PROPOSED BUDGET

FISCAL YEAR
JULY 2016 - JUNE 2017

Published by

BOARD OF SUPERVISORS

Recommended by James L. Brown, County Executive Officer

Schedules compiled by Lisa Cardella - Presto, Auditor-Controller

This table of contents is linked for your ease of navigation.
Use your mouse and click here to go to the Table of Contents.

BOARD OF SUPERVISORS

District 1 Supervisor
John Pedrozo
Chairman

District 2 Supervisor
Hubert "Hub" Walsh Jr.

District 3 Supervisor
Daron McDaniel

District 4 Supervisor
Deidre F. Kelsey

District 5 Supervisor
Jerry O'Banion

VISION

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

MISSION

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

VALUES: Teamwork – Leadership – Integrity – Quality - Accountability

COUNTY EXECUTIVE OFFICE

James L. Brown
County Executive Officer

2222 "M" Street
Merced, CA 95340
(209) 385-7636
(209) 385-7673 Fax
www.co.merced.ca.us

Equal Opportunity Employer

June 28, 2016

Honorable Board of Supervisors
2222 M Street
Merced, CA 95340

Board of Supervisors:

The County Executive Office respectfully submits the Fiscal Year 2016-17 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.

While evaluating the state of this year's budget, the local economy has reached some promising milestones that establish hope moving forward as various economic indicators appear to be trending in the right direction. Merced County's unemployment rate has steadily declined over the past six years and is now at pre-recession levels, the job growth rate is increasing, the economic output growth rate is up and median home prices are steadily rising.

Although the County's budget has begun to stabilize with the improved financial outlook, the prospect of a strengthening economy has been tempered by sluggish revenues from the State. Governor Brown's May Revision shows a reduction of $1.9 billion in tax revenue, reflecting low April income tax receipts and lackluster sales tax receipts. There is also the potential for another economic downturn on the horizon. The historical economic cycle shows that recessions occur on average every five to six years, and it has been seven years since the end of the last recession. With the Central Valley still rebounding from the last recession, it is sensible to address every budget with a modest approach.

While the local budget situation has improved, there are still uncertainties that diminish the potential for a truly stabilized economy. One of the foremost factors creating uncertainty in the local economy right now is the ongoing impacts of the drought. The most recent data show Merced County has moved to "extreme drought" intensity from "exceptional drought" intensity following a full year of above average rainfall. However, more than four years of drought is having a lingering effect on the economy, considering agriculture is the County's top economic driver. In a best-case scenario, the recovery from this drought emergency will continue at a modest pace.

Despite the uncertainties with the State and local economies, this year's financial standing provides some opportunity to consider actions that would improve the County's service model and address key service areas. The Proposed Budget contains recommendations on public safety, ongoing implementation of water regulations, investments in technology systems and infrastructure, improvements to public access and

investments in employee safety, as well as beginning to restore staffing in development/permitting and support service areas that were impacted the most through the recession.

By continuing a fiscally prudent approach to this year's Proposed Budget, the County has the ability to maintain and further its goal of a sustainable budget.

STATE BUDGET

Unless there are any significant changes forthcoming, the State budget over the next two years is in balance despite reduced revenue expectations. However, the Governor's office is projecting that the State's commitments will soon surpass projected revenues. The annual shortfall is projected to be more than $4 billion by FY 2019-20. Some of this projected figure can be attributed to the expiration of the temporary increase to sales and income taxes implemented through Proposition 30 in 2012. Whether to extend those income tax rates for another 12 years will be up to voters this November.

Regardless of the outcome on the tax extension, this projected shortfall from the State is another solid indicator of why it is important to have the foresight to brace for another downturn in the economy. The State is trying to lessen the impact of the next recession through its Proposition 2 "Rainy Day Fund." It would behoove the County to also exercise financial caution in the coming years.

Further uncertainties remain with State program reforms and their impacts to County services. One such restructuring is the Continuum of Care Reform under Assembly Bill 403 (Stone). The legislation, already signed into law and effective January 1, 2017, calls for comprehensive reform efforts regarding the physical and emotional development of foster youth as well as increasing youth placements in family settings while transitioning away from group homes. This reform represents a major restructuring that is anticipated to place additional requirements on social services, probation, and mental health agencies without adequate funding to carry out required tasks. In addition to restructuring the youth placements, other responsibilities include the certification of short-term residential treatment centers and treatment foster family agencies through mental health plans, evaluating provider performance, and providing core services such as mental health treatment and social services. The extent of these impacts will be realized as the legislation is implemented over the next year.

Transportation funding remains a challenge for State and local governments as deteriorating infrastructure becomes a growing problem. With diminished fuel excise tax revenues resulting from more fuel efficient vehicles, the source of funding for road repair has fallen well below the necessary level. There are three different transportation funding proposals under consideration by the legislature that would generate between $3.6 billion and $7 billion a year. These proposals include several modifications to funding mechanisms, such as increasing fuel excise taxes, increasing vehicle licensing fees and imposing annual fees for zero-emissions vehicles. Staff will continue to monitor these three transportation funding proposals as they are considered by lawmakers.

COUNTY BUDGET OVERVIEW

The FY 2016-17 Proposed Budget is $576.6 million, which is up $39.5 million from last year's Final Budget of $537.1 million. This increase is primarily due to the Mental Health Facility Remodel Project, which is funded by dedicated program revenues. Without the Mental Health Facility Remodel Project, the overall Proposed

Budget would be $522.3 million, or down $14.8 million from last year. Of the $576.6 million, $463.6 million is programmatic funding and $113 million requires funding from local discretionary resources (net county costs). With local revenues projected at $82.7 million and a projected fund balance of $29.0 million for a total of $111.7 million, the Proposed Budget includes approximately $1.3 million in one-time adjustments/revenues to balance the shortfall. While these numbers have improved upon those from prior years, challenges still exist with the economy and this budget process needs to be approached with caution, especially with the heavy reliance on fund balance. Reducing dependence on the fund balance will be critical to current and future financial stability.

As in the past, the Proposed Budget continues the priority of restoring or augmenting public safety efforts. It reflects the continued commitment and priority by the Board to provide our public safety personnel with the necessary resources. Law enforcement and our local justice system play vital roles in our communities, and the Board has been supportive of these areas in a variety of ways, including funding capital projects, increasing staffing and authorizing equipment purchases. In prior fiscal years, the Board has allocated more than $30 million in additional investments for public safety efforts, and the public safety/justice functions continue to maintain the greatest share of County discretionary resources at 54 percent.

The County relies on the publically-elected law enforcement leaders to make recommendations to solve issues related to their departments. For example, the past two year's budgets allocated resources based on these recommendations that focused on the homicides and gang violence issues in our communities by establishing a specific patrol unit in high-risk communities and beginning to develop an analytical intelligence-gathering function in the Gang Task Force. State funding is currently being sought to help carry out this strategy. If this proposal is successful, staff is committed to identifying the necessary resources for any match requirements at Final Budget.

The County is also moving forward with plans to renovate its John Latorraca Correctional Center through funds recently awarded by the State. Under Senate Bill 863, the FY 2015-16 State Budget included $500 million for local jail reconstruction. The County was awarded $40 million from the State for the work. The total project budget is approximately $45 million, which is made up of $40 million in State funding, $4 million in County match and $1 million in County in-kind match. These funds will help address security and infrastructure concerns at the John Latorraca Correctional Center while improving the capacity to house programs that reduce recidivism. In addition to the one-time capital cost for the project, an increase of approximately $1.0 million in staffing will be necessary by the end of the project. The Proposed Budget includes recommendations that continue the next phase of additional staffing as a result of the renovation project.

As part of the effort to reduce recidivism and prison overcrowding, the Governor's Administration has continued to emphasize the State's Public Safety Realignment through Assembly Bill 109. The funding formula was recently restructured to provide better equity for Valley counties that often face more difficult socioeconomic factors than coastal counties. This balance in funding allocation together with the County's ongoing commitment to providing services to address offender issues has continued to advance the Administration's goals of reducing recidivism. Since the County is now in a better position with the revised funding formula, staff is working with the local Community Corrections Partnership regarding additional recommendations that would increase services based on evidence-based practices and focus additional efforts on the Gang Task Force for Final Budget. With public safety programs and proposals in constant shift at the

State level, the County will continue to work with its local public safety partners to identify new methods to combat crime in our communities.

During the past couple years, the Board has undertaken significant strategic planning efforts toward economic development with Castle Commerce Center being one of the key areas. The focus has been on facilitating a public-private partnership to bring investments to the facility and develop the infrastructure necessary to support a job-creating industrial user. Staff anticipates our logistics consultant having a prospectus presented to the financial community in the fall of 2016. Depending on the development of prospectus, it may be necessary to bring further recommendations at Final Budget.

There have been some encouraging signs across the County showing that economic development efforts are trending in a positive direction. Last year, the County saw a 67 percent increase in the number of Conditional Use Permits and a 24 percent increase in Administrative Applications compared to the previous year. This suggests that business is growing and provides some hope for a stabilized economy. The Proposed Budget includes recommendations to restore some staffing and further invest in technology related to permitting activities, as well as to complete the one-stop permitting 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,

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
- Budget by Delivery Services xii

MERCED COUNTY ORGANIZATIONAL STRUCTURE
- Directory of County Officials xvii
- Organizational Chart xviii

MERCED COUNTY PROFILE AND DISTRICT MAP
- Profile xix
- District Map 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
55500	Department of Workforce Investment – Dislocated Worker Special	75
54000	Area Agency on Aging	76
	EDUCATION	
60000	Library	77
61000	Cooperative Extension	78
	RECREATION AND CULTURAL SERVICES	
16400	Department of Public Works - Recreation Division	79
16600	Department of Public Works - Special Recreation Division	80
16500	Department of Public Works - Parks Division	81
	DEBT SERVICE	
71100	Debt Service - Juvenile Hall 2013 Refinance	82
71000	Interest on TRANS and Other Notes	83
71300	Debt Service - Justice Facility	84
71400	Debt Service – Mental Health Facility	85
71500	Debt Service - Dairy Loan Program	86
71900	Debt Service - Pension Obligation Bond	87

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
	PROVISION FOR CONTINGENCIES	
72000	Contingencies - General Fund	88
	INTERNAL SERVICE FUNDS	
75500	Fleet Management Service	89
75600	Department of Administrative Services	90
75900	Insurance Pool	91
	ENTERPRISE FUNDS	
75000	Medical Facility Lease Operations	92
75200	Castle Airport Development Center	93
75100	Castle Water and Sewer	94
	OTHER FUNCTIONS	
Special Districts		95
	POSITION SUMMARY	
Position Summary Report		246
	BUDGET GLOSSARY	
Budget Glossary		248
	INDEX	
Index		254

BUDGET OVERVIEW

Merced County Budget Overview

Merced County prepares, reviews, and approves its annual budget in accordance with the Budget Act California Government Code Sections 29000 through 30200. During the economic downturn, Merced County's fiscal situation presented challenges related to providing a consistent level of service with declining resources. During this period, the Board of Supervisors maintained local public safety as a budgetary priority and this is reflected in the FY 2016/17 Proposed Budget.

In the FY 2016/17 Proposed Budget, the County's budget has begun to stabilize with the improved economy. However, the prospect of a strengthening economy has been tempered by sluggish revenues from the State. Due to the performance of State revenues and recent declines in sales taxes the Proposed Budget has been compiled with an eye toward fiscal prudence. For FY 2016/17, departments have been asked to submit budget plans which back out any one-time expenses related to the shift to an accrual-based budget and to work with the CEO's office to identify the programmatic impact of bringing appropriations more in line with the funds available to maintain countywide services.

Budget Summary

Fund Summary

The total FY 2016/17 Proposed Budget is $576.6 million, up $39.5 million from the FY 2015/16 Final Budget of $537.1 million. The $341.4 million, or 75.1%, of the $454.4 million of General Fund appropriation is supported by dedicated revenue sources not available for discretionary purposes. The remaining $113 million, or 24.9%, requires funding from local discretionary revenue. The FY 2016/17 General Purpose Revenue (GPR) requirements of $113 million are up $5.8 million from $107.2 million in the FY 2015/16 Final Budget. With GPR Requirements at $113 million and Local Resources projected at $113 million, the FY 2016/17 Final Budget is balanced.

	FY 2015/16 Final		**FY 2016/17 Proposed**	
	Financing Requirements	GPR* Requirements	Financing Requirements	GPR* Requirements
General Fund	$434,741,240	$106,497,991	$454,410,855	$112,386,529
Road Fund	$36,484,017	$0	$28,654,285	$0
Fire Fund	$17,505,528	$0	$18,554,611	$0
Enterprise Funds	$5,700,176	$0	$4,785,489	$0
Other Funds	$42,693,767	$710,000	$70,176,395	$600,000
Total Requirements	***$537,124,728***	***$107,207,991***	***$576,581,635***	***$112,986,529***
Local Resources		$107,207,991*		$112,986,529*
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

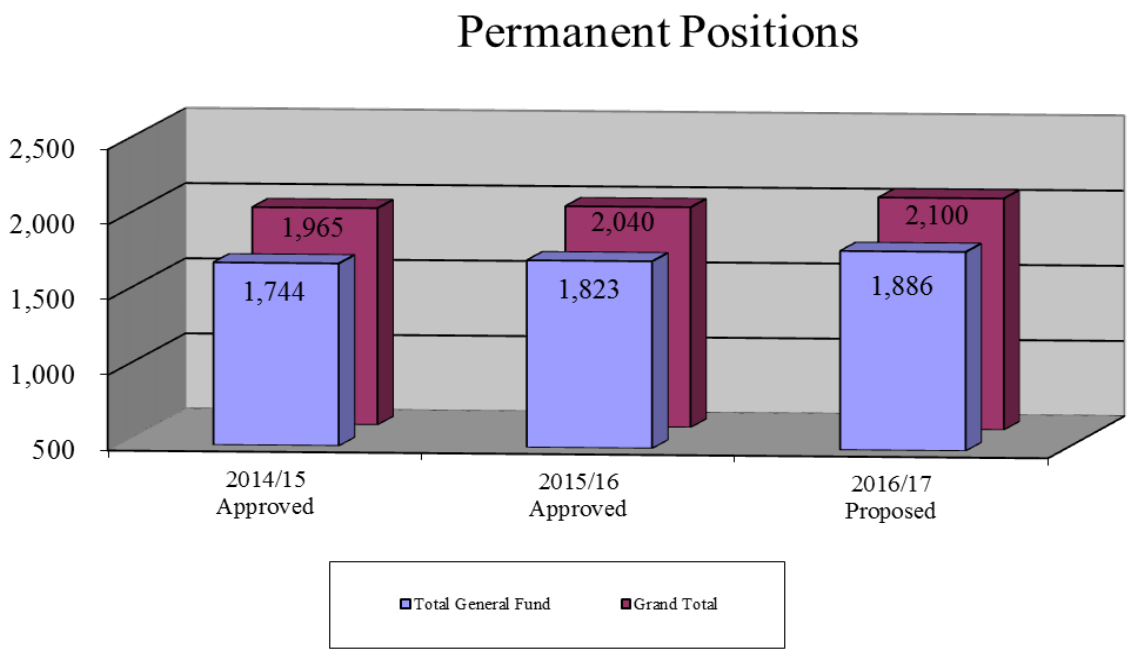
FY 2016/17 total Local Resources are projected at $113 million with General Purpose Revenue at $82.7 million and Estimated General Fund Balance Available, after adjustments for encumbrances and reserves, at $30.3 million. The FY 2016/17 GPR estimate of $113 million has increased $5.8 million from the Final FY 2015/16 estimate of $107.2 million. The following table provides a comparison of the Estimated Local Resources:

Estimated Local Resources

	FY 2015/16 Final	FY 2016/17 Proposed	$ Change	% Change
Property Tax	$33,635,170	$36,641,147	$3,005,977	8.94%
Property Tax Swap for MVIL	$25,816,006	$27,881,286	$2,065,280	8.00%
Property Tax Swap for Sales Tax	$2,215,372	$0	($2,215,372)	(100%)
Sales Tax	$7,013,170	$9,366,538	$2,353,368	33.56%
Fines, Forfeitures, Penalties, License, & Permits	$3,110,309	$3,084,664	($25,654)	(0.82%)
Interest	$650,000	$750,000	$100,000	15.38%
Motor Vehicle In-Lieu (MVIL)	$0	$0	$0	0%
Realignment – Stabilization	$864,638	$859,310	($5,328)	(0.62%)
State Home Owners Property Tax Relief	$366,253	$357,442	($8,811)	(2.41%)
Williamson Act - Open Space Subvention	$522,183	$545,222	$23,039	4.41%
State & Federal	$138,430	$112,500	($25,930)	(18.73%)
Other Charges	1,662,703	1,437,710	($224,993)	(13.53%)
Other Taxes	$2,244,194	$1,700,000	($544,194)	(24.25%)
General Purpose Revenue	***$78,238,428***	***$82,735,819***	***$4,497,391***	**5.75%**
Estimated General Fund Balance Available	$28,969,563	$30,250,710	$1,281,147	4.42%
Total Local Resources Available	***$107,207,991***	***$112,986,529***	***$5,778,538***	***5.39%***

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.



The Permanent positions for FY 201/176 consist of 2,100 positions. This is an increase of sixty (60) positions overall. The general fund experienced an increase of sixty-three (63), where other funds decreased by three (3). The table presented below by service delivery represents approved and recommended positions for FY 2015/16 and FY 2016/17 respectively.

	Approved FY 2015/16	Proposed FY 2016/17
General Fund		
Health & Human Services	1,046	1,087
Justice System & Public Safety	487	498
Municipal Countywide	127	129
Administrative Support	163	172
General Fund Total	**1,823**	**1,886**
Other Funds		
Other Funds	162	156
Enterprise Fund	9	9
ISF Fund	46	49
All Funds total	**2,040**	**2,100**

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

The changes from Fiscal Year 2015/16 Fiscal Year 2016/17 are primarily to increased service delivery for various Health and Human Services and Public Safety programs.

Merced County Table of Personnel Adjustments

	Approved FY 2015/16 Positions	Mid-year Added (Deleted)	Requested Added (Deleted)	Recommended Added (Deleted)	Proposed FY 2016/17 Positions
General Fund					
Health & Human Services					
Health	121	0	2	2	123
Mental Health	239	8	0	0	247
Human Services Agency	648	37	0	0	685
Department of Workforce Investment	33	0	(6)	(6)	27
Health & Human Services budget units with no change	5	0	0	0	5
Subtotal	1046	45	(4)	(4)	1087
Justice System					
Probation	86	0	0	0	86
Subtotal	86	0	0	0	86
Public Safety					
District Attorney	65	3	6	3	71
Public Defender	19	0	3	1	20
Sheriff Operations	146	0	1	0	146
Sheriff Corrections	107	1	5	3	111
Juvenile Hall	64	0	0	0	64
Subtotal	401	4	15	7	412
Municipal Countywide					
Commerce, Aviation, & Economic Development	6	0	1	0	6
Ag Commissioner	26	0	0	0	26
Sealer of Weights and Measures	4	0	0	0	4
DPW-Building Division	8	0	1	1	9
Development Services	16	0	1	0	16
Animal Services	15	0	0	0	15
Recorder	9	1	0	0	10
Library	21	0	4	0	21
DPW-Parks	12	0	0	0	12
Municipal Countywide budget units with no change	10	0	0	0	10
Subtotal	127	1	7	1	129
Administrative Support					
Board of Supervisors	9	0	0	0	9
County Executive Office	10	0	1	1	11
Auditor-Controller	22	1	1	1	24
Revenue & Reimbursement	1	0	0	0	1
Assessor	29	0	2	1	30
Tax Collector	4	0	1	0	4
Treasurer	8	0	0	0	8
Administrative Services - Supportive Services	19	0	3	3	22
Human Resources	9	1	0	0	10
Register of Voters	6	0	1	0	6
DPW - Building Services Division	15	0	0	0	15
DPW-Administration	11	0	1	1	12
Administrative Support budget units with no change	20				20
Subtotal	163	2	10	7	172
General Fund Total	***1,823***	***52***	***28***	***11***	***1,886***
Other Funds					
Child Support	81	0	0	0	81
Fire	7	0	0	0	7
Office of Emergecy Services	0	0	0	0	0
DPW-Road Division	63	(6)	0	0	57
First 5 Merced County	6	0	0	0	6
Other Funds budget units with no change	5	0	0	0	5
Other Funds Total	***162***	***-6***	***0***	***0***	***156***
Enterprise Fund					
Castle Airport Development Center	9	0	0	0	9
Enterprise Fund Total	***9***	***0***	***0***	***0***	***9***
Internal Service Fund Total					
Administrative Services	40	0	2	2	42
Fleet Management Services	6	0	1	1	7
Internal Service Fund Total	***46***	***0***	***3***	***3***	***49***
Grand Total	***2,040***	***46***	***31***	***14***	***2,100***

Merced County Table of Personnel Adjustments (Continued)

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) Nurse Practitioner ; 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 2013/14	Approved 2014/15	Approved 2015/16	Proposed 2016/17
General Fund					
10000	Board of Supervisors	9	9	9	9
10100	County Executive Office	10	10	10	11
11000	Auditor-Controller	22	22	23	24
11100	Revenue & Reimbursement	12	12	1	1
11200	Assessor	27	28	29	30
11300	Tax Collector	4	4	4	4
11400	Treasurer	7	7	8	8
11500	Administrative Services - Support Services	20	19	19	22
12500	County Counsel	13	13	13	13
13000	Human Resources	8	9	10	10
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	15	15	15	15
17100	District Projects	0	0	0	0
18200	Commerce Aviation & Economic Development	7	6	6	6
18400	UC Development Office	0	0	0	0
19000	Risk Management	6	6	6	6
19900	DPW-Administration	11	11	11	12
20400	District Attorney	68	68	68	71
20600	Public Defender	17	17	19	20
21200	Indigent Defense	0	0	0	0
22000	Sheriff - Court Security	0	0	0	0
22100	Sheriff*	140	141	146	146
23000	Sheriff-Corrections	95	106	108	111
23300	Juvenile Hall	64	64	64	64
23400	Probation	80	80	86	86
27000	Agricultural Commissioner	26	26	26	26
27100	Special Pest Control	0	0	0	0
27200	Sealer of Weights and Measures	4	4	4	4
27300	DPW-Building Division	7	8	8	9
27400	DPW - Professional Services Division	0	0	0	0
28000	Recorder	9	9	10	10
28100	Coroner	5	5	5	5
28500	Development Services	14	14	16	16
28700	Agricultural Commissioner - Animal Control	16	15	15	15
29400	County Clerk	1	1	1	1
40000	Health	115	114	121	123
41500	Mental Health	206	224	247	247
50000	Human Services Agency	592	594	685	685
50500	IHSS Public Authority	2	2	2	2
55000	Department of Workforce Investment	34	33	33	27
59000	Area Agency on Aging	3	3	3	3
60000	Library	21	22	21	21
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	***1,713***	***1,744***	***1,875***	***1,886***

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

		Approved 2013/14	Approved 2014/15	Approved 2015/16	Proposed 2016/17
Other Funds					
18100	Merced County Spring Fair	3	3	3	3
20100	Child Support Services Agency	85	83	81	81
23100	Sheriff-Inmate Welfare	2	2	2	2
25000	Fire	7	7	7	7
25100	Emergency Services	0	0	0	0
30000	DPW-Road Division	66	63	57	57
40600	First 5 Merced County	7	7	6	6
49500	Medical Assistance Program	2	1	0	0
		172	***166***	***156***	***156***
Internal Service Funds					
75500	Fleet Management Services	6	6	6	7
75600	Administrative Services	40	40	40	42
	Total	***46***	***46***	***46***	***49***
Enterprise Funds					
75100	Solid Waste	0	0	0	0
75200	Castle Airport Development Center	11	9	9	9
	Total	***11***	***9***	***9***	***9***
		229	221	211	214
	Grand Total	***1,942***	***1,965***	***2,086***	***2,100***

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 2016/17 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 2016/17 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 15/16 FINAL APPROP.	FY 15/16 FINAL DEPT REVENUE	FY 15/16 FINAL CW & FUND BAL FINANCING	FY 16/17 PROPOSED APPROP.	FY 16/17 PROPOSED DEPT REVENUE	FY 16/17 PROPOSED CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES							
	HEALTH & WELFARE TRUST FUND						
40000	HEALTH	$24,123,381	$22,775,229	($1,348,152)	$22,608,898	$21,688,898	($920,000)
41500	MENTAL HEALTH	$57,946,162	$60,528,164	$2,582,002	$80,159,412	$80,934,994	$775,582
50000	HUMAN SERVICES AGENCY	$95,464,126	$94,047,020	($1,417,106)	$97,935,864	$95,770,589	($2,165,275)
50500	IHSS PUBLIC AUTHORITY	$235,834	$294,729	$58,895	$229,500	$229,500	$0
51000	ASSISTANCE TO THE NEEDY	$78,745,636	$76,075,294	($2,670,342)	$78,053,203	$74,173,165	($3,880,038)
	GROUP TOTAL	**$256,515,139**	**$253,720,436**	**($2,794,703)**	**$278,986,877**	**$272,797,146**	**($6,189,731)**
	OTHER HEALTH/HUMAN SERVICES						
53000	AID TO INDIGENTS	$195,034	$50,000	($145,034)	$195,075	$30,000	($165,075)
55000	DEPARTMENT OF WORKFORCE INVESTMENT	$5,221,328	$5,349,074	$127,746	$4,115,461	$4,115,461	$0
54000	AREA AGENCT ON AGING	$1,475,358	$1,194,165	($281,193)	$1,592,275	$1,294,909	($297,366)
	SB 855 REVENUE TRANSFER						
	GROUP TOTAL	**$6,891,720**	**$6,593,239**	**($298,481)**	**$5,902,811**	**$5,440,370**	**($462,441)**
	HEALTH & HUMAN SERVICES TOTAL	**$263,406,859**	**$260,313,675**	**($3,093,184)**	**$284,889,688**	**$278,237,516**	**($6,652,172)**
JUSTICE SYSTEM							
	TRIAL COURT FUNDING						
20000	COUNTY COURT OPERATIONS	$1,925,000	$3,091,300	$1,166,300	$1,860,500	$2,517,000	$656,500
	GROUP TOTAL	**$1,925,000**	**$3,091,300**	**$1,166,300**	**$1,860,500**	**$2,517,000**	**$656,500**
	OTHER JUSTICE PROGRAMS						
10260	GRAND JURY	$32,200	$0	($32,200)	$58,214	$0	($58,214)
10120	INDIGENT DEFENSE	$1,930,940	$0	($1,930,940)	$2,539,037	$0	($2,539,037)
23400	PROBATION	$18,943,559	$13,887,653	($5,055,906)	$18,243,671	$13,315,443	($4,928,228)
	GROUP TOTAL	**$20,906,699**	**$13,887,653**	**($7,019,046)**	**$20,840,922**	**$13,315,443**	**($7,525,479)**
	JUSTICE SYSTEM TOTAL	**$22,831,699**	**$16,978,953**	**($5,852,746)**	**$22,701,422**	**$15,832,443**	**($6,868,979)**

FY 2016/17 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 15/16 FINAL APPROP.	FY 15/16 FINAL DEPT REVENUE	FY 15/16 FINAL CW & FUND BAL FINANCING	FY 16/17 PROPOSED APPROP.	FY 16/17 PROPOSED DEPT REVENUE	FY 16/17 PROPOSED CW & FUND BAL FINANCING
LOCAL PUBLIC SAFETY FUND							
	CORRECTIONS & DETENTION						
23000	SHERIFF CORRECTIONS	$23,018,507	$7,279,579	($15,738,928)	$22,925,465	$6,484,497	($16,440,968)
23300	JUVENILE HALL	$11,449,407	$2,704,064	($8,745,343)	$11,108,961	$2,496,062	($8,612,899)
23700	STATE INSTITUTIONS	$240,000	$0	($240,000)	$240,000	$0	($240,000)
	GROUP TOTAL	**$34,707,914**	**$9,983,643**	**($24,724,271)**	**$34,274,426**	**$8,980,559**	**($25,293,867)**
	OTHER PUBLIC SAFETY PROGRAMS						
20400	DISTRICT ATTORNEY	$11,629,770	$3,248,250	($8,381,520)	$12,248,395	$3,337,353	($8,911,042)
20600	PUBLIC DEFENDER	$4,613,830	$1,031,170	($3,582,660)	$4,730,458	$994,936	($3,735,522)
22100	SHERIFF	$28,312,951	$12,774,848	($15,538,103)	$27,949,703	$11,248,665	($16,701,038)
	GROUP TOTAL	**$44,556,551**	**$17,054,268**	**($27,502,283)**	**$44,928,556**	**$15,580,954**	**($29,347,602)**
	PUBLIC SAFETY TOTAL	**$79,264,465**	**$27,037,911**	**($52,226,554)**	**$79,202,982**	**$24,561,513**	**($54,641,469)**
MUNICIPAL/COUNTYWIDE SERVICES							
	UNINCORPORATED AREA						
17100	DISTRICT PROJECTS	$200,000	$0	($200,000)	$200,000	$0	($200,000)
70000	OPERATING TRANSFERS	$710,000	$0	($710,000)	$600,000	$0	($600,000)
16200	DPW-CREEK PROJECTS DIVISION	$1,414,158	$1,000,000	($414,158)	$1,015,049	$600,000	($415,049)
27000	AGRICPLTURAL COMMISSIONER	$3,550,147	$2,373,243	($1,176,904)	$3,536,124	$2,387,700	($1,148,424)
27100	SPECIAL PEST CONTROL	$191,000	$178,000	($13,000)	$170,000	$170,000	$0
16300	DPW-BUILDING DIVISION	$1,507,210	$1,434,214	($72,996)	$1,670,546	$1,670,546	$0
28500	PLANNING AND COMMUNITY DEVELOPMENT	$3,298,873	$1,361,952	($1,936,921)	$3,310,518	$1,378,226	($1,932,292)
28700	AGRICULTURAL COMM-ANIMAL CONTROL	$1,977,866	$648,600	($1,329,266)	$1,988,222	$689,500	($1,298,722)
10130	AIRPORT LAND USE COMMISSION	$4,500	$0	($4,500)	$4,500	$0	($4,500)
16400	DPW-RECREATION DIVISION	$277,759	$8,000	($269,759)	$285,236	$7,000	($278,236)
16600	DPW-SPECIAL RECREATION DIVISION	$3,300	$3,300	$0	$0	$4,100	$4,100
16500	DPW-PARKS DIVISION	$1,909,358	$353,414	($1,555,944)	$1,994,519	$349,261	($1,645,258)
	UNINCORPORATED AREA TOTAL	**$15,044,171**	**$7,360,723**	**($7,683,448)**	**$14,774,714**	**$7,256,333**	**($7,518,381)**
	COUNTYWIDE						
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	$1,071,259	$327,000	($744,259)	$1,150,645	$302,000	($848,645)
27200	SEALER OF WEIGHTS & MEASURES	$542,547	$275,420	($267,127)	$529,556	$268,920	($260,636)
28000	RECORDER	$1,268,469	$933,378	($335,091)	$1,446,104	$1,094,978	($351,126)
24000	CORONER	$1,280,927	$26,000	($1,254,927)	$1,230,543	$66,000	($1,164,543)
28600	LOCAL AGENCT FORMATION COMMISSION	$45,531	$0	($45,531)	$45,531	$0	($45,531)
28800	PREDATORY ANIMAL CONTROL	$90,000	$14,600	($75,400)	$73,000	$14,600	($58,400)
28900	MERCED COUNTY ASSOCIATION OF GOVERNMENTS	$57,000	$0	($57,000)	$60,000	$0	($60,000)
60000	LIBRARY	$3,375,566	$234,856	($3,140,710)	$3,159,748	$195,956	($2,963,792)
61000	COOPERATIVE EXTENSION	$359,452	$0	($359,452)	$363,236	$0	($363,236)
70400	ARTS AND CPLTURE				$0	$0	
	COUNTYWIDE TOTAL	**$8,090,751**	**$1,811,254**	**($6,279,497)**	**$8,058,363**	**$1,942,454**	**($6,115,909)**
	MUNICIPAL/COUNTYWIDE TOTAL	**$23,134,922**	**$9,171,977**	**($13,962,945)**	**$22,833,077**	**$9,198,787**	**($13,634,290)**

FY 2016/17 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 15/16 FINAL APPROP.	FY 15/16 FINAL DEPT REVENUE	FY 15/16 FINAL CW & FUND BAL FINANCING	FY 16/17 PROPOSED APPROP.	FY 16/17 PROPOSED DEPT REVENUE	FY 16/17 PROPOSED CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE							
	PROPERTY TAX SYSTEM						
11200	ASSESSOR	$4,364,938	$889,000	($3,475,938)	$4,394,265	$881,000	($3,513,265)
11300	TAX COLLECTOR	$969,389	$656,500	($312,889)	$984,662	$656,500	($328,162)
	PROP TAX ADMIN FEES						
	PROPERTY TAX TOTAL	**$5,334,327**	**$1,545,500**	**($3,788,827)**	**$5,378,927**	**$1,537,500**	**($3,841,427)**
	ADMINISTRATIVE SUPPORT						
10000	BOARD OF SUPERVISORS	$2,005,808	$12,000	($1,993,808)	$1,984,049	$12,000	($1,972,049)
10100	COUNTY EXECPTIVE OFFICE	$2,554,406	$32,500	($2,521,906)	$2,794,490	$32,500	($2,761,990)
10200	SPECIAL AUDITING	$131,500	$12,000	($119,500)	$131,380	$11,580	($119,800)
10400	BOARD OF EQUALIZATION	$8,700	$0	($8,700)	$11,500	$0	($11,500)
11000	AUDITOR-CONTROLLER	$4,964,329	$269,733	($4,694,596)	$4,993,243	$271,150	($4,722,093)
11100	REVENUE AND REIMBURSEMENT	$376,993	$0	($376,993)	$99,717	$0	($99,717)
11400	TREASURER	$1,762,195	$1,694,942	($67,253)	$1,736,061	$1,736,061	$0
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES	$1,622,845	$612,503	($1,010,342)	$1,424,885	$460,844	($964,041)
12500	COUNTY COUNSEL	$2,673,019	$543,579	($2,129,440)	$2,596,481	$544,074	($2,052,407)
13000	HUMAN RESOURCES	$1,933,588	$5,060	($1,928,528)	$2,216,756	$7,710	($2,209,046)
14000	REGISTRAR OF VOTERS	$932,706	$5,400	($927,306)	$870,161	$5,492	($864,669)
14200	ELECTIONS	$1,401,943	$38,795	($1,363,148)	$1,178,897	$214,192	($964,705)
16000	DPW - BUILDING SERVICES DIVISION	$2,677,281	$495,342	($2,181,939)	$2,297,134	$423,429	($1,873,705)
10250	TAXES BENEFITS AND ASSESSMENTS	$235,100	$0	($235,100)	$290,100	$0	($290,100)
17000	CAPITAL IMPROVEMENT PROGRAM	$9,968,756	$5,883,756	($4,085,000)	$9,049,425	$5,423,440	($3,625,985)
10110	ADVERTISING	$77,500	$0	($77,500)	$77,500	$0	($77,500)
19000	RISK MANAGEMENT	$1,442,582	$851,877	($590,705)	$1,529,018	$879,281	($649,737)
16100	DPW-PUBLIC WORKS ADMINISTRATION	$1,798,767	$1,903,426	$104,659	$1,902,534	$1,902,534	$0
29400	COUNTY CLERK	$125,950	$124,320	($1,630)	$146,428	$132,280	($14,148)
71000	INTEREST ON TRANS AND OTHER NOTES	$75,000	$0	($75,000)	$75,000	$0	($75,000)
72000	CONTINGENCIES - GENERAL FUND	$4,000,000	$0	($4,000,000)	$4,000,000	$0	($4,000,000)
	ADMINISTRATIVE SUPPORT TOTAL	**$40,768,968**	**$12,485,233**	**($28,283,735)**	**$39,404,759**	**$12,056,567**	**($27,348,192)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**$46,103,295**	**$14,030,733**	**($32,072,562)**	**$44,783,686**	**$13,594,067**	**($31,189,619)**
TOTAL GENERAL FUND BEFORE RESERVES		**$434,741,240**	**$327,533,249**	**($107,207,991)**	**$454,410,855**	**$341,424,326**	**($112,986,529)**
CONTRIBUTION TO PAYROLL RESERVE							
GENERAL FUND SUB-TOTAL		**$434,741,240**	**$327,533,249**	**($107,207,991)**	**$454,410,855**	**$341,424,326**	**($112,986,529)**
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES	$0	$75,994,234	$75,994,234	$0	$81,035,819	$81,035,819
11300	TAX COLLECTOR-MOTEL TAX	$0	$1,500,194	$1,500,194	$0	$800,000	$800,000
28000	RECORDER-TRANSFER TAX	$0	$744,000	$744,000	$0	$900,000	$900,000
	AVAIL FUND BALANCE			$28,969,563		$30,250,710	$30,250,710
GENERAL FUND		**$434,741,240**	**$405,771,677**	**$0**	**$454,410,855**	**$454,410,855**	**$0**

FY 2016/17 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 15/16 FINAL APPROP.	FY 15/16 FINAL DEPT REVENUE	FY 15/16 FINAL CW & FUND BAL FINANCING	FY 16/17 PROPOSED APPROP.	FY 16/17 PROPOSED DEPT REVENUE	FY 16/17 PROPOSED CW & FUND BAL FINANCING
HEALTH & HUMAN SERVICES - OTHER FUNDS							
	OTHER HEALTH/HUMAN SERVICES						
20100	CHILD SUPPORT SERVICES AGENCT	$10,056,606	$10,056,606	$0	$9,551,030	$9,609,939	$58,909
40600	FIRST FIVE MERCED COUNTY	$4,704,016	$5,185,344	$481,328	$3,423,492	$3,764,162	$340,670
49500	MEDICAL ASSISTANCE PROGRAM	$2,668,057	$2,038,879	($629,178)	$2,433,273	$1,733,273	($700,000)
55100	D W I-WIA-YOUTH	$791,710	$778,618	($13,092)	$763,500	$763,500	$0
55200	D W I-WIA ADULTS	$366,740	$368,279	$1,539	$557,247	$557,247	$0
55300	D W I-WIA DISLOCATED WORKERS	$381,187	$380,794	($393)	$510,802	$510,802	$0
57400	DWI-DEPT. OF LABOR	$941,078	$942,690	$1,612	$0	$0	$0
75000	MEDICAL FACILITY LEASE OPERATIONS	$1,000,000	$0	($1,000,000)	$1,000,000	$0	($1,000,000)
	GROUP TOTAL	**$20,909,394**	**$19,751,210**	**($1,158,184)**	**$18,239,344**	**$16,938,923**	**($1,300,421)**
	HEALTH & HUMAN SERVICES SUB-TOTAL	**$20,909,394**	**$19,751,210**	**($1,158,184)**	**$18,239,344**	**$16,938,923**	**($1,300,421)**
MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS							
	UNINCORPORATED AOEA						
25000	FIRE	$17,153,890	$15,223,039	($1,930,851)	$18,039,080	$15,481,259	($2,557,821)
25100	EMERGENCT SERVICES	$354,638	$663,584	$308,946	$515,531	$492,531	($23,000)
28200	AFFORDABLE HOUSING PROGRAM	$1,368,500	$1,368,500	$0	$1,374,500	$1,374,500	$0
28300	EASTSIDE FISH & GAME ASSOCIATION	$5,722	$4,850	($872)	$4,850	$4,850	$0
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	$5,722	$4,850	($872)	$4,850	$4,850	$0
30000	DPW-ROAD DIVISION	$36,484,017	$26,366,239	($10,117,778)	$28,654,285	$20,418,601	($8,235,684)
	UNINCORPORATED AREA TOTAL	**$55,372,489**	**$43,631,062**	**($11,741,427)**	**$48,593,096**	**$37,776,591**	**($10,816,505)**
	COUNTYWIDE						
18100	MERCED COUNTY SPRING FAIR	$1,387,714	$1,402,200	$14,486	$1,302,017	$1,380,950	$78,933
23100	SHERIFF INMATE WELFARE	$769,087	$684,891	($84,196)	$694,239	$518,448	($175,791)
75200	CASTLE AIRPORT DEVELOPMENT CENTER	$4,314,850	$3,804,803	($510,047)	$3,429,989	$3,439,739	$9,750
75100	CASTLE SEWER AND WATER	$385,326	$359,900	($25,426)	$355,500	$355,500	$0
	COUNTYWIDE TOTAL	**$6,856,977**	**$6,251,794**	**($605,183)**	**$5,781,745**	**$5,694,637**	**($87,108)**
	MUNICIPAL/COUNTYWIDE TOTAL	**$62,229,466**	**$49,882,856**	**($12,346,610)**	**$54,374,841**	**$43,471,228**	**($10,903,613)**

FY 2016/17 FISCAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES

BUDGET UNIT NUMBER	BUDGET UNIT NAME	FY 15/16 FINAL APPROP.	FY 15/16 FINAL DEPT REVENUE	FY 15/16 FINAL CW & FUND BAL FINANCING	FY 16/17 PROPOSED APPROP.	FY 16/17 PROPOSED DEPT REVENUE	FY 16/17 PROPOSED CW & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE - OTHER FUNDS							
	ADMINISTRATIVE SUPPORT						
17200	CIP PROJECT - CORRECTIONAL FACILITY	$516,986	$0	($516,986)	$117,231	$24,000	($93,231)
17300	CAP PROJECT - MENTAL HEALTH FACILITY	$3,100,000	$3,100,000	$0	$31,636,400	$31,636,400	$0
17500	CIP PROJECT - FIRE FACILITIES	$146,957	$0	($146,957)	$147,000	$0	($147,000)
17600	CIP PROJECT - LONG TERM FACILITIES	$4,138,382	$425,000	($3,713,382)	$5,021,745	$533,000	($4,488,745)
17700	CIP PROJECT - EMERGENCT OPERATIONS CENTER	$0	$63,144	$63,144	$0	$0	$0
70700	DEBT SERVICE - 2013 REFUNDING JUV JUSTICE	$832,751	$846,229	$13,478	$833,951	$833,951	$0
71300	DEBT SERVICE - JUSTICE FACILITY	$668,807	$668,807	$0	$665,306	$665,306	$0
71400	DEBT SERVICE - MENTAL HEALTH FACILITY	$0	$0	$0	$975,000	$975,000	$0
71500	DEBT SERVICE - DAIRY LOAN	$1,043,770	$338,000	($705,770)	$1,043,768	$350,000	($693,768)
71900	DEBT SERVICE - PENSION OBLIGATION BOND	$8,796,975	$8,540,000	($256,975)	$9,116,194	$0	($9,116,194)
	ADMINISTRATIVE SUPPORT TOTAL	**$19,244,628**	**$13,981,180**	**($5,263,448)**	**$49,556,595**	**$35,017,657**	**($14,538,938)**
	MANAGEMENT INFRASTRUCTURE TOTAL	**$19,244,628**	**$13,981,180**	**($5,263,448)**	**$49,556,595**	**$35,017,657**	**($14,538,938)**
OTHER FUNDS TOTAL		**$102,383,488**	**$83,615,246**	**($18,768,242)**	**$122,170,780**	**$95,427,808**	**($26,742,972)**
ALL FUNDS - TOTAL BUDGET		**$537,124,728**	**$489,386,923**	**($18,768,242)**	**$576,581,635**	**$549,838,663**	**($26,742,972)**
75500	FLEET MANAGEMENT SERVICE	$3,988,247	$4,834,320	$846,073	$4,103,911	$4,156,622	$52,711
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	$11,458,910	$11,210,431	($248,479)	$11,276,359	$11,469,620	$193,261
75900	INSURANCE POOL	$60,346,867	$55,770,912	($4,575,955)	$64,949,702	$60,693,939	($4,255,763)
	TOTAL ISF FUNDS	**$75,794,024**	**$71,815,663**	**($3,978,361)**	**$80,329,972**	**$76,320,181**	**($4,009,791)**
GRAND TOTAL INCLUDING ISF FUNDS		**$612,918,752**	**$561,202,586**	**($22,746,603)**	**$656,911,607**	**$626,158,844**	**($30,752,763)**

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

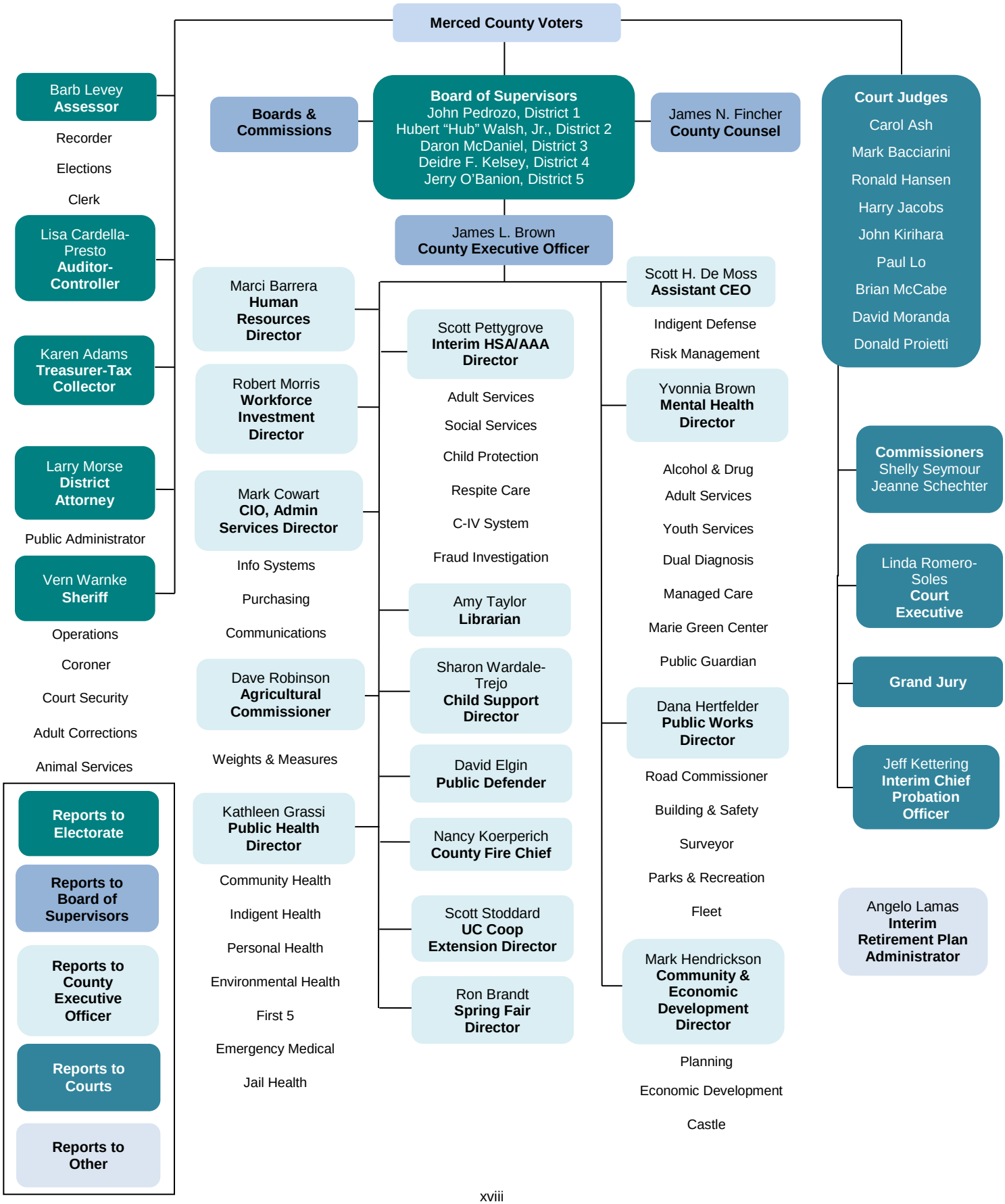
Presiding Judge ..... **Brian L. McCabe**
..... **Carol Ash**
..... **Mark Bacciarini**
..... **Ronald W. Hansen**
..... **Harry L. Jacobs**
..... **John D. Kirihara**
..... **Paul Lo**
..... **David W. Moranda**
..... **Donald J. Proietti**

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 ..... **Jeffrey Kettering (interim)**
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 ..... **Scott Stoddard**
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 ..... **Scott Pettygrove**
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

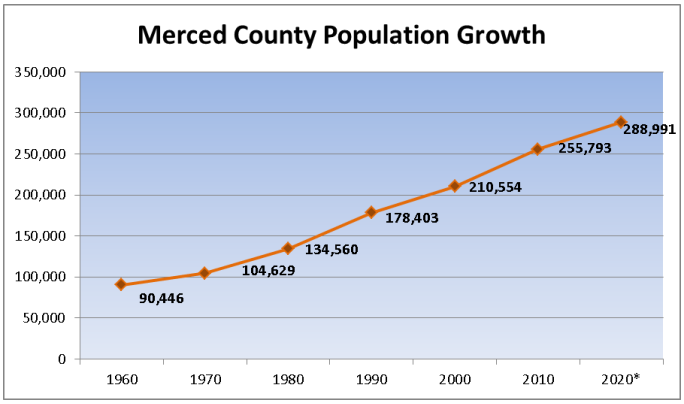
Merced County is governed by a five member Board of Supervisors (BOS). Each member is elected from the district in which he or she resides. The five districts are determined on the basis of population, as required by State law. The Board members serve a four year term. The chairman is elected annually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

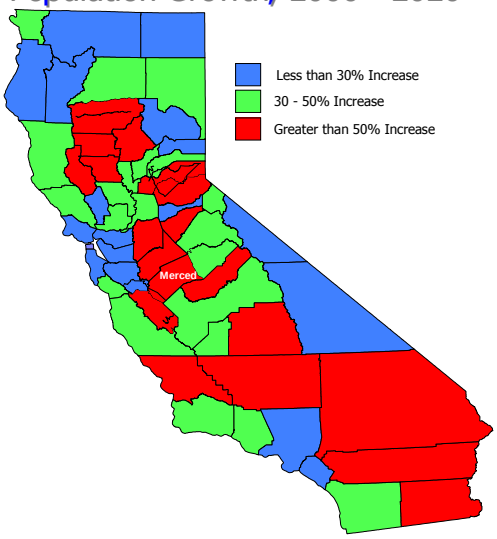


The 2010 Census showed Merced County's population at 255,793. As of January 2015, the Department of Finance estimates the population for Merced County at 266,134, a 4% increase since the 2010 census. The chart to the left depicts the population growth for Merced County over the last 50 years, with a 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 Census	2010 Census
Atwater	23,113	28,168
Dos Palos	4,581	4,950
Gustine	4,698	5,520
Livingston	10,473	13,058
Los Banos	25,869	35,972
Merced	63,893	78,958
Unincorporated	77,927	89,167
Total County of Merced	210,554	255,793

Demographic Percentages at a Glance

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

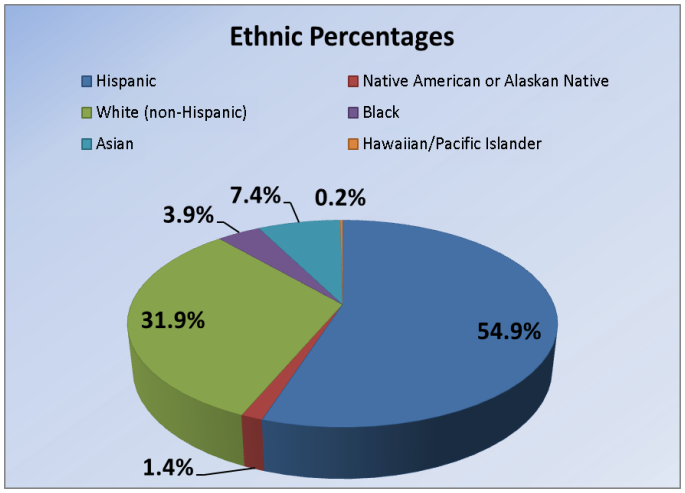
Source: 2010 US Census

Merced County's population is very diverse.

