



FINAL BUDGET

FISCAL YEAR
JULY 2006 - JUNE 2007

Published by

BOARD OF SUPERVISORS

Recommended by DEMITRIOS TATUM, County Executive Officer

Schedules compiled by M. STEPHEN JONES, Auditor-Controller



BOARD OF SUPERVISORS



District 5 Supervisor
Jerry O'Banion

District 1 Supervisor
John Pedrozo

District 3 Supervisor
Mike Nelson
Chairperson

District 4 Supervisor
Deidre F. Kelsey

District 2 Supervisor
Kathleen M. Crookham

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

TABLE OF CONTENTS

BOARD OF SUPERVISORS

EXECUTIVE COMMENT:

Budget Overview	v
Merced County Policy Assumptions	vi
Staffing Assumptions.....	viii
Final Budget by Delivery Services.....	x

MERCED COUNTY BUDGETARY GRAPHS:

Merced Budget	xv
Property Tax Dollars	xvi

MERCED COUNTY ORGANIZATIONAL STRUCTURE:

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

MERCED COUNTY PROFILE AND DISTRICT MAP:

District Map.....	xix
Profile	xx

COUNTY BUDGET SCHEDULES:

Summary of County Budget.....	A-1
Analysis of Fund Balance Unreserved/Undesignated.....	A-2
Details of Provisions For Reserves/Designations.....	A-3
Summary of Estimated Additional Financing Sources.....	A-4
Analysis of Financing Sources by Source by Fund	A-5
Analysis of Current Property Taxes And Assessed Valuation	A-21
Summary of County Financing Requirements by Function and Fund.....	A-22
Summary of County Financing Requirements	A-23
Schedule of County Specific Financing Uses.....	A-24

DEPARTMENTAL REPORTS:

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
13100	Employee Development	13
14000	Registrar of Voters	14
14200	Elections	15
16000	DPW - Building Services Division.....	16
16200	Taxes, Benefits and Assessments	17
16800	Capital Projects – Emergency Operations Center.....	18
16900	Capital Projects – Courts Building Restoration.....	19
17000	Capital Improvement Program	20
17100	District Projects	21
17200	Capital Project - Correctional Facility	22
17300	Capital Project - Mental Health Facility	23
17400	Capital Project - Justice Facility	24

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
GENERAL		
17500	Capital Project - Fire Facilities	25
17600	Capital Project - Health Facility	26
17800	Capital Project - Juvenile Justice Facility	27
17900	Capital Project – Animal Control Facility	28
18000	Advertising	29
18100	Merced County Spring Fair	30
18200	Commerce, Aviation and Economic Development	31
18400	UC Merced Development Office.....	32
19000	Risk Management.....	33
19200	Retirement Association.....	34
19700	Operating Transfers	35
19900	DPW - Public Works Administration.....	36
PUBLIC PROTECTION		
20000	County Court Operations.....	37
20100	Child Support Services Agency	38
20200	Grand Jury	39
20400	District Attorney	40
20600	Public Defender	41
20900	Justice Automation System	42
21200	Indigent Defense.....	43
22000	Sheriff - Court Security	44
22100	Sheriff	45
23000	Sheriff - Corrections.....	46
23100	Sheriff Inmate Welfare.....	47
23300	Juvenile Hall	48
23400	Probation.....	49
23700	State Institutions.....	50
25000	Fire	51
25100	Emergency Services.....	52
26000	DPW - Creek Projects Division	53
27000	Agricultural Commissioner.....	54
27100	Special Pest Control.....	55
27200	Sealer of Weights & Measures.....	56
27300	DPW - Building Division	57
27400	DPW - Professional Services Division	58
28000	Recorder.....	59
28100	Coroner	60
28200	Affordable Housing Program.....	61
28300	Eastside Fish & Game Association	62
28400	Los Banos Sportsmen's Association.....	63
28500	Planning and Community Development	64
28600	Local Agency Formation Commission	65
28700	Agricultural Commissioner - Animal Control.....	66
28800	Predatory Animal Control.....	67
28900	Merced County Association of Governments	68
29000	Airport Land Use Commission	69
29400	County Clerk.....	70
PUBLIC WAYS AND FACILITIES		
30000	DPW - Road Division	71

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
--------	------------	------

HEALTH AND SANITATION

40000	Health	72
40600	First 5 Merced County	73
41500	Mental Health.....	74
45100	02-03 SCEAP Non - County Hospitals	75
45200	02-03 SCEAP Physician - EMS Services	76
45300	02-03 SCEAP Other Health Services	77
46100	05-06 SCEAP Non - County Hospitals	78
46200	05-06 SCEAP Physician - EMS Services	79
46300	05-06 EMSA SB2132 HSA Funds.....	80
46400	05-06 EMSA SB2132 PSA & UA Funds.....	81
46600	03-04 SCEAP Non - County Hospitals	82
46700	03-04 SCEAP Other Health Services.....	83
46800	03-04 EMSA SB2132 HSA Funds.....	84
46900	03-04 EMSA SB2132 PSA & UA Funds.....	85
47100	04-05 SCEAP Non - County Hospitals	86
47300	04-05 EMSA SB2132 HSA Funds.....	87
47400	04-05 EMSA SB2132 PSA & UA Funds.....	88
47500	04-05 SCEAP Physician - EMS Services	89
48100	06-07 SCEAP Non - County Hospitals	90
48800	06-07 SCEAP Physician Services.....	91
48900	06-07 EMSA SB2132 HSA Funds.....	92
49000	06-07 EMSA SB2132 PSA Funds	93
49500	Medical Assistance Program.....	94

PUBLIC ASSISTANCE

50000	Human Services Agency.....	95
50500	IHSS Public Authority	96
51000	Assistance to the Needy	97
53000	Aid to Indigents.....	98
55000	Department of Workforce Investment.....	99
55100	Department of Workforce Investment - WIA Youth	100
55200	Department of Workforce Investment - WIA Adults.....	101
55300	Department of Workforce Investment - WIA Dislocated Workers.....	102
59000	Area Agency on Aging	103

EDUCATION

60000	Library	104
61000	Cooperative Extension	105

RECREATION AND CULTURAL SERVICES

70000	DPW - Recreation Division	106
70100	DPW - Special Recreation Division.....	107
70200	DPW - Parks Division.....	108
70400	Arts and Culture	109

DEBT SERVICE

70800	Debt Service - Juvenile Hall	110
70900	Debt Service - Energy Retrofit.....	111
71000	Interest on TRANS and Other Notes	112
71300	Debt Service - Justice Facility	113
71500	Debt Service - Dairy Loan Program.....	114
71800	Debt Service - County Fixed Assets	115

TABLE OF CONTENTS

DEPT #	DEPARTMENT	PAGE
DEBT SERVICE		
71900	Debt Service - Pension Obligation Bond	116
PROVISION FOR CONTINGENCIES		
72000	Contingencies - General Fund.....	117
INTERNAL SERVICE FUNDS		
75500	Fleet Management Service.....	118
75600	Department of Administrative Services	119
75700	Communications	120
75900	Insurance Pool.....	121
ENTERPRISE FUNDS		
75000	Medical Facility Lease Operations.....	122
75100	Solid Waste	123
75200	Castle Airport Development Center	124
75300	Countywide Transit.....	125
OTHER FUNCTIONS		
	Status of Expenditures from Bond Proceeds	126
	County Service Area.....	127
	Status of Expenditures from Bond Proceeds	269
	Special Districts.....	270
APPENDIX		
	Position Summary Reports	
	By Fund and Department	
	Approved Permanent Full Time, Variable Shift, and Contract Employees	291
	By Function and Department	
	Approved Permanent Full Time, Variable Shift, Contract Employees and Extra Help (FTE's)	293
	Budget Calendar	295
	Budget Glossary	296
	Index	302

BUDGET OVERVIEW

Merced County Budget Overview

The annual budget is prepared, reviewed, and approved in accordance with The Budget Act (California Government Code Sections 29000 through 30200). Over the past few years Merced County's fiscal situation has been a challenge. Due to budget constraints in FY 2003/04 and FY 2004/05, the budget was developed based on a 10% reduction of the Prior Year's Budgeted Net County Cost. For FY 2005/06 and FY 2006/07, the budget was developed at the same level as the previously adopted Net County Cost minus General Fund Fixed Assets. To achieve a balanced budget, departments held positions vacant, adhered to a modified hiring freeze, decreased expenditures, and increased revenues where applicable to obtain a higher fund balance.

As shown in the Budget Summary, the FY 2006/07 Final Budget is \$450,046,778; the General Fund is \$334,461,134, with a general fund balance of \$26,968,659.

BUDGET SUMMARY

Fund Summary

The total FY 2006/07 Final Budget is \$450.0 million, up \$33.7 million from the Proposed Budget of \$416.3 million. The \$350.6 million, or 78%, of the \$450.0 million is funded from dedicated revenue sources not available for discretionary purposes. The remaining \$99.4 million, or 22%, requires funding from local discretionary revenue. The FY 2006/07 General Purpose Revenue (GPR) requirements of \$99.4 million are up \$7.4 million from \$92.0 million in the Proposed Budget. With GPR Requirements at \$99.4 million and Local Resources projected at \$99.4 million, the FY 2006/07 Final Budget is balanced.

BUDGET SUMMARY				
	FY 2006/07 Proposed		FY 2006/07 Final	
	Financing Requirements	GPR Requirements	Financing Requirements	GPR Requirements
General Fund	\$325,454,210	\$90,552,115	\$334,461,134	\$91,775,017
Road Fund	\$17,781,895	\$200,000	\$19,416,720	\$200,000
Fire Fund	\$13,647,684	\$976,000	\$15,083,327	\$976,000
Enterprise Funds	\$21,824,448	\$0	\$32,037,405	\$250,000
Other Funds	\$37,600,369	\$329,149	\$49,048,192	\$6,250,000
Total Requirements	\$416,308,606	\$92,057,264	\$450,046,778	\$99,451,017
Local Resources		\$92,057,264		\$99,451,017
Budget Shortfall		\$0		\$0

Local Resources

FY 2006/07 Total Local Resources are projected at \$99.4 million with General Purpose Revenue at \$72.4 million and Estimated General Fund Balance Available, after adjustments to reserves, at \$26.9 million. The FY 2006/07 GPR estimate of \$72.5 million is up \$7.2 million from the Proposed Budget estimate of \$65.3 million.

Merced County Policy Assumptions

10000 BOARD OF SUPERVISORS

General Plan - The last comprehensive update for the Merced County General Plan was adopted December 1990. The Merced County General Plan provides the blue print for land use and development of the unincorporated area of the County. As the County continues to experience an increase in urban development and conversion of the County's natural resources, it is critical that the policies of the General Plan reflect the current philosophy of the Board and of the citizens of the County. As a result, during FY 2003/04 the Board approved a building permit fee (\$150) to initiate the funding process for updating the General Plan. The FY 2004/05 Final Budget included \$750,000 in the Board of Supervisors Department's Budget to continue the effort of funding the General Plan Update. The FY 2005/06 Final Budget included \$2,250,000 in the Board of Supervisors Department's Budget to continue the effort for the General Plan Update. The General Plan Update is considered a three (3) year project involving public input to provide a living document that may be amended as growth issues change.

Board of Supervisors - Community Specific Plans/General Plan Amendments – In 1998, the Board of Supervisors authorized the Planning Director to proceed in updating the local Community Plans and preparing a new Community Planning Chapter of the General Plan. The work program anticipated that planning staff, utilizing consultant support, would work with individual communities (two per year) on specific policies to address the land use and development issues unique to each community. The FY 2006/07 includes \$400,000 in the Board of Supervisors Department's Budget to continue the effort to update the Community Plans for the unincorporated communities. The BOS selected the following communities on:

- February 6, 2001 Delhi and Planada
- November 11, 2002 Hilmar, Winton, LeGrand, and Franklin/Beachwood

<i>Fiscal Year</i>	<i>Description</i>	<i>Amount Budgeted</i>
1998/1999	Planning - One Senior Planner Position added to assist in completing updates	\$---
1999/2000	Planning - Update two Community Plans for the unincorporated area	\$-0-
2000/2001	Planning – Updating the Community Plans for the unincorporated areas.	\$300,000
2001/2002	Planning – Updating the Community Plans for the unincorporated areas.	\$300,000
2002/2003	Planning – Updating the Community Plans for the unincorporated areas.	\$-0-
2003/2004	BOS - Updating the Community Plans for the unincorporated areas.	\$400,000
2004/2005	BOS - Updating the Community Plans for the unincorporated areas.	\$-0-
2005/2006	BOS - Updating the Community Plans for the unincorporated areas.	\$400,000
2006/2007	BOS - Updating the Community Plans for the unincorporated areas.	\$400,000

25000 FIRE

Fire Fund – The Fire Funds fiscal constraints have been well documented over the last few fiscal years. Prior to the FY 2000/01 Budget, Fire operations were supported solely from Fire's portion of the property tax generated and revenue/grants. However, since FY 2000/01 the Board has provided additional General Fund Support for operations and equipment due to the implementation of the Williamson Act; the property taxes for FY 2001/02 were reduced to the Fire Fund by approximately \$450,000. Also, in FY 2001/02 a five year labor agreement was reached between the State and fire fighter unions. This has caused the projected increases in the California Department of Forestry and Fire Protection (CDF) contract. In FY 2003/04 CDF took over the operations of the Castle Fire Station. In FY 2004/05 to help prepare for increased operations due to the new fire facility, the Board

adopted a Reserve of \$1,150,000 for the Fire Fund. Since FY 2004/05 the General Fund contribution for Fire operations has been estimated at \$976,000, of which \$450,000 is directly related to Castle.

	<i>Final 2001/02</i>	<i>Final 2002/03</i>	<i>Final 2003/04</i>	<i>Final 2004/05</i>	<i>Final 2005/06</i>	<i>Final 2006/07</i>
Final Budget	\$8.9M	\$8.8M	\$9.9M	\$10.9M	\$12.4M	\$13.5M
General Fund Contribution for:						
Operations	\$550,000	\$550,000	\$500,000	\$976,000	\$976,000	\$976,000
Equipment	\$200,000	-0-	-0-	-0-	-0-	-0-
Impact Fees – Equipment	-0-	\$160,000	-0-	-0-	-0-	-0-

California Department of Forestry (CDF) Contract – Additional Staffing has been included in the FY 2006/07 CDF contract for Santa Nella, Highway 140 & Gurr Road, Castle, and Livingston. Revenue has been included for Merced County staff to bill the City of Livingston for the additional personnel; **however, at final budget this concept was not brought forward or approved by the Board of Supervisors.** Castle increase is due to the Airport Aviation.

30000 ROAD FUND

During the last few years, the Public Works Director has requested General Fund support for the Road Fund between the amounts of \$150,000-\$400,000 a year. The following table reflects the budgeted appropriation.

<i>Description</i>	<i>Final FY 2001/02</i>	<i>Final FY 2002/03</i>	<i>Final FY 2003/04</i>	<i>Final FY 2004/05</i>	<i>Final FY 2005/06</i>	<i>Final FY 2006/07</i>
Road Fund – Santa Nella						
Impact	-0-	\$250,000	\$250,000	-0-	-0-	-0-
Road Fund – Work Program/Operations	\$150,000	\$150,000	\$150,000	\$150,000	\$200,000	\$200,000

60000 LIBRARY

The Merced County Library was established under California State Enabling Law in 1910. The library operation provides a public service program addressing the informational, recreational, and cultural needs of all County residents. In January 1994, budget constraints resulted in Library operations being reduced to a minimal level. Merced County has continued efforts to restore funding for operation and staffing hours. The Board of Supervisors directed an increase to the current hours of operations and services for the Merced County Library. **For fiscal year 2006/07, the General Fund Contribution to the library is \$1,471,419; this is an increase of \$300,946 from the fiscal year 2005/06.**

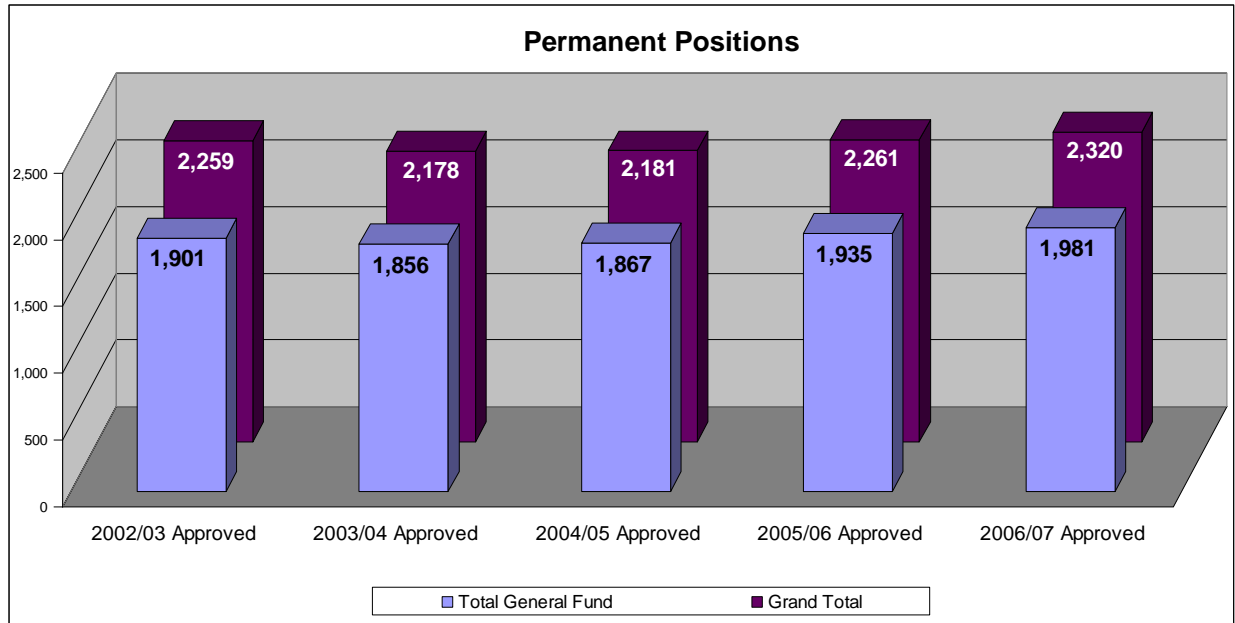
<i>Description</i>	<i>Final FY 2001/02</i>	<i>Final FY 2002/03</i>	<i>Final FY 2003/04</i>	<i>Final FY 2004/05</i>	<i>Final FY 2005/06</i>	<i>Final FY 2006/07</i>
General Fund Support	759,927	888,299	1,011,345	1,047,192	1,170,473	1,471,419

70200 DPW-PARKS

The Parks Division provides and maintains the Regional County Park Facilities along with the operation of Community parks for the residents of Merced County. In January 1994, budget constraints resulted in Parks operations being reduced to a minimal level. Merced County has continued efforts to restore funding for development, construction, maintenance, and operations. **For fiscal year 2006/07, the General Fund Contribution to the Parks is \$1,456,786; this is an increase of \$399,770 from the fiscal year 2005/06 of \$1,057,016. In addition to the General Fund Contribution to the Parks of \$1,456,786, an additional General Fund Contribution of \$194,000 was approved the following capital improvements: Lake Yosemite Walking Pier and Bi-centennial Grove Restroom Re-roof, and the Haganan Park Pit #1 Picnic Shelter Re-roof.**

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 2006/07 consist of 2,320. This is an increase of fifty-nine (59) positions overall and forty-six (46) general fund positions compared to FY 2005/06. The table presented below by service delivery represents approved positions for FY 2002/03 through FY 2006/07.

	Approved FY 2002/03	Approved FY 2003/04	Approved FY 2004/05	Approved FY 2005/06	Approved FY 2006/07
General Fund:					
Health and Human Services *	1,069	1,012	1,016	1,058	1,076
Justice System	95	78	74	91	96
Public Safety	349	389	398	391	401
Municipal Countywide	177	170	171	180	188
Administrative Support	211	207	208	215	220
Total General Fund	1,901	1,856	1,867	1,935	1,981
Other Funds:					
Other Funds	240	209	204	209	220
Enterprise Fund	58	59	60	64	66
ISF Fund	60	54	50	53	53
All Funds Total	2,259	2,178	2,181	2,261	2,320

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

The changes from Fiscal Year 2005/06 to Fiscal Year 2006/07 are to mitigate Federal, State, Grant Funding, and to enhance existing programs.

MERCED COUNTY TABLE OF PERSONNEL ADJUSTMENTS

	Approved FY 2005/06 Positions	Prior/Other Period Added (Deleted)	Mid-year Added (Deleted)	Recommend Added (Deleted)	Proposed FY 2006/07 Positions	Final Added (Deleted)	Approved FY 2006/07 Positions
General Fund							
Health & Human Services							
Health	147	(1)		2	148	1	149
Mental Health	236		6	(1)	241	0	241
Human Services Agency	595		7	4	606		606
Health & Human Services budget units with no change	80				80		80
<i>Subtotal</i>	1,058	(1)	13	5	1,075	1	1,076
Justice System							
Probation	78			6	84	(1)	83
Justice System budget units with no change	13				13		13
<i>Subtotal</i>	91	0	0	6	97	(1)	96
Public Safety							
District Attorney	73		(4)	2	71	3	74
Sheriff Operations	119			3	122		122
Sheriff Corrections	107		1	2	110		110
Public Defender	18				18	3	21
Public Safety budget units with no change	74				74		74
<i>Subtotal</i>	391	0	(3)	7	395	6	401
Municipal Countywide							
District Projects	0				0	1	1
DPW-Building Division	14				14	0	14
DPW Professional Services	22	0			22		22
Recorder	13		1		14		14
Development Services	22			1	23	0	23
Ag Commissioner - Animal Control	16		1	(1)	16	0	16
Library	22			3	25		25
DPW-Parks Division	13			2	15		15
Municipal Countywide budget units with no change	58				58		58
<i>Subtotal</i>	180	0	2	5	187	1	188
Administrative Support							
County Executive Office	13				13	1	14
Revenue & Reimbursement	19		1		20		20
County Counsel	11			1	12		12
Retirement	5			2	7		7
Administrative Support budget units with no change	167				167		167
<i>Subtotal</i>	215	0	1	3	219	1	220
<i>General Fund Total</i>	1,935	(1)	13	26	1,973	8	1,981
Other Funds							
Merced County Spring Fair	4	1	0		5		5
Child Support	115		0	1	116		116
Inmate Welfare	3			1	4		4
Roads	54		2		56	0	56
Children's' & Families First	11		1		12	0	12
Medical Assistance Program	16			5	21		21
Other Funds budget units with no change	6				6		6
<i>Other Funds Total</i>	209	1	3	7	220	0	220
Enterprise Fund							
Castle Airport Aviation and Development Center	10			2	12		12
Enterprise Fund budget units with no change	54				54		54
<i>Enterprise Fund Total</i>	64	0	0	2	66	0	66
Internal Service Fund Total							
Administrative Services	46				46	0	46
Internal Service Funds budget units with no change	7				7		7
<i>Internal Service Fund Total</i>	53	0	0	0	53	0	53
<i>Grand Total</i>	2,261	0	16	35	2,312	8	2,320

BUDGET BY DELIVERY SERVICES

FY 2006/07 FINAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES
(Includes adjustment for Cost Allocation Distribution)

BUDGET UNIT NUMBER		BUDGET UNIT NAME	FY 06/07 PROPOSED			FY 06/07 FINAL		
			APPROP.	DEPT REV W/COST ALLOC ADJ	CW & FUND BAL FINANCING	APPROP.	DEPT REV U/COST ALLOC ADJ	CU & FUND BAL FINANCING
HEALTH & HUMAN SERVICES								
HEALTH & WELFARE TRUST FUND								
40000	HEALTH		\$15,848,139	\$14,213,534	(\$1,634,605)	\$16,258,877	\$14,593,741	(1,665,136)
41500	MENTAL HEALTH		\$28,562,727	\$28,250,488	(\$312,239)	\$30,304,366	\$29,992,127	(312,239)
50000	HUMAN SERVICES AGENCY		\$68,148,463	\$65,517,501	(\$2,630,962)	\$67,865,839	\$65,239,971	(2,625,868)
50500	IHSS PUBLIC AUTHORITY		\$1,782,528	\$1,489,512	(\$293,016)	\$1,733,197	\$1,443,936	(289,261)
51000	ASSISTANCE TO THE NEEDY		\$64,609,065	\$60,973,277	(\$3,635,788)	\$64,609,065	\$61,013,277	(3,595,788)
GROUP TOTAL			\$178,950,922	\$170,444,312	(\$8,506,610)	\$180,771,344	\$172,283,052	(8,488,292)
OTHER HEALTH/HUMAN SERVICES								
53000	AID TO INDIGENTS		\$393,269	\$50,000	(\$343,269)	\$393,269	\$50,000	(343,269)
55000	DEPARTMENT OF WORKFORCE INVESTMENT		\$5,412,865	\$5,412,836	(\$29)	\$5,642,934	\$5,642,934	0
59000	AREA AGENCY ON AGING		\$1,721,048	\$1,298,108	(\$422,940)	\$1,746,925	\$1,403,816	(343,109)
SB 855 REVENUE TRANSFER								
GROUP TOTAL			\$7,527,182	\$6,760,944	(\$766,238)	\$7,783,128	\$7,096,750	(686,378)
HEALTH & HUMAN SERVICES TOTAL			\$186,478,104	\$177,205,256	(\$9,272,848)	\$188,554,472	\$179,379,802	(9,174,670)
JUSTICE SYSTEM								
TRIAL COURT FUNDING								
20000	COUNTY COURT OPERATIONS		\$2,247,430	\$3,522,895	\$1,275,465	\$2,347,430	\$3,522,895	1,175,465
GROUP TOTAL			\$2,247,430	\$3,522,895	\$1,275,465	\$2,347,430	\$3,522,895	1,175,465
OTHER JUSTICE PROGRAMS								
20200	GRAND JURY		\$25,000	\$0	(\$25,000)	\$25,000	\$0	(25,000)
20900	JUSTICE AUTOMATION SYSTEM		\$45,000	\$0	(\$45,000)	\$45,000	\$0	(45,000)
21200	INDIGENT DEFENSE		\$1,754,315	\$24,000	(\$1,730,315)	\$1,754,315	\$24,000	(1,730,315)
22000	SHERIFF- COURT SECURITY		\$2,072,046	\$2,072,046	\$0	\$1,650,000	\$1,650,000	0
23400	PROBATION		\$8,030,286	\$3,268,685	(\$4,761,601)	\$8,066,518	\$3,303,079	(4,763,439)
GROUP TOTAL			\$11,926,647	\$5,364,731	(\$6,561,916)	\$11,540,833	\$4,977,079	(6,563,754)
JUSTICE SYSTEM TOTAL			\$14,174,077	\$8,887,626	(\$5,286,451)	\$13,888,263	\$8,499,974	(5,388,289)

**FY 2006/07 FINAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES
(Includes adjustment for Cost Allocation Distribution)**

		FY 06/07 PROPOSED			FY 06/07 FINAL		
BUDGET UNIT NUMBER	BUDGET UNIT NAME	APPROP.	DEPT REV W/COST ALLOC ADJ	CW & FUND BAL FINANCING	APPROP.	DEPT REV U/COST ALLOC ADJ	CU & FUND BAL FINANCING
LOCAL PUBLIC SAFETY FUND							
CORRECTIONS & DETENTION							
23000	SHERIFF CORRECTIONS	\$16,868,124	\$4,726,597	(\$12,141,527)	\$17,049,432	\$4,903,597	(12,145,835)
23300	JUVENILE HALL	\$8,310,939	\$619,286	(\$7,691,653)	\$8,428,327	\$737,597	(7,690,730)
23700	STATE INSTITUTIONS	\$3,250,000	\$0	(\$3,250,000)	\$3,250,000	\$0	(3,250,000)
GROUP TOTAL		\$28,429,063	\$5,345,883	(\$23,083,180)	\$28,727,759	\$5,641,194	(23,086,565)
OTHER PUBLIC SAFETY PROGRAMS							
20400	DISTRICT ATTORNEY	\$6,956,407	\$3,146,791	(\$3,809,616)	\$7,609,293	\$3,146,791	(4,462,502)
20600	PUBLIC DEFENDER	\$2,688,098	\$586,783	(\$2,101,315)	\$2,766,215	\$586,783	(2,179,432)
22100	SHERIFF	\$16,426,594	\$5,278,227	(\$11,148,367)	\$17,095,999	\$5,804,087	(11,291,912)
GROUP TOTAL		\$26,071,099	\$9,011,801	(\$17,059,298)	\$27,471,507	\$9,537,661	(17,933,846)
PUBLIC SAFETY TOTAL		\$54,500,162	\$14,357,684	(\$40,142,478)	\$56,199,266	\$15,178,855	(41,020,411)
MUNICIPAL/COUNTYWIDE SERVICES							
UNINCORPORATED AREA							
17100	DISTRICT PROJECTS	\$500,000	\$0	(\$500,000)	\$500,000	\$0	(500,000)
19700	OPERATING TRANSFERS	\$1,505,149	\$0	(\$1,505,149)	\$7,676,000	\$0	(7,676,000)
26000	DPW-CREEK PROJECTS DIVISION	\$158,450	\$0	(\$158,450)	\$158,450	\$0	(158,450)
27000	AGRICULTURAL COMMISSIONER	\$3,026,776	\$1,840,750	(\$1,186,026)	\$3,059,730	\$1,851,250	(1,208,480)
27100	SPECIAL PEST CONTROL	\$140,273	\$140,000	(\$273)	\$140,273	\$140,000	(273)
27300	DPW-BUILDING DIVISION	\$1,800,083	\$1,804,000	\$3,917	\$1,806,018	\$1,809,935	3,917
28500	PLANNING AND COMMUNITY DEVELOPMENT	\$3,846,526	\$2,229,507	(\$1,617,019)	\$2,808,692	\$1,189,507	(1,619,185)
28700	AGRICULTURAL COMM-ANIMAL CONTROL	\$1,359,967	\$493,000	(\$866,967)	\$1,367,947	\$493,000	(874,947)
29000	AIRPORT LAND USE COMMISSION	\$5,100	\$0	(\$5,100)	\$5,100	\$0	(5,100)
70000	DPW-RECREATION DIVISION	\$239,362	\$0	(\$239,362)	\$238,930	\$0	(238,930)
70100	DPW-SPECIAL RECREATION DIVISION	\$70,000	\$0	(\$70,000)	\$70,000	\$0	(70,000)
70200	DPW-PARKS DIVISION	\$2,085,729	\$650,226	(\$1,435,503)	\$2,113,243	\$656,457	(1,456,786)
UNINCORPORATED AREA TOTAL		\$14,737,415	\$7,157,483	(\$7,579,932)	\$19,944,383	\$6,140,149	(13,804,234)
COUNTYWIDE							
18200	COMMERCE AVIATION & ECONOMIC DEVELOPMENT	\$1,238,907	\$942,214	(\$296,693)	\$1,247,799	\$942,214	(305,585)
27200	SEALER OF WEIGHTS & MEASURES	\$568,130	\$184,200	(\$383,930)	\$569,794	\$184,200	(385,594)
27400	DPW-PROFESSIONAL SERVICES DIVISION	\$2,706,831	\$2,744,418	\$37,587	\$2,709,995	\$2,744,418	34,423
28000	RECORDER	\$1,418,237	\$1,986,100	\$567,863	\$1,418,237	\$1,986,100	567,863
28100	CORONER	\$924,534	\$114,234	(\$810,300)	\$924,534	\$114,234	(810,300)
28600	LOCAL AGENCY FORMATION COMMISSION	\$98,200	\$0	(\$98,200)	\$98,200	\$0	(98,200)
28800	PREDATORY ANIMAL CONTROL	\$69,820	\$20,518	(\$49,302)	\$69,820	\$20,518	(49,302)
28900	MERCED COUNTY ASSOCIATION OF GOVERNMENTS	\$83,756	\$0	(\$83,756)	\$83,756	\$0	(83,756)
60000	LIBRARY	\$2,250,347	\$784,628	(\$1,465,719)	\$2,261,047	\$789,628	(1,471,419)
61000	COOPERATIVE EXTENSION	\$359,171	\$52,000	(\$307,171)	\$362,158	\$52,000	(310,158)
70400	ARTS AND CULTURE	\$5,000	\$0	(\$5,000)	\$5,000	\$0	(5,000)
COUNTYWIDE TOTAL		\$9,722,933	\$6,828,312	(\$2,894,621)	\$9,750,340	\$6,833,312	(2,917,028)
MUNICIPAL/COUNTYWIDE TOTAL		\$24,460,348	\$13,985,795	(\$10,474,553)	\$29,694,723	\$12,973,461	(16,721,262)

