zone 220

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	231	200	320	320
Charges for Current Services	3,366	3,366	3,366	3,366
Other Revenue	0	0	0	0
Total Revenue	3,597	3,566	3,686	3,686
Services & Supplies	2,521	3,426	20,723	20,723
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,879	2,879
Total Expenditures/ Appropriations	2,521	3,426	23,602	23,602
Net Cost	1,076	140	(19,916)	(19,916)

Ballico Lighting Zone 272

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1	2	1	1
Charges for Current Services	272	272	272	272
Other Revenue	0	0	0	0
Total Revenue	273	274	273	273
Services & Supplies	362	274	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	362	274	391	391
Net Cost	(89)	0	(118)	(118)

Beachwood Drive Lt Zone 221

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	480	400	640	640
Charges for Current Services	35,111	35,171	35,171	35,171
Other Revenue	0	0	0	0
Total Revenue	35,591	35,571	35,811	35,811
Services & Supplies	38,221	43,184	56,465	56,465
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	9,313	9,313
Total Expenditures/ Appropriations	38,221	43,184	65,778	65,778
Net Cost	(2,630)	(7,613)	(29,967)	(29,967)

Bispo Estates Lt-Dr Zone 234

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	233	200	310	310
Charges for Current Services	6,597	5,961	5,961	5,961
Other Revenue	0	0	0	0
Total Revenue	6,830	6,161	6,271	6,271
Services & Supplies	9,525	9,074	20,134	20,134
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,850	5,850
Total Expenditures/ Appropriations	9,525	9,074	25,984	25,984
Net Cost	(2,695)	(2,913)	(19,713)	(19,713)

Black Rascal Lt Zone 215

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	34	40	27	27
Charges for Current Services	787	787	787	787
Other Revenue	0	0	0	0
Total Revenue	821	827	814	814
Services & Supplies	507	801	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	507	801	2,694	2,694
Net Cost	314	26	(1,880)	(1,880)

Blossom Street Lt Zone 402

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	444	200	589	589
Charges for Current Services	14,906	14,837	14,656	14,656
Other Revenue	0	0	0	0
Total Revenue	15,350	15,037	15,245	15,245
Services & Supplies	14,130	18,295	34,925	34,925
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	14,832	14,832
Total Expenditures/ Appropriations	14,130	18,295	49,757	49,757
Net Cost	1,220	(3,258)	(34,512)	(34,512)

Bryant Meadows St Lt-Dr Zone 331

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	10	12	9	9
Charges for Current Services	450	450	450	450
Other Revenue	0	0	0	0
Total Revenue	460	462	459	459
Services & Supplies	351	501	596	596
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	518	518
Total Expenditures/ Appropriations	351	501	1,114	1,114
Net Cost	109	(39)	(655)	(655)

Country Club Place St Lt Zone 314

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 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	806	806	806	806
Other Revenue	0	0	0	0
Total Revenue	817	816	815	815
Services & Supplies	651	920	1,392	1,392
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	318	318
Total Expenditures/ Appropriations	651	920	1,710	1,710
Net Cost	166	(104)	(895)	(895)

Country Living Est Lt-Dr Zone 240

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	175	160	240	240
Charges for Current Services	3,794	3,794	3,794	3,794
Other Revenue	0	0	0	0
Total Revenue	3,969	3,954	4,034	4,034
Services & Supplies	2,749	3,720	17,986	17,986
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,250	3,250
Total Expenditures/ Appropriations	2,749	3,720	21,236	21,236
Net Cost	1,220	234	(17,202)	(17,202)

Cressey Lt Zone 201

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	17	20	24	24
Charges for Current Services	2,515	2,516	2,516	2,516
Other Revenue	0	0	0	0
Total Revenue	2,532	2,536	2,540	2,540
Services & Supplies	2,363	3,030	4,769	4,769
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	84	84
Total Expenditures/ Appropriations	2,363	3,030	4,853	4,853
Net Cost	169	(494)	(2,313)	(2,313)

CSA #1 Maint Revolving Fund

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 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	67,364	100,000	100,000	100,000
Other Revenue	0	0	0	0
Total Revenue	67,364	100,000	100,000	100,000
Services & Supplies	67,364	100,000	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	67,364	100,000	100,000	100,000
Net Cost	0	0	0	0

Delhi Lt Zone 102

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	311	240	500	500
Charges for Current Services	74,815	74,808	74,798	74,798
Other Revenue	0	0	0	0
Total Revenue	75,126	75,048	75,298	75,298
Services & Supplies	84,129	95,100	98,338	98,338
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	3,242	3,242
Total Expenditures/ Appropriations	84,129	95,100	101,580	101,580
Net Cost	(9,003)	(20,052)	(26,282)	(26,282)

Easy Street Lt Zone 308

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	187	180	100	100
Charges for Current Services	4,775	4,975	4,975	4,975
Other Revenue	(400)	0	0	0
Total Revenue	4,562	5,155	5,075	5,075
Services & Supplies	2,709	3,307	7,727	7,727
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,702	5,702
Total Expenditures/ Appropriations	2,709	3,307	13,429	13,429
Net Cost	1,853	1,848	(8,354)	(8,354)

El Capitan & Hollywd Est Zone265

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	138	140	100	100
Charges for Current Services	49,125	49,125	49,125	49,125
Other Revenue	0	0	0	0
Total Revenue	49,263	49,265	49,225	49,225
Services & Supplies	39,908	52,260	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	39,908	52,260	65,220	65,220
Net Cost	9,355	(2,995)	(15,995)	(15,995)

Elliott Estates Lt Zone 214

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	150	140	200	200
Charges for Current Services	3,947	3,947	3,947	3,947
Other Revenue	0	0	0	0
Total Revenue	4,097	4,087	4,147	4,147
Services & Supplies	4,272	5,313	13,238	13,238
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,987	3,987
Total Expenditures/ Appropriations	4,272	5,313	17,225	17,225
Net Cost	(175)	(1,226)	(13,078)	(13,078)

Esau Estates Lt-Dr Zone 243

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	152	140	160	160
Charges for Current Services	2,908	2,908	2,908	2,908
Other Revenue	0	0	0	0
Total Revenue	3,060	3,048	3,068	3,068
Services & Supplies	2,211	2,904	12,906	12,906
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,629	2,629
Total Expenditures/ Appropriations	2,211	2,904	15,535	15,535
Net Cost	849	144	(12,467)	(12,467)

Fairway Estates St Lt Zone 107

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2	2	2	2
Charges for Current Services	1,132	1,132	1,132	1,132
Other Revenue	0	0	0	0
Total Revenue	1,134	1,134	1,134	1,134
Services & Supplies	1,209	1,213	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	1,209	1,213	1,400	1,400
Net Cost	(75)	(79)	(266)	(266)