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

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

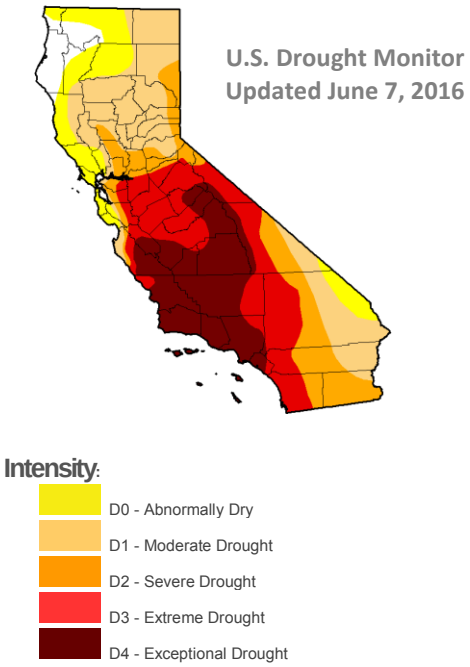
Additionally, the 2010 Census showed that Hispanics are the most populace race in the County. This is the first official census to record the Hispanic population as the majority ethnicity in Merced County, and exemplifies the diversity of the County.



County Updates

Groundwater and Drought Management

Following a full year of above-average precipitation, Merced County was downgraded to "extreme drought" intensity from "exceptional drought" intensity. These conditions provide hope for recovery, but it will take several years of sustained rainfall and snowpack before the impacts of the four-year drought are reversed and the region's groundwater basin levels start to improve. In the meantime, the conditions brought on by the drought continue to negatively affect the regional economy, which is largely dependent upon the agricultural industry.



To assist residents with dry wells in unincorporated areas, the Board of Supervisors approved an Emergency Water Distribution Plan in July 2015 to provide temporary water supplies for Merced County residents who have had wells go dry as a result of the drought. The non-potable water would be provided for health and sanitation purposes at a rate of 50 gallons per person per day. Bottled water for drinking and cooking is also available at the rate of one gallon per person per day. The non-potable water would be delivered and pumped into a temporary water system located on the subject property. This program will stay in place as long as the State of Emergency continues and funding remains.

County staff is continuing to work with local stakeholders and outside experts on the implementation of recently-passed state legislation known as the Sustainable Groundwater Management Act (SGMA), which calls for more stringent groundwater oversight. SGMA will require the County 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.

The County is continuing to encourage 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. Efforts are also 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 March 2016, Merced County Supervisors joined other local government partners for a ribbon-cutting ceremony, marking the completion of the long-anticipated Phase 1A of the Atwater-Merced Expressway project. This work is designed to improve safety, transportation and economic viability in the area. 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. Phase 1A replaced the problematic Buhach Road interchange along Highway 99 and extended 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.

March 2016 Atwater-Merced Expressway ribbon-cutting ceremony

Mental Health Facility Remodel Project

In Fiscal Year 2013-14, the Department of Mental Health started a project to co-locate its services that are currently housed at various locations. By pulling together these wellness outlets, the project will create a central location to comprehensively address patient needs and facilitate better collaboration and care coordination between programs. The former Merced Community Medical Center Campus on 15th Street in Merced was selected as the site to be renovated and serve as the new central location. Services that are anticipated to be shifted to the new site once established include adult substance use disorder services, adult mental health services, dual diagnosis program, medical services, community access to recover services (central intake/access), wellness center, administration, and the public guardian/conservator program.

This $27 million (approx.) project poses no cost to the County's General Fund and is estimated to save $323,672 a year in rental/lease agreements. The project is 82,000 square feet and would provide opportunity to expand. Once work begins, it would take a year and a half or more until completion.

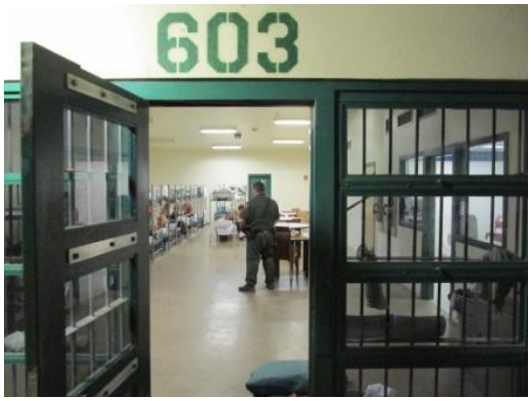
A portion of this project includes a Crisis Residential Unit (CRU), which is a secondary treatment facility that will allow the County to more comprehensively address mental health issues in the region. The CRU will serve a valuable role locally in the care of clients. Currently, someone with a severe mental health issue is placed in the Marie Green Psychiatric Center. This facility provides them crisis services and 72 hours or more to stabilize. The Marie Green Center does an excellent job in efficiently alleviating issues with clients, but it isn't long before many of those same clients re-enter the facility with another crisis or emergency. The purpose of Marie Green is to stabilize clients during severe mental health episodes. The CRU is designed to address this "revolving door" issue by providing clients with the tools they need to transition back into society and be self-sufficient. The unit will provide clients with more comprehensive treatment during an extended stay of up to 30 days, allowing staff to work on longer-term solutions to improve the health and well-being of clients. The facility is expected to contain 16 beds.

Artist's rendering of new Mental Health Building on 15th Street

Jail Renovation Project

Through Senate Bill 863, the FY 15-16 State Budget included $500 million for local jail reconstruction. With support from the Board of Supervisors, the Merced County Sheriff's Department successfully pursued this grant funding to restructure the John Latorraca Correctional Center.

Currently, facilities at the County's John Latorraca Correctional Center are insufficient. The facility was never intended to house high-level offenders. These funds will help address security and infrastructure concerns at the John Latorraca Correctional Center while improving the capacity to house programs that reduce recidivism. The plan also includes mental health treatment facilities and assessment programs in an effort to better address inmate needs and help reduce the number of re-offenses upon release.



John Latorraca Correctional Center interior

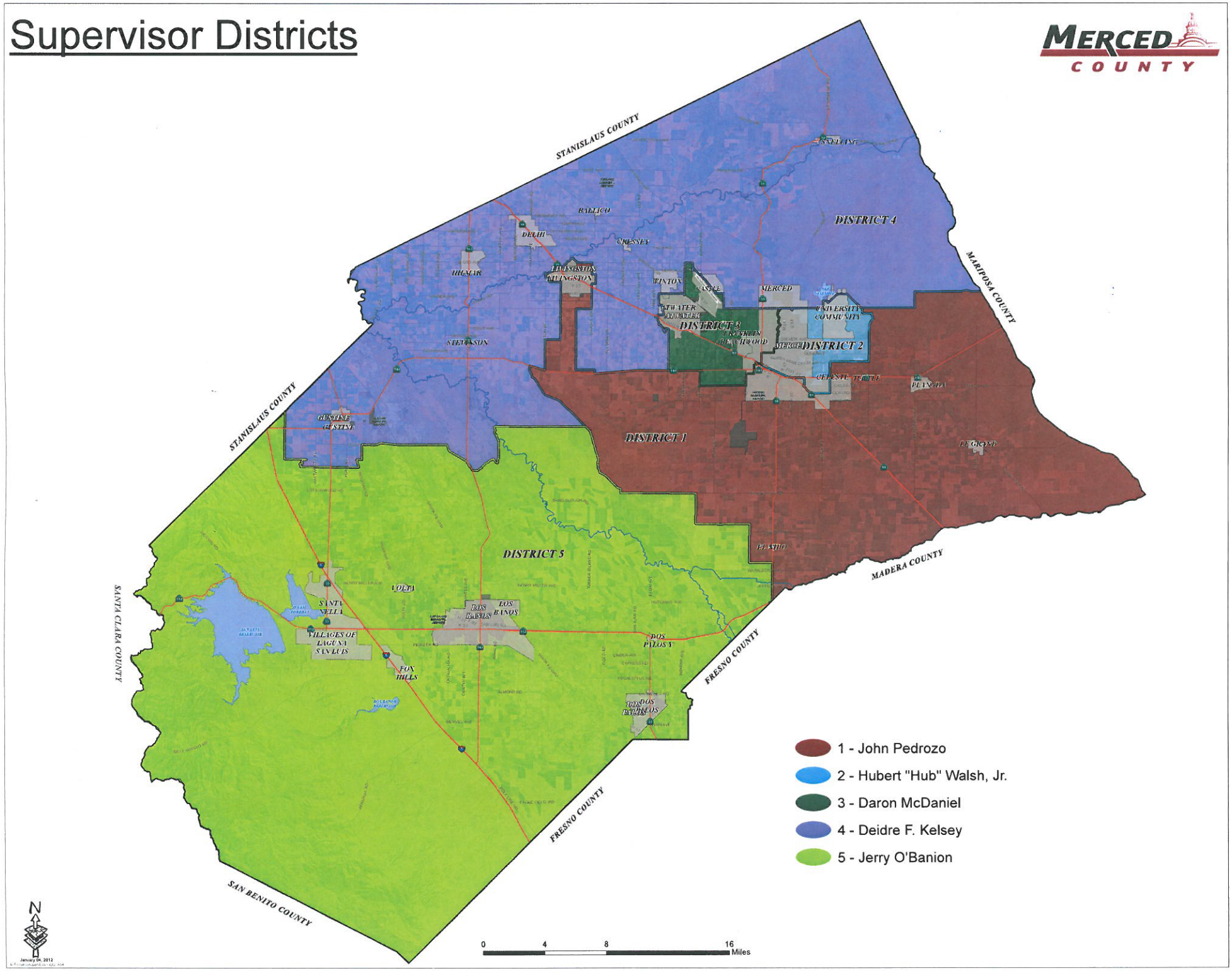
More specific plans to renovate the facility include remodeling the existing dormitory space to bring the structures up to current code, providing additional exercise yard space, a new 10,000 square foot programming/classroom building, a medical/mental health unit with 30 beds, new laundry and kitchen facilities, a new intake/release building and administration building with video visitations, and security upgrades and enhanced fencing for the entire site. The total project budget is approximately $45 million, which is made up of $40 million in State funding, $4 million in County match and $1 million in County in-kind match.

Economic Development

The local economy reached some promising milestones in 2015 as we continue to move further away from the recession that lasted from 2007 to 2009. Merced County's unemployment rate dropped 1.7 percent, jobs growth rate went up 1.4 percent, economic output growth rate went up 5 percent, and median homes prices growth rate increased by 13.7 percent. Both jobs and gross domestic product (or economic output) have now recovered to pre-recession levels.

There have been other encouraging signs across the County showing that economic development efforts are trending in a positive direction. Last year, the County saw a 67 percent increase in the number of Conditional Use Permits and a 24 percent increase in Administrative Applications compared to the previous year. This suggests that business is growing and provides some hope for a more stabilized economy.

Supervisor Districts



COUNTY BUDGET SCHEDULES

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California All Funds Summary Fiscal Year 2016 - 2017	County Budget Form Schedule 1 Proposed

Fund Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2016	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	30,250,710	0	424,160,145	454,410,855	454,410,855	0	454,410,855
Special Revenue Funds	11,613,762	201,339	56,614,912	68,430,013	67,828,696	601,317	68,430,013
Capital Projects Funds	4,729,743	0	32,193,400	36,923,143	36,922,376	767	36,923,143
Debt Service Funds	(903,679)	10,713,641	2,824,257	12,634,219	12,634,219	0	12,634,219
Total Governmental Funds	**45,690,536**	**10,914,980**	**515,792,714**	**572,398,230**	**571,796,146**	**602,084**	**572,398,230**
Other Funds							
Internal Service Funds	0	3,411,456	76,320,181	79,731,637	79,731,637	0	79,731,637
Enterprise Funds	0	6,271,187	3,795,239	10,066,426	10,066,426	0	10,066,426
Special Districts and Other Agencies	1,894,334	58,391	1,103,998	3,056,723	2,779,097	277,626	3,056,723
Total Other Funds	**1,894,334**	**9,741,034**	**81,219,418**	**92,854,786**	**92,577,160**	**277,626**	**92,854,786**
Total All Funds	**47,584,870**	**20,656,014**	**597,012,132**	**665,253,016**	**664,373,306**	**879,710**	**665,253,016**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Governmental Funds Summary Fiscal Year 2016 - 2017	County Budget Form Schedule 2 Proposed

Fund Name	Total Financing Sources				Financing Requirements		
	Fund Balance Available June 30, 2016	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	30,250,710	0	424,160,145	454,410,855	454,410,855	0	454,410,855
Total General Fund	**30,250,710**	**0**	**424,160,145**	**454,410,855**	**454,410,855**	**0**	**454,410,855**
Special Revenue Funds							
Road	8,235,684	0	20,418,601	28,654,285	28,654,285	0	28,654,285
Fire Control	2,580,821	0	15,973,790	18,554,611	18,554,611	0	18,554,611
Affordable Housing Program	99,596	0	1,374,500	1,474,096	1,374,500	99,596	1,474,096
Child Support Services	(182,675)	123,766	9,609,939	9,551,030	9,551,030	0	9,551,030
Sheriff Inmate Welfare	98,218	77,573	518,448	694,239	694,239	0	694,239
First 5 Merced County	128,791	0	3,764,162	3,892,953	3,423,492	469,461	3,892,953
Spring Fair	(78,933)	0	1,380,950	1,302,017	1,302,017	0	1,302,017
Fish and Game	32,260	0	9,700	41,960	9,700	32,260	41,960
Medical Assistance Program	700,000	0	1,733,273	2,433,273	2,433,273	0	2,433,273
Workforce Investment	(0)	0	1,831,549	1,831,549	1,831,549	0	1,831,549
Total Special Revenue Funds	**11,613,762**	**201,339**	**56,614,912**	**68,430,013**	**67,828,696**	**601,317**	**68,430,013**
Capital Projects Funds							
Long Term Facilities	4,488,745	0	533,000	5,021,745	5,021,745	0	5,021,745
Correctional Facility	93,231	0	24,000	117,231	117,231	0	117,231
Mental Health Facility	0	0	31,636,400	31,636,400	31,636,400	0	31,636,400
Fire Facilities	147,767	0	0	147,767	147,000	767	147,767
Total Capital Projects	**4,729,743**	**0**	**32,193,400**	**36,923,143**	**36,922,376**	**767**	**36,923,143**
Debt Service Funds							
Juvenile Hall 2013 Refinance	(13,478)	13,478	833,951	833,951	833,951	0	833,951
Justice Facility	0	0	665,306	665,306	665,306	0	665,306
Mental Health	0	0	975,000	975,000	975,000	0	975,000
Dairy Loan Program	211,057	482,711	350,000	1,043,768	1,043,768	0	1,043,768
Pension Obligation Bonds	(1,101,258)	10,217,452	0	9,116,194	9,116,194	0	9,116,194
Total Debt Service Funds	**(903,679)**	**10,713,641**	**2,824,257**	**12,634,219**	**12,634,219**	**0**	**12,634,219**
Total Governmental Funds	**45,690,536**	**10,914,980**	**515,792,714**	**572,398,229**	**571,796,146**	**602,084**	**572,398,230**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Fund Balance - Governmental Funds Fiscal Year 2016 - 2017	County Budget Form Schedule 3 Proposed

Fund Name	Total Fund Balance As Of June 30, 2016 Actual	Less: Fund Balance - Reserved/Designated			Fund Balance Available June 30, 2016 Actual
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
General Fund					
General	67,566,192	17,342,738	19,972,744	0	30,250,710
Total General Fund	**67,566,192**	**17,342,738**	**19,972,744**	**0**	**30,250,710**
Special Revenue Funds					
Road	8,955,135	526,449	193,001	0	8,235,684
Fire Control	9,509,879	313,469	6,615,589	0	2,580,821
Affordable Housing Program	100,445	0	849	0	99,596
Child Support Services Agency	489,289	143,785	528,179	0	(182,675)
Sheriff Inmate Welfare	1,523,199	35,622	1,389,359	0	98,218
First 5 Merced County	6,563,678	1,033,397	5,401,490	0	128,791
Spring Fair	(78,633)	0	300	0	(78,933)
Fish and Game	33,182	922	0	0	32,260
Medical Assistance Program	700,000	0	0	0	700,000
Workforce Investment	91,870	91,870	0	0	(0)
Total Special Revenue Funds	**27,888,043**	**2,145,514**	**14,128,767**	**0**	**11,613,762**
Capital Projects Funds					
Emergency Operations Center	35	35	0	0	(0)
Long Term Facilities	5,869,718	0	1,380,973	0	4,488,745
Correctional Facility	476,909	383,678	0	0	93,231
Mental Health Facility	8,522	8,522	0	0	0
Fire Facilities	147,767	0	0	0	147,767
Total Capital Projects	**6,502,950**	**392,235**	**1,380,973**	**0**	**4,729,744**
Debt Service Funds					
Juvenile Hall 2013 Refinance	0	0	13,478	0	(13,478)
Dairy Loan Program	3,996,364	0	3,785,307	0	211,057
Pension Obligation Bonds	9,139,399	0	10,240,657	0	(1,101,258)
Total Debt Service Funds	**13,135,763**	**0**	**14,039,442**	**0**	**(903,679)**
Total Governmental Funds	**115,092,948**	**19,880,487**	**49,521,926**	**0**	**45,690,536**

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED

State of California
Obligated Fund Balances - By Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 4
Proposed

Fund Name and Fund Balance Description	Obligated Fund Balances June 30, 2016	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	0	0	0	0	10,250,000	
Committed - Litigation	675,000	0	0	0	0	675,000	
Committed - Payroll & Benefits	7,645,000	0	0	0	0	7,645,000	
Nonspendable - Prepaid Expenses	186,473	0	0	0	0	186,473	
Nonspendable - Loans	1,006,325	0	0	0	0	1,006,325	
Nonspendable - Inventories	202,481	0	0	0	0	202,481	
Unassigned - Imprest Cash	7,466	0	0	0	0	7,466	
Total General Fund	**19,972,744**	**0**	**0**	**0**	**0**	**19,972,744**	
Special Revenue Funds							
Road Fund							1020
Unassigned - Imprest Cash	50					50	
Nonspendable - Inventories	192,951	0	0	0	0	192,951	
Fire Control Fund							1320
Committed - General	3,150,000	0	0	0	0	3,150,000	
Committed - Equipment	715,589	0	0	0	0	715,589	
Committed - Facilities	2,750,000	0	0	0	0	2,750,000	
Affordable Housing Program							1060
Committed - General	849	0	0	99,596	99,596	100,445	
Child Support Services							1075
Unassigned - Imprest Cash	10					10	
Committed - General	528,169	123,766	123,766	0	0	404,403	
Sheriff Inmate Welfare Fund							1240
Committed - General	1,389,359	77,573	77,573	0	0	1,311,786	
First 5 Merced County Fund							1500
Committed - General	5,401,490	0	0	469,461	469,461	5,870,951	
Spring Fair Fund							1505
Unassigned - Imprest Cash	300					300	
Fish and Game Fund							
General reserve		0	0	32,260	32,260	32,260	
Total Special Revenue Funds	**14,128,767**	**201,339**	**201,339**	**601,317**	**601,317**	**14,528,745**	
Capital Projects Funds							
Long Term Facilities							1809
Committed - General	1,380,973	0	0	0	0	1,380,973	
Fire Facilities							1813
Committed - General	0	0	0	767	767	767	
Total Capital Projects Funds	**1,380,973**	**0**	**0**	**767**	**767**	**1,381,740**	
Debt Service Funds							
Juvenile Hall 2013 Refinance							1795
Committed - General	13,478	13,478	13,478	0	0	0	
Dairy Loan Program							1804
Committed - General	3,785,307	482,711	482,711	0	0	3,302,596	
Pension Obligation Bonds							1799
Committed - General	10,240,657	10,217,452	10,217,452	0	0	23,205	
Total Debt Service Funds	**14,039,442**	**10,713,641**	**10,713,641**	**0**	**0**	**3,325,801**	
Total Governmental Funds	**49,521,926**	**10,914,980**	**10,914,980**	**602,084**	**602,084**	**39,209,030**	

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 2016 - 2017	County Budget Form Schedule 5 Proposed

Description		2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By the Board of Supervisors
1		2	3	4	5
Summarization By Source					
Taxes		87,881,146	87,630,841	90,817,452	90,817,452
Licenses and Permits		5,674,138	4,930,117	5,055,286	5,055,286
Fines, Forfeitures, and Penalties		7,211,731	6,449,299	7,471,932	7,471,932
Revenue From Use of Money and Property		2,637,742	2,714,272	2,620,597	2,620,597
Aid From Other Governmental Agencies		267,287,801	289,778,072	321,676,412	321,676,412
Charges For Current Services		39,652,441	42,046,563	42,619,375	42,619,375
Other Revenues		17,499,676	13,330,795	45,531,660	45,531,660
Total Summarization by Source		**427,844,674**	**446,879,959**	**515,792,714**	**515,792,714**
Summarization By Fund					
General	1010	345,284,491	383,189,478	424,160,145	424,160,145
Road	1020	34,278,776	20,391,797	20,418,601	20,418,601
Fire Control	1320	15,527,471	16,490,622	15,973,790	15,973,790
Affordable Housing Program	1060	70,487	174,750	1,374,500	1,374,500
Child Support Services	1075	8,458,524	7,615,410	9,609,939	9,609,939
Sheriff Inmate Welfare	1240	606,277	575,000	518,448	518,448
First 5 Merced County	1500	3,812,311	4,307,412	3,764,162	3,764,162
Spring Fair	1505	2,013,734	1,265,950	1,380,950	1,380,950
Fish and Game	1510-11	9,744	9,760	9,700	9,700
Medical Assistance Program	1515	1,844,451	769,396	1,733,273	1,733,273
Workforce Investment	1580-89	1,673,704	1,567,129	1,831,549	1,831,549
Capital Projects	1794, 1808-16	3,990,328	0	32,193,400	32,193,400
Debt Service	1795-1807	10,274,378	10,523,255	2,824,257	2,824,257
Total Summarization by Fund		**427,844,674**	**446,879,959**	**515,792,714**	**515,792,714**

RS

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 6
Proposed

Fund Name	Financing Source Category	Financing Source Account	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
General Fund						
General Fund						
	Taxes					
	91010	Property Taxes - Current Secured	31,975,238	31,975,238	33,155,202	33,155,202
	91020	Property Taxes - Current Unsecured	2,355,603	2,623,870	2,397,613	2,397,613
	91034	Property Tax - In Lieu of Vehicle License Fees	26,342,061	26,342,061	27,881,286	27,881,286
	91035	In Lieu Local Sales and Use Tax Revenue	2,382,524	614,810	-	-
	91036	Property Tax Swap for Population	494,987	236,600	295,663	295,663
	91040	Property Taxes - Prior Unsecured	105,464	105,464	137,776	137,776
	91060	Sales and Use Tax	6,715,398	8,598,360	9,366,538	9,366,538
	91092	Other Taxes - Transfer Tax	782,969	918,834	900,000	900,000
	91093	Other Taxes - Motel Tax	1,544,047	700,000	800,000	800,000
	91097	Other Taxes - Supplemental Taxes	606,382	606,382	654,893	654,893
	91098	Other Taxes - Williamson Act AB1265	545,222	545,222	545,222	545,222
		Total Taxes	*73,849,896*	*73,266,841*	*76,134,193*	*76,134,193*
	Licenses and Permits					
	92100	Animal Licenses	68,220	79,000	79,000	79,000
	92120	Construction Permits	2,213,726	1,783,999	1,831,146	1,831,146
	92140	Zoning Permits	52,399	70,000	73,816	73,816
	92150	Franchises	1,727,868	1,548,678	1,554,687	1,554,687
	92151	Franchises - Solid Waste	619,269	650,679	650,378	650,378
	92160	Other Licenses and Permits	552,676	494,001	528,959	528,959
	92161	Administrative Permits	16,277	45,000	63,500	63,500
	92162	Marriage Licenses	69,645	87,760	107,700	107,700
	92163	Other Licenses and Permits - Sheriff	10,210	10,000	10,000	10,000
	92164	Other Licenses and Permits - Dance Permits	1,225	1,000	1,100	1,100
	92167	Live Scan - DOJ Processing	53,214	70,000	70,000	70,000
		Total Licenses and Permits	*5,384,730*	*4,840,117*	*4,970,286*	*4,970,286*
	Fines, Forfeitures and Penalties					
	93100	Fines Forfeitures and Penalties	101,515	32,057	577,000	577,000
	93101	Forfeited Property - Narcotic Cases	58,623	20,000	20,000	20,000
	93170	Vehicle Code Fines	2,029,642	1,160,686	1,100,000	1,100,000
	93173	Vehicle Code Fines - Citations	3,826	3,300	3,300	3,300
	93175	Vehicle Code fines - Railroad Crossing	629	-	-	-
	93180	Other Court Fines	448,292	642,674	800,537	800,537
	93181	County Share - City Fines	32,006	1,160,686	1,200,000	1,200,000
	93184	Parking Violations GC 76000 (C)	16,654	16,718	17,000	17,000
	93185	Courts Construction Assessments	550,000	550,000	550,000	550,000
	93190	Forfeitures and Penalties	963	2,608	4,249	4,249
	93200	Penalty and Costs on Delinquent Taxes	27,985	25,000	25,000	25,000
	93201	Penalty and Cost - Teeter	2,807,005	1,500,000	1,500,000	1,500,000
		Total Fines, Forfeitures and Penalties	*6,077,139*	*5,113,729*	*5,797,086*	*5,797,086*
	Revenue From Use of Money and Property					
	94200	Interest	748,305	756,204	751,000	751,000
	94210	Rents and Concessions	287,305	322,710	291,605	291,605
	94211	Interim Rentals	8,756	8,756	8,756	8,756
	94213	Rents - Tower	97,116	79,476	96,642	96,642
		Total Revenue From Use of Money and Property	*1,141,482*	*1,167,147*	*1,148,003*	*1,148,003*

RS

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016 - 2017	County Budget Form Schedule 6 Proposed

Fund Name	Financing Source Category	Financing Source Account	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	Aid From Other Governmental Agencies					
	95100	State Other	-	-	-	-
	95261	State Motor Vehicle In Lieu Tax Realignment	5,579,717	4,355,339	4,841,748	4,841,748
	95280	State Other	52,627	43,500	43,500	43,500
	95281	State Aid - Public Safety Service	13,902,162	13,851,786	13,594,291	13,594,291
	95284	State Other - St Motor Veh Excess	91,697	89,474	99,310	99,310
	95300	State - Public Assistance Administration	12,285,620	15,174,516	11,680,799	11,680,799
	95310	State Aid for Public Assistance	16,179,003	2,831,271	12,864,640	12,864,640
	95311	State Aid for Child Development	8,921	-	-	-
	95313	State Aid - Child Abuse and Neglect	112,055	94,502	87,168	87,168
	95321	Public Assistance - Realignment	11,934,732	13,478,967	11,778,837	11,778,837
	95322	Mental Health - Realignment	6,714,861	8,026,624	21,474,953	21,474,953
	95323	Health - Realignment	346,662	421,973	581,211	581,211
	95324	Public Safety - Realignment AB109	6,147,258	8,740,785	8,060,536	8,060,536
	95325	Public Safety - Realignment AB118	1,373,553	334,095	350,800	350,800
	95328	Public Assistance - 2011 Realignment	34,010,189	22,580,235	20,021,935	20,021,935
	95329	Public Safety Realignment SB 678	-	1,024,100	1,128,320	1,128,320
	95330	State Health Administration	916,048	1,296,631	935,378	935,378
	95340	State Aid for Crippled Children	279,929	208,299	434,423	434,423
	95360	State Aid for Mental Health	2,019,563	2,900,187	2,412,957	2,412,957
	95361	State Aid for Drug Court	470,363	661,388	661,388	661,388
	95362	State Aid MHSA - Prop 63	6,130,415	10,987,893	22,832,105	22,832,105
	95364	State Aid for Mental Health - Triage Grant	1,227,493	882,550	893,026	893,026
	95366	State Aid for Mental Health - Perinatal	-	-	-	-
	95367	State Aid for Mental Health - Alcohol and Drug	247,345	347,797	347,797	347,797
	95370	State Aid for Tuberculosis Control	61,229	22,305	23,019	23,019
	95382	State Crisis Residential	-	3,100,000	3,546,999	3,546,999
	95380	State Other Aid for Health	168,362	94,070	94,796	94,796
	95383	State Managed Care	2,129,339	3,067,593	2,746,894	2,746,894
	95386	State Child Health and Disability	336,665	219,379	356,920	356,920
	95390	State Aid for Agriculture	1,752,119	1,814,150	2,077,850	2,077,850
	95420	State-Vert Pros Recovery Act Prog	161,459	89,779	200,245	200,245
	95450	State Aid for Veterans Affairs	77,609	40,005	40,005	40,005
	95460	State Homeowners Property Tax Relief	354,733	323,926	357,442	357,442
	95485	State Aid for Insurance Fraud	217,231	166,868	252,089	252,089
	95490	State Other	8,301,852	8,218,863	9,848,945	9,848,945
	95491	State Extradition Reimbursement	-	5,000	5,000	5,000
	95492	State COPS Funding	963,556	1,094,646	1,122,469	1,122,469
	95496	State OES/OCJP Grant Funds	454,006	323,614	370,672	370,672
	95498	State Mandated Costs	332,338	2,301,092	56,001	56,001
	95500	Federal Public Assistance Administration	52,439,338	63,802,878	69,871,411	69,871,411
	95540	Federal Aid For Disaster	-	200,000	600,000	600,000
	95510	Federal Aid for Public Assistance	21,241,345	48,174,122	43,240,310	43,240,310
	95560	Federal Grazing Fees	403	450	450	450
	95581	Federal Health Administration	22,307	106,023	103,104	103,104
	95582	MHBG Grant	853,184	1,186,603	1,010,529	1,010,529
	95583	Mental Health Federal	317,770	377,528	377,528	377,528
	95584	Department of Rehabilitation	40,843	60,606	60,606	60,606
	95591	Federal In-Lieu Tax - Wildlife Refugee	55,965	25,574	27,500	27,500
	95592	Federal In-Lieu - Entitlement Land	83,087	86,211	85,000	85,000
	95600	Federal Other	9,931,566	12,301,301	12,612,425	12,612,425
	95605	Federal - ARRA Funding	5	-	-	-
	95630	Other Governmental Agencies	31,115	32,000	32,000	32,000
		Total Aid From Other Governmental Agencies	*220,357,639*	*255,566,498*	*284,245,331*	*284,245,331*

RS

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016 - 2017	County Budget Form Schedule 6 Proposed

Fund Name	Financing Source Category	Financing Source Account	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	Charges For Current Services					
	96600	Charges For Current Services	110,255	107,000	107,500	107,500
	96601	Enterprise Zone Vouchering	167,769	-	200,000	200,000
	96602	Charges For Current Services - Business Services	-	-	30,000	30,000
	96603	Charges For Current Services - Other	118,227	120,000	180,000	180,000
	96605	Treasury and Investment Costs	1,112,939	1,097,824	1,511,061	1,511,061
	96640	Assessment And Tax Collection Fees	77,585	80,000	80,000	80,000
	96642	Tax Administration Fees - Cities & Districts	1,099,965	1,051,086	1,056,000	1,056,000
	96643	Tax Administration Fees - Supplemental Taxes	272,545	105,530	146,526	146,526
	96646	Auction Fee Reimbursement	93,673	70,000	145,950	145,950
	96647	Delinquent Cost Revenue	135,930	100,000	150,000	150,000
	96648	Redemption Fees	23,731	20,000	43,140	43,140
	96649	Assessors Late Filing Fee	31,648	9,000	9,000	9,000
	96650	Auditing And Accounting Fees	3,000	3,000	3,000	3,000
	96660	Communication Services	35,471	25,491	12,396	12,396
	96670	Election Services	210,578	70,000	219,684	219,684
	96690	Legal Services	504,044	270,886	276,386	276,386
	96700	Personnel Services	2,802,022	2,941,394	2,981,338	2,981,338
	96701	Personnel Services - Administration	4,991	-	-	-
	96703	Personnel Services - Transportation	240	100	180	180
	96710	Planning And Engineering Services	52,516	71,000	142,532	142,532
	96711	Planning Services - Environmental	12,510	10,000	200,000	200,000
	96712	Planning Services - EIR Special Services	86,531	200,000	540,000	540,000
	96715	Planning Services - Community Plans	-	20,000	100,000	100,000
	96716	Flood Plain Administration Fees	10,557	8,200	8,200	8,200
	96718	LAFCO Services	16,252	25,000	62,000	62,000
	96719	Building Standard Administration Fees	792	680	700	700
	96730	Agriculture Services	336,410	320,000	320,000	320,000
	96731	Weights And Measures Fees	244,934	242,000	240,000	240,000
	96740	Civil Processing Service	110,890	120,046	120,000	120,000
	96744	Civil Processing Service - Process Service Fees	2,255	2,000	2,000	2,000
	96749	Court Appointed Counsel Fees	1,096	-	-	-
	96750	Court Fees And Costs	239,188	227,830	222,636	222,636
	96751	Clerks Fees	85,622	86,000	86,000	86,000
	96757	Civil Suits	450,677	-	-	-
	96761	Estate Fees - Public Administrator	16,284	9,836	10,836	10,836
	96762	Estate Fees - Public Guardian	152,693	83,246	83,246	83,246
	96770	Humane Services	405,853	450,000	450,000	450,000
	96771	Spay/Neuter Surgery	82,415	95,500	95,500	95,500
	96780	Law Enforcement Services	230,270	195,000	195,000	195,000
	96781	Law Enforcement Booking Fees Billed	219,963	250,000	250,000	250,000
	96782	Law Enforcement Booking Fees - Court	37,341	30,000	30,000	30,000
	96784	Law Enforcement - Trial Court	2,386,866	3,304,505	3,285,576	3,285,576
	96786	Law Enforcement Services - Transportation	1,202	3,000	3,000	3,000
	96790	Recording Fees	144,163	114,186	120,000	120,000
	96791	Recording Fees - Recorder	708,627	765,688	760,000	760,000
	96793	Truncation Fees	20,278	20,279	21,000	21,000
	96794	Vital & Health Stats Fee	116,550	109,687	111,178	111,178

RS

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 6
Proposed

Fund Name	Financing Source Category	Financing Source Account	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
	96796	Modernization Fees	555,531	-	150,000	150,000
	96797	Recorder Fees-Electronic Recording	16,000	24,000	24,000	24,000
	96810	Health Fees	143,732	132,091	140,568	140,568
	96820	Mental Health Services	88,941	11,334	11,334	11,334
	96821	Mental Health Services Fees	32,484	25,912	25,912	25,912
	96822	Mental Health Services Insurance	43,351	42,436	42,436	42,436
	96824	Mental Health - Other Fees	11,652	12,048	12,048	12,048
	96826	Mental Health - Grants	-	-	145,178	145,178
	96827	Mental Health - Drug Medi Cal	1,815,852	3,228,974	2,339,960	2,339,960
	96828	Mental Health - Contracts	257,817	559,306	940,379	940,379
	96830	Special Children Services	140	401	-	-
	96840	Sanitation Services	1,587,997	1,385,396	1,600,000	1,600,000
	96847	Sanitation Services - LEA Landfill	20,827	23,113	30,000	30,000
	96850	Reimbursement Recovery Of Costs	4,443	5,000	5,000	5,000
	96860	Institutional Care And Services	348,600	356,269	358,997	358,997
	96862	Medicare	89,534	119,692	119,982	119,982
	96863	Medi Cal	14,347,448	19,312,718	19,255,702	19,255,702
	96864	Private Pay/Insurance	4,429	8,000	-	-
	96881	Educational Services - Officer Training	26,999	48,500	56,886	56,886
	96891	Library Services - Fines	42,696	54,345	56,000	56,000
	96900	Parks And Recreation Fees	87,548	96,500	106,650	106,650
	96901	Parks And Recreation Fees - Entrance Fees	203,706	165,000	194,600	194,600
	96902	Secured Property Tax Fees	-	110,000	111,402	111,402
	96920	Other Services	223,402	128,417	222,060	222,060
	96921	Reimbursement Office	1,453,086	206,277	-	-
	96925	Cost Allocation	1,402,918	1,390,000	1,229,870	1,229,870
	96927	HSA - Child Support	246,226	200,000	200,000	200,000
	96929	Other Services - Service Charges	2,359	1,736	6,520	6,520
	96931	Other Services - Bankruptcy Fees	-	1,000	3,000	3,000
	96934	Other Services - Pay Plan Set Up Fee	6,475	500	10,500	10,500
	96935	Other Services - Del Unsec Coll Fees	72,441	25,500	38,508	38,508
	96936	Other Services - Collection Fees	26,918	111	-	-
	96940	Interfund Revenue	11,580	11,580	11,580	11,580
		Total Charges For Current Services	*36,152,480*	*40,521,150*	*42,060,637*	*42,060,637*
Other Revenues						
	97000	Other Revenue	70	32,500	32,500	32,500
	97100	Aid Repayments	538,073	494,992	440,000	440,000
	97110	Stale Dated Aid Payments	46,492	36,000	36,000	36,000
	97210	Operating Transfers In	90,415	72,050	514,324	514,324
	97214	Operating Transfers In - Tobacco Securitization	72,045	-	5,000,000	5,000,000
	97910	Revenue Share - Commerce Bank	11,639	-	-	-
	97950	Revenue Applicable To Prior Years	(5,544)	148,272	-	-
	97960	Sale Of Fixed Assets	24,435	5,037	2,501	2,501
	97970	Other Sales	210,045	192,400	325,210	325,210
	97990	Other Revenue	1,152,502	1,527,155	3,173,959	3,173,959
	97991	Other Revenue - Stale Dated Warrants	104,500	57,574	75,383	75,383
	97992	Other Revenue - Donations	9,233	15,240	69,040	69,040
	97993	Other Revenue - Insurance Proceeds	55,470	117,927	129,281	129,281
	97994	Other Revenue - Unclaimed Funds	5,596	5,019	4,411	4,411
	97996	Other Revenue - Bad Check Fees	5,743	6,000	2,000	2,000
	97998	Other Revenue - Cash Overage	162	30	-	-
		Total Other Revenues	*2,321,126*	*2,713,996*	*9,804,609*	*9,804,609*
Total General Fund Financing Sources			**345,284,491**	**383,189,478**	**424,160,145**	**424,160,145**
Total General Funds Financing Sources			**$ 345,284,491**	**$ 383,189,478**	**$ 424,160,145**	**$ 424,160,145**

RS

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016 - 2017	County Budget Form Schedule 6 Proposed

Fund Name	Financing Source Category	Financing Source Account	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Special Revenue Funds						
Road Fund						
	Licenses and Permits					
	92120	Construction Permits	248,432	65,000	60,000	60,000
	92160	Other Licenses and Permits	36,177	20,000	20,000	20,000
		Total Licenses and Permits	*284,609*	*85,000*	*80,000*	*80,000*
	Fines, Forfeitures and Penalties					
	93182	Littering Fines	400	-	-	-
		Total Fines, Forfeitures and Penalties	*400*	*0*	*0*	*0*
	Revenue From Use of Money and Property					
	94200	Interest	59,957	50,000	52,000	52,000
		Total Revenue From Use of Money and Property	*59,957*	*50,000*	*52,000*	*52,000*
	Aid From Other Governmental Agencies					
	95251	Administration and Engineering	18,337	20,000	20,000	20,000
	95252	2104 - 20% Select System	2,162,211	2,700,761	2,400,761	2,400,761
	95254	2106 - Highway Users Tax	506,312	439,207	439,207	439,207
	95255	2103 - Excise Tax Gas Tax	3,722,984	2,045,441	800,000	800,000
	95256	Sec 2105 - Prop III	1,932,860	2,130,465	2,130,465	2,130,465
	95257	Washed State Matching Funds	200,000	100,000	100,000	100,000
	95416	State Aid - Grants and Prop 1B	16,604,647	7,591,000	2,000,000	2,000,000
	95493	State Gas Tax Refund	684	400	400	400
	95530	Federal Aid for Construction	2,932,648	2,500,000	10,792,344	10,792,344
	95609	STP Replacement - Direct	1,053,372	526,686	526,686	526,686
	95610	STP Replacement - MCAG	-	785,537	650,000	650,000
	95630	Other Governmental Agencies	1,271,067	-	-	-
		Total Aid From Other Governmental Agencies	*30,405,121*	*18,839,497*	*19,859,863*	*19,859,863*
	Charges For Current Services					
	96710	Planning and Engineering Services	17,966	800	450	450
	96713	Subdivision Review/Inspection Fees	3,740	20,000	20,000	20,000
	96714	Planning Activity Fees	62,967	60,000	60,000	60,000
	96800	Road and Street Services	570	1,500	1,500	1,500
	96926	Reimbursed Projects	3,200,876	1,300,000	303,788	303,788
		Total Charges For Current Services	*3,286,118*	*1,382,300*	*385,738*	*385,738*
	Other Revenues					
	97950	Revenue Applicable To Prior Years	(16,240)	-	-	-
	97960	Sale of Fixed Assets	99	-	-	-
	97990	Other Revenue	258,377	35,000	41,000	41,000
	97991	Other Revenue - Stale Dated Warrants	337	-	-	-
		Total Other Revenues	*242,572*	*35,000*	*41,000*	*41,000*
	Total Road Fund Financing Sources		**34,278,776**	**20,391,797**	**20,418,601**	**20,418,601**

RS

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Detail of Additional Financing Sources by Fund and Account Governmental Funds Fiscal Year 2016 - 2017	County Budget Form Schedule 6 Proposed

Fund Name	Financing Source Category	Financing Source Account	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Fire Control Fund						
	Taxes					
	91010	Property Taxes - Current Secured	12,728,360	12,970,000	13,286,259	13,286,259
	91020	Property Taxes - Current Unsecured	995,321	1,092,000	1,092,000	1,092,000
	91040	Property Taxes - Prior Unsecured	33,722	28,000	30,000	30,000
	91097	Other Taxes - Supplemental Taxes	273,846	274,000	275,000	275,000
		Total Taxes	*14,031,250*	*14,364,000*	*14,683,259*	*14,683,259*
	Licenses and Permits					
	92169	Fireworks - Permit Fees	4,800	5,000	5,000	5,000
		Total Licenses and Permits	*4,800*	*5,000*	*5,000*	*5,000*
	Revenue From Use of Money and Property					
	94200	Interest	88,014	80,000	80,000	80,000
		Total Revenue From Use of Money and Property	*88,014*	*80,000*	*80,000*	*80,000*
	Aid From Other Governmental Agencies					
	95460	State Homeowners Prop Tax Relief	154,309	150,000	150,000	150,000
	95490	State Other	221,259	917,000	230,000	230,000
	95498	State Mandated Costs	11,765	12,738	-	-
	95591	Federal In-Lieu Tax - Wildlife Refugee	15,073	12,000	12,000	12,000
	95600	Federal Other	756,945	654,427	487,531	487,531
		Total Aid From Other Governmental Agencies	*1,159,352*	*1,746,165*	*879,531*	*879,531*
	Charges For Current Services					
	96600	Charges For Current Services	131,923	110,000	120,000	120,000
	96603	Charges For Current Services - Other	17,428	15,000	25,000	25,000
	96920	Other Services	50,302	8,000	18,000	18,000
	96929	Other Services - Service Charges	10,618	10,000	10,000	10,000
		Total Charges For Current Services	*210,270*	*143,000*	*173,000*	*173,000*
	Other Revenues					
	97210	Operating Transfers In	4,000	146,957	147,000	147,000
	97950	Revenue Applicable to Prior Years	(110)	-	-	-
	97960	Sale of Fixed Assets	516	500	1,000	1,000
	97990	Other Revenue	28,000	5,000	5,000	5,000
	97991	Other Revenue - Stale Dated Warrants	1,379	-	-	-
		Total Other Revenues	*33,785*	*152,457*	*153,000*	*153,000*
	Total Fire Control Fund Financing Sources		**15,527,471**	**16,490,622**	**15,973,790**	**15,973,790**
Affordable Housing Program						
	Revenue From Use of Money and Property					
	94200	Interest	124	250	250	250
		Total Revenue From Use of Money and Property	*124*	*250*	*250*	*250*
	Aid From Other Governmental Agencies					
	95490	State Other	-	60,000	700,000	700,000
		Total Aid From Other Governmental Agencies	*0*	*60,000*	*700,000*	*700,000*
	Other Revenues					
	97210	Operating Transfers In	-	114,000	-	-
	97990	Other Revenue	70,362	500	674,250	674,250
		Total Other Revenues	*70,362*	*114,500*	*674,250*	*674,250*
	Total Affordable Housing Financing Sources		**70,487**	**174,750**	**1,374,500**	**1,374,500**

RS

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 6
Proposed

Fund Name	Financing Source Category	Financing Source Account	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Child Support Services						
	Revenue From Use of Money and Property					
	94200	Interest	4,543	3,777	3,000	3,000
		Total Revenue From Use of Money and Property	*4,543*	*3,777*	*3,000*	*3,000*
	Aid From Other Governmental Agencies					
	95495	State Child Support	3,225,010	2,909,624	3,266,359	3,266,359
	95604	Federal Family Support	5,225,867	4,702,009	6,340,580	6,340,580
		Total Aid From Other Governmental Agencies	*8,450,877*	*7,611,633*	*9,606,939*	*9,606,939*
	Other Revenues					
	97950	Revenue Applicable To Prior Years	349	-	-	-
	97960	Sale of Fixed Assets	2,701	-	-	-
	97991	Other Revenue - Stale Dated Warrants	50	-	-	-
	97992	Other Revenue - Donations	3	-	-	-
		Total Other Revenues	*3,103*	*0*	*0*	*0*
	Total Child Support Financing Sources		**8,458,524**	**7,615,410**	**9,609,939**	**9,609,939**
Sheriff Inmate Welfare						
	Revenue From Use of Money and Property					
	94200	Interest	8,934	10,000	9,500	9,500
	94212	Other Concessions	369,391	300,000	243,948	243,948
		Total Revenue From Use of Money and Property	*378,325*	*310,000*	*253,448*	*253,448*
	Charges For Current Services					
	96920	Other Services	1,451	-	-	-
		Total Charges For Current Services	*1,451*	*0*	*0*	*0*
	Other Revenues					
	97981	Other Sales - Concession Sales	226,501	265,000	265,000	265,000
		Total Other Revenues	*226,501*	*265,000*	*265,000*	*265,000*
	Total Sheriff Inmate Welfare Financing Sources		**606,277**	**575,000**	**518,448**	**518,448**
First 5 Merced County						
	Revenue From Use of Money and Property					
	94200	Interest	39,086	40,106	36,000	36,000
	94210	Rents & Concessions	7,236	7,236	7,236	7,236
		Total Revenue From Use of Money and Property	*46,322*	*47,342*	*43,236*	*43,236*
	Aid From Other Governmental Agencies					
	95388	State Prop 10 Tob Tax	3,710,128	4,249,070	3,720,926	3,720,926
		Total Aid From Other Governmental Agencies	*3,710,128*	*4,249,070*	*3,720,926*	*3,720,926*
	Other Revenues					
	97990	Other Revenue	55,360	11,000	-	-
	97992	Other Revenue - Donations	500	-	-	-
		Total Other Revenues	*55,860*	*11,000*	*0*	*0*
	Total First 5 Merced County Financing Sources		**3,812,311**	**4,307,412**	**3,764,162**	**3,764,162**