**FY 2006/07 FINAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES
(Includes adjustment for Cost Allocation Distribution)**

BUDGET UNIT NUMBER		BUDGET UNIT NAME	FY 06/07 PROPOSED			FY 06/07 FINAL		
			DEPT REV W/COST ALLOC ADJ	CW & FUND BAL FINANCING		DEPT REV U/COST ALLOC ADJ	CU & FUND BAL FINANCING	
			APPROP.			APPROP.		
MANAGEMENT INFRASTRUCTURE								
PROPERTY TAX SYSTEM								
11200	ASSESSOR		\$3,599,948	\$1,319,359	(\$2,280,589)	\$3,600,248	\$1,319,359	(2,280,889)
11300	TAX COLLECTOR		\$637,524	\$443,493	(\$194,031)	\$637,524	\$443,493	(194,031)
PROP TAX ADMIN FEES								
PROPERTY TAX TOTAL			\$4,237,472	\$1,762,852	(\$2,474,620)	\$4,237,772	\$1,762,852	(2,474,920)
ADMINISTRATIVE SUPPORT								
10000	BOARD OF SUPERVISORS		\$5,982,448	\$17,000	(\$5,965,448)	\$5,997,548	\$17,000	(5,980,548)
10100	COUNTY EXECUTIVE OFFICE		\$2,398,818	\$480,734	(\$1,918,084)	\$2,508,518	\$480,734	(2,027,784)
10200	SPECIAL AUDITING		\$107,000	\$75,176	(\$31,824)	\$107,000	\$75,176	(31,824)
10400	BOARD OF EQUALIZATION		\$10,900	\$0	(\$10,900)	\$10,900	\$0	(10,900)
11000	AUDITOR-CONTROLLER		\$7,819,709	\$1,523,178	(\$6,296,531)	\$7,834,746	\$1,523,178	(6,311,568)
11100	REVENUE AND REIMBURSEMENT		\$1,827,331	\$2,083,779	\$256,448	\$1,834,331	\$2,090,779	256,448
11400	TREASURER		\$905,110	\$553,200	(\$351,910)	\$905,110	\$553,200	(351,910)
11500	ADMINISTRATIVE SERVICES-SUPPORT SERVICES		\$1,960,120	\$1,247,107	(\$713,013)	\$1,971,424	\$1,257,187	(714,237)
12500	COUNTY COUNSEL		\$1,534,515	\$713,669	(\$820,846)	\$1,534,290	\$713,669	(820,621)
13000	HUMAN RESOURCES		\$1,753,041	\$1,011,862	(\$741,179)	\$1,753,091	\$1,011,862	(741,229)
13100	EMPLOYEE DEVELOPMENT		\$440,517	\$51,675	(\$388,842)	\$440,517	\$51,675	(388,842)
14000	REGISTRAR OF VOTERS		\$1,117,905	\$300,000	(\$817,905)	\$1,117,915	\$300,000	(817,915)
14100	SPECIAL ELECTIONS		\$0	\$0	\$0	\$0	\$0	0
14200	ELECTIONS		\$595,808	\$87,000	(\$508,808)	\$596,148	\$87,000	(509,148)
16000	DPW - BUILDING SERVICES DIVISION		\$1,958,104	\$595,295	(\$1,362,809)	\$1,966,994	\$595,295	(1,371,699)
16200	TAXES BENEFITS AND ASSESSMENTS		\$100,200	\$0	(\$100,200)	\$100,200	\$0	(100,200)
17000	CAPITAL IMPROVEMENT PROGRAM		\$1,364,000	\$2,363,359	\$999,359	\$1,424,000	\$2,363,359	939,359
18000	ADVERTISING		\$134,600	\$0	(\$134,600)	\$189,600	\$0	(189,600)
18400	UC MERCED DEVELOPMENT OFFICE		\$0	\$0	\$0	\$0	\$0	0
19000	RISK MANAGEMENT		\$1,155,527	\$915,072	(\$240,455)	\$1,155,552	\$915,072	(240,480)
19200	RETIREMENT ASSOCIATION		\$3,852,120	\$3,852,120	\$0	\$3,852,120	\$3,852,120	0
19900	DPW-PUBLIC WORKS ADMINISTRATION		\$1,387,850	\$1,131,167	(\$256,683)	\$1,388,210	\$1,131,527	(256,683)
29400	COUNTY CLERK		\$188,424	\$196,340	\$7,916	\$188,424	\$196,340	7,916
71000	INTEREST ON TRANS AND OTHER NOTES		\$660,000	\$0	(\$660,000)	\$660,000	\$0	(660,000)
72000	CONTINGENCIES - GENERAL FUND		\$4,350,000	\$0	(\$4,350,000)	\$4,350,000	\$0	(4,350,000)
ADMINISTRATIVE SUPPORT TOTAL			\$41,604,047	\$17,197,733	(\$24,406,314)	\$41,886,638	\$17,215,173	(24,671,465)
MANAGEMENT INFRASTRUCTURE TOTAL			\$45,841,519	\$18,960,585	(\$26,880,934)	\$46,124,410	\$18,978,025	(27,146,385)
TOTAL GENERAL FUND BEFORE RESERVES			\$325,454,210	\$233,396,946	(\$92,057,264)	\$334,461,134	\$235,010,117	(99,451,017)
CONTRIBUTION TO PAYROLL RESERVE								
GENERAL FUND SUB-TOTAL			\$325,454,210	\$233,396,946	(\$92,057,264)	\$334,461,134	\$235,010,117	(99,451,017)
11001	AUDITOR CONTROLLER-COUNTYWIDE REVENUES		\$0	\$63,745,623	\$63,745,623	\$0	\$70,916,449	70,916,449
11300	TAX COLLECTOR-MOTEL TAX		\$0	\$415,909	\$415,909	\$0	\$415,909	415,909
28000	RECORDER-TRANSFER TAX		\$0	\$1,150,000	\$1,150,000	\$0	\$1,150,000	1,150,000
AVAIL FUND BALANCE			\$0	\$26,745,732	\$26,745,732	\$0	\$26,968,659	26,968,659
GENERAL FUND			\$325,454,210	\$325,454,210	\$0	\$334,461,134	\$334,461,134	0

**FY 2006/07 FINAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES
(Includes adjustment for Cost Allocation Distribution)**

		FY 06/07 PROPOSED			FY 06/07 FINAL		
BUDGET UNIT NUMBER	BUDGET UNIT NAME	APPROP.	DEPT REV W/COST ALLOC ADJ	CW & FUND BAL FINANCING	APPROP.	DEPT REV U/COST ALLOC ADJ	CU & FUND BAL FINANCING
HEALTH & HUMAN SERVICES - OTHER FUNDS							
OTHER HEALTH/HUMAN SERVICES							
20100	CHILD SUPPORT SERVICES AGENCY	\$10,453,713	\$10,475,029	\$21,316	\$10,483,214	\$10,450,710	(32,504)
40600	FIRST FIVE MERCED COUNTY	\$6,886,011	\$4,943,275	(\$1,942,736)	\$7,154,311	\$4,943,275	(2,211,036)
46100	05-06 SCEAP NON COUNTY HOSPITAL	\$0	\$0	\$0	\$0	\$163,434	163,434
46200	05-06 SCEAP PHY-EMS SERVICES	\$0	\$0	\$0	\$0	\$70,397	70,397
46300	05-06 EMSA SB 2132 HSA FUNDS	\$0	\$0	\$0	\$0	\$9,911	9,911
46400	05-06 EMSA SB 2132 PSA & UA FUNDS	\$0	\$0	\$0	\$0	\$5,293	5,293
46600	03/04 SCEAP NON COUNTY HOSPITAL	\$0	\$0	\$0	\$0	\$10,146	10,146
47100	04-05 SCEAP NON-COUNTY HOSP	\$0	\$0	\$0	\$0	\$14,508	14,508
47300	04-05 EMSA SB 2132 HSA FUNDS	\$0	\$0	\$0	\$142	\$0	(142)
47400	04-05 EMSA SB 2132 PSA & UA FUNDS	\$0	\$0	\$0	\$0	\$3,732	3,732
47500	04-05 SCEAP-PHYSICIAN/EMS	\$0	\$0	\$0	\$0	\$792	792
48100	06-07 SCEAP-NON-COUNTY HOSPITAL	\$163,434	\$163,434	\$0	\$163,434	\$163,434	0
48800	06-07 SCEAP-PHYS-EMS	\$71,047	\$71,047	\$0	\$71,047	\$71,047	0
48900	06-07 EMSA SB 2132 HSA Funds	\$132,374	\$132,374	\$0	\$132,374	\$132,374	0
49000	06-07 EMSA SB 2132 PSA & UA Funds	\$30,438	\$30,438	\$0	\$30,438	\$30,438	0
49500	MEDICAL ASSISTANCE PROGRAM	\$5,719,311	\$5,027,953	(\$691,358)	\$5,719,311	\$5,027,953	(691,358)
55100	D W I-WIA-YOUTH	\$1,632,810	\$1,632,810	\$0	\$1,632,810	\$1,632,806	(4)
55200	D W I-WIA ADULTS	\$648,232	\$648,232	\$0	\$792,107	\$795,939	3,832
55300	D W I-WIA DISLOCATED WORKERS	\$516,425	\$516,425	\$0	\$889,245	\$888,530	(715)
75000	MEDICAL FACILITY LEASE OPERATIONS	\$0	\$120,000	\$120,000	\$0	\$120,000	120,000
GROUP TOTAL		\$26,253,795	\$23,761,017	(\$2,492,778)	\$27,068,433	\$24,534,719	(2,533,714)
HEALTH & HUMAN SERVICES SUB-TOTAL		\$26,253,795	\$23,761,017	(\$2,492,778)	\$27,068,433	\$24,534,719	(2,533,714)
MUNICIPAL/COUNTYWIDE SERVICES - OTHER FUNDS							
UNINCORPORATED AREA							
25000	FIRE	\$13,498,466	\$11,173,003	(\$2,325,463)	\$13,528,466	\$11,173,003	(2,355,463)
25100	EMERGENCY SERVICES	\$149,218	\$77,055	(\$72,163)	\$1,554,861	\$1,482,698	(72,163)
28200	AFFORDABLE HOUSING PROGRAM	\$0			\$1,021,240	\$1,021,240	0
28300	EASTSIDE FISH & GAME ASSOCIATION	\$9,800	\$9,800	\$0	\$10,558	\$9,800	(758)
28400	LOS BANOS SPORTSMEN'S ASSOCIATION	\$9,800	\$9,800	\$0	\$10,558	\$9,800	(758)
30000	DPW-ROAD DIVISION	\$17,781,895	\$17,757,566	(\$24,329)	\$19,416,720	\$20,873,536	1,456,816
75300	COUNTYWIDE TRANSIT	\$9,673,353	\$9,888,353	\$215,000	\$11,215,089	\$13,476,467	2,261,378
UNINCORPORATED AREA TOTAL		\$41,122,532	\$38,915,577	(\$2,206,955)	\$46,757,492	\$48,046,544	1,289,052
COUNTYWIDE							
18100	MERCED COUNTY SPRING FAIR	\$1,092,392	\$1,027,115	(\$65,277)	\$1,092,392	\$966,574	(125,818)
23100	SHERIFF INMATE WELFARE	\$1,535,068	\$1,496,104	(\$38,964)	\$1,569,068	\$1,599,814	30,746
75100	SOLID WASTE	\$9,895,202	\$10,318,262	\$423,060	\$9,919,535	\$18,540,087	8,620,552
75200	CASTLE AIRPORT DEVELOPMENT CENTER	\$2,255,893	\$2,173,061	(\$82,832)	\$2,680,956	\$3,746,721	1,065,765
75400	SOLID WASTE-CIP	\$0	\$0	\$0	\$8,221,825	\$0	(8,221,825)
COUNTYWIDE TOTAL		\$14,778,555	\$15,014,542	\$235,987	\$23,483,776	\$24,853,196	1,369,420
MUNICIPAL/COUNTYWIDE TOTAL		\$55,901,087	\$53,930,119	(\$1,970,968)	\$70,241,268	\$72,899,740	2,658,472

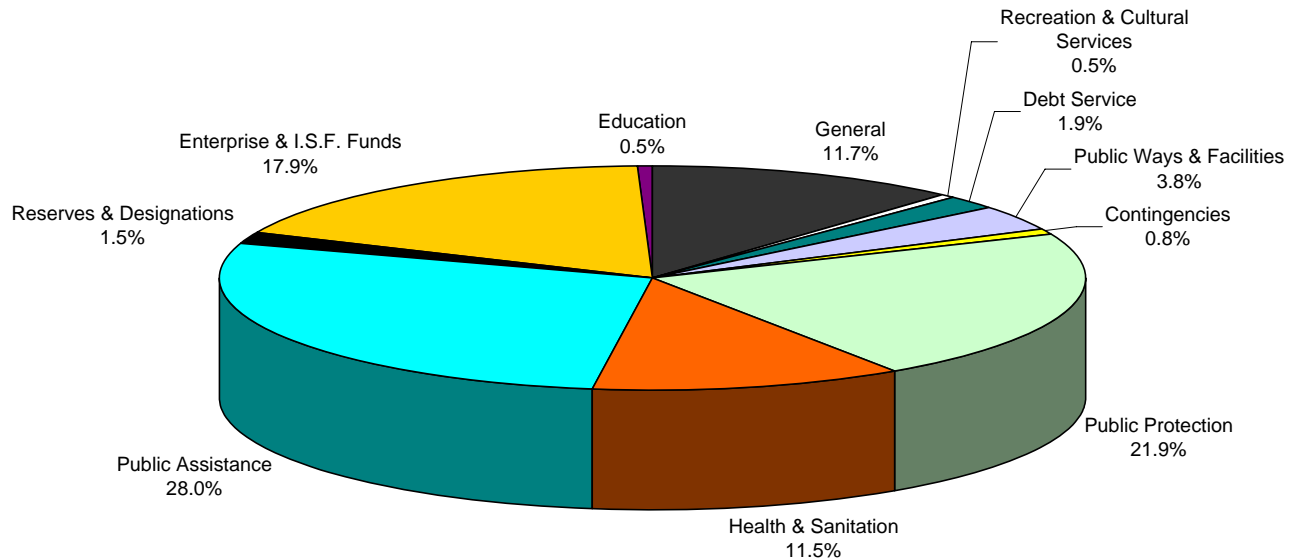
FY 2006/07 FINAL BUDGET
BY BUDGET UNIT WITHIN DELIVERY SERVICES
(Includes adjustment for Cost Allocation Distribution)

		FY 06/07 PROPOSED			FY 06/07 FINAL		
BUDGET UNIT NUMBER	BUDGET UNIT NAME	APPROP.	DEPT REV W/COST ALLOC ADJ	CW & FUND BAL FINANCING	APPROP.	DEPT REV U/COST ALLOC ADJ	CU & FUND BAL FINANCING
MANAGEMENT INFRASTRUCTURE - OTHER FUNDS							
ADMINISTRATIVE SUPPORT							
16800	CAP PROJECT - EMERGENCY OPERATIONS CENTER	\$0	\$0	\$0	\$500,000	\$500,000	0
16900	CAP PROJECT - COURTS BUILDING RESTORE	\$0	\$0	\$0	\$1,750,000	\$1,750,000	0
17200	CAP PROJECT - CORRECTIONAL FACILITY	\$0	\$34,776	\$34,776	\$1,000,000	\$1,018,776	18,776
17300	CAP PROJECT - MENTAL HEALTH FACILITY	\$0	\$0	\$0	\$826,429	\$826,429	0
17400	CAP PROJECT - JUSTICE FACILITY	\$0	\$13,572,257	\$13,572,257	\$0	\$11,953,630	11,953,630
17500	CAP PROJECT - FIRE FACILITIES	\$0	\$2,279,884	\$2,279,884	\$0	\$1,813,220	1,813,220
17600	CAP PROJECT - HEALTH FACILITY	\$0	\$4,884	\$4,884	\$0	\$0	0
17900	CAP PROJECT - ANIMAL CONTROL FACILITY	\$0	\$0	\$0	\$5,000,000	\$5,536,179	536,179
70800	DEBT SERVICE - JUVENILE JUSTICE	\$995,777	\$995,777	\$0	\$995,777	\$995,777	0
70900	DEBT SERVICE - ENERGY RETROFIT	\$195,510	\$195,460	(\$50)	\$195,510	\$195,460	(\$50)
71300	DEBT SERVICE - JUSTICE FACILITY	\$713,582	\$713,582	\$0	\$713,582	\$713,582	0
71500	DEBT SERVICE - DAIRY LOAN	\$1,107,800	\$1,220,000	\$112,200	\$1,107,800	\$1,220,000	112,200
71800	DEBT SERVICE - COUNTY FIXED ASSETS	\$0	\$81,566	\$81,566	\$500,000	\$81,556	(418,444)
71900	DEBT SERVICE - PENSION OBLIGATION BOND	\$5,686,845	\$0	(\$5,686,845)	\$5,686,845	\$0	(5,686,845)
ADMINISTRATIVE SUPPORT TOTAL		\$8,699,514	\$19,098,186	\$10,398,672	\$18,275,943	\$26,604,609	\$8,328,666
MANAGEMENT INFRASTRUCTURE TOTAL		\$8,699,514	\$19,098,186	\$10,398,672	\$18,275,943	\$26,604,609	8,328,666
OTHER FUNDS TOTAL		\$90,854,396	\$96,789,322	\$5,934,926	\$115,585,644	\$124,039,068	8,453,424
ALL FUNDS - TOTAL BUDGET		\$416,308,606	\$422,243,532	\$5,934,926	\$450,046,778	\$458,500,202	8,453,424
75500	FLEET MANAGEMENT SERVICE	\$3,462,203	\$3,791,352	\$329,149	\$3,462,203	\$3,462,203	0
75600	DEPARTMENT OF ADMINISTRATIVE SERVICES	\$9,370,666	\$9,870,938	\$500,272	\$9,370,666	\$9,870,938	500,272
75700	COMMUNICATIONS	\$0	\$0	\$0	\$0	\$0	0
75900	INSURANCE POOL	\$42,128,092	\$39,848,542	(\$2,279,550)	\$44,728,092	\$39,848,542	(4,879,550)
TOTAL ISF FUNDS		\$54,960,961	\$53,510,832	(\$1,450,129)	\$57,560,961	\$53,181,683	(4,379,278)
GRAND TOTAL INCLUDING ISF FUNDS		\$471,269,567	\$475,754,364	\$4,484,797	\$507,607,739	\$511,681,885	4,074,146

NOTE: Variance between appropriation and revenue in Other Funds is due to revenue anticipated in the current year to cover prior year encumbrances for Capital Facility Projects. Otherwise, revenue and appropriation would balance.

BUDGETARY GRAPHS

COUNTY OF MERCED BUDGET 2006-2007



TOTAL REQUIREMENTS BY COUNTY FUNCTION:

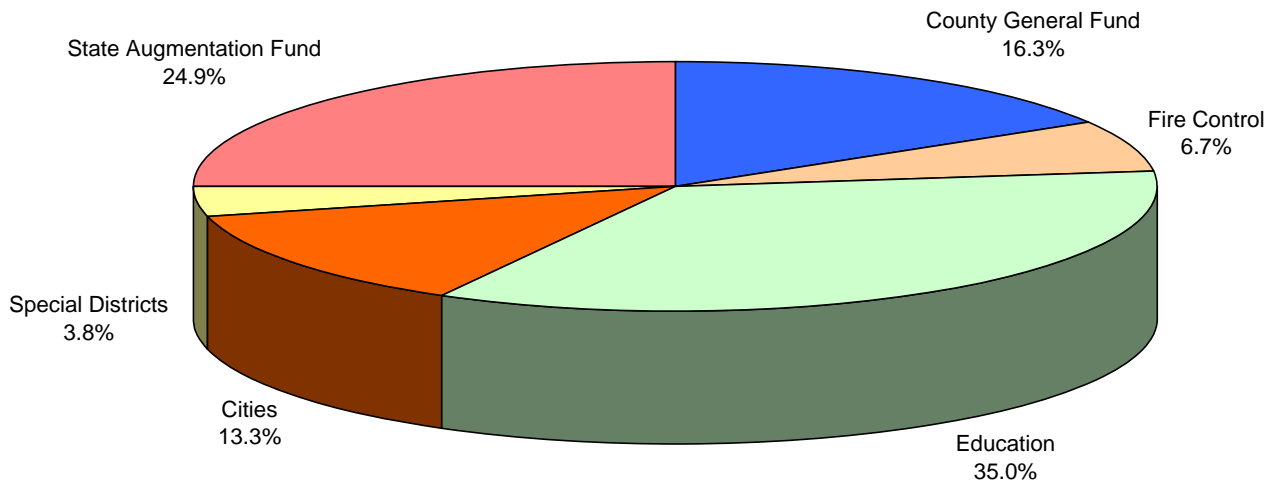
General	\$60,518,606
Public Protection	113,674,464
Public Ways & Facilities	19,416,720
Health & Sanitation	59,834,300
Public Assistance	145,305,391
Education	2,623,205
Recreation & Cultural Services	2,427,173
Debt Service	9,859,514
Reserves & Designations	7,418,658
Contingencies	4,350,000
Subtotal	<u>\$425,428,031</u>
Enterprise & I.S.F. Funds	<u>92,912,027 ⁽¹⁾</u>
Total	<u><u>\$518,340,058</u></u>

TO BE FINANCED BY: FUND BALANCE & REVENUE AVAILABLE:

Non-Enterprise Funds	\$357,090,686
Enterprise & I.S.F. Funds	<u>92,912,027</u>
Subtotal	<u>\$450,002,713</u>
Taxes	<u>68,337,345</u>
Total	<u><u>\$518,340,058</u></u>

⁽¹⁾ Includes Accruals for Depreciation and Amortization \$ 2,921,548

YOUR PROPERTY TAX DOLLARS 2006-2007



Property Tax Distribution

County General Fund	\$29,470,574
Fire Control	12,225,110
Education	63,380,702
Cities	24,042,555
Special Districts	6,966,435
State Augmentation	45,171,390
Total	<u>\$181,256,766</u>

State Augmentation Fund Distribution

Cities & Counties	
Vehicle License Fee Swap	\$37,803,129
Sales Tax Swap	7,368,261
Total	<u>\$45,171,390</u>

**THIS CHART IS BASED UPON THE ASSESSOR'S OFFICIAL ASSESSMENT ROLL OF JANUARY 1, 2006
AND DOES NOT INCLUDE ROLL CHANGES, CORRECTIONS AND ADDITIONAL ASSESSMENTS
PROCESSED THROUGHOUT THE YEAR.**

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

ORGANIZATIONAL STRUCTURE

DIRECTORY OF COUNTY OFFICIALS

Elected

Board of Supervisors

District One.....	John Pedrozo
District Two	Kathleen M. Crookham
District Three	Michael G. Nelson
District Four.....	Deidre F. Kelsey
District Five.....	Jerry O'Banion

Judges of the Superior Court

Presiding Judge	Frank Dougherty
.....	Hugh M. Flanagan
.....	Ronald W. Hansen
.....	John D. Kirihara
.....	Brian McCabe
.....	Robert D. Quall

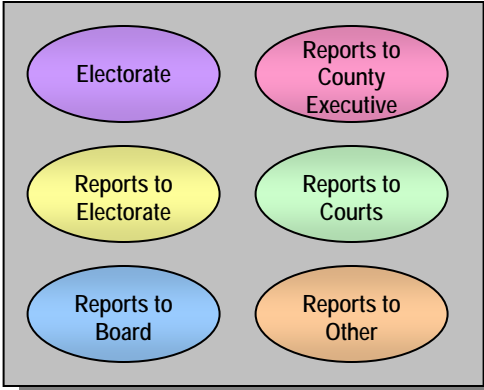
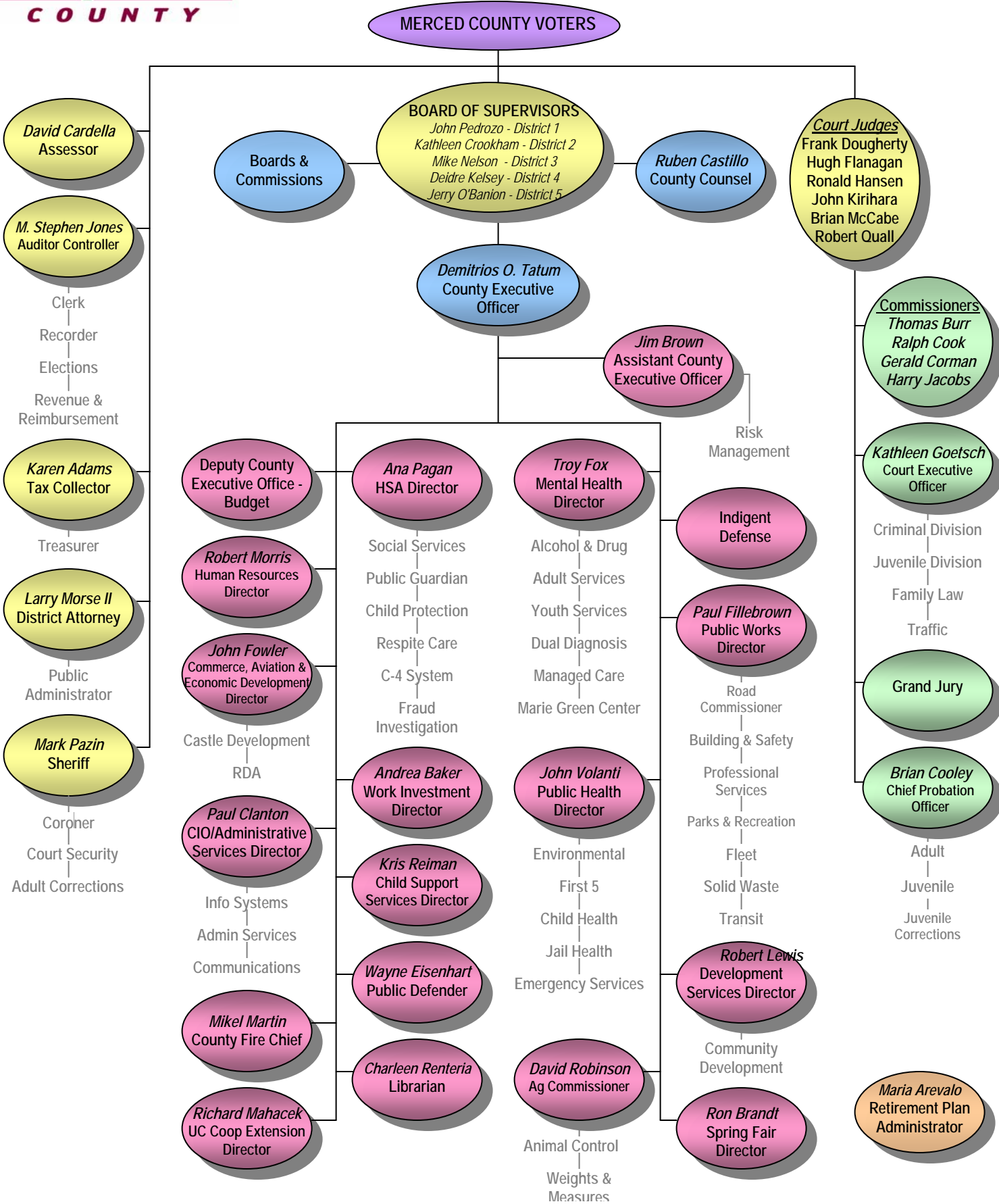
Assessor	David A. Cardella
Auditor-Controller-Recorder-Clerk	M. Stephen Jones
District Attorney.....	Larry D. Morse II
Sheriff-Coroner	Mark N. Pazin
Treasurer-Tax Collector	Karen D. Adams

Appointed

Agricultural Commissioner-Director of Weights and Measure-Animal Control	David A. Robinson
Director of Commerce, Aviation and Economic Development	John F. Fowler
Chief Probation Officer	Brian L. Cooley
Child Support Services Director	Kris Reiman
County Counsel	Ruben E. Castillo
County Director Cooperative Extension.....	Richard Mahacek
County Executive Officer.....	Demitrios Tatum
County Fire Chief.....	Mikel Martin
County Director of Administrative Services/Chief Information Officer	Paul D. Clanton
County Librarian	Charleen M. Renteria
Development Services Director	Robert A. Lewis
Human Services Agency Director-Public Guardian-Conservator	Ana Pagan
Mental Health Director	Troy Dean Fox
Merced County Spring Fair Manager	Ron L. Brandt
Public Defender	Wayne A. Eisenhart
Public Health Director	John Volanti
Public Works Director-Road Commissioner.....	Paul A. Fillebrown
Workforce Investment Director	Andrea T. Baker



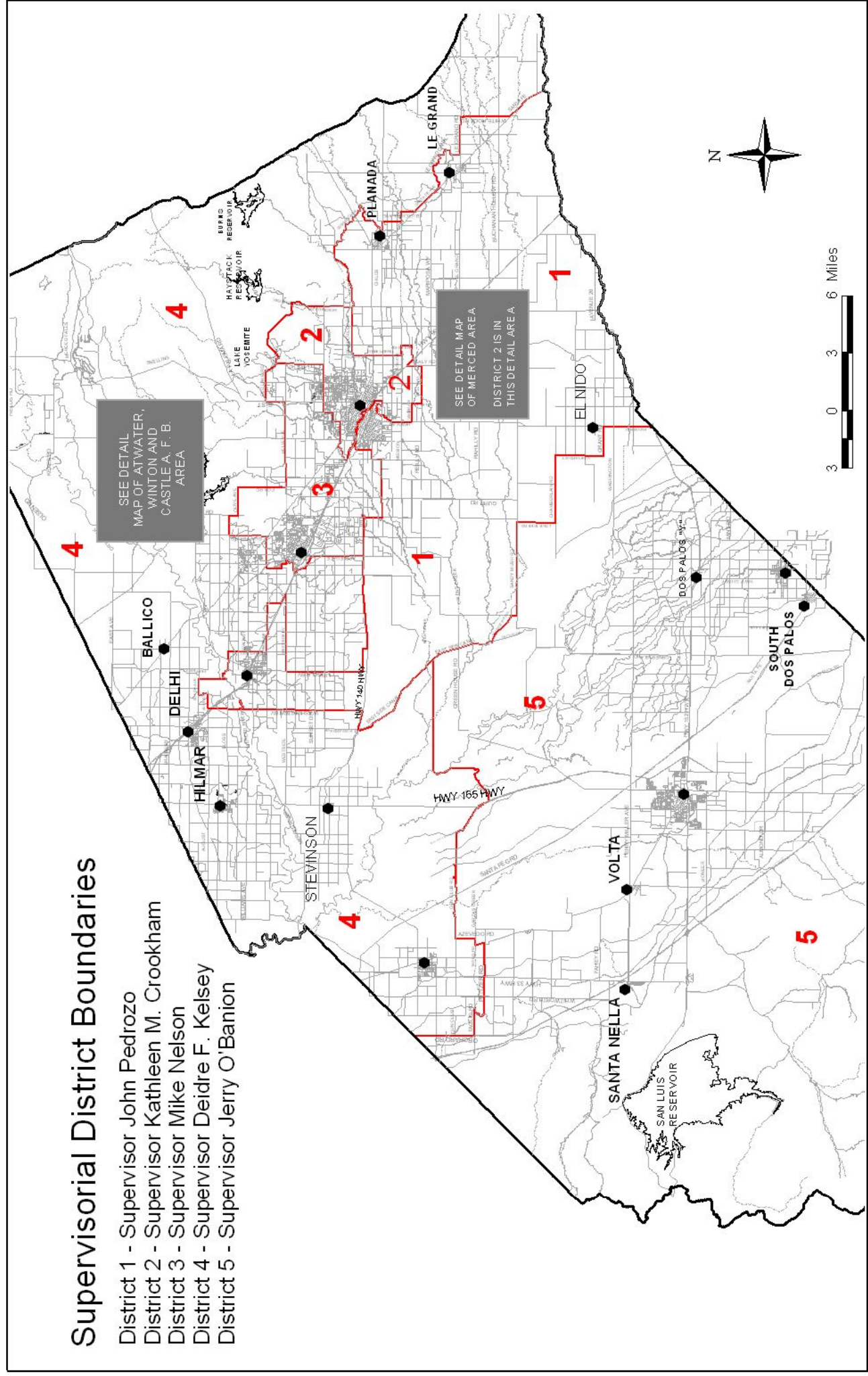
ORGANIZATIONAL CHART



COUNTY PROFILE AND DISTRICT MAP

Supervisory District Boundaries

- District 1 - Supervisor John Pedrozo
- District 2 - Supervisor Kathleen M. Crookham
- District 3 - Supervisor Mike Nelson
- District 4 - Supervisor Deidre F. Kelsey
- District 5 - Supervisor Jerry O'Banion





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. 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, with elections staggered every two years. The chairperson is elected annually to preside over the Board meetings and exercise leadership for the Board.