Fleming Acres Lt-Dr Zone 227

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	198	180	280	280
Charges for Current Services	2,594	2,594	2,594	2,594
Operating Transfers In	0	0	0	0
Total Revenue	2,792	2,774	2,874	2,874
Services & Supplies	2,558	3,263	15,290	15,290
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,736	2,736
Total Expenditures/ Appropriations	2,558	3,263	18,026	18,026
Net Cost	234	(489)	(15,152)	(15,152)

Fleming Oaks Lt-Dr Zone 241

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	166	140	210	210
Charges for Current Services	5,162	5,162	5,162	5,162
Other Revenue	0	0	0	0
Total Revenue	5,328	5,302	5,372	5,372
Services & Supplies	6,465	6,789	19,085	19,085
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	1,696	1,696
Total Expenditures/ Appropriations	6,465	6,789	20,781	20,781
Net Cost	(1,137)	(1,487)	(15,409)	(15,409)

Forist Lane Lt Zone 244

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	16	20	20	20
Charges for Current Services	543	543	543	543
Other Revenue	0	0	0	0
Total Revenue	559	563	563	563
Services & Supplies	372	1,073	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	372	1,073	1,431	1,431
Net Cost	187	(510)	(868)	(868)

Franklin Heights Lt-Dr Zone 228

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	384	340	300	300
Charges for Current Services	3,520	3,520	3,520	3,520
Other Revenue	0	0	0	0
Total Revenue	3,904	3,860	3,820	3,820
Services & Supplies	3,749	4,713	27,389	27,389
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	10,974	10,974
Total Expenditures/ Appropriations	3,749	4,713	38,363	38,363
Net Cost	155	(853)	(34,543)	(34,543)

Giesbrecht Street Lt Zone 271

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	9	8	6	6
Charges for Current Services	212	283	283	283
Other Revenue	0	0	0	0
Total Revenue	221	291	289	289
Services & Supplies	25	240	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	240	502	502
Net Cost	196	51	(213)	(213)

Glen Meadows Lt-Dr Zone 255

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	281	260	300	300
Charges for Current Services	6,782	6,782	6,782	6,782
Other Revenue	0	0	0	0
Total Revenue	7,063	7,042	7,082	7,082
Services & Supplies	2,852	4,216	11,652	11,652
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,364	8,364
Total Expenditures/ Appropriations	2,852	4,216	20,016	20,016
Net Cost	4,211	2,826	(12,934)	(12,934)

Glenwood Est Lt-Dr Zone 229

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	145	140	140	140
Charges for Current Services	2,240	2,029	2,029	2,029
Other Revenue	0	0	0	0
Total Revenue	2,385	2,169	2,169	2,169
Services & Supplies	1,903	2,794	13,185	13,185
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,429	2,429
Total Expenditures/ Appropriations	1,903	2,794	15,614	15,614
Net Cost	482	(625)	(13,445)	(13,445)

Golden Bear Estates Zone 332

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	6	8	5	5
Charges for Current Services	1,650	1,650	1,650	1,650
Other Revenue	0	0	0	0
Total Revenue	1,656	1,658	1,655	1,655
Services & Supplies	1,231	1,711	1,940	1,940
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	1,231	1,711	2,276	2,276
Net Cost	425	(53)	(621)	(621)

Golf Road St Lt Zone 321

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	10	20	13	13
Charges for Current Services	1,174	1,174	1,174	1,174
Other Revenue	0	0	0	0
Total Revenue	1,184	1,194	1,187	1,187
Services & Supplies	990	1,205	1,846	1,846
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	82	82
Total Expenditures/ Appropriations	990	1,205	1,928	1,928
Net Cost	194	(11)	(741)	(741)

Green Lawns Lt Zone 219

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	15	20	20	20
Charges for Current Services	1,410	1,410	1,410	1,410
Other Revenue	0	0	0	0
Total Revenue	1,425	1,430	1,430	1,430
Services & Supplies	1,217	1,701	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	1,217	1,701	2,477	2,477
Net Cost	208	(271)	(1,047)	(1,047)

Greenfield Brooks Lt & Dr Zone 252

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	442	400	600	600
Charges for Current Services	16,603	13,721	13,721	13,721
Other Revenue	1,433	0	0	0
Total Revenue	18,478	14,121	14,321	14,321
Services & Supplies	22,036	20,328	28,340	28,340
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,537	8,537
Total Expenditures/ Appropriations	22,036	20,328	36,877	36,877
Net Cost	(3,558)	(6,207)	(22,556)	(22,556)

Harmony Ranch Dr & Park Zone 121

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,693	1,160	2,250	2,250
Charges for Current Services	60,720	60,483	60,483	60,483
Other Revenue	0	0	0	0
Total Revenue	62,413	61,643	62,733	62,733
Services & Supplies	57,638	75,067	87,559	87,559
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	780	0	0	0
Total Capital Assets	780	0	0	0
Appropriation For Contingencies	0	0	65,500	65,500
Total Expenditures/ Appropriations	58,418	75,067	153,059	153,059
Net Cost	3,995	(13,424)	(90,326)	(90,326)

Heavenly Acres 2 Lt-Dr Zone 209

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	38	40	47	47
Charges for Current Services	1,514	1,514	1,514	1,514
Other Revenue	0	0	0	0
Total Revenue	1,552	1,554	1,561	1,561
Services & Supplies	1,242	1,852	3,935	3,935
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	844	844
Total Expenditures/ Appropriations	1,242	1,852	4,779	4,779
Net Cost	310	(298)	(3,218)	(3,218)

Heavenly Acres 3 Lt-Dr Zone 210

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	109	100	100	100
Charges for Current Services	3,485	3,486	3,486	3,486
Other Revenue	0	0	0	0
Total Revenue	3,594	3,586	3,586	3,586
Services & Supplies	2,692	3,572	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	2,692	3,572	10,425	10,425
Net Cost	902	14	(6,839)	(6,839)

Hillcrest Est Lt-Dr Zone 318

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	29	20	40	40
Charges for Current Services	9,618	9,575	9,574	9,574
Other Revenue	0	0	0	0
Total Revenue	9,647	9,595	9,614	9,614
Services & Supplies	10,633	12,203	11,461	11,461
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	0	0
Total Expenditures/ Appropriations	10,633	12,203	11,461	11,461
Net Cost	(986)	(2,608)	(1,847)	(1,847)

Hilmar-Irwin Lt Zone 100

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	250	180	200	200
Charges for Current Services	45,337	45,336	45,336	45,336
Other Revenue	(42)	0	0	0
Total Revenue	45,545	45,516	45,536	45,536
Services & Supplies	55,079	56,904	62,794	62,794
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	55,079	56,904	68,073	68,073
Net Cost	(9,534)	(11,388)	(22,537)	(22,537)

Lakewood Est Lt-Dr Zone 301

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	164	160	200	200
Charges for Current Services	1,707	1,707	1,707	1,707
Other Revenue	0	0	0	0
Total Revenue	1,871	1,867	1,907	1,907
Services & Supplies	992	2,724	12,883	12,883
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,351	1,351
Total Expenditures/ Appropriations	992	2,724	14,234	14,234
Net Cost	879	(857)	(12,327)	(12,327)