RS

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 6
Proposed

Fund Name	Financing Source Category	Financing Source Account	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Spring Fair						
	Revenue From Use of Money and Property					
	94200	Interest	507	2,000	2,000	2,000
	94210	Rents & Concessions	119,738	221,150	221,150	221,150
	94211	Interim Rentals	206,097	246,300	246,300	246,300
	94212	Other Concessions	425,379	440,000	440,000	440,000
		Total Revenue From Use of Money and Property	*751,721*	*909,450*	*909,450*	*909,450*
	Aid From Other Governmental Agencies					
	95410	State Aid For Construction	-	33,000	33,000	33,000
	95430	State Aid For County Fairs	-	-	45,000	45,000
		Total Aid From Other Governmental Agencies	*0*	*33,000*	*78,000*	*78,000*
	Other Revenues					
	97950	Revenue Applicable to Prior Years	2,934	50,000	50,000	50,000
	97977	Other Sales - Livestock Auction	1,033,548	-	70,000	70,000
	97990	Other Revenue	3,414	51,000	51,000	51,000
	97991	Other Revenue - Stale Dated Warrants	222	-	-	-
	97992	Other Revenue - Donations	221,895	222,500	222,500	222,500
		Total Other Revenues	*1,262,013*	*323,500*	*393,500*	*393,500*
	Total Spring Fair Financing Sources		**2,013,734**	**1,265,950**	**1,380,950**	**1,380,950**
Fish & Game						
	Fines, Forfeitures and Penalties					
	93180	Other Court Fines	9,560	9,540	9,540	9,540
		Total Fines, Forfeitures and Penalties	*9,560*	*9,540*	*9,540*	*9,540*
	Revenue From Use of Money and Property					
	94200	Interest	184	220	160	160
		Total Revenue From Use of Money and Property	*184*	*220*	*160*	*160*
	Total Fish & Game Financing Sources		**9,744**	**9,760**	**9,700**	**9,700**
Medical Assistance Program						
	Fines, Forfeitures and Penalties					
	93180	Other Court Fines	459,297	659,823	1,000,000	1,000,000
		Total Fines, Forfeitures and Penalties	*459,297*	*659,823*	*1,000,000*	*1,000,000*
	Revenue From Use of Money and Property					
	94200	Interest	2,004	4,380	3,000	3,000
		Total Revenue From Use of Money and Property	*2,004*	*4,380*	*3,000*	*3,000*
	Aid From Other Governmental Agencies					
	95261	State Motor Vehicle In Lieu Tax Realignment	1,119,512	89,170	635,338	635,338
	95323	Health Realignment	261,517	15,910	94,935	94,935
		Total Aid From Other Governmental Agencies	*1,381,028*	*105,080*	*730,273*	*730,273*
	Charges For Current Services					
	96850	Reimbursement Recovery of Costs	2,122	113	-	-
		Total Charges For Current Services	*2,122*	*113*	*0*	*0*
	Total Medical Assistance Program Financing Sources		**1,844,451**	**769,396**	**1,733,273**	**1,733,273**
Workforce Investment						
	Revenue From Use of Money and Property					
	94200	Interest	48	-	-	-
		Total Revenue From Use of Money and Property	*48*	*0*	*0*	*0*
	Aid From Other Governmental Agencies					
	95490	State Other	1,673,661	1,567,129	1,831,549	1,831,549
	95605	Federal - ARRA Funding	(5)	-	-	-
		Total Aid From Other Governmental Agencies	*1,673,656*	*1,567,129*	*1,831,549*	*1,831,549*
	Total Workforce Investment Financing Sources		**1,673,704**	**1,567,129**	**1,831,549**	**1,831,549**
	Total Special Revenue Funds Funding Sources		**$ 68,295,478**	**$ 53,167,226**	**$ 56,614,912**	**$ 56,614,912**

RS

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 6
Proposed

Fund Name	Financing Source Category	Financing Source Account	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Capital Projects						
Emergency Operations Center						
	Revenue From Use of Money and Property					
	94200	Interest	34	-	-	-
		Total Revenue From Use of Money and Property	*34*	*0*	*0*	*0*
	Aid From Other Governmental Agencies					
	95600	Federal Other	150,000	-	-	-
		Total Aid From Other Governmental Agencies	*150,000*	*0*	*0*	*0*
	Other Revenues					
	97214	Operating Transfers In - Tobacco Securitization	155,271	-	-	-
		Total Other Revenues	*155,271*	*0*	*0*	*0*
	Total Emergency Operations Center Financing Sources		**305,306**	**0**	**0**	**0**
Long Term Facilities						
	Revenue From Use of Money and Property					
	94200	Interest	16,025	-	18,000	18,000
		Total Revenue From Use of Money and Property	*16,025*	*0*	*18,000*	*18,000*
	Other Revenues					
	97210	Operating Transfers In	2,280,732	-	215,000	215,000
	97990	Other Revenue	331,473	-	300,000	300,000
	97993	Other Revenue - Insurance Proceeds	1,049,724	-	-	-
		Total Other Revenues	*3,661,929*	*0*	*515,000*	*515,000*
	Total Long Term Facilities Financing Sources		**3,677,954**	**0**	**533,000**	**533,000**
Correctional Facility						
	Revenue From Use of Money and Property					
	94200	Interest	6,185	-	-	-
		Total Revenue From Use of Money and Property	*6,185*	*0*	*0*	*0*
	Aid From Other Governmental Agencies					
	95490	State Other	-	-	24,000	24,000
		Total Aid From Other Governmental Agencies	*0*	*0*	*24,000*	*24,000*
	Total Correctional Facility Financing Sources		**6,185**	**0**	**24,000**	**24,000**
Mental Health Facility						
	Other Revenues					
	97210	Operating Transfers In	-	-	21,695,113	21,695,113
	97220	Long Term Debt Proceeds	-	-	8,200,000	8,200,000
	97990	Other Revenue	-	-	1,741,287	1,741,287
		Total Other Revenues	*0*	*0*	*31,636,400*	*31,636,400*
	Total Mental Health Facility Financing Sources		**0**	**0**	**31,636,400**	**31,636,400**
Fire Facility						
	Revenue From Use of Money and Property					
	94200	Interest	883	-	-	-
		Total Revenue From Use of Money and Property	*883*	*0*	*0*	*0*
	Total Fire Facility Financing Sources		**883**	**0**	**0**	**0**
	Total Capital Projects Financing Sources		**$ 3,990,328**	**$ -**	**$ 32,193,400**	**$ 32,193,400**

RS

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Detail of Additional Financing Sources by Fund and Account
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 6
Proposed

Fund Name	Financing Source Category	Financing Source Account	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By the Board of Supervisors
1	2	3	4	5	6	7
Debt Service						
Juvenile Hall 2013 Refinance						
	Revenue From Use of Money and Property					
	94200	Interest	(2)	39	50	50
		Total Revenue From Use of Money and Property	*(2)*	*39*	*50*	*50*
	Other Revenues					
	97210	Operating Transfers In	824,185	821,500	827,663	827,663
	97212	Operating Transfers In - CSAC COP	6,022	6,129	6,238	6,238
		Total Other Revenues	*830,207*	*827,629*	*833,901*	*833,901*
	Total Juvenile Hall Financing Sources		**830,205**	**827,668**	**833,951**	**833,951**
Justice Facility						
	Fines, Forfeitures and Penalties					
	93185	Courts Construction Assessments	665,336	666,207	665,306	665,306
		Total Fines, Forfeitures and Penalties	*665,336*	*666,207*	*665,306*	*665,306*
	Total Justice Facility Financing Sources		**665,336**	**666,207**	**665,306**	**665,306**
Mental Health						
	Other Revenues					
	97210	Operating Transfers In	-	-	975,000	975,000
		Total Other Revenues	*0*	*0*	*975,000*	*975,000*
	Total Mental Health Financing Sources		**0**	**0**	**975,000**	**975,000**
Dairy Loan Program						
	Revenue From Use of Money and Property					
	94200	Interest	100,675	110,000	110,000	110,000
		Total Revenue From Use of Money and Property	*100,675*	*110,000*	*110,000*	*110,000*
	Other Revenues					
	97999	Other Revenue - Principal Pmts LTD	238,090	240,000	240,000	240,000
		Total Other Revenues	*238,090*	*240,000*	*240,000*	*240,000*
	Total Dairy Loan Program Financing Sources		**338,766**	**350,000**	**350,000**	**350,000**
Pension Obligation Bonds						
	Revenue From Use of Money and Property					
	94200	Interest	41,216	31,667	-	-
		Total Revenue From Use of Money and Property	*41,216*	*31,667*	*0*	*0*
	Other Revenues					
	97990	Other Revenue	8,398,855	8,647,713	-	-
		Total Other Revenues	*8,398,855*	*8,647,713*	*0*	*0*
	Total Pension Obligation Bonds Financing Sources		**8,440,071**	**8,679,380**	**0**	**0**
	Total Debt Service Financing Sources		**$ 10,274,378**	**$ 10,523,255**	**$ 2,824,257**	**$ 2,824,257**
	TOTAL ALL FUNDS		**$ 427,844,674**	**$ 446,879,959**	**$ 515,792,714**	**$ 515,792,714**

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED

State of California
Summary of County Financing Uses By Function And Fund
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 7
Proposed

Description		2014-2015 Actual	2015-2016 Estimate	2015-2016 Recommended	2016-2017 Adopted by the Board of Supervisors
1		2	3	4	5
Summarization By Function					
General		32,044,775	40,682,856	80,737,296	80,737,296
Public Protection		122,774,294	126,971,778	147,314,605	147,314,605
Public Ways and Facilities		31,682,465	22,965,683	28,654,285	28,654,285
Health and Sanitation		57,912,107	62,401,380	108,625,075	108,625,075
Public Assistance		162,558,632	171,207,841	183,952,927	183,952,927
Education		2,678,387	2,715,609	3,522,984	3,522,984
Recreation and Cultural Services		1,794,783	2,190,795	2,279,755	2,279,755
Debt Service		10,934,414	11,347,101	12,709,219	12,709,219
Total Financing Uses by Function		**422,379,858**	**440,483,043**	**567,796,146**	**567,796,146**
Appropriation for Contingencies					
General Fund		0	500,000	4,000,000	4,000,000
Total Appropriation for Contingencies		**0**	**500,000**	**4,000,000**	**4,000,000**
Subtotal Financing Uses		**422,379,858**	**440,983,043**	**571,796,146**	**571,796,146**
Provisions for Reserves and Designations					
Special Revenue Funds				601,317	601,317
Capital Projects Funds				767	767
Total Reserves and Designations				**602,084**	**602,084**
Total Financing Uses		**422,379,858**	**440,983,043**	**572,398,230**	**572,398,230**
Summarization By Fund					
General Fund	1010	343,032,495	372,380,351	454,410,855	454,410,855
Special Revenue Funds					
Road	1020	31,682,465	22,965,683	28,654,285	28,654,285
Fire Control	1320	17,942,167	16,457,309	18,554,611	18,554,611
Affordable Housing Program	1060	101,094	154,100	1,474,096	1,474,096
Child Support Services Agency	1075	8,358,469	8,371,627	9,551,030	9,551,030
Sheriff Inmate Welfare	1240	498,428	550,226	694,239	694,239
First 5 Merced County	1500	3,679,654	3,753,136	3,892,953	3,892,953
Spring Fair	1505	2,043,043	1,333,419	1,302,017	1,302,017
Fish and Game	1510	6,000	9,700	41,960	41,960
Medical Assistance Program	1515	1,220,813	988,601	2,433,273	2,433,273
Workforce Investment	1580-85	1,659,215	1,567,129	1,831,549	1,831,549
Capital Projects Funds					
Emergency Operations Center	1808	320,879	0	0	0
Long Term Facilities	1809	0	0	5,021,745	5,021,745
Correctional Facility	1810	945,484	0	117,231	117,231
Mental Health Facility	1811	0	1,154,661	31,636,400	31,636,400
Fire Facilities	1813	0	0	147,767	147,767
Debt Service Funds					
Juvenile Hall 2013 Refinance	1795	830,374	827,651	833,951	833,951
Justice Facility	1802	665,336	666,207	665,306	665,306
Mental Health Facility	1803	0	0	975,000	975,000
Dairy Loan Program	1804	1,007,767	1,011,368	1,043,768	1,043,768
Pension Obligation Bonds	1799	8,386,175	8,791,875	9,116,194	9,116,194
Total Financing Uses		**422,379,858**	**440,983,043**	**572,398,230**	**572,398,230**

State Controller Schedules	COUNTY OF MERCED	County Budget Form
County Budget Act	State of California	Schedule 8
January 2010 Edition, revision #1	Detail of Financing Uses by Function, Activity and Budget Unit	Proposed
	Governmental Funds	
	Fiscal Year 2016 - 2017	

Function, Activity and Budget Unit	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By The Board Of Supervisors
1	2	3	4	5
General				
Legislative and Administration				
10000 Board of Supervisors	1,546,936	1,849,685	1,984,049	1,984,049
10100 County Executive Office	2,137,111	2,407,023	2,794,490	2,794,490
10200 Special Auditing	86,125	129,880	131,380	131,380
10400 Board of Equalization	3,894	8,700	11,500	11,500
Total Legislative and Administration	*3,774,067*	*4,395,288*	*4,921,419*	*4,921,419*
Finance				
11000 Auditor-Controller	4,460,308	4,631,006	4,993,243	4,993,243
11100 Revenue and Reimbursement	1,168,768	211,970	99,717	99,717
11200 Assessor	3,473,320	3,630,636	4,394,265	4,394,265
11300 Tax Collector	666,272	758,380	984,662	984,662
11400 Treasurer	1,110,938	1,369,145	1,736,061	1,736,061
11500 Administrative Services - Support Services	1,246,877	4,497,910	1,424,885	1,424,885
Total Finance	*12,126,484*	*15,099,047*	*13,632,833*	*13,632,833*
Counsel				
12500 County Counsel	2,292,374	2,305,306	2,596,481	2,596,481
Total Counsel	*2,292,374*	*2,305,306*	*2,596,481*	*2,596,481*
Personnel				
13000 Human Resources	1,591,929	1,945,412	2,216,756	2,216,756
Total Personnel	*1,591,929*	*1,945,412*	*2,216,756*	*2,216,756*
Elections				
14000 Registrar of Voters	842,748	732,741	870,161	870,161
14200 Elections	767,249	1,011,037	1,178,897	1,178,897
Total Elections	*1,609,996*	*1,743,778*	*2,049,058*	*2,049,058*
Property Management				
10250 Taxes, Benefits and Assessments	186,483	230,313	290,100	290,100
16000 DPW - Building Services Division	1,810,181	2,718,875	2,297,134	2,297,134
Total Property Management	*1,996,664*	*2,949,188*	*2,587,234*	*2,587,234*
Plant Acquisition				
17000 Capital Improvement Program	374,193	6,263,127	9,049,425	9,049,425
17100 District Projects	230,892	161,441	200,000	200,000
17200 Capital Projects - Correctional Facility	945,484	0	117,231	117,231
17300 Capital Projects - Mental Health Facility	0	1,154,661	31,636,400	31,636,400
17500 Capital Projects - Fire Facilities	0	0	147,000	147,000
17600 Capital Projects - Long Term Facilities	0	0	5,021,745	5,021,745
17700 Capital Projects - Emergency Operations Center	320,879	0	0	0
Total Plant Acquisition	*1,871,448*	*7,579,229*	*46,171,801*	*46,171,801*
Promotion				
10110 Advertising	32,627	77,500	77,500	77,500
18100 Merced County Spring Fair	2,043,043	1,333,419	1,302,017	1,302,017
18200 Commerce, Aviation and Economic Development	1,016,225	969,594	1,150,645	1,150,645
Total Promotion	*3,091,895*	*2,380,513*	*2,530,162*	*2,530,162*
Other General				
16100 DPW - Public Works Administration	1,545,886	1,779,891	1,902,534	1,902,534
19000 Risk Management	1,223,416	465,204	1,529,018	1,529,018
70000 Operating Transfers	920,614	40,000	600,000	600,000
Total Other General	*3,689,917*	*2,285,095*	*4,031,552*	*4,031,552*
Total General	**32,044,775**	**40,682,856**	**80,737,296**	**80,737,296**

State Controller Schedules	COUNTY OF MERCED	County Budget Form
County Budget Act	State of California	Schedule 8
January 2010 Edition, revision #1	Detail of Financing Uses by Function, Activity and Budget Unit	Proposed
	Governmental Funds	
	Fiscal Year 2016 - 2017	

Function, Activity and Budget Unit	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By The Board Of Supervisors
1	2	3	4	5
Public Protection				
Judicial				
10120 Indigent Defense	1,760,510	1,905,940	2,539,037	2,539,037
10260 Grand Jury	25,393	32,200	58,214	58,214
20000 County Court Operations	1,800,093	1,835,500	1,860,500	1,860,500
20100 Child Support Services Agency	8,358,469	8,371,627	9,551,030	9,551,030
20400 District Attorney	10,309,494	11,651,155	12,248,395	12,248,395
20600 Public Defender	3,778,370	4,510,892	4,730,458	4,730,458
Total Judicial	*26,032,328*	*28,307,314*	*30,987,634*	*30,987,634*
Police Protection				
22100 Sheriff	23,072,462	20,532,059	27,949,703	27,949,703
Total Police Protection	*23,072,462*	*20,532,059*	*27,949,703*	*27,949,703*
Detention and Correction				
23000 Sheriff - Corrections	20,119,207	22,249,827	22,925,465	22,925,465
23100 Sheriff - Inmate Welfare	498,428	550,226	694,239	694,239
23300 Juvenile Hall	8,747,652	9,360,523	11,108,961	11,108,961
23400 Probation	15,039,628	15,923,950	18,243,671	18,243,671
23700 State Institutions	93,833	126,000	240,000	240,000
Total Detention and Correction	*44,498,748*	*48,210,526*	*53,212,336*	*53,212,336*
Fire Protection				
25000 Fire	17,389,338	16,050,933	18,039,080	18,039,080
25100 Emergency Services	552,829	406,376	515,531	515,531
Total Fire Protection	*17,942,167*	*16,457,309*	*18,554,611*	*18,554,611*
Flood Control				
16200 DPW - Creek Projects Division	220,369	730,414	1,015,049	1,015,049
Total Flood Control	*220,369*	*730,414*	*1,015,049*	*1,015,049*
Protective Inspection				
16300 DPW - Building Division	1,302,914	1,477,996	1,670,546	1,670,546
27000 Agricultural Commissioner	2,982,604	3,311,570	3,536,124	3,536,124
27100 Special Pest Control	75,514	139,225	170,000	170,000
27200 Sealer of Weights and Measures	467,216	531,516	529,556	529,556
Total Protective Inspection	*4,828,249*	*5,460,307*	*5,906,226*	*5,906,226*
Other Protection				
10130 Airport Land Use Commission	0	2,780	4,500	4,500
24000 Coroner	1,033,786	1,205,031	1,230,543	1,230,543
28000 Recorder	1,282,341	1,145,644	1,446,104	1,446,104
28200 Affordable Housing Program	101,094	154,100	1,374,500	1,374,500
28300 Eastside Fish and Game Association	6,000	4,850	4,850	4,850
28400 Los Banos Sportsmen's Association	0	4,850	4,850	4,850
28500 Planning and Community Development	1,999,916	2,736,903	3,310,518	3,310,518
28600 Local Agency Formation Commission	9,431	42,000	45,531	45,531
28700 Agricultural Commissioner - Animal Control	1,522,137	1,740,925	1,988,222	1,988,222
28800 Predatory Animal Control	88,612	71,532	73,000	73,000
28900 Merced County Association of Governments	46,199	46,700	60,000	60,000
29400 County Clerk	90,454	118,534	146,428	146,428
Total Other Protection	*6,179,970*	*7,273,849*	*9,689,046*	*9,689,046*
Total Public Protection	**122,774,294**	**126,971,778**	**147,314,605**	**147,314,605**
Public Ways and Facilities				
Public Ways				
30000 DPW - Road Division	31,682,465	22,965,683	28,654,285	28,654,285
Total Public Ways	*31,682,465*	*22,965,683*	*28,654,285*	*28,654,285*
Total Public Ways and Facilities	**31,682,465**	**22,965,683**	**28,654,285**	**28,654,285**

State Controller Schedules	COUNTY OF MERCED	County Budget Form
County Budget Act	State of California	Schedule 8
January 2010 Edition, revision #1	Detail of Financing Uses by Function, Activity and Budget Unit	Proposed
	Governmental Funds	
	Fiscal Year 2016 - 2017	

Function, Activity and Budget Unit	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By The Board Of Supervisors
1	2	3	4	5
Health and Sanitation				
Health				
40000 Health	14,708,698	19,564,635	22,608,898	22,608,898
40600 First 5 Merced County	3,679,654	3,753,136	3,423,492	3,423,492
41500 Mental Health	38,302,943	38,095,008	80,159,412	80,159,412
Total Health	*56,691,295*	*61,412,779*	*106,191,802*	*106,191,802*
Hospital Care				
49500 Medical Assistance Program	1,220,813	988,601	2,433,273	2,433,273
Total Hospital Care	*1,220,813*	*988,601*	*2,433,273*	*2,433,273*
Total Health and Sanitation	**57,912,107**	**62,401,380**	**108,625,075**	**108,625,075**
Public Assistance				
Administration				
50000 Human Services Agency	83,054,940	87,159,346	97,935,864	97,935,864
50500 IHSS Public Authority	1,071,518	231,237	229,500	229,500
Total Administration	*84,126,457*	*87,390,583*	*98,165,364*	*98,165,364*
Aid Programs				
51000 Assistance to the Needy	71,788,654	77,305,195	78,053,203	78,053,203
Total Aid Programs	*71,788,654*	*77,305,195*	*78,053,203*	*78,053,203*
General Relief				
53000 Aid to Indigents	170,794	168,243	195,075	195,075
Total General Relief	*170,794*	*168,243*	*195,075*	*195,075*
Other Assistance				
54000 Area Agency on Aging	1,198,329	1,481,694	1,592,275	1,592,275
55000 Department of Workforce Investment (DWI)	3,615,183	3,294,997	4,115,461	4,115,461
55100 DWI - WIA - Youth	755,773	745,500	763,500	763,500
55200 DWI - WIA - Adults	276,719	364,741	557,247	557,247
55300 DWI - Dislocated Worker Special	236,058	379,888	510,802	510,802
55400 DWI - DOL Training	390,664	77,000	0	0
Total Other Assistance	*6,472,727*	*6,343,820*	*7,539,285*	*7,539,285*
Total Public Assistance	**162,558,632**	**171,207,841**	**183,952,927**	**183,952,927**
Education				
Library Services				
60000 Library	2,367,397	2,392,208	3,159,748	3,159,748
Total Library Services	*2,367,397*	*2,392,208*	*3,159,748*	*3,159,748*
Agricultural Education				
61000 Cooperative Extension	310,991	323,401	363,236	363,236
Total Agricultural Education	*310,991*	*323,401*	*363,236*	*363,236*
Total Education	**2,678,387**	**2,715,609**	**3,522,984**	**3,522,984**
Recreation and Cultural Services				
Recreation Facilities				
16400 DPW - Recreation Division	230,123	266,445	285,236	285,236
16500 DPW - Special Recreation Division	1,534,342	1,905,320	1,994,519	1,994,519
16600 DPW - Parks Division	30,319	19,030	0	0
Total Recreation Facilities	*1,794,783*	*2,190,795*	*2,279,755*	*2,279,755*
Total Recreation and Cultural Services	**1,794,783**	**2,190,795**	**2,279,755**	**2,279,755**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Detail of Financing Uses by Function, Activity and Budget Unit Governmental Funds Fiscal Year 2016 - 2017	County Budget Form Schedule 8 Proposed

Function, Activity and Budget Unit	2014-2015 Actual	2015-2016 Estimate	2016-2017 Recommended	2016-2017 Adopted By The Board Of Supervisors
1	2	3	4	5
Debt Service				
Interest on Notes and Warrants				
71000 Interest on TRANS and Other Notes	44,761	50,000	75,000	75,000
Total Interest on Notes and Warrants	*44,761*	*50,000*	*75,000*	*75,000*
Long Term Debt Service				
71100 Debt Service - Juvenile Hall 2013 Refinance	830,374	827,651	833,951	833,951
71300 Debt Service - Justice Facility	665,336	666,207	665,306	665,306
71400 Debt Service - Mental Health	0	0	975,000	975,000
71500 Debt Service - Dairy Loan Program	1,007,767	1,011,368	1,043,768	1,043,768
71900 Debt Service - Pension Obligation Bonds	8,386,175	8,791,875	9,116,194	9,116,194
Total Long Term Debt Service	*10,889,653*	*11,297,101*	*12,634,219*	*12,634,219*
Total Debt Service	**10,934,414**	**11,347,101**	**12,709,219**	**12,709,219**
Grand Total Financing Uses by Function	**422,379,858**	**440,483,043**	**567,796,146**	**567,796,146**

DEPARTMENTAL BUDGETS

GENERAL FUNCTION

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Legislative And Administration

Fund 01010
Budget Unit #: 10000
Unit Title: Board Of Supervisors

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	9,462	7,800	12,000	12,000
Total Revenue	9,462	7,800	12,000	12,000
Salaries & Benefits	1,211,026	1,407,404	1,541,967	1,541,967
Services & Supplies	295,779	412,511	450,988	450,988
Other Charges	46,193	-	-	-
Transfers	(6,062)	(10,230)	(43,906)	(43,906)
Contengencies	-	-	-	-
Capital Assets	-	40,000	35,000	35,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,546,936	1,849,685	1,984,049	1,984,049
Net Cost	(1,537,474)	(1,841,885)	(1,972,049)	(1,972,049)

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.

REVENUE

This category is budgeted at the prior fiscal year level.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Board of Supervisors	5	5	5	5
Chief Deputy Board Clerk	1	1	1	1
Deputy Board Clerk I/II	3	3	3	3
Administrative Assistant (At-Will)	0	0	0	0
Office Assistant I/II	0	0	0	0
TOTAL FULL-TIME & VS	9	9	9	9
Extra Help				
EH Deputy Board Clerk I/II	2.00	2.00	0.95	0.95
EH Student Intern	1.50	1.50	1.00	1.00
TOTAL FTE	3.50	3.50	1.95	1.95
TOTAL BUDGETED/APPROVED	12.50	12.50	10.95	10.95

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 overall for Professional and Special Services – Data Processing and Communications based on Service Level Agreements for FY 2016/17. Office Expense-Computers is increased to address technology needs for the Board and Clerk of the Board.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted based on projected usage of the Board support positions.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
81025	Rm 310 Improvements	$35,000	$35,000
TOTAL		$35,000	$35,000

The fixed asset is requested to address technology needs as recommended.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Legislative And Administration

Fund 01010
Budget Unit #: 10100
Unit Title: County Executive Office

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	10	32,500	32,500	32,500
Total Revenue	10	32,500	32,500	32,500
Salaries & Benefits	1,840,276	1,979,110	2,269,151	2,269,151
Services & Supplies	305,363	430,247	557,939	557,939
Other Charges	-	-	-	-
Transfers	(8,528)	(2,334)	(32,600)	(32,600)
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	2,137,111	2,407,023	2,794,490	2,794,490
Net Cost	(2,137,101)	(2,374,523)	(2,761,990)	(2,761,990)

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

This category is budgeted at prior year level.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
County Executive Officer	1	1	1	1
Assistant County Executive Officer	1	1	1	1
Deputy County Executive Officer	0	0	1	1
Management Analyst I/II/III	6	6	6	6
Executive Secretary-Confidential	1	1	1	1
Secretary III-Confidential	1	1	1	1
TOTAL FULL-TIME & VS	10	10	11	11
TOTAL BUDGETED/APPROVED	10.00	10.00	11.00	11.00

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).

For FY 2016/17 budget, the department requests to add one (1) Deputy County Executive Officer. This position is being recommended by the CEO's office and is included as part of the 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 in Special Department Expense-Software for data software. Professional and Special Services is increased for Kelling, Northcross and Nobriga financial advisory services to assist with Mental Health hospital remodel and SB 863 projects. Transportation and Travel accounts are increased for Fleet Service Replacement and Operation and Maintenance costs for vehicles, projected National and Out of State and In State conferences.

SERVICES AND SUPPLIES (Continued)
Professional and Special Services – Contractual Agreements are increased based on projected costs for legislative services.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is budgeted at prior year level for shared expenditures of copier/scanner.

CAPITAL ASSETS
None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Legislative And Administration

Fund 01010
Budget Unit #: 10200
Unit Title: Special Auditing

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	11,580	11,580	11,580	11,580
Other Revenue	-	-	-	-
Total Revenue	11,580	11,580	11,580	11,580
Salaries & Benefits	-	-	-	-
Services & Supplies	94,745	138,500	140,000	140,000
Other Charges	-	-	-	-
Transfers	(8,620)	(8,620)	(8,620)	(8,620)
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	86,125	129,880	131,380	131,380
Net Cost	(74,545)	(118,300)	(119,800)	(119,800)

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.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Legislative And Administration

Fund 01010
Budget Unit #: 10400
Unit Title: Board Of Equalization

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	3,894	8,700	11,500	11,500
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	3,894	8,700	11,500	11,500
Net Cost	(3,894)	(8,700)	(11,500)	(11,500)

BOARD OF EQUALIZATION

BUDGET UNIT 10400

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

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

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

EXECUTIVE'S COMMENT

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

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

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

SERVICES AND SUPPLIES

This category is increased in Office Expense and Professional and Special Services-Legal Services and Prof & Spec Svcs-Equalization Board Fee based on projected FY 2016/17 services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Finance

Fund 01010
Budget Unit #: 11000
Unit Title: Auditor-Controller

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	72,522,880	71,648,007	74,434,193	74,434,193
Licenses & Permits	1,727,868	1,548,678	1,554,687	1,554,687
Fines Forfeits and Penalties	2,836,674	1,528,527	1,530,127	1,530,127
Use of Money and Property	748,199	756,204	750,000	750,000
Aid From Other Govt Agencies	1,384,085	1,798,194	1,345,252	1,345,252
Charges for Current Services	2,313,630	1,742,556	1,611,916	1,611,916
Other Revenue	103,362	213,291	80,794	80,794
Total Revenue	81,636,699	79,235,457	81,306,969	81,306,969
Salaries & Benefits	2,649,726	2,907,150	3,315,826	3,315,826
Services & Supplies	1,103,349	1,723,856	1,677,417	1,677,417
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	707,233	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	4,460,308	4,631,006	4,993,243	4,993,243
Net Cost	77,176,391	74,604,451	76,313,726	76,313,726

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 for Property Taxes-Secured, Property Tax In Lieu of Vehicle License Fees and Sales and Use Tax based on current valuations and the conclusion of the Triple Flip revenue allocation. Penalty Cost and Teeter is adjusted based on more current information.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
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	6	6	6
Staff Services Analyst I/II	1	1	1	1
Supervising Accounting Technician	2	2	2	2
Accounting Technician	3	3	3	3
Payroll Technician–Confidential	1	1	2	2
Account Clerk III	1	1	1	1
Account Clerk I/II	1	2	2	2
Office Assistant I/II - Confidential	1	0	0	0
TOTAL FULL-TIME & VS	22	23	24	24

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 RECOMMENDED	2016/17 APPROVED
Extra Help				
EH Account Clerk III	0.23	0.23	0.23	0.23
EH Special Projects	0.25	0.25	0.25	0.25
TOTAL FTE	0.48	0.48	0.48	0.48
TOTAL BUDGETED/APPROVED	22.48	23.48	24.48	24.48

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.

On June 16, 2015 (Proposed Budget) the Board of Supervisors approved the department's requests to add one (1) Accountant I/II/III and to delete one (1) vacant Office Assistant II – Confidential (Position #19).

On April 12, 2016, the Board of Supervisors approved the department's request to add one (1) Account Clerk II.

For the FY 2016/17 budget, the department is requesting to add one (1) Payroll Technician – Confidential. The CEO is recommending this position and it has been included as part of the 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 in Transportation and Travel accounts for conferences and education related to the new financial system.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Finance

Fund 01010
Budget Unit #: 11100
Unit Title: Revenue & Reimbursement

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	1,558,196	219,934	-	-
Other Revenue	-	-	-	-
Total Revenue	1,558,196	219,934	-	-
Salaries & Benefits	930,618	103,197	99,395	99,395
Services & Supplies	364,650	108,773	322	322
Other Charges	-	-	-	-
Transfers	(126,500)	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,168,768	211,970	99,717	99,717
Net Cost	389,428	7,964	(99,717)	(99,717)

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. On March 1, 2016, The County began the process of transferring collections of County departmental debt to a third party vendor.

REVENUE

For Fiscal Year 2016/17, no revenue is estimated for this budget unit due to the change in County collection processes.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 RECOMMENDED	2016/17 APPROVED
Collection Agent I/II/III	1	1	1	1
TOTAL FULL TIME & VS	1	1	1	1
Extra Help				
EH Account Clerk I/II	0.00	0.00	0.00	0.00
TOTAL FTE	0.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	1.00	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

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Finance

Fund 01010
Budget Unit #: 11200
Unit Title: Assessor

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	986,092	855,796	867,000	867,000
Other Revenue	17,731	14,000	14,000	14,000
Total Revenue	1,003,824	869,796	881,000	881,000
Salaries & Benefits	3,083,392	3,248,497	3,889,301	3,889,301
Services & Supplies	389,929	382,139	498,464	498,464
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	6,500	6,500
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	3,473,320	3,630,636	4,394,265	4,394,265
Net Cost	(2,469,497)	(2,760,840)	(3,513,265)	(3,513,265)

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 2015-2016, in addition to valuations of properties due to change of ownership or new construction, in excess of 16,000 property assessments were reviewed and approximately 13,000 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 2016-2017 assessment roll, multi-residential, commercial and agricultural properties, in addition to the residential properties enumerated above, will require valuation reviews. These reviews are necessary to make a reasonable determination that enrolled assessed value is in accordance with current laws and statutes. Assessment appeals continue to put a strain on workload due to staffing and workload constraints.

REVENUE

For Proposed Budget, Fiscal Year 2016/17, this category is decreased from prior year in Assessors Late Filing Fee.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Assessor/Recorder	1	1	1	1
Assistant Assessor/Recorder	1	1	1	1
Chief Appraiser	0	0	1	1
Auditor Appraiser I/II/III	4	4	4	4
Supervising Appraiser	2	2	2	2
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	6	7	7	7

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Assistant Title Technician	2	2	1	1
Title Technician	1	1	1	1
Cadastral Drafting Technician I/II	1	1	1	1
Assessment Services Supervisor	1	1	1	1
Assessment Clerk III	2	2	2	2
Assessment Clerk I/II	3	3	3	3
Appraiser IV	1	1	1	1
Director of Administrative Services - Assessor	1	1	1	1
Secretary III	0	0	1	0
Supervising Title & Mapping	1	1	1	1
TOTAL FULL-TIME & VS	28	29	31	30
Extra Help				
EH Special Projects	0.50	0.50	1.00	1.00
EH Assessment Clerk III	0.00	0.00	0.00	0.00
TOTAL FTE	0.50	0.50	1.50	1.50
TOTAL BUDGETED/APPROVED	28.50	29.50	32.50	31.50

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.

On August 18, 2015, Final Budget, the Board of Supervisors approved the department's request to add one (1) Chief Auditor/Appraiser, add one (1) Appraiser I and delete one (1) Assistant Title Technician.

For the FY 2016/17 budget, the department is requesting to add one (1) Chief Auditor-Appraiser position and one (1) Secretary III position. The Chief Auditor-Appraiser position is being recommended by the CEO and is included as part of the Proposed Budget. The Secretary III position will be further evaluated by the

SALARIES AND EMPLOYEE BENEFITS (Continued)
CEO with recommendations brought before the Board as part of 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.

In addition, a one-time salary accrual adjustment was made to the FY 2015/16 Budget to allow for the transition into a new finance system.

SERVICES AND SUPPLIES
For Proposed Budget, fiscal year 2016/17, this category is increased overall in Office Expense – Computers, Professional and Special Services – Data Processing, and Special Department Expense – Software. Transportation and Travel, and Transportation and Travel – County Vehicle were reduced.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
81224 Scanner	$6,500	$6,500
TOTAL	$6,500	$6,500

For Fiscal Year 2016/17, the Assessor requests a scanner to assist with converting to electronic processing.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Finance

Fund 01010
Budget Unit #: 11300
Unit Title: Tax Collector

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	544,047	700,000	800,000	800,000
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	494,219	443,500	632,500	632,500
Other Revenue	18,007	15,000	24,000	24,000
Total Revenue	1,056,273	1,158,500	1,456,500	1,456,500
Salaries & Benefits	400,504	446,845	431,253	431,253
Services & Supplies	265,768	311,535	553,409	553,409
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	666,272	758,380	984,662	984,662
Net Cost	390,000	400,120	471,838	471,838

TAX COLLECTOR

BUDGET UNIT 11300

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

REVENUE

For Fiscal Year 2016/17 Proposed Budget, this category decreased in Other Taxes – Motel Tax.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Tax Collector Clerk I/II	3	3	3	3
Tax Collector Clerk III	1	1	2	1
TOTAL FULL-TIME & VS	4	4	5	4
Extra Help				
EH Account Clerk	0.00	1.20	1.20	1.20
EH Student Intern	1.20	0.00	0.00	0.00
TOTAL FTE	1.20	1.20	1.20	1.20
TOTAL BUDGETED/APPROVED	5.20	5.20	6.20	5.20

On August 21, 2012 (Final Budget), the Board of Supervisors approved the deletion of one (1) Tax Collector I/II (Position #6).

For the FY 2016/17 budget, the department is requesting to add one (1) Tax Collector Clerk III position. This request is being evaluated by the CEO with recommendations being brought before the Board as part of 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 2016/17 Proposed Budget, this category is increased overall in Professional and Special Services – Contractual Agreements, Professional and Special Services – Data Processing, and Professional and Special Services – Legal Services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Finance

Fund 01010
Budget Unit #: 11400
Unit Title: Treasurer

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	16,498	-	-	-
Charges for Current Services	1,246,486	1,232,824	1,736,061	1,736,061
Other Revenue	-	-	-	-
Total Revenue	1,262,984	1,232,824	1,736,061	1,736,061
Salaries & Benefits	803,944	1,045,692	1,208,198	1,208,198
Services & Supplies	304,400	323,453	527,863	527,863
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	2,594	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,110,938	1,369,145	1,736,061	1,736,061
Net Cost	152,046	(136,321)	-	-

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 2016/17 Proposed Budget, this category increased from prior year in Treasury and Investment Costs.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 RECOMMENDED	2016/17 APPROVED
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	1	1	1	1
Accounting Technician	3	3	3	3
Accountant I/II	1	1	1	1
TOTAL FULL-TIME & VS	8	8	8	8
Extra Help				
EH Account Clerk	0.50	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
TOTAL BUDGETED/APPROVED	8.50	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 2016/17 Proposed Budget, this category increased overall in Professional and Special Services – Contractual Agreements, Special Department Expense – Staff Development, and Transportation and Travel – In-State Overnight.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Finance

Fund 01010
Budget Unit #: 11500
Unit Title: Admin Svcs-Support Svcs

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	37,819	32,985	40,143	40,143
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	130,579	140,000	142,700	142,700
Other Revenue	161,741	192,279	278,001	278,001
Total Revenue	330,139	365,264	460,844	460,844
Salaries & Benefits	1,378,850	1,552,120	1,782,019	1,782,019
Services & Supplies	1,621,305	2,945,790	2,861,995	2,861,995
Other Charges	-	-	-	-
Transfers	(1,753,277)	-	(3,219,129)	(3,219,129)
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,246,877	4,497,910	1,424,885	1,424,885
Net Cost	(916,738)	(4,132,647)	(964,041)	(964,041)

ADMINSTRATIVE 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.

Goals and objectives for FY 16/17 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 decreased based on where services are to be billed. The General Fund departments are receiving more services decreasing Other Sales and Personnel Services but will increase the adjustment in Intrafund Transfers In.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Purchasing Manager	1	1	1	1
Procurement Specialist I/II	2	2	2	2
Office Assistant III	1	1	1	1
Office Assistant I/II	1	1	1	1
Lead Janitor	1	2	2	2
Janitor	13	12	15	15
TOTAL FULL-TIME & VS	19	19	22	22
Extra Help				
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	1.30	1.30	3.90	3.90
EH Office Assistant I	0.00	0.00	0.00	0.00
TOTAL FTE	1.30	1.30	3.90	3.90
TOTAL BUDGETED/APPROVED	20.30	20.30	25.90	25.90

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.

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)
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).

For the FY 2016/17 budget, the department is requesting to add three (3) Janitor positions. The CEO is recommending these positions, and they are included as part of the 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, retirement rate adjustments based on the actuarial study and State requirements for Workers' Compensation changes.

SERVICES AND SUPPLIES
This category is increased in Clothing and Personal Supplies-Other, Supplies Re-Issued, Household Expense and Maintenance Equipment for the janitorial services requested for the HSA building at Castle. Transportation and Travel is increased based on projected miles to be used for different job areas and for Fleet Service Replacement and Operation and Maintenance rates.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted for those departments in the general fund to receive services.

CAPITAL ASSETS
None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Counsel

Fund 01010
Budget Unit #: 12500
Unit Title: County Counsel

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	8,721	-	-
Charges for Current Services	527,420	526,604	544,074	544,074
Other Revenue	513	-	-	-
Total Revenue	527,933	535,325	544,074	544,074
Salaries & Benefits	2,524,201	2,644,209	2,863,951	2,863,951
Services & Supplies	315,714	271,097	365,922	365,922
Other Charges	-	-	-	-
Transfers	(558,341)	(610,000)	(633,392)	(633,392)
Contengencies	-	-	-	-
Capital Assets	10,799	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	2,292,374	2,305,306	2,596,481	2,596,481
Net Cost	(1,764,441)	(1,769,981)	(2,052,407)	(2,052,407)

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 in Personnel Services based on projected services to be provided to county departments.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
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
Legal Assistant–Confidential	4	4	4	4
TOTAL FULL-TIME & VS	13	13	13	13
Extra Help				
EH Office Assistant I	0.00	0.00	0.75	0.75
EH Deputy County Counsel	0.00	0.40	0.40	0.40
EH Law Clerk	0.00	0.00	0.75	0.75
TOTAL FTE	0.00	0.40	1.90	1.90
TOTAL BUDGETED/APPROVED	13.00	13.40	14.90	14.90

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, accruals, 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 based on one time expenditures in Special Department Expenses Periodicals and Software. Increased appropriations are based on service level agreement for Data Processing from Administrative Services-IS. Maintenance-Equipment is increased due to a greater amount of requested PRA and Grand Jury copies. Transportation

SERVICES AND SUPPLIES (Continued)
and Travel is increased for Continuing Legal Education and added seminars.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted for services to be provided for HSA, Risk and other departments.

CAPITAL ASSETS
None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Personnel

Fund 01010
Budget Unit #: 13000
Unit Title: Human Resources

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	120	70	60	60
Other Revenue	28,727	-	7,650	7,650
Total Revenue	28,847	70	7,710	7,710
Salaries & Benefits	1,192,154	1,444,703	1,602,990	1,602,990
Services & Supplies	468,323	562,768	698,516	698,516
Other Charges	-	-	-	-
Transfers	(68,548)	(62,059)	(84,750)	(84,750)
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,591,929	1,945,412	2,216,756	2,216,756
Net Cost	(1,563,082)	(1,945,342)	(2,209,046)	(2,209,046)

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 February of 2016 we concluded negotiations with all (13) thirteen bargaining units, nearly a year after commencing for all contracts which expired in June of 2015. In March of 2016 we will began negotiations with five of the thirteen units that are not in contract or will expire in June of 2016. For the 2016/2017 fiscal year the Human Resources staff will continue to review, update and establish 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 increased in Other Revenue based on current and projected trends for FY 16/17.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Director of Human Resources	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Analyst I/II/III	4	4	4	4
Personnel Technician I/II	1	2	2	2
County Office Supervisor	1	1	1	1
Payroll Technician-Confidential	1	1	1	1
TOTAL FULL-TIME & VS	9	10	10	10
Extra Help				
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	0.00	0.00	0.00	0.00
TOTAL FTE	0.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	9.00	10.00	10.00	10.00

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.

On August 26, 2014, the Board of Supervisors approved the department requests to add one (1) Human Resources Analyst I/II/III.

On April 12, 2016, the Board of Supervisors approved the allocation of one (1) Personnel Technician I/II.

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

SALARIES AND EMPLOYEE BENEFITS (Continued)
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 FY 2016/17 Service Level Agreement. Professional and Special Services-Contractual Agreement, Med Services and Psych Evaluations are increased based on projected rate growth. Special Department Expense-Fingerprint/Drug test is increased for projected usage of these services. Transportation and Travel is increased for travel and training of new employees.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted for projected services the department administers for other county departments.

CAPITAL ASSETS
None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Elections

Fund 01010
Budget Unit #: 14000
Unit Title: Registrar Of Voters

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	55,981	834	-	-
Charges for Current Services	6,713	4,000	5,492	5,492
Other Revenue	-	-	-	-
Total Revenue	62,694	4,834	5,492	5,492
Salaries & Benefits	615,991	511,959	595,478	595,478
Services & Supplies	226,757	220,782	274,683	274,683
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	842,748	732,741	870,161	870,161
Net Cost	(780,054)	(727,907)	(864,669)	(864,669)

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 2016/17 Proposed Budget, this category is increased in Election Services.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Assistant Registrar of Voters	1	1	1	1
Supervising Elections Specialist	0	0	1	0
Registrar of Voters I/II	4	4	4	4
Support Services Analyst I/II	1	1	1	1
TOTAL FULL-TIME & V/S	6	6	7	6
Extra Help				
EH Election Clerk I	0.00	0.00	0.00	0.00
TOTAL FTE	0.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	6.00	6.00	7.00	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.

For the FY 2016/17 budget, the department is requesting to add one (1) Supervising Elections Specialist. This position is being evaluated by the CEO with recommendations to be presented to the Board 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 2016/17 Proposed Budget, this category is decreased overall due to reductions in Professional and Special Services, Special Department Expense – Election Expense, and Transportation and Travel – Out of State. Communications – Internal Services, Professional and Special Services – Data Processing, and Maintenance – Equipment were increased.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Elections

Fund 01010
Budget Unit #: 14200
Unit Title: Elections

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	30,000	20,000	-	-
Charges for Current Services	203,865	66,000	214,192	214,192
Other Revenue	300	-	-	-
Total Revenue	234,165	86,000	214,192	214,192
Salaries & Benefits	63,761	54,654	181,042	181,042
Services & Supplies	703,488	956,383	978,855	978,855
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	19,000	19,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	767,249	1,011,037	1,178,897	1,178,897
Net Cost	(533,083)	(925,037)	(964,705)	(964,705)

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 2016/17, Proposed Budget, this category is increased overall in Elections Services.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Extra Help				
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	0.87	0.87	0.87	0.87
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 2016/17 Proposed Budget, this category is decreased overall due to reductions in Professional and Special Services, Special Department Expense – Board Fees, and Special Department Expense – Election Expense. Office Expense General was increased.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
81160	Forklift Workstation	$8,000	$8,000
81215	Copy Machine	11,000	11,000
TOTAL		$19,000	$19,000

For Fiscal Year 2016/17, Elections requests a Forklift workstation for equipment use and maintenance at the warehouse, and a copy machine to assist in election materials processing.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Property Management

Fund 01010
Budget Unit #: 16000
Unit Title: DPW-Building Services Division

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	285,988	317,362	289,153	289,153
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	256,401	149,530	132,276	132,276
Other Revenue	8,554	36,572	2,000	2,000
Total Revenue	550,942	503,464	423,429	423,429
Salaries & Benefits	1,514,349	1,509,387	1,655,688	1,655,688
Services & Supplies	2,810,996	3,634,070	3,839,529	3,839,529
Other Charges	-	-	-	-
Transfers	(2,519,947)	(2,424,582)	(3,208,083)	(3,208,083)
Contengencies	-	-	-	-
Capital Assets	4,783	-	10,000	10,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,810,181	2,718,875	2,297,134	2,297,134
Net Cost	(1,259,239)	(2,215,411)	(1,873,705)	(1,873,705)

DPW - BUILDING SERVICES DIVISION

BUDGET UNIT 16000
The Building Services Division of the Department of Public Works is responsible for maintenance and repair of existing County buildings.

REVENUE
This category has decreased overall in Personnel Services, and Rents and Concessions, due to the loss of revenue associated with the move of the courts out of the County building in Los Banos and the Adobe Building.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
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
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.

SERVICES AND SUPPLIES
This category has decreased overall in Maintenance-Structure, Improvements and Grounds, and Maintenance-Structure Improvements and Grounds-Mechanical based on spending trends.