<i>District</i>	<i>Supervisor</i>	<i>Year Term Expires</i>
<i>One</i>	John Pedrozo	2008
<i>Two</i>	Kathleen M. Crookham	2008
<i>Three</i>	Mike Nelson	2010
<i>Four</i>	Deidre F. Kelsey	2008
<i>Five</i>	Jerry O'Banion	2010

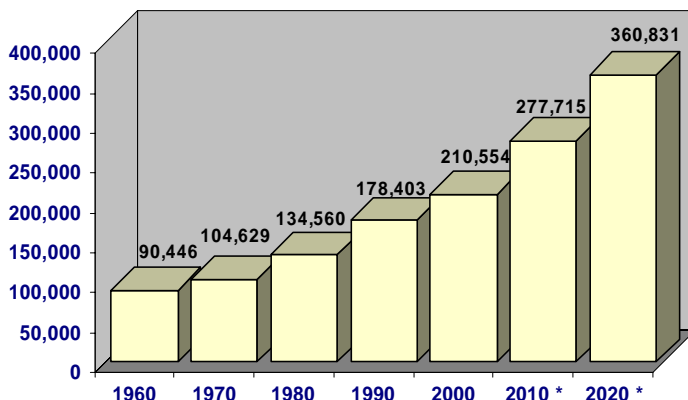
Administration and Management

The Board of Supervisors (BOS) is the governing body for the County of Merced. The general powers of the BOS are outlined in Government Code 25200. The County Executive Officer is appointed by the BOS and is exclusively responsible to the BOS for the general administration of Merced County. The County has twenty-four departments responsible for all county operations. There are five elected senior executives: Assessor, Auditor-Controller-Recorder-Clerk, District Attorney-Public Administrator, Sheriff-Coroner, and Treasurer-Tax Collector. The remaining senior executives are appointed by the County Executive Officer and must be confirmed by the BOS.

General Information

Merced County is located in the heart of California's central valley, the agricultural hub of the state. The County's abundant flat land and nearby sources of water support the County's agricultural economy. The County spans from the coastal ranges to the foothills of the Sierra Nevada, and occupies approximately 1,929 square miles. Merced County has a culturally diverse population and is the home to the University of California Merced that opened in 2005.

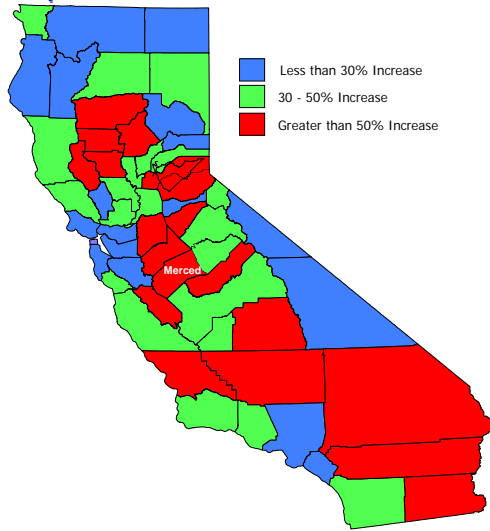
Merced County Population Growth



The 2000 Census showed Merced County population at 210,554. As of January, 2006 the California Department of Finance had the population for Merced County at 246,751, a 14% increase since the 2000 census. The chart depicts the population growth for Merced County over the last 50 years, with a projection from the California Department of Finance for the years 2010 to 2020.

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

Population Growth, 2000 - 2020



Merced County Population (California Department of Finance)

	2000 <u>Census</u>	2006 <u>Estimate</u>
Atwater	23,113	27,307
Dos Palos	4,581	4,955
Gustine	4,698	5,261
Livingston	10,473	12,614
Los Banos	25,869	34,233
Merced	63,893	76,225
Unincorporated	<u>77,927</u>	<u>86,166</u>
Total County of Merced	<u>210,554</u>	<u>246,751</u>

Merced County Demographics

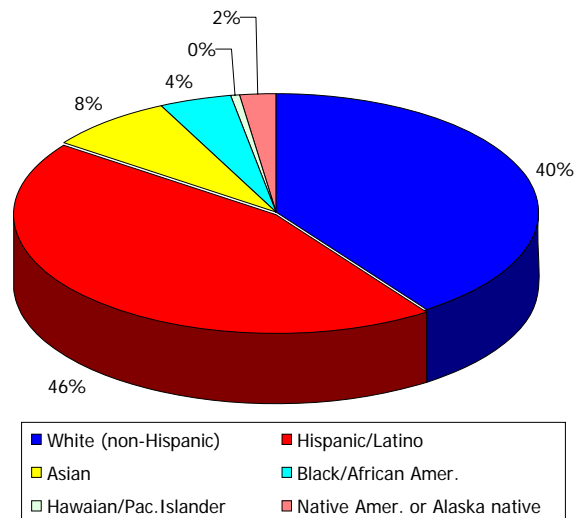
Merced County's population is very diverse.

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

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

Of particular note, the year of 2000 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 highlights the depth of the diversity in the County.

Ethnic Percentages



Demographic Percentages at a Glance

	County	% of Total	State	% of Total	Nation	% of Total
Total Pop.	210,554	100.00%	33,871,648	100.00%	281,421,906	100.00%
Male	104,931	49.84%	16,874,892	49.82%	138,053,563	49.06%
Female	105,623	50.16%	16,996,756	50.18%	143,368,343	50.94%
Under 5 years	18,693	8.88%	2,486,981	7.34%	19,175,798	6.81%
5-19 years	61,069	29.00%	7,747,590	22.87%	61,297,467	21.78%
20-64 years	110,788	52.62%	20,041,419	59.17%	165,956,888	58.97%
65 & over	20,004	9.50%	3,595,658	10.62%	34,991,753	12.43%
White (non-hispanic)	85,585	40.65%	15,816,790	46.70%	194,552,774	69.13%
Hispanic/Latino	95,466	45.34%	10,966,556	32.38%	35,305,818	12.55%
Asian	16,841	8.00%	4,155,685	12.27%	11,898,828	4.23%
Black/African Amer.	9,418	4.47%	2,513,041	7.42%	36,419,434	12.94%
Hawaiian/Pac. Islander	1,061	0.50%	221,458	0.65%	874,414	0.31%
Native Amer. or Alaska native	4,751	2.26%	627,562	1.85%	4,119,301	1.46%

Source: US Census 2000

County Updates

The groundbreaking for the Merced County Fire Station at Highway 140 & Gurr Road was held December 21, 2005. The completion date of the 3,662 square foot facility is estimated at the beginning of 2007. The project is funded with Fire Impact Fees collected from developers and will provide coverage for the rapidly growing Franklin/Beachwood and McSwain areas.



On September 28, 2004, almost nine years after the closure of Castle Air Force Base, the Board of Supervisors accepted the quitclaim deed for the airport parcel (1,369.49 acres) from the United States Air Force. The parcel provides Merced County one of the longest civilian runways in the State.

The new Merced County Courthouse groundbreaking was held June 15, 2005. The 58,900 square foot two story building is designed to have six finished courtrooms and an additional shelled for a future seventh courtroom. The completion date is estimated at the beginning of 2007.



COUNTY BUDGET SCHEDULES

COUNTY OF MERCED
State of California
Summary of County Budget
For the Fiscal Year 2006-2007

County Funds (1)	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2006 (2)	Cancellation Of Prior Year Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions For Reserves And/Or Designations New or Incr. (7)	Total Financing Requirements (8)
General	30,268,659	0	307,492,475	337,761,134	334,461,134	3,300,000	337,761,134
Road	(1,456,816)	0	20,873,536	19,416,720	19,416,720	0	19,416,720
Affordable Housing Program	0	0	1,021,240	1,021,240	1,021,240	0	1,021,240
Child Support Services	32,504	0	10,450,710	10,483,214	10,483,214	0	10,483,214
Sheriff Inmate Welfare	(30,746)	0	1,599,814	1,569,068	1,569,068	0	1,569,068
First 5 Merced County	3,532,988	0	4,943,275	8,476,263	7,154,311	1,321,952	8,476,263
Spring Fair	125,818	0	966,574	1,092,392	1,092,392	0	1,092,392
Fish and Game	1,516	0	19,600	21,116	21,116	0	21,116
Medical Assistance Program	1,037,395	0	5,027,953	6,065,348	5,719,311	346,037	6,065,348
SCEAP	(278,071)	0	675,506	397,435	397,435	0	397,435
Workforce Investment	(3,113)	0	3,317,275	3,314,162	3,314,162	0	3,314,162
Debt Service	5,782,722	1,816,079	3,206,375	10,805,176	9,199,514	1,605,662	10,805,176
Capital Projects	(14,241,004)	0	23,398,234	9,157,230	9,076,429	80,801	9,157,230
Fire Control	3,191,832	0	12,655,701	15,847,533	15,083,327	764,206	15,847,533
Grand Total	27,963,684	1,816,079	395,648,268	425,428,031	418,009,373	7,418,658	425,428,031

Appropriation Limit \$ 491,935,952

Appropriation Subject To Limitation \$ 107,211,364

County Funds (1)	Fund Balance (Per Auditor) As Of June 30, 2006 Actual (2)	Less: Fund Balance - Reserved/Designated June 30			Fund Balance Unreserved/ Undesignated June 30, 2006 Actual (6)
		Encumbrances (3)	General And Other Reserves (4)	Designations (5)	
General	78,255,877	34,548,931	13,438,287		30,268,659
Road	621,028	1,698,326	379,518		(1,456,816)
Affordable Housing Program	0		0		0
Child Support Services Agency	647,583	14,779	600,300		32,504
Sheriff Inmate Welfare	486,154	484,499	32,401		(30,746)
First 5 Merced County	12,532,878	2,079,043	6,920,847		3,532,988
Spring Fair	149,970	23,852	300		125,818
Fish and Game	32,844	31,328	0		1,516
Medical Assistance Program	1,111,929	74,534	0		1,037,395
SCEAP	174,508	452,579	0		(278,071)
Workforce Investment	1,821	4,934	0		(3,113)
Debt Service	15,320,114		9,537,392		5,782,722
Capital Projects	3,540,329	16,932,384	848,949		(14,241,004)
Fire Control	5,875,818	1,533,986	1,150,000		3,191,832
Grand Total	118,750,853	57,879,175	32,907,994	0	27,963,684

COUNTY OF MERCED
State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designations Balances)
For the Fiscal Year 2006-2007

Description (1)	Reserves/ Designations Balance As Of 6/30/2006 (2)	Amount Made Available For Financing By Cancellation		Increased or New Reserves/Designations To Be Provided In Budget Year		Total Reserves/ Designations For Budget Year (7)	Fund (8)
		Recommended (3)	Approved/ Adopted By The Board Of Supervisors (4)	Recommended (5)	Approved/ Adopted By The Board Of Supervisors (6)		
General Fund							
Reserve for economic uncertainty	7,750,000			1,000,000	1,000,000	8,750,000	
Reserve for litigation	675,000					675,000	
Reserve for payroll & benefits	3,845,982			2,300,000	2,300,000	6,145,982	
Reserve for prepaid expenses	102,079					102,079	
Reserve for loans	920,029					920,029	
Reserve for imprest cash	8,864					8,864	
Reserve for inventories	136,333					136,333	
General Fund Total	13,438,287			3,300,000	3,300,000	16,738,287	1010
Road Fund							
Reserve for imprest cash	50					50	
Reserve for inventories	379,468					379,468	
Road Fund Total	379,518					379,518	1020
Child Support Services							
Reserve for imprest cash	300					300	
Reserve for loans	600,000					600,000	
Child Support Services Total	600,300					600,300	1075
Sheriff Inmate Welfare Fund							
Reserve for inventory	32,401					32,401	
Sheriff Inmate Welfare Total	32,401					32,401	1240
First 5 Merced County Fund							
General reserve	6,920,847			1,321,952	1,321,952	8,242,799	
Children and Family First Total	6,920,847			1,321,952	1,321,952	8,242,799	1500
Spring Fair Fund							
Reserve for imprest cash	300					300	
Spring Fair Total	300					300	1505
Medical Assistance Program							
General Reserve				346,037	346,037	346,037	
Medical Assistance Program Total				346,037	346,037	346,037	1515
Debt Service Funds							
General reserve	9,537,392	1,816,079	1,816,079	1,605,662	1,605,662	9,326,975	
Debt Service Total	9,537,392	1,816,079	1,816,079	1,605,662	1,605,662	9,326,975	1795-1807
Capital Projects Funds							
General reserve	848,949			80,801	80,801	929,750	
Capital Projects Total	848,949			80,801	80,801	929,750	1794, 1808-1816
Fire Control Fund							
General Reserve	1,150,000					1,150,000	
Equipment Reserve				764,206	764,206	764,206	
Fire Control Total	1,150,000			764,206	764,206	1,914,206	1320
Grand Total	32,907,994	1,816,079	1,816,079	7,418,658	7,418,658	38,510,573	

COUNTY OF MERCED
State of California
Summary of Estimated Additional Financing Sources
(Estimated Revenue, Other Financing Sources and Residual Equity Transfers)
Budget For Fiscal Year 2006-2007

Description (1)	Actual 2004-2005 (2)	Actual 2005-2006 (3)	Recommended 2006-2007 (4)	Approved/ Adopted By The Board Of Supervisors 2006-2007 (5)
Summarization By Source				
Current Secured Property Tax	26,083,540	32,088,514	30,711,711	33,661,711
Current Unsecured Property Tax	1,669,597	2,264,322	2,226,204	2,060,249
Taxes - Other Than Current Property	27,062,293	40,990,762	30,908,002	32,615,385
Licenses and Permits	4,734,161	5,146,977	4,861,982	4,667,917
Fines, Forfeitures, and Penalties	4,306,037	9,547,739	12,085,051	15,265,150
Use of Money and Property	5,038,306	7,391,541	4,816,410	4,989,869
Aid From Other Governmental Agencies	192,226,695	205,191,626	229,961,096	235,474,050
Charges For Current Services	31,570,212	33,602,737	41,465,567	42,533,382
Other Revenues	19,116,906	17,532,129	15,962,101	24,380,555
Cancellation of Reserves				1,816,079
Grand Total	311,807,747	353,756,347	372,998,124	397,464,347
Summarization By Fund				
General 1010	253,017,246	285,201,171	298,708,478	307,492,475
Road 1020	12,592,890	13,042,455	17,757,566	20,873,536
Affordable Housing Program 1060				1,021,240
Child Support Services Agency 1075	8,291,993	9,352,042	10,475,029	10,450,710
Sheriff Inmate Welfare 1240	903,589	940,262	1,496,104	1,599,814
First 5 Merced County 1500	4,640,334	4,592,314	4,943,275	4,943,275
Spring Fair 1505	957,705	1,022,585	1,027,115	966,574
Fish and Game 1510	18,654	21,116	19,600	19,600
Medical Assistance Program 1515	4,799,756	4,531,318	5,027,953	5,027,953
SCEAP 1520-39, 1600-22	118,129	313,560	397,293	675,506
Workforce Investment 1580-85	2,864,592	2,583,573	2,797,467	3,317,275
Debt Service 1795-1807	9,661,208	10,510,418	3,206,385	5,022,454
Capital Projects 1794, 1808-16	2,475,566	8,012,429	15,891,801	23,398,234
Fire Control 1320	11,466,085	13,633,104	11,250,058	12,655,701
Grand Total	311,807,747	353,756,347	372,998,124	397,464,347

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
91000 TAXES					
91010 PROPERTY-TAXES-CURRENT SECURED	17,600,486	22,151,698	22,136,409	25,086,409	
	8,483,054	9,936,816	8,575,302	8,575,302	1320
91020 PROPERTY-TAXES-CURRENT UNSECURED	1,144,252	1,642,790	1,652,400	1,486,445	
	525,345	621,532	573,804	573,804	1320
91034 PROP TAX IN LIEU OF VEH LIC FEES	16,636,071	22,208,036	20,782,554	21,953,380	
91035 IN LIEU LOCAL SALES & USE TAX REV	1,259,149	1,322,427	1,300,000	1,300,000	
91036 PROPERTY TAX SWAP FOR POPULATION	0	123,208	0	0	
91040 PROPERTY-TAXES-PRIOR UNSECURED	30,264	40,338	36,700	36,700	
	13,356	17,157	11,135	11,135	1320
91060 SALES AND USE TAX	3,949,498	5,704,238	4,660,000	4,660,000	
91062 SALES & USE TAX-LOCAL TRANS FUNDS	665,365	922,254	922,254	1,458,811	1020
91092 OTHER TAXES-TRANSFER TAX	1,861,340	2,295,617	1,150,000	1,150,000	
91093 OTHER TAXES-MOTEL TAX	738,549	367,206	415,909	415,909	
91097 OTHER TAXES-SUPPLEMENTAL TAXES	1,261,973	6,528,362	1,200,000	1,200,000	
	646,728	1,461,919	429,450	429,450	1320
TOTAL	54,815,430	75,343,598	63,845,917	68,337,345	
92000 LICENSES AND PERMITS					
92100 ANIMAL LICENSES	98,165	77,846	116,000	116,000	
92120 CONSTRUCTION PERMITS	2,137,619	2,284,295	1,918,000	1,923,935	
	116,218	65,690	79,000	79,000	1020
92140 ZONING PERMITS	47,940	61,282	59,776	59,776	
92150 FRANCHISES	1,395,262	1,445,166	1,482,060	1,282,060	
92151 FRANCHISES-SOLID WASTE	336,550	392,733	300,000	300,000	
92160 OTHER LICENSES & PERMITS	329,580	508,626	586,552	586,552	

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
92000 LICENSES AND PERMITS					
	42,203	49,677	43,000	43,000	1020
92161 ADMINISTRATIVE PERMITS	42,269	47,378	69,594	69,594	
92162 MARRIAGE LICENSES	93,651	102,208	108,000	108,000	
92163 OTHER LICENSES & PERMITS-SHERIFF	9,977	39,207	24,000	24,000	
92164 OTHER LIC & PERMITS-DANCE PERMITS	1,050	1,175	1,000	1,000	
92167 LIVE SCAN-DOJ PROCESSING	83,677	71,694	75,000	75,000	
TOTAL	4,734,161	5,146,977	4,861,982	4,667,917	
93000 FINES FORFEITS AND PENALTIES					
93100 FINES FORFEITS AND PENALTIES	111,127	138,066	139,550	141,550	
93101 FORFEITED PROPERTY-NARCOTIC CASES	15,119	14,164	20,000	20,000	
93170 VEHICLE CODE FINES	2,403,457	2,883,750	2,859,535	2,859,535	
93173 VEHICLE CODE FINES-CITATIONS	0	307	7,000	7,000	
93174 VEHICLE CODE FINES-REGISTRATION	0	0	140,000	140,000	
93180 OTHER COURT FINES	238,346	186,717	190,508	190,508	
	17,976	20,152	19,200	19,200	1510
	439,428	328,724	407,079	407,079	1515
93181 COUNTY SHARE-CITY FINES	83,606	91,266	74,360	74,360	
93185 COURTS CONSTRUCTION ASSESSMENTS	400,000	400,000	400,000	400,000	
	0	389,495	403,582	403,582	1802
	645,700	3,850,000	1,683,037	1,088,314	1812
93187 COURTS CIVIL ASSESSMENTS	0	310,000	310,000	310,000	1802
93190 FORFEITURES & PENALTIES	0	98,467	0	0	
93200 PENALTY & COST ON DELINQUENT TAXES	215,050	517,231	160,000	160,000	
93201 PENALTY AND COST - TEETER	292,293-	292,293	5,240,000	6,240,000	

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
93000 FINES FORFEITS AND PENALTIES					
93310 PROCEEDS FROM TOBACCO JUDGEMENT	0	0	0	536,179	1815
93320 TOBACCO SECURITIZATION	28,521	27,107	31,200	2,267,843	
TOTAL	4,306,037	9,547,739	12,085,051	15,265,150	
94000 USE OF MONEY AND PROPERTY					
94200 INTEREST	2,470,556	4,315,611	2,815,000	3,015,000	
	32,382	30,167	24,000	24,000	1020
	27,583	33,663	5,000	5,000	1075
	10,081	15,536	10,000	10,000	1240
	118,603	204,216	118,967	118,967	1320
	240,687	400,093	0	0	1500
	979	1,732	2,000	2,000	1505
	678	964	400	400	1510
	23,494	35,254	25,000	25,000	1515
	40	0	0	0	1520
	1	0	0	0	1521
	21	0	0	0	1522
	0	1,273	0	0	1533
	0	288	0	0	1534
	215	2	0	0	1536
	37	0	0	0	1537
	94	0	0	0	1538
	245	0	0	0	1539
	57	126	0	0	1600
	6	6-	0	0	1601

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
94000 USE OF MONEY AND PROPERTY					
	27	552	0	0	1602
	66	344	0	0	1603
	9	32	0	0	1604
	0	0	500	500	1610
	0	0	250	250	1617
	0	0	500	500	1618
	0	0	100	100	1619
	732	1,035	0	0	1796
	36	158	0	0	1797
	141,053	267,594	0	0	1799
	0	3,043	0	0	1802
	606,640	595,356	500,000	500,000	1804
	62,806	102,365	0	0	1807
	1,394	1,073	0	0	1810
	13,439	21,403	0	0	1811
	322	23,301	0	0	1812
	3,177	4,115	0	0	1813
	8,780	27,193	0	0	1814
94203 INTEREST & INV. INCOME-TOBACCO	59,292	76,043	100,000	100,000	
94210 RENTS & CONCESSIONS	165,977	179,792	182,751	182,751	
	0	1	1	1	1320
	113,948	105,814	172,000	111,459	1505
94211 INTERIM RENTALS	7,756	7,756	7,756	7,756	
	178,870	196,445	129,554	129,554	1505

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
94000 USE OF MONEY AND PROPERTY					
94212 OTHER CONCESSIONS	28,270	28,270	28,270	28,270	
	312,713	330,752	350,000	384,000	1240
	291,607	276,151	217,561	217,561	1505
94213 RENTS-TOWER	38,400	27,794	46,800	46,800	
94216 HYDRO PLANT COMMISSION	77,233	76,240	80,000	80,000	
TOTAL	5,038,306	7,391,541	4,816,410	4,989,869	
95000 AID FROM OTHER GOVT AGENCIES					
95251 ADMINISTRATION & ENGINEERING	20,004	20,004	20,000	20,000	1020
95252 2104 - 20% SELECT SYSTEM	2,259,985	2,237,833	2,248,000	2,248,000	1020
95254 2106 - HIGHWAY USERS TAX	745,189	592,151	485,000	485,000	1020
95256 SEC 2105-PROP III	1,745,991	1,847,795	2,007,000	2,007,000	1020
95257 WASHED STATE MATCHING FUNDS	200,000	100,000	100,000	100,000	1020
95260 STATE MOTOR VEHICLE IN-LIEU TAX	1,406,949	0	0	0	
95261 ST MOTOR VEH-IN LIEU TAX REALIGN	7,326,385	7,697,739	7,360,154	7,360,154	
	2,911,372	2,942,117	2,789,001	2,789,001	1515
95280 STATE-OTHER	0	18,800	33,000	33,000	
95281 STATE AID-PUBLIC SAFETY SERVICE	10,742,016	11,969,205	11,202,452	11,202,452	
95300 STATE-PUBLIC ASSISTANCE ADMIN	14,560,591	14,110,410	11,796,184	12,162,171	
95310 STATE-AID FOR PUBLIC ASSISTANCE	23,974,011	27,339,173	11,399,372	11,399,372	
95311 STATE AID-CHILD DEVELOPMENT	8,947	9,483	19,651	19,651	
95313 STATE AID-CHILD ABUSE & NEGLECT	36,572	133,523	87,168	87,168	
95314 STATE AID-MENTAL HEALTH PROP 36	760,671	1,573,266	1,357,546	1,357,546	
95321 PUBLIC ASSISTANCE-REALIGNMENT	8,853,126	10,328,723	9,186,484	9,206,326	
95322 MENTAL HEALTH-REALIGNMENT	6,838,717	6,734,619	8,590,544	8,590,544	

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
95000 AID FROM OTHER GOVT AGENCIES					
95323 HEALTH REALIGNMENT	1,328,405	1,319,030	1,367,401	1,367,401	
	1,086,876	1,079,206	1,031,548	1,031,548	1515
95330 STATE HEALTH ADMINISTRATION	1,199,011	1,022,927	1,424,224	1,424,224	
95334 HEALTH-ATS	17,648	16,315	28,800	28,800	
95340 STATE AID FOR CRIPPLED CHILDREN	271,683	201,284	583,284	624,069	
95360 STATE AID FOR MENTAL HEALTH	602,238	228,587	585,328	585,328	
95361 STATE AID FOR DRUG COURT	116,855	359,157	429,386	429,386	
95362 STATE AID MHSA-PROP 63	0	2,097,510	2,534,123	4,256,406	
95363 STATE AID FOR MH-MHSA PLANNING	153,818	125,450	0	0	
95366 STATE AID FOR MH-PERINATAL	212,341	200,056	208,754	208,754	
95367 STATE AID FOR MH-ALCOHOL AND DRUG	58,416	57,809	55,497	55,497	
95370 STATE AID FOR TUBERCULOSIS CONTROL	35,318	33,973	33,082	33,082	
95380 STATE OTHER AID FOR HEALTH	176,930	164,673	220,018	260,018	
95381 STATE MCH & CIA PROJECTS	418,547	738,020	769,157	769,157	
95383 STATE MANAGED CARE	2,197,112	2,294,416	2,304,740	2,304,740	
95386 STATE CHILD HEALTH & DISABILITY	326,874	301,212	762,514	762,514	
95388 STATE PROP 10 TOB TAX	130,263	276,999	321,981	322,896	
	4,399,647	4,067,221	4,943,275	4,943,275	1500
	0	0	54,000	54,000	1515
95389 STATE PROP 99	94,226	27,454	155,000	155,000	
	28,271	0	70,525	70,525	1515
	8,502	0	0	0	1520
	0	0	0	163,434	1531
	0	0	0	70,397	1532

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
95000 AID FROM OTHER GOVT AGENCIES					
	0	120,890	0	9,911	1533
	0	27,357	0	5,293	1534
	0	0	0	10,146	1536
	14,696	0	0	0	1538
	25,735	0	0	0	1539
	56,120	0	0	14,508	1600
	0	131,880	0	0	1602
	0	29,838	0	3,732	1603
	4,270	0	0	792	1604
	0	0	162,934	162,934	1610
	0	0	67,797	67,797	1617
	0	0	131,874	131,874	1618
	0	0	29,838	29,838	1619
95390 STATE AID FOR AGRICULTURE	1,414,023	1,589,613	1,625,418	1,633,918	
95400 STATE AID FOR CIVIL DEFENSE	58,614	16,238	77,055	77,055	1320
95410 STATE AID FOR CONSTRUCTION	107,500	557,799	325,000	325,000	
	51,872	227,789	1,432,800	1,432,800	1020
	20,764	105,968	162,000	162,000	1505
	0	0	18,776	18,776	1810
	0	0	3,250,000	3,250,000	1812
	1,206,200	0	0	0	1814
95414 STATE LEA LANDFILL	821,537	0	0	0	
95415 STATE AID FOR CONSTRUCTION-UC	38,279	11,567	17,380	17,380	1020
95430 STATE AID FOR COUNTY FAIRS	193,500	150,000	205,000	205,000	1505

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
95000 AID FROM OTHER GOVT AGENCIES					
95450 STATE AID FOR VETERANS AFFAIRS	36,423	36,568	40,000	40,000	
95460 STATE HOMEOWNERS PROP TAX RELIEF	369,184	380,026	380,000	359,312	
	162,729	160,962	176,612	176,612	1320
95470 STATE-OPEN SPACE SUBVENTION	1,404,241	1,412,597	1,418,500	1,418,500	
95485 STATE AID INS FRAUD	147,610	82,427	168,498	168,498	
95490 STATE OTHER	5,961,081	7,419,560	9,866,813	10,494,593	
	0	144,027	0	15,000	1075
	0	0	216,000	216,000	1515
	2,360,265	1,787,739	1,632,810	1,632,806	1581
	321,302	531,752	648,232	795,939	1582
	183,500	264,082	516,425	738,530	1583
95491 STATE EXTRADITION REIMBURSEMENT	0	0	12,000	12,000	
95492 STATE C.O.P.S. FUNDING	1,150,030	802,380	891,704	891,704	
95493 STATE GAS TAX REFUND	0	6,010	10,600	10,600	1020
95494 STATE-AB 2928	0	1,117,214	362,000	1,313,548	1020
95495 STATE CHILD SUPPORT	2,731,624	3,004,028	3,558,791	3,529,710	1075
95496 STATE OES/OCJP GRANT FUNDS	1,201,390	800,680	448,185	448,185	
95498 STATE MANDATED COSTS	94,322	601,261	637,521	637,521	
95500 FEDERAL PUBLIC ASSISTANCE ADMIN	31,659,429	37,373,543	47,951,418	47,114,810	
95510 FEDERAL AID FOR PUBLIC ASSISTANCE	29,380,743	26,577,544	45,806,001	45,806,001	
95515 FEDERAL TANF FUNDS	0	249,432	0	0	
95530 FEDERAL AID FOR CONSTRUCTION	13,300	0	0	0	
	709,694	818,919	2,098,420	2,098,420	1020
95533 FEDERAL AID FOR CONSTRUCTION-UC	153,116	46,267	69,520	95,288	1020

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
95000 AID FROM OTHER GOVT AGENCIES					
95560 FEDERAL GRAZING FEES	530	663	600	600	
95581 FEDERAL HEALTH ADMIN	320,198	514,131	408,178	404,727	
95582 SAMHSA GRANT	0	0	872,424	872,424	
95583 MENTAL HEALTH FEDERAL	0	0	67,929	67,929	
95591 FEDERAL IN-LIEU TAX-WILDLIFE REF	41,734	85,683	39,500	39,500	
	21,879	12,439	12,600	12,600	1320
95592 FEDERAL IN-LIEU ENTITLEMENT LAND	50,654	51,179	50,000	50,000	
95600 FEDERAL OTHER	6,133,839	6,712,806	8,536,528	7,919,137	
	0	0	0	161,339	1020
	0	0	0	1,000,000	1060
	551,244	772,513	0	1,405,643	1320
95604 FEDERAL FAMILY SUPPORT	5,340,357	6,161,148	6,908,238	6,895,000	1075
95607 FEDERAL DRUG COURT	97,590	46,950	0	0	
95609 STP REPLACEMENT-DIRECT	1,053,372	526,686	526,686	526,686	1020
95610 STP REPLACEMENT-MCAG	1,080,508	518,774	460,000	460,000	1020
95611 SPOUSAL ABUSE PROSECUTION PROGRAM	63,998	35,776	48,500	48,500	
95620 OTHER IN-LIEU TAXES-HOUSING	35,898	0	0	0	
	2,910	0	0	0	1320
95630 OTHER GOVERNMENTAL AGENCIES	89,689	553,989	67,666	67,666	
	35,695	346,792	750,000	750,000	1020
	0	0	232,132	232,132	1320
TOTAL	192,226,695	205,191,626	229,961,096	235,474,050	
96000 CHARGES FOR CURRENT SERVICES					
96600 CHARGES FOR CURRENT SERVICES	59,193	75,506	66,510	26,510	