Le Grand Lt Zone 310

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	155	140	200	200
Charges for Current Services	17,781	17,798	17,798	17,798
Other Revenue	0	0	0	0
Total Revenue	17,936	17,938	17,998	17,998
Services & Supplies	15,302	18,007	32,078	32,078
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	281	281
Total Expenditures/ Appropriations	15,302	18,007	32,359	32,359
Net Cost	2,634	(69)	(14,361)	(14,361)

Links Lt-Dr Zone 112

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	67	60	50	50
Charges for Current Services	741	741	741	741
Other Revenue	0	0	0	0
Total Revenue	808	801	791	791
Services & Supplies	333	1,321	3,337	3,337
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,162	1,162
Total Expenditures/ Appropriations	333	1,321	4,499	4,499
Net Cost	475	(520)	(3,708)	(3,708)

Los Olivos Lighting Zone 334

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	13	12	5	5
Charges for Current Services	300	300	300	300
Other Revenue	0	0	0	0
Total Revenue	313	312	305	305
Services & Supplies	25	290	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	290	414	414
Net Cost	288	22	(109)	(109)

Marilyn Est Lt-Dr Zone 300

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	61	60	75	75
Charges for Current Services	1,124	1,124	1,124	1,124
Other Revenue	0	0	0	0
Total Revenue	1,185	1,184	1,199	1,199
Services & Supplies	1,169	1,543	4,374	4,374
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,177	1,177
Total Expenditures/ Appropriations	1,169	1,543	5,551	5,551
Net Cost	16	(359)	(4,352)	(4,352)

Mission Trails Lt Zone 303

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	72	80	90	90
Charges for Current Services	3,639	3,638	3,638	3,638
Other Revenue	0	0	0	0
Total Revenue	3,711	3,718	3,728	3,728
Services & Supplies	2,138	4,014	7,034	7,034
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,602	1,602
Total Expenditures/ Appropriations	2,138	4,014	8,636	8,636
Net Cost	1,573	(296)	(4,908)	(4,908)

Moran St Lt-Dr Zone 235

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	185	160	250	250
Charges for Current Services	5,295	5,295	5,295	5,295
Other Revenue	0	0	0	0
Total Revenue	5,480	5,455	5,545	5,545
Services & Supplies	6,336	7,415	19,881	19,881
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,488	5,488
Total Expenditures/ Appropriations	6,336	7,415	25,369	25,369
Net Cost	(856)	(1,960)	(19,824)	(19,824)

Nutcracker Terrace Lt-Dr Zone 239

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	238	200	320	320
Charges for Current Services	3,205	3,205	3,205	3,205
Other Revenue	0	0	0	0
Total Revenue	3,443	3,405	3,525	3,525
Services & Supplies	3,803	3,806	25,510	25,510
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies			3,998	3,998
Total Expenditures/ Appropriations	3,803	3,806	29,508	29,508
Net Cost	(360)	(401)	(25,983)	(25,983)

Oleander Lt Zone 302

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	122	120	120	120
Charges for Current Services	1,920	1,920	1,920	1,920
Other Revenue	0	0	0	0
Total Revenue	2,042	2,040	2,040	2,040
Services & Supplies	1,531	2,000	9,647	9,647
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,769	1,769
Total Expenditures/ Appropriations	1,531	2,000	11,416	11,416
Net Cost	511	40	(9,376)	(9,376)

Parkway St Lt-Dr Lands Park Zone 423

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,652	1,500	2,000	2,000
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	1,652	1,500	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	1,652	1,500	2,000	2,000

Petaluma Street Lt Zone 125

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3	3	4	4
Charges for Current Services	140	140	140	140
Other Revenue	0	0	0	0
Total Revenue	143	143	144	144
Services & Supplies	132	145	387	387
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	18
Total Expenditures/ Appropriations	132	145	405	405
Net Cost	11	(2)	(261)	(261)

Planada Lt Zone 309

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	470	400	499	499
Charges for Current Services	36,435	36,402	36,402	36,402
Other Revenue	0	0	0	0
Total Revenue	36,905	36,802	36,901	36,901
Services & Supplies	38,853	41,725	55,767	55,767
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	22,903	22,903
Total Expenditures/ Appropriations	38,853	41,725	78,670	78,670
Net Cost	(1,948)	(4,923)	(41,769)	(41,769)

Pleasant Valley Lt & Dr Zone 259

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	107	100	140	140
Charges for Current Services	3,118	3,071	3,071	3,071
Other Revenue	0	0	0	0
Total Revenue	3,225	3,171	3,211	3,211
Services & Supplies	2,843	3,776	10,208	10,208
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	2,158	2,158
Total Expenditures/ Appropriations	2,843	3,776	12,366	12,366
Net Cost	382	(605)	(9,155)	(9,155)

Ramos Road Lt Zone 405

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	11	12	12	12
Charges for Current Services	672	672	672	672
Other Revenue	0	0	0	0
Total Revenue	683	684	684	684
Services & Supplies	564	654	1,047	1,047
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	232	232
Total Expenditures/ Appropriations	564	654	1,279	1,279
Net Cost	119	30		(595)

Ranch Estates Lt-Dr Zone 237

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	125	120	165	165
Charges for Current Services	2,828	2,922	2,922	2,922
Other Revenue	0	0	0	0
Total Revenue	2,953	3,042	3,087	3,087
Services & Supplies	3,624	4,250	15,504	15,504
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,484	1,484
Total Expenditures/ Appropriations	3,624	4,250	16,988	16,988
Net Cost	(671)	(1,208)	(13,901)	(13,901)

Rancho Village Lt Zone 312

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	7	8	10	10
Charges for Current Services	932	932	932	932
Other Revenue	0	0	0	0
Total Revenue	939	940	942	942
Services & Supplies	913	1,018	1,635	1,635
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	149	149
Total Expenditures/ Appropriations	913	1,018	1,784	1,784
Net Cost	26	(78)	(842)	(842)

Riverview Lt-Dr Zone 115

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	220	200	200	200
Charges for Current Services	3,772	3,772	3,772	3,772
Other Revenue	0	0	0	0
Total Revenue	3,992	3,972	3,972	3,972
Services & Supplies	1,778	5,000	14,982	14,982
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,453	3,453
Total Expenditures/ Appropriations	1,778	5,000	18,435	18,435
Net Cost	2,214	(1,028)	(14,463)	(14,463)

Robinson Est Lt-Dr Zone 317

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	186	160	250	250
Charges for Current Services	7,865	7,865	7,865	7,865
Other Revenue	0	0	0	0
Total Revenue	8,051	8,025	8,115	8,115
Services & Supplies	7,528	10,064	26,057	26,057
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,491	5,491
Total Expenditures/ Appropriations	7,528	10,064	31,548	31,548
Net Cost	523	(2,039)	(23,433)	(23,433)