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

	REQUESTED	RECOMMENDED
81202 Uninterruptable Power Supply	$10,000	$10,000
TOTAL	$10,000	$10,000

This fixed asset is required to ensure secure back-up power at the Juvenile Justice Facility.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Property Management

Fund 01010
Budget Unit #: 10250
Unit Title: Taxes Benefits & Assessments

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Salaries & Benefits	186,469	230,263	290,000	290,000
Services & Supplies	-	-	-	-
Other Charges	15	50	100	100
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	186,483	230,313	290,100	290,100
Net Cost	(186,483)	(230,313)	(290,100)	(290,100)

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.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Plant Acquisition

Fund 01010
Budget Unit #: 17000
Unit Title: Capital Improvement Program

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	23,360	23,360
Charges for Current Services	-	-	-	-
Other Revenue	76,245	13,889	5,400,080	5,400,080
Total Revenue	76,245	13,889	5,423,440	5,423,440
Salaries & Benefits	-	-	-	-
Services & Supplies	2,250	265,000	700,000	700,000
Other Charges	-	-	-	-
Transfers	-	(720,140)	(349,690)	(349,690)
Contengencies	-	-	-	-
Capital Assets	371,943	6,718,267	8,699,115	8,699,115
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	374,193	6,263,127	9,049,425	9,049,425
Net Cost	(297,949)	(6,249,238)	(3,625,985)	(3,625,985)

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 2015/16 Merced County implemented programs to address accessibility issues; projects completed within this scope of work included the completion of the Main Administration Building Entry and the Parking Lot Rehabilitation. Also in FY 2015/16, the County was awarded funds through SB 863 to finance the expansion and remodeling of the John Latorraca Correctional Center.

REVENUE

Revenues are budgeted in Federal-Other for the Control Panel/Video System Upgrade. In Operating Transfer In for the SB 863 Project and Bldg #1230 Repair at Castle. Operating Transfer In-Tobacco Securitization for the SB863 Project and the Los Banos Courthouse. Other Revenue from Parkland Dedication Fees is budgeted to support the Walking Pier project.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category has increased overall in Professional and Special Services and Special Dept – Expense Other related to the need for ADA/CIP project management support.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category was adjusted for Intrafund Transfers In for the Radio Communications Project.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
83016	Control Panel/Video System Upgrade	$23,360	$23,360
83060	Courthouse Museum Restore Study	60,000	60,000
83065	Castle Bldg 765 HSA Improvement	149,690	149,690
83600	Structures and Improvements	1,500,000	1,500,000
87011	Martin Luther Cleanup	30,000	30,000
87026	Countywide Radio Communications	300,000	300,000
87028	Spring Fair Tank Removal	40,985	40,985
87095	One Stop Permitting Center	175,000	175,000
87104	Bldg #1230 Repair	116,163	116,163
87105	Lake Yosemite Walking Pier	33,917	33,917
87138	SB 863	3,250,000	3,250,000
87314	Los Banos Courthouse	2,000,000	2,000,000
87912	Community and Veterans Halls	1,020,000	1,020,000
TOTAL		$8,669,115	$8,669,115

Structures and Improvements have been programmed for emergency projects not listed in FY 2016/17.

The following projects are re-budgeted for FY 16/17: Control Panel/Video System Upgrade, Courthouse Museum Restore Study, Martin Luther Cleanup, Countywide Radio Communications, Spring Fair Tank Removal, One Stop Permitting Center, Bldg. #1230 Repair, Lake Yosemite Walking Pier, SB 863 Project, Los Banos Courthouse, and Community and Veterans Halls. The Castle Bldg 765 HSA Improvement is requested to better serve the needs of the public and improve health and safety of both public and staff.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Plant Acquisition

Fund 01010
Budget Unit #: 17100
Unit Title: District Projects

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	2,533	-	-	-
Other Charges	156,488	153,871	156,094	156,094
Transfers	71,870	7,570	43,906	43,906
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	230,892	161,441	200,000	200,000
Net Cost	(230,892)	(161,441)	(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 adjusted for Contributions to Other Agencies.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for Board staff support.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Plant Acquisition

Fund 01810
Budget Unit #: 17200
Unit Title: Cap Proj-Correctional Facility

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	6,185	-	-	-
Aid From Other Govt Agencies	-	-	24,000	24,000
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	6,185	-	24,000	24,000
Salaries & Benefits	-	-	-	-
Services & Supplies	208,898	-	27,252	27,252
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	736,586	-	89,979	89,979
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	945,484	-	117,231	117,231
Net Cost	(939,299)	-	(93,231)	(93,231)

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

This category has increased in State-Other to support the Control Panel project using Sheriff Inmate Welfare Trust Funds.

SERVICES AND SUPPLIES

This category has decreased overall in Professional & Special Services based on more current information.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CONTINGENCY

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
87111	John Latorraca Control Panel	$53,279	$53,279
87134	John Latorraca Boiler Replacement	36,700	36,700
TOTAL		$89,979	$89,979

The listed assets are requested to replace or repair those items needed for the continued operation of the facility and to ensure public and safety issues.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Plant Acquisition

Fund 01811
Budget Unit #: 17300
Unit Title: Capital Proj-Mental Health Fac

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	31,636,400	31,636,400
Total Revenue	-	-	31,636,400	31,636,400
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	1,154,661	31,636,400	31,636,400
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	-	1,154,661	31,636,400	31,636,400
Net Cost	-	(1,154,661)	-	-

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 increased overall in Operating Transfers In, Other Revenue, and Long-Term Debt Proceeds to support the project.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
87139 M. H. Remodel Old Hospital	$31,636,400	$31,636,400
TOTAL	$31,636,400	$31,636,400

Construction on the remodel of the Old Hospital is expected to begin in FY16-17.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Plant Acquisition

Fund 01813
Budget Unit #: 17500
Unit Title: Cap Proj-Fire Facilities

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	883	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	883	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	-	-	-	-
Transfers	-	-	147,000	147,000
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	-	-	147,000	147,000
Net Cost	883	-	(147,000)	(147,000)

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

Operating Transfers Out is adjusted to support the facility improvements.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Plant Acquisition

Fund 01809
Budget Unit #: 17600
Unit Title: Cap Proj-Long Term Facilities

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	16,025	-	18,000	18,000
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	3,661,929	-	515,000	515,000
Total Revenue	3,677,954	-	533,000	533,000
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	1,533,000	1,533,000
Other Charges	-	-	-	-
Transfers	-	-	366,163	366,163
Contengencies	-	-	3,122,582	3,122,582
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	-	-	5,021,745	5,021,745
Net Cost	3,677,954	-	(4,488,745)	(4,488,745)

CAPITAL PROJECT – LONG TERM FACILITIES

BUDGET UNIT 17600
This budget unit was established in FY 2011/2012 specifically for future countywide infrastructure and facilities.

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

SERVICES AND SUPPLIES
This category establishes appropriation in Special Department Expense-Other for Long Term facilities.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted for Transfers Out to support the SB 863 project grant match requirement.

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

CAPITAL ASSETS
None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Plant Acquisition

Fund 01808
Budget Unit #: 17700
Unit Title: Cap Proj-Emergency Oper Ctr

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	34	-	-	-
Aid From Other Govt Agencies	150,000	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	155,271	-	-	-
Total Revenue	305,306	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	320,879	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	320,879	-	-	-
Net Cost	(15,573)	-	-	-

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.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Promotion

Fund 01010
Budget Unit #: 10110
Unit Title: Advertising

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	32,627	77,500	77,500	77,500
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	32,627	77,500	77,500	77,500
Net Cost	(32,627)	(77,500)	(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 budgeted at prior year fiscal level.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Promotion

Fund 01505
Budget Unit #: 18100
Unit Title: Spring Fair - Merced County

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	751,721	909,450	909,450	909,450
Aid From Other Govt Agencies	-	33,000	78,000	78,000
Charges for Current Services	-	-	-	-
Other Revenue	1,262,013	323,500	393,500	393,500
Total Revenue	2,013,734	1,265,950	1,380,950	1,380,950
Salaries & Benefits	611,166	529,812	535,890	535,890
Services & Supplies	1,425,540	586,369	585,889	585,889
Other Charges	315	6,000	6,000	6,000
Transfers	6,022	6,238	6,238	6,238
Contengencies	-	-	-	-
Capital Assets	-	205,000	168,000	168,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	2,043,043	1,333,419	1,302,017	1,302,017
Net Cost	(29,309)	(67,469)	78,933	78,933

MERCED COUNTY SPRING FAIR

BUDGET UNIT 18100

The Merced County Fair became a County department in l981 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 Sales-Livestock Auction based on current estimates for the Junior Livestock Auction Commissions.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
County Spring Fair Manager	1	1	1	1
Spring Fair Coordinator VS	1	1	1	1
Spring Fair Groundskeeper VS	1	1	1	1
TOTAL FULL-TIME & VS	3	3	3	3
Extra Help				
EH Spring Fair Technical Assistant	*	0.0	0.0	0.0
EH Laborer	*	15.0	15.0	15.0
EH Account Clerk II	*	0.0	0.0	0.0
EH Office Assistant I	*	2.5	2.5	2.5
EH Spring Fair-Clerical	*	0.0	0.0	0.0
EH Spring Fair Assistant	*	0.0	0.0	0.0
EH Spring Fair-Maintenance	*	1.0	1.0	1.0
TOTAL FTE	4.42	18.5	18.5	18.5
TOTAL BUDGETED/APPROVED	7.42	21.5	21.5	21.5

*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 has decreased in Professional & Special Services-Contract Agreements and increased in Maintenance-Equipment.

OTHER CHARGES

This category is budgeted at prior year level.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted based on current year estimates.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
83600 Structures and Improvements	$168,000	$168,000
TOTAL	$168,000	$168,000

CAPITAL ASSETS (Continued)

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

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Promotion

Fund 01010
Budget Unit #: 18200
Unit Title: Commerce Aviation & Econ Dev

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	138,467	120,000	136,000	136,000
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	18	-	1,000	1,000
Aid From Other Govt Agencies	150,000	-	5,000	5,000
Charges for Current Services	16,068	10,000	24,000	24,000
Other Revenue	86,028	120,000	136,000	136,000
Total Revenue	390,581	250,000	302,000	302,000
Salaries & Benefits	584,819	588,386	680,321	680,321
Services & Supplies	431,406	381,208	470,324	470,324
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,016,225	969,594	1,150,645	1,150,645
Net Cost	(625,644)	(719,594)	(848,645)	(848,645)

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT
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 continued working through this process, and requested $157,500 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.

In Fiscal Year 2015/16, the market feasibility study was completed

REVENUE

For Fiscal Year 2016/17 Proposed Budget, this category has decreased overall in Other Revenue, related to the Focus Program.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Deputy Director – Economic Development	1	1	1	1
Marketing and Business Retention	0	0	1	0
Fiscal Manager	1	1	1	1
Accountant III	1	1	1	1
Secretary II	1	1	1	1
Office Assistant III	1	1	1	1
TOTAL FULL-TIME & VS	5	5	6	5
Extra Help				
EH Office Assistant II	0.50	0.50	0.50	0.50
TOTAL FTE	0.50	0.50	0.50	0.50
Contract Employees				
CC Loan Officer	1.00	1.00	1.00	1.00
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	6.50	6.50	7.50	6.50

SALARIES AND 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).

For the FY 2016/17 budget, the department is requesting to add one (1) Marketing and Business Retention position. This request is being evaluated by the CEO with recommendations being brought before the Board as part of the 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

For Fiscal Year 2016/17 Proposed Budget, this category increased overall in Insurance – General Liability, Professional and Special Services – Contractual Agreements, and Special Department Expense – Software due to potential existing software upgrade. .

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Other General

Fund 01010
Budget Unit #: 19000
Unit Title: Risk Management

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	725,450	810,844	750,000	750,000
Other Revenue	35,492	104,038	129,281	129,281
Total Revenue	760,942	914,882	879,281	879,281
Salaries & Benefits	749,153	-	963,586	963,586
Services & Supplies	474,264	465,204	565,432	565,432
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,223,416	465,204	1,529,018	1,529,018
Net Cost	(462,474)	449,678	(649,737)	(649,737)

RISK MANAGEMENT

BUDGET UNIT 19000

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

REVENUE

This category is increased for Personnel Services based on current receipts and projected revenues for next fiscal year.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
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	1	1	1	1
TOTAL FULL-TIME & VS	6	6	6	6
Extra Help				
EH Insurance Claims Specialist I	0.00	0.00	0.00	0.00
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 decreased in General Liability based on the current experience/exposure report. Insurance Aircraft Liability is decreased based on projected premiums for next fiscal year. Professional and Special Services–Data Processing is decreased based on service level agreement.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Other General

Fund 01010
Budget Unit #: 70000
Unit Title: Operating Transfers

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	-	-	-	-
Transfers	920,614	40,000	600,000	600,000
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	920,614	40,000	600,000	600,000
Net Cost	(920,614)	(40,000)	(600,000)	(600,000)

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
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 2013/14	Final 2014/15	Final 2015/16	Requested 2016/17	Recommended 2016/17
Administrative Services – Phone System	$0	$217,000	$0	$0	$0
Administrative Service – Network Infrastructure	0	140,000	0	250,000	250,000
Long-Term Facilities – Ins. Proceeds	0	553,873	0	0	0
Sub-standard Housing Project	0	0	100,000	0	0
DOJ Settlement, 911 System, GIS Project	500,000	500,000	260,000	0	0
Non-Tort Settlements	350,000	350,000	350,000	350,000	350,000
Total	$850,000	$1,760,873	$710,000	$600,000	$600,000

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
None.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted for Non-Tort liabilities and for network infrastructure upgrades.

CAPITAL ASSETS
None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: General
Activity: Other General

Fund 01010
Budget Unit #: 16100
Unit Title: DPW-Public Works Admin

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	777,538	810,679	800,378	800,378
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	877,815	936,000	1,100,656	1,100,656
Other Revenue	26,095	500	1,500	1,500
Total Revenue	1,681,448	1,747,179	1,902,534	1,902,534
Salaries & Benefits	1,667,522	1,952,622	2,053,883	2,053,883
Services & Supplies	120,775	117,269	153,651	153,651
Other Charges	-	-	-	-
Transfers	(242,410)	(290,000)	(305,000)	(305,000)
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,545,886	1,779,891	1,902,534	1,902,534
Net Cost	135,562	(32,712)	-	-

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 2011and 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 due to the removal of one-time accrual expense and increased in Other Licenses & Permits and Personnel Services.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
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
Management Analyst I/II/III	0	0	1	1
Administrative Engineer	1	1	1	1
Fiscal Supervisor	1	1	1	1
Accounting Technician	2	2	2	2
Building Project Specialist	1	1	1	1
County Surveyor	1	1	1	1
Supervising Architect	1	1	1	1
Support Services Assistant	1	1	1	1
TOTAL FULL-TIME & VS	11	11	12	12
Extra Help				
Account Clerk	0.20	0.20	0.20	0.20
TOTAL FTE	0.20	0.20	0.20	0.20
TOTAL BUDGETED/APPROVED	11.20	11.20	12.20	12.20

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

In 2011, the Professional Services Division was dissolved and the architects and county surveyor in that division were consequently moved into Public Works Administration. On August 28, 2011 the Board of Supervisors approved the department's request to delete one (1) filled Staff Services Analyst I/II (Position #24) due to fiscal constraints and transfer in one (1) Deputy County Surveyor, one (1) Supervising Architect, one (1) filled Building Project Specialist (Position #2), and one (1) Office Assistant I/II from BU 27400. The transfer of positions was a reorganization for the 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

SALARIES AND EMPLOYEE BENEFITS (Continued)
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.

On August 26, 2014 at Final Budget, the Board of Supervisors approved the department requests to change one (1) Fiscal Supervisor (Position #5) to one (1) Accounting Technician.

For the FY 2016/17 budget, the department is requesting to add one (1) Management Analyst I/II/III position. This position is being recommended by the CEO and is included as part of the 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, retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES
This category is increased overall for Professional and Special Services – Data Processing and Communications based on Service Level Agreements for FY 2016-17. Insurance-General Liability and Office Expense – General is also increased based on estimated expense for new position.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category has been adjusted based on projected billings to other county departments where service is provided.

CAPITAL ASSETS
None

PUBLIC PROTECTION FUNCTION

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Judicial

Fund 01010
Budget Unit #: 20000
Unit Title: County Court Operations

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	2,072,152	2,338,090	2,317,000	2,317,000
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	211,598	197,830	200,000	200,000
Other Revenue	-	-	-	-
Total Revenue	2,283,750	2,535,920	2,517,000	2,517,000
Salaries & Benefits	-	-	-	-
Services & Supplies	39,600	75,000	100,000	100,000
Other Charges	1,760,493	1,760,500	1,760,500	1,760,500
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,800,093	1,835,500	1,860,500	1,860,500
Net Cost	483,657	700,420	656,500	656,500

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 to adjust for the one-time increases associated with the transition to an accrual-based budget in FY 2015/16.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Judicial

Fund 01075
Budget Unit #: 20100
Unit Title: Child Support Services Agency

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	4,543	3,777	3,000	3,000
Aid From Other Govt Agencies	8,450,877	7,611,633	9,606,939	9,606,939
Charges for Current Services	-	-	-	-
Other Revenue	3,103	-	-	-
Total Revenue	8,458,524	7,615,410	9,609,939	9,609,939
Salaries & Benefits	7,005,252	6,969,214	8,060,159	8,060,159
Services & Supplies	1,338,306	1,402,413	1,420,871	1,420,871
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	14,911	-	70,000	70,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	8,358,469	8,371,627	9,551,030	9,551,030
Net Cost	100,055	(756,217)	58,909	58,909

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 decreased based on current and projected funding streams for FY 2016/17.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Director of Child Support Services	1	1	1	1
Assistant Director Child Support Services	1	1	1	1
Child Support Program Manager	1	1	1	1
Staff Services Analyst I/II	5	4	4	4
Supervising Child Support Specialist	4	4	4	4
Child Support Specialist III	6	6	6	6
Child Support Specialist I/II	43	43	43	43
Child Support Assistant I/II	9	8	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
Child Support Fiscal Manager	1	1	1	1
Secretary III	1	1	1	1
Office Assistant I/II	4	4	4	4
FULL-TIME & VS	83	81	81	81
Extra Help				
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	1.00	1.00	1.00	1.00
TOTAL FTE	7.00	7.00	7.00	7.00
TOTAL BUDGETED/APPROVED	90.00	88.00	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.

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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).

On August 18, 2015, the Board of Supervisors approved the department requests to delete one (1) vacant Staff Services Analyst I/ II (Position #154) and to delete one (1) vacant Child Support Assistant I/II (Position #16).

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 based on projected expenditures for FY 2016/17 in Professional and Special Services-Contractual Agreements, Rents and Leases-Structures, Improvement and Grounds, Special Department Expense-Other and Special Department Expense-Software and Office Expense General.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
81228	2 New Vehicles	$70,000	$70,000
TOTAL		$70,000	$70,000

2 New Vehicles are requested to replace vehicles that are past their useful life.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Judicial

Fund 01010
Budget Unit #: 10260
Unit Title: Grand Jury

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	25,393	32,200	58,214	58,214
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	25,393	32,200	58,214	58,214
Net Cost	(25,393)	(32,200)	(58,214)	(58,214)

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

This category is increased overall based on the transition to a new office space to provide services.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Judicial

Fund 01010
Budget Unit #: 20400
Unit Title: District Attorney

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	58,623	20,000	20,000	20,000
Use of Money and Property	88	-	-	-
Aid From Other Govt Agencies	3,150,749	3,285,882	3,166,911	3,166,911
Charges for Current Services	85,142	95,860	88,442	88,442
Other Revenue	5,779	78,252	62,000	62,000
Total Revenue	3,300,381	3,479,994	3,337,353	3,337,353
Salaries & Benefits	9,793,496	10,698,099	11,220,192	11,220,192
Services & Supplies	1,098,417	1,179,404	1,242,930	1,242,930
Other Charges	(3,442)	-	-	-
Transfers	(637,570)	(226,348)	(267,727)	(267,727)
Contengencies	-	-	-	-
Capital Assets	58,594	-	53,000	53,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	10,309,494	11,651,155	12,248,395	12,248,395
Net Cost	(7,009,113)	(8,171,161)	(8,911,042)	(8,911,042)

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 fraudulent applications for the Housing Authority. Other specialized prosecution programs include 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 increased overall due to an increase in grant funding received by the department for FY 2016/17.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
District Attorney/Public Administrator	1	1	1	1
Chief Deputy District Attorney	2	2	2	2
Deputy District Attorney I/II/III/IV	18	19	21	21
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	4	5	6	6
Investigative Assistant	3	2	3	3
Welfare Fraud Investigator III	1	0	0	0
Welfare Fraud Investigator I/II	2	0	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
District Attorney Administrative Services Director	1	1	1	1
Paralegal	2	2	2	2
Victim Witness Program Coordinator	1	1	1	1
Victim Witness Advocate	3	3	4	4
Secretary III	1	1	1	1
Legal Secretary	9	9	8	8
Legal Process Clerk I/II	4	4	4	4
Office Assistant III	5	4	5	5
Staff Services Assistant	0	0	1	1
Staff Fiscal Analyst	1	1	1	1
TOTAL FULL-TIME & VS	68	65	71	71

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Extra Help				
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	0.00	0.50	0.50	0.50
TOTAL FTE	9.00	11.50	9.50	9.50
TOTAL BUDGETED/APPROVED	77.00	79.50	80.50	80.50

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

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

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

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

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

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On June 16, 2015, the Board of Supervisors approved the department's request to delete three (3) Welfare Fraud Investigator II positions (Positions #80, #85, #87), one (1) Investigative Assistant (Position #84) and one (1) Office Assistant (Position #120). The Board of Supervisors approved the transfer of these positions, along with the Welfare Fraud Program, to the Human Services Agency.

On August 18, 2015, the Board of Supervisors approved the department's request to add (1) Deputy District Attorney I/II/III/IV position and add one (1) District Attorney Investigator I/II position.

On March 22, 2016, the Board of Supervisors approved the department's request to add one (1) Office Assistant III position.

On April 12, 2016, the Board of Supervisors approved the department's request to add one (1) Investigative Assistant, one (1) Staff Services Analyst I/II, add one (1) District Attorney/Public Administrator and delete one (1) Legal Secretary and one (1) District Attorney/Public Administrator.

On June 7, 2016, the Board of Supervisors approved the department's request to add one (1) Victim Witness Advocate position.

For the FY 2016/17 budget, the department is requesting to add two (2) Deputy District Attorney positions, one (1) District Attorney Investigator, two (2) Investigative Assistants, and one (1) Legal Process Clerk. The two (2) Deputy District Attorney and one (1) District Attorney Investigator positions are being recommended as part of the Proposed Budget. The remaining requested positions will be evaluated by the CEO with recommendations being brought back before the Board as part of 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 estimated increase in Professional & Special Services – Data Processing and estimated increase in Transportation & Travel – County Vehicle related to rate increases. Other reductions have been made across line accounts to adjust for the one-time increase associated with the transition to an accrual based budget in FY 2015/16.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category has decreased overall due to a reduction in Interfund Transfers Out related to Victim Witness Services.

CAPITAL ASSETS

This category has increased due the replacement of two vehicles that were not previously apart of the Fleet Service Replacement program.

		REQUESTED	RECOMMENDED
81218	2 Vehicles w/Lighting-Siren Eq	$53,000	$53,000
	TOTAL	$53,000	$53,000

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Judicial

Fund 01010
Budget Unit #: 20600
Unit Title: Public Defender

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	922,008	886,951	850,716	850,716
Charges for Current Services	202,255	144,220	144,220	144,220
Other Revenue	41	-	-	-
Total Revenue	1,124,304	1,031,171	994,936	994,936
Salaries & Benefits	3,359,524	3,909,683	4,229,018	4,229,018
Services & Supplies	418,846	601,209	646,942	646,942
Other Charges	-	-	-	-
Transfers	-	-	(145,502)	(145,502)
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	3,778,370	4,510,892	4,730,458	4,730,458
Net Cost	(2,654,066)	(3,479,721)	(3,735,522)	(3,735,522)

PUBLIC DEFENDER

BUDGET UNIT 20600

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

REVENUE

This category is reduced overall due to the reduction of accrued revenue in State Aid-Public Safety Services.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
County Public Defender	1	1	1	1
Chief Deputy Public Defender	1	1	1	1
Supervising Deputy Public Defender	0	0	1	0
Deputy Public Defender I/II/III/IV	12	13	13	13
Public Defender Admin Serv. Director	1	1	1	1
Staff Services Analyst I/II	0	0	1	0
Legal Secretary	0	1	2	2
Legal Process Clerk I/II	2	2	2	2
TOTAL FULL-TIME & VS	17	19	22	20
Extra Help				
EH Public Defender I/II/III/IV	0.97	0.75	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	1.50
EH Student Intern	1.50	1.50	1.50	1.50
EH Office Assistant I	0.00	0.00	0.00	0.00
	4.47	5.75	5.75	5.75
TOTAL BUDGETED/APPROVED	21.47	24.75	27.75	25.75

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).

On August 18, 2015, the Board of Supervisors approved the department requests to add one (1) Deputy Public Defender I/II/III position and one (1) Legal Secretary position.

For the FY 2016/17 budget, the department is requesting to add one (1) Supervising Deputy Public Defender, one (1) Staff Services Analyst I/II and one (1) Legal Secretary. One (1) Legal Secretary is being recommended as part of the Proposed Budget. The remaining requested positions will be evaluated by the CEO with recommendations brought back before 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 increased overall due increases in service level agreements for Professional & Special Services – Data Processing and due to increases in the use of Transportation & Travel – County Vehicle. Other reductions have been made across line accounts to adjust for the one-time increase associated with the transition to an accrual based budget in FY 2015/16.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Judicial

Fund 01010
Budget Unit #: 10120
Unit Title: Indigent Defense

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	3,595	-	-	-
Charges for Current Services	(251)	-	-	-
Other Revenue	-	-	-	-
Total Revenue	3,344	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	1,760,510	1,905,940	2,539,037	2,539,037
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,760,510	1,905,940	2,539,037	2,539,037
Net Cost	(1,757,166)	(1,905,940)	(2,539,037)	(2,539,037)

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. Starting in FY 2015/2016 the county transitioned 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.

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 2015-16, the County is currently working to release a new request for proposal in keeping with Board policy.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is increased in Professional Special Services – Legal Services and Special Department Expense – Other for increased expenses of expanding justice services, for possible transition of Indigent Defense contract and increased number of pro per cases.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Police Protection

Fund 01010
Budget Unit #: 22100
Unit Title: Sheriff

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	64,649	81,000	81,100	81,100
Fines Forfeits and Penalties	237,496	635,055	618,100	618,100
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	6,956,005	6,074,722	6,633,389	6,633,389
Charges for Current Services	3,067,808	3,934,505	3,915,576	3,915,576
Other Revenue	406,196	500	500	500
Total Revenue	10,732,155	10,725,782	11,248,665	11,248,665
Salaries & Benefits	19,358,452	16,256,000	22,230,725	22,230,725
Services & Supplies	4,187,098	5,050,005	5,574,924	5,574,924
Other Charges	9,930	141,974	141,974	141,974
Transfers	(1,110,757)	(1,020,920)	(820,920)	(820,920)
Contengencies	-	-	-	-
Capital Assets	627,739	105,000	823,000	823,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	23,072,462	20,532,059	27,949,703	27,949,703
Net Cost	(12,340,307)	(9,806,277)	(16,701,038)	(16,701,038)

SHERIFF - OPERATIONS

BUDGET UNIT 22100

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

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

EXECUTIVE'S COMMENT

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

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

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

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

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

REVENUE

This category is decreased overall due to reductions in State Aid – Public Safety Services as a result of adjusting for one-time accrued revenue estimates and due to the reduction in Federal Other due to a decrease in grant funding.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	1	1	1	1
Captain	1	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Lieutenant	1	2	2	2
Sheriff Senior Sergeant/Sheriff Sergeant	14	14	14	14
Deputy Sheriff/Coroner I/II	97	96	98	98
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	1	2	2	2
Accounting Technician	2	2	2	2
Administrative Supervisor	1	0	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	1	1	1	1
TOTAL FULL-TIME & VS	146	146	149	148
Extra Help				
EH Sheriff Security Attendant	11.00	11.00	11.00	11.00
EH Sheriff Dispatcher/Aide	2.00	2.00	2.00	2.00
EH Deputy Sheriff I/II/Reserve I	18.50	18.50	18.50	18.50
EH Identification Technician I/II	1.00	1.00	1.00	1.00
TOTAL FTE	36.00	36.00	36.00	36.00
TOTAL BUDGETED/APPROVED	182.00	182.00	185.00	184.00

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

SALARIES AND EMPLOYEE BENEFITS (Continued)
#170, 171, 172, 173, and 174) as part of the Community Oriented Policing Services (COPS) grant which expires in August 31, 2013.

Due to administrative oversight one (1) Deputy Sheriff/Coroner was not reflected in the FY 2011/12 position count. For fiscal year 2012/13 the department requests to delete four (4) vacant Deputy Sheriff/Coroner I/II (Position #4, 27, 46, 85).

On June 26, 2012 the class of Commander was eliminated and the title of Captain was established.
On August 21, 2012, 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).

On August 18, 2015 the Board of Supervisors approved the addition of one (1) Lieutenant position, the addition of one (1) Staff Services Analyst I/II, the deletion of one (1) vacant Administrative Supervisor (Position #154), and the deletion of (1) vacant Deputy Sheriff Coroner I/II (Position #178).

For the FY 2016/17 budget, the department is requesting to add two (2) Deputy Sheriff/Coroner I/II positions and one (1) Sheriff Community Services Technician position. The two (2) Deputy Sheriff/Coroner I/II positions are being recommended by the CEO and are included as part of the Proposed Budget. The Sheriff Community Services Technician position is being evaluated by the CEO with recommendations being brought before the Board as part of 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 increased overall due to an increase in estimated Communication – Internal Services, an increase in Professional & Special Services – Data Processing, an increase in maintenance needs for Professional & Special Services – Facility Operations, and Special Department Expense – Plane Operational Costs that are fully offset by revenue.

OTHER CHARGES
None

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted overall due to an increase in AB 109 funding reimbursement

CAPITAL ASSETS
The following assets have been requested to replace obsolete equipment that is no longer cost effective to repair:

		REQUESTED	RECOMMENDED
81164	Shallow Aluminum Boat	$15,000	$15,000
81165	Dive Helmet Video System	15,000	15,000
81166	OTS Full Face Scuba Masks	11,000	11,000
81167	Duress Button System	15,000	15,000
81168	Glass Enclosure Front Counter	35,000	35,000
81169	New Civil Software	120,000	120,000
81170	4 Copy Machines	30,000	30,000
81171	20 Portable Radios	120,000	120,000

CAPITAL ASSETS (Continued)

81172	10 Car Radios	65,000	65,000
81173	2 Bi-Directional Antennas	120,000	120,000
81174	1 Dual Purpose Canine	25,000	25,000
81175	ATV Dive Rescue Team	12,000	12,000
81176	2 Patrol Vehicles	90,000	90,000
81219	Interview Rooms Recording System	45,000	45,000
85143	Dispatch Center	105,000	105,000
	TOTAL	$823,000	$823,000

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Detention And Correction

Fund 01010
Budget Unit #: 23000
Unit Title: Sheriff-Corrections

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	5,852,648	5,468,630	5,761,336	5,761,336
Charges for Current Services	596,042	611,000	611,000	611,000
Other Revenue	522	47,000	112,161	112,161
Total Revenue	6,449,211	6,126,630	6,484,497	6,484,497
Salaries & Benefits	12,964,480	13,645,700	14,809,898	14,809,898
Services & Supplies	7,853,196	10,494,127	10,357,461	10,357,461
Other Charges	2,465	30,000	30,000	30,000
Transfers	(700,933)	(2,310,000)	(2,381,894)	(2,381,894)
Contengencies	-	-	-	-
Capital Assets	-	390,000	110,000	110,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	20,119,207	22,249,827	22,925,465	22,925,465
Net Cost	(13,669,996)	(16,123,197)	(16,440,968)	(16,440,968)

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 Latoracca 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 decreased overall due to a reduction in State Aid – Public Safety Service and Law Enforcement Services revenue as a result of adjusting for one-time revenue estimates related to the transition to an accrual-based budget in FY 2015/16.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Captain	1	1	1	1
Lieutenant	2	3	3	3
Correctional Senior Sergeant	10	10	11	11
Correctional Officer I/II	71	71	76	74
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	5	5	5	5
Security Systems Operator	11	11	11	11
Correctional Facility Admissions Clerk	5	5	5	5
TOTAL FULL-TIME & VS	106	108	113	111
Extra Help				
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	4.00	4.00	4.00	4.00
TOTAL FTE	14.00	14.00	14.00	14.00
TOTAL BUDGETED/APPROVED	120.00	122.00	127.00	125.00

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 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

SALARIES AND EMPLOYEE BENEFITS (Continued)
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.

On August 18, 2015, the Board of Supervisors approved the addition of one (1) Correctional Officer position.

On April 12, 2016, the Board of Supervisors approved the addition of one (1) Lieutenant position.

For the FY 2016/17 budget, the department is requesting to add one (1) Correctional Senior Sergeant-Safety position and four (4) Correctional Officer I/II positions. The Correctional Senior Sergeant-Safety position and two (2) Correctional Officer I/II positions are being recommended by the CEO and are included as part of the Proposed Budget. The additional two (2) Correctional Officer I/II positions are being evaluated by the CEO with recommendations being brought before the Board as part of the 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 Professional & Special Services – Medical Services related to increases in the contract rate for jail medical services.

OTHER CHARGES
None

INTRAFUND AND INTERFUND TRANSFERS
This category has been adjusted overall due to the reduction of Operating Transfers In.

CAPITAL ASSETS
The following assets have been requested to replace obsolete equipment and software that is no longer cost effective to repair or upgrade:

		REQUESTED	RECOMMENDED
81177	2 Copy Machines	$15,000	$15,000
81178	Time Keeping System	60,000	60,000
81179	Forklift	35,000	35,000
TOTAL		$110,000	$110,000

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Detention And Correction

Fund 01240
Budget Unit #: 23100
Unit Title: Sheriff Inmate Welfare

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	378,325	310,000	253,448	253,448
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	1,451	-	-	-
Other Revenue	226,501	265,000	265,000	265,000
Total Revenue	606,277	575,000	518,448	518,448
Salaries & Benefits	234,268	253,900	284,124	284,124
Services & Supplies	208,904	296,326	297,954	297,954
Other Charges	-	-	-	-
Transfers	55,256	-	112,161	112,161
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	498,428	550,226	694,239	694,239
Net Cost	107,849	24,774	(175,791)	(175,791)

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 Other Concessions.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Inmate Services Coordinator	2	2	2	2
TOTAL FULL-TIME & VS	2	2	2	2
Extra Help				
EH Correctional Commissary Worker	4.50	4.50	4.50	4.50
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, accruals, 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 reduction in Special Department Expense – Inmate Recreation/Equipment as a result of less than anticipated expenses.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category was adjusted overall to account for an increase in Operating Transfers Out.

CONTINGENCIES

None

CAPITAL ASSETS

None

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Detention And Correction

Fund 01010
Budget Unit #: 23300
Unit Title: Juvenile Hall

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	550,000	550,000	550,000	550,000
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	1,789,702	1,355,418	1,857,117	1,857,117
Charges for Current Services	23,306	19,683	22,411	22,411
Other Revenue	2,920	66,100	66,534	66,534
Total Revenue	2,365,927	1,991,201	2,496,062	2,496,062
Salaries & Benefits	5,877,732	6,044,394	7,645,231	7,645,231
Services & Supplies	1,702,311	1,997,921	2,180,126	2,180,126
Other Charges	309,868	478,208	455,941	455,941
Transfers	824,185	840,000	827,663	827,663
Contengencies	-	-	-	-
Capital Assets	33,556	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	8,747,652	9,360,523	11,108,961	11,108,961
Net Cost	(6,381,724)	(7,369,322)	(8,612,899)	(8,612,899)

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 State Aid – Public Safety Services and State Other related to one-time increases associated with the transition to an accrual based budget in FY 2015/16.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Probation Program Manager	2	2	2	2
Supervising Juvenile Institution Officer	6	5	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	1	1	1
Security Systems Operator	5	5	5	5
Office Assistant I/II Confidential	1	1	1	1
TOTAL FULL-TIME	64	64	64	64
Extra Help				
EH Juvenile Institution Officer	6.00	6.00	6.00	6.00
EH Security Systems Operator	0.00	0.00	0.00	0.00
EH Office Assistant	0.00	0.00	0.00	0.00
TOTAL FTE	6.00	6.00	6.00	6.00
TOTAL BUDGETED/APPROVED	70.00	70.00	70.00	70.00

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.

On June 16, 2015, the Board of Supervisors approved the department's request to add one (1) Staff Services Analyst position and to delete one (1) vacant Juvenile Institutions Officer III (Position #36).

SALARIES AND EMPLOYEE BENEFITS (Continued)

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, accruals, 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 anticipated increase in Maintenance – Structures, Improvements & Grounds related to facility maintenance, an increase in Professional & Special Services – Medical Exams related to an increase in the contract rate for jail medical services, and anticipated increased in Utilities expenses.

OTHER CHARGES

This category is decreased overall due to a reduction in one-time expenses associated with the transition to an accrual based budget in FY 2015/16.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted overall due to an decrease in Operating Transfers Out.

CAPITAL ASSETS

None

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Detention And Correction

Fund 01010
Budget Unit #: 23400
Unit Title: Probation

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	10,566,012	14,591,312	13,236,721	13,236,721
Charges for Current Services	205,091	68,906	68,986	68,986
Other Revenue	14,726	10,572	9,736	9,736
Total Revenue	10,785,829	14,670,790	13,315,443	13,315,443
Salaries & Benefits	9,869,488	10,012,491	11,500,763	11,500,763
Services & Supplies	2,566,140	2,923,320	3,671,765	3,671,765
Other Charges	-	-	-	-
Transfers	2,462,629	2,988,139	3,071,143	3,071,143
Contengencies	-	-	-	-
Capital Assets	141,371	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	15,039,628	15,923,950	18,243,671	18,243,671
Net Cost	(4,253,799)	(1,253,160)	(4,928,228)	(4,928,228)

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 fiscal year 2013/14, 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 lead 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 a decreased overall due to a reduction in State Aid – Public Safety Realignment AB 109 and State Aid – Public Safety Realignment AB 118 as a result of adjusting for one-time revenue estimates related to the transition to an accrual based budget in FY 2015/16.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
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	8	9	9
Deputy Probation Officer I/II/III	51	55	57	57
Probation Assistant	2	2	3	3
Staff Services Analyst I/II	2	2	2	2
Secretary III	1	1	1	1
Legal Process Clerk I/II	9	10	10	10
Office Assistant I/II	2	2	2	2
Account Clerk III	0	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Management Analyst I/II/III	0	0	1	1
Account Clerk I/II	1	0	0	0
TOTAL FULL-TIME & VS	80	86	90	90
Extra Help				
EH Supervising Probation Officer	1.00	1.00	0.00	1.00
EH Probation Officer I/II/III	0.46	0.46	0.46	0.46
EH Program Manager	0.00	0.00	0.00	0.00
EH Legal Clerk I/II	0.00	0.00	0.00	0.00
TOTAL FTE	1.46	1.46	1.46	1.46
TOTAL BUDGETED/APPROVED	81.46	87.46	91.46	91.46

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.

On August 18, 2015, the Board of Supervisors approved 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).

For the FY 2016/17 budget, the department is requesting to add one (1) Supervising Deputy Probation Officer, two (2) Deputy Probation Officer I/II positions, one (1) Probation Assistant, and one (1) Management Analyst I/II/II position. These positions are being recommended by the CEO and are included as part of the 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 a reduced overall due to reduction in anticipated in Professional & Special Services – Contractual Agreements and Special Department Expense – Software related to one-time expenses associated with the transition to an accrual based budget in FY 2015/16.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS
This category is adjusted to account for the offset of AB 109 allocation support in other public safety departments.

CAPITAL ASSETS
None

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Detention And Correction

Fund 01010
Budget Unit #: 23700
Unit Title: State Institutions

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	0	-	-	-
Other Revenue	-	-	-	-
Total Revenue	0	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	93,833	126,000	240,000	240,000
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	93,833	126,000	240,000	240,000
Net Cost	(93,833)	(126,000)	(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

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Fire Protection

Fund 01320
Budget Unit #: 25000
Unit Title: Fire

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	14,031,250	14,364,000	14,683,259	14,683,259
Licenses & Permits	4,800	5,000	5,000	5,000
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	88,014	80,000	80,000	80,000
Aid From Other Govt Agencies	422,407	1,193,013	392,000	392,000
Charges for Current Services	200,270	143,000	173,000	173,000
Other Revenue	33,785	147,457	148,000	148,000
Total Revenue	14,780,526	15,932,470	15,481,259	15,481,259
Salaries & Benefits	931,888	1,298,211	1,452,462	1,452,462
Services & Supplies	15,963,759	14,875,812	16,432,108	16,432,108
Other Charges	(2)	-	-	-
Transfers	(40,237)	(189,980)	(135,490)	(135,490)
Contengencies	-	-	-	-
Capital Assets	533,930	66,890	290,000	290,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	17,389,338	16,050,933	18,039,080	18,039,080
Net Cost	(2,608,812)	(118,463)	(2,557,821)	(2,557,821)

FIRE

BUDGET UNIT 25000

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

EXECUTIVE'S COMMENT

Fiscal year 2014/15 marked the twenty-sixth year Merced County has provided fire protection to its residents under a cooperative agreement with the California Department of Forestry and Fire Protection (CAL FIRE). Merced County has benefited from the size and depth of the CAL FIRE organization in scheduling coverage of County fire stations to minimize overtime costs and in procuring supplies and equipment. Careful budgeting and management of personnel resources on the part of CAL FIRE have been an important factor in managing the Fire budget. The current agreement with CAL FIRE requires monitoring due to the costs associated with this agreement.

REVENUE

This category is increased overall based on current estimates for Property Tax – Current Secured.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Administrative Services Director - Fire	1	1	1	1
Heavy Equipment Mechanic I/II	2	2	2	2
Accounting Technician	1	1	1	1
Fire Prevention Inspector I/II/III	2	2	2	2
Office Assistant I/II	0	0	1	1
Office Assistant III	1	1	0	0
TOTAL FULL-TIME & VS	7	7	7	7
Extra Help				
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	0.00	0.00	0.00	0.00
EH Fire Prevention Inspector I	0.50	0.50	0.50	0.50
EH Fire Prevention Inspector II	0.50	0.50	0.50	0.50
EH Fire Prevention Inspector III	0.00	0.00	0.00	0.00
EH Firefighter Volunteer	*	*	*	*
TOTAL FTE	2.00	2.00	2.00	2.00
TOTAL BUDGETED/APPROVED	9.00	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.

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)
*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).

For the FY 2016/17 budget, the department is requesting to add one (1) Office Assistant I/II and delete one (1) Office Assistant III. These positions are being recommended as part of the 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 increased overall due to an estimated increase in Professional & Special Services – CDF related to the CalFIRE contract with allows for fire suppression, supervision and support personnel.

OTHER CHARGES
None

INTRAFUND AND INTERFUND TRANSFERS
This category was decreased based on current year trends.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
81233	McKee Apron Replacement	$45,000	$45,000
83048	Generator Replacement Station 62	80,000	80,000
83600	Structures and Improvements	45,000	45,000
87137	Apron Replacement Station 62	120,000	120,000
TOTAL		$290,000	$290,000

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification **Fund** 01320
Function: Public Protection **Budget Unit #:** 25100
Activity: Fire Protection **Unit Title:** Emergency Services

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	736,945	553,152	487,531	487,531
Charges for Current Services	10,000	-	-	-
Other Revenue	-	5,000	5,000	5,000
Total Revenue	746,945	558,152	492,531	492,531
Salaries & Benefits	-	-	-	-
Services & Supplies	422,177	228,376	255,041	255,041
Other Charges	-	-	-	-
Transfers	130,652	178,000	135,490	135,490
Contengencies	-	-	-	-
Capital Assets	-	-	125,000	125,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	552,829	406,376	515,531	515,531
Net Cost	194,116	151,776	(23,000)	(23,000)

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 has decreased overall due to a decreased in Federal Other revenue related to a decrease in carryover grant funding.

SALARIES AND EMPLOYEE BENEFITS

None

SERVICES AND SUPPLIES

This category is increased due to an increase in Professional & Special Services – Contractual Agreements and Special Department Expense – OES Grant related to an increase in grant funded projects.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted to reflect a decrease in reimbursements to other departments related to grant funded projects.

CAPITAL ASSETS

This following asset is requested to replace obsolete equipment that is no longer cost effective to repair and is fully offset by grant funding:

		REQUESTED	RECOMMENDED
83079	HAZMAT Trailers	$125,000	$125,000
TOTAL		$125,000	$125,000

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Flood Control

Fund 01010
Budget Unit #: 16200
Unit Title: DPW-Creek Projects Division

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	200,000	600,000	600,000
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	200,000	600,000	600,000
Salaries & Benefits	-	-	-	-
Services & Supplies	220,369	330,414	415,049	415,049
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	400,000	600,000	600,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	220,369	730,414	1,015,049	1,015,049
Net Cost	(220,369)	(530,414)	(415,049)	(415,049)

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
Revenues have been reduced in year two of the Proposition 84 Implementation Grant Award for the Black Rascal Flood Control Project.

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

SERVICES AND SUPPLIES
This category has increased as a result of increased fees.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
87132	Black Rascal Flood Control Project	$600,000	$600,000
	TOTAL	$600,000	$600,000

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

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Protective Inspection

Fund 01010
Budget Unit #: 27000
Unit Title: Agricultural Commissioner

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	4,100	4,000	4,000
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	1,738,906	1,800,000	2,063,700	2,063,700
Charges for Current Services	336,410	320,000	320,000	320,000
Other Revenue	265	-	-	-
Total Revenue	2,075,580	2,124,100	2,387,700	2,387,700
Salaries & Benefits	2,706,284	3,053,788	3,062,633	3,062,633
Services & Supplies	309,538	332,782	548,491	548,491
Other Charges	-	-	-	-
Transfers	(33,218)	(75,000)	(75,000)	(75,000)
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	2,982,604	3,311,570	3,536,124	3,536,124
Net Cost	(907,024)	(1,187,470)	(1,148,424)	(1,148,424)

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) contracts with the Agricultural Commissioner to conduct a variety of inspections of plants, plant products and agricultural operations in order to ensure compliance with regulations and to prevent introduction of new insect, disease, and weed pests into the County. Funding for these contracted services is derived from Federal pass-thru funding. Ongoing support for the County Agricultural Commissioner's Department includes a portion of Unclaimed Gas Tax funding, as set forth in the CA Food and Ag Code. Distribution is based on the net county costs associated with operation.

For Fiscal Year 2016/17, the Agricultural Commissioner requests to contract with the Cooperative Agricultural Support Services Authority for extra help staff to fill temporary/seasonal agricultural positions. This work includes State-contracted inspection services and pest detection for a variety of agricultural operations and industries in the County.

REVENUE

For Fiscal Year 2016/17 Proposed Budget, this category is increased from prior year in State Aid for Agriculture.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Agricultural Commissioner/Sealer of Weights & Measures	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
Office Assistant III	1	1	1	1
Office Assistant I/II	1	1	2	2
Office Assistant I/II VS	2	2	1	1
TOTAL FULL-TIME & VS	25	25	25	25
Contract Employees				
CC Ag Administrative Advocate	1.00	1.00	1.00	1.00
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Extra Help				
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	.53	.53
EH Office Assistant I/II	0.00	0.50	0.50	0.50
EH Special Projects Coordinator	0.50	0.50	0.50	0.50
TOTAL FTE	7.33	7.83	2.03	2.03
TOTAL BUDGETED/APPROVED	33.33	33.83	28.03	28.03

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 2016/17 Proposed Budget, this category increased overall in Professional and Special Services – Contractual Agreements related to requested contract Extra Help positions, Professional and Special Services – Data Processing, and Special Department Expense – Other. Office Expense – Computers, Small Tools & Instruments, and Transportation and Travel – In-State Overnight decreased due to removal of one-time expenses and one-time accrual estimates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

For Fiscal Year 2016/17, this category was budgeted at the prior year level.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Protective Inspection

Fund 01010
Budget Unit #: 27100
Unit Title: Special Pest Control

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	61,000	80,000	80,000
Charges for Current Services	-	-	-	-
Other Revenue	93,916	80,000	90,000	90,000
Total Revenue	93,916	141,000	170,000	170,000
Salaries & Benefits	-	-	-	-
Services & Supplies	75,514	69,225	95,000	95,000
Other Charges	-	-	-	-
Transfers	-	70,000	75,000	75,000
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	75,514	139,225	170,000	170,000
Net Cost	18,402	1,775	-	-

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

For Fiscal Year 2016/17 Proposed Budget, this category is decreased from prior year due to a reduction in Other Sales estimates.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

For Fiscal Year 2016/17, this category is decreased overall in Agricultural, and Small Tools and Instruments.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

For Fiscal Year 2016/17, this category is budgeted at the prior year level.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Protective Inspection

Fund 01010
Budget Unit #: 27200
Unit Title: Sealer Of Weights & Measures

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	3,800	3,325	3,000	3,000
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	9,226	9,000	10,420	10,420
Charges for Current Services	261,821	254,200	255,500	255,500
Other Revenue	243	-	-	-
Total Revenue	275,090	266,525	268,920	268,920
Salaries & Benefits	426,840	477,915	472,225	472,225
Services & Supplies	40,391	53,601	57,331	57,331
Other Charges	(15)	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	467,216	531,516	529,556	529,556
Net Cost	(192,126)	(264,991)	(260,636)	(260,636)

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 2016/17 Proposed Budget, this category is decreased from prior year due to the removal of one-time accrual methodology change increase.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Supervising Weights & Measures Inspector	1	1	1	1
Weights & Measures Inspector I/II/III	2	2	2	2
Office Assistant III VS	1	1	1	1
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

For Fiscal Year 2016/17, this category decreased overall due to a reduction of one-time expense in Office Expense – Computers.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Protective Inspection

Fund 01010
Budget Unit #: 16300
Unit Title: DPW-Building Division

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	1,709,688	1,414,814	1,646,646	1,646,646
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	11,349	8,880	8,900	8,900
Other Revenue	26,191	12,000	15,000	15,000
Total Revenue	1,747,227	1,435,694	1,670,546	1,670,546
Salaries & Benefits	845,918	1,017,393	1,160,625	1,160,625
Services & Supplies	456,996	460,603	509,921	509,921
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,302,914	1,477,996	1,670,546	1,670,546
Net Cost	444,313	(42,302)	-	-

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 increased overall in Construction permits based on expected increase in building projects.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Deputy Building Official	1	1	1	1
Supervising Building Inspector	0	0	1	1
Building Inspector III	1	1	1	1
Building Inspector I/II	3	3	3	3
Staff Services Assistant	0	0	0	0
Building Permit Assistant I/II	1	1	1	1
Building Permit Technician	2	2	2	2
TOTAL FULL-TIME & VS	8	8	9	9
Extra Help				
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	0.50	0.50	0.50	0.50
TOTAL FTE	1.75	1.75	1.75	1.75
TOTAL BUDGETED/APPROVED	9.75	9.75	10.75	10.75

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).