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
	0	0	0	21,240	1060
	0	13,540	1,750	1,750	1320
96601 ENTERPRISE ZONE VOUCHERING	11,570	25,330	40,000	40,000	
96602 CHARGES FOR CURRENT SERV-BUSS SERV	0	840	0	0	
96603 CHARGES FOR CURRENT SERVICES-OTHER	0	1,270	5,000	5,000	
96621 IMPACT FEES	0	0	0	398,500	
	419,427	294,355	1,705,610	1,930,610	1020
	0	657,740	2,279,884	1,813,220	1813
96622 PARKLAND DEDICATION FEES	44,222	56,119	0	6,231	
96640 ASSESSMENT & TAX COLLECTION FEES	77,865	100,618	114,260	114,260	
96642 TAX ADMIN FEES-CITIES/DISTRICTS	590,934	587,508	584,077	584,077	
96643 TAX ADMIN FEES-SUPPLEMENTAL TAXES	528,909	1,170,991	493,951	493,951	
96645 AB 719 TAX ADMIN PROGRAM	199,955	233,213	496,159	496,159	
96646 AUCTION FEE REIMBURSEMENT	25,126	6,598	30,700	30,700	
96647 DELINQUENT COST REVENUE	39,520	57,823	94,000	94,000	
96648 REDEMPTION FEES	22,575	34,050	33,620	33,620	
96650 AUDITING & ACCOUNTING FEES	5,864	17,213	25,000	25,000	
96660 COMMUNICATION SERVICES	128,613	146,175	86,321	86,321	
96670 ELECTION SERVICES	76,042	222,592	97,000	97,000	
96690 LEGAL SERVICES	384,374	478,729	317,500	317,500	
96700 PERSONNEL SERVICES	4,534,998	4,534,838	5,148,228	5,158,668	
96701 PERSONNEL SERVICES-ADMINISTRATION	2,698,065	2,997,242	3,992,120	3,992,120	
96703 PERSONNEL SERVICES-TRANSPORTATION	2,525	1,742	1,600	1,600	
96705 PERSONNEL SERVICES-CHILD SUPPORT	185,664	0	0	0	1075

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
96706 PERSONNEL SERV - JUVENILE COURT	0	92,108	99,049	99,049	
96710 PLANNING & ENGINEERING SERVICES	239,356	362,004	418,969	418,969	
	17,039	27,395	20,000	20,000	1020
96711 PLANNING SERVICES-ENVIRONMENTAL	0	0	25,000	25,000	
96712 PLANNING SERVICES-EIR SPEC SERV	166,012	62,859	120,000	120,000	
96713 SUBDIVISION REVIEW/INSPECTION FEES	396,762	200,784	163,000	163,000	1020
96714 PLANNING ACTIVITY FEES	123,321	248,388	192,000	192,000	1020
96715 PLANNING SERVICES-COMM PLANS	194,285	203,524	209,000	209,000	
96716 FLOOD PLAIN ADMINISTRATION FEES	23,875	33,255	20,000	20,000	
96717 WILLIAMSON ACT CONTRACTS	0	0	520	520	
96718 LAFCO SERVICES	62,990	17,349	65,000	65,000	
96730 AGRICULTURE SERVICES	200,817	208,058	215,250	215,250	
96731 WEIGHTS & MEASURES FEES	65,138	96,317	159,200	159,200	
96740 CIVIL PROCESSING SERVICE	124,730	179,743	140,700	140,700	
96743 CIVIL PROCESSING SERV-VEH EQUIP	54,000	54,000	54,000	54,000	
96744 CIVIL PROCESSING SERV-POC/SERV FEE	8,000	8,000	8,000	8,000	
96749 COURT APPOINTED COUNSEL FEE	446	342	12,000	12,000	
96750 COURT FEES AND COSTS	470,202	671,932	845,552	864,908	
96751 CLERKS FEES	83,885	96,778	75,000	75,000	
96754 PASSPORTS	49,080	60,930	66,000	66,000	
96757 CIVIL SUITS	250,000	187,900	100	100	
96761 ESTATE FEES-PUBLIC ADMINISTRATOR	25,507	56,478	37,000	37,000	
96762 ESTATE FEES-PUBLIC GUARDIAN	53,415	31,906	40,000	40,000	
96770 HUMANE SERVICES	216,994	243,127	216,000	216,000	

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
96771 SPAY/NEUTER SURGERY	15,892	0	20,000	20,000	
96780 LAW ENFORCEMENT SERVICES	74,293	155,432	143,000	143,000	
96781 LAW ENF-BOOKING FEES-BILLED	390,821	319,568	160,000	160,000	
96782 LAW ENF-BOOKING FEES-COURT	8,933	8,492	8,000	8,000	
96783 JAIL REPORTING WELFARE FILINGS	100	0	0	0	
96784 LAW ENF-TRIAL COURT	1,307,031	1,601,734	2,072,046	1,650,000	
96790 RECORDING FEES	76,436	91,937	87,000	87,000	
96791 RECORDING FEES-RECORDER	1,393,563	1,846,862	1,200,000	1,200,000	
96792 MICROGRAPHIC FEES	67,499	347,934	797,500	797,500	
96800 ROAD AND STREET SERVICES	7,567	2,666	5,000	5,000	1020
96810 HEALTH FEES	368,304	387,659	443,800	443,800	
	5,735	5,430	1,000	1,000	1075
	310,110	141,025	400,000	400,000	1515
96820 MENTAL HEALTH SERVICES	7,522	8,875	10,000	10,000	
96821 MENTAL HEALTH SVC FEES	77,229	78,411	80,000	80,000	
96822 MENTAL HEALTH SVC INSURANCE	59,998	48,512	50,000	50,000	
96823 MENTAL HEALTH-SAMHSA	796,327	871,159	0	0	
96824 MENTAL HEALTH-FEES OTHER	71,172	19,216	16,021	16,021	
96825 MENTAL HEALTH-PATH	62,268	71,351	0	0	
96826 MENTAL HEALTH-GRANTS	0	28,839	0	0	
96827 MENTAL HEALTH-MEDICARE	44,416	64,901	235,938	235,938	
96828 MENTAL HEALTH-CONTRACTS	379,588	380,175	306,691	306,691	
96830 CRIPPLED CHILDREN SERVICES	2,669	1,830	2,600	2,600	
96840 SANITATION SERVICES	610,529	630,497	834,750	834,750	

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
96846 SANITATION SERVICES-PUB WKS TIP FS	248,455	138,342	310,455	310,455	
96847 SANITATION SERVICES-LEA LANDFILL	87,123	87,123	87,123	87,123	
96848 SANITATION SERV HHW-OTHER COUNTIES	57,964	21,018	12,000	12,000	
96850 REIMBURSEMENT RECOVERY OF COSTS	5,193	9,236	6,600	13,600	
96860 INSTITUTIONAL CARE & SERVICES	492,786	462,961	440,030	440,030	
96861 PRISONER BOARD	61,891	138,597	85,000	85,000	
96862 MEDICARE	51,461	40,778	69,000	69,000	
96863 MEDI CAL	5,665,120	3,707,705	6,358,875	6,366,875	
96864 PRIVATE PAY/INSURANCE	43,780	20,545	18,000	18,000	
96881 EDUCATIONAL SERVICES-OFFICER TR	39,327	23,700	36,500	91,500	
96891 LIBRARY SERVICE-FINES	39,681	36,321	33,000	33,000	
96900 PARKS & RECREATION FEES	126,764	125,588	131,395	131,395	
96901 PARKS & RECR FEES-ENTRANCE FEES	164,789	192,154	183,607	183,607	
96920 OTHER SERVICES	332,749	419,983	452,219	452,219	
	10,972	12,279	7,500	7,500	1320
96921 REIMBURSEMENT OFFICE	1,356,151	1,634,583	1,743,142	1,743,142	
96924 BANK/VAULT/CUSTODIAL REIMBURSEMENT	176,695	113,961	209,819	209,819	
96925 COST ALLOCATION	1,338,872	1,732,920	1,548,980	1,548,980	
96926 REIMBURSED PROJECTS	6,000	6,000	12,000	12,000	
	1,859,017	2,258,748	3,614,296	4,830,054	1020
96927 WELFARE CHILD SUPPORT	387,572	371,042	382,000	412,000	
96929 OTHER SERVICES-SERVICE CHARGES	0	60,470	0	0	
	5,961	6,960	12,000	12,000	1320
96931 OTHER SERVICES-BANKRUPTCY FEES	0	0	15,000	15,000	

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
96000 CHARGES FOR CURRENT SERVICES					
96934 OTHER SERVICES-PAY PLAN SET UP FEE	3,371	4,235	5,810	5,810	
96940 INTERFUND REVENUE	9,221	7,774	3,240	3,240	
TOTAL	31,570,212	33,602,737	41,465,567	42,533,382	
97000 OTHER REVENUE					
97000 OTHER REVENUE	40	0	0	0	
97100 WELFARE REPAYMENTS	435,262	469,462	450,000	460,000	
97110 STALE DATED AID PAYMENTS	101,987	74,263	60,500	60,500	
97210 OPERATING TRANSFERS IN	126,820	192,024	0	0	
	517,382	248,749	200,000	200,000	1020
	600,000	250,000	976,000	976,000	1320
	14,593	0	0	0	1505
	0	0	0	500,000	1794
	995,639	989,255	995,777	995,777	1796
	195,459	195,460	195,460	195,460	1797
	151,876	0	0	0	1809
	0	66,674	16,000	1,000,000	1810
	0	20,000	0	826,429	1811
	0	0	0	5,000,000	1815
	0	0	0	250,000	1816
97212 OPERATING TRANSFERS IN - CSAC COP	81,367	81,461	81,566	81,556	1807
97220 LONG-TERM DEBT PROCEEDS	333,264	3,311,285	7,615,316	7,615,316	1812
97230 PROCEEDS FROM SECURITIZATION VLF	4,264,229	230,554	0	0	
97950 REVENUE APPLICABLE TO PRIOR YEARS	14,911-	274,514	395,579	395,579	
	43,120	7,947	42,000	42,000	1505

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
	181	0	0	0	1515
	1,021	0	0	0	1520
	5,157	0	0	0	1539
	0	742	0	0	1602
	1,742	0	0	0	1603
	68	242	0	0	1604
	0	0	3,000	3,000	1617
	0	0	500	500	1619
97960 SALE OF FIXED ASSETS	32,534	24,584	4,600	4,600	
	6	0	2,000	2,000	1020
	80	0	0	0	1075
	12,305	0	7,000	7,000	1320
97970 OTHER SALES	231,969	282,734	412,617	412,617	
97981 OTHER SALES-CONCESSION SALES	580,795	593,974	1,136,104	1,205,814	1240
97990 OTHER REVENUE	1,883,585	1,622,494	1,069,544	1,215,544	
	282,871	275,128	200,000	200,000	1020
	249,727	144,809	38,750	38,750	1320
	0	125,000	0	0	1500
	963	98,251	13,000	13,000	1505
	0	0	34,800	34,800	1515
	0	0	0	150,000	1583
	6,218,243	6,797,129	0	0	1799
	0	0	4,884	0	1809
	110,914	26,582	0	0	1810

COUNTY OF MERCED
STATE OF CALIFORNIA
ANALYSIS OF FINANCING SOURCES BY SOURCE BY FUND
FOR FISCAL YEAR 2006-2007

SOURCE CLASSIFICATION (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)	FUND (GENERAL UNLESS OTHERWISE INDICATED) (6)
97000 OTHER REVENUE					
	0	0	1,023,904	0	1812
	0	2,463	0	0	1813
97991 OTHER REVENUE-STALE DATED WARRANTS	113,678	71,321	2,000	2,000	
	503	653	0	0	1020
	950	3,746	2,000	5,000	1075
	2,658	1,723	0	0	1320
	0	47	0	0	1505
	24	4,992	0	0	1515
	475-	0	0	0	1583
	500	0	0	0	1810
97992 OTHER REVENUE-DONATIONS	7,482	34,424	105,100	113,213	
	99,361	80,230	84,000	84,000	1505
	0	600	0	0	1810
97993 OTHER REVENUE-INSURANCE PROCEEDS	33,663	56,039	50,000	50,000	
	19,122	0	0	0	1020
	0	0	0	1,500,000	1816
97994 OTHER REVENUE-UNCLAIMED FUNDS	0	74,971	0	0	
97996 OTHER REVENUE-BAD CHECK FEE	21,780	19,479	20,000	20,000	
97998 OTHER REVENUE-CASH OVERAGE	139	57	100	100	
97999 OTHER REVENUE-PRINCIPAL PMTS LTD	1,359,233	778,067	720,000	720,000	1804
TOTAL	19,116,906	17,532,129	15,962,101	24,380,555	
CANCELLATION OF RESERVES	0	0	0	1,816,079	
GRAND TOTAL	311,807,747	353,756,347	372,998,124	397,464,347	

COUNTY OF MERCED
State of California
Analysis Of Current Property Taxes And Assessed Valuation
For the Fiscal Year 2006-2007

County Funds (1)	Current Secured Property Taxes				Current Unsecured Property Taxes			
	Apportionment From Countywide Tax Rate (2)	Voter Approved Debt		Total Secured (5)	Apportionment From Countywide Tax Rate (6)	Rate (7)	Amount (8)	Total Unsecured (9)
		Rate (3)	Amount (4)					
General Fund	25,086,409	0	0	25,086,409	1,486,445	0	0	1,486,445
Fire Control	8,575,302	0	0	8,575,302	573,804	0	0	573,804
Grand Total	33,661,711	0	0	33,661,711	2,060,249	0	0	2,060,249
Countywide Tax Base								
(10)	Secured Roll				Unsecured Roll (14)	Total Secured And Unsecured (15)		
	Locally Assessed (11)	State Assessed (12)	Total Secured (13)					
Land	5,880,509,361	23,476,781	5,903,986,142	16,676,615	5,920,662,757			
Improvements	11,106,590,027	310,701,646	11,417,291,673	624,003,689	12,041,295,362			
Personal Property	421,585,917	49,316,944	470,902,861	391,163,567	862,066,428			
Total Gross Assessed Valuation	17,408,685,305	383,495,371	17,792,180,676	1,031,843,871	18,824,024,547			
Less Exemptions:								
Homeowners	224,283,124	0	224,283,124	287,000	224,570,124			
Other	277,895,077	0	277,895,077	53,632,513	331,527,590			
Total Net Assessed Valuation	16,906,507,104	383,495,371	17,290,002,475	977,924,358	18,267,926,833			
Adjusted Valuation For Estimated Tax Revenue Computation	16,906,507,104	383,495,371	17,290,002,475	977,924,358	18,267,926,833			

COUNTY OF MERCED
State of California
Summary of County Financing Requirements By Function And Fund
For Fiscal Year 2006-2007

Description (1)	Actual 2004-2005 (2)	Actual 2005-2006 (3)	Recommended 2006-2007 (4)	Approved/ Adopted By The Board Of Supervisors 2006-2007 (5)
Summarization By Function				
General	26,329,254	33,979,403	44,979,543	60,518,606
Public Protection	84,693,576	92,316,157	110,725,411	113,674,464
Public Ways and Facilities	11,880,758	14,458,285	17,781,895	19,416,720
Health and Sanitation	40,985,227	43,804,124	57,413,481	59,834,300
Public Assistance	117,968,970	128,749,881	144,864,705	145,305,391
Education	1,842,648	2,160,538	2,609,518	2,623,205
Recreation and Cultural Services	1,251,988	2,218,112	2,400,091	2,427,173
Debt Service	8,447,448	8,401,419	9,359,514	9,859,514
 Total Specific Financing Uses	 293,399,869	 326,087,919	 390,134,158	 413,659,373
 Appropriation for Contingencies			4,350,000	4,350,000
 Provisions for Reserves/Designations			7,418,658	7,418,658
Total Financing Requirements	293,399,869	326,087,919	401,902,816	425,428,031
Summarization By Fund				
General 1010	238,504,543	263,072,920	328,754,210	337,761,134
Road 1020	11,880,758	14,458,285	17,781,895	19,416,720
Affordable Housing Program 1060				1,021,240
Child Support Services Agency 1075	8,756,652	9,087,192	10,453,713	10,483,214
Sheriff Inmate Welfare 1240	887,533	991,003	1,535,068	1,569,068
First 5 Merced County 1500	3,263,475	3,724,733	8,207,963	8,476,263
Spring Fair 1505	880,965	1,017,076	1,092,392	1,092,392
Fish and Game 1510	21,588	19,903	19,600	21,116
Medical Assistance Program 1515	4,628,734	4,680,171	6,065,348	6,065,348
SCEAP 1520-39, 1600-22	155,066	154,259	397,293	397,435
Workforce Investment 1580-85	2,875,176	2,585,357	2,797,467	3,314,162
Debt Service 1795-1807	8,422,356	8,347,633	10,305,176	10,805,176
Capital Projects 1808-15	1,835,069	6,229,913	80,801	9,157,230
Fire Control 1320	11,287,954	11,719,474	14,411,890	15,847,533
Total Financing Requirements	293,399,869	326,087,919	401,902,816	425,428,031

Description (1)	Actual 2004-2005 (2)	Actual 2005-2006 (3)	Recommended 2006-2007 (4)	Approved/ Adopted By The Board Of Supervisors 2006-2007 (5)
Total Specific Financing Uses (Brought Forward From Schedule 8A)	293,399,869	326,087,919	390,134,158	413,659,373
Appropriation for Contingencies:			4,350,000	4,350,000
Subtotal - Total Estimated Financing Uses	293,399,869	326,087,919	394,484,158	418,009,373
Provisions For Reserves/Designations			7,418,658	7,418,658
Total Financing Requirements	293,399,869	326,087,919	401,902,816	425,428,031

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2006-2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)
GENERAL				
LEGISLATIVE AND ADMINISTRATION				
10000 BOARD OF SUPERVISORS	1,081,053	1,383,852	5,982,448	5,997,548
10100 COUNTY EXECUTIVE OFFICE	1,163,536	1,464,041	2,398,818	2,508,518
10200 SPECIAL AUDITING	65,153	81,475	107,000	107,000
10400 BOARD OF EQUALIZATION	5,749	6,677	10,900	10,900
TOTAL LEGISLATIVE AND ADMINISTRATION	2,315,491	2,936,045	8,499,166	8,623,966
FINANCE				
11000 AUDITOR-CONTROLLER	2,305,455	2,622,952	7,819,709	7,834,746
11100 REVENUE & REIMBURSEMENT	1,155,488	1,382,698	1,827,331	1,834,331
11200 ASSESSOR	2,708,901	3,125,194	3,599,948	3,600,248
11300 TAX COLLECTOR	398,396	629,835	637,524	637,524
11400 TREASURER	721,774	732,245	905,110	905,110
11500 ADMINISTRATIVE SVCS-SUPPORT SVCS	1,398,789	1,557,669	1,960,120	1,971,424
TOTAL FINANCE	8,688,803	10,050,593	16,749,742	16,783,383
COUNSEL				
12500 COUNTY COUNSEL	1,047,064	1,282,162	1,534,515	1,534,290
TOTAL COUNSEL	1,047,064	1,282,162	1,534,515	1,534,290
PERSONNEL				
13000 HUMAN RESOURCES	939,172	1,309,518	1,753,041	1,753,091
13100 EMPLOYEE DEVELOPMENT	191,491	68,447	440,517	440,517
TOTAL PERSONNEL	1,130,663	1,377,965	2,193,558	2,193,608

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2006-2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)
GENERAL				
ELECTIONS				
14000 REGISTRAR OF VOTERS	376,788	1,010,103	1,117,905	1,117,915
14200 ELECTIONS	264,706	541,145	595,808	596,148
TOTAL ELECTIONS	641,494	1,551,248	1,713,713	1,714,063
PROPERTY MANAGEMENT				
16000 DPW-BUILDING SERVICES DIVISION	1,605,646	1,766,745	1,958,104	1,966,994
16200 TAXES BENEFITS & ASSESSMENTS	25,063	25,502	100,200	100,200
TOTAL PROPERTY MANAGEMENT	1,630,709	1,792,247	2,058,304	2,067,194
PLANT ACQUISITION				
16800 CAPITAL PROJ-EOC	0	0	0	500,000
16900 CAPITAL PROJ-COURTS BLDG RESTORE	0	0	0	1,750,000
17000 CAPITAL IMPROVEMENT PROGRAM	768,920	619,754	1,364,000	1,424,000
17100 DISTRICT PROJECTS	82,445	132,994	500,000	500,000
17200 CAPITAL PROJ-CORRECTIONAL FACILITY	280,895	64,389	0	1,000,000
17300 CAPITAL PROJ-MENTAL HEALTH FACILTY	0	10	0	826,429
17400 CAPITAL PROJ-JUSTICE FACILITY	933,216	5,688,387	0	0
17500 CAPITAL PROJ-FIRE FACILITIES	66,195	400,380	0	0
17600 CAPITAL PROJ-HEALTH FACILITY	160,704	11,173	0	0
17800 CAPITAL PROJ-JUV JUSTICE FACILITY	394,059	65,574	0	0
17900 CAPITAL PROJ-ANIMAL CONTROL FAC	0	0	0	5,000,000
TOTAL PLANT ACQUISITION	2,686,434	6,982,661	1,864,000	11,000,429

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2006-2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)
GENERAL				
PROMOTION				
18000 ADVERTISING	103,095	79,321	134,600	189,600
18100 MERCED COUNTY SPRING FAIR	880,965	1,017,076	1,092,392	1,092,392
18200 COMMERCE AVIATION & ECONOMIC DEV	1,134,907	1,190,653	1,238,907	1,247,799
18400 UC MERCED DEVELOPMENT OFFICE	571,077	144,917	0	0
TOTAL PROMOTION	2,690,044	2,431,967	2,465,899	2,529,791
OTHER GENERAL				
19000 RISK MANAGEMENT	644,700	671,264	1,155,527	1,155,552
19200 RETIREMENT ASSOCIATION	2,687,097	2,930,057	3,852,120	3,852,120
19700 OPERATING TRANSFERS	1,172,382	775,749	1,505,149	7,676,000
19900 DPW-PUBLIC WORKS ADMINISTRATION	994,373	1,197,445	1,387,850	1,388,210
TOTAL OTHER GENERAL	5,498,552	5,574,515	7,900,646	14,071,882
TOTAL GENERAL	26,329,254	33,979,403	44,979,543	60,518,606
PUBLIC PROTECTION				
JUDICIAL				
20000 COUNTY COURT OPERATIONS	2,022,415	1,772,820	2,247,430	2,347,430
20100 CHILD SUPPORT SERVICES AGENCY	8,756,652	9,087,192	10,453,713	10,483,214
20200 GRAND JURY	23,696	23,569	25,000	25,000
20400 DISTRICT ATTORNEY	5,965,538	6,697,866	6,956,407	7,609,293
20600 PUBLIC DEFENDER	1,916,990	2,277,555	2,688,098	2,766,215
20900 JUSTICE AUTOMATION SYSTEM	38,939	43,947	45,000	45,000
21200 INDIGENT DEFENSE	1,682,212	1,562,241	1,754,315	1,754,315

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2006-2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)
PUBLIC PROTECTION				
TOTAL JUDICIAL	20,406,442	21,465,190	24,169,963	25,030,467
POLICE PROTECTION				
22000 SHERIFF-COURT SECURITY	0	1,537,210	2,072,046	1,650,000
22100 SHERIFF	13,589,718	14,767,068	16,426,594	17,095,999
TOTAL POLICE PROTECTION	13,589,718	16,304,278	18,498,640	18,745,999
DETENTION AND CORRECTION				
23000 SHERIFF-CORRECTIONS	12,725,995	14,775,058	16,868,124	17,049,432
23100 SHERIFF INMATE WELFARE	887,533	991,003	1,535,068	1,569,068
23300 JUVENILE HALL	5,884,874	6,912,743	8,310,939	8,428,327
23400 PROBATION	5,564,682	6,283,337	8,030,286	8,066,518
23700 STATE INSTITUTIONS	1,411,352	1,002,533	3,250,000	3,250,000
TOTAL DETENTION AND CORRECTION	26,474,436	29,964,674	37,994,417	38,363,345
FIRE PROTECTION				
25000 FIRE	10,727,539	10,926,184	13,498,466	13,528,466
25100 EMERGENCY SERVICES	560,415	793,290	149,218	1,554,861
TOTAL FIRE PROTECTION	11,287,954	11,719,474	13,647,684	15,083,327
FLOOD CONTROL				
26000 DPW-CREEK PROJECTS DIVISION	200,108	94,579	158,450	158,450
TOTAL FLOOD CONTROL	200,108	94,579	158,450	158,450

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2006-2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)
PUBLIC PROTECTION				
PROTECTIVE INSPECTION				
27000 AGRICULTURAL COMMISSIONER	2,388,221	2,631,504	3,026,776	3,059,730
27100 SPECIAL PEST CONTROL	98,882	118,784	140,273	140,273
27200 SEALER OF WEIGHTS & MEASURES	411,083	445,401	568,130	569,794
27300 DPW-BUILDING DIVISION	1,140,138	1,438,904	1,800,083	1,806,018
27400 DPW-PROFESSIONAL SERVICES DIVISION	2,155,178	2,359,087	2,706,831	2,709,995
TOTAL PROTECTIVE INSPECTION	6,193,502	6,993,680	8,242,093	8,285,810
OTHER PROTECTION				
28000 RECORDER	1,194,932	1,126,753	1,418,237	1,418,237
28100 CORONER	648,845	771,673	924,534	924,534
28200 AFFORDABLE HOUSING PROGRAM	0	0	0	1,021,240
28300 EASTSIDE FISH & GAME ASSOCIATION	8,310	6,884	9,800	10,558
28400 LOS BANOS SPORTSMEN'S ASSOCIATION	13,278	13,019	9,800	10,558
28500 PLANNING AND COMMUNITY DEVELOPMENT	3,341,160	2,441,137	3,846,526	2,808,692
28600 LOCAL AGENCY FORMATION COMMISSION	79,310	49,937	98,200	98,200
28700 AGRICULTURAL COMM-ANIMAL CONTROL	1,024,505	1,144,409	1,359,967	1,367,947
28800 PREDATORY ANIMAL CONTROL	75,511	65,250	69,820	69,820
28900 MERCED COUNTY ASSOC OF GOVT	28,103	41,180	83,756	83,756
29000 AIRPORT LAND USE COMMISSION	1,382	3,296	5,100	5,100
29400 COUNTY CLERK	126,080	110,744	188,424	188,424
TOTAL OTHER PROTECTION	6,541,416	5,774,282	8,014,164	8,007,066
TOTAL PUBLIC PROTECTION	84,693,576	92,316,157	110,725,411	113,674,464

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2006-2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)
PUBLIC WAYS AND FACILITIES				
PUBLIC WAYS				
30000 DPW-ROAD DIVISION	11,880,758	14,458,285	17,781,895	19,416,720
TOTAL PUBLIC WAYS	11,880,758	14,458,285	17,781,895	19,416,720
TOTAL PUBLIC WAYS AND FACILITIES	11,880,758	14,458,285	17,781,895	19,416,720
HEALTH AND SANITATION				
HEALTH				
40000 HEALTH	11,950,933	13,063,469	15,848,139	16,258,877
40600 FIRST FIVE MERCED COUNTY	3,263,475	3,724,733	6,886,011	7,154,311
41500 MENTAL HEALTH	20,987,019	22,181,492	28,562,727	30,304,366
TOTAL HEALTH	36,201,427	38,969,694	51,296,877	53,717,554
HOSPITAL CARE				
45100 02-03 SCEAP NON COUNTY HOSP	14,491	0	0	0
45200 02-03 SCEAP PHYS-EMS SERVICES	337	0	0	0
45300 02-03 SCEAP OTHER HEALTH SVCS	5,086	0	0	0
46600 03-04 SCEAP NON COUNTY HOSPITAL	11,832	0	0	0
46700 03-04 SCEAP OTHER HEALTH SVCS	47	0	0	0
46800 03-04 EMSA SB 2132 HSA FUNDS	25,361	0	0	0
46900 03-04 EMSA SB 2132 PSA & UA FUNDS	50,709	0	0	0
47100 04-05 SCEAP NON-COUNTY HOSPITAL	43,213	10,153	0	0
47300 04-05 EMSA SB 2132 HSA FUNDS	0	118,717	0	142
47400 04-05 EMSA SB 2132 PSA & UA FUNDS	1,652	23,802	0	0
47500 04-05 SCEAP PHYS-EMS SERVICES	2,338	1,587	0	0

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2006-2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)
HEALTH AND SANITATION				
48100 06-07 SCEAP NON-COUNTY HOSPITALS	0	0	163,434	163,434
48800 06-07 SCEAP PHYS SERVICES	0	0	71,047	71,047
48900 06-07 EMSA SB 2132 HSA FUNDS	0	0	132,374	132,374
49000 06-07 EMSA SB 2132 PSA FUNDS	0	0	30,438	30,438
49500 MEDICAL ASSISTANCE PROGRAM	4,628,734	4,680,171	5,719,311	5,719,311
TOTAL HOSPITAL CARE	4,783,800	4,834,430	6,116,604	6,116,746
TOTAL HEALTH AND SANITATION	40,985,227	43,804,124	57,413,481	59,834,300
PUBLIC ASSISTANCE				
ADMINISTRATION				
50000 HUMAN SERVICES AGENCY	50,319,189	58,556,044	68,148,463	67,865,839
50500 IHSS PUBLIC AUTHORITY	267,623	332,103	1,782,528	1,733,197
TOTAL ADMINISTRATION	50,586,812	58,888,147	69,930,991	69,599,036
AID PROGRAMS				
51000 ASSISTANCE TO THE NEEDY	59,115,923	61,192,486	64,609,065	64,609,065
TOTAL AID PROGRAMS	59,115,923	61,192,486	64,609,065	64,609,065
GENERAL RELIEF				
53000 AID TO INDIGENTS	302,208	360,747	393,269	393,269
TOTAL GENERAL RELIEF	302,208	360,747	393,269	393,269

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2006-2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)
PUBLIC ASSISTANCE				
OTHER ASSISTANCE				
55000 DEPT OF WORKFORCE INVESTMENT	3,678,023	3,974,960	5,412,865	5,642,934
55100 D W I-WIA-YOUTH	2,370,789	1,788,306	1,632,810	1,632,810
55200 D W I-WIA ADULTS	321,946	531,943	648,232	792,107
55300 D W I-WIA DISLOCATED WORKERS	182,441	265,108	516,425	889,245
59000 AREA AGENCY ON AGING	1,410,828	1,748,184	1,721,048	1,746,925
TOTAL OTHER ASSISTANCE	7,964,027	8,308,501	9,931,380	10,704,021
TOTAL PUBLIC ASSISTANCE	117,968,970	128,749,881	144,864,705	145,305,391
EDUCATION				
LIBRARY SERVICES				
60000 LIBRARY	1,626,925	1,875,010	2,250,347	2,261,047
TOTAL LIBRARY SERVICES	1,626,925	1,875,010	2,250,347	2,261,047
AGRICULTURAL EDUCATION				
61000 COOPERATIVE EXTENSION	215,723	285,528	359,171	362,158
TOTAL AGRICULTURAL EDUCATION	215,723	285,528	359,171	362,158
TOTAL EDUCATION	1,842,648	2,160,538	2,609,518	2,623,205

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2006-2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)
RECREATION AND CULTURAL SERVICES				
RECREATION FACILITIES				
70000 DPW-RECREATION DIVISION	102,182	158,823	239,362	238,930
70100 DPW-SPECIAL RECREATION DIVISION	16,147	52,601	70,000	70,000
70200 DPW-PARKS DIVISION	1,133,659	1,991,688	2,085,729	2,113,243
TOTAL RECREATION FACILITIES	1,251,988	2,203,112	2,395,091	2,422,173
CULTURAL SERVICES				
70400 ARTS AND CULTURE	0	15,000	5,000	5,000
TOTAL CULTURAL SERVICES	0	15,000	5,000	5,000
TOTAL RECREATION AND CULTURAL SERVICES	1,251,988	2,218,112	2,400,091	2,427,173
DEBT SERVICE				
LONG TERM DEBT SERVICE				
70800 DEBT SERVICE-JUVENILE HALL	995,665	989,313	995,777	995,777
70900 DEBT SERVICE-ENERGY RETROFIT	195,459	195,459	195,510	195,510
TOTAL LONG TERM DEBT SERVICE	1,191,124	1,184,772	1,191,287	1,191,287
INTEREST ON NOTES & WARRANTS				
71000 INTEREST ON TRANS AND OTHER NOTES	25,092	53,786	660,000	660,000
TOTAL INTEREST ON NOTES & WARRANTS	25,092	53,786	660,000	660,000

COUNTY OF MERCED
STATE OF CALIFORNIA
SCHEDULE OF COUNTY SPECIFIC FINANCING USES
BY BUDGET UNIT BY FUNCTION AND ACTIVITY
FOR FISCAL YEAR 2006-2007

BUDGET UNITS (GROUPED BY FUNCTION AND ACTIVITY) (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED/ ADOPTED BY THE BOARD OF SUPV. 2006-2007 (5)
DEBT SERVICE				
LONG TERM DEBT SERVICE				
71300 DEBT SERVICE-JUSTICE FACILITY	0	649,545	713,582	713,582
71500 DEBT SERVICE-DAIRY LOAN PROGRAM	2,094,339	1,107,767	1,107,800	1,107,800
71800 DEBT SERVICE-COUNTY FIXED ASSETS	0	0	0	500,000
71900 DEBT SERVICE-PENSION OBLIGATION BD	5,136,893	5,405,549	5,686,845	5,686,845
TOTAL LONG TERM DEBT SERVICE	7,231,232	7,162,861	7,508,227	8,008,227
TOTAL DEBT SERVICE	8,447,448	8,401,419	9,359,514	9,859,514
TOTAL SPECIFIC REQUIREMENTS	293,399,869	326,087,919	390,134,158	413,659,373

DEPARTMENTAL BUDGETS

GENERAL FUNCTION

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	805,216	914,309	937,498	937,498	937,498
SERVICES & SUPPLIES	275,931	475,001	5,044,950	5,044,950	5,060,050
INTRAFUND & INTERFUND TRANSFERS	-94	-5,458	0	0	0
GRAND TOTAL	1,081,053	1,383,852	5,982,448	5,982,448	5,997,548

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

BOARD OF SUPERVISORS

BUDGET UNIT 10000

The Board of Supervisors is the governing body for the County of Merced consisting 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. Eight Municipal Advisory Councils appropriation are included annually for General Office Expense.