Sahota Brother Clinton Zone 264

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	170	160	75	75
Charges for Current Services	3,426	3,426	3,426	3,426
Other Revenue	0	0	0	0
Total Revenue	3,596	3,586	3,501	3,501
Services & Supplies	1,974	3,159	6,152	6,152
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,967	2,967
Total Expenditures/ Appropriations	1,974	3,159	9,119	9,119
Net Cost	1,622	427	(5,618)	(5,618)

Salles Manor Lt Zone 213

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	30	40	33	33
Charges for Current Services	1,564	1,303	1,303	1,303
Other Revenue	0	0	0	0
Total Revenue	1,594	1,343	1,336	1,336
Services & Supplies	825	1,251	2,258	2,258
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	510	510
Total Expenditures/ Appropriations	825	1,251	2,768	2,768
Net Cost	769	92	(1,432)	(1,432)

San Luis Hills Lt & Dr Zone 413

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	323	280	400	400
Charges for Current Services	8,313	8,313	8,313	8,313
Other Revenue	0	0	0	0
Total Revenue	8,636	8,593	8,713	8,713
Services & Supplies	6,327	10,299	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	6,327	10,299	26,108	26,108
Net Cost	2,309	(1,706)	(17,395)	(17,395)

San Luis Truck Plaza St Lt 411

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	62	60	80	80
Charges for Current Services	2,009	2,009	2,009	2,009
Other Revenue	0	0	0	0
Total Revenue	2,071	2,069	2,089	2,089
Services & Supplies	2,466	3,268	7,647	7,647
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	134	134
Total Expenditures/ Appropriations	2,466	3,268	7,781	7,781
Net Cost	(395)	(1,199)	(5,692)	(5,692)

Santa Fe Business Lt-Dr Zone 246

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	122	100	165	165
Charges for Current Services	2,180	2,180	2,180	2,180
Other Revenue	0	0	0	0
Total Revenue	2,302	2,280	2,345	2,345
Services & Supplies	3,624	2,929	12,262	12,262
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,122	2,122
Total Expenditures/ Appropriations	3,624	2,929	14,384	14,384
Net Cost	(1,322)	(649)	(12,039)	(12,039)

Santa Nella Lt Zone 400

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	701	650	800	800
Charges for Current Services	30,960	30,111	30,111	30,111
Other Revenue	0	0	0	0
Total Revenue	31,661	30,761	30,911	30,911
Services & Supplies	27,444	35,177	59,558	59,558
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	23,194	23,194
Total Expenditures/ Appropriations	27,444	35,177	82,752	82,752
Net Cost	4,217	(4,416)	(51,841)	(51,841)

Santa Nella Plaza Lt-Dr Zone 406

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	49	48	50	50
Charges for Current Services	1,489	1,300	1,300	1,300
Other Revenue	0	0	0	0
Total Revenue	1,538	1,348	1,350	1,350
Services & Supplies	127	225	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	127	225	3,866	3,866
Net Cost	1,411	1,123	(2,516)	(2,516)

Snelling Lt Zone 105

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	78	70	80	80
Charges for Current Services	3,248	3,259	3,259	3,259
Other Revenue	0	0	0	0
Total Revenue	3,326	3,329	3,339	3,339
Services & Supplies	2,981	3,970	8,095	8,095
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	833	833
Total Expenditures/ Appropriations	2,981	3,970	8,928	8,928
Net Cost	345	(641)	(5,589)	(5,589)

South Dos Palos Lt Zone 401

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	216	200	280	280
Charges for Current Services	6,920	6,957	6,957	6,957
Other Revenue	0	0	0	0
Total Revenue	7,136	7,157	7,237	7,237
Services & Supplies	5,895	7,637	17,834	17,834
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,192	5,192
Total Expenditures/ Appropriations	5,895	7,637	23,026	23,026
Net Cost	1,241	(480)	(15,789)	(15,789)

Stevinson Lt Zone 200

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	113	100	140	140
Charges for Current Services	2,751	2,794	2,794	2,794
Other Revenue	0	0	0	0
Total Revenue	2,864	2,894	2,934	2,934
Services & Supplies	2,299	4,061	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	2,299	4,061	12,225	12,225
Net Cost	565	(1,167)	(9,291)	(9,291)

Stolle Acres Lt-Dr Zone 316

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	18	20	24	24
Charges for Current Services	623	623	623	623
Other Revenue	0	0	0	0
Total Revenue	641	643	647	647
Services & Supplies	525	710	1,835	1,835
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	351	351
Total Expenditures/ Appropriations	525	710	2,186	2,186
Net Cost	116	(67)	(1,539)	(1,539)

Stonemill Est Lt-Dr Zone 325

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	273	240	300	300
Charges for Current Services	5,747	5,803	5,803	5,803
Other Revenue	0	0	0	0
Total Revenue	6,020	6,043	6,103	6,103
Services & Supplies	3,632	5,868	20,032	20,032
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	6,713	6,713
Total Expenditures/ Appropriations	3,632	5,868	26,745	26,745
Net Cost	2,388	175	(20,642)	(20,642)

Taylor Estates Lt-Dr Zone 249

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	175	160	240	240
Charges for Current Services	6,729	6,729	6,729	6,729
Other Revenue	0	0	0	0
Total Revenue	6,904	6,889	6,969	6,969
Services & Supplies	6,100	7,417	19,004	19,004
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,741	2,741
Total Expenditures/ Appropriations	6,100	7,417	21,745	21,745
Net Cost	804	(528)	(14,776)	(14,776)

Terry Lt Zone 247

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2	4	3	3
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	2	4	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	2	4	3	3

Texeira St Lt Zone 251

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	5	4	6	6
Charges for Current Services	390	390	390	390
Other Revenue	0	0	0	0
Total Revenue	395	394	396	396
Services & Supplies	651	446	689	689
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	651	446	864	864
Net Cost	(256)	(52)	(468)	(468)

Trovare St Lt & Dr Zone 330

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	53	60	50	50
Charges for Current Services	2,095	2,095	2,095	2,095
Other Revenue	0	0	0	0
Total Revenue	2,148	2,155	2,145	2,145
Services & Supplies	2,223	2,180	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	2,223	2,180	4,411	4,411
Net Cost	(75)	(25)	(2,266)	(2,266)

Tumbleweed Est Lt-Dr Zone 236

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	72	60	100	100
Charges for Current Services	1,677	1,720	1,720	1,720
Other Revenue	0	0	0	0
Total Revenue	1,749	1,780	1,820	1,820
Services & Supplies	1,751	2,248	9,835	9,835
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,718	1,718
Total Expenditures/ Appropriations	1,751	2,248	11,553	11,553
Net Cost	(2)	(468)	(9,733)	(9,733)

Villa Cordoba Zone 123

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	62	60	55	55
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	62	60	55	55
Services & Supplies	57	90	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	90	90	90
Net Cost	5	(30)	(35)	(35)