For the FY 2016/17 budget, the department is requesting to add one (1) Supervising Building Inspector. The CEO is recommending this position and it has been included as part of the 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, retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall in Special Department Expense-Software for data software upgrade.

SERVICES AND SUPPLIES (Continued)
Transportation and Travel accounts are increased for Fleet Service Replacement and Operation and Maintenance Costs for vehicles, and a change in conference location.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01010
Budget Unit #: 28000
Unit Title: Recorder

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	782,969	918,834	900,000	900,000
Licenses & Permits	1,238	1,760	1,700	1,700
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	1,446,774	947,071	1,093,178	1,093,178
Other Revenue	112	100	100	100
Total Revenue	2,231,093	1,867,765	1,994,978	1,994,978
Salaries & Benefits	771,238	819,724	962,397	962,397
Services & Supplies	263,196	325,920	333,707	333,707
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	247,906	-	150,000	150,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,282,341	1,145,644	1,446,104	1,446,104
Net Cost	948,752	722,121	548,874	548,874

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 2016/17 Proposed Budget, this category is increased overall in Recording Fees, Modernization Fees, and Recording Fees – Electronic Recording.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Chief Deputy Recorder	1	1	1	1
Supervising Recorder	1	1	1	1
Recorder Clerk I/II/III	4	4	4	4
Accounting Technician	0	1	1	1
Office Assistant I/II	3	3	3	3
TOTAL FULL-TIME & V/S	9	10	10	10
Extra Help				
EH Office Assistant I/II	0.00	0.00	0.50	0.50
EH Legal Clerk I/II	0.00	0.00	0.00	0.00
TOTAL FTE	0.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	9.00	10.00	10.50	10.50

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).

On April 12, 2016, the Board of Supervisors approved the department's request to add one (1) Accounting Technician.

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 2016/17 Proposed Budget, this category is decreased overall due to reductions in Office Expense – Postage, and Professional and Special Services – Data Processing.

SERVICES AND SUPPLIES (Continued)
Office Expense – General and Special Department Expense – Software were increased.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
81227 Recording System Augmentation	$150,000	$150,000
TOTAL	$150,000	$150,000

For Fiscal Year 2016/17 the Recorder requests an additional component to the new recording system, to further refine electronic workflow processes.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01010
Budget Unit #: 24000
Unit Title: Coroner

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	25,712	20,000	60,000	60,000
Other Revenue	4,487	5,000	6,000	6,000
Total Revenue	30,199	25,000	66,000	66,000
Salaries & Benefits	812,171	945,300	968,357	968,357
Services & Supplies	160,751	259,731	262,186	262,186
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	60,863	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,033,786	1,205,031	1,230,543	1,230,543
Net Cost	(1,003,587)	(1,180,031)	(1,164,543)	(1,164,543)

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 increased overall due to an estimated increase in Other Services revenue for services provided to other jurisdictions.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Forensic Pathologist	1	1	1	1
Deputy Coroner I/II	4	4	4	4
Community Service Technician	0	0	0	0
TOTAL FULL-TIME & VS	5	5	5	5
Extra Help				
EH Deputy Coroner I	1.84	1.84	1.84	1.84
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.

In addition, a one-time salary accrual adjustment was made to the FY 2015/16 Budget to allow for the transition into a new finance system.

SERVICES AND SUPPLIES

This category has increased overall due to an anticipated in increase in Professional & Special Services related to services provided to other jurisdictions.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01060
Budget Unit #: 28200
Unit Title: Affordable Housing Program

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	124	250	250	250
Aid From Other Govt Agencies	-	60,000	700,000	700,000
Charges for Current Services	-	-	-	-
Other Revenue	70,362	114,500	674,250	674,250
Total Revenue	70,487	174,750	1,374,500	1,374,500
Salaries & Benefits	-	-	-	-
Services & Supplies	101,094	154,100	1,374,500	1,374,500
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	101,094	154,100	1,374,500	1,374,500
Net Cost	(30,608)	20,650	-	-

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 2016/17 Proposed Budget, this category is increased over the prior year level.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

For Fiscal Year 2016/17 Proposed Budget, this category is increased overall in Office Expense - General and Office Expense – Postage.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01510
Budget Unit #: 28300
Unit Title: Eastside Fish & Game Assoc

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	4,780	4,770	4,770	4,770
Use of Money and Property	92	110	80	80
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	4,872	4,880	4,850	4,850
Salaries & Benefits	-	-	-	-
Services & Supplies	6,000	4,850	4,850	4,850
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	6,000	4,850	4,850	4,850
Net Cost	(1,128)	30	-	-

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 revue received from fines collected for fish and game violations. Amounts 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.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01510
Budget Unit #: 28400
Unit Title: Los Banos Sportsmen'S Assoc

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	4,780	4,770	4,770	4,770
Use of Money and Property	92	110	80	80
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	4,872	4,880	4,850	4,850
Salaries & Benefits	-	-	-	-
Services & Supplies	-	4,850	4,850	4,850
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	-	4,850	4,850	4,850
Net Cost	4,872	30	-	-

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.. 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.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01010
Budget Unit #: 28500
Unit Title: Planning And Community Develop

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	226,745	225,000	275,116	275,116
Fines Forfeits and Penalties	22,204	5,000	13,000	13,000
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	136,217	325,000	1,015,900	1,015,900
Other Revenue	128,135	20,000	74,210	74,210
Total Revenue	513,299	575,000	1,378,226	1,378,226
Salaries & Benefits	1,565,839	1,987,845	2,178,625	2,178,625
Services & Supplies	442,452	749,058	1,131,893	1,131,893
Other Charges	(8,375)	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,999,916	2,736,903	3,310,518	3,310,518
Net Cost	(1,486,617)	(2,161,903)	(1,932,292)	(1,932,292)

COMMUNITY & ECONOMIC DEVELOPMENT DEPARTMENT
Planning and Community Development

BUDGET UNIT 28500

Planning and Community Development 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, and 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. On August 21, 2012, the Planning Department was co-located 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 Commerce, Aviation and Economic Development, Affordable Housing, Castle Airport and Commerce Center, and Castle Sewer and Water.

REVENUE

For Fiscal Year 2016/17 Proposed Budget, this category is increased overall in Planning and Engineering Services, LAFCO Services, and Other Services. Planning Services – EIR Special Services was reduced.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Director – Community and Economic Development	1	1	1	1
Deputy Director - Planning	1	1	1	1
Water Coordinator	0	1	1	1
Business Development Manager	1	1	1	1
Planning Manager	0	0	1	0
Code Compliance Supervisor	1	0	0	0
Code Compliance Specialist I/II	2	2	2	2
Code Compliance Technician	1	1	1	1
Planner I/II/III	4	5	5	5
Planning Technician I/II	2	2	2	2
County Office Supervisor	1	1	1	1
Office Assistant	0	1	1	1
TOTAL FULL-TIME & VS	14	16	17	16
Extra Help				
EH Planning Tech I/II	1.00	1.00	1.00	1.00
EH Office Assistant III	1.00	1.00	1.00	1.00
	2.00	2.00	2.00	2.00
TOTAL BUDGETED/APPROVED	16.00	18.00	19.00	18.00

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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).

On June 16, 2015, the Board of Supervisors approved the department's request to add one (1) Water Coordinator position.

On August 18, 2015, the Board of Supervisors approved the department's request to add one (1) Office Assistant Position, add one (1) Planner I/II/III position and to delete one (1) Code Compliance Supervisor (Position # 9).

For the FY 2016/17 budget, the department is requesting to add one (1) Planning Manager position. This request is being evaluated by the CEO with recommendations to be brought before the Board as part of 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 2016/17 Proposed Budget, this category is increased overall in Professional and Special Services – Contractual Agreements for EIR services, Professional and Special Services – Data Processing, and Special Department Expense – Software related to an existing software program upgrade.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01010
Budget Unit #: 28600
Unit Title: Local Agency Formation Comm

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	9,431	42,000	45,531	45,531
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	9,431	42,000	45,531	45,531
Net Cost	(9,431)	(42,000)	(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 2016/17.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

For Fiscal Year 2016/17 Proposed Budget, this category is budgeted at the prior year level.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01010
Budget Unit #: 28700
Unit Title: Sheriff-Animal Control

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	68,220	79,000	79,000	79,000
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	65,000	65,000
Charges for Current Services	488,268	545,500	545,500	545,500
Other Revenue	195	-	-	-
Total Revenue	556,683	624,500	689,500	689,500
Salaries & Benefits	1,095,894	1,139,000	1,284,658	1,284,658
Services & Supplies	426,244	601,925	613,564	613,564
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	90,000	90,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,522,137	1,740,925	1,988,222	1,988,222
Net Cost	(965,454)	(1,116,425)	(1,298,722)	(1,298,722)

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 has increased based on an increase on State Other revenue associated with the support of the Bi-Directional Antenna project.

SALARIES AND EMPLOYEES BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Animal Control Supervisor	1	1	1	1
Animal Control Officer I/II	4	5	5	5
Animal Control Officer I/II (V/S)	1	0	0	0
Animal Care Specialist	6	6	6	6
Office Assistant I/II	2	2	2	2
TOTAL FULL-TIME & VS	14	14	14	14
Contract Staff				
CC Veterinarian	1	1	1	1
TOTAL CONTRACT STAFF	1	1	1	1
Extra Help				
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	0.50	0.50	0.50	0.50
TOTAL FTE	1.50	1.50	1.50	1.50
TOTAL BUDGETED/APPROVED	16.50	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.

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.

SALARIES AND EMPLOYEES BENEFITS (Continued)

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.

On August 18, 2015, the Board of Supervisors approved the department's request to add one (1) Animal Control Officer and delete one (1) Animal Control Officer (V/S) (Position #27).

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 the reduction of one-time expenses associated with the transition to an accrual based budget in FY 2015/16.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

The following assets have been included to increase communications capacity at the current facility:

		REQUESTED	RECOMMENDED
81180	1 Bi-Directional Antennas	$65,000	$65,000
81181	Fiber Optic Installation	25,000	25,000
TOTAL		$90,000	$90,000

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01010
Budget Unit #: 28800
Unit Title: Predatory Animal Control

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	14,553	14,600	14,600	14,600
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	14,553	14,600	14,600	14,600
Salaries & Benefits	-	-	-	-
Services & Supplies	88,612	71,532	73,000	73,000
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	88,612	71,532	73,000	73,000
Net Cost	(74,059)	(56,932)	(58,400)	(58,400)

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 2016/17, this category is budgeted at the prior year level.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

For Fiscal Year 2016/17 Proposed Budget, this category decreased due to the removal of a one-time accrual estimate.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01010
Budget Unit #: 28900
Unit Title: Merced County Assoc Of Govt

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	10,000	10,000
Other Charges	46,199	46,700	50,000	50,000
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	46,199	46,700	60,000	60,000
Net Cost	(46,199)	(46,700)	(60,000)	(60,000)

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 2016/17, this category is budgeted at the prior year level.

OTHER CHARGES

For Fiscal Year 2016/17, this category is increased due to increased estimates.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01010
Budget Unit #: 10130
Unit Title: Airport Land Use Commission

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	45,047	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	45,047	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	-	2,780	4,500	4,500
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	-	2,780	4,500	4,500
Net Cost	45,047	(2,780)	(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.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

For Fiscal Year 2016/17 Proposed Budget, this category is budgeted at the prior year level.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Protection
Activity: Other Protection

Fund 01010
Budget Unit #: 29400
Unit Title: County Clerk

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	44,407	46,000	46,000	46,000
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	85,622	86,000	86,000	86,000
Other Revenue	429	310	280	280
Total Revenue	130,457	132,310	132,280	132,280
Salaries & Benefits	65,767	90,722	102,027	102,027
Services & Supplies	24,687	27,812	34,401	34,401
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	10,000	10,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	90,454	118,534	146,428	146,428
Net Cost	40,003	13,776	(14,148)	(14,148)

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 2016/17 Proposed Budget, this category is increased over prior year in Marriage Licenses and Clerks Fees due to increased estimates.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Legal Clerk I/II	1	1	1	1
TOTAL FULL-TIME & VS	1	1	1	1
Extra Help				
EH Account Clerk II	0.00	0.00	0.00	0.00
EH Legal Clerk I	0.00	0.00	0.00	0.00
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.

In addition, a one-time salary accrual adjustment was made to the FY 2015/16 Budget to allow for the transition into a new finance system.

SERVICE AND SUPPLIES

For fiscal year 2016/17 Proposed Budget, this category is increased overall in Office Expense – General, and Special Department Expense – Software. Professional and Special Services – Data Processing was reduced.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
81225 Southtech Recording Software	$10,000	$10,000
TOTAL	$10,000	$10,000

For Fiscal year 2016/17, the Clerk/Recorder requests a software product to assist in the County's Oath of Office duties

PUBLIC WAYS AND FACILITIES FUNCTION

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Ways And Facilities
Activity: Public Ways

Fund 01020
Budget Unit #: 30000
Unit Title: DPW-Road Division

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	284,609	85,000	80,000	80,000
Fines Forfeits and Penalties	400	-	-	-
Use of Money and Property	59,957	50,000	52,000	52,000
Aid From Other Govt Agencies	30,405,121	18,839,497	19,859,863	19,859,863
Charges for Current Services	3,286,118	1,382,300	385,738	385,738
Other Revenue	242,572	35,000	41,000	41,000
Total Revenue	34,278,776	20,391,797	20,418,601	20,418,601
Salaries & Benefits	6,153,469	6,372,572	6,870,313	6,870,313
Services & Supplies	5,457,994	4,547,874	7,716,992	7,716,992
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	20,071,002	12,045,237	14,066,980	14,066,980
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	31,682,465	22,965,683	28,654,285	28,654,285
Net Cost	2,596,311	(2,573,886)	(8,235,684)	(8,235,684)

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 16/17.

REVENUE

This category is decreased overall in State Aid-Grants & Proposition 1B related to funding for the Atwater-Merced Expressway, Reimbursed Projects and 2103 Excise Tax Gas Tax based on estimates. Federal Aid for Construction has increased based on reimbursement for bridge projects.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
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	0	0	0	0
Heavy Equipment Mechanic I/II	11	6	6	6
Road Maintenance Worker I/II/III	30	30	30	30
Parts Supply Clerk I/II	2	1	1	1
Refuse Collection Supervisor	1	1	1	1
Supervising Engineer	1	1	1	1
Project Engineer	1	1	1	1
Senior Engineering Associate	2	2	1	1
Road Permit Clerk	1	1	1	1
County Office Supervisor	1	1	1	1
Engineering Associate I/II/III	3	3	4	4
TOTAL FULL-TIME & VS	63	57	57	57
Extra Help				
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	0.00	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	0.00	0.00	0.00	0.00
TOTAL FTE	0.75	0.75	0.75	0.75
TOTAL BUDGETED/APPROVED	67.25	57.75	57.75	57.75

SALARIES AND EMPLOYEE BENEFITS (Continued)

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

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

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

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).

On February 9, 2016, the Board of Supervisors approved the department's request to delete five (5) Heavy Equipment Mechanic I/II positions (Positions # 34,52,11,38,49) and delete one (1) Parts Supply Clerk I/II position (Position # 95).

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.

SERVICES AND SUPPLIES

This category adjusted lower from the prior year for Special Department-Special Fund. The decrease in Maintenance Equipment-Construction and Maintenance-Fuel is related to the loss of Transit services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
81163	2 Dump Trucks	$300,000	$300,000
81210	12 Flashing Beacons	20,820	20,820
81211	6 Radar Speed Signs	19,000	19,000
81212	8 Lighted Pedestrian Signs	27,000	27,000
87058	Roads Capital Projects	3,989,350	3,989,350
87097	Roads Bridge Projects	7,710,810	7,710,810
87153	Atwater Merced Expressway	2,000,000	2,000,000
TOTAL		$14,066,980	$14,066,980

This category reflects rebudgeted assets: Roads Capital Projects, Roads Bridge Projects, and the Atwater Merced Expressway. 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

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Health And Sanitation
Activity: Health

Fund 01010
Budget Unit #: 40000
Unit Title: Health

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	601,910	473,186	289,659	289,659
Fines Forfeits and Penalties	289,907	29,632	741,859	741,859
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	11,520,912	15,411,684	16,320,490	16,320,490
Charges for Current Services	1,994,417	1,830,582	2,015,700	2,015,700
Other Revenue	205,471	370,658	2,321,190	2,321,190
Total Revenue	14,612,617	18,115,742	21,688,898	21,688,898
Salaries & Benefits	12,171,582	12,508,497	15,734,857	15,734,857
Services & Supplies	3,105,649	7,961,944	7,541,306	7,541,306
Other Charges	269,585	442,521	414,038	414,038
Transfers	(973,127)	(1,348,327)	(1,117,303)	(1,117,303)
Contengencies	-	-	-	-
Capital Assets	135,009	-	36,000	36,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	14,708,698	19,564,635	22,608,898	22,608,898
Net Cost	(96,081)	(1,448,893)	(920,000)	(920,000)

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

This category has decreased overall in Federal Other and State Health Administration and increased in Other Revenue primarily related to the anticipated Federal Intergovernmental Transfer (IGT) for health care and other Medi-Cal related services.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Public Health Director	1	1	1	1
County Health Officer	1	1	1	1
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	1	1	1
Supervising Therapist	1	1	1	1
Occupational/Physical Therapist I/II	1	1	1	1
CA Children's Service Worker I/II	5	5	5	5
Public Health Aide I/II	2	2	2	2
Director of Environmental Health	1	1	1	1
Supervising Environmental Health Specialist	3	3	3	3
Environment Health Specialist I/II/III	10	10	11	11
Hazardous Material Specialist I/II/III	2	2	2	2
Environmental Health Technician I/II	4	4	4	4
Public Health Laboratory Director	1	1	1	1
Microbiology Technician I/II	1	1	1	1
Public Health Social Worker	3	3	3	3
Public Health Program Manager	3	3	3	3
Supervising Public Health Nurse	5	5	4	4
Public Health Nurse I/II/Community Health Nurse	16	16	17	17
Epidemiologist I/II	2	2	2	2
Health Education Specialist	6	6	6	6
Community Health Specialist	7	7	8	8
Communicable Disease Investigator	2	2	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
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	5	4	4
Staff Services Analyst I/II	1	2	2	2
Account Clerk I/II	2	2	2	2
Office Assistant I/II	6	6	7	7
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	3	3	3	3
Supervising Health Educator	5	5	5	5
TOTAL FULL-TIME & VS	120	121	123	123
Contract Employees				
Public Health Director	1.00	0.00	0.00	0.00
TOTAL CONTRACT EMPLOYEES	1.00	0.00	0.00	0.00
Extra Help				
EH Staff Therapist	0.20	0.20	0.00	0.00
EH Public Health Nurse	0.00	0.00	0.00	0.00
EH Licensed Vocational Nurse	0.00	0.00	0.63	0.63
EH Special Projects Coordinator	0.58	1.00	1.25	1.25
EH Office Assistant I/II	0.00	0.00	0.63	0.63
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 Medical Claims Clerk II	0.00	0.00	0.63	0.63
EH Account Clerk I	0.50	0.50	0.60	0.60
TOTAL FTE	1.78	2.20	4.24	4.24
TOTAL BUDGETED/APPROVED	122.78	123.20	127.24	127.24

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).

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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, and two (2) Public Health Program Manager positions.

On August 18, 2015, the Board of Supervisors approved the Department's request to add one (1) Medical Claims Clerk II position, add one (1) Staff Services Analyst I/II position, delete one (1) Accounting Technician position (Position #42) and delete one (1) Public Health Director – Contract position.

On April 12, 2016, the Board of Supervisors approved the department's request to add one (1) Community Health Nurse/Public Health Nurse I/II and delete one (1) Supervising Public Health Nurse (Position #191).

For the FY 2016/17 budget, the department is requesting to add one (1) Community Health Specialist, add one (1) Environment Health Specialist I/II/III, add one (1) Office Assistant II, and delete one (1) Medical Claims Clerk I/II. These positions are being recommended by the CEO, and are included as part of the 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 decreases in Professional and Special Services – Contractual Agreement and Professional and Special Services – Admin Services.

OTHER CHARGES

This category decreased due to one-time accrual methodology change increase being removed.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted due to an increase to reflect staff time charged to other programs within the County.

CAPITAL ASSETS

	REQUESTED	RECOMMENDED
81182 1 New Vehicle	$36,000	$36,000
TOTAL	$36,000	$36,000

This vehicle is requested to be used for Certified Unified Program Agencies (CUPA) activities including inspections related to hazardous waste and materials.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Health And Sanitation
Activity: Health

Fund 01500
Budget Unit #: 40600
Unit Title: First Five Merced County

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	46,322	47,342	43,236	43,236
Aid From Other Govt Agencies	3,710,128	4,249,070	3,720,926	3,720,926
Charges for Current Services	-	-	-	-
Other Revenue	55,860	11,000	-	-
Total Revenue	3,812,311	4,307,412	3,764,162	3,764,162
Salaries & Benefits	754,967	658,934	834,079	834,079
Services & Supplies	2,925,089	3,094,202	2,589,413	2,589,413
Other Charges	(403)	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	3,679,654	3,753,136	3,423,492	3,423,492
Net Cost	132,657	554,276	340,670	340,670

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 May 2016 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 State Proposition 10 Tobacco Tax revenues.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
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	1	1	1
Support Services Analyst I/II	2	2	2	2
Office Assistant III	0	1	1	1
Secretary I/II	1	0	0	0
TOTAL FULL TIME & VS	7	6	6	6
Extra Help				
EH Office Assistant I/II	1.00	1.00	0.00	0.00
EH Special Projects Coordinator	0.25	0.25	0.00	0.00
EH Fiscal Services Analyst	0.25	0.25	0.00	0.00
TOTAL FTE	1.50	1.50	0.00	0.00
TOTAL BUDGETED/APPROVED	8.50	7.50	6.00	6.00

SALARIES AND EMPLOYEE BENEFITS (Continued)
On June 16, 2015, the Board of Supervisors approved the department's request to delete one (1) vacant Program Specialist position.

One April 12, 2016, the Board of Supervisors approved the department's request to add one (1) Office Assistant III and delete one (1) Secretary II 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 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

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Health And Sanitation
Activity: Health

Fund 01010
Budget Unit #: 41500
Unit Title: Mental Health

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	22,218,149	34,861,192	57,882,733	57,882,733
Charges for Current Services	16,833,022	23,394,330	23,031,567	23,031,567
Other Revenue	41,448	20,694	20,694	20,694
Total Revenue	39,092,619	58,276,216	80,934,994	80,934,994
Salaries & Benefits	23,146,734	25,270,496	32,465,418	32,465,418
Services & Supplies	9,216,216	8,686,912	15,822,511	15,822,511
Other Charges	7,065,440	6,058,743	10,994,225	10,994,225
Transfers	(1,176,440)	(1,921,143)	20,565,007	20,565,007
Contengencies	-	-	-	-
Capital Assets	50,994	-	312,251	312,251
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	38,302,943	38,095,008	80,159,412	80,159,412
Net Cost	789,676	20,181,208	775,582	775,582

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. In April 2012 the Public Guardian, Public Conservator, and Public Administrator programs were transferred from the Human Services Agency to 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.

In 2016 the Board of Supervisors approved the department's Mental Health Facility Remodel Project request to remodel the Old hospital with a project budget of $31,636,400.

REVENUE

Revenues have increased due to increased Realignment, MHSA, and Grant revenues to offset the Mental Health Facility remodel project.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
MENTAL HEALTH (MH)				
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)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Quality Improvement Coordinator	1	1	1	1
Mental Health Coordinator	2	4	4	4
Compliance Officer	1	1	1	1
Fiscal Manager	1	1	1	1
Staff Services Analyst I/II	8	10	10	10
Mental Health Program Manager	6	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	25	19	19	19
Mental Health Clinician I/II	40	53	53	53
Crisis Intervention Specialist	4	3	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	22	22	22
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	2	2	2	2
Office Assistant III	15	13	13	13
Office Assistant I/II	2	6	6	6
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	3	3	3
Quality Assurance Specialist	2	3	3	3
Mental Health Medical Director (At will)	1	1	1	1
Staff Psychiatrists (At will)	4	4	4	4
Program Assistant	6	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
Supervising Public Administrator/ Guardian/Conservator	0	1	1	1
Medical Records Supervisor	1	1	1	1
Family/ Community Development Partners	0	3	3	3
MH TOTAL FULL-TIME & VS	185	204	204	204
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	5	5	5

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
A&D Program Manager	1	1	1	1
A&D Counselor/Services Intern	15	15	15	15
A&D Prevention Worker VS	1	2	2	2
Program Assistant	2	2	2	2
Secretary I/II - Confidential	1	1	1	1
Accounting Technician	2	2	2	2
Office Assistant III	4	4	4	4
A&D TOTAL FULL-TIME & VS	32	35	35	35
Contract Staff Psychiatrists	7	7	7	7
Contract Psychiatric Nurse Practitioner	0	1	1	1
TOTAL CONTRACT EMPLOYEES	7	8	8	8
TOTAL FULL TIME/VS/CONTRACT	224	247	247	247
Extra Help				
EH Mental Health Clinician II	0.00	2.50	3.50	3.50
EH Mental Health Worker I/II	7.00	7.00	7.50	7.50
EH Psychiatric Staff Nurse I/II/III	1.50	2.50	2.50	2.50
EH Licensed Mental Health Worker	1.00	2.50	4.00	4.00
EH Crisis Intervention Specialist	0.50	0.50	0.00	0.00
EH Special Projects Coordinator	1.00	1.50	0.50	0.50
EH Housekeeping Attendant I	0.50	1.50	3.00	3.00
EH Consumer Assistance Worker	8.50	8.50	8.00	8.00
EH Family /Comm. Dev Partner	0.00	7.00	6.00	6.00
EH Office Assistant III	0.00	1.00	2.00	2.00
EH Program Assistant	0.00	0.50	0.50	0.50
EH Medical Records Technician I	0.00	1.00	1.00	1.00
TOTAL FTE	20.00	36.00	38.50	38.50
TOTAL BUDGETED/APPROVED	244.00	283.00	285.50	285.50

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.

On June 15, 2015, the Board of Supervisors approved the department's request to add one (1) Mental Health Clinician I/II position, to delete one (1) Crisis Intervention Specialist, and a position title change from Director of Mental Health to Director Mental Health/ Public Guardian-Conservator.

On August 18, 2015, the Board of Supervisors approved the department's request to add one (1) Mental Health Clinician I/II position, to add one (1) Quality Assurance Specialist position, to add one (1) Mental Health Worker I/II, to delete one (1) Licensed Mental Health Worker (Position #174), to delete one (1) Interim Assistant Mental Health Director – Contract Position, and to delete one (1) Interim Director of Mental Health – Contract Position.

On April 12, 2016, The Board of Supervisors approved the department's request to establish and add three (3) Family/ Community Development Partners positions, add one (1) Consumer Assistance Worker position, add (1) Mental Health Coordinator position, add two (2) Mental Health Clinician positions, and to delete one (1) Licensed Mental Health Worker/Psychiatric Staff Nurse I/II position.

SALARIES AND EMPLOYEE BENEFITS (Continued)
On June 28, 2016, the Department will bring forward a request to add one (1) Mental Health Clinician I/II position, and to add (1) Supervising Public Administrator/Guardian/Administrator 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 has increased overall due to increase in Professional and Specialized services and Special Departmental expenses

OTHER CHARGES
This category has increased overall due to estimated increases for IMD facilities.

INTRAFUND AND INTERFUND TRANSFERS
This category has increased due to operating transfers to offset the Mental Health Facility Remodel Project.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
81184	1 Van	$48,685	$48,685
81185	1 Ford Taurus	24,000	24,000
81186	1 Copier/Printer	6,000	6,000
81187	1 Ford Taurus	24,685	24,685
81188	1 Ford Taurus	24,000	24,000
81189	Telehealth Equipment	50,000	50,000
81190	1 Copier/Printer	6,000	6,000
81191	1 Copier/Printer	6,000	6,000
81198	Office Furniture	15,000	15,000
81203	1 Ford Taurus	28,000	28,000
81204	1 Ford Taurus W/Cage	24,685	24,685
81232	Furniture	35,000	35,000
83032	Cubicles	10,098	10,098
83041	Cubicles	10,098	10,098
TOTAL		$312,251	$312,251

The department requests replacement vehicles to replace obsolete vehicles based on the County Fleet recommendations. Office furniture and equipment are requested to support increased consumer services.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Health And Sanitation
Activity: Hospital Care

Fund 01515
Budget Unit #: 49500
Unit Title: Medical Assistance Program

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	459,297	659,823	1,000,000	1,000,000
Use of Money and Property	2,004	4,380	3,000	3,000
Aid From Other Govt Agencies	1,381,028	105,080	730,273	730,273
Charges for Current Services	2,122	113	-	-
Other Revenue	-	-	-	-
Total Revenue	1,844,451	769,396	1,733,273	1,733,273
Salaries & Benefits	-	-	-	-
Services & Supplies	1,220,813	988,601	2,433,273	2,433,273
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,220,813	988,601	2,433,273	2,433,273
Net Cost	623,638	(219,205)	(700,000)	(700,000)

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.

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 increased due to redirection of Motor Vehicle In-Lieu Tax Realignment and Health Realignment, associated with AB 85 and decreased in Other Court Fines based on revenues collected through the Emergency Medical Services Fund.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Medical Claims Clerk I/II	1	0	0	0
Office Assistant I/II	0	0	0	0
TOTAL FULL-TIME & VS	1	0	0	0
Extra Help				
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

SALARIES AND EMPLOYEE BENEFITS CONTINUED

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
EH Community Health Nurse	0.00	0.00	0.00	0.00
TOTAL EXTRA HELP	0.00	0.00	0.00	0.00
TOTAL BUDGETED/APPROVED	1.00	0.00	0.00	0.00

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's request to delete one (1) Medical Claims Clerk I/II (Position #13).

On August 18, 2015, the Board of Supervisor approved the department's request to delete one (1) Medical Claims Clerk I/II (Position #14).

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 reduced payments for direct medical services.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None.

CAPITAL ASSETS
None.

PUBLIC ASSISTANCE FUNCTION

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Assistance
Activity: Administration

Fund 01010
Budget Unit #: 50000
Unit Title: Human Services Agency

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	24,000	40,000	60,000	60,000
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	79,866,747	89,451,912	95,313,589	95,313,589
Charges for Current Services	29,977	40,000	40,000	40,000
Other Revenue	215,497	702,819	357,000	357,000
Total Revenue	80,136,221	90,234,731	95,770,589	95,770,589
Salaries & Benefits	56,266,968	61,664,005	72,418,401	72,418,401
Services & Supplies	17,983,744	19,121,661	19,432,963	19,432,963
Other Charges	5,864,146	6,108,849	6,512,582	6,512,582
Transfers	(520,397)	(228,769)	(428,082)	(428,082)
Contengencies	-	-	-	-
Capital Assets	3,460,479	493,600	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	83,054,940	87,159,346	97,935,864	97,935,864
Net Cost	(2,918,719)	3,075,385	(2,165,275)	(2,165,275)

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 increased due to increases in Federal Public Assistance Revenue and Public Assistance 2011 Realignment, offset by decreases in State and 1991 Realignment due to one-time accrual methodology change increases being removed.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Director HSA	1	1	1	1
Deputy Director HSA	4	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	13	13	13	13
Staff Fiscal Analyst	4	4	4	4
Staff Personnel Analyst	1	2	2	2
Business Services Analyst	0	5	5	5
Fiscal Services Supervisor	3	4	4	4
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	2	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	8	8	8
Account Clerk I/II	4	3	3	3

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Supervising Software Applications Assistant	1	1	1	1
Software Application Assistant I/II	4	4	4	4
Software Application Assistant I/II VS	2	2	2	2
Facility Maintenance Assistant	1	1	1	1
Facility Assistant	1	3	3	3
Janitor	3	3	3	3
Telephone Systems Operator	2	3	3	3
Program Manager	7	10	10	10
Administrative Supervisor	6	7	7	7
Legal Clerk I/II	8	8	8	8
Support Services Assistant	7	6	6	6
Support Services Assistant-Confidential	1	1	1	1
Office Assistant III	5	6	6	6
Registration/Information Assistant	19	19	19	19
Office Assistant I/II	22	27	27	27
Program Evaluation Supervisor	1	1	1	1
C-IV Program Analyst	5	5	5	5
C-IV Business Manager	2	1	1	1
Family Services Supervisor	34	37	37	37
Family Services Representative III	39	42	42	42
Family Services Representative I/II	180	204	204	204
Social Services Program Administrator	5	6	6	6
Supervising Social Worker II	17	18	18	18
Social Worker IV-A/IV-B *	55	57	57	57
Social Worker III *	42	51	51	51
Social Services Program Worker	4	6	6	6
Management Information System Technician I/II	5	6	6	6
E&T Worker III	9	11	11	11
E&T Worker I/II	45	55	55	55
County Veterans Service Officer	0	1	1	1
Veteran Claims Representative Supervisor	1	1	1	1
Veteran Claims Representative I/II	1	1	1	1
Social Worker Aide	6	7	7	7
Supervising Welfare Fraud Investigator	0	1	1	1
Investigative Assistant	0	1	1	1
Welfare Fraud Investigator III	0	1	1	1
Welfare Fraud Investigator I/II	0	2	2	2
Collection Agent I/II/III	0	2	2	2
TOTAL FULL-TIME & VS	604	685	685	685
Extra Help:				
EH Social Worker I/II/III/IV	0.72	1.11	1.11	1.11
EH Family Services Representative I/II/III	0.12	0.00	0.00	0.00
EH Supervising Family Services Representative	0.00	0.81	0.53	0.53
EH Office Assistant I/II	0.55	2.25	2.37	2.37

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
EH Janitor	0.04	0.23	0.28	0.28
EH Registration Information Assistant	2.00	3.37	1.50	1.50
EH Special Projects Coordinator	1.17	8.19	1.66	1.66
EH Office Assistant III	0.75	0.00	0.00	0.00
EH Software Applications Assistant I/II	0.00	0.50	0.00	0.00
EH Facilities Maintenance Assistant	0.00	0.75	0.63	0.63
EH Foster Youth Assistant Worker	1.29	2.40	1.92	1.92
EH Licensed Clinical Social Worker	0.00	0.36	0.34	0.34
EH Employment & Training Case Manager	0.00	1.11	0.00	0.00
TOTAL FTE	6.64	21.08	10.34	10.34
TOTAL BUDGETED/APPROVED	610.64	706.08	695.34	695.34

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. 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.

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.

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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

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.

On June 16, 2015, the Board of Supervisors approved the department's request to transfer the following positions from the District Attorney's Office to the Human Services Agency to facilitate the Welfare Fraud program: three (3) Welfare Fraud Investigator II positions, one (1) Investigative Assistant, and one (1) Office Assistant. In addition to the transfer of these positions, the Board of Supervisors approved the department's request to add one (1) Program Manager position.

On August 18, 2015, the Board of Supervisors approved the department's request to make the following position changes: add one (1) County Veteran Services Officer, add one (1) Supervising Welfare Fraud Investigator, add one (1) Staff Services Analyst II, add twenty-four (24) Family Services Representatives I/II, add three (3) Family Services Representatives III, add two (2) Program Managers, add one (1) Management Information Systems Technician II, and delete one Support Services Assistant (Positions #683).

On April 12, 2016, the Board of Supervisors approved the department's request to make the following position changes: add one (1) Staff personnel Analyst, delete one (1) Staff Services Analyst I/II, delete one (1) C-IV Business Manager position (position # 570), add ten (10) Employment & Training Worker I/II positions, add two (2) Employment & Training Worker III positions, add nine (9) Social Worker III positions, delete one (1) Account Clerk I/II (Position #242), add one (1) Account Clerk III position, add two (2) Facility Assistant positions, add five (5) Office Assistant I/II positions, add one (1) Administrative Supervisor position, add one (1) HSA Fiscal Supervisor position, add one (1) Telephone Operator position, one (1) Supervising Social Worker position, two (2) Social Worker IV-A/B positions, two (2) Social Services Program Worker positions, one (1) Social Worker Aid position, and one (1) Social Services Program Administrator 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 a reduction in Maintenance – Structure and Improvement costs, Rents and Leases, and Equipment maintenance, offset by increases in Child Care costs.

OTHER CHARGES
This category increased due to increases of the IHSS MOE and Housing Support costs.

INTRAFUND AND INTERFUND TRANSFERS
This category increased due to a decrease in Administrative expenses charged to other programs and in increase in charges from other departments.

CAPITAL ASSETS
None

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Assistance
Activity: Administration

Fund 01010
Budget Unit #: 50500
Unit Title: IHSS Public Authority

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	1,662,978	231,237	229,500	229,500
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	1,662,978	231,237	229,500	229,500
Salaries & Benefits	214,305	230,602	224,823	224,823
Services & Supplies	59,711	87,006	94,409	94,409
Other Charges	875,922	1,100	1,100	1,100
Transfers	(78,421)	(87,471)	(90,832)	(90,832)
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,071,518	231,237	229,500	229,500
Net Cost	591,461	-	-	-

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

Revenues decreased due to one-time accrual methodology change increase being removed.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
IHSS Public Authority Manager	1	1	1	1
Management Information/Systems Technician I/II	1	1	1	1
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

This category increased due to an increase in contracts.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category increased due to an increase in the amount of staff time charged to other programs.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Assistance
Activity: Aid Programs

Fund 01010
Budget Unit #: 51000
Unit Title: Assistance To The Needy

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	68,174,926	75,395,303	73,528,165	73,528,165
Charges for Current Services	246,226	200,000	200,000	200,000
Other Revenue	547,304	479,992	445,000	445,000
Total Revenue	68,968,456	76,075,295	74,173,165	74,173,165
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	71,788,654	77,305,195	78,053,203	78,053,203
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	71,788,654	77,305,195	78,053,203	78,053,203
Net Cost	(2,820,198)	(1,229,900)	(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 72.18%, state funded at 25.32% 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. SUAS / LIHEAP: This program provides $20.01 once a year to individuals who do not received the maximum SUA allowance. The projection is based on a caseload of 1,008 cases per year. This program is State funded.

C. 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 4,000 cases per month.

D. Aid to Families with Dependent Children-Foster Care: This account consists of twenty-one 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, 43.66%; state funding 22.61%; local share, 33.73%. The projection is based on a 29.67% caseload decrease and a 7.28% rate decrease. A mixture of local 1991 and 2011 Realignment funding has replaced the 22.61% State share of funding for this category.

2. Foster Homes: State funding, 40.00%; local share 60.00%. Projection is based on a 5.24% caseload increase and a 1.46% rate decrease. 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, 43.66%; state funding 22.61%; local share, 33.73%. Projection is based on a 4.32% caseload decrease and a 2.27% rate decrease. A mixture of local 1991 and 2011 Realignment funding has replaced the 22.61% 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 .93% caseload decrease and a 12.82.% 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, 43.66%; State funding 22.61%; local share, 33.73%. Projection is based on a 7.42% caseload decrease and a 40.70% rate increase. A mixture of local 1991 and 2011 Realignment funding has replaced the 22.61% 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 an 8.57% caseload decrease and a 37.24% rate increase. 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, 43.66%; State funding, 22.61%; local share, 33.73%. Projection is based on no caseload increases and rate increases. A mixture of local 1991 and 2011 Realignment funding has replaced the 22.61% 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, 43.66%; state funding 22.61%; local share, 33.73%. Projection is based on a 45.30% caseload increase and a 1.09% rate decrease. A mixture of local 1991 and 2011 Realignment funding has replaced the 22.61% 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 57.16% caseload increase and a 5.34% 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 no caseload increases and no rate increases.

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, 43.66%; state funding, 22.61%; local share, 33.73%. Projection is based on no caseload increases and no rate increases. A mixture of local 1991 and 2011 Realignment funding has replaced the 22.61% State share of funding for this category.

15. Voluntary Placements: Federal funding, 70.00%; local share, 30.00%. Projection is based on no caseload increases and no rate increases.

16. KinGap: Federal funding 50%; state funding 39.50%; local share, 10.50%. Projection is based on a 38.23% caseload increase and a 2.73% rate increase. A mixture of 1991 and 2011 Realignment funding has replaced the 39.50% State share of funding for this category.

17. KinGap: State funding 80.96%; local share, 19.04%. Projection is based on a 10.22% caseload decrease and a .03% rate increase. A mixture of 1991 and 2011 Realignment funding has replaced the 19.04% State share of funding for this category.

18. 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.

19. 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.

20. THP + FC: Federal funding, 43.66%; state funding 22.61%; local share, 33.73%. Projection is based on a 13.78% caseload decrease and 1.73% rate increase. A

mixture of local 1991 and 2011 Realignment funding has replaced the 22.61% State share of funding for this category.

21. THP + FC: State funding, 40%, local share, 60%. Projection is based on a 3.22% caseload increase and .02% rate increase. A mixture of local 1991 and 2011 Realignment funding has replaced the 40% 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 decreased overall due to estimated decreases in Public Assistance 2011 Realignment and Federal revenue, offset by an increase 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

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Assistance
Activity: General Relief

Fund 01010
Budget Unit #: 53000
Unit Title: Aid To Indigents

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	37,078	50,000	30,000	30,000
Total Revenue	37,078	50,000	30,000	30,000
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	170,794	168,243	195,075	195,075
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	170,794	168,243	195,075	195,075
Net Cost	(133,716)	(118,243)	(165,075)	(165,075)

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 FY15/16 resulting in an increase 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 FY15/16 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 FY15/16 resulting in an increase 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 an increase over the prior years budgeted amount.

REVENUE

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category has a slight increase over prior year based on estimated caseload projections.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Assistance
Activity: Other Assistance

Fund 01010
Budget Unit #: 55000
Unit Title: Dept Of Workforce Investment

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	5,641	5,640	5,640	5,640
Aid From Other Govt Agencies	3,023,711	3,289,357	3,909,821	3,909,821
Charges for Current Services	168,119	-	200,000	200,000
Other Revenue	765	-	-	-
Total Revenue	3,198,236	3,294,997	4,115,461	4,115,461
Salaries & Benefits	2,936,439	2,848,200	3,277,424	3,277,424
Services & Supplies	876,174	1,441,798	2,050,100	2,050,100
Other Charges	-	-	196,854	196,854
Transfers	(197,430)	(995,001)	(1,408,917)	(1,408,917)
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	3,615,183	3,294,997	4,115,461	4,115,461
Net Cost	(416,947)	-	-	-

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 Innovation and Opportunity Act (WIOA) and other related funding sources that come through the Board of Supervisors and the Workforce Development Board. Universal services are provided to all Merced County Residents. Individuals enrolled in WIOA programs include special target groups who may be economically disadvantaged, laid off, unemployed or on public assistance. WIOA 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 Innovation and Opportunity Act of 2014.

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. On October 20, 2015, the Board of Supervisors approved changing the name from the Workforce Investment Board to the Workforce Development Board, and approved changes to the bylaws to incorporate language from the Workforce Innovation and Opportunity Act of 2014.

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 faced 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.

In July 2014, the President signed the Workforce Innovation and Opportunity Act of 2014 (WIOA) that supersedes the Workforce Investment Act of 1998 (WIA). Implementation of the WIOA has been initiated, and a transition from WIA to WIOA will continue during FY 2016/17.

REVENUE

This category has decreased due to an estimated decrease in State revenue.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Director-Workforce Investment	1	1	1	1
Deputy Director-Workforce Investment	1	1	1	1
Operations Officer-Workforce Investment	1	1	1	1
Special Projects Manager	1	1	1	1
Support Services Analyst I/II	3	3	2	2
Supervising E&T Specialist	1	1	0	0
E&T Specialist I/II	11	10	8	8
Staff Services Analyst I/II	2	2	2	2
Business Services Specialist I/II	1	2	2	2
Secretary III	1	1	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Assessment Technician I/II	3	3	2	2
Fiscal Supervisor	1	1	1	1
Management Information System Technician I/II	2	2	2	2
Office Assistant III	4	4	4	4
TOTAL FULL-TIME & VS	33	33	27	27
Extra Help				
EH Support Services Analyst	0.25	0.50	0.25	0.25
EH Special Project Coordinator	0.50	0.50	0.50	0.50
EH Student Intern	0.00	0.00	1.00	1.00
EH E&T Specialist I	0.25	0.50	0.00	0.00
EH Account Clerk III	0.00	0.00	0.50	0.50
TOTAL FTE	1.00	1.50	2.25	2.25
TOTAL BUDGETED/APPROVED	34.00	34.50	29.25	29.25

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).

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.

On June 16, 2015, the Board of Supervisors approved the department's request to add one (1) Business Services Specialist I/II and to delete one (1) Employment Training Specialist I/II (Position #115).

For the FY 2016/17 budget, the department requests to delete one (1) Support Services Analyst, one (1) Supervising E&T Specialist, two (2) E&T Specialist I/II, one (1) Secretary III, and one (1) Assessment Technician I/II positions. This request is being recommended by the CEO and included as part of the 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 an overall increase due to an increase in Professional Services.

OTHER CHARGES
This category has increased due to an Employment Services Agreement with HSA.

INTRAFUND AND INTERFUND TRANSFERS
This category has increased due to an Employment Services Agreement with HSA.

CAPITAL ASSETS
None

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Assistance
Activity: Other Assistance

Fund 01581
Budget Unit #: 55100
Unit Title: D W I-WIA-Youth

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	768,865	745,500	763,500	763,500
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	768,865	745,500	763,500	763,500
Salaries & Benefits	-	-	-	-
Services & Supplies	755,773	745,500	763,500	763,500
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	755,773	745,500	763,500	763,500
Net Cost	13,092	-	-	-

DWI-WIA YOUTH

BUDGET UNIT 55100

The Workforce Investment Act (WIA) Youth Program budget unit was established in FY 2000/01 to track the WIA programs and services for economically disadvantaged youth, ages 14 through 21. The program targets out-of-school youth, youth no longer attending any school and who have not received a secondary school diploma, or have been subject to any stage of the criminal justice process as well as in-school youth with specific barriers. The program provides assistance in achieving both academic and employment success. Specific portions of the Youth Programs are provided through contracts awarded through the RFP process, with the remaining services provided by the department.

REVENUE

This category has decreased based on an estimated decrease in State revenue.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category has decreased due to a decrease in contractual obligations.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Assistance
Activity: Other Assistance

Fund 01582
Budget Unit #: 55200
Unit Title: D W I-WIA Adults

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	276,736	364,741	557,247	557,247
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	276,736	364,741	557,247	557,247
Salaries & Benefits	-	-	-	-
Services & Supplies	7,623	8,001	8,000	8,000
Other Charges	269,096	356,740	549,247	549,247
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	276,719	364,741	557,247	557,247
Net Cost	17	-	-	-

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, 2016, California Senate Bill 734 requires that an amount equal to 30% 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 20% from WIOA formula funds.

REVENUE

This category has increased based on an estimated increase of State revenue.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category has increased based on increased client services.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Assistance
Activity: Other Assistance

Fund 01583
Budget Unit #: 55300
Unit Title: D W I-WIA Dislocated Workers

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	238,457	379,888	510,802	510,802
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	238,457	379,888	510,802	510,802
Salaries & Benefits	-	-	-	-
Services & Supplies	7,623	8,001	8,000	8,000
Other Charges	228,435	371,887	502,802	502,802
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	236,058	379,888	510,802	510,802
Net Cost	2,399	-	-	-

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, 2016, California Senate Bill 734 requires that an amount equal to 30% 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 20% paid from WIOA formula funds.