EXECUTIVE'S COMMENT

The rapid change in technology has resulted in the department implementing an Automated Board Agenda Management System. The system is a three-part program that provides 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. The current Automated Board Agenda Management System's functionality and integrity are being analyzed. Based on Board direction for FY 2006/07, appropriation has anticipated for Castle contracts, Community Specific Plans, and a set aside for future grant requirements on the Adult Correctional Facility.

SALARIES AND EMPLOYEE BENEFITS

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Board of Supervisors	5	5	5	5
Chief Deputy Board Clerk	1	1	1	1
Deputy Board Clerk I/II	<u>3</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & VS	9	9	9	9
<u>Extra Help</u>				
EH Deputy Board Clerk I/II	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>
TOTAL FTE	0.45	0.45	0.45	0.45
TOTAL BUDGETED/APPROVED	9.45	9.45	9.45	9.45

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

SERVICES AND SUPPLIES

This category increased for Professional & Special Service for Castle contracts, Community Specific Plans, and a set aside for future grant requirement on the Adult Correctional Facility based on Board direction. Slight increases are reflected in Transportation and Travel—County Vehicle and General Liability based on projected countywide rates and premium.

At final budget, increases were made for publications, Transportation and Travel-Out of State for Castle Essential Air Service and privatization, and Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has remained at the Fiscal Year 2005/06 level for Personnel Services based on projected staff time utilized in the Tax Administration Program.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>\$15,100</i>				<i>\$15,100</i>	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

FUND - 1010
BUDGET UNIT # - 10100
UNIT TITLE - COUNTY EXECUTIVE OFFICE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	919,478	1,186,060	1,604,256	1,604,256	1,701,747
SERVICES & SUPPLIES	303,172	306,243	821,812	821,812	834,021
OTHER CHARGES	-49	6,000	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-59,065	-34,262	-27,250	-27,250	-27,250
GRAND TOTAL	1,163,536	1,464,041	2,398,818	2,398,818	2,508,518

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

COUNTY EXECUTIVE OFFICE

BUDGET UNIT 10100

The County Executive Officer (CEO) is exclusively responsible to the Merced County Board of Supervisors (BOS) for the general administration of Merced County. The CEO is the direct representative of the County and BOS for a multitude of activities and is the direct liaison between the BOS, the general public and other governmental entities. The CEO is responsible to: Provide policy studies and recommendation 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.

EXECUTIVE'S COMMENT

The CEO sets a standard of excellence and has set new objectives for fiscal stability, County operations, employee focus, facility utilization, technology, and partnerships/intergovernmental affairs. From October 1998 to September 2002 the Human Resource Department participated in Administrative, Personnel, and Budget Functions. September 2002, all budget functions were consolidated into the CEO's office. In Fiscal Year 2003/04 Administrative, Risk Management and Health Benefits, Policy Review and Oversight, and Special Projects were consolidated into the CEO's office. In Fiscal Year 2005/06 the Board gave direction for a General Plan Update, Community Specific Plans, and the Castle Master Program.

SALARIES AND EMPLOYEE BENEFITS

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
County Executive Officer	1	1	1	1
Assistant County Executive Officer	1	1	1	1
Deputy County Executive Officer	1	1	1	1
<i>Director of Governmental Affairs</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1</i>
Management Analyst I/II/III	3	5	5	6
Special Project-Grant Writer	0	1	1	1
Executive Secretary-Confidential	1	1	1	1
Administrative Support Aide-Confidential	1	1	1	1
Accounting Technician	0	1	1	0
Secretary III-Confidential	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	9	13	13	14
 TOTAL BUDGETED/APPROVED	 9.00	 13.00	 13.00	 14.00

For FY 2006/07 the department requests to convert one (1) Accounting Technician (Position #19) to a Management Analyst I/II/III.

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

At final budget, one (1) Director of Governmental Affairs (Position #21) was added for Countywide Public Affairs and Legislation.

SERVICES AND SUPPLIES

This category has increased for Professional and Special Services-Data Processing based on estimated rates. Transportations and Transportation has increased for the One Voice Project. Slight increases are reflected in Transportation and Travel-County Vehicle and General Liability based on projected countywide rates and premium.

At final budget, increases were made for Transportation and Travel-Out of State for Castle Essential Air Service and privatization, and Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for copier maintenance/usage charges billed to other county departments.

CAPITAL ASSETS

None.

REVENUE

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$97,491</i>	<i>\$12,209</i>				<i>\$109,700</i>	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	65,153	81,475	107,000	107,000	107,000
GRAND TOTAL	65,153	81,475	107,000	107,000	107,000

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

SPECIAL AUDITING

BUDGET UNIT 10200

This budget unit is administered through the County Auditor's Office and was established to provide appropriation for the County's Comprehensive Annual Financial Report (CAFR) required under Section 25250 of the Government Code, the Federal Single Audit Act of 1984, and the U.S. Office of Management and Budget Circular A-133. A portion of the Single Audit Cost is recovered through the Countywide Cost Allocation Plan.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is increased for Professional and Special Services–Audits based on current estimates. Office Expense–General has slightly increased for the printing of the County Board and Grand Jury Reports.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - LEGISLATIVE AND ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	5,749	6,677	10,900	10,900	10,900
GRAND TOTAL	5,749	6,677	10,900	10,900	10,900

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

BOARD OF EQUALIZATION

BUDGET UNIT 10400

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

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

EXECUTIVE'S COMMENT

The processing of property tax assessment appeal documentation requires an ongoing effort by staff to remain current. For FY 2005/06 the State Budget did not including funding for the State-County Property Tax Administration Program.

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 increased slightly for Professional and Special Services-Legal Services for outside counsel and court reporter services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	1,503,378	1,776,587	2,073,299	2,073,299	2,073,299
SERVICES & SUPPLIES	802,077	839,134	1,246,410	1,246,410	1,261,447
CAPITAL ASSETS	0	7,231	4,500,000	4,500,000	4,500,000
GRAND TOTAL	2,305,455	2,622,952	7,819,709	7,819,709	7,834,746

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

AUDITOR-CONTROLLER

BUDGET UNIT 11000

The Office of Auditor was created by the State Legislature under Article II of the State Constitution (Government Code Sections 24000 through 24009). The duties of this office are defined in Government Code Sections 26900 through 26923. The Board of Supervisors with Resolution No. 64-83 added the function of Controller to the Auditor and the authority and duties are defined in Government Code Sections 26881 through 26883. The Auditor was incorporated with the Recorder in 1875 and recombined in 1955. In January 1995 the Auditor assumed the functions of County Clerk, Registrar of Voters, and Elections

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, maintaining accounts and statistics and preparing such reports as the Board may deem necessary for its information and use in the management and control of the operation of the County, the districts whose funds are in the County Treasury, settle accounts of County debtors, disburse funds, examine Treasurer's books, set tax rates and allocate ad valorem property taxes and prepare 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 control of audits of independent special districts. In addition, the Auditor-Controller is responsible for disbursement of payroll and claims and issuance of warrants for all county funds, special districts, and County schools, school districts and colleges; maintains tax rolls and calculates tax rates and apportions tax collections to taxing agencies such as the County, cities, schools, and special districts; prepares the countywide cost allocation plan, and state mandated cost reports. The Auditor is responsible for the preparation and filing of numerous state and federal claims and filings. The Auditor-Controller implemented Governmental Accounting Standards Board Statement (GASB) 34-38 which established new requirements for the financial statement reporting for state and local governments effective FY 2002/03.

SALARIES AND EMPLOYEE BENEFITS

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Auditor/Controller/Recorder/Clerk	1	1	1	1
Asst. Auditor/Controller/Recorder/Clerk	1	1	1	1
Chief Deputy Auditor/Controller	1	1	1	1
Supervising Auditor/Accountant	1	1	1	1
Supervising Auditor	0	1	1	1
Supervising Accountant	2	1	1	1
Auditor I/II/III	2	2	2	2
Accountant I/II/III	3	3	3	3
Staff Services Analyst I/II	1	1	1	1
Supervising Accounting Technician	4	4	4	4
Accounting Technician	2	2	2	2
Payroll Technician-Confidential	1	1	1	1
Secretary III	1	1	1	1
Account Clerk III	2	2	2	2
Account Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	23	23	23	23
<u>Extra Help</u>				
EH Account Clerk III	0.23	0.23	0.23	0.23
EH Special Projects	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
TOTAL FTE	0.48	0.48	0.48	0.48
 TOTAL BUDGETED/APPROVED	 23.48	 23.48	 23.48	 23.48

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

SERVICES AND SUPPLIES

This category is increased overall based on Professional and Special Services–Data Processing for departmental charges. General Liability is increased based on the projected countywide rates and premium. Office Expense–Computers is increased for equipment to be used with Questys software.

At final budget, Publications and Legal Notices increased for advertisement of vacant positions.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85233 Financial System	<u>\$4,500,000</u>	<u>\$4,500,000</u>	<u>\$4,500,000</u>
TOTAL	\$4,500,000	\$4,500,000	\$4,500,000

The County Financial System is requested to replace the aging Financial Information and Retrieval Management System (FIRMS).

REVENUE

Countywide Revenue is increased based on new information for Penalty and Cost–Teeter, Vehicle License Fees, and State Mandated Costs.

At final budget, Countywide Revenue increased based on more current information for Property Taxes–Current Secured, Tobacco Securitization, Property Tax In Lieu of Vehicle License Fees, and Penalty and Cost–Teeter.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$15,037				\$15,037	\$7,170,826

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	860,414	1,063,874	1,352,226	1,352,226	1,352,226
SERVICES & SUPPLIES	295,074	318,824	460,105	460,105	460,105
CAPITAL ASSETS	0	0	15,000	15,000	22,000
GRAND TOTAL	1,155,488	1,382,698	1,827,331	1,827,331	1,834,331

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

REVENUE AND REIMBURSEMENT

BUDGET UNIT 11100

Revenue and Reimbursement is a division of the Auditor-Controller'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, Library, Probation, Public Defender Fees, Public Works, Mental Health, Risk Management, Superior Courts, and by special arrangement the Tax Collector's Department delinquent Unsecured Property Tax. In addition, the division collects housing loans, business loans, dairy loan program payments, and non-sufficient fund payments.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Revenue & Reimbursement Officer	1	1	1	1
Collection Supervisor	1	1	1	1
Supervising Accounting Technician	0	1	1	1
Accounting Technician	1	1	1	1
Account Clerk III	1	0	0	0
Account Clerk I/II	5	0	0	0
Collection Clerk I/II/III	0	6	6	6
Collection Agent I/II/III	8	8	9	9
Legal Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME & VS	18	19	20	20
 <u>Extra Help</u>				
EH Account Clerk I/II	<u>1.00</u>	<u>1.00</u>	<u>1.50</u>	<u>1.50</u>
TOTAL FTE	1.00	1.00	1.50	1.50
 TOTAL BUDGETED/APPROVED	 19.00	 20.00	 21.50	 21.50

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.

February 14, 2006 (Mid-Year) one (1) Collection Agent I/II/III (**Position #26**) 100% Revenue Supported was approved due to the increased work load. The Extra Help is increased for the upcoming elections.

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

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services–Collection Fees and Office Expense-Postage based on an increased caseload and assignments from the Superior Court. Professional and Special Services–Data Processing is increased based on departmental charges. General Liability increased based on the projected countywide rates and premium.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
84172 Modular Furniture	\$10,000	\$10,000	\$10,000

CAPITAL ASSETS (Continued)

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86460 1 Currency Counter	5,000	5,000	5,000
87039 2 Cashier Windows/Los Banos R&R	<u>0</u>	<u>0</u>	<u>7,000</u>
TOTAL	\$15,000	\$15,000	\$22,000

The following equipment is 100% revenue supported: the Modular Furniture is for the Los Banos office and the Currency Counter is for processing deposits.

At final budget, two (2) cashier windows for the Los Banos location were approved to provide a separation between employee and customers.

REVENUE

This category is increased primarily for the Reimbursement Office account based on projected increases in collections.

At final budget, Reimbursement Recovery of Costs was increased for reimbursement by the Courts for the cost of the cashier windows in Los Banos.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
				\$7,000	\$7,000	\$7,000

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	2,347,241	2,739,691	3,130,790	3,130,790	3,130,790
SERVICES & SUPPLIES	361,660	312,809	365,788	365,788	366,088
INTRAFUND & INTERFUND TRANSFERS	0	0	18,370	18,370	18,370
CAPITAL ASSETS	0	72,694	85,000	85,000	85,000
GRAND TOTAL	2,708,901	3,125,194	3,599,948	3,599,948	3,600,248

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

ASSESSOR

BUDGET UNIT 11200

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 is in accordance with the California Constitution and the State Revenue and Taxation Code. The 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.

During FY 1997/98, the Board of Supervisors authorized the Assessor to enter into an agreement with the State of California to access loan funds per AB 719 known as the Property Tax Administration Program. For FY 1999/00 through FY 2001/02, the Assessor received State Funding that enabled increased efforts to insure assessment roll accuracy and efficiency to serve the public. The Property Tax Administration Program expired June 30, 2002. AB 719 was replaced by AB 589, a Property Tax Administration Grant Program that provided the same amount of funding for the period FY 2002/03 through FY 2006/07. This Grant provides for six (6) full time staff, extra help, and one quarter staff for the Board of Supervisor Clerk-Assessment Appeals function. The State Funds are accounted for in Budget Unit 11201 per Board direction. Currently this program is not included in the Governor's proposed budget for FY 2006/07. Residual funds from prior year's expense savings will be used to fund the sub budget this year.

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, in Merced County. 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 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 welfare exemption, reviewing all claims for the welfare and veteran's organization exemptions, notifying claimants of ineligible property, and conducting audits and verifications of the organizations' books, records, financial statements and operations to gather information. More than 200 applications of this type are filed each year.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Assessor	1	1	1	1
Assistant Assessor	1	1	1	1
Chief of Mapping & Title Services	1	1	1	1
Chief Auditor/Appraiser	1	1	1	1
Chief Appraiser	1	1	1	1
Auditor Appraiser I/II/III	5	5	5	5
Supervising Appraiser	2	2	2	2
Supervising Auditor/Appraiser	1	1	1	1
Appraiser I/II/III	10	10	10	10
Assistant Title Technician	2	2	2	2
Title Technician	1	1	1	1
Cadastral Drafting Technician I/II	1	2	2	2
Assessment Services Supervisor	1	1	1	1
Appraiser Assistant	1	1	1	1
Assessment Clerk III	2	2	2	2
Assessment Clerk I/II	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
TOTAL FULL-TIME & VS	38	39	39	39

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
<u>Extra Help</u>				
EH Assessment Clerk III	<u>0.26</u>	<u>0.26</u>	<u>0.26</u>	<u>0.26</u>
TOTAL FTE	0.26	0.26	0.26	0.26
 TOTAL BUDGETED/APPROVED	 38.26	 39.26	 39.26	 39.26

The following six positions are 100% supported by the State Property Tax Administration Grant Program: two (2) Auditor Appraiser I/II (Position #3, 6), two (2) Appraiser I/II (Position #7, 11), one (1) Appraiser Assistant (Position #15), and one (1) Assessment Clerk (Position #32). One (1) Cadastral Drafting Technician (Position #34) continues to be 100% Revenue Supported by Tax Administration Fees-Supplemental Taxes. 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.

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

SERVICES AND SUPPLIES

This category has decreased overall for Professional and Special Services-Audits and Software based on the prior year costs and Transportation and Travel based on the estimated mileage reimbursement.

At final budget, increases were made for Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

As part of the Property Administration Program the department reimburses the Board of Supervisors for one-fourth of the salary and benefits of a Deputy Board Clerk I/II.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86459 Phase II 20 Workstations	<u>\$85,000</u>	<u>\$85,000</u>	<u>\$85,000</u>
TOTAL	\$85,000	\$85,000	\$85,000

The workstations are part of a requested Phased Workstation Remodel that began in FY 2005/06. Phase II completes the replacement of desks with ergonomically correct workstations for line staff.

REVENUE

Tax Administrative Fees-Supplemental Taxes increased based on new construction and re-appraisal estimates.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	222,513	270,480	302,090	302,090	302,090
SERVICES & SUPPLIES	175,883	177,318	335,434	335,434	335,434
CAPITAL ASSETS	0	182,037	0	0	0
GRAND TOTAL	398,396	629,835	637,524	637,524	637,524

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

TAX COLLECTOR

BUDGET UNIT 11300

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

EXECUTIVE'S COMMENT

During FY 2005/06, the department implemented a remittance processing system to automate the tax collection process. The next major goal will be to enhance the tax collection software, Megabytes, to increase functionality, improve efficiencies, and reduce paperwork.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Tax Collector Clerk I/II	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
TOTAL FULL-TIME & VS	5	5	5	5
<u>Extra Help</u>				
EH Assistant Processor	<u>1.60</u>	<u>1.60</u>	<u>1.60</u>	<u>1.60</u>
TOTAL FTE	1.60	1.60	1.60	1.60
TOTAL BUDGETED/APPROVED	6.60	6.60	6.60	6.60

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

SERVICES AND SUPPLIES

This category increased overall for Professional and Special Services-Data Processing for an upgrade to the tax collection software; Office Expense-Postage due to the increased postage rates, volume of tax bills, and the supplemental tax reminder notices; and, Publications & Legal Notices due to the printing of the delinquent tax list every third year.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is increased for Tax Administrative Fees-Supplemental Tax based on prior year change of ownership and market valuation; Other Services based on estimates for the passage of Fee Ordinance Number 1737; and, Delinquent Cost Revenue based on estimates per Revenue and Taxation Code 2621 and 2922(e). Revenue is decreased for Tax Administrative Fees-Cities/Districts based on prior year costs.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	465,402	515,449	567,846	567,846	567,846
SERVICES & SUPPLIES	253,676	199,116	323,577	323,577	323,577
CAPITAL ASSETS	2,696	17,680	13,687	13,687	13,687
GRAND TOTAL	721,774	732,245	905,110	905,110	905,110

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

TREASURER

BUDGET UNIT 11400

The County Treasurer is governed by the California Government Code and responsible for the preservation of capital through sound financial management. The safekeeping of these assets requires the receipt of all monies for deposit, maintenance of accurate records, cashflow projections, and daily investing of monies in the pooled portfolio. 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.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Treasurer-Tax Collector	1	1	1	1
Assistant Treasurer-Tax Collector	1	1	1	1
Administration Services Manager	1	0	0	0
Chief Deputy Tax Collector	0	1	1	1
Accounting Technician	2	2	2	2
Accountant I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	6	6	6	6
 TOTAL BUDGETED/APPROVED	 6.00	 6.00	 6.00	 6.00

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

SERVICES AND SUPPLIES

This category increased overall for Special Department Expense-Bank Fees based on estimates for County bank account fees and Professional and Special Services for Fund Management Fees. These costs are recovered through revenue.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86417 5 Security Cameras	<u>\$13,687</u>	<u>\$13,687</u>	<u>\$13,687</u>
TOTAL	\$13,687	\$13,687	\$13,687

Pending further review at Final, the security cameras are requested to provide better surveillance video of the department.

REVENUE

Revenue has increased slightly for Tobacco Securitization which offsets Fund Management Fees.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - FINANCE

FUND - 1010
BUDGET UNIT # - 11500
UNIT TITLE - ADMINISTRATIVE SVCS-SUPPORT SVCS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	1,219,801	1,175,477	1,362,077	1,362,077	1,362,077
SERVICES & SUPPLIES	1,219,648	1,588,070	1,829,309	1,829,309	1,840,613
INTRAFUND & INTERFUND TRANSFERS	-1,040,660	-1,219,760	-1,261,266	-1,261,266	-1,261,266
CAPITAL ASSETS	0	13,882	30,000	30,000	30,000
GRAND TOTAL	1,398,789	1,557,669	1,960,120	1,960,120	1,971,424

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

ADMINISTRATIVE SERVICES – SUPPORT SERVICES

BUDGET UNIT 11500

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

EXECUTIVE'S COMMENT

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

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Director of General Services	1	0	0	0
Deputy Director General Services-Purchasing	1	0	0	0
Assistant Director-Administrative Services-Support Services	0	1	1	1
General Services Office Supervisor	1	0	0	0
Buyer I/II	2	2	2	2
Accounting Technician	1	1	1	1
Typist Clerk III	1	1	1	1
Typist Clerk I/II	1	1	1	1
Supervising Janitor	1	1	1	1
Lead Janitor	1	1	1	1
Janitor	12	16	16	16
Janitor-VS	<u>4</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	26	24	24	24
<u>Extra Help</u>				
EH Janitor	1.50	0.00	0.00	0.00
EH Typist Clerk I	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	1.50	0.50	0.50	0.50
 TOTAL BUDGETED/APPROVED	 27.50	 24.50	 24.50	 24.50

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.

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

SERVICES AND SUPPLIES

This category is increased for Supplies Re-Issued and Supplies Re-Issued-Special Orders based on historical data and an increase in countywide staff and programs. Professional and Special Services-Data Processing is increased for the rewrite of Purchasing System. Office Expense-Metered Mail is increased based on projected usage. Household Expense is increased based on contracted custodial services and custodial

SERVICES AND SUPPLIES (Continued)

supplies. General Liability is increased based on current and projected County-wide claims.

At final budget, Office Expense and Special Department Expense–Other were increased for the United States Department of Agriculture janitorial contract. Transportation and County Vehicle is increased based on countywide rates

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects the charges levied to utilizing departments in the General Fund for janitorial supplies, special orders, furniture, purchases through the General Stores account, and payments from departments for postage used through the Mailroom. Non-General Fund departments are billed directly as a source of revenue.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86435 Surplus Property-County	\$25,000	\$25,000	\$25,000
86436 Surplus Property-Other	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL	\$30,000	\$30,000	\$30,000

The surplus accounts have been established for the purchase of Federal and State surplus property for County departments, cities, special districts, and other governmental agencies within Merced County.

REVENUE

Revenues are increased in Other Sales based on Supplies Re-Issued, Personnel Services for Janitorial Services, and Other Sales for revenue to be generated through auction sales.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>\$11,304</i>				<i>\$11,304</i>	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - COUNSEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	1,219,311	1,406,869	1,700,275	1,700,275	1,705,894
SERVICES & SUPPLIES	228,008	223,940	291,154	291,154	290,310
INTRAFUND & INTERFUND TRANSFERS	-400,255	-348,647	-456,914	-456,914	-461,914
GRAND TOTAL	1,047,064	1,282,162	1,534,515	1,534,515	1,534,290

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

COUNTY COUNSEL

BUDGET UNIT 12500

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
County Counsel	1	1	1	1
County Counsel Designee	0	0	1	1
Assistant County Counsel	1	1	1	1
Chief Civil Litigator	0	1	1	1
Senior Deputy County Counsel	1	1	1	1
Deputy County Counsel I/II/III/IV	4	4	4	4
County Counsel Office Supervisor	1	1	1	1
Legal Research and Compliance Specialist	1	0	0	0
Legal Secretary-Confidential	1	1	1	1
Legal Assistant-Confidential	1	1	1	1
Legal Clerk I/II-VS	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	12	11	12	12
 <u>Extra Help</u>				
<i>EH Typist Clerk I</i>	<i><u>0.00</u></i>	<i><u>0.00</u></i>	<i><u>0.00</u></i>	<i><u>0.20</u></i>
TOTAL FTE	0.00	0.00	0.00	0.20
 TOTAL BUDGETED/APPROVED				
	12.00	11.00	12.00	12.20

Two (2) Deputy County Counsel I/II/III/IV (Position #1, 12) and one (1) Chief Civil Litigator (Position #15) are 100% revenue supported from Human Services Agency and the Insurance Pool respectively. 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.

For FY 2006/07 one (1) County Counsel Designee (***Position #16***) is added for nine (9) pay periods. This position will be deleted upon the incumbent's retirement.

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

At final budget, Extra Help was added for clerical support.

SERVICES AND SUPPLIES

This category is decreased overall based on Professional and Special Services-Legal Services for a reduction in outside counsel services. Professional and Special Services-Data Processing decreased based on departmental charges. Transportation and Travel accounts are decreased based on fiscal direction.

At final budget, decreases were made for Office Expense-General and Special Department Expense-Periodicals and Supplies to cover the increase in Extra Help. Professional and Special Services-Legal Services increased based on more current information.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This area is adjusted for Interdepartmental Contracts with Human Services Agency, Children's and Families First, Public Authority, and Local Agency Formation Commission.

At final budget, adjustments were made for costs associated with contracted legal services.

CAPITAL ASSETS

None.

REVENUE

This category is increased for services provided in Legal Services, Personnel Services, and Estate Fees—Public Administrator.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
\$5,619	(\$844)		(\$5,000)		(\$225)	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	581,532	1,021,756	1,277,611	1,277,611	1,277,611
SERVICES & SUPPLIES	359,240	326,880	528,430	528,430	528,480
INTRAFUND & INTERFUND TRANSFERS	-1,600	-39,118	-53,000	-53,000	-53,000
GRAND TOTAL	939,172	1,309,518	1,753,041	1,753,041	1,753,091

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

HUMAN RESOURCES

BUDGET UNIT 13000

Human Resources function 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

During FY 2005/06, efforts in Human Resources were focused on updating the Salary Resolution, revising the Human Resources Rules and Regulations Operations Directives, and renewed emphasis in training. The complete Recruitment and Selection process has been reviewed and updated to provide better customer service to our external and internal customers.

The County Employee Memorandum of Understanding's were negotiated into six year agreements ending 2010; however, Unit 3 and 7 were renegotiated and extended to 2011.

The Human Resources Department has been re-engineered to achieve strategic objectives in support of the vision and mission of Merced County.

SALARIES AND EMPLOYEE BENEFITS

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Director of Human Resources	1	1	1	1
Human Resource Manager	0	1	1	1
Human Resources Analyst I/II/III	4	4	4	4
Legal Research & Compliance Specialist	0	1	1	1
Personnel Technician I/II	2	2	2	2
Human Resources Office Supervisor	1	1	1	1
Payroll Technician-Confidential	1	1	1	1
Support Services Assistant-Confidential	2	2	2	2
Typist Clerk I/II-Confidential	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	11	14	14	14
<u>Extra Help</u>				
EH Typist Clerk I/II	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	0.00	0.00	0.50	0.50
 TOTAL BUDGETED/APPROVED	 11.00	 14.00	 14.50	 14.50

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

SERVICES AND SUPPLIES

Overall this category has increased for Professional and Special Services-Contractual for litigation, Professional and Special Services-Actuarial, and Publications & Legal Notices for advertisement and Federal and State legal issues.

At final budget, increases were made for Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

These accounts are adjusted to reflect anticipated reimbursement from departments for classified ads, training classes, appeal hearings, and fingerprinting. Costs for these items are paid by Human Resources and billed back to the appropriate department.

CAPITAL ASSETS

None.

REVENUE

Revenue is anticipated from transcripts and other records provided to the public. Revenue is also expected to be collected for one half of all hearings involving an External Hearing Officer or an Administrative Law Judge.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$50				\$50	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PERSONNEL

FUND - 1010
BUDGET UNIT # - 13100
UNIT TITLE - EMPLOYEE DEVELOPMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	129,944	4,966	174,961	174,961	174,961
SERVICES & SUPPLIES	61,547	63,481	265,556	265,556	265,556
GRAND TOTAL	191,491	68,447	440,517	440,517	440,517

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

EMPLOYEE DEVELOPMENT

BUDGET 13100

This Employee Development division was established to assist County departments in ensuring nondiscrimination and to develop and implement the Equal Employment Opportunity (EEO) Program for compliance with State and Federal law. Monitoring efforts involve work force and utilization analysis, qualification assessment, analysis of recruitment and selection procedures, disciplinary actions, and progress towards goals.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
EEO Diversity Director	1	1	1	1
Secretary I/II-Confidential	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	2	2	2	2
 TOTAL BUDGETED/APPROVED	 2.00	 2.00	 2.00	 2.00

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

SERVICES AND SUPPLIES

This category increased for Professional and Special Services for outside Countywide training services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	195,135	251,249	286,082	286,082	286,082
SERVICES & SUPPLIES	195,653	632,435	839,823	839,823	839,833
INTRAFUND & INTERFUND TRANSFERS	-14,000	0	-8,000	-8,000	-8,000
CAPITAL ASSETS	0	126,419	0	0	0
GRAND TOTAL	376,788	1,010,103	1,117,905	1,117,905	1,117,915

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

REGISTRAR OF VOTERS

BUDGET UNIT 14000

The Auditor-Controller, Recorder, County Clerk serves as the 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 (U.D.E.L) 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 settling 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.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Deputy Registrar of Voters	1	1	1	1
Election Clerk I/II/III	0	4	4	4
Election Clerk III	1	0	0	0
Election Clerk I/II	1	0	0	0
Election Clerk I/II V/S	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & V/S	4	5	5	5
 <u>Extra Help</u>				
EH Election Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	0.50	0.50	0.50	0.50
 TOTAL BUDGETED/APPROVED	 4.50	 5.50	 5.50	 5.50

One (1) Elections Clerk 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.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, 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 departmental charges. Office Expense–Computers is increased to replace monitors and election equipment parts. Transportation and Travel is increased for the U–Haul truck rental and other transportation costs.

At final budget, increases were made for Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for staff support provided to Clerk's Office.

CAPITAL ASSETS

None.

REVENUE

This category is decreased for the Voter/Printer Upgrade Equipment purchased during the prior year that was

REVENUE (Continued)

100% revenue supported.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - ELECTIONS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	27,019	20,172	29,623	29,623	29,623
SERVICES & SUPPLIES	237,687	520,973	566,185	566,185	566,525
GRAND TOTAL	264,706	541,145	595,808	595,808	596,148

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

ELECTIONS

Budget Unit 14200

The Auditor-Controller, Recorder, County Clerk serves as the Registrar of Voters and is charged with the duty of conducting any statewide or regular election 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: 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.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
<u>Extra Help</u>				
EH Election Technician	0.26	0.26	0.26	0.26
EH Elections Clerk I/II	2.00	2.00	2.00	2.00
EH Election Worker	<u>0.87</u>	<u>0.87</u>	<u>0.87</u>	<u>0.87</u>
TOTAL FTE	3.13	3.13	3.13	3.13
 TOTAL BUDGETED/APPROVED	 3.13	 3.13	 3.13	 3.13

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

SERVICES AND SUPPLIES

This category is decreased overall in Special Department Expense–Election Expense and Office Expense–Postage based on current information.

At final budget, increases were made for Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is budgeted at the FY 2005/06 level.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$340				\$340	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROPERTY MANAGEMENT

FUND - 1010
BUDGET UNIT # - 16000
UNIT TITLE - DPW-BUILDING SERVICES DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	837,381	996,104	1,091,102	1,091,102	1,091,102
SERVICES & SUPPLIES	2,366,364	2,531,371	2,821,068	2,821,068	2,829,958
OTHER CHARGES	0	-154	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,598,099	-1,760,576	-1,954,066	-1,954,066	-1,954,066
GRAND TOTAL	1,605,646	1,766,745	1,958,104	1,958,104	1,966,994

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

DPW-BUILDING SERVICES DIVISION

BUDGET UNIT 16000

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Building Services Manager	1	1	1	1
Plant Mechanical Technician 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
Plant Mechanical Technician I/II	2	2	2	2
Correctional Maintenance Worker	3	3	3	3
Maintenance Painter	1	1	1	1
Lead Maintenance Painter	1	1	1	1
Typist Clerk III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	14	14	14	14
 TOTAL BUDGETED/APPROVED	 14.00	 14.00	 14.00	 14.00

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

SERVICES AND SUPPLIES

This category is increased overall for Utilities based on the higher natural gas rates. Maintenance Structure-Improvements and Grounds accounts are increased for maintenance projects. Professional and Special Services - Administrative Services are increased based on the Administrative overhead charges.