Village Greens Lt-Dr Zone 250

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	577	500	650	650
Charges for Current Services	12,721	12,720	12,720	12,720
Other Revenue	0	0	0	0
Total Revenue	13,298	13,220	13,370	13,370
Services & Supplies	9,279	11,872	30,061	30,061
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	18,758	18,758
Total Expenditures/ Appropriations	9,279	11,872	48,819	48,819
Net Cost	4,019	1,348	(35,449)	(35,449)

West Hills Estates Lt-Dr Zone 313

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	66	60	30	30
Charges for Current Services	2,360	2,360	2,360	2,360
Other Revenue	0	0	0	0
Total Revenue	2,426	2,420	2,390	2,390
Services & Supplies	2,650	3,285	9,652	9,652
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,246	1,246
Total Expenditures/ Appropriations	2,650	3,285	10,898	10,898
Net Cost	(224)	(865)	(8,508)	(8,508)

Westwood Lt Zone 211

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	27	40	32	32
Charges for Current Services	1,056	1,056	1,056	1,056
Other Revenue	0	0	0	0
Total Revenue	1,083	1,096	1,088	1,088
Services & Supplies	1,121	1,276	2,468	2,468
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	767	767
Total Expenditures/ Appropriations	1,121	1,276	3,235	3,235
Net Cost	(38)	(180)	(2,147)	(2,147)

White Gate Farms #3 Lt Zone 306

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	128	120	130	130
Charges for Current Services	2,564	2,564	2,564	2,564
Other Revenue	0	0	0	0
Total Revenue	2,692	2,684	2,694	2,694
Services & Supplies	2,177	2,700	11,498	11,498
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,209	3,209
Total Expenditures/ Appropriations	2,177	2,700	14,707	14,707
Net Cost	515	(16)	(12,013)	(12,013)

Wickum Est Lt-Dr Zone 233

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	464	420	449	449
Charges for Current Services	10,531	10,434	10,434	10,434
Other Revenue	0	0	0	0
Total Revenue	10,995	10,854	10,883	10,883
Services & Supplies	7,036	9,760	25,840	25,840
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	12,620	12,620
Total Expenditures/ Appropriations	7,036	9,760	38,460	38,460
Net Cost	3,959	1,094	(27,577)	(27,577)

Wickum Lt Zone 216

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	8	8	8	8
Charges for Current Services	873	873	873	873
Other Revenue	0	0	0	0
Total Revenue	881	881	881	881
Services & Supplies	465	964	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	465	964	1,114	1,114
Net Cost	416	(83)	(233)	(233)

Willow Crest Est Lt & Dr Zone 263

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	615	540	400	400
Charges for Current Services	16,390	16,290	16,290	16,290
Other Revenue	0	0	0	0
Total Revenue	17,005	16,830	16,690	16,690
Services & Supplies	11,841	15,744	38,114	38,114
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	17,557	17,557
Total Expenditures/ Appropriations	11,841	15,744	55,671	55,671
Net Cost	5,164	1,086	(38,981)	(38,981)

Winton Lt Zone 202

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	535	460	600	600
Charges for Current Services	89,372	90,706	90,706	90,706
Other Revenue	0	0	0	0
Total Revenue	89,907	91,166	91,306	91,306
Services & Supplies	87,054	93,750	114,974	114,974
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	87,054	93,750	139,974	139,974
Net Cost	2,853	(2,584)	(48,668)	(48,668)

Yosemite Meadows Lt-Dr Zone 311

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	46	60	36	36
Charges for Current Services	2,491	2,491	2,491	2,491
Other Revenue	0	0	0	0
Total Revenue	2,537	2,551	2,527	2,527
Services & Supplies	1,715	3,016	7,943	7,943
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	670	670
Total Expenditures/ Appropriations	1,715	3,016	8,613	8,613
Net Cost	822	(465)	(6,086)	(6,086)

Buhach Park Est Lt-Dr Zone 226

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	182	160	250	250
Charges for Current Services	1,720	1,720	1,720	1,720
Other Revenue	0	0	0	0
Total Revenue	1,902	1,880	1,970	1,970
Services & Supplies	1,429	1,746	12,617	12,617
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,064	3,064
Total Expenditures/ Appropriations	1,429	1,746	15,681	15,681
Net Cost	473	134	(13,711)	(13,711)

Camden PI Landscape Zone 117

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	5	4	10	10
Charges for Current Services	1,646	1,677	1,646	1,646
Other Revenue	0	0	0	0
Total Revenue	1,651	1,681	1,656	1,656
Services & Supplies	1,934	2,187	2,048	2,048
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	0	0
Total Expenditures/ Appropriations	1,934	2,187	2,048	2,048
Net Cost	(283)	(506)	(392)	(392)

Campus Park Landscape #267

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	125	120	40	40
Charges for Current Services	20,240	20,240	20,240	20,240
Other Revenue	0	0	0	0
Total Revenue	20,365	20,360	20,280	20,280
Services & Supplies	18,859	22,237	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	18,859	22,237	23,551	23,551
Net Cost	1,506	(1,877)	(3,271)	(3,271)

Country Club Estates Zone 106

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	39	40	50	50
Charges for Current Services	1,799	1,800	1,800	1,800
Other Revenue	0	0	0	0
Total Revenue	1,838	1,840	1,850	1,850
Services & Supplies	1,747	2,361	6,166	6,166
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	381	381
Total Expenditures/ Appropriations	1,747	2,361	6,547	6,547
Net Cost	91	(521)	(4,697)	(4,697)

Gurr Road Water Zone 245

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	73	80	80	80
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	73	80	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	73	80	80	80

Hilmar Stevinson Park Zone 120

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	101	88	120	120
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	101	88	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	101	88	120	120

Monte Vista Landscaping Zone 333

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	193	180	225	225
Charges for Current Services	5,400	5,400	5,400	5,400
Other Revenue	0	0	0	0
Total Revenue	5,593	5,580	5,625	5,625
Services & Supplies	4,161	6,949	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	4,161	6,949	14,508	14,508
Net Cost	1,432	(1,369)	(8,883)	(8,883)

Quail Hollow Landscape Zone 269

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	108	90	150	150
Charges for Current Services	8,680	8,625	8,625	8,625
Other Revenue	0	0	0	0
Total Revenue	8,788	8,715	8,775	8,775
Services & Supplies	10,566	11,658	13,478	13,478
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,733	8,733
Total Expenditures/ Appropriations	10,566	11,658	22,211	22,211
Net Cost	(1,778)	(2,943)	(13,436)	(13,436)

Riverbank Est Maint Zone 110

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	23	20	30	30
Charges for Current Services	225	225	225	225
Other Revenue	0	0	0	0
Total Revenue	248	245	255	255
Services & Supplies	95	568	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	95	568	2,392	2,392
Net Cost	153	(323)	(2,137)	(2,137)

Santa Nella Road Zone 404

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	699	640	500	500
Charges for Current Services	15,150	15,101	15,101	15,101
Other Revenue	0	0	0	0
Total Revenue	15,849	15,741	15,601	15,601
Services & Supplies	2,875	8,275	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	2,875	8,275	29,215	29,215
Net Cost	12,974	7,466	(13,614)	(13,614)