REVENUE

This category has increased based on an estimated increase of State revenue.

SALARIES AND EMPLOYEE BENEFITS

.None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category has increased due to increases in training contracts.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Assistance
Activity: Other Assistance

Fund 01585
Budget Unit #: 55400
Unit Title: WIA-DOL Training

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	48	-	-	-
Aid From Other Govt Agencies	389,603	77,000	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	389,651	77,000	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	390,664	77,000	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	390,664	77,000	-	-
Net Cost	(1,013)	-	-	-

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. Individuals 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 decreased based on estimated decrease of State revenue.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category has decreased based on decreased client services.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Assistance
Activity: Other Assistance

Fund 01587
Budget Unit #: 55500
Unit Title: DWI-Dislocated Worker Special

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	0	-	-	-
Aid From Other Govt Agencies	(5)	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	(5)	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	-	-	-	-
Net Cost	(5)	-	-	-

DWI – DISLOCATED WORKER SPECIAL

BUDGET UNIT 55500

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

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 57800 to the new budget unit of 55500.

REVENUE

None

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Public Assistance
Activity: Other Assistance

Fund 01010
Budget Unit #: 54000
Unit Title: Area Agency On Aging

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	6,284	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	1,139,644	1,278,759	1,285,511	1,285,511
Charges for Current Services	-	-	-	-
Other Revenue	9,072	8,130	9,398	9,398
Total Revenue	1,155,000	1,286,889	1,294,909	1,294,909
Salaries & Benefits	377,095	455,468	474,740	474,740
Services & Supplies	433,726	684,442	744,275	744,275
Other Charges	591,939	708,355	694,984	694,984
Transfers	(204,431)	(366,571)	(321,724)	(321,724)
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,198,329	1,481,694	1,592,275	1,592,275
Net Cost	(43,330)	(194,805)	(297,366)	(297,366)

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

In FY 2015/2016 the county transitioned 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 increased due to an increase in estimated Federal and State Revenue.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Senior Services Program Manager	1	1	1	1
Ombudsman Program Manager	1	1	1	1
Senior Services Program Specialist	1	1	1	1
TOTAL FULL-TIME & VS	3	3	3	3
Extra Help				
EH Senior Services Program Worker	0.00	0.00	0.00	0.00
EH Senior Participant	0.00	0.00	0.00	0.00
EH Community Worker	5.32	5.32	4.06	4.06
TOTAL FTE	5.32	5.32	4.06	4.06
TOTAL BUDGETED/APPROVED	8.32	8.32	7.06	7.06

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 increased due to an increase in Administrative costs and Special Departmental Expense.

OTHER CHARGES

This category has decreased overall due to a decrease in Delivered meals, partially offset by an increase in Congregate Meals.

INTRAFUND AND INTERFUND TRANSFERS

This category has increased due to an anticipated Capital Improvement Project.

CAPITAL ASSETS

None.

EDUCATION FUNCTION

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Education
Activity: Library Services

Fund 01010
Budget Unit #: 60000
Unit Title: Library

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	13,306	12,956	12,956	12,956
Aid From Other Govt Agencies	65,558	71,790	62,000	62,000
Charges for Current Services	42,696	54,345	56,000	56,000
Other Revenue	315	10,000	65,000	65,000
Total Revenue	121,875	149,091	195,956	195,956
Salaries & Benefits	1,856,415	1,690,380	2,323,106	2,323,106
Services & Supplies	648,333	864,137	997,297	997,297
Other Charges	-	-	-	-
Transfers	(137,350)	(162,309)	(160,655)	(160,655)
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	2,367,397	2,392,208	3,159,748	3,159,748
Net Cost	(2,245,522)	(2,243,117)	(2,963,792)	(2,963,792)

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 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 2016/17 Proposed Budget, this category decreased overall due to reduced estimates in Other Revenue and Other Revenue – Donations.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
County Librarian	1	1	1	1
Deputy County Librarian	0	0	1	0
Fiscal Manager	0	0	1	0
Supervising Librarian	0	1	1	1
Librarian I/II	2	2	2	2
Library Assistant I/II	9	8	8	8
Library Resource Technician I/II	5	5	5	5
Lead Library Resource Technician	1	1	1	1
Literacy Coordinator	1	1	1	1
Staff Service Analyst I/II	1	1	1	1
Accounting Technician	0	0	1	0
Account Clerk I/II	1	1	1	1
Delivery Driver	0	0	1	0
TOTAL FULL-TIME & VS	21	21	25	21
Contract Employees				
CC Interim County Librarian	1.00	0.00	0.00	0.00
TOTAL CONTRACT EMPLOYEES	1.00	0.00	0.00	0.00
Extra Help				
EH Delivery Driver	0.00	0.00	0.00	0.00
EH Pages	1.00	0.50	0.50	0.50
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	0.00	0.00	0.00	0.00
TOTAL FTE	9.00	2.50	4.50	4.50
TOTAL BUDGETED/APPROVED	31.00	24.50	30.00	26.00

SALARIES AND EMPLOYEE BENEFITS (Continued)
On February 15, 2011 the Board of Supervisors approved the deletion of one (1) Library Assistant I/II (position #25) due to fiscal constraints.

On August 21, 2012 (Final Budget) the Board of Supervisors approved the department's request to delete one (1) filled Supervising Librarian (Position #11), effective September 23, 2012, due to fiscal constraints.

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.

On June 18, 2015, the Board of Supervisors approved the department's request to add one (1) Library Resource Technician I/II, to delete one (1) Library Assistant I/II (Position #4) and to delete one (1) Interim County Library – Contract Position.

One April 12, 2016, the Board of Supervisors approved the department's request to add one (1) Supervising Librarian and delete one (1) Library Resource Technician I/II (Position #18).

For the FY 2016/17 budget, the department is requesting to add one (1) Deputy County Librarian, one (1) Fiscal Manager, one (1) Delivery Driver, and one (1) Accounting Technician positions. These requests will be evaluated by the CEO with recommendations being brought back before the Board as part of 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 2016/17, this category decreases overall due to reductions in Maintenance – Structure, Improvements and Grounds, Office Expense – General, and Office Expense – Computers due to removal of a one-time expense.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
This category was adjusted due to the removal of a one-time accrual estimate

CAPITAL ASSETS
None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Education
Activity: Agricultural Education

Fund 01010
Budget Unit #: 61000
Unit Title: Cooperative Extension

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	7,500	7,500	-	-
Other Revenue	-	-	-	-
Total Revenue	7,500	7,500	-	-
Salaries & Benefits	271,480	270,927	303,140	303,140
Services & Supplies	39,510	52,474	60,096	60,096
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	310,991	323,401	363,236	363,236
Net Cost	(303,490)	(315,901)	(363,236)	(363,236)

COOPERATIVE EXTENSION

BUDGET UNIT 61000

The University of California Cooperative Extension (UCCE) is the bridge between local issues and the power of UC Research. Cooperative Extension advisors, specialists and faculty bring practical, science-based answers to Californians. UCCE works hand in hand with industry to enhance agricultural markets, help the balance of trade, address environmental concerns, protect plant health, and provide farmers with scientifically tested production techniques and Californians with increased food safety. Cooperative Extension works in cooperation with the county to provide local educational programs in the areas of agriculture and natural resources, youth development (4-H), 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. 2016 marked the 99th year of cooperation between Merced County and the University of California to serve the needs of the residents of the county.

REVENUE

None

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Agricultural Field Technician	1	1	1	1
Cooperative Extension Office Manager	1	1	1	1
Office Assistant III	0	0	1	0
Office Assistant I/II V/S	1	1	1	1
TOTAL FULL TIME & VS	3	3	4	3
TOTAL BUDGETED/APPROVED	3.00	3.00	4.00	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.

For the FY 2016/17 budget, the department is requesting to add one (1) Office Assistant III position. This position will be evaluated by the CEO with recommendations being brought before the Board as part of 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 slightly due to an increase in Office Expenses and County Vehicle Costs.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

RECREATION AND CULTURAL SERVICES FUNCTION

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Recreation And Cultural Servic
Activity: Recreation Facilities

Fund 01010
Budget Unit #: 16400
Unit Title: DPW-Recreation Division

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	4,960	7,000	7,000	7,000
Other Revenue	-	-	-	-
Total Revenue	4,960	7,000	7,000	7,000
Salaries & Benefits	219,749	254,565	268,606	268,606
Services & Supplies	10,373	11,880	16,630	16,630
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	230,123	266,445	285,236	285,236
Net Cost	(225,163)	(259,445)	(278,236)	(278,236)

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

Revenue which is collected from community sponsorships for various programs or activities is decreased overall in Parks and Recreation Fees based on current trends and programmatic changes.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
County Museum Director	1	1	1	1
Recreation Superintendent	1	1	1	1
TOTAL FULL TIME	2	2	2	2
Extra Help				
Recreation Leaders	0.42	0.42	0.50	0.50
TOTAL BUDGETED/APPROVED	2.42	2.42	2.50	2.50

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.

SERVICES AND SUPPLIES

This category is increased overall in Special Department Expense - Athletic Supplies based on additional programs and equipment, and Transportation and Travel account for Fleet Services Replacement and Operation and Maintenance costs for vehicles.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Recreation And Cultural Servic
Activity: Recreation Facilities

Fund 01010
Budget Unit #: 16600
Unit Title: DPW-Special Recreation Div

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	3,300	3,300
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	4,400	800	800	800
Total Revenue	4,400	800	4,100	4,100
Salaries & Benefits	-	-	-	-
Services & Supplies	30,319	19,030	-	-
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	30,319	19,030	-	-
Net Cost	(25,919)	(18,230)	4,100	4,100

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 increased in Other Revenue based on reimbursement for ballfield lighting.

SALARIES AND EMPLOYEE BENEFITS
None.

SERVICES AND SUPPLIES
This category is decreased in Maintenance-Structure Improvements and Grounds.

OTHER CHARGES
None.

INTRAFUND AND INTERFUND TRANSFERS
None

CAPITAL ASSETS
None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Recreation And Cultural Servic
Activity: Recreation Facilities

Fund 01010
Budget Unit #: 16500
Unit Title: DPW-Parks Division

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	50,423	42,000	45,811	45,811
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	287,766	259,500	302,250	302,250
Other Revenue	3,354	1,200	1,200	1,200
Total Revenue	341,542	302,700	349,261	349,261
Salaries & Benefits	1,111,006	1,388,894	1,403,230	1,403,230
Services & Supplies	410,582	513,580	546,443	546,443
Other Charges	-	2,846	2,846	2,846
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	12,754	-	42,000	42,000
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,534,342	1,905,320	1,994,519	1,994,519
Net Cost	(1,192,799)	(1,602,620)	(1,645,258)	(1,645,258)

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 is decreased in Rents & Concessions based on less than anticipated revenue, while Parks and Recreation Fees, and Parks and Rec Fees – Entrance Fees remain at prior year budgeted levels due to the removal of one-time accrual expense in FY15-16. Personnel Services are increased for tree trimming services.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Deputy Director Public Works Parks & Recreation	1	1	1	1
Parks Superintendent	1	1	1	1
Parks Equipment Construction Specialist	1	1	1	1
Park Maintenance Specialist	1	1	1	1
Grounds Maintenance Worker I/II	7	7	7	7
Office Assistant III	1	1	1	1
TOTAL FULL-TIME & VS	12	12	12	12
Extra Help				
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	0.50	0.50
EH Park Maintenance Aide	0.00	0.00	0.00	0.00
EH Grounds Maintenance Aide	8.05	8.05	9.30	9.30
EH Special Project Coordinator	0.04	0.04	0.00	0.00
TOTAL FTE	8.83	8.83	9.80	9.80
TOTAL BUDGETED/APPROVED	20.83	20.83	21.80	21.80

On June 28, 2011 the Board of Supervisors approved the department's request to delete one (1) Park Maintenance Specialist (Position #15) and one (1) filled Grounds Maintenance Worker I/II (Position #22) due to fiscal constraints. This reduction would impact mowing services, repairs to equipment and facilities needed for irrigation, park maintenance and public use, and would decrease employee presence at the different park facilities as more duties are taken on.

On July 12, 2011 the Board of Supervisors rescinded the action from June 28, 2011 to delete one (1) filled Grounds Maintenance Worker I/II (Position #22) in order to provide better maintenance of parks.

On February 25, 2014 the Board of Supervisors approved the department's request to change one (1) Parks Caretaker I to Grounds Maintenance Worker I/II (Position #5).

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

SERVICES AND SUPPLIES

This category has increased overall due to increases in Utilities, Household Expense-Other, and Transportation and Travel – County Vehicles for Fleet Services Replacement and Operation and Maintenance Costs. Maintenance –Equipment has decreased due to replacement of lawnmowers last year.

OTHER CHARGES

This category is budgeted at prior year levels.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
81200	1 Truck	$30,000	$30,000
81220	Scout Island Well Demolition	7,000	7,000
81221	Bicentennial Grove Well Demolition	5,000	5,000
TOTAL		$42,000	$42,000

One new vehicle is requested to replace an existing vehicle and to improve efficiencies.
In order to be in compliance with the State inspection, it is necessary to abandon the wells that were previously sealed.

DEBT SERVICE

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Debt Service
Activity: Long Term Debt Service

Fund 01795
Budget Unit #: 71100
Unit Title: Debt Service-Juv Hall 2013 Ref

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	(2)	39	50	50
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	830,207	827,629	833,901	833,901
Total Revenue	830,205	827,668	833,951	833,951
Salaries & Benefits	-	-	-	-
Services & Supplies	4,374	-	5,100	5,100
Other Charges	826,000	827,651	828,851	828,851
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	830,374	827,651	833,951	833,951
Net Cost	(169)	17	-	-

DEBT SERVICE – JUVENILE HALL 2013 REFINANCE

BUDGET UNIT 71100

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.

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 70700 to the new budget unit of 71100.

Component	Principal Amount	Payment Period	Principal Balance 06/30/16
Juvenile Justice Facility	$10,885,000	18 Years	$9,535,000

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

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

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Debt Service
Activity: Interest On Notes & Warrants

Fund 01010
Budget Unit #: 71000
Unit Title: Int On Trans And Other Notes

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	44,761	50,000	75,000	75,000
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	44,761	50,000	75,000	75,000
Net Cost	(44,761)	(50,000)	(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 is budgeted at FY 2015/16 level for Professional and Special Services-Debt Admin Fees and Professional Special Services Audits.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Debt Service
Activity: Long Term Debt Service

Fund 01802
Budget Unit #: 71300
Unit Title: Debt Service-Justice Facility

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	665,336	666,207	665,306	665,306
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	665,336	666,207	665,306	665,306
Salaries & Benefits	-	-	-	-
Services & Supplies	4,210	2,500	5,100	5,100
Other Charges	661,126	663,707	660,206	660,206
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	665,336	666,207	665,306	665,306
Net Cost	-	-	-	-

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

Component	Principal Amount	Payment Period	Principal Balance 06/30/16
Courthouse Justice Facility	$10,200,000	25 Years	$6,840,000

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.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Debt Service
Activity: Long Term Debt Service

Fund 01803
Budget Unit #: 71400
Unit Title: Debt Service-Mental Health

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	975,000	975,000
Total Revenue	-	-	975,000	975,000
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	5,106	5,106
Other Charges	-	-	969,894	969,894
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	-	-	975,000	975,000
Net Cost	-	-	-	-

DEBT SERVICE – MENTAL HEALTH FACILITY

BUDGET UNIT 71400

In late June 2016, the County will issue $8,200,000 in private placement bonds to assist in financing the remodel of the old hospital facility as a mental health facility. This budget unit and an associated fund were established to account for the debt service requirements on that debt. The loan is expected to be for a period of 10 years, with the first payment due in June 2017 and the final payment due in June 2026. The interest rate on the debt is estimated to be 3.5%.

Component	Principal Amount	Payment Period	Principal Balance 06/30/16
Mental Health Facility	$8,200,000	10 Years	$8,200,000

REVENUE

Operating Transfers In is established for revenues to be received.

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

This category accounts for the transfers in that will come from the Mental Health budget unit.

CAPITAL ASSETS

None.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Debt Service
Activity: Long Term Debt Service

Fund 01804
Budget Unit #: 71500
Unit Title: Debt Service-Dairy Ln Program

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	100,675	110,000	110,000	110,000
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	238,090	240,000	240,000	240,000
Total Revenue	338,766	350,000	350,000	350,000
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	1,007,767	1,007,768	1,007,768	1,007,768
Transfers	-	3,600	36,000	36,000
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	1,007,767	1,011,368	1,043,768	1,043,768
Net Cost	(669,002)	(661,368)	(693,768)	(693,768)

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.

Component	Payment Period	Principal Balance 06/30/16
Dairy Loan Program	20 Years	$3,781,485

REVENUE

Amounted in the Revenue From Use of Money and Property category represents both interest payments received form loans made to dairies and interest earned on cash balances maintained with 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.

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Debt Service
Activity: Long Term Debt Service

Fund 01799
Budget Unit #: 71900
Unit Title: Debt Service-Pension Oblig Bd

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	41,216	31,667	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	8,398,855	8,647,713	-	-
Total Revenue	8,440,071	8,679,380	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	2,425	-	5,100	5,100
Other Charges	8,383,750	8,791,875	9,111,094	9,111,094
Transfers	-	-	-	-
Contengencies	-	-	-	-
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	8,386,175	8,791,875	9,116,194	9,116,194
Net Cost	53,896	(112,495)	(9,116,194)	(9,116,194)

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.

Component	Principal Amount	Payment Period	Principal Balance 06/30/16
Pension Obligation Bonds	$63,070,000	18 Years	$8,835,000

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

None.

PROVISION FOR CONTINGENCY

State Controller
County Budget Act
January 2010

County of Merced
State of California
Detail of Financing Sources and Financing Uses
Governmental Funds
Fiscal Year 2016 - 2017

County Budget Form
Schedule 9
Proposed

Classification
Function: Miscellaneous
Activity: Provision For Contingencies

Fund 01010
Budget Unit #: 72000
Unit Title: Contingencies-General Fund

Detail by Revenue Category and Expenditure Object (1)	Actual 2014-2015 (2)	Estimate 2015-2016 (3)	Recommended by County Admin 2016-2017 (4)	Approved by Board of Supv 2016-2017 (5)
Taxes	-	-	-	-
Licenses & Permits	-	-	-	-
Fines Forfeits and Penalties	-	-	-	-
Use of Money and Property	-	-	-	-
Aid From Other Govt Agencies	-	-	-	-
Charges for Current Services	-	-	-	-
Other Revenue	-	-	-	-
Total Revenue	-	-	-	-
Salaries & Benefits	-	-	-	-
Services & Supplies	-	-	-	-
Other Charges	-	-	-	-
Transfers	-	-	-	-
Contengencies	-	500,000	4,000,000	4,000,000
Capital Assets	-	-	-	-
Not Applicable	-	-	-	-
Total Expenditure/Appropriations	-	500,000	4,000,000	4,000,000
Net Cost	-	(500,000)	(4,000,000)	(4,000,000)

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.

APPROPRIATION FOR CONTINGENCIES

This category is budgeted at prior fiscal year level.

INTERNAL SERVICE FUNDS

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Operation of Internal Service Fund
Fiscal Year 2016-2017

County Budget Form
Schedule 10
Proposed

Fund Title: Fleet Service
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2014-2015	Estimated 2015-2016	Proposed Estimates 2016-2017	Approved Estimates 2016-2017
1	2	3	4	5
Operating Revenues				
Charges for Services	3,170,712	1,996,033	2,652,722	2,652,722
Miscellaneous Sales	0	122,621	0	0
Total Operating Revenues	**3,170,712**	**2,118,654**	**2,652,722**	**2,652,722**
Operating Expenses				
Salaries and Employee Benefits	585,311	638,864	781,104	781,104
Services and Supplies	2,020,746	1,832,596	1,867,907	1,867,907
Depreciation and Amortization	599,384	599,384	599,384	599,384
Total Operating Expenses	**3,205,441**	**3,070,844**	**3,248,395**	**3,248,395**
Operating Income (Loss)	**(34,730)**	**(952,190)**	**(595,673)**	**(595,673)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	38,357	1,519	2,000	2,000
Gain or Loss on Sale of Capital Assets	(67,306)	32,711	35,000	35,000
Other	0	44,621	19,000	19,000
Total Non-Operating Revenues (Expenses)	**(28,949)**	**78,851**	**56,000**	**56,000**
Income Before Capital Contributions and Transfers	**(63,678)**	**(873,339)**	**(539,673)**	**(539,673)**
Capital Contributions	32,423	0	0	0
Transfers-In(Out)	0	2,060,201	1,447,900	1,447,900
Change in Net Assets	**(31,255)**	**1,186,862**	**908,227**	**908,227**
Fixed Assets Purchased	377,654	2,057,653	1,454,900	1,454,900
Net Assets - Beginning Balance	7,174,646	7,143,391	10,387,905	10,387,905
Net Assets - Ending Balance	7,143,391	10,387,905	12,751,032	12,751,032
Reserved for Fleet Replacement	4,375,017	2,317,364	862,464	862,464

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 been adjusted in Other Sales - Fleet Services FSR and Operating Transfers In for replacement of vehicles. Due to the loss of maintenance and sale of fuel to the Transit System this category has decreased in Other Sales.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Assistant Shop Supervisor	1	1	1	1
Fleet Maintenance Supervisor	0	0	1	1
Automotive Technician	3	3	3	3
Parts Supply Clerk	1	1	1	1
Office Assistant III	1	1	1	1
TOTAL FULL-TIME & VS	6	6	7	7
TOTAL BUDGETED/APPROVED	6.00	6.00	7.00	7.00

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.

For the FY 2016/17 budget, the department is requesting to add one (1) Fleet Maintenance Supervisor position. The CEO is recommending this position and it is included as part of the 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, worker's compensation adjustments, retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category has decreased overall based on adjustments in Maintenance Equipment –Fuel, related to the loss of Transit services and the provision of fuel, and a reduction in Special Department Expense-Special Fund.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
81192	13 Sheriff Patrol Cars	$546,000	$546,000
81193	19 New Vehicles	735,000	735,000

CAPITAL ASSETS (Continued)

		REQUESTED	RECOMMENDED
81194	1 Animal Control Truck	50,000	50,000
81195	9 Patrol Car Light Bars	18,900	18,900
81209	1 Corrections Van	105,000	105,000
TOTAL		$1,454,900	$1,454,900

The Patrol Cars and New Vehicles, Animal Control Truck, Light Bars, and Corrections Van are for replacement of aged vehicle or equipment that is no longer economical to repair or are a part of the scheduled replacement plan.

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Operation of Internal Service Fund
Fiscal Year 2016-2017

County Budget Form
Schedule 10
Proposed

Fund Title: Administrative Services
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2014-2015	Estimated 2015-2016	Proposed Estimates 2016-2017	Approved Estimates 2016-2017
1	2	3	4	5
Operating Revenues				
Charges for Services	10,376,144	10,992,941	11,463,620	11,463,620
Total Operating Revenues	**10,376,144**	**10,992,941**	**11,463,620**	**11,463,620**
Operating Expenses				
Salaries and Employee Benefits	4,622,409	5,730,602	5,599,465	5,599,465
Services and Supplies	4,600,544	6,026,549	5,664,894	5,664,894
Depreciation and Amortization	269,180	269,180	269,180	269,180
Total Operating Expenses	**9,492,133**	**12,026,332**	**11,533,539**	**11,533,539**
Operating Income (Loss)	**884,010**	**(1,033,391)**	**(69,919)**	**(69,919)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	7,296	0	0	0
Gain or Loss on Sale of Capital Assets	(644)	200	0	0
Total Non-Operating Revenues (Expenses)	**6,652**	**200**	**0**	**0**
Income Before Capital Contributions and Transfers	**890,662**	**(1,033,191)**	**(69,919)**	**(69,919)**
Capital Contributions	4,925	0	0	0
Transfers-In(Out)	338,157	420,000	6,000	6,000
Change in Net Assets	**1,233,744**	**(613,191)**	**(63,919)**	**(63,919)**
Fixed Assets Purchased	914,460	45,458	12,000	12,000
Net Assets - Beginning Balance	1,880,433	3,114,177	2,500,987	2,500,987
Net Assets - Ending Balance	3,114,177	2,500,987	2,437,068	2,437,068

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 16 – 17:

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. The Department will focus efforts on developing and supporting the technology infrastructure to support Open Data and improving citizen engagement.
3. The Department will work with departments to identify the requirements to support the County's overall continuity of operations and emergency operations plans.
4. 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 utilized by users through improved effectiveness and usefulness of the system.
5. Information Systems will continue work on a project to enhance the County's website and online presence to support new federal accessibility standards.
6. 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.
7. Begin implementing the strategic plan to update the County's aging communications and technology infrastructure.

REVENUE

This category is increased in Data Processing and Communication Services based on projected service costs for FY 2016/17.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Director Administrative Services/Chief Information Officer	1	1	1	1
Supervising Programmer Analyst	1	2	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	6	6	7	7
Data Base Administrator	1	0	0	0
Systems Programmer I/II	1	1	1	1
Network Systems Support Analyst I/II	7	7	8	8

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Network Systems Support Analyst III	1	1	1	1
Automation Systems Analyst I/II	5	5	5	5
Computer Support Assistant III	1	1	1	1
Computer Support Assistant I/II	1	1	1	1
Computer Operator I/II	3	2	2	2
Secretary II	1	1	1	1
Communication Coordinator	1	1	1	1
Account Clerk I/II	1	1	1	1
Fiscal Manager	1	1	1	1
Information Systems Manager	2	2	2	2
Accounting Technician	0	1	1	1
GIS Manager	1	1	1	1
GIS Technician	1	1	1	1
TOTAL FULL-TIME & VS	40	40	42	42
Extra Help				
EH Network Support Specialist	0.40	0.40	0.40	0.40
EH Student Intern	0.75	0.75	0.75	0.75
Total FTE	1.15	1.15	1.15	1.15
TOTAL BUDGETED/APPROVED	41.15	41.15	43.15	43.15

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 11500in 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.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On August 18, 2015, the Board of Supervisors approved the department's 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 #30).

One April 12, 2016, the Board of Supervisors approved the department's request to add one (1) GIS Manager and delete one (1) GIS/Development Services Manager (Position #62).

For the FY 2016/17 budget, the department is requesting to add one (1) Programmer Analyst I/II and one (1) Network Systems Support Analyst I/II. The CEO is recommending these positions and they have been included as part of the Proposed Budget.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, accruals, 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 for Communications and Maintenance-Equipment based on projected cost for these services. Transportation and Travel-Staff Development is increased for future training on new software being implemented. Professional and Special Services-DP and Special Department Expense-Cost Allocation is decreased based on current trend and projected usage for FY 2016/17.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
81223	Copier/Printer/Scanner	$12,000	$12,000
	TOTAL	$12,000	$12,000

Asset is requested to replace equipment no longer cost effective to repair.

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Operation of Internal Service Fund
Fiscal Year 2016-2017

County Budget Form
Schedule 10
Proposed

Fund Title: Insurance Pool
Service Activity: Internal Service Fund

Operating Detail	Audited Actual 2014-2015	Estimated 2015-2016	Proposed Estimates 2016-2017	Approved Estimates 2016-2017
1	2	3	4	5
Operating Revenues				
Insurance Allocations	45,602,701	52,928,542	60,140,339	60,140,339
Total Operating Revenues	**45,602,701**	**52,928,542**	**60,140,339**	**60,140,339**
Operating Expenses				
Services and Supplies	36,418,541	45,996,276	53,376,702	53,376,702
Other Charges	8,979,346	8,489,775	11,573,000	11,573,000
Total Operating Expenses	**45,397,887**	**54,486,051**	**64,949,702**	**64,949,702**
Operating Income (Loss)	**204,814**	**(1,557,509)**	**(4,809,363)**	**(4,809,363)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	228,378	204,600	203,600	203,600
Total Non-Operating Revenues (Expenses)	**228,378**	**204,600**	**203,600**	**203,600**
Income Before Capital Contributions and Transfers	**433,192**	**(1,352,909)**	**(4,605,763)**	**(4,605,763)**
Transfers-In(Out)	0	0	350,000	350,000
Change in Net Assets	**433,192**	**(1,352,909)**	**(4,255,763)**	**(4,255,763)**
Net Assets - Beginning Balance	8,374,247	8,807,439	7,454,530	7,454,530
Net Assets - Ending Balance	8,807,439	7,454,530	3,198,767	3,198,767
Reserved for Risk Liability	8,807,439	7,454,530	3,198,767	3,198,767

INSURANCE POOL

BUDGET UNIT 75900

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

REVENUE

This category is increased based on projected Insurance Proceeds for FY 2016/17. Charges for Current Services are adjusted to move revenues to correct line item account.

SALARIES AND BENEFITS

None.

SERVICES AND SUPPLIES

This category is increased for Insurance-Other based on projected insurance premiums for FY 2016/17. Professional and Special Services and Travel line items are increased for the Benefit Focus program, conferences and education. Professional and Special Services-Admin Services is increased based on administrative cost allocation for FY 2016/17.

OTHER CHARGES

This category is increased for Claims Payments based on projected usage for FY 16/17 and the transition to Delta Dental.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

ENTERPRISE FUNDS

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Operation of Enterprise Fund
Fiscal Year 2016-2017

County Budget Form
Schedule 11
Proposed

Fund Title: Medical Facility Lease
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2014-2015	Estimated 2015-2016	Proposed Estimates 2016-2017	Approved Estimates 2016-2017
1	2	3	4	5
Operating Revenues				
Miscellaneous Sales	4,800	0	0	0
Total Operating Revenues	**4,800**	**0**	**0**	**0**
Operating Expenses				
Services and Supplies	21,519	0	200,000	200,000
Depreciation and Amortization	233,453	233,453	233,453	233,453
Total Operating Expenses	**254,973**	**233,453**	**433,453**	**433,453**
Operating Income (Loss)	**(250,173)**	**(233,453)**	**(433,453)**	**(433,453)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	116,870	0	0	0
Appropriation for Contingencies	0	0	(800,000)	(800,000)
Total Non-Operating Revenues (Expenses)	**116,870**	**0**	**(800,000)**	**(800,000)**
Change in Net Assets	**(133,303)**	**(233,453)**	**(1,233,453)**	**(1,233,453)**
Net Assets - Beginning Balance	15,633,492	15,500,189	15,266,735	15,266,735
Net Assets - Ending Balance	15,500,189	15,266,735	14,033,282	14,033,282

MEDICAL FACILITY LEASE OPERATIONS

BUDGET UNIT 75000

This budget unit is administered by the Auditor-Controller's Office. On January 1, 1997, daily operations of Merced Community Medical Center were transferred to Sutter Health through a comprehensive lease agreement. The lease agreement was for 20 years with four ten-year renewal options. The lease payments from Sutter Health to the County were $120,000 annually. The most significant benefits for the County under this lease were that Sutter Health assumed the County's liability for indigent health care services under Section 17000 of the Welfare and Institutions Code beyond the dollar amounts available from the County under the Health Realignment and State of California Extended Access Program, estimated to be $4 million each year. In June 2000, Sutter Health and Mercy Hospital/Catholic Healthcare West (CHW) requested approval from the County for Sutter to assign its responsibilities under the lease to Mercy/CHW. With Board approval, negotiations ensued among the parties with revised and restated lease agreements approved in November 2000. The California Attorney General subsequently reviewed and approved the transaction, and the transfer of operations from Sutter to Mercy/CHW occurred on April 1, 2001. Mercy/CHW continues to pay $120,000 in annual lease payments and extended its obligation to provide indigent health care services for 31 years, while the County is obligated to make available 19% of the total Health Realignment dollars received by the County each fiscal year to reimburse Mercy/CHW for those services with all costs in excess of those dollars being absorbed by Mercy/CHW. Mercy/CHW plans to build a new hospital in North Merced in approximately 2011, and the former Merced Community Medical Center (MCMC) will revert back to the County. Mercy/CHW will continue to provide outpatient and indigent health care services in South Merced at or near the MCMC site after construction of the new hospital.

REVENUE

None.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at prior year levels.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CONTINGENCIES

This category is budgeted at prior year levels.

CAPITAL ASSETS

None.

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Operation of Enterprise Fund
Fiscal Year 2016-2017

County Budget Form
Schedule 11
Proposed

Fund Title: Castle Airport
Service Activity: Enterprise Fund

Operating Detail	Audited Actual 2014-2015	Estimated 2015-2016	Proposed Estimates 2016-2017	Approved Estimates 2016-2017
1	2	3	4	5
Operating Revenues				
Licenses, Permits and Franchises	119,819	110,450	120,400	120,400
Revenue from Use of Money and Property	1,784,931	1,700,000	2,050,750	2,050,750
Charges for Services	115,081	113,000	135,000	135,000
Miscellaneous Sales	43,022	158,113	74,500	74,500
Total Operating Revenues	**2,062,853**	**2,081,563**	**2,380,650**	**2,380,650**
Operating Expenses				
Salaries and Employee Benefits	852,251	903,535	1,114,085	1,114,085
Services and Supplies	785,388	966,848	1,105,720	1,105,720
Depreciation and Amortization	6,253,464	6,253,464	6,253,464	6,253,464
Total Operating Expenses	**7,891,103**	**8,123,847**	**8,473,270**	**8,473,270**
Operating Income (Loss)	**(5,828,251)**	**(6,042,284)**	**(6,092,620)**	**(6,092,620)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	4,962	4,200	7,500	7,500
Interest/Investment (Expense) and/or (Loss)	(1,673)	(1,276)	(911)	(911)
Aid From Other Gov't Agencies	1,069,993	805,000	1,051,589	1,051,589
Gain or Loss on Sale of Capital Assets	34,667	0	0	0
Total Non-Operating Revenues (Expenses)	**1,107,949**	**807,924**	**1,058,178**	**1,058,178**
Income Before Capital Contributions and Transfers	**(4,720,302)**	**(5,234,360)**	**(5,034,442)**	**(5,034,442)**
Change in Net Assets	**(4,720,302)**	**(5,234,360)**	**(5,034,442)**	**(5,034,442)**
Long Term Debt Payments	11,233	11,586	11,950	11,950
Fixed Assets Purchased	1,282,156	1,356,331	1,197,322	1,197,322
Net Assets - Beginning Balance	121,217,635	116,497,333	112,619,304	112,619,304
Net Assets - Ending Balance	116,497,333	112,619,304	108,782,184	108,782,184

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
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 2016-2017, there are approximately 100 active building leases at Castle, to include the facilities vacated by AT&T.

REVENUE

For Fiscal Year 2016/17 Proposed Budget, this category decreased overall due to reductions in Federal Other. Franchises, and Rents and Concessions increased.

SALARIES AND EMPLOYEE BENEFITS

	2014/15 APPROVED	2015/16 APPROVED	2016/17 REQUESTED	2016/17 RECOMMENDED
Castle-Airport Manager	1	1	1	1
Castle-Administrative Services Manager	0	0	0	0
Staff Services Analyst I/II	0	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	2	2	2	2
TOTAL FULL-TIME & VS	9	9	9	9
Extra Help				
EH Grounds Maintenance Worker	1.00	1.00	1.00	1.00
TOTAL FTE	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	10.00	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.

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).

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

For Fiscal Year 2016/17 Proposed Budget, this category was increased overall in Professional and Special Services – Custodial Services, Maintenance – Structures, Improvements and Grounds, and Utilities. Special Department Expense – Cost Allocation Plan decreased.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

		REQUESTED	RECOMMENDED
81216	1 Truck	$40,000	$40,000
84067	FAA# 14 Map Project	159,928	159,928
85112	FAA# 16 Apron Lights	47,268	47,268
85113	FAA# 15 Taxiway B	20,791	20,791
85114	FAA# 16 Hangar Rehab	31,403	31,403
86106	FAA# 17	792,465	792,465
86107	FAA# 18	105,467	105,467
TOTAL		$1,197,322	$1,197,322

For Fiscal Year 2016/17, the Department requests continued work on Federal FAA projects at Castle Airport, and a replacement truck for staff use at Castle.

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Operation of Enterprise Fund
Fiscal Year 2016-2017

County Budget Form
Schedule 11
Proposed

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

Operating Detail	Audited Actual 2014-2015	Estimated 2015-2016	Proposed Estimates 2016-2017	Approved Estimates 2016-2017
1	2	3	4	5
Operating Revenues				
Charges for Services	268,023	359,550	355,150	355,150
Miscellaneous Sales	0	100	100	100
Total Operating Revenues	**268,023**	**359,650**	**355,250**	**355,250**
Operating Expenses				
Services and Supplies	260,793	331,226	355,500	355,500
Depreciation and Amortization	3,292	3,292	3,292	3,292
Total Operating Expenses	**264,085**	**334,518**	**358,792**	**358,792**
Operating Income (Loss)	**3,938**	**25,132**	**(3,542)**	**(3,542)**
Non-Operating Revenues (Expenses)				
Interest/Investment Income and/or Gain	394	250	250	250
Total Non-Operating Revenues (Expenses)	**394**	**250**	**250**	**250**
Income Before Capital Contributions and Transfers	**4,332**	**25,382**	**(3,292)**	**(3,292)**
Change in Net Assets	**4,332**	**25,382**	**(3,292)**	**(3,292)**
Net Assets - Beginning Balance	38,090	42,422	67,805	67,805
Net Assets - Ending Balance	42,422	67,805	64,513	64,513

COMMUNITY AND ECONOMIC DEVELOPMENT DEPARTMENT
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 75100 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 transitioned 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 2016/17 Proposed Budget, this category decreased from prior year in Other Services – Service Charges.

SERVICES AND SUPPLIES

For Fiscal Year 2016/17 Proposed Budget, this category decreased from prior year in Maintenance – Structures, Improvements and Grounds, and Utilities.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

SPECIAL DISTRICTS

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Special Districts and Other Agencies Summary
Non Enterprise
Fiscal Year 2016 - 2017

District Budget Form
Schedule 12
Proposed

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2016	Decreases to Obligated Fund Balances	Additional Financing Sources	Total Financing Sources	Financing Uses	Increases to Obligated Fund Balances	Total Financing Uses
1	2	3	4	5	6	7	8
Drainage Districts							
Almond Grove Dr Zone 204	9,590		2,211	11,801	10,379	1,422	11,801
Almond Meadows Dr Maint Zone 319	17,212		2,079	19,291	18,405	886	19,291
Almond Tree Estates Dr Zone 114	42,509		4,998	47,507	44,340	3,167	47,507
American Heritage Dr Zone 323	20,986		4,122	25,108	23,663	1,445	25,108
Ashley Estates Dr Zone 116	28,434		3,127	31,561	29,587	1,974	31,561
B & B Water District	25,716		13,300	39,016	28,000	11,016	39,016
Bridget Court Dr-Maint Zone 232	4,303		991	5,294	4,540	754	5,294
Champagne Estates Dr Zone 231	15,264		2,274	17,538	16,584	954	17,538
Cotton Glen Estates Dr #421	13,690		15,590	29,280	21,974	7,306	29,280
Countrysides Estates Dr Zone 101	15,926		1,684	17,610	16,288	1,322	17,610
Cowdenknowes Dr Zone 238	2,584	59	379	3,022	3,022		3,022
Cypress Est Dr & Maint Zone 254	5,750		1,810	7,560	5,761	1,799	7,560
Denis Way Dr Zone 109	933		728	1,661	1,168	493	1,661
Eastside CSA Water District	5,140	1,511	975	7,626	7,626		7,626
Elliott Manor Dr Zone 230	17,465		1,931	19,396	18,116	1,280	19,396
Evergreen Place Dr Zone 256	24,394		3,259	27,653	24,754	2,899	27,653
Golden Estates Dr Zone 205	14,900		10,050	24,950	16,190	8,760	24,950
Grove Storm Dr Zone 111	5,413		865	6,278	6,002	276	6,278
Hillside Estates Dr Zone 113	7,731		1,739	9,470	8,625	845	9,470
La Paloma/Rolfe Estates Zone 266	4,453		6,715	11,168	9,636	1,532	11,168
Lewis Estates Dr Zone 103	20,794		1,160	21,954	21,670	284	21,954
Lexington Park Storm Dr Zone 422	1		2	3		3	3
Meadowbrook Maint Zone 119	20,316		2,850	23,166	21,259	1,907	23,166
Miles Creek Est Dr Zone 326	22,120		3,310	25,430	22,795	2,635	25,430
New Century Park Dr Zone 327	14,846	1,297	3,003	19,146	19,146		19,146
Palm Heights Dr Maint Zone 122	27,137		3,372	30,509	27,740	2,769	30,509
Planada Storm Dr Maint Zone 329	36,455		7,761	44,216	37,908	6,308	44,216
Rockwood Est Dr. & Maint Zone 262	5,396		5,141	10,537	9,692	845	10,537
Santa Nella Village Dr Zone 407	37,728		11,122	48,850	37,100	11,750	48,850
Santa Rita Garden Dr Zone 208	10,850		1,330	12,180	11,036	1,144	12,180
Subtotal - Drainage Districts	**478,036**	**2,867**	**117,878**	**598,781**	**523,006**	**75,775**	**598,781**

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Special Districts and Other Agencies Summary
Non Enterprise
Fiscal Year 2016 - 2017

District Budget Form
Schedule 12
Proposed

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2016	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	478,036	2,867	117,878	598,781	523,006	75,775	598,781
Sunrise Terrace Dr Zone 320	27,752		4,467	32,219	31,015	1,204	32,219
Tierra De Oro Maint Zone 124	3,223		930	4,153	3,409	744	4,153
Town & Country Dr Zone 206	24,987		6,237	31,224	26,371	4,853	31,224
White Gate Estates Lt-Dr Zone 305	11,429		4,394	15,823	15,785	38	15,823
White Gate Farms Dr Zone 307	15,167		1,932	17,099	16,043	1,056	17,099
Winton Manor Dr Zone 207	20,664		2,976	23,640	21,588	2,052	23,640
Winton Meadows Dr Zone 242	26,288		4,226	30,514	29,662	852	30,514
Total Drainage Districts	**607,546**	**2,867**	**143,040**	**753,453**	**666,879**	**86,574**	**753,453**
Lighting Districts							
Almond Estates Lt-Dr Zone 108	4,923		8,662	13,585	10,582	3,003	13,585
Almondwood Estates Lt-Dr Zone 203	16,133		1,909	18,042	16,765	1,277	18,042
Ashe Tract Lt Zone 218	3,663		2,985	6,648	5,262	1,386	6,648
B & B Rancheros Lt-Dr Zone 217	5,518	220	100	5,838	5,838		5,838
B & B Rancheros 2 Lt-Dr Zone 220	20,971		3,686	24,657	23,790	867	24,657
Ballico Lighting Zone 272	165		273	438	391	47	438
Beachwood Drive Lt Zone 221	23,254		35,806	59,060	53,478	5,582	59,060
Bispo Estates Lt-Dr Zone 234	21,067		6,907	27,974	26,018	1,956	27,974
Black Rascal Lt Zone 215	1,883	628	807	3,318	3,318		3,318
Blossom Street Lt Zone 402	35,168	4,716	15,320	55,204	55,204		55,204
Bryant Meadows St Lt-Dr Zone 331	743		459	1,202	1,118	84	1,202
Country Club Place St Lt Zone 314	1,055		815	1,870	1,678	192	1,870
Country Living Est Lt-Dr Zone 240	17,142	74	4,034	21,250	21,250		21,250
Cressey Lt Zone 201	1,657		2,539	4,196	4,165	31	4,196
CSA #1 Maint Revolving Fund	4,187		100,000	104,187	100,000	4,187	104,187
Delhi Lt Zone 102	19,506	6,750	75,428	101,684	101,684		101,684
Easy Street Lt Zone 308	9,474		4,775	14,249	12,989	1,260	14,249
El Capitan & Hollywd Est Zone265	26,857		49,225	76,082	64,729	11,353	76,082
Elliott Estates Lt Zone 214	12,095	1,045	4,147	17,287	17,287		17,287
Esau Estates Lt-Dr Zone 243	11,523	954	3,068	15,545	15,545		15,545
Fairway Estates St Lt Zone 107	338		1,213	1,551	1,390	161	1,551
Subtotal - Lighting Districts	**237,322**	**14,387**	**322,158**	**573,867**	**542,481**	**31,386**	**573,867**

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Special Districts and Other Agencies Summary
Non Enterprise
Fiscal Year 2016 - 2017

District Budget Form
Schedule 12
Proposed

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2016	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	237,322	14,387	322,158	573,867	542,481	31,386	573,867
Fleming Acres Lt-Dr Zone 227	15,740		2,874	18,614	18,036	578	18,614
Fleming Oaks Lt-Dr Zone 241	13,665	1,171	5,412	20,248	20,248		20,248
Forist Lane Lt Zone 244	1,120		559	1,679	1,359	320	1,679
Franklin Heights Lt-Dr Zone 228	35,297		3,820	39,117	38,375	742	39,117
Giesbrecht Street Lt Zone 271	400		218	618	502	116	618
Glen Meadows Lt-Dr Zone 255	15,879		7,082	22,961	20,029	2,932	22,961
Glenwood Est Lt-Dr Zone 229	13,667		2,359	16,026	15,610	416	16,026
Golden Bear Estates Zone 332	507	131	1,655	2,293	2,293		2,293
Golf Road St Lt Zone 321	270	473	1,187	1,930	1,930		1,930
Green Lawns Lt Zone 219	900		1,434	2,334	2,188	146	2,334
Greenfield Brooks Lt & Dr Zone 252	26,707		17,203	43,910	36,943	6,967	43,910
Harmony Ranch Dr & Park Zone 121	94,914		62,040	156,954	151,409	5,545	156,954
Heavenly Acres 2 Lt-Dr Zone 209	3,222		1,561	4,783	4,661	122	4,783
Heavenly Acres 3 Lt-Dr Zone 210	6,880		3,586	10,466	10,223	243	10,466
Hillcrest Est Lt-Dr Zone 318	2,253		9,614	11,867	11,509	358	11,867
Hilmar-Irwin Lt Zone 100	18,619	3,332	45,506	67,457	67,457		67,457
Lakewood Est Lt-Dr Zone 301	13,150		1,908	15,058	14,163	895	15,058
Le Grand Lt Zone 310	16,102		17,995	34,097	33,707	390	34,097
Links Lt-Dr Zone 112	4,044		791	4,835	4,499	336	4,835
Los Olivos Lighting Zone 334	409		304	713	414	299	713
Marilyn Est Lt-Dr Zone 300	4,978		1,200	6,178	5,523	655	6,178
Mission Trails Lt Zone 303	5,204		3,728	8,932	8,507	425	8,932
Moran St Lt-Dr Zone 235	19,297	557	5,545	25,399	25,399		25,399
Nutcracker Terrace Lt-Dr Zone 239	23,335	806	3,455	27,596	27,596		27,596
Oleander Lt Zone 302	9,962	186	2,040	12,188	12,188		12,188
Parkway St Lt-Dr Lands Park Zone 423	(538)		2,000	1,462		1,462	1,462
Petaluma Street Lt Zone 125	265	27	144	436	436		436
Planada Lt Zone 309	42,509		36,932	79,441	77,394	2,047	79,441
Pleasant Valley Lt & Dr Zone 259	8,520	652	3,211	12,383	12,383		12,383
Ramos Road Lt Zone 405	376	219	684	1,279	1,279		1,279
Ranch Estates Lt-Dr Zone 237	12,709	1,088	2,993	16,790	16,790		16,790
Subtotal - Lighting Districts	**647,684**	**23,029**	**571,198**	**1,241,911**	**1,185,531**	**56,380**	**1,241,911**

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Special Districts and Other Agencies Summary
Non Enterprise
Fiscal Year 2016 - 2017

District Budget Form
Schedule 12
Proposed

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2016	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	647,684	23,029	571,198	1,241,911	1,185,531	56,380	1,241,911
Rancho Village Lt Zone 312	796	40	942	1,778	1,778		1,778
Riverview Lt-Dr Zone 115	16,767		3,972	20,739	18,435	2,304	20,739
Robinson Est Lt-Dr Zone 317	22,892	577	8,116	31,585	31,585		31,585
Sahota Brother Clinton Zone 264	7,399		3,501	10,900	9,119	1,781	10,900
Salles Manor Lt Zone 213	1,712		1,336	3,048	2,679	369	3,048
San Luis Hills Lt & Dr Zone 413	18,787		8,713	27,500	26,108	1,392	27,500
San Luis Truck Plaza St Lt 411	3,750	2,152	2,089	7,991	7,991		7,991
Santa Fe Business Lt-Dr Zone 246	11,772		2,345	14,117	13,418	699	14,117
Santa Nella Lt Zone 400	47,796	20,881	31,824	100,501	100,501		100,501
Santa Nella Plaza Lt-Dr Zone 406	3,438		1,350	4,788	3,866	922	4,788
Snelling Lt Zone 105	4,702	4,751	3,316	12,769	12,769		12,769
South Dos Palos Lt Zone 401	16,377		8,280	24,657	23,247	1,410	24,657
Stevinson Lt Zone 200	9,811		2,860	12,671	12,072	599	12,671
Stolle Acres Lt-Dr Zone 316	1,633		647	2,280	2,149	131	2,280
Stonemill Est Lt-Dr Zone 325	21,178		6,103	27,281	26,745	536	27,281
Taylor Estates Lt-Dr Zone 249	15,476		6,969	22,445	21,880	565	22,445
Terry Lt Zone 247			3	3		3	3
Texeira St Lt Zone 251	501		391	892	866	26	892
Trovare St Lt & Dr Zone 330	3,257		2,145	5,402	3,408	1,994	5,402
Tumbleweed Est Lt-Dr Zone 236	8,980	297	1,777	11,054	11,054		11,054
Villa Cordoba Zone 123	56		55	111	90	21	111
Village Greens Lt-Dr Zone 250	40,191		13,370	53,561	48,839	4,722	53,561
West Hills Estates Lt-Dr Zone 313	7,864	772	2,389	11,025	11,025		11,025
Westwood Lt Zone 211	2,109		1,088	3,197	3,173	24	3,197
White Gate Farms #3 Lt Zone 306	11,722	304	2,694	14,720	14,720		14,720
Wickum Est Lt-Dr Zone 233	30,369		10,980	41,349	38,474	2,875	41,349
Wickum Lt Zone 216	236		881	1,117	1,087	30	1,117
Willow Crest Est Lt & Dr Zone 263	43,415		16,790	60,205	56,750	3,455	60,205
Winton Lt Zone 202	49,520		90,468	139,988	131,420	8,568	139,988
Yosemite Meadows Lt-Dr Zone 311	6,737		2,527	9,264	8,622	642	9,264
Total Lighting Districts	**1,056,927**	**52,803**	**809,119**	**1,918,849**	**1,829,401**	**89,448**	**1,918,849**