At final budget, Transportation and Travel-County vehicle was increased based on countywide rates. Professional and Special Services-Data Processing was enhanced from a reduction in Maintenance-Equipment.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects reimbursement for maintenance and utility expenses for the Human Services Agency, all County Owned Library Buildings, Mental Health, Environmental Health, Health, Senior Center, Main Jail, John Latorraca Correctional Center, and the Juvenile Justice Facility. Interfund Transfer Out is for the debt service on the Energy Retrofit Project.

CAPITAL ASSETS

None.

REVENUE

This category is reduced overall for the Hydro Power Plant Commission based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$8,890				\$8,890	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROPERTY MANAGEMENT

FUND - 1010
BUDGET UNIT # - 16200
UNIT TITLE - TAXES BENEFITS & ASSESSMENTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	25,063	25,502	75,000	75,000	75,000
SERVICES & SUPPLIES	0	0	200	200	200
OTHER CHARGES	0	0	25,000	25,000	25,000
GRAND TOTAL	25,063	25,502	100,200	100,200	100,200

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

TAXES, BENEFITS, AND ASSESSMENTS

BUDGET UNIT 16200

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

SALARIES AND EMPLOYEE BENEFITS

This category is decreased for benefits associated with the Retirement 415 Plan.

SERVICES AND SUPPLIES

This category is for Office Expense-General in support of the budget unit.

CAPITAL ASSETS

None.

OTHER CHARGES

This category is increased for the administration of the Social Security agreements by the Public Employees Retirement System (PERS).

INTRAFUND AND INTERFUND TRANSFERS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

FUND - 1794
BUDGET UNIT # - 16800
UNIT TITLE - CAPITAL PROJ-EOC

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	0	0	500,000
GRAND TOTAL	0	0	0	0	500,000

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

CAPITAL PROJECTS – EMERGENCY OPERATIONS CENTER

BUDGET UNIT 16800

This budget unit was established August 15, 2006 as an accounting mechanism for the Emergency Operations Center (EOC) capital project.

EXECUTIVE COMMENT

The Emergency Operations Center was accommodated on an as-needed-basis in the Merced County Administration Building and the Health Facility. The Board aspires to have the EOC in a designated location. The desire is for the center to accommodate emergency operations that include a command post along with medical services and dispatch functions. This is a multi phased project; no action will proceed to the next phase without the approval of the Board of Supervisors.

SERVICES AND SUPPLIES

At final budget, appropriations were approved in Professional and Special Services for a feasibility study and architectural plans of the EOC.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

At final budget, general fund support was approved as an operating transfer in for the feasibility study and architectural plans.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

FUND - 1816
BUDGET UNIT # - 16900
UNIT TITLE - CAPITAL PROJ-COURTS BLDG RESTORE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	0	0	240,000
CAPITAL ASSETS	0	0	0	0	1,510,000
GRAND TOTAL	0	0	0	0	1,750,000

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

CAPITAL PROJECTS – COURTS BUILDING RESTORATION

BUDGET UNIT 16900

This budget unit was established August 15, 2006 as an accounting mechanism for the reconstruction of the Merced County Superior Court located at 627 W 21st Street due to a fire on July 16, 2006. The Superior Court fire rendered most of the building and contents unusable. Funds for this project are from Insurance Proceeds and the General Fund.

SERVICES AND SUPPLIES

At final budget, appropriations were approved for Professional and Special Services for temporary office space and Office Expense-General for replacement of equipment and supplies that were ruined in the fire.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87453 Reconstruction–Court Facility	<u>\$0</u>	<u>\$0</u>	<u>\$1,510,000</u>
TOTAL	\$0	\$0	\$1,510,000

At final budget, the appropriation was approved to support reconstruction costs of the court's building and contents damaged by the fire.

REVENUE

At final budget, general fund support was approved as an operating transfer in and Other Revenue-Insurance Proceeds estimated to cover costs of restoration and equipment.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$240,000			\$1,510,000	\$1,750,000	\$1,750,000

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

FUND - 1010
BUDGET UNIT # - 17000
UNIT TITLE - CAPITAL IMPROVEMENT PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	75,000	75,000	450,000	450,000	450,000
INTRAFUND & INTERFUND TRANSFERS	-753,500	-325,582	-22,707	-22,707	-18,800
CAPITAL ASSETS	1,447,420	870,336	936,707	936,707	992,800
GRAND TOTAL	768,920	619,754	1,364,000	1,364,000	1,424,000

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

CAPITAL IMPROVEMENT PROGRAM

BUDGET UNIT 17000

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

EXECUTIVE'S COMMENT

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

Appropriations are budgeted for a financial advisor and for financial team members to assist the County through the evaluation, legal and under writing of financing Capital Projects. DPW-Professional Service appropriation is included for costs associated with General Fund Projects.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted and reflects reimbursement for projects paid by other County Departments.

At final budget, the intrafund transfer for the Human Services Agency-Flooring Replacement project was removed based on current information.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	\$250,000	\$250,000	\$250,000
87028 Spring Fair Tank Removal	200,000	200,000	200,000
87329 Hagaman Park Pit #1 Picnic Shelter Re-roof	27,000	27,000	27,000
87330 Lake Yosemite Bi-centennial Grove Restroom Re-roof	14,000	14,000	14,000
87331 Lake Yosemite Walking Pier	153,000	153,000	153,000
87448 Human Services Agency-Move Portable Wall	18,800	18,800	18,800
87449 Human Services Agency- Flooring Replacement	3,907	3,907	0
87451 Unincorporated Island Fire Hydrant	0	0	25,000
87452 Correctional Facility Restroom Remodel	0	0	35,000
87912 Community and Veterans Halls	<u>270,000</u>	<u>270,000</u>	<u>270,000</u>
TOTAL	\$936,707	\$936,707	\$992,800

Structures and Improvements have been programmed for FY 2006/07. Appropriations are established for the Spring Fair Tank Removal an ongoing project that began in FY 2005/06; park projects at Lake Yosemite and Hagaman Park; HSA remodels; and ongoing Community and Veterans Halls projects.

At final budget, appropriation was approved for the Unincorporated Island Fire Hydrant to install fire hydrants and the Correctional Facility Restroom Remodel. Human Services Agency-Flooring Replacement was removed.

REVENUE

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
			\$3,907	\$56,093	\$60,000	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	0	0	38,890
SERVICES & SUPPLIES	13,168	41,577	500,000	500,000	461,110
OTHER CHARGES	48,277	86,692	0	0	0
INTRAFUND & INTERFUND TRANSFERS	21,000	1,000	0	0	0
CAPITAL ASSETS	0	3,725	0	0	0
GRAND TOTAL	82,445	132,994	500,000	500,000	500,000

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

DISTRICT PROJECTS

BUDGET UNIT 17100

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

SALARIES AND BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
<i>Administrative Assistant (At-Will)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>
TOTAL FULL-TIME & VS	0	0	0	1
 TOTAL BUDGETED/APPROVED	0.00	0.00	0.00	1.00

At final budget, one (1) Administrative Assistant (At Will) (Position #2) was added.

SERVICES AND SUPPLIES

At final budget, Insurance-General Liability and Special Department-Expense Other was adjusted for the new position.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
\$38,890	(\$38,890)		\$0		\$0	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - GENERAL

ACTIVITY - PLANT ACQUISITION

FUND - 1810

BUDGET UNIT # - 17200

UNIT TITLE - CAPITAL PROJ-CORRECTIONAL FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
CAPITAL ASSETS	280,895	64,389	0	0	1,000,000
GRAND TOTAL	280,895	64,389	0	0	1,000,000

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

CAPITAL PROJECTS - CORRECTIONAL FACILITY

BUDGET UNIT 17200

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

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87939 Correctional Facility	<u>\$0</u>	<u>\$0</u>	<u>\$1,000,000</u>
TOTAL	\$0	\$0	\$1,000,000

At final budget, appropriation was approved for a needs assessment study and architectural plan.

REVENUE

At final budget, a general fund transfer was approved for the needs assessment study and architectural plan.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
				\$1,000,000	\$1,000,000	\$984,000

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PLANT ACQUISITION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
CAPITAL ASSETS	0	10	0	0	826,429
GRAND TOTAL	0	10	0	0	826,429

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

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 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.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87038 Mental Health Demolition/Modular	<u>\$0</u>	<u>\$0</u>	<u>\$826,429</u>
TOTAL	\$0	\$0	\$826,429

At final budget, appropriation for the Mental Health Demolition and Modular was approved.

REVENUE

At final budget, one time Mental Health Services Act funds were approved for land preparation-razing and the purchase of a new modular building.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
				\$869,429	\$869,429	\$869,429

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - GENERAL

ACTIVITY - PLANT ACQUISITION

FUND - 1812

BUDGET UNIT # - 17400

UNIT TITLE - CAPITAL PROJ-JUSTICE FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
CAPITAL ASSETS	933,216	5,688,387	0	0	0
GRAND TOTAL	933,216	5,688,387	0	0	0

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

CAPITAL PROJECTS - JUSTICE FACILITY

BUDGET UNIT 17400

This budget unit was established as an accounting mechanism for the construction of a new County Justice Facility. On November 16, 2004 the Board approved the plans and specifications; and, on April 5, 2005 the Board awarded a construction contract to Brown Construction Incorporation of Sacramento, California including approval of Change Order Number 1 for deductions related to value engineering. Government Code Section 76223 details the conditions pertaining to the construction of the Merced County Court Facility. Funds for this project are from debt financing and the Courthouse Construction Trust Fund (fines, fees, and assessments). The Board has a Financing Agreement and Facility Memorandum of Understanding (MOU) between the State Administrative Offices of the Court (AOC) and Merced County that also includes the Merced County Superior Court in the MOU.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

REVENUE

At final budget, revenue was adjusted to balance the fund based on Auditor information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						<i>(\$1,618,627)</i>

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - GENERAL

ACTIVITY - PLANT ACQUISITION

FUND - 1813

BUDGET UNIT # - 17500

UNIT TITLE - CAPITAL PROJ-FIRE FACILITIES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
CAPITAL ASSETS	66,195	400,380	0	0	0
GRAND TOTAL	66,195	400,380	0	0	0

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

CAPITAL PROJECTS - FIRE FACILITIES

BUDGET UNIT 17500

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

EXECUTIVE'S COMMENT

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

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

At final budget, revenue was adjusted to balance the fund based on Auditor information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						(\$466,664)

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - GENERAL

ACTIVITY - PLANT ACQUISITION

FUND - 1809

BUDGET UNIT # - 17600

UNIT TITLE - CAPITAL PROJ-HEALTH FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
CAPITAL ASSETS	160,704	11,173	0	0	0
GRAND TOTAL	160,704	11,173	0	0	0

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

CAPITAL PROJECTS - HEALTH FACILITY

BUDGET UNIT 17600

This budget unit was established in FY 1994/95 to account for the new Public Health Facility completed during 1999. The budget unit also reflects appropriation for the various major Health Facility projects.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

At final budget, revenue was adjusted to balance the fund based on Auditor information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						<i>(\$4,884)</i>

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - GENERAL

ACTIVITY - PLANT ACQUISITION

FUND - 1814

BUDGET UNIT # - 17800

UNIT TITLE - CAPITAL PROJ-JUV JUSTICE FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
CAPITAL ASSETS	394,059	65,574	0	0	0
GRAND TOTAL	394,059	65,574	0	0	0

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

CAPITAL PROJECT - JUVENILE JUSTICE CORRECTIONAL FACILITY

BUDGET UNIT 17800

This budget unit was established in FY 1999/2000 specifically for construction of the new Juvenile Justice Correctional Facility. In February 2000, the Board approved a budget transfer appropriating \$1.2 million for the completion of preliminary schematic design work and the development of construction documents for Phase-1 of this project.

On January 23, 2002 the Board authorized bids to be received for the construction of the Juvenile Justice Correctional Facility. On May 14, 2002 the Board authorized the financing of the project through the issuance of Certificate of Participation Bonds. On June 18, 2002 the Board awarded the construction of the facility beginning in the summer of 2002. Construction was completed in April 2004 with the final phase occupancy October 2006. This budget unit continues to be used for major capital projects related to the Juvenile Justice Facility.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - GENERAL

ACTIVITY - PLANT ACQUISITION

FUND - 1815

BUDGET UNIT # - 17900

UNIT TITLE - CAPITAL PROJ-ANIMAL CONTROL FAC

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
CAPITAL ASSETS	0	0	0	0	5,000,000
GRAND TOTAL	0	0	0	0	5,000,000

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

CAPITAL PROJECT – ANIMAL CONTROL FACILITY

BUDGET UNIT 17900

This budget unit was established as an accounting mechanism for the construction of the Animal Control Facility. This budget unit will continue to be used for major capital projects related to the animal control facility.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
87884 Animal Control Facility	<u>\$0</u>	<u>\$0</u>	<u>\$5,000,000</u>
TOTAL	\$0	\$0	\$5,000,000

At final budget, an appropriation was set aside for the new animal control facility.

REVENUE

At final budget, General Funds were approved along with Proceeds from Tobacco Judgment for construction of the Animal Control Facility.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
				\$5,000,000	\$5,000,000	\$5,536,179

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	40,062	2,533	0	0	0
OTHER CHARGES	63,033	76,788	134,600	134,600	189,600
GRAND TOTAL	103,095	79,321	134,600	134,600	189,600

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

ADVERTISING

BUDGET UNIT 18000

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category has increased overall for Contributions to Other Agencies for public awareness. Appropriations are included for the City and County Chamber of Commerce, Grassland Conservation and Education "Wild on the Wetlands", San Joaquin Valley Resource Conservation & Development Area & Council, and Santa Nella Convention Visitor's Bureau.

At final budget, Contributions To Other Agencies increased for additional promotional services.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
		\$55,000			\$55,000	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

FUND - 1505
BUDGET UNIT # - 18100
UNIT TITLE - MERCED COUNTY SPRING FAIR

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	384,065	448,798	441,938	441,938	441,938
SERVICES & SUPPLIES	480,012	556,590	572,263	572,263	572,263
OTHER CHARGES	1,075	1,754	6,000	6,000	6,000
INTRAFUND & INTERFUND TRANSFERS	5,003	5,096	5,191	5,191	5,191
CAPITAL ASSETS	10,810	4,838	67,000	67,000	67,000
GRAND TOTAL	880,965	1,017,076	1,092,392	1,092,392	1,092,392

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

MERCED COUNTY SPRING FAIR

BUDGET UNIT 18100

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

The bulk of the Fair's revenues and expenditures are the result of the Fair events in May; therefore, all classifications and line items will be reviewed after the 2006 Fair with possible adjustments to be made during Final Budget hearings.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
County Spring Fair Manager	1	1	1	1
Spring Fair Coordinator VS	0	0	1	1
Support Services Analyst I/II	1	1	0	0
Spring Fair Program Assistant VS	1	1	1	1
Spring Fair Groundskeeper VS	<u>1</u>	<u>1</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	4	4	5	5
 <u>Extra Help</u>				
EH Spring Fair Technical Assistant	*	*	*	*
EH Laborer	*	*	*	*
EH Account Clerk II	*	*	*	*
EH Typist Clerk I	*	*	*	*
EH Spring Fair-Clerical	*	*	*	*
EH Spring Fair Assistant	*	*	*	*
EH Spring Fair-Maintenance	<u>*</u>	<u>*</u>	<u>*</u>	<u>*</u>
TOTAL FTE	3.63	3.63	3.63	3.63
 TOTAL BUDGETED/APPROVED	 7.63	 7.63	 8.63	 8.63

*Spring Fair does not maintain FTE data. Extra Help classifications used depends upon program needs. Total Extra Help will not exceed 3.63 full time equivalents.

On February 14, 2006, the Board of Supervisors established the classification of Spring Fair Coordinator. One (1) Spring Fair Coordinator (Position #6) was added and one (1) Support Services Analyst I/II (Position #3) was deleted. On February 28, 2006 the Board of Supervisors added one (1) Groundskeeper (Position #7).

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

SERVICES AND SUPPLIES

This category is increased for General Liability increased based on the projected countywide rates and premium.

OTHER CHARGES

This category represents the interest on a loan from County Bank to cover the Junior Livestock Auction.

INTRAFUND AND INTERFUND TRANSFERS

This category is for the debt service on a CSAC loan to build a livestock pavilion.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	<u>\$67,000</u>	<u>\$67,000</u>	<u>\$67,000</u>
TOTAL	\$67,000	\$67,000	\$67,000

CAPITAL ASSETS (Continued)

Structures and Improvements (83600) include the Major Maintenance Plan (MMP) consisting of ongoing projects that upgrade the Fair facilities to be Americans with Disabilities Act (ADA) compliant. The costs of the projects are reimbursed by the State.

REVENUE

Revenues are anticipated to remain at the prior year level.

At final budget, Revenue for Rents and Concessions was decreased based on more current estimates.

FINAL BUDGET ADJUSTMENTS (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						<i>(\$60,541)</i>

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

FUND - 1010
BUDGET UNIT # - 18200
UNIT TITLE - COMMERCE AVIATION & ECONOMIC DEV

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	678,696	730,875	782,300	782,300	782,300
SERVICES & SUPPLIES	430,519	459,778	456,607	456,607	465,499
OTHER CHARGES	-3	0	0	0	0
CAPITAL ASSETS	25,695	0	0	0	0
GRAND TOTAL	1,134,907	1,190,653	1,238,907	1,238,907	1,247,799

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

COMMERCE, AVIATION AND ECONOMIC DEVELOPMENT

BUDGET UNIT 18200

The Department of Commerce, Aviation and Economic Development (CAED) was established in 1997 to develop and manage economic enhancement initiatives including development projects, entrepreneurial training, business outreach, business financing programs, and an array of other activities to stimulate overall economic progress in the County. Strategies have been implemented for start-up, retention, and expansion of businesses and industries in the County and to provide support and services required for maintaining an ongoing analysis of the County's economies and trends for use in developing a stronger economic base. Additionally, grants are applied for on an ongoing basis to continue promoting business and economic growth within Merced County. In 2004 the department assumed responsibility for Castle Airport Aviation and Development Center and the County Redevelopment Agency program.

EXECUTIVE COMMENT

The department continues to be in transition since assuming the responsibilities of Castle Airport Aviation and Development Center. This year will mark the activation of the County Redevelopment Agency and the Castle Airport project area.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Director Commerce, Aviation & Economic Development	0	1	1	1
Director Business and Economic Opportunities	1	0	0	0
Assistant Director of Commerce, Aviation and Economic Development	0	1	1	1
Assistant Director Business and Economic Opportunities	1	0	0	0
Business Operations Manager	1	1	1	1
Loan Officer	1	1	1	1
Marketing and Business Retention Director	1	1	1	1
Accountant I/II	1	1	1	1
Secretary I/II	1	1	1	1
Typist Clerk III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	8	8	8	8
<u>Contract Employees</u>				
CC Loan Officer	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL CONTRACT EMPLOYEES	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	9.00	9.00	9.00	9.00

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

SERVICES AND SUPPLIES

This category is reduced overall based on reductions in Professional and Special Services – Contractual Agreements, Professional and Special Services Advertising, Office Expense-General, and Transportation and Travel-In State Overnight due to fiscal constraints.

At final budget, Transportation and Travel-Out of State increased for Castle Essential Air Service and privatization.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is reduced overall due to the Community Development Block Grant micro enterprise grant ending. Sales and Use Tax revenue is increased for additional businesses in the County. Other Licenses & Permits are increased based on past history and current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$8,892				\$8,892	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - PROMOTION

FUND - 1010
BUDGET UNIT # - 18400
UNIT TITLE - UC MERCED DEVELOPMENT OFFICE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	140,537	0	0	0	0
SERVICES & SUPPLIES	430,540	144,917	0	0	0
GRAND TOTAL	571,077	144,917	0	0	0

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

UC MERCED DEVELOPMENT OFFICE

BUDGET UNIT 18400

August 29, 2000, the Board of Supervisors (BOS) took action to establish the UC Project Office (name changed to Development Office) as a separate budget unit and allocate positions specifically for the County's efforts to establish the University of California, Merced. All appropriations and revenue related to these efforts are included in this budget unit for tracking purposes. Fiscal Year 2005/06 this budget unit was phased out.

SALARIES AND EMPLOYEE BENEFITS

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
UC Planning Director-Merced County	1	0	0	0
Management Analyst I/II/III	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	2	0	0	0
 TOTAL BUDGETED/APPROVED	2.00	0.00	0.00	0.00

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	272,613	319,791	630,374	630,374	630,374
SERVICES & SUPPLIES	372,087	351,473	525,153	525,153	525,178
GRAND TOTAL	644,700	671,264	1,155,527	1,155,527	1,155,552

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

RISK MANAGEMENT

BUDGET UNIT 19000

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Risk Management Director	1	1	1	1
Benefits Administrator	1	0	0	0
Risk Analyst I/II/III	0	2	2	2
Insurance and Benefits Technician I/II	3	3	3	3
Insurance Claims Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	6	7	7	7
 <u>Extra Help</u>				
<i>EH Insurance Claims Specialist I</i>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.40</u>
TOTAL FTE	0.25	0.25	0.25	0.40
 TOTAL BUDGETED/APPROVED	 6.25	 7.25	 7.25	 7.40

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.

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

At final budget, Overtime-Permanent Employees was decreased to offset the increase to Salaries and Wages-Extra-Help.

SERVICES AND SUPPLIES

This category is increased for premiums for Insurance-Buildings and Content based on current information. General Liability increased based on the projected countywide rates and premiums.

At final budget, increases were made for Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased for Personnel Services based on projected collections for FY 2006/07.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$0</i>	<i>\$25</i>				<i>\$25</i>	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

FUND - 1010
BUDGET UNIT # - 19200
UNIT TITLE - RETIREMENT ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	270,875	402,324	569,769	569,769	569,769
SERVICES & SUPPLIES	2,416,222	2,518,568	3,282,351	3,282,351	3,282,351
CAPITAL ASSETS	0	9,165	0	0	0
GRAND TOTAL	2,687,097	2,930,057	3,852,120	3,852,120	3,852,120

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

RETIREMENT ASSOCIATION

BUDGET UNIT 19200

This budget unit provides operating expenses for the County retirement system (1937 Retirement Act). In FY 2000/01 the Board of Supervisors, with the recommendation from the Retirement Board of Trustees, approved an "at-will" Retirement Plan Administrator to administer, plan, and direct the activities of the Merced County Employees' Retirement Association in accordance with the County Employees' Retirement Act of 1937. The Plan Administrator runs the day to day operation of the Merced County Employees Retirement System (MCERA) which is under the direction of the Retirement Board of Trustees.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Retirement Plan Administrator (At Will)	1	1	1	1
Retirement Officer	1	1	1	1
Retirement Benefits Specialist	1	1	1	0
Retirement Benefit Specialist I/II	0	0	0	1
Accountant I/II	0	0	1	1
Retirement Accounting Analyst	0	0	0	1
Accounting Technician	1	1	1	0
Account Clerk III	0	0	0	1
Account Clerk I/II	1	1	1	0
Typist Clerk III	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	5	5	7	7
 <u>Extra Help</u>				
EH Typist Clerk II	1.00	0.50	0.50	0.50
EH Special Projects Coordinator	<u>0.00</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
TOTAL FTE	1.00	0.75	0.75	0.75
 TOTAL BUDGETED/APPROVED	 6.00	 5.75	 7.75	 7.75

For FY 2006/07 the department requests to add one (1) Accountant I/II (**Position #8**) and one (1) Typist Clerk III (**Position #7**).

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

On June 20, 2006, the Board approved to convert one (1) Retirement Benefit Specialist (Position #2) to a Retirement Benefit Specialist I/II, one (1) Accounting Technician (Position #3) to a Retirement Accounting Analyst, and one (1) Account Clerk I/II to an Account Clerk III. Salary and benefit costs were not increased, but will be absorbed within the department's budget.

SERVICES AND SUPPLIES

This category is increased overall for the Cost Allocation Plan based on departmental charges. Professional and Special Services–Actuarial Service is increased for retainer fees, actuarial studies, and maintenance fees. Professional and Special Services–Audits is increased for audits of financials and pension benefit services.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

REVENUE

This category is increased for Personnel Services–Administration to offset administrative costs and appropriations received from the Retirement Fund.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
INTRAFUND & INTERFUND TRANSFERS	1,172,382	775,749	1,505,149	1,505,149	7,676,000
GRAND TOTAL	1,172,382	775,749	1,505,149	1,505,149	7,676,000

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

OPERATING TRANSFERS

BUDGET UNIT 19700

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

GENERAL FUND SUPPORT

Fiscal Year	Final <u>2002/03</u>	Final <u>2003/04</u>	Final <u>2004/05</u>	Final <u>2005/06</u>	Final <u>2006/07</u>
Castle Enterprise Fund-Operations	\$300,000	\$0	\$0	\$0	\$0
Castle Enterprise Fund-Cash Match	50,000	0	126,000	0	0
Castle Enterprise Fund-Lease	100,000	0	0	0	0
Child Support-Federal Penalties	0	550,000	0	0	0
Fire Fund-Operations	550,000	500,000	500,000	500,000	500,000
Fire Fund-Castle Fire Station	0	476,000	476,000	476,000	476,000
Road Fund-Santa Nella Impact*	250,000	250,000	0	0	0
Road Fund-Work Program/Operations	150,000	150,000	150,000	200,000	200,000
Long Term Facilities Development	0	0	0	1,500,000	0
<i>ISF-Fleet Operations</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Castle Enterprise Fund-Sewer Capacity Study</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>250,000</i>
<i>Capital Project-Court Building Restoration</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>250,000</i>
<i>Capital Project-Animal Control Facility</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>5,000,000</i>
<i>Capital Project-Correctional Facility</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1,000,000</i>
Total	\$1,400,000	\$1,926,000	\$1,252,000	\$2,676,000	\$7,676,000

* The development of an impact fee is funded from transient occupancy tax previously transferred into trust related to the *Guardino* decision.

- In FY 2002/03 the cash match for Castle Enterprise funds is for a federal grant for the installation of Airfield Signage and needed runway and taxiway markings for compliance with FAA regulations, and \$100,000 for lease negotiations in regards to Building 175.
- In FY 2003/04 the cash match for Castle Enterprise funds is for federal grant(s) and the lease of the Challenger Building.
- In FY 2005/06 the Fire Fund transfer is expected to remain at the same level as FY 2004/05, and the Road Work Program/Operations is increased for general road maintenance activities.
- The actual amount of the transfers will be reviewed during the year depending on expenditures and revenues.
- Long Term Facilities Development was added to provide appropriation for future projects.
- In FY 2006/07 the Fire Fund transfer is expected to remain at the same level as FY 2004/05, and the Road Work Program/Operations is maintained at FY 2005/06 level.
- Fleet transfer is contingent upon determination of rates for each department. ***Departmental rates were adjusted at final; therefore, the operating transfer was not required.***
- ***On August 15, 2006, the Board approved the transfer of General Funds for:***
 - ***Castle Enterprise Fund-a Sewer Capacity Study***
 - ***Court Building Restoration due to a fire on July 16, 2006***
 - ***Capital Projects-Animal Control Facility-Phase I/II***
 - ***Capital Projects-Correctional Facility-a Needs Assessment Study***

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category includes Operating Transfer Out to account for the support to the Road Fund, Fire Fund Operations, Castle Fire Station, and Fleet Operations.

INTRAFUND AND INTERFUND TRANSFERS

At final budget, appropriations were established for the Animal Control Facility Phase I/II and the Correctional Facility Needs Assessment Study. Appropriations were set aside to support the Castle Sewer Capacity Study and repairs involving the Superior Court Facility. The appropriation for the Fleet Operating Transfer was removed due to departmental rates being adjusted.

CAPITAL ASSETS

None.

REVENUE

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
			<i>\$6,170,851</i>		<i>\$6,170,851</i>	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - GENERAL
ACTIVITY - OTHER GENERAL

FUND - 1010
BUDGET UNIT # - 19900
UNIT TITLE - DPW-PUBLIC WORKS ADMINISTRATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	1,260,645	1,499,906	1,632,716	1,632,716	1,632,716
SERVICES & SUPPLIES	136,564	149,452	207,493	207,493	207,853
INTRAFUND & INTERFUND TRANSFERS	-402,836	-451,913	-452,359	-452,359	-452,359
GRAND TOTAL	994,373	1,197,445	1,387,850	1,387,850	1,388,210

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

DPW - PUBLIC WORKS ADMINISTRATION

BUDGET UNIT 19900

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Director of Public Works/Road Commissioner	1	1	1	1
Assistant Public Works Director	1	1	1	1
Deputy Director Public Works Administrative Services	1	1	1	1
Administrative Engineer	1	1	1	1
Special Programs Director	0	1	1	1
Staff Services Analyst I/II	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
Fiscal Services Supervisor	2	2	2	2
Accounting Technician	3	3	3	3
Account Clerk III	2	2	2	2
Account Clerk I/II	1	1	1	1
Typist Clerk III	1	1	1	1
Administrative Supervisor-DPW	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	16	17	17	17
 TOTAL BUDGETED/APPROVED	 16.00	 17.00	 17.00	 17.00

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

SERVICES AND SUPPLIES

This category is increased overall for Transportation and Travel–County Vehicle based on Fleet rates and charges. Household Expenses–Contractual is increased for contracted janitorial services. Office Expense–general is increased for postage, printing services and California code book updates. General Liability has increased based on current and projected County-wide claims.

At final budget, Transportation and travel–County vehicle was increased based on countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects administrative services costs applied to other Public Works Divisions in the General Fund. These costs are based on prior year experience and any known issues for the coming year.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall for Personnel Services based on current information.

At final budget, Personnel Services was increased to balance the budget unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$360				\$360	\$360

PUBLIC PROTECTION FUNCTION

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

FUND - 1010
BUDGET UNIT # - 20000
UNIT TITLE - COUNTY COURT OPERATIONS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	0	0	100,000
OTHER CHARGES	1,974,092	1,772,820	2,247,430	2,247,430	2,247,430
CAPITAL ASSETS	48,323	0	0	0	0
GRAND TOTAL	2,022,415	1,772,820	2,247,430	2,247,430	2,347,430

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

COUNTY COURT OPERATION

BUDGET UNIT 20000

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

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

At final budget, Professional and Special Services increased for security at the Los Banos building.

OTHER CHARGES

This category accounts for the payment of mandated contributions to the state trial courts as required by AB 233, and undersigned fees as required by AB 1769.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category accounts for the revenue from the County's share of fines and forfeitures after remittance to the state. The amount reflects the county and city fine collections in excess of mandated payment to the state.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

FUND - 1075
BUDGET UNIT # - 20100
UNIT TITLE - CHILD SUPPORT SERVICES AGENCY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	6,400,653	7,013,124	8,050,062	8,050,062	8,050,062
SERVICES & SUPPLIES	1,864,487	1,987,660	2,393,651	2,393,651	2,383,152
CAPITAL ASSETS	491,512	86,408	10,000	10,000	50,000
GRAND TOTAL	8,756,652	9,087,192	10,453,713	10,453,713	10,483,214

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

CHILD SUPPORT SERVICES AGENCY

BUDGET UNIT 20100

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

EXECUTIVE'S COMMENT

For FY 2006/07, as part of Version I of the California Child Support Automation System, local child support agencies will begin interfacing with a single Statewide Disbursement Unit for processing and disbursing all collections received for child support obligations owed.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Director of Child Support Services	1	1	1	1
Director of Child Support Services Designee	0	0	1	1
Assistant Director Child Support Services	1	1	1	1
Deputy Director for State & Federal Projects	1	1	1	1
Child Support Program Manager	3	3	3	3
Staff Resources Manager	1	1	1	1
Staff Services Analyst I/II	4	4	5	5
Supervising Child Support Specialist	7	6	6	6
Child Support Specialist III	8	8	8	8
Child Support Specialist I/II	49	49	49	49
Child Support Assistant I/II	17	17	17	17
Chief Child Support Attorney	1	1	1	1
Child Support Attorney I/II/III/IV	3	3	3	3
Child Support Investigator I/II	1	1	1	1
Child Support Legal Assistant	1	1	1	1
Legal Secretary	1	1	1	1
Legal Clerk I/II	2	2	2	2
Child Support Automation Analysts I/II	2	2	1	1
Child Support Fiscal Manager	1	1	1	1
Child Support Secretary III	1	2	2	2
Accounting Technician	1	1	1	1
Office Assistant I/II	8	9	9	9
Office Assistant I/II VS	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
FULL-TIME & VS	115	115	116	116
<u>Extra Help</u>				
EH Child Support Specialist	0.00	0.00	0.50	0.50
EH Child Support Investigator I/II	<u>0.00</u>	<u>0.00</u>	<u>2.50</u>	<u>2.50</u>
TOTAL FTE	0.00	0.00	3.00	3.00
 TOTAL BUDGETED/APPROVED	 115.00	 115.00	 119.00	 119.00

On February 14, 2006 the Board of Supervisors added one (1) Staff Services Analyst I/II (Position #154) and deleted one (1) Child Support Automation Analyst I/II (Position #85).