Santa Nella Village Lndscp Zone 408

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	204	180	330	330
Charges for Current Services	21,320	21,320	21,320	21,320
Other Revenue	0	0	0	0
Total Revenue	21,524	21,500	21,650	21,650
Services & Supplies	23,572	25,452	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	23,572	25,452	36,175	36,175
Net Cost	(2,048)	(3,952)	(14,525)	(14,525)

Santa Nella Village Rd Zone 410

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	773	700	472	472
Charges for Current Services	12,938	11,091	11,089	11,089
Other Revenue	0	0	0	0
Total Revenue	13,711	11,791	11,561	11,561
Services & Supplies	862	2,595	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	862	2,595	39,550	39,550
Net Cost	12,849	9,196	(27,989)	(27,989)

Santa Nella Village Lndscp #414

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	157	120	200	200
Charges for Current Services	50,700	48,000	48,000	48,000
Other Revenue	0	0	0	0
Total Revenue	50,857	48,120	48,200	48,200
Services & Supplies	50,244	54,063	63,570	63,570
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,560	5,560
Total Expenditures/ Appropriations	50,244	54,063	69,130	69,130
Net Cost	613	(5,943)	(20,930)	(20,930)

Silva Meadows Lndscp & SWG 268

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	281	260	300	300
Charges for Current Services	7,956	7,600	7,600	7,600
Other Revenue	662	0	0	0
Total Revenue	8,899	7,860	7,900	7,900
Services & Supplies	3,240	11,407	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	3,240	11,407	16,848	16,848
Net Cost	5,659	(3,547)	(8,948)	(8,948)

Sorrento Lt & Dr Zone 337

Detail by Revenue Category and Expenditure Object	2013-14 Actual	2014-15 Estimated	2015-16 Recommended Budget	2015-16 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	34	32	30	30
Charges for Current Services	455	455	455	455
Other Revenue	0	0	0	0
Total Revenue	489	487	485	485
Services & Supplies	0	160	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	160	2,900	2,900
Net Cost	489	327	(2,415)	(2,415)

POSITION SUMMARY REPORT

**POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)**

		Approved <u>2011/12</u>	Approved <u>2012/13</u>	Approved <u>2013/14</u>	Approved <u>2014/15</u>	Proposed <u>2015/16</u>
General Function						
10000	Board of Supervisors	11.50	11.50	12.50	12.50	12.50
10100	County Executive Office	9.00	10.00	10.00	10.00	10.00
11000	Auditor-Controller	22.48	22.48	22.48	22.48	22.48
11100	Revenue & Reimbursement	16.00	15.00	12.00	12.00	1.00
11200	Assessor	27.50	27.50	27.50	28.50	28.50
11300	Tax Collector	6.60	5.60	5.20	5.20	5.20
11400	Treasurer	5.00	6.00	7.50	7.50	8.50
11500	Administrative Services/Support Services	22.00	20.00	20.00	20.30	20.30
12500	County Counsel	13.00	13.00	13.00	13.00	13.00
13000	Human Resources	9.50	8.00	8.00	9.00	9.00
14000	Registrar of Voters	6.30	6.00	6.00	6.00	6.00
14200	Elections	3.13	3.13	3.13	3.13	3.13
16000	DPW-Building Services Division	14.00	14.00	15.00	15.00	15.00
18100	Merced County Spring Fair	7.42	7.42	7.42	7.42	7.42
18200	Business Economic Development	8.00	7.00	7.00	6.00	6.50
19000	Risk Management	5.00	6.00	6.00	6.00	6.00
16100	DPW-Administration	13.61	12.61	11.00	11.20	11.20
Total		200.04	195.24	193.73	195.23	185.73
Public Protection Function						
20100	Child Support Services Agency	87.00	87.00	92.00	90.00	88.00
20400	District Attorney	72.00	73.50	74.50	77.50	73.50
20600	Public Defender	19.75	21.00	21.47	21.47	23.75
10120	Indigent Defense	1.00	1.00	0.00	0.00	0.00
22100	Sheriff	175.00	177.00	176.00	177.00	182.00
23000	Sheriff-Corrections	109.00	106.00	109.00	120.00	121.00
23100	Sheriff-Inmate Welfare	8.50	6.50	6.50	6.50	6.50
23300	Juvenile Hall	71.00	74.00	74.00	70.00	70.00
23400	Probation	77.01	79.01	81.01	81.46	81.46
25000	Fire	7.20	8.00	9.00	9.00	9.00
25100	Emergency Services	1.00	1.00	0.00	0.00	0.00
27000	Agricultural Commissioner	32.66	30.66	32.95	33.33	33.83
27200	Sealer of Weights and Measures	5.50	5.00	4.00	4.00	4.00
16300	DPW-Building Division	7.00	9.50	8.75	9.75	9.75
28000	Recorder	8.00	8.00	9.00	9.00	9.00
24000	Coroner	7.00	6.84	6.84	6.84	6.84
28500	Planning and Community Development	17.50	16.00	16.00	16.00	17.00
28700	Animal Services	17.00	17.50	17.50	16.50	16.50
29400	County Clerk	1.50	1.70	1.00	1.00	1.00
Total		724.62	729.21	739.52	749.35	753.13
Public Ways and Facilities Function						
30000	DPW-Road Division	65.01	66.01	67.25	63.25	63.75
Total		65.01	66.01	67.25	63.25	63.75
Health & Sanitation Function						
40000	Health	112.38	113.38	116.20	115.28	122.78
40600	First 5 Merced County	7.50	8.50	8.50	8.50	7.50
41500	Mental Health	201.00	218.00	226.00	244.00	274.00
49500	Medical Assistance Program	10.00	10.00	2.00	1.00	1.00
Total		330.88	349.88	352.70	368.78	405.28
Public Assistance Function						
50000	Human Services Agency	562.50	561.50	598.64	600.64	634.08
50500	IHSS Public Authority	2.00	2.00	2.00	2.00	2.00
55000	Department of Workforce Investment	35.85	35.85	35.25	35.00	34.50
54000	Area Agency on Aging	7.88	8.13	8.32	8.32	8.32
Total		608.23	607.48	644.21	645.96	678.90
Education Function						
60000	Library	31.80	31.00	30.00	24.50	26.50
61000	Cooperative Extension	3.00	3.00	3.00	3.00	3.00
Total		34.80	34.00	33.00	27.50	29.50
Recreation and Cultural Services						
16400	DPW-Recreation Division	2.00	2.00	2.42	2.42	2.42
16500	DPW-Parks Division	26.82	26.82	20.83	20.83	20.83
Total		28.82	28.82	23.25	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>2011/12</u>	Approved <u>2012/13</u>	Approved <u>2013/14</u>	Approved <u>2014/15</u>	Proposed <u>2015/16</u>
Internal Service Funds						
75500	Fleet	7.00	6.00	6.00	6.00	6.00
75600	Administrative Services	44.22	42.15	41.15	41.15	41.15
<i>Total</i>		<u>51.22</u>	<u>48.15</u>	<u>47.15</u>	<u>47.15</u>	<u>47.15</u>
Enterprise Funds						
75200	Castle Airport Aviation and Development Center	14.00	14.00	12.00	11.00	10.00
<i>Total</i>		<u>14.00</u>	<u>14.00</u>	<u>12.00</u>	<u>11.00</u>	<u>10.00</u>
GRAND TOTAL		<u>2,057.62</u>	<u>2,072.79</u>	<u>2,112.81</u>	<u>2,131.47</u>	<u>2,196.69</u>