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Special Districts and Other Agencies Summary
Non Enterprise
Fiscal Year 2016 - 2017

District Budget Form
Schedule 12
Proposed

District Name	Total Financing Sources				Total Financing Uses		
	Fund Balance Available June 30, 2016	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	13,727	3	1,970	15,700	15,700		15,700
Camden Pl Landscape Zone 117	222	76	1,650	1,948	1,948		1,948
Campus Park Landscape #267	3,999	2,199	20,400	26,598	26,598		26,598
Country Club Estates Zone 106	4,908		1,839	6,747	6,547	200	6,747
Gurr Road Water Zone 245	(15)		80	65		65	65
Hilmar Stevinson Park Zone 120	(30)		110	80		80	80
Monte Vista Landscaping Zone 333	10,680		5,625	16,305	14,508	1,797	16,305
Quail Hollow Landscape Zone 269	12,675		8,775	21,450	16,555	4,895	21,450
Riverbank Est Maint Zone 110	2,322		245	2,567	2,392	175	2,567
Santa Nella Road Zone 404	26,271		15,625	41,896	29,250	12,646	41,896
Santa Nella Village Lndscp Zone 408	15,553		22,299	37,852	36,175	1,677	37,852
Santa Nella Village Rd Zone 410	41,423		13,586	55,009	39,550	15,459	55,009
Santa Nella Village Lndscp #414	68,545		50,900	119,445	70,546	48,899	119,445
Silva Meadows Lndscp & SWG 268	8,775		8,250	17,025	16,848	177	17,025
Sorrento Lt & Dr Zone 337	1,972	443	485	2,900	2,900		2,900
Bela Terra Landscaping #274	6,600			6,600	3,300	3,300	6,600
Villa Cardoba #2 Landscaping #128	12,234			12,234		12,234	12,234
Total Landscaping Districts	**229,861**	**2,721**	**151,839**	**384,421**	**282,817**	**101,604**	**384,421**
Total Special Districts & Other Agencies	**1,894,334**	**58,391**	**1,103,998**	**3,056,723**	**2,779,097**	**277,626**	**3,056,723**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Fund Balance - Special Districts and Other Agencies Non Enterprise Fiscal Year 2016 - 2017	District Budget Form Schedule 13 Proposed

District Name	Fund Balance (Per Auditor) June 30, 2016 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2016 Actual
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Drainage Districts					
Almond Grove Dr Zone 204	25,255		15,665		9,590
Almond Meadows Dr Maint Zone 319	32,909		15,697		17,212
Almond Tree Estates Dr Zone 114	81,961		39,452		42,509
American Heritage Dr Zone 323	48,772		27,786		20,986
Ashley Estates Dr Zone 116	51,847		23,413		28,434
B & B Water District	431,352		405,636		25,716
Bridget Court Dr-Maint Zone 232	9,984		5,681		4,303
Champagne Estates Dr Zone 231	35,907		20,643		15,264
Cotton Glen Estates Dr #421	52,863	642	38,531		13,690
Countrysides Estates Dr Zone 101	19,648		3,722		15,926
Cowdenknowes Dr Zone 238	4,938	13	2,341		2,584
Cypress Est Dr & Maint Zone 254	17,090		11,340		5,750
Denis Way Dr Zone 109	2,347		1,414		933
Eastside CSA Water District	31,606		26,466		5,140
Elliott Manor Dr Zone 230	36,504		19,039		17,465
Evergreen Place Dr Zone 256	59,390		34,996		24,394
Golden Estates Dr Zone 205	78,595		63,695		14,900
Grove Storm Dr Zone 111	10,076		4,663		5,413
Hillside Estates Dr Zone 113	16,811		9,080		7,731
La Paloma/Rolfe Estates Zone 266	15,705	575	10,677		4,453
Lewis Estates Dr Zone 103	47,683		26,889		20,794
Lexington Park Storm Dr Zone 422	442		441		1
Meadowbrook Maint Zone 119	37,597		17,281		20,316
Miles Creek Est Dr Zone 326	57,122		35,002		22,120
New Century Park Dr Zone 327	38,925		24,079		14,846
Palm Heights Dr Maint Zone 122	41,563		14,426		27,137
Planada Storm Dr Maint Zone 329	110,618		74,163		36,455
Rockwood Est Dr. & Maint Zone 262	12,446	1,592	5,458		5,396
Santa Nella Village Dr Zone 407	115,957	1,353	76,876		37,728
Santa Rita Garden Dr Zone 208	19,080		8,230		10,850
Subtotal - Drainage Districts	**1,544,993**	**4,174**	**1,062,782**		**478,036**

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Fund Balance - Special Districts and Other Agencies
Non Enterprise
Fiscal Year 2016 - 2017

District Budget Form
Schedule 13
Proposed

District Name	Fund Balance (Per Auditor) June 30, 2016 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2016 Actual
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Drainage Districts Totals Forward	1,544,993	4,174	1,062,782		478,036
Sunrise Terrace Dr Zone 320	78,696		50,944		27,752
Tierra De Oro Maint Zone 124	7,983		4,760		3,223
Town & Country Dr Zone 206	77,574		52,587		24,987
White Gate Estates Lt-Dr Zone 305	15,268		3,839		11,429
White Gate Farms Dr Zone 307	31,148		15,981		15,167
Winton Manor Dr Zone 207	37,130		16,466		20,664
Winton Meadows Dr Zone 242	41,760		15,472		26,288
Total Drainage Districts	**1,834,552**	**4,174**	**1,222,831**		**607,546**
Lighting Districts					
Almond Estates Lt-Dr Zone 108	8,402		3,479		4,923
Almondwood Estates Lt-Dr Zone 203	36,030		19,897		16,133
Ashe Tract Lt Zone 218	15,708		12,045		3,663
B & B Rancheros Lt-Dr Zone 217	6,200		682		5,518
B & B Rancheros 2 Lt-Dr Zone 220	39,635	11	18,653		20,971
Ballico Lighting Zone 272	398		233		165
Beachwood Drive Lt Zone 221	68,635		45,381		23,254
Bispo Estates Lt-Dr Zone 234	37,775		16,708		21,067
Black Rascal Lt Zone 215	5,790		3,907		1,883
Blossom Street Lt Zone 402	75,217		40,049		35,168
Bryant Meadows St Lt-Dr Zone 331	1,744	29	972		743
Country Club Place St Lt Zone 314	2,154		1,099		1,055
Country Living Est Lt-Dr Zone 240	29,359		12,217		17,142
Cressey Lt Zone 201	2,175		518		1,657
CSA #1 Maint Revolving Fund	4,187				4,187
Delhi Lt Zone 102	30,169	30	10,633		19,506
Easy Street Lt Zone 308	34,020		24,546		9,474
El Capitan & Hollywd Est Zone265	51,832	4,208	20,767		26,857
Elliott Estates Lt Zone 214	22,872		10,777		12,095
Esau Estates Lt-Dr Zone 243	24,204	101	12,580		11,523
Fairway Estates St Lt Zone 107	338				338
Subtotal - Lighting Districts	**496,844**	**4,378**	**255,143**		**237,323**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Fund Balance - Special Districts and Other Agencies Non Enterprise Fiscal Year 2016 - 2017				District Budget Form Schedule 13 Proposed
		Less: Fund Balance-Reserved/Designated			
District Name	Fund Balance (Per Auditor) June 30, 2016 Actual	Encumbrances	Nonspendable, Restricted and Committed	Assigned	Fund Balance Available June 30, 2016 Actual
1	2	3	4	5	6
Lighting Districts Totals Forward	496,844	4,378	255,143		237,323
Fleming Acres Lt-Dr Zone 227	32,764		17,024		15,740
Fleming Oaks Lt-Dr Zone 241	23,622		9,957		13,665
Forist Lane Lt Zone 244	3,235		2,115		1,120
Franklin Heights Lt-Dr Zone 228	62,887		27,590		35,297
Giesbrecht Street Lt Zone 271	1,881		1,481		400
Glen Meadows Lt-Dr Zone 255	53,702		37,823		15,879
Glenwood Est Lt-Dr Zone 229	23,699		10,032		13,667
Golden Bear Estates Zone 332	1,471		964		507
Golf Road St Lt Zone 321	1,633		1,363		270
Green Lawns Lt Zone 219	1,972		1,072		900
Greenfield Brooks Lt & Dr Zone 252	78,549		51,842		26,707
Harmony Ranch Dr & Park Zone 121	190,754	3,550	92,290		94,914
Heavenly Acres 2 Lt-Dr Zone 209	6,416		3,194		3,222
Heavenly Acres 3 Lt-Dr Zone 210	18,478		11,598		6,880
Hillcrest Est Lt-Dr Zone 318	3,263		1,010		2,253
Hilmar-Irwin Lt Zone 100	31,401		12,782		18,619
Lakewood Est Lt-Dr Zone 301	28,553		15,403		13,150
Le Grand Lt Zone 310	31,407		15,305		16,102
Links Lt-Dr Zone 112	11,457	29	7,384		4,044
Los Olivos Lighting Zone 334	2,767		2,358		409
Marilyn Est Lt-Dr Zone 300	11,197		6,219		4,978
Mission Trails Lt Zone 303	12,692		7,488		5,204
Moran St Lt-Dr Zone 235	29,990		10,693		19,297
Nutcracker Terrace Lt-Dr Zone 239	34,713		11,378		23,335
Oleander Lt Zone 302	20,992		11,030		9,962
Parkway St Lt-Dr Lands Park Zone 423	266,495		267,033		(538)
Petaluma Street Lt Zone 125	510		245		265
Planada Lt Zone 309	77,358		34,849		42,509
Pleasant Valley Lt & Dr Zone 259	16,299		7,779		8,520
Ramos Road Lt Zone 405	1,898		1,522		376
Ranch Estates Lt-Dr Zone 237	18,404		5,695		12,709
Subtotal - Lighting Districts	**1,597,303**	**7,957**	**941,661**		**647,685**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Fund Balance - Special Districts and Other Agencies Non Enterprise Fiscal Year 2016 - 2017				District Budget Form Schedule 13 Proposed
		Less: Fund Balance-Reserved/Designated			
District Name	Fund Balance (Per Auditor) June 30, 2016 Actual	Encumbrances	Nonspendable, Restricted and Committed	Assigned	Fund Balance Available June 30, 2016 Actual
1	2	3	4	5	6
Lighting Districts Totals Forward	1,597,303	7,957	941,661		647,685
Rancho Village Lt Zone 312	1,241		445		796
Riverview Lt-Dr Zone 115	40,842		24,075		16,767
Robinson Est Lt-Dr Zone 317	29,735		6,843		22,892
Sahota Brother Clinton Zone 264	31,852		24,453		7,399
Salles Manor Lt Zone 213	5,935		4,223		1,712
San Luis Hills Lt & Dr Zone 413	57,334		38,547		18,787
San Luis Truck Plaza St Lt 411	7,419		3,669		3,750
Santa Fe Business Lt-Dr Zone 246	18,733		6,961		11,772
Santa Nella Lt Zone 400	123,827		76,031		47,796
Santa Nella Plaza Lt-Dr Zone 406	10,562		7,124		3,438
Snelling Lt Zone 105	12,365		7,663		4,702
South Dos Palos Lt Zone 401	37,443		21,066		16,377
Stevinson Lt Zone 200	19,663		9,852		9,811
Stolle Acres Lt-Dr Zone 316	2,864		1,231		1,633
Stonemill Est Lt-Dr Zone 325	47,428		26,250		21,178
Taylor Estates Lt-Dr Zone 249	29,808		14,332		15,476
Terry Lt Zone 247	395		395		
Texeira St Lt Zone 251	683		182		501
Trovare St Lt & Dr Zone 330	10,278		7,021		3,257
Tumbleweed Est Lt-Dr Zone 236	10,421		1,441		8,980
Villa Cordoba Zone 123	9,935		9,879		56
Village Greens Lt-Dr Zone 250	104,283	43	64,049		40,191
West Hills Estates Lt-Dr Zone 313	9,586		1,722		7,864
Westwood Lt Zone 211	4,279		2,170		2,109
White Gate Farms #3 Lt Zone 306	21,412		9,690		11,722
Wickum Est Lt-Dr Zone 233	82,746		52,377		30,369
Wickum Lt Zone 216	1,626		1,390		236
Willow Crest Est Lt & Dr Zone 263	112,269	4,292	64,562		43,415
Winton Lt Zone 202	103,631		54,111		49,520
Yosemite Meadows Lt-Dr Zone 311	9,030		2,293		6,737
Total Lighting Districts	**2,554,928**	**12,292**	**1,485,708**		**1,056,928**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Fund Balance - Special Districts and Other Agencies Non Enterprise Fiscal Year 2016 - 2017	District Budget Form Schedule 13 Proposed

District Name	Fund Balance (Per Auditor) June 30, 2016 Actual	Less: Fund Balance-Reserved/Designated			Fund Balance Available June 30, 2016 Actual
		Encumbrances	Nonspendable, Restricted and Committed	Assigned	
1	2	3	4	5	6
Landscape Districts					
Buhach Park Est Lt-Dr Zone 226	29,993	15	16,251		13,727
Camden Pl Landscape Zone 117	604	240	142		222
Campus Park Landscape #267	28,386	3,072	21,315		3,999
Country Club Estates Zone 106	7,001	98	1,995		4,908
Gurr Road Water Zone 245	11,776		11,791		(15)
Hilmar Stevinson Park Zone 120	16,247		16,277		(30)
Monte Vista Landscaping Zone 333	36,000	540	24,780		10,680
Quail Hollow Landscape Zone 269	16,753	1,830	2,248		12,675
Riverbank Est Maint Zone 110	4,198		1,876		2,322
Santa Nella Road Zone 404	147,414		121,143		26,271
Santa Nella Village Lndscp Zone 408	35,276	1,390	18,333		15,553
Santa Nella Village Rd Zone 410	158,652		117,229		41,423
Santa Nella Village Lndscp #414	85,984	4,200	13,239		68,545
Silva Meadows Lndscp & SWG 268	53,641	222	44,644		8,775
Sorrento Lt & Dr Zone 337	5,233		3,261		1,972
Bela Terra Landscaping #274	6,600				6,600
Villa Cardoba #2 Landscaping #128	12,234				12,234
Total Landscaping Districts	**655,992**	**11,607**	**414,524**		**229,861**
Total Special Districts & Other Agencies	**5,045,472**	**28,074**	**3,123,063**		**1,894,335**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies Non Enterprise Obligated Fund Balances Fiscal Year 2016 - 2017	District Budget Form Schedule 14 Proposed

District Name	Obligated Fund Balances June 30, 2016	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	15,665			1,422	1,422	17,087
Almond Meadows Dr Maint Zone 319	15,697			886	886	16,583
Almond Tree Estates Dr Zone 114	39,452			3,167	3,167	42,619
American Heritage Dr Zone 323	27,786			1,445	1,445	29,231
Ashley Estates Dr Zone 116	23,413			1,974	1,974	25,387
B & B Water District	405,636			11,016	11,016	416,652
Bridget Court Dr-Maint Zone 232	5,681			754	754	6,435
Champagne Estates Dr Zone 231	20,643			954	954	21,597
Cotton Glen Estates Dr #421	38,531			7,306	7,306	45,837
Countrysides Estates Dr Zone 101	3,722			1,322	1,322	5,044
Cowdenknowes Dr Zone 238	2,341	59	59			2,282
Cypress Est Dr & Maint Zone 254	11,340			1,799	1,799	13,139
Denis Way Dr Zone 109	1,414			493	493	1,907
Eastside CSA Water District	26,466	1,511	1,511			24,955
Elliott Manor Dr Zone 230	19,039			1,280	1,280	20,319
Evergreen Place Dr Zone 256	34,996			2,899	2,899	37,895
Golden Estates Dr Zone 205	63,695			8,760	8,760	72,455
Grove Storm Dr Zone 111	4,663			276	276	4,939
Hillside Estates Dr Zone 113	9,080			845	845	9,925
La Paloma/Rolfe Estates Zone 266	10,677			1,532	1,532	12,209
Lewis Estates Dr Zone 103	26,889			284	284	27,173
Lexington Park Storm Dr Zone 422	441			3	3	444
Meadowbrook Maint Zone 119	17,281			1,907	1,907	19,188
Miles Creek Est Dr Zone 326	35,002			2,635	2,635	37,637
New Century Park Dr Zone 327	24,079	1,297	1,297			22,782
Palm Heights Dr Maint Zone 122	14,426			2,769	2,769	17,195
Planada Storm Dr Maint Zone 329	74,163			6,308	6,308	80,471
Rockwood Est Dr. & Maint Zone 262	5,458			845	845	6,303
Santa Nella Village Dr Zone 407	76,876			11,750	11,750	88,626
Santa Rita Garden Dr Zone 208	8,230			1,144	1,144	9,374
Subtotal - Drainage Districts	**1,062,782**	**2,867**	**2,867**	**75,775**	**75,775**	**1,135,690**

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED
State of California
Special Districts and Other Agencies
Non Enterprise
Obligated Fund Balances
Fiscal Year 2016 - 2017

District Budget Form
Schedule 14
Proposed

District Name	Obligated Fund Balances June 30, 2016	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	1,062,782	2,867	2,867	75,775	75,775	1,135,690
Sunrise Terrace Dr Zone 320	50,944			1,204	1,204	52,148
Tierra De Oro Maint Zone 124	4,760			744	744	5,504
Town & Country Dr Zone 206	52,587			4,853	4,853	57,440
White Gate Estates Lt-Dr Zone 305	3,839			38	38	3,877
White Gate Farms Dr Zone 307	15,981			1,056	1,056	17,037
Winton Manor Dr Zone 207	16,466			2,052	2,052	18,518
Winton Meadows Dr Zone 242	15,472			852	852	16,324
Total Drainage Districts	**1,222,831**	**2,867**	**2,867**	**86,574**	**86,574**	**1,306,538**
Lighting Districts						
Almond Estates Lt-Dr Zone 108	3,479			3,003	3,003	6,482
Almondwood Estates Lt-Dr Zone 203	19,897			1,277	1,277	21,174
Ashe Tract Lt Zone 218	12,045			1,386	1,386	13,431
B & B Rancheros Lt-Dr Zone 217	682	220	220			462
B & B Rancheros 2 Lt-Dr Zone 220	18,653			867	867	19,520
Ballico Lighting Zone 272	233			47	47	280
Beachwood Drive Lt Zone 221	45,381			5,582	5,582	50,963
Bispo Estates Lt-Dr Zone 234	16,708			1,956	1,956	18,664
Black Rascal Lt Zone 215	3,907	628	628			3,279
Blossom Street Lt Zone 402	40,049	4,716	4,716			35,333
Bryant Meadows St Lt-Dr Zone 331	972			84	84	1,056
Country Club Place St Lt Zone 314	1,099			192	192	1,291
Country Living Est Lt-Dr Zone 240	12,217	74	74			12,143
Cressey Lt Zone 201	518			31	31	549
CSA #1 Maint Revolving Fund				4,187	4,187	4,187
Delhi Lt Zone 102	10,633	6,750	6,750			3,883
Easy Street Lt Zone 308	24,546			1,260	1,260	25,806
El Capitan & Hollywd Est Zone 265	20,767			11,353	11,353	32,120
Elliott Estates Lt Zone 214	10,777	1,045	1,045			9,732
Esau Estates Lt-Dr Zone 243	12,580	954	954			11,626
Fairway Estates St Lt Zone 107				161	161	161
Subtotal - Lighting Districts	**255,143**	**14,387**	**14,387**	**31,386**	**31,386**	**272,142**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies Non Enterprise Obligated Fund Balances Fiscal Year 2016 - 2017	District Budget Form Schedule 14 Proposed

District Name	Obligated Fund Balances June 30, 2016	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	255,143	14,387	14,387	31,386	31,386	272,142
Fleming Acres Lt-Dr Zone 227	17,024			578	578	17,602
Fleming Oaks Lt-Dr Zone 241	9,957	1,171	1,171			8,786
Forist Lane Lt Zone 244	2,115			320	320	2,435
Franklin Heights Lt-Dr Zone 228	27,590			742	742	28,332
Giesbrecht Street Lt Zone 271	1,481			116	116	1,597
Glen Meadows Lt-Dr Zone 255	37,823			2,932	2,932	40,755
Glenwood Est Lt-Dr Zone 229	10,032			416	416	10,448
Golden Bear Estates Zone 332	964	131	131			833
Golf Road St Lt Zone 321	1,363	473	473			890
Green Lawns Lt Zone 219	1,072			146	146	1,218
Greenfield Brooks Lt & Dr Zone 252	51,842			6,967	6,967	58,809
Harmony Ranch Dr & Park Zone 121	92,290			5,545	5,545	97,835
Heavenly Acres 2 Lt-Dr Zone 209	3,194			122	122	3,316
Heavenly Acres 3 Lt-Dr Zone 210	11,598			243	243	11,841
Hillcrest Est Lt-Dr Zone 318	1,010			358	358	1,368
Hilmar-Irwin Lt Zone 100	12,782	3,332	3,332			9,450
Lakewood Est Lt-Dr Zone 301	15,403			895	895	16,298
Le Grand Lt Zone 310	15,305			390	390	15,695
Links Lt-Dr Zone 112	7,384			336	336	7,720
Los Olivos Lighting Zone 334	2,358			299	299	2,657
Marilyn Est Lt-Dr Zone 300	6,219			655	655	6,874
Mission Trails Lt Zone 303	7,488			425	425	7,913
Moran St Lt-Dr Zone 235	10,693	557	557			10,136
Nutcracker Terrace Lt-Dr Zone 239	11,378	806	806			10,572
Oleander Lt Zone 302	11,030	186	186			10,844
Parkway St Lt-Dr Lands Park Zone 423	267,033			1,462	1,462	268,495
Petaluma Street Lt Zone 125	245	27	27			218
Planada Lt Zone 309	34,849			2,047	2,047	36,896
Pleasant Valley Lt & Dr Zone 259	7,779	652	652			7,127
Ramos Road Lt Zone 405	1,522	219	219			1,303
Ranch Estates Lt-Dr Zone 237	5,695	1,088	1,088			4,607
Subtotal - Lighting Districts	**941,661**	**23,029**	**23,029**	**56,380**	**56,380**	**975,012**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies Non Enterprise Obligated Fund Balances Fiscal Year 2016 - 2017	District Budget Form Schedule 14 Proposed

District Name	Obligated Fund Balances June 30, 2016	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	941,661	23,029	23,029	56,380	56,380	975,012
Rancho Village Lt Zone 312	445	40	40			405
Riverview Lt-Dr Zone 115	24,075			2,304	2,304	26,379
Robinson Est Lt-Dr Zone 317	6,843	577	577			6,266
Sahota Brother Clinton Zone 264	24,453			1,781	1,781	26,234
Salles Manor Lt Zone 213	4,223			369	369	4,592
San Luis Hills Lt & Dr Zone 413	38,547			1,392	1,392	39,939
San Luis Truck Plaza St Lt 411	3,669	2,152	2,152			1,517
Santa Fe Business Lt-Dr Zone 246	6,961			699	699	7,660
Santa Nella Lt Zone 400	76,031	20,881	20,881			55,150
Santa Nella Plaza Lt-Dr Zone 406	7,124			922	922	8,046
Snelling Lt Zone 105	7,663	4,751	4,751			2,912
South Dos Palos Lt Zone 401	21,066			1,410	1,410	22,476
Stevinson Lt Zone 200	9,852			599	599	10,451
Stolle Acres Lt-Dr Zone 316	1,231			131	131	1,362
Stonemill Est Lt-Dr Zone 325	26,250			536	536	26,786
Taylor Estates Lt-Dr Zone 249	14,332			565	565	14,897
Terry Lt Zone 247	395			3	3	398
Texeira St Lt Zone 251	182			26	26	208
Trovare St Lt & Dr Zone 330	7,021			1,994	1,994	9,015
Tumbleweed Est Lt-Dr Zone 236	1,441	297	297			1,144
Villa Cordoba Zone 123	9,879			21	21	9,900
Village Greens Lt-Dr Zone 250	64,049			4,722	4,722	68,771
West Hills Estates Lt-Dr Zone 313	1,722	772	772			950
Westwood Lt Zone 211	2,170			24	24	2,194
White Gate Farms #3 Lt Zone 306	9,690	304	304			9,386
Wickum Est Lt-Dr Zone 233	52,377			2,875	2,875	55,252
Wickum Lt Zone 216	1,390			30	30	1,420
Willow Crest Est Lt & Dr Zone 263	64,562			3,455	3,455	68,017
Winton Lt Zone 202	54,111			8,568	8,568	62,679
Yosemite Meadows Lt-Dr Zone 311	2,293			642	642	2,935
Total Lighting Districts	**1,485,708**	**52,803**	**52,803**	**89,448**	**89,448**	**1,522,353**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies Non Enterprise Obligated Fund Balances Fiscal Year 2016 - 2017	District Budget Form Schedule 14 Proposed

District Name	Obligated Fund Balances June 30, 2016	Decreases or Cancellations		Increases or New		Total Obligated Fund Balances for the Budget Year
		Recommended	Adopted by the Board of Supervisors	Recommended	Adopted by the Board of Supervisors	
1	2	3	4	5	6	7
Landscape Districts						
Buhach Park Est Lt-Dr Zone 226	16,251	3	3			16,248
Camden Pl Landscape Zone 117	142	76	76			66
Campus Park Landscape #267	21,315	2,199	2,199			19,116
Country Club Estates Zone 106	1,995			200	200	2,195
Gurr Road Water Zone 245	11,791			65	65	11,856
Hilmar Stevinson Park Zone 120	16,277			80	80	16,357
Monte Vista Landscaping Zone 333	24,780			1,797	1,797	26,577
Quail Hollow Landscape Zone 269	2,248			4,895	4,895	7,143
Riverbank Est Maint Zone 110	1,876			175	175	2,051
Santa Nella Road Zone 404	121,143			12,646	12,646	133,789
Santa Nella Village Lndscp Zone 408	18,333			1,677	1,677	20,010
Santa Nella Village Rd Zone 410	117,229			15,459	15,459	132,688
Santa Nella Village Lndscp #414	13,239			48,899	48,899	62,138
Silva Meadows Lndscp & SWG 268	44,644			177	177	44,821
Sorrento Lt & Dr Zone 337	3,261	443	443			2,818
Bela Terra Landscaping #274				3,300	3,300	3,300
Villa Cardoba #2 Landscaping #128				12,234	12,234	12,234
Total Landscaping Districts	**414,524**	**2,721**	**2,721**	**101,604**	**101,604**	**513,407**
Total Special Districts & Other Agencies	**3,123,063**	**58,391**	**58,391**	**277,626**	**277,626**	**3,342,298**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Almond Grove Dr Zone 204

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	3	3	4	5
Revenue From Use of Money and Property	140	280	150	150
Charges for Current Services	2,061	2,061	2,061	2,061
Other Revenue	0	0	0	0
Total Revenue	**2,201**	**2,341**	**2,211**	**2,211**
Services & Supplies	1,138	3,730	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	**1,138**	**3,730**	**10,379**	**10,379**
Net Cost	**1,063**	**(1,389)**	**(8,168)**	**(8,168)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Almond Meadows Dr Maint Zone 319

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	191	200	239	239
Charges for Current Services	1,839	1,840	1,840	1,840
Other Revenue	0	0	0	0
Total Revenue	**2,030**	**2,040**	**2,079**	**2,079**
Services & Supplies	1,656	6,696	13,700	13,700
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,705	4,705
Total Expenditures/ Appropriations	**1,656**	**6,696**	**18,405**	**18,405**
Net Cost	**375**	**(4,656)**	**(16,326)**	**(16,326)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Almond Tree Estates Dr Zone 114

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	464	500	500	500
Charges for Current Services	4,489	4,481	4,498	4,498
Other Revenue	0	0	0	0
Total Revenue	**4,954**	**4,981**	**4,998**	**4,998**
Services & Supplies	1,959	20,433	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	**1,959**	**20,433**	**44,340**	**44,340**
Net Cost	**2,995**	**(15,452)**	**(39,342)**	**(39,342)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

American Heritage Dr Zone 323

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	275	300	400	400
Charges for Current Services	3,722	3,704	3,722	3,722
Other Revenue	0	0	0	0
Total Revenue	**3,997**	**4,004**	**4,122**	**4,122**
Services & Supplies	1,356	9,900	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	**1,356**	**9,900**	**23,663**	**23,663**
Net Cost	**2,641**	**(5,896)**	**(19,541)**	**(19,541)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Ashley Estates Dr Zone 116

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	293	270	250	250
Charges for Current Services	2,877	2,877	2,877	2,877
Other Revenue	0	0	0	0
Total Revenue	**3,170**	**3,147**	**3,127**	**3,127**
Services & Supplies	1,063	9,122	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	**1,063**	**9,122**	**29,587**	**29,587**
Net Cost	**2,107**	**(5,975)**	**(26,460)**	**(26,460)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

B & B Water District

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2,500	2,600	3,300	3,300
Charges for Current Services	0	0	0	0
Other Revenue	12,814	5,600	10,000	10,000
Total Revenue	**15,315**	**8,200**	**13,300**	**13,300**
Services & Supplies	680	300	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	**680**	**300**	**28,000**	**28,000**
Net Cost	**14,635**	**7,900**	**(14,700)**	**(14,700)**

County Budget Act
January 2010 Edition, revision #1

State of California
Special Districts and Other Agencies - Non Enterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2016 - 2017

Schedule 15
Proposed

Bridget Court Dr-Maint Zone 232

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	54	40	64	64
Charges for Current Services	841	927	927	927
Other Revenue	0	0	0	0
Total Revenue	**895**	**967**	**991**	**991**
Services & Supplies	204	1,449	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	**204**	**1,449**	**4,540**	**4,540**
Net Cost	**690**	**(482)**	**(3,549)**	**(3,549)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Champagne Estates Dr Zone 231

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 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	**2,232**	**2,224**	**2,274**	**2,274**
Services & Supplies	1,353	2,959	12,160	12,160
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,424	4,424
Total Expenditures/ Appropriations	**1,353**	**2,959**	**16,584**	**16,584**
Net Cost	**879**	**(735)**	**(14,310)**	**(14,310)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017 **Cotton Glen Estates Dr #421**	District Budget Form Schedule 15 Proposed

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	232	200	120	120
Charges for Current Services	15,405	15,470	15,470	15,470
Other Revenue	0	0	0	0
Total Revenue	**15,637**	**15,670**	**15,590**	**15,590**
Services & Supplies	7,805	6,499	19,173	19,173
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,801	2,801
Total Expenditures/ Appropriations	**7,805**	**6,499**	**21,974**	**21,974**
Net Cost	**7,832**	**9,171**	**(6,384)**	**(6,384)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Countrysides Estates Dr Zone 101

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	117	120	150	150
Charges for Current Services	1,533	1,541	1,534	1,534
Other Revenue	0	0	0	0
Total Revenue	**1,650**	**1,661**	**1,684**	**1,684**
Services & Supplies	2,293	1,100	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	**2,293**	**1,100**	**16,288**	**16,288**
Net Cost	**(644)**	**561**	**(14,604)**	**(14,604)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Cowdenknowes Dr Zone 238

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	30	20	40	40
Charges for Current Services	339	339	339	339
Other Revenue	0	0	0	0
Total Revenue	**368**	**359**	**379**	**379**
Services & Supplies	229	1,685	2,357	2,357
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	665	665
Total Expenditures/ Appropriations	**229**	**1,685**	**3,022**	**3,022**
Net Cost	**139**	**(1,326)**	**(2,643)**	**(2,643)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Cypress Est Dr & Maint Zone 254

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	89	80	60	60
Charges for Current Services	1,750	1,750	1,750	1,750
Other Revenue	0	0	0	0
Total Revenue	**1,839**	**1,830**	**1,810**	**1,810**
Services & Supplies	1,114	2,214	3,752	3,752
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,009	2,009
Total Expenditures/ Appropriations	**1,114**	**2,214**	**5,761**	**5,761**
Net Cost	**726**	**(384)**	**(3,951)**	**(3,951)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Denis Way Dr Zone 109

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	11	9	9	9
Charges for Current Services	719	719	719	719
Other Revenue	0	0	0	0
Total Revenue	**730**	**728**	**728**	**728**
Services & Supplies	674	831	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	**674**	**831**	**1,168**	**1,168**
Net Cost	**55**	**(103)**	**(440)**	**(440)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Eastside CSA Water District

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	195	206	300	300
Charges for Current Services	0	0	0	0
Other Revenue	0	0	675	675
Total Revenue	**195**	**206**	**975**	**975**
Services & Supplies	1,023	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	1,626	1,626
Total Expenditures/ Appropriations	**1,023**	**500**	**7,626**	**7,626**
Net Cost	**(828)**	**(294)**	**(6,651)**	**(6,651)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Elliott Manor Dr Zone 230

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	208	200	350	350
Charges for Current Services	1,581	1,581	1,581	1,581
Other Revenue	0	0	0	0
Total Revenue	**1,789**	**1,781**	**1,931**	**1,931**
Services & Supplies	390	2,291	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	**390**	**2,291**	**18,116**	**18,116**
Net Cost	**1,399**	**(510)**	**(16,185)**	**(16,185)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Evergreen Place Dr Zone 256

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	331	360	400	400
Charges for Current Services	2,859	2,859	2,859	2,859
Other Revenue	0	0	0	0
Total Revenue	**3,190**	**3,219**	**3,259**	**3,259**
Services & Supplies	593	4,261	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	**593**	**4,261**	**24,754**	**24,754**
Net Cost	**2,597**	**(1,042)**	**(21,495)**	**(21,495)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Golden Estates Dr Zone 205

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	388	600	200	200
Charges for Current Services	9,875	9,850	9,850	9,850
Other Revenue	0	0	0	0
Total Revenue	**10,263**	**10,450**	**10,050**	**10,050**
Services & Supplies	1,078	14,189	14,190	14,190
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,000	2,000
Total Expenditures/ Appropriations	**1,078**	**14,189**	**16,190**	**16,190**
Net Cost	**9,184**	**(3,739)**	**(6,140)**	**(6,140)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Grove Storm Dr Zone 111

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	58	60	60	60
Charges for Current Services	805	805	805	805
Other Revenue	0	0	0	0
Total Revenue	**863**	**865**	**865**	**865**
Services & Supplies	441	2,519	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	**441**	**2,519**	**6,002**	**6,002**
Net Cost	**421**	**(1,654)**	**(5,137)**	**(5,137)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Hillside Estates Dr Zone 113

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	92	100	100	100
Charges for Current Services	1,639	1,639	1,639	1,639
Other Revenue	0	0	0	0
Total Revenue	**1,731**	**1,739**	**1,739**	**1,739**
Services & Supplies	854	3,847	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	**854**	**3,847**	**8,625**	**8,625**
Net Cost	**877**	**(2,108)**	**(6,886)**	**(6,886)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

La Paloma/Rolfe Estates Zone 266

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	66	60	40	40
Charges for Current Services	6,675	6,675	6,675	6,675
Other Revenue	0	0	0	0
Total Revenue	**6,741**	**6,735**	**6,715**	**6,715**
Services & Supplies	4,655	7,401	7,197	7,197
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,439	2,439
Total Expenditures/ Appropriations	**4,655**	**7,401**	**9,636**	**9,636**
Net Cost	**2,087**	**(666)**	**(2,921)**	**(2,921)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Lewis Estates Dr Zone 103

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	290	300	500	500
Charges for Current Services	723	654	660	660
Other Revenue	0	0	0	0
Total Revenue	**1,013**	**954**	**1,160**	**1,160**
Services & Supplies	10,643	1,488	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	**10,643**	**1,488**	**21,670**	**21,670**
Net Cost	**(9,631)**	**(534)**	**(20,510)**	**(20,510)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Lexington Park Storm Dr Zone 422

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3	1	2	2
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**3**	**1**	**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**	**1**	**2**	**2**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Meadowbrook Maint Zone 119

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	208	200	200	200
Charges for Current Services	2,650	2,650	2,650	2,650
Other Revenue	0	0	0	0
Total Revenue	**2,858**	**2,850**	**2,850**	**2,850**
Services & Supplies	959	6,924	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	**959**	**6,924**	**21,259**	**21,259**
Net Cost	**1,899**	**(4,074)**	**(18,409)**	**(18,409)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Miles Creek Est Dr Zone 326

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	320	320	400	400
Charges for Current Services	2,910	2,910	2,910	2,910
Other Revenue	0	0	0	0
Total Revenue	**3,230**	**3,230**	**3,310**	**3,310**
Services & Supplies	568	10,000	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	**568**	**10,000**	**22,795**	**22,795**
Net Cost	**2,662**	**(6,770)**	**(19,485)**	**(19,485)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

New Century Park Dr Zone 327

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	233	240	220	220
Charges for Current Services	2,783	2,783	2,783	2,783
Other Revenue	0	0	0	0
Total Revenue	**3,016**	**3,023**	**3,003**	**3,003**
Services & Supplies	445	9,450	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	**445**	**9,450**	**19,146**	**19,146**
Net Cost	**2,571**	**(6,427)**	**(16,143)**	**(16,143)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Palm Heights Dr Maint Zone 122

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	225	200	200	200
Charges for Current Services	3,172	3,172	3,172	3,172
Other Revenue	0	0	0	0
Total Revenue	**3,397**	**3,372**	**3,372**	**3,372**
Services & Supplies	888	7,610	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	**888**	**7,610**	**27,740**	**27,740**
Net Cost	**2,508**	**(4,238)**	**(24,368)**	**(24,368)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Planada Storm Dr Maint Zone 329

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	603	640	200	200
Charges for Current Services	7,541	7,748	7,561	7,561
Other Revenue	0	0	0	0
Total Revenue	**8,144**	**8,388**	**7,761**	**7,761**
Services & Supplies	1,229	14,200	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	**1,229**	**14,200**	**37,908**	**37,908**
Net Cost	**6,915**	**(5,812)**	**(30,147)**	**(30,147)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Rockwood Est Dr. & Maint Zone 262

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	59	60	72	72
Charges for Current Services	5,352	5,069	5,069	5,069
Other Revenue	0	0	0	0
Total Revenue	**5,411**	**5,129**	**5,141**	**5,141**
Services & Supplies	4,748	6,202	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	**4,748**	**6,202**	**9,692**	**9,692**
Net Cost	**663**	**(1,073)**	**(4,551)**	**(4,551)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Santa Nella Village Dr Zone 407

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	597	677	700	700
Charges for Current Services	10,420	10,422	10,422	10,422
Other Revenue	0	0	0	0
Total Revenue	**11,017**	**11,099**	**11,122**	**11,122**
Services & Supplies	340	3,000	21,200	21,200
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	15,900	15,900
Total Expenditures/ Appropriations	**340**	**3,000**	**37,100**	**37,100**
Net Cost	**10,677**	**8,099**	**(25,978)**	**(25,978)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Santa Rita Garden Dr Zone 208

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	111	100	159	159
Charges for Current Services	1,171	1,171	1,171	1,171
Other Revenue	0	0	0	0
Total Revenue	**1,283**	**1,271**	**1,330**	**1,330**
Services & Supplies	1,682	5,501	10,087	10,087
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	949	949
Total Expenditures/ Appropriations	**1,682**	**5,501**	**11,036**	**11,036**
Net Cost	**(400)**	**(4,230)**	**(9,706)**	**(9,706)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Sunrise Terrace Dr Zone 320

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	457	500	400	400
Charges for Current Services	4,066	4,057	4,067	4,067
Other Revenue	0	0	0	0
Total Revenue	**4,523**	**4,557**	**4,467**	**4,467**
Services & Supplies	1,260	13,955	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	**1,260**	**13,955**	**31,015**	**31,015**
Net Cost	**3,263**	**(9,398)**	**(26,548)**	**(26,548)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Tierra De Oro Maint Zone 124

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	41	30	30	30
Charges for Current Services	900	900	900	900
Other Revenue	0	0	0	0
Total Revenue	**941**	**930**	**930**	**930**
Services & Supplies	275	2,000	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	**275**	**2,000**	**3,409**	**3,409**
Net Cost	**666**	**(1,070)**	**(2,479)**	**(2,479)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Town & Country Dr Zone 206

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	419	460	300	300
Charges for Current Services	5,937	5,929	5,937	5,937
Other Revenue	0	0	0	0
Total Revenue	**6,356**	**6,389**	**6,237**	**6,237**
Services & Supplies	1,002	11,257	20,200	20,200
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	6,171	6,171
Total Expenditures/ Appropriations	**1,002**	**11,257**	**26,371**	**26,371**
Net Cost	**5,354**	**(4,868)**	**(20,134)**	**(20,134)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

White Gate Estates Lt-Dr Zone 305

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	90	100	151	151
Charges for Current Services	4,242	4,242	4,243	4,243
Other Revenue	0	0	0	0
Total Revenue	**4,332**	**4,342**	**4,394**	**4,394**
Services & Supplies	4,370	4,915	14,420	14,420
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,365	1,365
Total Expenditures/ Appropriations	**4,370**	**4,915**	**15,785**	**15,785**
Net Cost	**(38)**	**(573)**	**(11,391)**	**(11,391)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

White Gate Farms Dr Zone 307

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	177	200	250	250
Charges for Current Services	1,682	1,682	1,682	1,682
Other Revenue	0	0	0	0
Total Revenue	**1,859**	**1,882**	**1,932**	**1,932**
Services & Supplies	804	4,350	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	**804**	**4,350**	**16,043**	**16,043**
Net Cost	**1,055**	**(2,468)**	**(14,111)**	**(14,111)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017 Winton Manor Dr Zone 207	District Budget Form Schedule 15 Proposed

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	204	200	240	240
Charges for Current Services	2,736	2,736	2,736	2,736
Other Revenue	0	0	0	0
Total Revenue	**2,940**	**2,936**	**2,976**	**2,976**
Services & Supplies	761	9,534	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	**761**	**9,534**	**21,588**	**21,588**
Net Cost	**2,179**	**(6,598)**	**(18,612)**	**(18,612)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Winton Meadows Dr Zone 242

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	245	240	240	240
Charges for Current Services	3,986	3,987	3,986	3,986
Other Revenue	0	0	0	0
Total Revenue	**4,231**	**4,227**	**4,226**	**4,226**
Services & Supplies	3,455	6,657	25,268	25,268
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	4,394	4,394
Total Expenditures/ Appropriations	**3,455**	**6,657**	**29,662**	**29,662**
Net Cost	**776**	**(2,430)**	**(25,436)**	**(25,436)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Almond Estates Lt-Dr Zone 108

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	26	25	25	25
Charges for Current Services	8,661	8,636	8,637	8,637
Other Revenue	0	0	0	0
Total Revenue	**8,687**	**8,661**	**8,662**	**8,662**
Services & Supplies	8,534	4,860	10,470	10,470
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	112	112
Total Expenditures/ Appropriations	**8,534**	**4,860**	**10,582**	**10,582**
Net Cost	**153**	**3,801**	**(1,920)**	**(1,920)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Almondwood Estates Lt-Dr Zone 203

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	206	400	280	280
Charges for Current Services	1,630	1,629	1,629	1,629
Other Revenue	0	0	0	0
Total Revenue	**1,836**	**2,029**	**1,909**	**1,909**
Services & Supplies	867	2,400	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	**867**	**2,400**	**16,765**	**16,765**
Net Cost	**969**	**(371)**	**(14,856)**	**(14,856)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Ashe Tract Lt Zone 218

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	88	160	80	80
Charges for Current Services	2,934	2,905	2,905	2,905
Other Revenue	0	0	0	0
Total Revenue	**3,022**	**3,065**	**2,985**	**2,985**
Services & Supplies	2,382	4,629	4,012	4,012
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,250	1,250
Total Expenditures/ Appropriations	**2,382**	**4,629**	**5,262**	**5,262**
Net Cost	**641**	**(1,564)**	**(2,277)**	**(2,277)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

B & B Rancheros Lt-Dr Zone 217

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	57	100	100	100
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**57**	**100**	**100**	**100**
Services & Supplies	1,890	2,800	4,581	4,581
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**1,890**	**2,800**	**5,838**	**5,838**
Net Cost	**(1,834)**	**(2,700)**	**(5,738)**	**(5,738)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

B & B Rancheros 2 Lt-Dr Zone 220

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	228	400	320	320
Charges for Current Services	3,366	3,366	3,366	3,366
Other Revenue	0	0	0	0
Total Revenue	**3,594**	**3,766**	**3,686**	**3,686**
Services & Supplies	2,543	11,340	20,880	20,880
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	2,910	2,910
Total Expenditures/ Appropriations	**2,543**	**11,340**	**23,790**	**23,790**
Net Cost	**1,052**	**(7,574)**	**(20,104)**	**(20,104)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Ballico Lighting Zone 272

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2	2	1	1
Charges for Current Services	439	272	272	272
Other Revenue	0	0	0	0
Total Revenue	**440**	**274**	**273**	**273**
Services & Supplies	251	370	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	**251**	**370**	**391**	**391**
Net Cost	**190**	**(96)**	**(118)**	**(118)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Beachwood Drive Lt Zone 221

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	451	400	640	640
Charges for Current Services	35,204	35,171	35,166	35,166
Other Revenue	0	0	0	0
Total Revenue	**35,655**	**35,571**	**35,806**	**35,806**
Services & Supplies	37,699	56,460	46,215	46,215
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	7,263	7,263
Total Expenditures/ Appropriations	**37,699**	**56,460**	**53,478**	**53,478**
Net Cost	**(2,044)**	**(20,889)**	**(17,672)**	**(17,672)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Bispo Estates Lt-Dr Zone 234

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	212	200	310	310
Charges for Current Services	6,597	5,961	6,597	6,597
Other Revenue	0	0	0	0
Total Revenue	**6,809**	**6,161**	**6,907**	**6,907**
Services & Supplies	5,244	11,225	20,160	20,160
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	5,858	5,858
Total Expenditures/ Appropriations	**5,244**	**11,225**	**26,018**	**26,018**
Net Cost	**1,564**	**(5,064)**	**(19,111)**	**(19,111)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Black Rascal Lt Zone 215

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	34	20	20	20
Charges for Current Services	787	787	787	787
Other Revenue	0	0	0	0
Total Revenue	**821**	**807**	**807**	**807**
Services & Supplies	552	1,807	2,197	2,197
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,121	1,121
Total Expenditures/ Appropriations	**552**	**1,807**	**3,318**	**3,318**
Net Cost	**270**	**(1,000)**	**(2,511)**	**(2,511)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017 Blossom Street Lt Zone 402			District Budget Form Schedule 15 Proposed
Detail by Revenue Category and Expenditure Object	**2014-2015 Actual**	**2015-2016 Estimated**	**2016-2017 Recommended Budget**	**2016-2017 Adopted by the Board of Supervisors**
1	2	3	4	5
Revenue From Use of Money and Property	435	500	589	589
Charges for Current Services	15,604	14,669	14,731	14,731
Other Revenue	0	0	0	0
Total Revenue	**16,039**	**15,169**	**15,320**	**15,320**
Services & Supplies	13,108	15,617	38,587	38,587
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	16,617	16,617
Total Expenditures/ Appropriations	**13,108**	**15,617**	**55,204**	**55,204**
Net Cost	**2,931**	**(448)**	**(39,884)**	**(39,884)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Bryant Meadows St Lt-Dr Zone 331

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	10	8	9	9
Charges for Current Services	450	450	450	450
Other Revenue	0	0	0	0
Total Revenue	**461**	**458**	**459**	**459**
Services & Supplies	566	550	598	598
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	520	520
Total Expenditures/ Appropriations	**566**	**550**	**1,118**	**1,118**
Net Cost	**(105)**	**(92)**	**(659)**	**(659)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Country Club Place St Lt Zone 314

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	11	9	9	9
Charges for Current Services	806	806	806	806
Other Revenue	0	0	0	0
Total Revenue	**817**	**815**	**815**	**815**
Services & Supplies	708	1,113	1,366	1,366
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	312	312
Total Expenditures/ Appropriations	**708**	**1,113**	**1,678**	**1,678**
Net Cost	**109**	**(298)**	**(863)**	**(863)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Country Living Est Lt-Dr Zone 240