For FY 2006/07 the department requests to add one (1) Director of Child Support Services Designee (**Position #155**) for nine pay periods. This position will be deleted upon the incumbent's retirement.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases,

SALARIES AND EMPLOYEE BENEFITS (Continued)
and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

Overall this category is increased for Professional & Special Services-DCSS Medical Support provided by Medical Support Services and, Professional & Special Services-Contractual Agreement. Rents & Leases-Structure, Improvements, and Grounds increased for lease agreements for the Loughborough Drive properties. Other accounts decreased based on the need and trends of the department.

At final budget, decreases were made for Professional and Special Services-Contractual Agreement based on a new contract with Informatix, Inc. and Maintenance-Structure and Office Expense-Computers based on prior year expenditures. Increases were made for Professional and Special Services-Other County Department for non-electronic data processing programming and support costs, Office Expense-Postage based on prior year expenditures, and Special Department Expense-Other for outreach and automated clearing house fees.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
85438 Child Support Leasehold Improvement	\$0	\$0	\$40,000
86434 1 Copy Machine	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL	\$10,000	\$10,000	\$50,000

One copier is being requested as a replacement.

At final budget, appropriation was approved for associated costs of tenant improvements to leased property.

REVENUE

Federal reimbursement for Child Services continues at 66% with the remaining 34% coming from State reimbursement. Revenue is budgeted at a level to offset appropriations. Therefore this category is increased overall in State Child Support, and Federal Family Support. State-Other funds have been eliminated as State incentive funds are not anticipated for FY 2006/07.

At final budget, decreases were made for State Child Support based on more current information and Federal Family Support due to the increase in Health Incentive funds. An increase was made for State Other due to an increase in Health Incentives funds.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	(\$10,499)			\$40,000	\$29,501	(\$24,319)

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	23,696	23,569	25,000	25,000	25,000
GRAND TOTAL	23,696	23,569	25,000	25,000	25,000

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

GRAND JURY

BUDGET UNIT 20200

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at FY 2005/06 level.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	5,631,779	6,356,143	7,160,831	7,160,831	7,335,213
SERVICES & SUPPLIES	1,296,279	1,350,037	1,340,413	1,340,413	1,344,845
OTHER CHARGES	-10,381	-5,464	0	0	26,898
INTRAFUND & INTERFUND TRANSFERS	-1,111,307	-1,010,388	-1,544,837	-1,544,837	-1,097,663
CAPITAL ASSETS	159,168	7,538	0	0	0
GRAND TOTAL	5,965,538	6,697,866	6,956,407	6,956,407	7,609,293

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

DISTRICT ATTORNEY

BUDGET UNIT 20400

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

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

The District Attorney is the Public Administrator for the County. This function is currently carried out through an interdepartmental agreement with the Human Services Agency.

EXECUTIVE'S COMMENT

Automation has played a vital role in the efficiency of the department. The District Attorney's Office is utilizing an imaging process to enhance case management and store files electronically. Expanding automation continues to be a goal for the District Attorney's office. The department has developed electronic exchange of information with the courts and several law enforcement agencies within the County, and will continue to work with other agencies to facilitate automation progress.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
District Attorney/Public Administrator	1	1	1	1
Assistant District Attorney	1	1	1	1
Chief Deputy District Attorney	2	2	2	2
Supervising Deputy District Attorney	1	0	0	0
<i>Deputy District Attorney I/II/III/IV</i>	<i>17</i>	<i>18</i>	<i>20</i>	<i>21</i>
Chief District Attorney Investigator	1	1	1	1
Supervising District Attorney Investigator	1	1	1	1
<i>District Attorney Investigator I/II</i>	<i>6</i>	<i>6</i>	<i>7</i>	<i>6</i>
Investigative Assistant	3	3	4	4
Investigative Assistant VS	1	0	0	0
Supervising Welfare Fraud Investigator	1	0	0	0
Welfare Fraud Investigator III	1	1	1	1
Welfare Fraud Investigator I/II	5	4	3	3
Legal Assistant-Confidential	1	1	1	1
<i>Legal Assistant</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1</i>
Legal Assistant VS	1	1	1	1
District Attorney Program Specialist	1	1	1	1
District Attorney Administrative Services Director	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
Paralegal	2	2	2	2

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Victim Witness Program Coordinator	1	1	1	1
Victim Witness Advocate	3	2	2	2
Secretary III	1	1	1	1
<i>Legal Secretary</i>	7	7	6	9
<i>Legal Process Clerk I/II</i>	7	7	7	5
<i>Typist Clerk III</i>	3	3	3	4
Typist Clerk I/II	1	0	0	0
Accounting Technician	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	74	69	71	74
Supervising Deputy District Attorney (Position #52)	0	1	0	0
Supervising Welfare Fraud Investigator (Position #88)	0	1	0	0
Welfare Fraud Investigator I/II (Position #82)	0	1	0	0
Typist Clerk I/II (Position #68)	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL UNFUNDED	0	4	0	0
TOTAL FULL-TIME/VS/UNFUNDED	74	73	71	74
<u>Extra Help</u>				
<i>EH Investigator</i>	1.00	1.00	1.00	2.50
<i>EH Investigative Assistant</i>	1.00	1.00	1.00	2.50
EH Legal Clerk	0.50	0.50	0.50	0.50
<i>EH Typist Clerk III</i>	0.00	0.00	1.50	2.00
EH Certified Law Student	0.50	0.50	0.50	0.50
<i>EH Student Intern</i>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.50</u>
TOTAL FTE	3.50	3.50	4.50	8.50
TOTAL BUDGETED/APPROVED	77.50	76.50	75.50	82.50

The following ten positions are 100% supported by Human Services Agency for Welfare Fraud: one (1) Deputy District Attorney I/II/III/IV (Position #77), three (3) District Attorney Investigator I/II (Position #54, 57, 89), four (4) Welfare Fraud Investigator I/II (Position #80, 83, 85, 87), one (1) Investigative Assistant (Position #84), and one (1) Typist Clerk (Position #79). 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.

February 14, 2006 (Mid-Year) four welfare fraud positions no longer revenue supported were deleted: one (1) Supervising Deputy District Attorney (Position #52), one (1) Typist Clerk I/II (Position #68), one (1) Supervising Welfare Fraud Investigator (Position #88), and one (1) Welfare Fraud Investigator I/II (Position #82).

For FY 2006/07 one (1) Deputy District Attorney I/II/III/IV-Limited Term (**Position #94**) and one (1) District Attorney Investigator I/II-Limited Term (**Position #95**) that are 100% grant supported are requested. The department requests one (1) Deputy District Attorney I/II/III/IV (**Position #96**) that is general fund supported. Due to the reduction in Welfare Fraud Revenue the department requested to add one (1) Investigative Assistant, and delete one (1) Legal Secretary (Position #6) and one (1) Welfare Fraud Investigator (Position #80).

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

SALARIES AND EMPLOYEE BENEFITS (Continued)

At final budget two (2) Deputy District Attorney I/II/III/IV (Position #97, 98) and one (1) Legal Assistant (Position #99) were added for nine pay periods due to the two additional judgeships allotted to Merced County. Two (2) Legal Process Clerk I/II (Position #45, 46) were changed to Legal Secretary. One (1) Chief District Attorney Investigator (Position #90) previously funded by Welfare Fraud is now funded by the general fund. One (1) Deputy District Attorney I/II/III/IV (Position #96) added at proposed budget is converted to one (1) Typist Clerk III (Position #100) and one (1) Legal Secretary (Position #101). 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.

At proposed budget one (1) Welfare Fraud Investigator (Position 84) was converted to one (1) Investigative Assistant. One time general fund appropriation was added for Extra Help Welfare Fraud Investigators to assist in reducing the backlogged caseload.

SERVICES AND SUPPLIES

This category is decreased overall for Professional and Special Services-Contractual Agreements for the Anti-Drug program and Special Department Expense-Special Fund based on current information. The other accounts have been adjusted based on departmental needs and trends of the department. General Liability has increased based on current and projected County-wide claims.

At final budget, increases were made for Transportation and Travel-County Vehicle based on new countywide rates and General Liability for the three (3) new positions due to the two additional judgeships allotted to Merced County.

OTHER CHARGES

At final budget, Expenditures Appropriated to Prior Years was increased to reimburse expenditures for the Office of Emergency Services grant.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfers In and Intrafund Transfers Out reflect personnel costs from interdepartmental agreements and grant awards through the Office of Emergency Services and the California Department of Justice. Costs are based on contract and grant awards from prior years. Although specific funding levels have not been determined, the department expects to receive continued funding for all existing contracts and grant-funded programs. The Welfare Fraud contract with Human Services Agency is presently being negotiated with adjustments expected at Final.

At final budget, Intrafund Transfers In was adjusted to reflect the reduction in the Welfare Fraud agreement with the Human Services Agency.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall. State Aid-Public Safety Service and Public Assistance-Realignment are increased based on current information and actual trends.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
\$174,382	\$4,432	\$26,898	\$447,174		\$652,886	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	1,513,434	1,860,700	2,154,028	2,154,028	2,231,723
SERVICES & SUPPLIES	403,556	409,353	534,070	534,070	534,492
CAPITAL ASSETS	0	7,502	0	0	0
GRAND TOTAL	1,916,990	2,277,555	2,688,098	2,688,098	2,766,215

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

PUBLIC DEFENDER

BUDGET UNIT 20600

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
County Public Defender	1	1	1	1
Chief Deputy Public Defender	1	1	1	1
Supervising Deputy Public Defender	1	1	1	1
<i>Deputy Public Defender I/II/III/IV</i>	9	10	10	12
Public Defender Office Supervisor	1	1	1	1
Legal Process Clerk I/II	2	2	2	2
Legal Process Clerk I/II VS	1	1	1	1
<i>Legal Assistant</i>	0	0	0	1
Typist Clerk I/II VS	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	16	18	18	21
 <u>Extra Help</u>				
EH Interviewer	0.75	0.75	1.00	1.00
EH Typist Clerk	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	1.25	1.25	1.50	1.50
 TOTAL BUDGETED/APPROVED	 17.25	 19.25	 19.50	 22.50

At FY 2005/06 Final Budget hearings the Board approved two (2) 100% General Fund-1 Year Limited Term positions: one (1) Deputy Public Defender I/II/III/IV (Position #21) and one (1) Typist Clerk I/II VS (Position #22). For FY 2006/07 the department requests that these positions become permanent.

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

At final budget two (2) Deputy Public Defender I/II/III/IV (Position #23, 24) and one (1) Legal Assistant (Position #25) were added for nine pay periods due to the two additional judgeships allotted to Merced County.

SERVICES AND SUPPLIES

This category increased overall for Professional and Special Services for contract investigators and Professional and Special Services-Data Processing based on estimated rates. Transportation and Travel increased for weekly travel, staff training, and countywide vehicle rate charges.

At final budget, General Liability increased based on the three (3) additional positions added due to the two additional judgeships allotted to Merced.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

State Aid-Public Safety Service and Legal Services revenues are budgeted at FY 2005/06 levels.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
\$77,695	\$422				\$78,117	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

FUND - 1010
BUDGET UNIT # - 20900
UNIT TITLE - JUSTICE AUTOMATION SYSTEM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	38,939	43,947	45,000	45,000	45,000
GRAND TOTAL	38,939	43,947	45,000	45,000	45,000

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

JUSTICE AUTOMATION SYSTEM

BUDGET UNIT 20900

The goal of the Justice Automation System is to increase electronic exchange of information throughout the Merced County Criminal Justice System. This budget unit was formed in mid Fiscal Year 1993/94 as an outgrowth of the Criminal Justice System Automation Committee that was originally convened as an ad hoc group in Fiscal Year 1992/93. The purpose of this group is to seek ways to develop organizational capabilities in order to implement fully integrated records and case tracking system for justice and public protection functions. The group consists of County department staff from courts, public protection departments, and information systems, as well as city police departments and Child Support Services.

EXECUTIVE'S COMMENT

This budget unit funds programming for more efficient communication between the justice system agencies in the County. Some projects have included electronic filing with the juvenile court facility, enhanced automation of the subpoena process, and an automated warrants system between the Sheriff and the Courts giving law enforcement fast and up-to-date warrant information and facilitating the timely clearing of outdated warrants.

New case management systems are being developed for the District Attorney's Office, the Sheriff's Department, Probation, and the Court. Projects for Fiscal Year 2006/07 will include assistance with re-writes for shared information among the County agencies and other local law enforcement agencies. This involves creating tables of data accessible to all departments so the same information will be created only one time and all departments will share the data, instead of each department re-creating the same information.

Automation plays a vital role in the exchange of information within the County's criminal justice system. The funds made available through this budget unit have streamlined the process by which data travels between the criminal justice agencies. Automation results in cost savings in a number of areas in each department, including personnel costs and supplies.

SERVICES AND SUPPLIES

Funding level remains the same based upon annual appropriation.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - JUDICIAL

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	92,308	108,208	113,512	113,512	113,512
SERVICES & SUPPLIES	1,589,904	1,454,033	1,640,803	1,640,803	1,640,803
GRAND TOTAL	1,682,212	1,562,241	1,754,315	1,754,315	1,754,315

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

INDIGENT DEFENSE

BUDGET UNIT 21200

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

EXECUTIVE'S COMMENT

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

During Fiscal Year 2003/04, an alternative structure for providing indigent defense services was proposed and accomplished. 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. Some indigent cases previously assigned under the old contracts, however, are still compensated until the cases are resolved. The terms of the new indigent defense contract, as with the old contracts, does not allow for capital cases.

The District Attorney Office is currently prosecuting a capital case. The case is expected to have significant demands on the general fund since capital cases are not part of the Indigent Defense Contract and a change of venue was approved by the courts. It is anticipated that the trial will be held in Colusa County in early 2007.

Adult criminal and juvenile crimes have increased slightly during the previous two years and an approximate 2.5% caseload increase is projected for the upcoming fiscal year.

SALARIES AND EMPLOYEE BENEFITS

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Management Analyst I/II/III	$\frac{1}{1}$	$\frac{1}{1}$	$\frac{1}{1}$	$\frac{1}{1}$
TOTAL FULL-TIME & VS	1	1	1	1
 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, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall based on Professional and Special Services--Special Services for ancillary expenses as provided by Attorneys, Investigators, and other legal services. Professional and Special Services--Data Processing is increased based on departmental charges. General Liability has increased based on current and projected County-wide claims.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased for Court Appointed Counsel Fee based on civil processing services.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - POLICE PROTECTION

FUND - 1010
BUDGET UNIT # - 22000
UNIT TITLE - SHERIFF-COURT SECURITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	0	1,459,159	1,926,369	1,926,369	1,540,488
SERVICES & SUPPLIES	0	78,051	145,677	145,677	109,512
GRAND TOTAL	0	1,537,210	2,072,046	2,072,046	1,650,000

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

SHERIFF - COURT SECURITY

BUDGET UNIT 22000

Legislation AB 2928 enacted in 2002 authorized the Board of Supervisors to consolidate the Merced County Marshal with the Merced County Sheriff-Coroner. The Board of Supervisors authorized the consolidation of the following into the Sheriff Department: warrant/civil staff during Fiscal Year 2001/02; and, Court Security during Fiscal Year 2002/03. The Superior Court of California County of Merced contracts with the Sheriff to provide Deputy Sheriff Support to the courts.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
<u>Sheriff-Court Security</u>				
Sheriff Senior Sergeant/Sheriff Sergeant	*	1	1	1
Deputy Sheriff I/II	*	<u>11</u>	<u>11</u>	<u>11</u>
TOTAL FULL-TIME & VS	*	12	12	12
 <u>Extra Help</u>				
EH Deputy Sheriff I/II	*	0.00	11.50	5.00
EH Sheriff Security Attendant	*	<u>0.00</u>	<u>2.20</u>	<u>2.50</u>
TOTAL FTE	*	0.00	13.70	7.50
 TOTAL BUDGETED/APPROVED	*	12.00	25.70	19.50

*Shown in Budget Unit 22100

Pending further review at Final Budget, Salaries and Wages-Extra Help increased based on the staffing and security requirements of the new courthouse due to open at the end of 2006.

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

At final budget, decreases were made to Extra Help and Overtime-Permanent Employees based on contract negotiations with the Courts.

SERVICES AND SUPPLIES

This category is increased overall for Transportation and Travel-County Vehicle for fuel costs. Clothing & Personal Supplies-Other, Uniform & Accessories & Supplies, Special Department Expense-Ammunition/Targets is increased. General Liability has increased based on current and projected County-wide claims.

At final budget, decreases were made to Transportation and Travel-County Vehicle, Uniform Accessories and Supplies, and Insurance-General Liability based on contract negotiations with the Courts.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is for the Law Enforcement-Trial Court contract for court security.

At final Budget, Law Enforcement-Trial Court was decreased based on contract negotiations with the Courts.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$385,881)</i>	<i>(\$36,165)</i>				<i>(\$422,046)</i>	<i>(\$422,046)</i>

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - POLICE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	11,199,128	11,725,787	12,973,033	12,973,033	13,006,694
SERVICES & SUPPLIES	2,424,803	3,120,607	3,601,989	3,601,989	3,852,151
OTHER CHARGES	0	39,748	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-283,364	-292,412	-299,428	-299,428	-299,428
CAPITAL ASSETS	249,151	173,338	151,000	151,000	536,582
GRAND TOTAL	13,589,718	14,767,068	16,426,594	16,426,594	17,095,999

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

SHERIFF - OPERATIONS

BUDGET UNIT 22100

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

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

EXECUTIVE'S COMMENT

The Sheriff's efforts to obtain grant funding have enabled an increased law enforcement presence in the unincorporated areas of the County. Methamphetamine continues to be a prevalent problem. Approximately 70% of all felony drug charges in Merced County involve the use, sale, transportation, and/or manufacture of methamphetamine. Grant funding has enabled the Sheriff to add additional positions; purchase law enforcement equipment and technology; and educate the school children and the public on the dangers of drugs within the County. In late 2003, the Sheriff entered into a collaborative agreement with the City of Merced and the Merced City Chief of Police to obtain a Federal Methamphetamine Grant administered by the city. During FY 2005/06, the following grants were awarded: Federal DEA Domestic Cannabis Grant, the Edward Byrne Memorial Justice Assistance Grant (JAG), Homeland Security/LETP, DOJ Bulletproof Vest, and the 2005 Federal Methamphetamine 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 to assist in law enforcement matters that may occur in the Safety and Support Division of HSA. Both contracts will continue in 2006/2007.

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.

Six (6) School Resource Officers are currently supported by a combination of revenue, grant, and general fund. Four (4) of the six (6) School Resource Officers were originally grant funded by the Office of Criminal Justice Planning (OCJP) that had a one year Merced County General Fund obligation that ended June 30, 2004. The Sheriff is currently, as in the past, pursuing continued individual contracts with the schools. These school districts include Weaver, Winton, Franklin, Planada, LeGrand, Delhi, and Hilmar. During 2005/2006, the Sheriff, with trust funds, sponsored six (6) Reserve Officers into the Basic POST Academy. This action will assist with future staffing issues that will occur in a highly competitive market. For Fiscal Year 2006/07, the sheriff requested one (1) Sheriff Dispatcher supported by the Sheriff Trust; also, the Board has given direction to provide general fund assistance for the resource officers in addition to support for the requested positions (1) Deputy Sheriff/Coroner I/II and one (1) Sheriff Senior Sergeant/Sheriff Sergeant.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
<u>Sheriff-Operations</u>				
Sheriff Coroner	1	1	1	1
Undersheriff of Merced County	1	1	1	1
Commander-Operations	3	3	3	3
Sheriff Senior Sergeant/Sheriff Sergeant	10	10	11	11
Deputy Sheriff/Coroner I/II	70	72	73	73
Identification Technician I/II	1	1	1	1
Supervising Sheriff Dispatcher	1	1	1	1
Sheriff Dispatcher I/II	10	10	11	11

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Sheriff Administrative Services Assistant	1	1	1	1
Accounting Technician	2	2	2	2
Account Clerk III	1	1	1	1
Legal Transcriptionist I/II	6	6	6	6
Detective Clerical Assistant	1	1	1	1
Sheriff Administrative Supervisor	2	2	2	2
Sheriff Community Service Technician III	1	1	1	1
Sheriff Community Service Technician I/II	4	4	4	4
Sheriff Cadet (Revenue Funded)	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	117	119	122	122

Sheriff-Court Security

Deputy Sheriff I/II	<u>14</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	14	0	0	0

TOTAL FULL-TIME & VS	131	119	122	122
----------------------	-----	-----	-----	-----

Extra Help

<i>EH Sheriff Security Attendant</i>	<i>0.00</i>	<i>0.00</i>	<i>10.00</i>	<i>11.00</i>
EH Sheriff Dispatcher/Aide	2.00	2.00	2.00	2.00
EH Deputy Sheriff I/II/Reserve I	5.00	24.00	18.50	18.50
EH Sheriff Evidence Custodian	0.50	0.50	0.50	0.50
EH Legal Transcriptionist I	0.87	1.00	1.00	1.00
EH Typist Clerk I/II	1.00	1.00	2.00	2.00
EH Identification Technician I/II	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL FTE	10.37	29.50	35.00	36.00

TOTAL BUDGETED/APPROVED	141.37	148.50	157.00	158.00
-------------------------	--------	--------	--------	--------

In FY 2005/06 The Sheriff-Court Security positions were transferred from Budget Unit 22109 to Budget Unit 22000.

The following are on-going Revenue Supported Positions: On December 14, 2004 the Board of Supervisors allocated one (1) Deputy Sheriff I/II (100%-Revenue Supported-Position #152) to provide full-time service to the Human Services Agency. Currently, the Sheriff has six (6) resource officers -four (4) School Resource Officers (Positions #109, 110, 111, 112) that were part of the Department of Justice School Resource Grant obligation that ended June 2004 - that are supported by a combination of grant, contract, and general fund. In FY 2004/05 one (1) Legal Transcriptionist I/II (Position #38) was slated for deletion; however, the Sheriff chose to 100% support this position by Sheriff Trust. During FY 2003/04, two (2) Sheriff Cadet (Positions #150, 151) 100% Sheriff Trust supported were created and remain vacant. 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.

For FY 2006/07 the department requests one (1) Deputy Sheriff/Coroner I/II (***Position #125***) and one (1) Sheriff Senior Sergeant/Sheriff Sergeant (***Position #126***) supported by the General Fund and one (1) Sheriff Dispatcher (***Position #127***) 100% supported by the Sheriff's Trust Fund. Extra Help and Special pays have increased.

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

At final budget, additional appropriation was approved for Extra Help employees to attend POST training.

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense-Compliance Review for contracted policy review of officer policy and procedures; Special Department Expense-Software is to upgrade the automated warrant system; and, Transportation and Travel-County Vehicle and Professional and Special Services-Data

SERVICES AND SUPPLIES (Continued)

Processing based on estimated usage. General Liability has increased based on current and projected County-wide claims.

At final budget, increases were approved to Transportation and Travel-County Vehicle based on new countywide rates, Transportation and Travel-Reimbursable for mandated and elevated training, and Uniform Accessories and Supplies for safety equipment. An increase in Special Department Expense-Software is offset by a reduction in Professional and Special Services-Data Processing for the Warrant System update.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

The category represents reimbursement from the District Attorney for the cost of two (2) Deputy Sheriffs funded from the Rural Crimes grant. The category reflects the MOU between the Department of Public Works and Recreation for the Sheriff Deputies used to patrol Lake Yosemite. In addition, one deputy position is paid for from the Human Services Agency in support of their Safety & Support Division. Auditor reimburses the department for Los Banos deposit transport and space rental at Court Security.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86415 2 Law Enforcement Vehicles	\$100,000	\$100,000	\$100,000
86464 Criminal Live Scan Machine-Los Banos	45,000	45,000	45,000
86465 High Definition Fingerprint Capable Fax	6,000	6,000	6,000
86467 Body Wire System with Attachments	0	0	7,500
86477 30 Mobile Radios with 30 Low Band Radios	0	0	120,000
86478 2 Radio Base Stations	0	0	50,000
86479 Alzheimer Search and Rescue Project	0	0	3,082
86480 SWAT Throw Phone	0	0	25,000
86481 SWAT Robot	0	0	160,000
86483 Repeater System and Installation	0	0	20,000
TOTAL	\$151,000	\$151,000	\$536,582

Two Law Enforcement Vehicles are requested to further enhance the delivery of services. The Criminal Live Scan-Los Banos and High Definition Fingerprint Capable Fax are being requested with the approval of the Merced County CAL ID Remote Access Network (RAN) Board and funded by the CAL ID Vehicle Registration fund.

At final budget, the following equipment was approved to be funded 100% from the Sheriff Trust: Alzheimer Search and Rescue Project, SWAT Throw Phone, SWAT Robot, and Repeater System with Installation; and the Body Wire System with Attachments for undercover work, the 30 Mobile Radios and 30 Low Band Radios, and 2 Base Radio Stations are replace obsolete equipment .

REVENUE

This category increased overall for State Aid-Public Safety Service based on actual and current information. Vehicle Code Fines-Registration revenue was added per the CAL ID Master Plan (Resolution 2005-204) on November 22, 2005. State Other and Federal Other decreased due to one time expenditures in prior fiscal year and grant funds ending.

At final budget, increases in revenue were for Impact Fee from Sheriff Trust 2549 to support additional capital assets, State Other from Sheriff Trust 2610 for Extra Help training, and Educational Services based on required mandated and elevated POST training.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
\$33,661	\$250,162			\$385,582	\$669,405	\$525,860

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

FUND - 1010
BUDGET UNIT # - 23000
UNIT TITLE - SHERIFF-CORRECTIONS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	7,774,767	9,198,977	10,148,454	10,148,454	10,148,454
SERVICES & SUPPLIES	5,184,391	5,889,377	6,946,494	6,946,494	6,977,802
OTHER CHARGES	32,970	37,975	45,000	45,000	45,000
INTRAFUND & INTERFUND TRANSFERS	-312,169	-420,242	-441,824	-441,824	-441,824
CAPITAL ASSETS	46,036	68,971	170,000	170,000	320,000
GRAND TOTAL	12,725,995	14,775,058	16,868,124	16,868,124	17,049,432

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

SHERIFF-CORRECTIONS

BUDGET UNIT 23000

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

EXECUTIVE'S COMMENT

Financing the operation of county correctional facilities continues to be a major funding issue for most counties. In recent years, tougher attitudes and 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 sentence. 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. Also in 2004, the Sheriff changed the movement process for the majority of prisoners from an external (chain gangs) system to Courtroom 4, an internal system. This change has provided more efficient and effective safety measures for staff and inmates.

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

For FY 2006/07 the sheriff has requested general fund support for three Correctional Officers I/II.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Commander-Corrections	2	2	2	2
Sheriff Director Administrative Services	1	1	1	1
Correctional Senior Sergeant-Safety	10	10	10	10
Correctional Officer I/II	58	62	75	75
* Correctional Officer III	7	7	0	0
Food Service Manager	1	1	1	1
Correctional Facility Cook I/II	7	7	7	7
Farm Manager	1	1	1	1
Security Systems Operator	14	14	11	11
Correctional Facility Admissions Clerk	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	103	107	110	110

Extra Help

EH Correctional Facility Cook I	1.00	1.00	1.00	1.00
EH Correctional Officer I/II	2.00	5.00	10.00	10.00
EH Sheriff Security Attendant	<u>0.00</u>	<u>0.00</u>	<u>4.00</u>	<u>4.00</u>
TOTAL FTE	3.00	6.00	15.00	15.00

TOTAL BUDGETED/APPROVED 106.00 113.00 125.00 125.00

*On April 5, 2005, seven (7) Correctional Officer III (Position #s 109, 110, 111, 112, 113, 114, 115) were changed to Correctional Officer I/II (Y Rated) until the position is vacated.

SALARIES AND EMPLOYEE BENEFITS (Continued)

One (1) Correctional Officer (Position #123) continues to be 100% Revenue Supported by Inmate Welfare. 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 14, 2006 (Mid-Year) the Board of Supervisors approved one (1) Correctional Officer (Position #130) to be funded by Inmate Welfare Services, three (3) Correctional Officer I/II (Position #s 131, 132, 133) and deleted three (3) Security Systems Operators (Position #s 75, 104, 107).

For FY 2006/07 the department requests to add two (2) Correctional Officer I/II (**Position #134, 135**), convert one (1) Correctional Officer (Position #130) 100% Inmate Welfare supported to 100% General Fund supported. Extra Help has increased significantly.

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

SERVICES AND SUPPLIES

This category increased significantly for Professional and Special Services-Medical Services for the revised medical contract due to current/anticipated inmate population growth, Professional and Special Services-Facility Operations based rates provided by the Department of Public Works, and Food based on current information and the projected number of meals served. General Liability has increased based on current and projected County-wide claims.

At final budget, appropriations were increased for Transportation and Travel-Staff Development and County Vehicle for Corrections' Standard and Training and new countywide rates respectively, and Uniform Accessories and Supplies for additional safety equipment.

OTHER CHARGES

Support and Care of Persons reflects the amounts paid primarily to the City of Los Banos for booking prisoners in the Los Banos City Jail and is budgeted with a slight increase over FY 2005/06.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects the proposed contracted amounts for food and laundry service to the Juvenile Hall and food service to the Marie Green Unit.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86411 Industrial Dishwasher	\$50,000	\$50,000	\$50,000
86412 3 Correctional Vehicles	120,000	120,000	120,000
86487 1 Mobile Tower	<u>0</u>	<u>0</u>	<u>150,000</u>
TOTAL	\$170,000	\$170,000	\$320,000

The department is requesting to replace one Industrial Dishwasher as the current dishwasher requires frequent repair. Three Correctional Vehicles are requested: two vehicles are for inmate transport to State and Federal prisons, extraditions, and the local courts; one vehicle is to replace the vehicle used by the Commander which is available at all times for emergency response.

At final budget, one (1) Mobile Tower was approved to enhance communications.

REVENUE

At final budget, revenue increased for Federal Other from Sheriff Trust 2576 for the Mobile Tower, State Other for Corrections' Standard and Training, and Impact Fees from Sheriff Trust 2549 to offset the purchase of additional safety equipment.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$31,308			\$150,000	\$181,308	\$177,000

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	225,739	256,694	385,151	385,151	385,151
SERVICES & SUPPLIES	606,657	647,637	1,142,917	1,142,917	1,142,917
INTRAFUND & INTERFUND TRANSFERS	19,120	50,800	0	0	0
CAPITAL ASSETS	36,017	35,872	7,000	7,000	41,000
GRAND TOTAL	887,533	991,003	1,535,068	1,535,068	1,569,068

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

SHERIFF-INMATE WELFARE

BUDGET UNIT 23100

The Sheriff maintains and operates an inmate supply store. Profits from the sales of goods and services to inmates for items such as candy bars, cigarettes, telephones 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.

EXECUTIVE'S COMMENT

During 2005/2006 the Sheriff stopped the selling of cigarettes at the John Latoracca Correctional Center. Since that time sales of candy and other food items have increased.

The Inmate Welfare Division supports one Correctional Officer I/II (Position #123) in Budget Unit 23000. This position provides support for the Work Furlough program and supervises the Work-In-Lieu Inmate program.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Inmate Services Manager	1	1	1	1
Inmate Services Coordinator	<u>2</u>	<u>2</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & VS	3	3	4	4
 <u>Extra Help</u>				
EH Correctional Commissary Worker	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>	<u>4.50</u>
TOTAL FTE	4.50	4.50	4.50	4.50
 TOTAL BUDGETED/APPROVED				
	7.50	7.50	8.50	8.50

For FY 2006/07 the department requests to add one (1) Inmate Services Coordinator (***Position #5***) due to the on-going commissary demands of the department.

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

SERVICES AND SUPPLIES

Overall this category has increased for Professional and Special Services based on the funding of one Correctional Officer I/II, educational and spiritual services, security and bank fees. Special Department Expense-Inmate Recreation/Equipment increased for the purchase of equipment to support inmate programs. Small Tools and Instruments decreased based on the anticipated needs of the department. Supplies Re-Issued Commissary decreased based on projected sales.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86414 Farming Utility Vehicle	\$7,000	\$7,000	\$11,000
86486 Transport Van-Inmate	<u>0</u>	<u>0</u>	<u>30,000</u>
TOTAL	\$7,000	\$7,000	\$41,000

The department requests to add one Farming Utility Vehicle to be used by the inmates to preserve the grounds at John Latoracca Correction Facility.