BUDGET GLOSSARY

Acronyms

<i>Acronym</i>	<i>Description</i>
AAA	Area Agency on Aging
AB	Assembly Bill
ABC	Answers Benefiting Children
ADA	Americans with Disabilities Act
ADMIN	Administration
ADOMP	Additional Dwelling Dwelling Occupancy Monitoring Permit
AFLP	Adolescent Family Life Program
ALUC	Airport Land Use Commission
AO	Advanced Officer
AOC	Administrative Office of the Courts
APHSA-ISM	American Public Human Services Association-Information Systems Management
ARRA	American Reinvestment and Recovery Act
ATM	Asynchronous Transfer Mode
BAI	Board Agenda Item
Board or BOS	Board of Supervisors
Cal-FIRE	California Department of Forestry
C.L.E.O.	Communities Law Enforcement Officers
CAA	Community Action Agency
CAED	Commerce, Aviation and Economic Development
CAFR	Comprehensive Annual Financial Report
CAMS	Cost Accounting Management System
CCS	California Children's Service
CD	Compact Disc
CDBG	Community Development Block Grant
CDFA	California Department of Food and Agriculture
CEO	County Executive Office(r)
CEQA	California Environmental Quality Act
CFMG	California Forensic Medial Group
CHDP	Child Health and Disability Program
CHIP	California Healthcare for Indigents Program
CHW	Catholic Healthcare West
CIP	Capital Improvement Project
C-IV Project	4th Consortium for Four California Counties (Merced, Stanislaus, Riverside, San Bernadino)
CLEO	Chief Local Elected Officials
CNG	Compressed Natural Gas
COLA	Cost of Living Adjustment
COP	Certificate of Participation
COPS	Citizens' Options for Public Safety
Corp of Engineers	United States Army Corp of Engineers
CPR	Cardiopulmonary Resuscitation
CRASH	Counties Reaction Against Street Hoodlums
CSAC	California State Association of Counties
CSP	Community Specific Plan
CSS	Child Support Services
CSU	Crisis Stabilization Unit
CUBS	Columbia Ultimate Business System
CYA	California Youth Authority
DA	District Attorney
DCSS	Department of Child Support Services
DEA	Drug Enforcement Agency
DDPP	Dental Disease Prevention Program
DOC	Department of Corrections
DOD	United States Department of Defense
DOF	Department of Finance
DOJ	Department of Justice
DPR	California Department of Pesticide Regulation
DPW	Department of Public Works
DWI	Department of Workforce Investment
E&T	Employment and Training
EBT	Electronic Benefit Transfer
EDA	United States Department of Commerce - Economic Development Administration
EDWAA	Economic Dislocation and Worker's Adjustment Assistance Act
EEO	Equal Employment Opportunity
EH	Extra Help

Acronyms

<i>Acronym</i>	<i>Description</i>
EIR	Environmental Impact Report
ELIG	Eligibility
EMPG	Emergency Management Performance Grant
EMS	Emergency Medical Services
EMSA	Emergency Medical Services Appropriation
END	Exotic Newcastle Disease
EOC	Emergency Operation Center
EPSDT	Early Periodic Screening Diagnosis and Treatment
FFP	Federal Financial Participation (Federal Drug Medi-Cal)
FIRMS	Financial Information and Retrieval Management System
FLSA	Fair Labor Standards Act
FOCUS	Fast Open Contracts Utilization Services
FSR	Fleet Service Replacement
FTE	Full-time equivalent
FY	Fiscal Year (July 1 - June 30)
GASB	Governmental Accounting Standards Board
GIS	Geographic Information Systems
GPS	Global Positioning System
HCP	Habitat Conservation Plan
HIDTA	High Intensity Drug Trafficking Areas
HIPAA	Health Insurance Portability Program and Accountancy Act of 1996
HIV	Human Immunodeficiency Virus
HOME	Housing Investment Partnership Act
HRSA	Health Resources and Services Administration
HSA	Hospital Services Account
HSA	Human Services Agency
HVAC	Heating, Ventilating, and Air Conditioning
ICS	Incident Command System
IDEA	Individuals with Disabilities Education Act
IFB	Invitation for Bid
IHCP	Indigent Health Care Program
IHSS	In-home Supportive Service
IMD	Institutes for Mental Disease
ISF	Internal Service Fund
JAG	Justice Assistance Grant
JAMS	Jail Authorized Medical Services
JJCC	Juvenile Justice Correctional Complex
JPA	Joint Powers Authority
JPCF	Juvenile Probation Camp Funds
JTPA	Joint Training Partnership Act
KinGap	Relative placement in lieu of Foster Care
LAFCO	Local Agency Formation Commission
LPS	Lanterman Petris Short
MAC	Municipal Advisory Council
MAP	Medical Assistance Program
MARTS	Merced Area Regional Transit Service
MC	Merced County
MCAG	Merced County Association of Governments
MCERA	Merced County Employees Retirement Association
MCMC	Merced Community Medical Center (former County Hospital)
MCOE	Merced County Office of Education
MH	Mental Health
MHSA	Mental Health Services Act
MIOCR	Mentally Ill Offender Crime Reduction Act
MIS	Management Information System
MMP	Major Maintenance Plan
MOE	Maintenance of Effort
MOU	Memorandum of Understanding
MSAG	Master Street Address Guide
MSSP	Multipurpose Senior Services Program
MTU	Medical Therapy Unit
MVIL	Motor Vehicle In-Lieu
NCCP	Natural Community Conservation Plan
NFIP	National Flood Insurance Program

Acronyms

<i>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.