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	174	160	240	240
Charges for Current Services	3,794	3,794	3,794	3,794
Other Revenue	0	0	0	0
Total Revenue	**3,968**	**3,954**	**4,034**	**4,034**
Services & Supplies	3,395	5,878	17,998	17,998
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,252	3,252
Total Expenditures/ Appropriations	**3,395**	**5,878**	**21,250**	**21,250**
Net Cost	**574**	**(1,924)**	**(17,216)**	**(17,216)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Cressey Lt Zone 201

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	16	24	24	24
Charges for Current Services	2,498	2,516	2,515	2,515
Other Revenue	0	0	0	0
Total Revenue	**2,514**	**2,540**	**2,539**	**2,539**
Services & Supplies	2,694	3,576	4,094	4,094
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	71	71
Total Expenditures/ Appropriations	**2,694**	**3,576**	**4,165**	**4,165**
Net Cost	**(180)**	**(1,036)**	**(1,626)**	**(1,626)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

CSA #1 Maint Revolving Fund

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 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	68,070	100,000	100,000	100,000
Other Revenue	0	0	0	0
Total Revenue	**68,070**	**100,000**	**100,000**	**100,000**
Services & Supplies	68,070	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	**68,070**	**100,000**	**100,000**	**100,000**
Net Cost	**0**	**0**	**0**	**0**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Delhi Lt Zone 102

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	236	200	400	400
Charges for Current Services	75,041	74,798	75,028	75,028
Other Revenue	0	0	0	0
Total Revenue	**75,277**	**74,998**	**75,428**	**75,428**
Services & Supplies	88,535	81,580	98,438	98,438
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,246	3,246
Total Expenditures/ Appropriations	**88,535**	**81,580**	**101,684**	**101,684**
Net Cost	**(13,258)**	**(6,582)**	**(26,256)**	**(26,256)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Easy Street Lt Zone 308

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	191	200	100	100
Charges for Current Services	4,675	4,975	4,675	4,675
Other Revenue	0	0	0	0
Total Revenue	**4,866**	**5,175**	**4,775**	**4,775**
Services & Supplies	3,193	5,650	7,483	7,483
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	5,506	5,506
Total Expenditures/ Appropriations	**3,193**	**5,650**	**12,989**	**12,989**
Net Cost	**1,673**	**(475)**	**(8,214)**	**(8,214)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

El Capitan & Hollywd Est Zone265

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	176	200	100	100
Charges for Current Services	48,975	49,125	49,125	49,125
Other Revenue	0	0	0	0
Total Revenue	**49,151**	**49,325**	**49,225**	**49,225**
Services & Supplies	40,861	49,188	61,127	61,127
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,602	3,602
Total Expenditures/ Appropriations	**40,861**	**49,188**	**64,729**	**64,729**
Net Cost	**8,290**	**137**	**(15,504)**	**(15,504)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Elliott Estates Lt Zone 214

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	141	120	200	200
Charges for Current Services	3,947	3,947	3,947	3,947
Other Revenue	0	0	0	0
Total Revenue	**4,088**	**4,067**	**4,147**	**4,147**
Services & Supplies	4,286	8,901	13,285	13,285
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	4,002	4,002
Total Expenditures/ Appropriations	**4,286**	**8,901**	**17,287**	**17,287**
Net Cost	**(198)**	**(4,834)**	**(13,140)**	**(13,140)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Esau Estates Lt-Dr Zone 243

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	149	160	160	160
Charges for Current Services	2,908	2,908	2,908	2,908
Other Revenue	0	0	0	0
Total Revenue	**3,057**	**3,068**	**3,068**	**3,068**
Services & Supplies	2,737	6,772	12,916	12,916
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**2,737**	**6,772**	**15,545**	**15,545**
Net Cost	**321**	**(3,704)**	**(12,477)**	**(12,477)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Fairway Estates St Lt Zone 107

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 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	1,211	1,211
Other Revenue	0	0	0	0
Total Revenue	**1,133**	**1,134**	**1,213**	**1,213**
Services & Supplies	1,213	1,213	1,390	1,390
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**1,213**	**1,213**	**1,390**	**1,390**
Net Cost	**(80)**	**(79)**	**(177)**	**(177)**

State Controller Schedules
County Budget Act
January 2010 Edition, revision #1

COUNTY OF MERCED

State of California
Special Districts and Other Agencies - Non Enterprise
Financing Sources and Uses by Budget Unit by Object
Fiscal Year 2016 - 2017

District Budget Form
Schedule 15
Proposed

Fleming Acres Lt-Dr Zone 227

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	192	200	280	280
Charges for Current Services	2,594	2,594	2,594	2,594
Other Revenue	0	0	0	0
Total Revenue	**2,785**	**2,794**	**2,874**	**2,874**
Services & Supplies	2,262	5,111	15,298	15,298
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,738	2,738
Total Expenditures/ Appropriations	**2,262**	**5,111**	**18,036**	**18,036**
Net Cost	**524**	**(2,317)**	**(15,162)**	**(15,162)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Fleming Oaks Lt-Dr Zone 241

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	152	120	210	210
Charges for Current Services	5,162	5,162	5,202	5,202
Other Revenue	0	0	0	0
Total Revenue	**5,314**	**5,282**	**5,412**	**5,412**
Services & Supplies	6,038	6,429	19,100	19,100
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	1,148	1,148
Total Expenditures/ Appropriations	**6,038**	**6,429**	**20,248**	**20,248**
Net Cost	**(724)**	**(1,147)**	**(14,836)**	**(14,836)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Forist Lane Lt Zone 244

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	17	16	16	16
Charges for Current Services	543	543	543	543
Other Revenue	0	0	0	0
Total Revenue	**560**	**559**	**559**	**559**
Services & Supplies	289	1,062	1,016	1,016
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	343	343
Total Expenditures/ Appropriations	**289**	**1,062**	**1,359**	**1,359**
Net Cost	**271**	**(503)**	**(800)**	**(800)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Franklin Heights Lt-Dr Zone 228

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	371	400	300	300
Charges for Current Services	3,520	3,520	3,520	3,520
Other Revenue	0	0	0	0
Total Revenue	**3,891**	**3,920**	**3,820**	**3,820**
Services & Supplies	3,196	6,232	27,397	27,397
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	10,978	10,978
Total Expenditures/ Appropriations	**3,196**	**6,232**	**38,375**	**38,375**
Net Cost	**695**	**(2,312)**	**(34,555)**	**(34,555)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017 Giesbrecht Street Lt Zone 271	District Budget Form Schedule 15 Proposed

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	9	6	6	6
Charges for Current Services	212	212	212	212
Other Revenue	0	0	0	0
Total Revenue	**222**	**218**	**218**	**218**
Services & Supplies	18	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	**18**	**240**	**502**	**502**
Net Cost	**203**	**(22)**	**(284)**	**(284)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Glen Meadows Lt-Dr Zone 255

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	295	320	300	300
Charges for Current Services	6,782	3,782	6,782	6,782
Other Revenue	0	0	0	0
Total Revenue	**7,077**	**4,102**	**7,082**	**7,082**
Services & Supplies	4,345	8,088	11,659	11,659
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,370	8,370
Total Expenditures/ Appropriations	**4,345**	**8,088**	**20,029**	**20,029**
Net Cost	**2,732**	**(3,986)**	**(12,947)**	**(12,947)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Glenwood Est Lt-Dr Zone 229

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	141	120	120	120
Charges for Current Services	2,240	2,029	2,239	2,239
Other Revenue	0	0	0	0
Total Revenue	**2,381**	**2,149**	**2,359**	**2,359**
Services & Supplies	2,317	4,662	13,181	13,181
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,429	2,429
Total Expenditures/ Appropriations	**2,317**	**4,662**	**15,610**	**15,610**
Net Cost	**63**	**(2,513)**	**(13,251)**	**(13,251)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017 Golden Bear Estates Zone 332	District Budget Form Schedule 15 Proposed

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	8	8	5	5
Charges for Current Services	1,650	1,650	1,650	1,650
Other Revenue	0	0	0	0
Total Revenue	**1,658**	**1,658**	**1,655**	**1,655**
Services & Supplies	1,335	1,899	1,954	1,954
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	339	339
Total Expenditures/ Appropriations	**1,335**	**1,899**	**2,293**	**2,293**
Net Cost	**323**	**(241)**	**(638)**	**(638)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Golf Road St Lt Zone 321

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	11	12	13	13
Charges for Current Services	1,174	1,174	1,174	1,174
Other Revenue	0	0	0	0
Total Revenue	**1,186**	**1,186**	**1,187**	**1,187**
Services & Supplies	904	1,500	1,848	1,848
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**904**	**1,500**	**1,930**	**1,930**
Net Cost	**282**	**(314)**	**(743)**	**(743)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Green Lawns Lt Zone 219

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	14	24	24	24
Charges for Current Services	1,410	1,410	1,410	1,410
Other Revenue	0	0	0	0
Total Revenue	**1,424**	**1,434**	**1,434**	**1,434**
Services & Supplies	1,834	1,625	2,007	2,007
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	181	181
Total Expenditures/ Appropriations	**1,834**	**1,625**	**2,188**	**2,188**
Net Cost	**(410)**	**(191)**	**(754)**	**(754)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Greenfield Brooks Lt & Dr Zone 252

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	425	400	600	600
Charges for Current Services	16,603	13,721	16,603	16,603
Other Revenue	0	0	0	0
Total Revenue	**17,028**	**14,121**	**17,203**	**17,203**
Services & Supplies	12,235	27,864	28,390	28,390
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	8,553	8,553
Total Expenditures/ Appropriations	**12,235**	**27,864**	**36,943**	**36,943**
Net Cost	**4,793**	**(13,743)**	**(19,740)**	**(19,740)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Harmony Ranch Dr & Park Zone 121

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,122	1,200	1,200	1,200
Charges for Current Services	60,880	60,483	60,840	60,840
Other Revenue	0	0	0	0
Total Revenue	**62,002**	**61,683**	**62,040**	**62,040**
Services & Supplies	56,285	69,707	85,909	85,909
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	65,500	65,500
Total Expenditures/ Appropriations	**56,285**	**69,707**	**151,409**	**151,409**
Net Cost	**5,717**	**(8,024)**	**(89,369)**	**(89,369)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Heavenly Acres 2 Lt-Dr Zone 209

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 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	1,500	1,514	1,514
Other Revenue	0	0	0	0
Total Revenue	**1,552**	**1,540**	**1,561**	**1,561**
Services & Supplies	1,329	3,354	3,840	3,840
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	821	821
Total Expenditures/ Appropriations	**1,329**	**3,354**	**4,661**	**4,661**
Net Cost	**222**	**(1,814)**	**(3,100)**	**(3,100)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Heavenly Acres 3 Lt-Dr Zone 210

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	108	120	100	100
Charges for Current Services	3,485	3,486	3,486	3,486
Other Revenue	0	0	0	0
Total Revenue	**3,593**	**3,606**	**3,586**	**3,586**
Services & Supplies	2,987	7,298	8,548	8,548
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,675	1,675
Total Expenditures/ Appropriations	**2,987**	**7,298**	**10,223**	**10,223**
Net Cost	**606**	**(3,692)**	**(6,637)**	**(6,637)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Hillcrest Est Lt-Dr Zone 318

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	14	6	40	40
Charges for Current Services	9,618	9,574	9,574	9,574
Other Revenue	0	0	0	0
Total Revenue	**9,633**	**9,580**	**9,614**	**9,614**
Services & Supplies	11,231	10,542	11,509	11,509
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**11,231**	**10,542**	**11,509**	**11,509**
Net Cost	**(1,598)**	**(962)**	**(1,895)**	**(1,895)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Hilmar-Irwin Lt Zone 100

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	202	160	175	175
Charges for Current Services	45,327	45,336	45,331	45,331
Other Revenue	0	0	0	0
Total Revenue	**45,529**	**45,496**	**45,506**	**45,506**
Services & Supplies	50,414	52,650	62,165	62,165
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,292	5,292
Total Expenditures/ Appropriations	**50,414**	**52,650**	**67,457**	**67,457**
Net Cost	**(4,885)**	**(7,154)**	**(21,951)**	**(21,951)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Lakewood Est Lt-Dr Zone 301

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	163	180	200	200
Charges for Current Services	1,707	1,707	1,708	1,708
Other Revenue	0	0	0	0
Total Revenue	**1,870**	**1,887**	**1,908**	**1,908**
Services & Supplies	849	1,365	12,819	12,819
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,344	1,344
Total Expenditures/ Appropriations	**849**	**1,365**	**14,163**	**14,163**
Net Cost	**1,022**	**522**	**(12,255)**	**(12,255)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Le Grand Lt Zone 310

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	165	160	200	200
Charges for Current Services	17,766	17,798	17,795	17,795
Other Revenue	0	0	0	0
Total Revenue	**17,931**	**17,958**	**17,995**	**17,995**
Services & Supplies	15,330	20,500	33,413	33,413
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	294	294
Total Expenditures/ Appropriations	**15,330**	**20,500**	**33,707**	**33,707**
Net Cost	**2,600**	**(2,542)**	**(15,712)**	**(15,712)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Links Lt-Dr Zone 112

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	66	50	50	50
Charges for Current Services	741	741	741	741
Other Revenue	0	0	0	0
Total Revenue	**807**	**791**	**791**	**791**
Services & Supplies	767	1,512	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	**767**	**1,512**	**4,499**	**4,499**
Net Cost	**40**	**(721)**	**(3,708)**	**(3,708)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017 Los Olivos Lighting Zone 334	District Budget Form Schedule 15 Proposed

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	14	12	4	4
Charges for Current Services	300	300	300	300
Other Revenue	0	0	0	0
Total Revenue	**314**	**312**	**304**	**304**
Services & Supplies	16	392	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	**16**	**392**	**414**	**414**
Net Cost	**298**	**(80)**	**(110)**	**(110)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Marilyn Est Lt-Dr Zone 300

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	62	70	75	75
Charges for Current Services	1,124	1,124	1,125	1,125
Other Revenue	0	0	0	0
Total Revenue	**1,186**	**1,194**	**1,200**	**1,200**
Services & Supplies	506	1,589	4,352	4,352
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,171	1,171
Total Expenditures/ Appropriations	**506**	**1,589**	**5,523**	**5,523**
Net Cost	**680**	**(395)**	**(4,323)**	**(4,323)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Mission Trails Lt Zone 303

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	73	85	90	90
Charges for Current Services	3,639	3,638	3,638	3,638
Other Revenue	0	0	0	0
Total Revenue	**3,712**	**3,723**	**3,728**	**3,728**
Services & Supplies	3,592	4,095	6,932	6,932
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,575	1,575
Total Expenditures/ Appropriations	**3,592**	**4,095**	**8,507**	**8,507**
Net Cost	**120**	**(372)**	**(4,779)**	**(4,779)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Moran St Lt-Dr Zone 235

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	179	160	250	250
Charges for Current Services	5,295	5,295	5,295	5,295
Other Revenue	0	0	0	0
Total Revenue	**5,474**	**5,455**	**5,545**	**5,545**
Services & Supplies	4,430	7,045	19,904	19,904
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,495	5,495
Total Expenditures/ Appropriations	**4,430**	**7,045**	**25,399**	**25,399**
Net Cost	**1,044**	**(1,590)**	**(19,854)**	**(19,854)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Nutcracker Terrace Lt-Dr Zone 239

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	225	200	250	250
Charges for Current Services	3,205	3,205	3,205	3,205
Other Revenue	0	0	0	0
Total Revenue	**3,430**	**3,405**	**3,455**	**3,455**
Services & Supplies	3,786	7,321	23,862	23,862
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,734	3,734
Total Expenditures/ Appropriations	**3,786**	**7,321**	**27,596**	**27,596**
Net Cost	**(356)**	**(3,916)**	**(24,141)**	**(24,141)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Oleander Lt Zone 302

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	121	120	120	120
Charges for Current Services	1,920	1,920	1,920	1,920
Other Revenue	0	0	0	0
Total Revenue	**2,040**	**2,040**	**2,040**	**2,040**
Services & Supplies	1,576	1,974	10,290	10,290
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	1,898	1,898
Total Expenditures/ Appropriations	**1,576**	**1,974**	**12,188**	**12,188**
Net Cost	**465**	**66**	**(10,148)**	**(10,148)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Parkway St Lt-Dr Lands Park Zone 423

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	1,592	1,500	2,000	2,000
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**1,592**	**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	**1,592**	**1,500**	**2,000**	**2,000**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Petaluma Street Lt Zone 125

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	3	4	4	4
Charges for Current Services	140	140	140	140
Other Revenue	0	0	0	0
Total Revenue	**143**	**144**	**144**	**144**
Services & Supplies	157	198	416	416
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	20	20
Total Expenditures/ Appropriations	**157**	**198**	**436**	**436**
Net Cost	**(14)**	**(54)**	**(292)**	**(292)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Planada Lt Zone 309

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	443	402	499	499
Charges for Current Services	36,406	36,433	36,433	36,433
Other Revenue	0	0	0	0
Total Revenue	**36,849**	**36,835**	**36,932**	**36,932**
Services & Supplies	35,476	38,000	54,906	54,906
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	22,488	22,488
Total Expenditures/ Appropriations	**35,476**	**38,000**	**77,394**	**77,394**
Net Cost	**1,373**	**(1,165)**	**(40,462)**	**(40,462)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Pleasant Valley Lt & Dr Zone 259

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	102	100	140	140
Charges for Current Services	3,071	3,071	3,071	3,071
Other Revenue	0	0	0	0
Total Revenue	**3,173**	**3,171**	**3,211**	**3,211**
Services & Supplies	3,552	6,022	10,222	10,222
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,161	2,161
Total Expenditures/ Appropriations	**3,552**	**6,022**	**12,383**	**12,383**
Net Cost	**(379)**	**(2,851)**	**(9,172)**	**(9,172)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Ramos Road Lt Zone 405

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	12	12	12	12
Charges for Current Services	672	672	672	672
Other Revenue	0	0	0	0
Total Revenue	**684**	**684**	**684**	**684**
Services & Supplies	503	1,170	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	**503**	**1,170**	**1,279**	**1,279**
Net Cost	**180**	**(486)**	**(595)**	**(595)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Ranch Estates Lt-Dr Zone 237

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	117	140	165	165
Charges for Current Services	2,828	2,828	2,828	2,828
Other Revenue	0	0	0	0
Total Revenue	**2,945**	**2,968**	**2,993**	**2,993**
Services & Supplies	2,959	4,283	15,445	15,445
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,345	1,345
Total Expenditures/ Appropriations	**2,959**	**4,283**	**16,790**	**16,790**
Net Cost	**(14)**	**(1,315)**	**(13,797)**	**(13,797)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Rancho Village Lt Zone 312

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	7	4	10	10
Charges for Current Services	932	932	932	932
Other Revenue	0	0	0	0
Total Revenue	**938**	**936**	**942**	**942**
Services & Supplies	847	1,112	1,630	1,630
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	148	148
Total Expenditures/ Appropriations	**847**	**1,112**	**1,778**	**1,778**
Net Cost	**91**	**(176)**	**(836)**	**(836)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Riverview Lt-Dr Zone 115

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	225	200	200	200
Charges for Current Services	3,772	3,772	3,772	3,772
Other Revenue	0	0	0	0
Total Revenue	**3,996**	**3,972**	**3,972**	**3,972**
Services & Supplies	2,136	6,861	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	**2,136**	**6,861**	**18,435**	**18,435**
Net Cost	**1,861**	**(2,889)**	**(14,463)**	**(14,463)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Robinson Est Lt-Dr Zone 317

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	179	200	250	250
Charges for Current Services	7,865	7,865	7,866	7,866
Other Revenue	0	0	0	0
Total Revenue	**8,044**	**8,065**	**8,116**	**8,116**
Services & Supplies	8,231	12,373	26,088	26,088
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,497	5,497
Total Expenditures/ Appropriations	**8,231**	**12,373**	**31,585**	**31,585**
Net Cost	**(187)**	**(4,308)**	**(23,469)**	**(23,469)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Sahota Brother Clinton Zone 264

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	174	160	75	75
Charges for Current Services	3,426	3,426	3,426	3,426
Other Revenue	0	0	0	0
Total Revenue	**3,601**	**3,586**	**3,501**	**3,501**
Services & Supplies	1,867	4,893	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	**1,867**	**4,893**	**9,119**	**9,119**
Net Cost	**1,733**	**(1,307)**	**(5,618)**	**(5,618)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Salles Manor Lt Zone 213

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	32	40	33	33
Charges for Current Services	1,304	1,303	1,303	1,303
Other Revenue	0	0	0	0
Total Revenue	**1,336**	**1,343**	**1,336**	**1,336**
Services & Supplies	893	1,918	2,187	2,187
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	492	492
Total Expenditures/ Appropriations	**893**	**1,918**	**2,679**	**2,679**
Net Cost	**443**	**(575)**	**(1,343)**	**(1,343)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

San Luis Hills Lt & Dr Zone 413

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	320	360	400	400
Charges for Current Services	8,313	8,313	8,313	8,313
Other Revenue	0	0	0	0
Total Revenue	**8,633**	**8,673**	**8,713**	**8,713**
Services & Supplies	5,377	3,850	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	**5,377**	**3,850**	**26,108**	**26,108**
Net Cost	**3,256**	**4,823**	**(17,395)**	**(17,395)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017 San Luis Truck Plaza St Lt 411	District Budget Form Schedule 15 Proposed

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	55	60	80	80
Charges for Current Services	2,009	2,009	2,009	2,009
Other Revenue	0	0	0	0
Total Revenue	**2,064**	**2,069**	**2,089**	**2,089**
Services & Supplies	2,413	2,411	7,853	7,853
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	138	138
Total Expenditures/ Appropriations	**2,413**	**2,411**	**7,991**	**7,991**
Net Cost	**(349)**	**(342)**	**(5,902)**	**(5,902)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Santa Fe Business Lt-Dr Zone 246

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	113	130	165	165
Charges for Current Services	2,180	2,180	2,180	2,180
Other Revenue	0	0	0	0
Total Revenue	**2,293**	**2,310**	**2,345**	**2,345**
Services & Supplies	1,738	4,488	12,268	12,268
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,150	1,150
Total Expenditures/ Appropriations	**1,738**	**4,488**	**13,418**	**13,418**
Net Cost	**555**	**(2,178)**	**(11,073)**	**(11,073)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Santa Nella Lt Zone 400

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	721	827	800	800
Charges for Current Services	31,035	31,024	31,024	31,024
Other Revenue	0	0	0	0
Total Revenue	**31,756**	**31,851**	**31,824**	**31,824**
Services & Supplies	20,561	43,172	71,046	71,046
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	29,455	29,455
Total Expenditures/ Appropriations	**20,561**	**43,172**	**100,501**	**100,501**
Net Cost	**11,195**	**(11,321)**	**(68,677)**	**(68,677)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Santa Nella Plaza Lt-Dr Zone 406

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	55	50	50	50
Charges for Current Services	1,125	1,300	1,300	1,300
Other Revenue	0	0	0	0
Total Revenue	**1,180**	**1,350**	**1,350**	**1,350**
Services & Supplies	82	705	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	**82**	**705**	**3,866**	**3,866**
Net Cost	**1,098**	**645**	**(2,516)**	**(2,516)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Snelling Lt Zone 105

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	76	80	80	80
Charges for Current Services	3,236	3,259	3,236	3,236
Other Revenue	0	0	0	0
Total Revenue	**3,312**	**3,339**	**3,316**	**3,316**
Services & Supplies	2,931	4,642	11,509	11,509
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,260	1,260
Total Expenditures/ Appropriations	**2,931**	**4,642**	**12,769**	**12,769**
Net Cost	**382**	**(1,303)**	**(9,453)**	**(9,453)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

South Dos Palos Lt Zone 401

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	214	240	280	280
Charges for Current Services	6,979	6,957	8,000	8,000
Other Revenue	0	0	0	0
Total Revenue	**7,193**	**7,197**	**8,280**	**8,280**
Services & Supplies	5,891	8,511	17,998	17,998
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,249	5,249
Total Expenditures/ Appropriations	**5,891**	**8,511**	**23,247**	**23,247**
Net Cost	**1,302**	**(1,314)**	**(14,967)**	**(14,967)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Stevinson Lt Zone 200

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	113	160	140	140
Charges for Current Services	2,730	2,720	2,720	2,720
Other Revenue	0	0	0	0
Total Revenue	**2,843**	**2,880**	**2,860**	**2,860**
Services & Supplies	2,304	8,875	9,370	9,370
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,702	2,702
Total Expenditures/ Appropriations	**2,304**	**8,875**	**12,072**	**12,072**
Net Cost	**539**	**(5,995)**	**(9,212)**	**(9,212)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Stolle Acres Lt-Dr Zone 316

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 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	808	1,255	1,805	1,805
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	344	344
Total Expenditures/ Appropriations	**808**	**1,255**	**2,149**	**2,149**
Net Cost	**(167)**	**(612)**	**(1,502)**	**(1,502)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Stonemill Est Lt-Dr Zone 325

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	274	300	300	300
Charges for Current Services	5,859	5,803	5,803	5,803
Other Revenue	0	0	0	0
Total Revenue	**6,133**	**6,103**	**6,103**	**6,103**
Services & Supplies	4,582	12,350	20,032	20,032
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	6,713	6,713
Total Expenditures/ Appropriations	**4,582**	**12,350**	**26,745**	**26,745**
Net Cost	**1,552**	**(6,247)**	**(20,642)**	**(20,642)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Taylor Estates Lt-Dr Zone 249

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	171	160	240	240
Charges for Current Services	6,729	6,729	6,729	6,729
Other Revenue	0	0	0	0
Total Revenue	**6,900**	**6,889**	**6,969**	**6,969**
Services & Supplies	6,513	11,825	19,121	19,121
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,759	2,759
Total Expenditures/ Appropriations	**6,513**	**11,825**	**21,880**	**21,880**
Net Cost	**387**	**(4,936)**	**(14,911)**	**(14,911)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Terry Lt Zone 247

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	2	3	3	3
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**2**	**3**	**3**	**3**
Services & Supplies	0	0	0	0
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	0	0
Total Expenditures/ Appropriations	**0**	**0**	**0**	**0**
Net Cost	**2**	**3**	**3**	**3**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Texeira St Lt Zone 251

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	4	4	5	5
Charges for Current Services	390	390	386	386
Other Revenue	0	0	0	0
Total Revenue	**394**	**394**	**391**	**391**
Services & Supplies	381	446	691	691
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	175	175
Total Expenditures/ Appropriations	**381**	**446**	**866**	**866**
Net Cost	**13**	**(52)**	**(475)**	**(475)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Trovare St Lt & Dr Zone 330

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 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	**2,147**	**2,155**	**2,145**	**2,145**
Services & Supplies	1,231	2,701	2,388	2,388
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,020	1,020
Total Expenditures/ Appropriations	**1,231**	**2,701**	**3,408**	**3,408**
Net Cost	**916**	**(546)**	**(1,263)**	**(1,263)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Tumbleweed Est Lt-Dr Zone 236

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	68	60	100	100
Charges for Current Services	1,677	1,677	1,677	1,677
Other Revenue	0	0	0	0
Total Revenue	**1,745**	**1,737**	**1,777**	**1,777**
Services & Supplies	2,082	2,437	9,336	9,336
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,718	1,718
Total Expenditures/ Appropriations	**2,082**	**2,437**	**11,054**	**11,054**
Net Cost	**(337)**	**(700)**	**(9,277)**	**(9,277)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Villa Cordoba Zone 123

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	60	55	55	55
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**60**	**55**	**55**	**55**
Services & Supplies	44	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	**44**	**90**	**90**	**90**
Net Cost	**16**	**(35)**	**(35)**	**(35)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Village Greens Lt-Dr Zone 250

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	580	600	650	650
Charges for Current Services	12,721	12,720	12,720	12,720
Other Revenue	0	0	0	0
Total Revenue	**13,301**	**13,320**	**13,370**	**13,370**
Services & Supplies	8,512	18,449	30,073	30,073
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	18,766	18,766
Total Expenditures/ Appropriations	**8,512**	**18,449**	**48,839**	**48,839**
Net Cost	**4,789**	**(5,129)**	**(35,469)**	**(35,469)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

West Hills Estates Lt-Dr Zone 313

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	62	60	30	30
Charges for Current Services	2,360	2,360	2,359	2,359
Other Revenue	0	0	0	0
Total Revenue	**2,422**	**2,420**	**2,389**	**2,389**
Services & Supplies	2,659	3,380	9,758	9,758
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	1,267	1,267
Total Expenditures/ Appropriations	**2,659**	**3,380**	**11,025**	**11,025**
Net Cost	**(237)**	**(960)**	**(8,636)**	**(8,636)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Westwood Lt Zone 211

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	25	20	32	32
Charges for Current Services	1,056	1,056	1,056	1,056
Other Revenue	0	0	0	0
Total Revenue	**1,081**	**1,076**	**1,088**	**1,088**
Services & Supplies	1,017	1,613	2,422	2,422
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	751	751
Total Expenditures/ Appropriations	**1,017**	**1,613**	**3,173**	**3,173**
Net Cost	**65**	**(537)**	**(2,085)**	**(2,085)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

White Gate Farms #3 Lt Zone 306

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	127	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	1,848	6,950	11,508	11,508
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,212	3,212
Total Expenditures/ Appropriations	**1,848**	**6,950**	**14,720**	**14,720**
Net Cost	**843**	**(4,266)**	**(12,026)**	**(12,026)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Wickum Est Lt-Dr Zone 233

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	467	480	449	449
Charges for Current Services	10,531	10,434	10,531	10,531
Other Revenue	0	0	0	0
Total Revenue	**10,998**	**10,914**	**10,980**	**10,980**
Services & Supplies	8,008	16,311	25,849	25,849
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	12,625	12,625
Total Expenditures/ Appropriations	**8,008**	**16,311**	**38,474**	**38,474**
Net Cost	**2,990**	**(5,397)**	**(27,494)**	**(27,494)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Wickum Lt Zone 216

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	9	16	8	8
Charges for Current Services	873	873	873	873
Other Revenue	0	0	0	0
Total Revenue	**882**	**889**	**881**	**881**
Services & Supplies	676	964	937	937
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**676**	**964**	**1,087**	**1,087**
Net Cost	**206**	**(75)**	**(206)**	**(206)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Willow Crest Est Lt & Dr Zone 263

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	623	600	400	400
Charges for Current Services	16,390	16,290	16,390	16,390
Other Revenue	0	0	0	0
Total Revenue	**17,013**	**16,890**	**16,790**	**16,790**
Services & Supplies	11,542	25,027	38,833	38,833
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	17,917	17,917
Total Expenditures/ Appropriations	**11,542**	**25,027**	**56,750**	**56,750**
Net Cost	**5,470**	**(8,137)**	**(39,960)**	**(39,960)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Winton Lt Zone 202

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	547	1,000	600	600
Charges for Current Services	89,901	89,868	89,868	89,868
Other Revenue	0	0	0	0
Total Revenue	**90,448**	**90,868**	**90,468**	**90,468**
Services & Supplies	81,738	91,030	106,420	106,420
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**81,738**	**91,030**	**131,420**	**131,420**
Net Cost	**8,710**	**(162)**	**(40,952)**	**(40,952)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Yosemite Meadows Lt-Dr Zone 311

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	48	40	36	36
Charges for Current Services	2,491	2,491	2,491	2,491
Other Revenue	0	0	0	0
Total Revenue	**2,539**	**2,531**	**2,527**	**2,527**
Services & Supplies	2,170	4,071	7,951	7,951
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	671	671
Total Expenditures/ Appropriations	**2,170**	**4,071**	**8,622**	**8,622**
Net Cost	**369**	**(1,540)**	**(6,095)**	**(6,095)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Buhach Park Est Lt-Dr Zone 226

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 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	1,720	1,720	1,720	1,720
Other Revenue	0	0	0	0
Total Revenue	**1,898**	**1,880**	**1,970**	**1,970**
Services & Supplies	1,232	8,300	12,631	12,631
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,069	3,069
Total Expenditures/ Appropriations	**1,232**	**8,300**	**15,700**	**15,700**
Net Cost	**666**	**(6,420)**	**(13,730)**	**(13,730)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017 Camden Pl Landscape Zone 117	District Budget Form Schedule 15 Proposed

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	4	4	4	4
Charges for Current Services	1,646	1,646	1,646	1,646
Other Revenue	0	0	0	0
Total Revenue	**1,650**	**1,650**	**1,650**	**1,650**
Services & Supplies	1,775	2,126	1,948	1,948
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
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	**1,775**	**2,126**	**1,948**	**1,948**
Net Cost	**(124)**	**(476)**	**(298)**	**(298)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Campus Park Landscape #267

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	126	160	160	160
Charges for Current Services	20,240	20,240	20,240	20,240
Other Revenue	0	0	0	0
Total Revenue	**20,366**	**20,400**	**20,400**	**20,400**
Services & Supplies	17,776	22,703	24,280	24,280
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	2,318	2,318
Total Expenditures/ Appropriations	**17,776**	**22,703**	**26,598**	**26,598**
Net Cost	**2,590**	**(2,303)**	**(6,198)**	**(6,198)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Country Club Estates Zone 106

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	39	40	40	40
Charges for Current Services	1,799	1,800	1,799	1,799
Other Revenue	0	0	0	0
Total Revenue	**1,838**	**1,840**	**1,839**	**1,839**
Services & Supplies	1,611	2,157	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	**1,611**	**2,157**	**6,547**	**6,547**
Net Cost	**227**	**(317)**	**(4,708)**	**(4,708)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Gurr Road Water Zone 245

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	70	80	80	80
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**70**	**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	**70**	**80**	**80**	**80**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Hilmar Stevinson Park Zone 120

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	97	105	110	110
Charges for Current Services	0	0	0	0
Other Revenue	0	0	0	0
Total Revenue	**97**	**105**	**110**	**110**
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	**97**	**105**	**110**	**110**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Monte Vista Landscaping Zone 333

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	196	200	225	225
Charges for Current Services	5,400	5,400	5,400	5,400
Other Revenue	0	0	0	0
Total Revenue	**5,596**	**5,600**	**5,625**	**5,625**
Services & Supplies	3,863	7,897	7,920	7,920
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	6,588	6,588
Total Expenditures/ Appropriations	**3,863**	**7,897**	**14,508**	**14,508**
Net Cost	**1,733**	**(2,297)**	**(8,883)**	**(8,883)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Quail Hollow Landscape Zone 269

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	96	100	150	150
Charges for Current Services	8,625	8,625	8,625	8,625
Other Revenue	0	0	0	0
Total Revenue	**8,721**	**8,725**	**8,775**	**8,775**
Services & Supplies	9,645	13,029	12,966	12,966
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	3,589	3,589
Total Expenditures/ Appropriations	**9,645**	**13,029**	**16,555**	**16,555**
Net Cost	**(924)**	**(4,304)**	**(7,780)**	**(7,780)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Riverbank Est Maint Zone 110

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	23	25	20	20
Charges for Current Services	225	225	225	225
Other Revenue	0	0	0	0
Total Revenue	**248**	**250**	**245**	**245**
Services & Supplies	61	517	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	**61**	**517**	**2,392**	**2,392**
Net Cost	**187**	**(267)**	**(2,147)**	**(2,147)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017 Santa Nella Road Zone 404	District Budget Form Schedule 15 Proposed

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	760	700	500	500
Charges for Current Services	15,075	15,101	15,125	15,125
Other Revenue	0	0	0	0
Total Revenue	**15,835**	**15,801**	**15,625**	**15,625**
Services & Supplies	1,227	3,000	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	11,250	11,250
Total Expenditures/ Appropriations	**1,227**	**3,000**	**29,250**	**29,250**
Net Cost	**14,609**	**12,801**	**(13,625)**	**(13,625)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Santa Nella Village Lndscp Zone 408

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	185	200	330	330
Charges for Current Services	21,970	21,969	21,969	21,969
Other Revenue	0	0	0	0
Total Revenue	**22,155**	**22,169**	**22,299**	**22,299**
Services & Supplies	21,538	23,060	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	**21,538**	**23,060**	**36,175**	**36,175**
Net Cost	**617**	**(891)**	**(13,876)**	**(13,876)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Santa Nella Village Rd Zone 410

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	828	500	472	472
Charges for Current Services	13,119	11,089	13,114	13,114
Other Revenue	0	0	0	0
Total Revenue	**13,946**	**11,589**	**13,586**	**13,586**
Services & Supplies	272	2,000	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	**272**	**2,000**	**39,550**	**39,550**
Net Cost	**13,674**	**9,589**	**(25,964)**	**(25,964)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017 Santa Nella Village Lndscp #414	District Budget Form Schedule 15 Proposed

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	163	250	200	200
Charges for Current Services	50,700	50,850	50,700	50,700
Other Revenue	0	39,163	0	0
Total Revenue	**50,863**	**90,263**	**50,900**	**50,900**
Services & Supplies	46,740	51,800	64,867	64,867
Other Charges	0	0	0	0
Capital Assets				
Land	0	0	0	0
Buildings and Improvements	0	0	0	0
Equipment	0	0	0	0
Total Capital Assets	0	0	0	0
Appropriation For Contingencies	0	0	5,679	5,679
Total Expenditures/ Appropriations	**46,740**	**51,800**	**70,546**	**70,546**
Net Cost	**4,124**	**38,463**	**(19,646)**	**(19,646)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017 **Silva Meadows Lndscp & SWG 268**	District Budget Form Schedule 15 Proposed

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	303	320	300	300
Charges for Current Services	8,055	7,600	7,950	7,950
Other Revenue	0	0	0	0
Total Revenue	**8,357**	**7,920**	**8,250**	**8,250**
Services & Supplies	2,853	12,935	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	**2,853**	**12,935**	**16,848**	**16,848**
Net Cost	**5,504**	**(5,015)**	**(8,598)**	**(8,598)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Sorrento Lt & Dr Zone 337

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	35	120	30	30
Charges for Current Services	455	455	455	455
Other Revenue	0	0	0	0
Total Revenue	**490**	**575**	**485**	**485**
Services & Supplies	551	1,998	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	**551**	**1,998**	**2,900**	**2,900**
Net Cost	**(61)**	**(1,423)**	**(2,415)**	**(2,415)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Bela Terra Landscaping #274

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	0	0	0	0
Charges for Current Services	0	0	0	0
Other Revenue	0	6,600	0	0
Total Revenue	**0**	**6,600**	**0**	**0**
Services & Supplies	0	0	3,300	3,300
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	0	0
Total Expenditures/ Appropriations	**0**	**0**	**3,300**	**3,300**
Net Cost	**0**	**6,600**	**(3,300)**	**(3,300)**

State Controller Schedules County Budget Act January 2010 Edition, revision #1	COUNTY OF MERCED State of California Special Districts and Other Agencies - Non Enterprise Financing Sources and Uses by Budget Unit by Object Fiscal Year 2016 - 2017	District Budget Form Schedule 15 Proposed

Villa Cardoba #2 Landscaping #128

Detail by Revenue Category and Expenditure Object	2014-2015 Actual	2015-2016 Estimated	2016-2017 Recommended Budget	2016-2017 Adopted by the Board of Supervisors
1	2	3	4	5
Revenue From Use of Money and Property	0	0	0	0
Charges for Current Services	0	0	0	0
Other Revenue	0	12,234	0	0
Total Revenue	**0**	**12,234**	**0**	**0**
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	**0**	**12,234**	**0**	**0**

POSITION SUMMARY REPORT

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2013/14	Approved 2014/15	Approved 2015/16	Proposed 2016/17
General Function					
10000	Board of Supervisors	12.50	12.50	12.50	10.95
10100	County Executive Office	10.00	10.00	10.00	11.00
11000	Auditor-Controller	22.48	22.48	22.48	24.48
11100	Revenue & Reimbursement	12.00	12.00	1.00	1.00
11200	Assessor	27.50	28.50	29.50	31.50
11300	Tax Collector	5.20	5.20	5.20	5.20
11400	Treasurer	7.50	7.50	8.50	8.50
11500	Adminstrative Services/Support Services	20.00	20.30	20.30	25.90
12500	County Counsel	13.00	13.00	13.00	14.90
13000	Human Resources	8.00	9.00	9.00	10.00
14000	Registrar of Voters	6.00	6.00	6.00	6.00
14200	Elections	3.13	3.13	3.13	3.13
16000	DPW-Building Services Division	15.00	15.00	15.00	15.00
18100	Merced County Spring Fair	7.42	7.42	21.50	21.50
18200	Business Economic Development	7.00	6.00	6.50	6.50
19000	Risk Management	6.00	6.00	6.00	6.00
16100	DPW-Administration	11.00	11.20	11.20	12.20
	Total	***193.73***	***195.23***	***200.81***	***213.76***
Public Protection Function					
20100	Child Support Services Agency	92.00	90.00	88.00	88.00
20400	District Attorney	74.50	77.50	79.50	80.50
20600	Public Defender	21.47	21.47	24.75	25.75
10120	Indigent Defense	0.00	0.00	0.00	0.00
22100	Sheriff	176.00	177.00	182.00	184.00
23000	Sheriff-Corrections	109.00	120.00	121.00	125.00
23100	Sheriff-Inmate Welfare	6.50	6.50	6.50	6.50
23300	Juvenile Hall	74.00	70.00	70.00	70.00
23400	Probation	81.01	81.46	87.46	91.46
25000	Fire	9.00	9.00	9.00	9.00
25100	Emergency Services	0.00	0.00	0.00	0.00
27000	Agricultural Commissioner	32.95	33.33	33.83	28.03
27200	Sealer of Weights and Measures	4.00	4.00	4.00	4.00
16300	DPW-Building Division	8.75	9.75	9.75	10.75
28000	Recorder	9.00	9.00	9.00	10.50
24000	Coroner	6.84	6.84	6.84	6.84
28500	Planning and Community Development	16.00	16.00	18.00	18.00
28700	Animal Services	17.50	16.50	16.50	16.50
29400	County Clerk	1.00	1.00	1.00	1.00
	Total	***739.52***	***749.35***	***767.13***	***775.83***
Public Ways and Facilities Function					
30000	DPW-Road Division	67.25	63.25	63.75	57.75
	Total	***67.25***	***63.25***	***63.75***	***57.75***
Health & Sanitation Function					
40000	Health	116.20	115.28	123.20	127.24
40600	First 5 Merced County	8.50	8.50	7.50	6.00
41500	Mental Health	226.00	244.00	275.00	285.50
49500	Medical Assistance Program	2.00	1.00	0.00	0.00
	Total	***352.70***	***368.78***	***405.70***	***418.74***
Public Assistance Function					
50000	Human Services Agency	598.64	600.64	669.08	695.34
50500	IHSS Public Authority	2.00	2.00	2.00	2.00
55000	Department of Workforce Investment	35.25	35.00	34.50	29.25
54000	Area Agency on Aging	8.32	8.32	8.32	7.06
	Total	***644.21***	***645.96***	***713.90***	***733.65***
Education Function					
60000	Library	30.00	24.50	26.00	26.00
61000	Cooperative Extension	3.00	3.00	3.00	3.00
	Total	***33.00***	***27.50***	***29.00***	***29.00***
Recreation and Cultural Services					
16400	DPW-Recreation Division	2.42	2.42	2.42	2.50
16500	DPW-Parks Division	20.83	20.83	20.83	21.80
	Total	***23.25***	***23.25***	***23.25***	***24.30***

POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved 2013/14	Approved 2014/15	Approved 2015/16	Proposed 2016/17
Internal Service Funds					
75500	Fleet	6.00	6.00	6.00	7.00
75600	Administrative Services	41.15	41.15	41.15	43.15
	Total	***47.15***	***47.15***	***47.15***	***50.15***
Enterprise Funds					
75200	Castle Airport Aviation and Development Center	12.00	11.00	10.00	10.00
	Total	***12.00***	***11.00***	***10.00***	***10.00***
	GRAND TOTAL	***2,112.81***	***2,131.47***	***2,260.69***	***2,313.18***

BUDGET GLOSSARY

Acronyms

Acronym	Description
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 Officals
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

Acronym	Description
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 (fomer 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

Acronym	Description
NMOC	Non-Methane Organic Compounds
O&M	Operation and Maintenace
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 ServicesAdministration
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 Workfoce 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), seminar to Schedule 9 for operating fund appropriations.
Schedule 12	A status of expenditures from bond proceeds.
Schedule 13	A summary of the total available financing sources and financing requirements for all Special District funds, similar to a Schedule 1 for the operating funds.
Schedule 14	A summary analysis of each Special District fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year.
Schedule 15	A detailed listing for each Special District fund, of its existing reserves and designations, as well as recommendations to cancel or add to those reserves, similar to a Schedule 3 for operating funds.
Schedule 16	A detailed listing of revenue and expenditures object level for each Special District fund and appropriation, similar to a Schedule 9 for operating fund appropriations.

Terms

TERM	DEFINITION
Appropriations	An authorization granted by the legislative body to make expenditures and incur obligations for a specific purpose, usually limited in amount and as to time when it may be expended. (The authorization granted by the Board of Supervisors to make expenditures.)
Assessed Valuation	Valuation set upon real estate or other property by a government as a basis for levying taxes.
Available Financing	The components available to meet the financing requirement (appropriations/ expenditures). The components include the unreserved fund balance, revenues, other financing sources/transfers in, and decreases in reserve/designation,.
Budget	A financial plan consisting of an estimated income and expenditures for a given period and purpose, usually one year. Merced County budget is for one year, from July 1 to June 30.
Budget Unit	Accounting or organizational unit(s) deemed necessary or desirable for control of the financial operation, also known as a departmental number. A budget must be adopted by the Board of Supervisors for each of it budget units.
Capital Assets	Capital Assets are assets with an estimated cost of at least $2,500. Land, improvements to land, easements, buildings, vehicles, machinery, works of art, infrastructure and all tangible and intangible assets that are used in operations and have initial useful lives beyond any one reporting period (a year).
Capital Improvement Projects (CIP)	CIP's are projects with an estimated cost of at least $10,000. A budget unit itemizing the county's acquisitions, additions and improvements to fixed assets, including buildings, building improvements and land purchases.
Capital Projects Fund	One of five governmental fund types established to account for resources used for financial resources to be used for the acquisition or construction of major capital facilities other than those accounted for in propriety or trust funds.
Contingency Funds	A budgetary provision representing that portion of the appropriations set aside to meet unforeseen expenditures requirements.
Cost Allocation	A methodology for identifying and allocating overhead (indirect) costs incurred by central services departments to direct cost programs.
Debt Service Fund	Fund established to account for the accumulation of resources for payment of interest and principal on long term debt.
Encumbrance	A portion of the fund equity set aside for legally binding commitments to pay money in the future.
Enterprise Fund	Proprietary fund type used to report an activity for which a fee is charged to external users for goods or services. The County's major enterprise funds consist of the Medical Facility Lease Operations fund and Solid Waste Enterprise Fund.
Extra Help Position	A non-regular, temporary position created to meet a peak workload or other unusual work situation; can include seasonal or recurrent intermittent employment
Fiduciary Fund Type	Funds held by a government unit in a fiduciary capacity, ordinarily as agent or trustee. The County uses the Pension Trust Fund to account for activities of the MCERA and the Agency Funds to account for assets held by the County as an agent for various local governments.
Final Budget	The County Budget for a fiscal year, adopted by the Board of Supervisors by resolution following the close of final budget hearings.
Fund	A fiscal and accounting entity with a self-balancing set of accounts segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions, or limitations. Governments use funds to segregate their financial resources and demonstrate legal compliance.
Fund Balance/Fund Equity	The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

Terms

TERM	DEFINITION
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 76
Assessor 7
Assistance to the Needy 68
Auditor - Controller 5

-B-

Board of Equalization 4
Board of Supervisors 1
Budget by Delivery Services xii
Budget Glossary 248
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 93
Castle Water and Sewer 94
Child Support Services Agency 31
Commerce, Aviation and Economic Development 26
Contingencies - General Fund 88
Cooperative Extension 78
Coroner 50
County Clerk 60
County Counsel 11
County Court Operations 30
County Executive Office 2

INDEX

Page

-D-

Debt Service - Dairy Loan Program 86
Debt Service - Justice Facility 84
Debt Service - Juvenile Hall 2013 Refinance 82
Debt Service – Mental Health Facility 85
Debt Service - Pension Obligation Bond 87
Department of Administrative Services 90
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 81
Department of Public Works - Public Works Administration 29
Department of Public Works - Recreation Division 79
Department of Public Works - Road Division 61
Department of Public Works - Special Recreation Division 80
Department of Workforce Investment 70
Department of Workforce Investment – Dislocated Worker Special 75
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 xvii
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 89
Fund Balance – Governmental Funds A-3

-G-

Governmental Funds Summary A-2
Grand Jury 32

INDEX

Page

-H-

Health 62
Human Resources 12
Human Services Agency 66

-I-

IHSS Public Authority 67
Index 252
Indigent Defense 35
Insurance Pool 91
Interest on TRANS and Other Notes 83

-J-

Juvenile Hall 39

-L-

Library 77
Local Agency Formation Commission 55
Local Resources vi
Los Banos Sportsmen's Association 53

-M-

Medical Assistance Program 65
Medical Facility Lease Operations 92
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 xviii
Overview v

-P-

Planning and Community Development 54
Position Summary Report 246
Predatory Animal Control 57
Probation 40
Profile xix
Public Defender 34

INDEX

Page

-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	95
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