TERM	DEFINITION
Appropriations	An authorization granted by the legislative body to make expenditures and incur obligations for a specific purpose, usually limited in amount and as to time when it may be expended. (The authorization granted by the Board of Supervisors to make expenditures.)
Assessed Valuation	Valuation set upon real estate or other property by a government as a basis for levying taxes.
Available Financing	The components available to meet the financing requirement (appropriations/ expenditures). The components include the unreserved fund balance, revenues, other financing sources/transfers in, and decreases in reserve/designation,.
Budget	A financial plan consisting of an estimated income and expenditures for a given period and purpose, usually one year. Merced County budget is for one year, from July 1 to June 30.
Budget Unit	Accounting or organizational unit(s) deemed necessary or desirable for control of the financial operation, also known as a departmental number. A budget must be adopted by the Board of Supervisors for each of it budget units.
Capital Assets	Capital Assets are assets with an estimated cost of at least \$2,500. Land, improvements to land, easements, buildings, vehicles, machinery, works of art, infrastructure and all tangible and intangible assets that are used in operations and have initial useful lives beyond any one reporting period (a year).
Capital Improvement Projects (CIP)	CIP's are projects with an estimated cost of at least \$10,000. A budget unit itemizing the county's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.
Capital Projects Fund	One of five governmental fund types established to account for resources used for financial resources to be used for the acquisition or construction of major capital facilities other than those accounted for in propriety or trust funds.
Contingency Funds	A budgetary provision representing that portion of the appropriations set aside to meet unforeseen expenditures requirements.
Cost Allocation	A methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs.
Debt Service Fund	Fund established to account for the accumulation of resources for payment of interest and principal on long term debt.
Encumbrance	A portion of the fund equity set aside for legally binding commitments to pay money in the future.
Enterprise Fund	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The County's major enterprise funds consist of the Medical Facility Lease Operations fund and Solid Waste Enterprise Fund.
Extra Help Position	A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment
Fiduciary Fund Type	Funds held by a government unit in a fiduciary capacity, ordinarily as agent or trustee. The County uses the Pension Trust Fund to account for activities of the MCERA and the Agency Funds to account for assets held by the County as an agent for various local governments.
Final Budget	The County Budget for a fiscal year, adopted by the Board of Supervisors by resolution following the close of final budget hearings.
Fund	A fiscal and accounting entity with a self-balancing set of accounts segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance.
Fund Balance/Fund Equity	The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

General Fund	One of five governmental fund types that serves as the general operating fund of Merced County. It is the major fund in most governmental units, and accounts for all activities not accounted for in other funds. Most tax-funded functions are accounted for in the general fund. This fund accounts for all financial transactions of the County that are not accounted for in other specialized funds.
Governmental Fund Type	Funds used to account for general government activities. Funds generally used to account for tax-supported activities. Most of their financial resources are budgeted and appropriated annually for specific general government uses by the legislative body. Governmental funds include: the general fund, special revenue funds, capital projects funds, and debt service funds.
Interfund Transfer	A transfer of money between two different funds.
Internal Service Fund	This fund accounts for the financing of goods and services provided by one department or agency to another department for agency of the County or to other government, on a cost reimbursement basis. The County uses separate internal service funds to account for it's fleet service management and information systems operations. Also, the internal service fund is used to account for the County's self-insurance and other insurance activities.
Intrafund Transfer	A transfer of money between departments in the same fund.
Mandate	A service program that must be provided by the County as required by County ordinance, State or Federal law.
Net County Cost	The difference, for General Fund budgets, between budgeted appropriations and departmental revenue.
Operating Budget	The portion of a budget that deals with recurring expenditures such as salaries, services and supplies.
Proposed Budget	A Proposed Budget recommended by the County Executive Officer to the Board of Supervisors based on department requests.
Proprietary Fund Type	One of the major fund classifications of governmental accounting. Propriety funds are often referred to as income determination or commercial type funds that include the enterprise funds and internal service funds.
Special Revenue Fund	One of five governmental fund types used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

INDEX

INDEX

Page

-A-

Administrative Services - Support Services	10
Advertising	24
Affordable Housing Program	51
Agricultural Commissioner	45
Aid to Indigents	69
Airport Land Use Commission	59
All Funds Summary	A-1
Animal Services	56
Area Agency on Aging	75
Assessor	7
Assistance to the Needy	68
Auditor - Controller	5

-B-

Board of Equalization	4
Board of Supervisors	1
Budget Glossary	244
Budget Summary	v

-C-

Capital Improvement Program	17
Capital Project - Correctional Facility	19
Capital Project – Emergency Operations Center	23
Capital Project - Fire Facilities	21
Capital Project – Long Term Facilities	22
Capital Project – Mental Health Facility	20
Castle Airport Development Center	91
Castle Water and Sewer	92
Child Support Services Agency	31
Commerce, Aviation and Economic Development	26
Contingencies - General Fund	86
Cooperative Extension	77
Coroner	50
County Clerk	60
County Counsel	11
County Court Operations	30
County Executive Office	2

INDEX

Page

-D-

Debt Service - Dairy Loan Program	84
Debt Service - Justice Facility	83
Debt Service - Juvenile Hall 2013 Refinance	81
Debt Service - Pension Obligation Bond	85
Department of Administrative Services	88
Department of Public Works - Building Division	48
Department of Public Works - Building Services Division	15
Department of Public Works - Creek Projects Division	44
Department of Public Works - Parks Division	80
Department of Public Works - Public Works Administration	29
Department of Public Works - Recreation Division	78
Department of Public Works - Road Division	61
Department of Public Works - Special Recreation Division	79
Department of Workforce Investment	70
Department of Workforce Investment – DOL Training	74
Department of Workforce Investment - WIA Adults	72
Department of Workforce Investment - WIA Dislocated Workers	73
Department of Workforce Investment - WIA Youth	71
Detail of Additional Financing Sources by Fund and Account	A-6
Detail of Financing Uses By Function, Activity and Budget Unit	A-17
Directory of County Officials	xviii
District Attorney	33
District Map	xxv
District Projects	18

-E-

Eastside Fish & Game Association	52
Elections	14
Emergency Services	43

-F-

Fire	42
First 5 Merced County	63
Fleet Management Service	87
Fund Balance – Governmental Funds	A-3

-G-

Governmental Funds Summary	A-2
Grand Jury	32

INDEX	<u>Page</u>
-H-	
Health	62
Human Resources	12
Human Services Agency	66
-I-	
IHSS Public Authority	67
Index	250
Indigent Defense	35
Insurance Pool	89
Interest on TRANS and Other Notes	82
-J-	
Juvenile Hall	39
-L-	
Library	76
Local Agency Formation Commission	55
Local Resources	vi
Los Banos Sportsmen's Association	53
-M-	
Medical Assistance Program	65
Medical Facility Lease Operations	90
Mental Health	64
Merced County Association of Governments	58
Merced County Spring Fair	25
-O-	
Obligated Fund Balances - By Governmental Funds	A-4
Operating Transfers	28
Organizational Chart	xix
Overview	v

INDEX

Page

-P-

Planning and Community Development	54
Position Summary Report	242
Predatory Animal Control	57
Probation	40
Profile	xx
Proposed Budget by Delivery Services	xii
Public Defender	34

-R-

Recorder	49
Registrar of Voters	13
Revenue & Reimbursement	6
Risk Management	27

-S-

Sealer of Weights & Measures	47
Sheriff	36
Sheriff - Corrections	37
Sheriff Inmate Welfare	38
Special Auditing	3
Special Districts	93
Special Pest Control	46
Staffing Assumptions	vii
Staffing Overview	x
State Institutions	41
Summary of Additional Financing by Source and Fund	A-5
Summary of County Financing Uses by Function and Fund	A-16

-T-

Tax Collector	8
Taxes, Benefits and Assessments	16
Treasurer	9