At final budget, appropriation was increased for the Farming Utility Vehicle based on current information and to include a Van for inmate transport.

REVENUE

This category increased overall for Other Sales-Concession Sales based on projected sales. These accounts are budgeted to offset program costs with possible adjustments at final budget.

At final budget, revenue was increased for Other Sales-Concession Sales to balance the budget unit based on current information, and Other Concessions to offset the Farming Utility Vehicle and Van.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
				\$34,000	\$34,000	\$103,710

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

FUND - 1010
BUDGET UNIT # - 23300
UNIT TITLE - JUVENILE HALL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	3,601,904	4,452,659	5,583,464	5,583,464	5,583,464
SERVICES & SUPPLIES	1,050,698	1,158,755	1,343,455	1,343,455	1,442,343
OTHER CHARGES	218,445	306,275	388,243	388,243	388,243
INTRAFUND & INTERFUND TRANSFERS	995,639	989,255	995,777	995,777	995,777
CAPITAL ASSETS	18,188	5,799	0	0	18,500
GRAND TOTAL	5,884,874	6,912,743	8,310,939	8,310,939	8,428,327

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

JUVENILE HALL

BUDGET UNIT 23300

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

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

EXECUTIVE'S COMMENT

Fiscal Year 2006/07 is the first entire year that the Juvenile Justice Correctional Complex (JJCC) will be in full operation. The increase cost of the operation will be offset by the Juvenile Detention Facilities trust funds originally authorize for this purpose.

The BOS approved the new Camp Bear Creek Academy designation that allows the Department to provide a rehabilitative program for local youth and reduce out-of-county placements in group homes, probation camps, and the California Youth Authority. The Department will save money by reducing these costly placements as well as be more effective by working with juvenile offenders on a local level. In addition, the Camp designation will allow the department to access statewide camps funding.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Probation Division Director	1	1	1	1
Probation Program Manager	2	2	2	2
Supervising Juvenile Institution Officer	6	6	6	6
Juvenile Institution Officer III	17	17	17	17
Juvenile Institution Officer I/II	39	39	39	39
Security Systems Operator	7	7	7	7
Account Clerk I/II	1	1	1	1
Typist Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	74	74	74	74
<u>Extra Help</u>				
EH Juvenile Institution Officer	6.30	6.30	6.30	6.30
EH Security Systems Operator	0.25	0.25	0.25	0.25
EH Typist Clerk	<u>0.25</u>	<u>0.25</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	6.80	6.80	6.55	6.55
 TOTAL BUDGETED/APPROVED	 80.80	 80.80	 80.55	 80.55

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

SERVICES AND SUPPLIES

This category has increased overall for the first complete year of operations. The following accounts are increased: Professional and Special Services-Medical Services based on contract increases; Utilities and Maintenance for full facility operations, Transportation & Training for personnel, and Special Department Expense. Professional and Special Services-Contractual Agreements decreased per the agreement with Mental Health for one Alcohol and Drug Counselor pending Final Budget and camp funding.

At final budget, Professional and Special Services-Contractual Agreement increased for an update to the 1997 Needs Assessment at the Juvenile Justice Correctional Complex and one Drug and Alcohol Counselor on site at Bear Creek Academy.

OTHER CHARGES

This category is increased for laundry services and meals provided by the John Latoracca Correctional Center.

INTRAFUND AND INTERFUND TRANSFERS

This category is for the Debt Service associated with the JJCC and will remain the same.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86475 1 Truck	<u>\$0</u>	<u>\$0</u>	<u>\$18,500</u>
TOTAL	\$0	\$0	\$18,500

At final budget, one (1) Truck was approved to transport supplies and equipment for the Bear Creek Academy.

REVENUE

Overall, this category has decreased. Federal TANF Funds were eliminated and Federal Other decreased based on current information. State Aid-Public Safety Service increased based on Proposition 172 estimates.

At final budget, Revenue State Other increased to cover Juvenile Probation Camp expenditures.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$98,888			\$18,500	\$117,388	\$118,311

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - DETENTION AND CORRECTION

FUND - 1010
BUDGET UNIT # - 23400
UNIT TITLE - PROBATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	5,051,073	5,705,713	7,175,888	7,175,888	7,101,078
SERVICES & SUPPLIES	642,188	674,051	928,516	928,516	934,558
OTHER CHARGES	16,599	532	2,340	2,340	2,340
INTRAFUND & INTERFUND TRANSFERS	-145,178	-96,959	-83,958	-83,958	-83,958
CAPITAL ASSETS	0	0	7,500	7,500	112,500
GRAND TOTAL	5,564,682	6,283,337	8,030,286	8,030,286	8,066,518

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

PROBATION

BUDGET UNIT 23400

The Probation Department provides coordinated services to the courts, other justice agencies within the County, and the community, to 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

In reviewing the Governor's proposed State Budget, it appears as though funding sources affecting the Probation Department are not slated for any reductions.

The Department, as a part of a five-year plan, is in the process of purchasing a scientifically validated assessment tool, which will determine each probationer's risk factors and supervision level. The first phase of the plan is to assess all 3,493 probationers currently on probation and then add probation officers to provide the commensurate amounts of supervision. From both the public safety perspective as well as relieving jail overcrowding, this five year plan provides due diligence on the part of Merced County.

In concert with this five-year plan, SB 619 was passed allowing the Chief Probation Officer of the County to place high risk offenders on Electronic Monitoring or GPS monitoring. Within the budget, there are allocations for this new option.

Juvenile Services, which are funded largely through state and federal sources, appear to be stable at this time. As the new Bear Creek Academy comes on line, the second Deputy Probation Officer responsible for after care will be added.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Chief Probation Officer	1	1	1	1
Chief Probation Officer Designee	1	0	0	0
Assistant Chief Probation Officer	0	1	1	1
Probation Division Director	2	0	0	0
Probation Program Manager	0	2	2	2
Probation Administration Division Director	1	1	1	1
Supervising Probation Officer	5	6	8	8
Court and Hearing Officer	1	1	0	0
Deputy Probation Officer I/II/III	43	45	50	49
Probation Assistant	3	3	3	3
Staff Services Analyst I/II	1	2	2	2
Secretary III	1	1	1	1
Supervising Legal Clerk	1	1	0	0
Traffic Hearing Clerk	2	2	2	2
Legal Process Clerk I/II	8	9	10	10
Account Clerk I/II	1	1	1	1
Typist Clerk I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	73	78	84	83
<u>Extra Help</u>				
EH Supervising Probation Officer	0.13	0.13	0.13	0.13
EH Probation Officer I/II/III	0.38	0.38	0.38	0.38
EH Legal Clerk I/II	0.00	0.00	0.25	0.25
EH Typist Clerk I	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	1.01	1.01	1.26	1.26

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
TOTAL BUDGETED/APPROVED	74.01	79.01	85.26	84.26

The following positions are 100% supported by the Juvenile Probation Camp Funding (JPCP): one (1) Staff Services Analyst I/II (Position #95), one (1) Legal Process Clerk (Position #94), one (1) Supervising Probation Officer (Position #96) and, two (2) Deputy Probation Officer I/II/III (Position #97, 98). One (1) Deputy Probation Officer (Position #90) is 100% Revenue Funded from Gang Risk Intervention Program (GRIP)-Valley School Agreement. 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. 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.

For FY 2006/07 the Probation Department has requested to add one (1) Legal Process Clerk II (**Position #99**), one (1) Supervising Probation Officer (**Position#105**), and five (5) Deputy Probation Officers (**Position #100, 101, 102, 103, 104**). The department requested to convert one (1) Court and Hearing Officer (Position #33) for (1) Supervising Probation Officer. The department requested to delete one (1) Supervising Legal Clerk (Position #45).

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

At final budget, one (1) Deputy Probation Officer I/II/III (Position #13) 100% revenue funded was deleted due to loss of revenue support. 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.

SERVICES AND SUPPLIES

Overall this category decreased for Special Department Expense-Software due to delays in software development. Professional and Special Services-Contractual Agreements increased for electronic monitoring equipment. Rents and Leases-Structure, Improvements, and Grounds increased for additional office space. Transportation and Travel-County Vehicle increased based on rate increases and estimated usage.

At final budget, Special Department Expense-Other increased for Office of Traffic Safety SOBER grant supplies.

OTHER CHARGES

Support and Care of Persons-Aid account is used to cover the costs of providing lunch to minors enrolled in the Day Reporting summer program and remains at the prior year level.

INTRAFUND AND INTERFUND TRANSFERS

Intra-fund Transfers In increased based on salary and benefits increases for Mental Health Alcohol & Drug for two (2) Deputy Probation Officer positions in the AB 3015 Project.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86456 1 Copier	\$7,500	\$7,500	\$7,500
86476 3 Vehicles	0	0	85,000
86490 Modular Furniture	0	0	20,000
TOTAL	\$7,500	\$7,500	\$112,500

One copier is being requested as a replacement. The current copier is obsolete and difficult to service and repair.

At final budget, appropriation was approved for three (3) Vehicles for the new Probation officers and the modular furniture for increased staff.

REVENUE

Overall this category has decreased. Federal Other decreased based on current information. Federal TANF Funds were eliminated. State Other funds increased with the addition of Juvenile Probation Camp Funding.

At final budget, Federal Other revenue increased to cover expenditures added at final budget.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$74,810)</i>	<i>\$6,042</i>			<i>\$105,000</i>	<i>\$36,232</i>	<i>\$34,394</i>

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION: FUND - 1010
FUNCTION - PUBLIC PROTECTION BUDGET UNIT # - 23700
ACTIVITY - DETENTION AND CORRECTION UNIT TITLE - STATE INSTITUTIONS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
OTHER CHARGES	1,411,352	1,002,533	3,250,000	3,250,000	3,250,000
GRAND TOTAL	1,411,352	1,002,533	3,250,000	3,250,000	3,250,000

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

STATE INSTITUTIONS

BUDGET UNIT 23700

This budget accounts for payments for the care of County residents in state institutions, i.e.: California Youth Authority (CYA), State health facilities, School for the Deaf, etc. These costs are controlled by the State.

EXECUTIVE'S COMMENT

On February 1, 1996, the Governor signed SB 681 that included an increase in the charge per ward for commitments to the CYA. The range was \$150-\$2,600 per month contingent on the seriousness of the offense. A sliding scale was implemented whereby the County may receive full cost reimbursement for serious offenders and pay more for less serious offenders committed to CYA. This legislation became effective January 1, 1997 and was prospective. This legislation has had a significant impact on this budget unit and the County continues to support efforts to change the reimbursement methodology. During July 2005, the range for the charge per ward for commitments to the CYA increased to \$185-\$3,193 per month contingent on the seriousness of the offense.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

This category includes charges for care and support of County resident offenders in State institutions. It is maintained at FY 2005/06 level, based on current trends and usage.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	638,996	682,567	944,003	944,003	944,003
SERVICES & SUPPLIES	9,804,603	9,866,870	11,599,518	11,599,518	11,618,518
INTRAFUND & INTERFUND TRANSFERS	33,699	-13,322	-77,055	-77,055	-77,055
CAPITAL ASSETS	250,241	390,069	1,032,000	1,032,000	1,043,000
GRAND TOTAL	10,727,539	10,926,184	13,498,466	13,498,466	13,528,466

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

FIRE

BUDGET UNIT 25000

The Fire Department provides fire prevention, fire suppression and rescue operations, emergency medical response, and public service education for the unincorporated areas of the County with the exception of the cities of Merced, Atwater, and Los Banos. Since July 1, 1988 Merced County has provided fire protection to its residents under a cooperative agreement with the California Department of Forestry and Fire Protection (CDF). Under the provisions of this agreement, all dispatch functions are conducted from the Emergency Command Center at CDF 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 CDF took over the operations of the Castle Fire Station.

EXECUTIVE'S COMMENT

Fiscal year 2006/07 will mark the eighteenth year Merced County has provided fire protection to its residents under a cooperative agreement with the California Department of Forestry and Fire Protection (CDF). Merced County has benefited from the size and depth of the CDF organization in scheduling coverage of County fire stations to minimize overtime costs and in procuring supplies and equipment. Careful budgeting and management of personnel resources on the part of CDF have been an important factor in managing the Fire budget. The current agreement with CDF firefighter's merits monitoring due to the costs associated with this agreement.

The Merced County Board of Supervisors directed the Fire Department and the Department of Public Works to identify an appropriate location for a fire protection facility in the Beachwood/Franklin/McSwain area. The location for the improved fire protection service facility is 1901 Gurr Avenue. This station is anticipated to open in the fall of 2007.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
<i>Fire Heavy Equipment Mechanic</i>	2	2	2	0
<i>Heavy Equipment Mechanic I/II</i>	0	0	0	2
Secretary I/II	1	1	1	1
Support Services Analyst I/II	1	1	1	1
Fire Prevention Inspector	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	5	5	5	5
 <u>Extra Help</u>				
EH Laborer	1.20	1.20	1.20	1.20
EH Firefighter Volunteer	17.32	17.32	17.32	17.32
EH Account Clerk I	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
TOTAL FTE	19.27	19.27	19.27	19.27
 TOTAL BUDGETED/APPROVED	 24.27	 24.27	 24.27	 24.27

On June 20, 2006, two (2) Fire Heavy Equipment Mechanic I/II (Position #2, 5) changed to Heavy Equipment Mechanic I/II.

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

SERVICES AND SUPPLIES

This category increased overall for the contract with California Department of Forestry and Fire Protection based on increased staffing at the Santa Nella and the new facility at 1901 Gurr Avenue. Rents and Leases-Equipment decreased for lease/purchase payments that are completed on all water tenders and all but two fire engines.

At final budget, Maintenance-Equipment increased due to increased fuel costs. Maintenance-Structure decreased to cover cost for one HVAC unit for Dos Palos Wye station and one HVAC unit for Merced station.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted to offset personnel time spent on Office of Emergency Services (OES) activities, pending Emergency Management Performance Grant (EMPG) approval. One-half (.5) Battalion Chief FTE is used for oversight for the OES activities.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86025 3 Water Tenders	\$675,000	\$675,000	\$675,000
86026 1 Water Tender	225,000	225,000	225,000
86458 1 Service Utility Body (Hilmar)	12,000	12,000	12,000
86469 HVAC-AC/Dos Palos Wye	0	0	6,000
86491 1 HVAC Unit Merced Station	0	0	5,000
87020 Los Banos Re-Roof	40,000	40,000	40,000
87024 Planada Re-Roof	<u>80,000</u>	<u>80,000</u>	<u>80,000</u>
TOTAL	\$1,032,000	\$1,032,000	\$1,043,000

The department is requesting two water tenders as part of the Five Year Automotive Replacement Program. The additional two water tenders are to bring the Five Year Automotive Replacement Program back in line with the original scheduled replacements. The one Service Utility Board is to match the cab and chassis purchased and donated by the Hilmar volunteers. The Los Banos Re-roof and Planada Re-roof are requested to replace the leaking roofs on the Los Banos and Planada fire stations.

At final budget, HVAC units were approved for the Dos Palos Wye and Merced stations to replace nonfunctioning units.

REVENUE

Revenue is increased overall for Property Taxes-Current Secured and Unsecured, and Supplemental Taxes based on current trends and information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$19,000			\$11,000	\$30,000	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - FIRE PROTECTION

FUND - 1320
BUDGET UNIT # - 25100
UNIT TITLE - EMERGENCY SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	40,924	48,184	52,840	52,840	52,840
SERVICES & SUPPLIES	479,573	727,910	96,378	96,378	1,502,021
CAPITAL ASSETS	39,918	17,196	0	0	0
GRAND TOTAL	560,415	793,290	149,218	149,218	1,554,861

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

EMERGENCY SERVICES

BUDGET UNIT 25100

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Typist Clerk III	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	1	1	1	1
 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, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category decreased significantly for Special Department Expense-OES Grant, Professional and Special Services-Consultations, and Professional and Special Services-Contractual Agreements due to the end of the OES Grant.

At final budget, increases were approved for Special Department Expense-OES Grant to cover estimated expenditures and equipment and Professional and Special Services-Contractual Agreement for training.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has decreased overall for Federal Other for Office of Homeland Security that was used for the Special Department Expense-OES Grant expenditures.

At final budget, Federal Other increased for reimbursement of the Homeland Security grants.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$1,405,643				\$1,405,643	\$1,405,643

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - FLOOD CONTROL

FUND - 1010
BUDGET UNIT # - 26000
UNIT TITLE - DPW-CREEK PROJECTS DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	150,108	94,579	158,450	158,450	158,450
INTRAFUND & INTERFUND TRANSFERS	50,000	0	0	0	0
GRAND TOTAL	200,108	94,579	158,450	158,450	158,450

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

DPW-CREEK PROJECTS DIVISION

BUDGET UNIT 26000

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

EXECUTIVE'S COMMENT

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

As part of the Federal Clean Water Act, the County was required to implement a National Pollutant Discharge System water quality management program by 2003. County staff took the lead role in developing this program, utilizing consultant services, Merced Irrigation District, and the cities of Merced, Atwater, and Livingston. The costs and permits for the development of this program will be shared proportionately between the agencies involved. The program has been submitted and is currently under review.

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 or by Merced Irrigation District personnel. Oversight of the Merced County Streams Project and maintenance of Castle Dam is provided by Public Works staff.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services–Administrative Services based on departmental charges.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

None

CAPITAL ASSETS

None

REVENUE

None

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
BUDGET UNIT # - 27000
UNIT TITLE - AGRICULTURAL COMMISSIONER

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	1,978,581	2,234,561	2,627,425	2,627,425	2,627,425
SERVICES & SUPPLIES	386,635	423,132	439,351	439,351	472,305
OTHER CHARGES	-1,537	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	0	-35,000	-40,000	-40,000	-40,000
CAPITAL ASSETS	24,542	8,811	0	0	0
GRAND TOTAL	2,388,221	2,631,504	3,026,776	3,026,776	3,059,730

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

AGRICULTURAL COMMISSIONER

BUDGET UNIT 27000

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

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

EXECUTIVE'S COMMENT

Prior to FY2005/06, the California Department of Food and Agriculture (CDFA) had contracted with the Agricultural Commissioner to conduct "high-risk" inspections of incoming plants and plant products to prevent introduction of new insect, disease, and weed pests into the County. Funding was provided from the State general fund; however, due to the State's fiscal situation, the funding for these contracts has been reduced. Fortunately, the County's main State source of funding (unclaimed gas tax) has increased sufficiently which allows the Agricultural Commissioner to continue these high-risk inspections. These are critical preventative inspections that help avoid much more costly eradication efforts if these pests slip through and become established. One example of a pest that escaped inspection was the Red Imported Fire Ant which became established in several locations in the County in the late 1980's and early 1990's.

The Red Imported Fire Ant (RIFA) was discovered in an almond orchard in Merced County in 2001. After a survey it was determined to be infesting approximately 5,000 acres in several locations near Snelling and Gustine. The CDFA has aggressively been treating the infestation with a significant reduction in the level of infestation. It is expected that calendar year 2006 treatments will complete eradication over most of the infested acreage. CDFA intends to contract with the Agricultural Commissioner for a post treatment survey during FY2006/07. This survey is a critical component of eradication to confirm to other states and foreign countries that agricultural products from the area are free of RIFA contamination.

Annually the California Department of Pesticide Regulation (DPR) and the Agricultural Commissioner negotiate a work plan for pesticide regulatory priorities in the County. This process is evolving from a "numbers" based plan to a "quality and response" based plan. During the transition, it is important to maintain the "numbers" since they are the basis for much of the pesticide mill assessment disbursement.

SALARIES AND EMPLOYEE BENEFITS

	<u>2004/05</u> <u>APPROVED</u>	<u>2005/06</u> <u>APPROVED</u>	<u>2006/07</u> <u>RECOMMENDED</u>	<u>2006/07</u> <u>APPROVED</u>
Agricultural Commissioner/Sealer of Weights & Measures/Director of Animal Control	1	1	1	1
Assistant Agricultural Commissioner/ Sealer of Weights & Measures	1	1	1	1
Deputy Agricultural Commissioner	3	3	3	3
Agricultural Biologist I/II/III	17	17	17	17
Integrated Pest Management Specialist	1	1	1	1
Automation Systems Analyst I/II	1	1	1	1
Agricultural Commissioner Office Supervisor	1	1	1	1
Account Clerk III	1	1	1	1
Typist Clerk III	1	1	1	1
Typist Clerk I/II	1	1	1	1
Typist Clerk I/II VS	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	30	30	30	30
<u>Extra Help</u>				
EH Agricultural Technician/Laborer	5.70	4.50	6.30	6.30
EH Typist Clerk I/II	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
TOTAL FTE	6.20	5.00	6.80	6.80
TOTAL BUDGETED/APPROVED	36.20	35.00	36.80	36.80

Extra Help Agricultural Technician /Laborer increased to conduct RIFA post treatment survey. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall based on General Liability for the projected countywide rates and premiums. Memberships are increased based on current information and Agricultural is increased to support the Red Imported Fire Ant post-treatment survey contract with CDFA. Reductions in fleet services were due to several vehicles removed from Fleet Service Replacement and a reduction in overall size of department fleet. The other reduction was the cost for Weights and Measures (Budget Unit 27200) staff support to this department.

At final budget, increases were approved for Transportation and Travel-County Vehicle based on Fleet Service Replacement rates for new vehicles and new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

Intrafund Transfer In from Special Pest Control increased representing greater use of Agricultural Commissioner staff to support Special Pest Control.

CAPITAL ASSETS

None.

REVENUE

The revenue category estimate is decreased from FY2005/06 budget. State Aid for Agriculture is reduced based on current information. Agricultural Services revenue is reduced primarily due to the California Tomato Commissioner's decision to not renew its tomato surveillance contract with the Agricultural Commissioner. Fines, Forfeits & Penalties are projected to increase in FY2006/07 due to the DPR initiative to strengthen its statewide enforcement response policy.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$32,954				\$32,954	\$10,500

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
BUDGET UNIT # - 27100
UNIT TITLE - SPECIAL PEST CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	18,247	17,746	18,681	18,681	18,681
SERVICES & SUPPLIES	80,635	66,038	81,592	81,592	81,592
INTRAFUND & INTERFUND TRANSFERS	0	35,000	40,000	40,000	40,000
GRAND TOTAL	98,882	118,784	140,273	140,273	140,273

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

SPECIAL PEST CONTROL

BUDGET UNIT 27100

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
<u>Extra Help</u>				
EH Laborer	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
TOTAL FTE	0.75	0.75	0.75	0.75
 TOTAL BUDGETED/APPROVED	 0.75	 0.75	 0.75	 0.75

No permanent positions are assigned to this budget unit. Pest control responsibilities are performed by Extra Help, which is requested at the FY 2005/06 level. Extra Help costs are supported by revenue from sales of rodent control materials and the Water Hyacinth Control contract with the Department of Boating and Waterways. Staff support is provided through the Agricultural Commissioner budget.

SERVICES AND SUPPLIES

This category is increased based on Agricultural for the cost of supplies to manufacture bait materials and General Liability increased based on the countywide projected rates and premiums.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects the cost for staff support provided by the Agricultural Commissioner for the manufacture and sale of bait and administration of the Water Hyacinth Control contract.

CAPITAL ASSETS

None.

REVENUE

This category is increased in Other Sales due to anticipated increase in demand for vertebrate control products and higher production costs.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
BUDGET UNIT # - 27200
UNIT TITLE - SEALER OF WEIGHTS & MEASURES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	400,933	439,468	524,130	524,130	524,130
SERVICES & SUPPLIES	53,298	60,542	87,780	87,780	89,444
INTRAFUND & INTERFUND TRANSFERS	-43,148	-54,609	-43,780	-43,780	-43,780
GRAND TOTAL	411,083	445,401	568,130	568,130	569,794

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

SEALER OF WEIGHTS & MEASURES

BUDGET UNIT 27200

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Deputy Director Weights & Measures	1	1	1	1
Weights & Measures Inspector I/II/III	5	5	5	5
Typist Clerk III - V/S	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & V/S	7	7	7	7
 TOTAL BUDGET/APPROVED	 7.00	 7.00	 7.00	 7.00

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

SERVICES AND SUPPLIES

Maintenance Equipment-Auto increased for specialized equipment maintenance, upgrades, and replacement. Transportation & Travel-County Vehicle and Data Processing increased based on estimated usage. Transportation & Travel increased to attend additional required trainings in agricultural terrorism.

At final budget, increases were approved for Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects the reimbursement for staff support provided to the Agricultural Commissioner.

CAPITAL ASSETS

None.

REVENUE

Overall this category increased due to an increase in device registration fees authorized by AB889 and adopted by County Ordinance January 24, 2006.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$1,664				\$1,664	\$0

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
BUDGET UNIT # - 27300
UNIT TITLE - DPW-BUILDING DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	829,319	1,018,805	1,269,291	1,269,291	1,269,291
SERVICES & SUPPLIES	304,616	340,904	510,792	510,792	516,727
CAPITAL ASSETS	6,203	79,195	20,000	20,000	20,000
GRAND TOTAL	1,140,138	1,438,904	1,800,083	1,800,083	1,806,018

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

DPW – BUILDING DIVISION

BUDGET UNIT 27300

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

EXECUTIVE'S COMMENTS

Merced County has experience a substantial increase in the Building permit activity due to new impact fees associated with building permits collected on behalf of various County Departments and other agencies. To assist the County in the issuance of building permits and collection of fees, new features continue to be implemented to the permit tracking software, TrakIt. This division is self-supporting through revenue received from building permit and inspection fees, as allowed by State law.

SALARIES AND EMPLOYEE BENEFITS

	<u>2004/05</u> <u>APPROVED</u>	<u>2005/06</u> <u>APPROVED</u>	<u>2006/07</u> <u>RECOMMENDED</u>	<u>2006/07</u> <u>APPROVED</u>
Deputy Building Official	1	1	1	1
Supervising Building Inspector	1	1	1	1
Building Inspector I/II	7	8	8	8
Building Plan Check Technician	1	0	0	0
Staff Services Assistant	1	1	1	1
<i>Building Permit Assistant</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Building Permit Clerk</i>	<i>1</i>	<i>2</i>	<i>2</i>	<i>0</i>
<i>Building Permit Assistant I/II</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>3</i>
TOTAL FULL-TIME & VS	13	14	14	14
<u>Extra Help</u>				
EH Building Inspector	<u>1.44</u>	<u>0.50</u>	<u>1.00</u>	<u>1.00</u>
TOTAL FTE	1.44	0.50	1.00	1.00
TOTAL BUDGETED/APPROVED	14.44	14.50	15.00	15.00

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

At final budget, two (2) Building Permit Clerks (Position #6, 7) and one (1) Building Permit Assistant (Position #14) changed to Building Permit Assistant I/II.

SERVICES AND SUPPLIES

This category is increased overall based on Special Department Expense–Software for licenses and maintenance of new tracking program. Office Expense–Computers are increased to replace obsolete equipment. Data Processing and Professional Special Services are increased based on departmental charges. Travel is increased due to training needed to learn new codes adopted by the state of California and to maintain the certification requirements of all Building Inspectors. Transportation & Travel County Vehicle is increased for the use of vehicles needed to perform building inspections.

At final budget, Transportation & Travel-County Vehicle is increased based on countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86432 1 Pickup	<u>\$20,000</u>	<u>\$20,000</u>	<u>\$20,000</u>
TOTAL	\$20,000	\$20,000	\$20,000

The pickup is requested for off road inspections.

REVENUE

This category is increased overall in Construction Permits based on current history and information.

At final budget, Construction Permits were increased based on current information and to balance budget unit.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$5,935				\$5,935	\$5,935

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - PROTECTIVE INSPECTION

FUND - 1010
BUDGET UNIT # - 27400
UNIT TITLE - DPW-PROFESSIONAL SERVICES DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	2,024,355	2,238,687	2,509,491	2,509,491	2,509,491
SERVICES & SUPPLIES	403,301	445,873	524,840	524,840	528,004
OTHER CHARGES	0	-167	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-272,478	-325,306	-327,500	-327,500	-327,500
GRAND TOTAL	2,155,178	2,359,087	2,706,831	2,706,831	2,709,995

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

DPW - PROFESSIONAL SERVICES DIVISION

BUDGET UNIT 27400

DPW-Professional Services was established in FY 1993/94 by Public Works as part of efforts to help balance the General Fund and consolidate operations. It consists of professional engineering staff transferred from Roads, Surveyor, Public Services, and County-Owned Buildings. This budget unit is designed to be self-supporting through charges to departments and outside agencies.

EXECUTIVE'S COMMENT

For FY 2006/07, the Road Division, which is a major client of Professional Services, will be reducing grant funded projects due to environmental delays, matching requirements and the loss of AB2928 funding for road maintenance. As such, the workload for civil engineering projects will be reduced.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Deputy Director Public Works				
Professional Services	1	1	1	1
Supervising Engineer	1	1	1	1
Project Engineer	3	3	3	3
Senior Engineering Associate	1	1	1	1
Deputy County Surveyor	1	1	1	1
*Deputy County Surveyor Designee	0	1	0	0
Engineering Associate I/II/III	3	3	4	4
Engineering Technician I/II/III	3	3	3	3
Supervising Architect	1	1	1	1
Building Project Planner	3	3	3	3
Support Services Assistant	1	1	1	1
DPW-Professional Services Office Supervisor	1	1	1	1
Road Permit Clerk	0	1	1	1
Typist Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	20	22	22	22

Extra Help

EH Student Intern	<u>0.80</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
TOTAL FTE	0.80	0.75	0.75	0.75

TOTAL BUDGETED/APPROVED	20.80	22.75	22.75	22.75
-------------------------	-------	-------	-------	-------

* Listed as Assistant Surveyor in FY 2005/06 Final Budget book.

On February 14, 2006 the Board of Supervisors allocated one (1) Engineering Associate I/II/III (Position #35) and deleted one (1) Deputy County Surveyor Designee (Position #33).

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

SERVICES AND SUPPLIES

This category is increased overall for Transportation and County Vehicle based on Fleet rates and Professional and Special Services—Administrative Services for administrative charges.

At final budget, Transportation and Travel—County Vehicle is increased based on countywide rates.

OTHER CHARGES

None

INTRAFUND AND INTERFUND TRANSFERS

This category is based on work to be billed to General Fund Departments and is budgeted at FY 2005/06 level.

CAPITAL ASSETS

None

REVENUE

Revenue to offset appropriation is anticipated primarily from professional services provided to Solid Waste, Roads, Castle Airport Development Center, and capital improvement projects and outside contract work.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>\$3,164</i>				<i>\$3,164</i>	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	537,800	676,422	862,912	862,912	862,912
SERVICES & SUPPLIES	308,819	370,409	555,325	555,325	555,325
CAPITAL ASSETS	348,313	79,922	0	0	0
GRAND TOTAL	1,194,932	1,126,753	1,418,237	1,418,237	1,418,237

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

RECORDER

BUDGET UNIT 28000

The office of County Recorder was created by the State of California Constitution, Article II, Paragraph 5. This office was consolidated with the Auditor's Office in 1955, and remains a division of the Auditor-Controller's Office. The Recorder's Office records, indexes, and files documents such as property transfer records, financial statements, liens, deed, certificates of discharge, maps (parcel, subdivision, highway, assessment, and surveys), notices, marriage, birth, and death certificates. In addition, the office is responsible for examining all documents for compliance with laws for recording. Filing fees, micrographic fees, and documentary transfer taxes are also computed and collected by this office. Certified copies of records and general information are furnished to the public.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Chief Deputy Recorder	1	1	1	1
Supervising Accounting Technician	0	1	1	1
Recorder Clerk I/II/III	0	7	7	7
Legal Clerk III	1	0	0	0
Legal Clerk I/II	5	0	0	0
Typist Clerk I/II	<u>3</u>	<u>4</u>	<u>5</u>	<u>5</u>
TOTAL FULL-TIME & V/S	10	13	14	14
<u>Extra Help</u>				
EH Typist Clerk I/II	0.50	0.50	0.50	0.50
EH Legal Clerk I/II	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	1.00	1.00	1.00	1.00
TOTAL BUDGETED/APPROVED	11.00	14.00	15.00	15.00

On February 14, 2006 (Mid-Year) the Board of Supervisors approved one (1) Typist Clerk I/II (Position #14).

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

SERVICES AND SUPPLIES

This category is increased for Office Expense–Postage based on increased volume in recorded documents and cost of postage. Office Expense–General for labels, vital statistics paper and equipment. Professional and Special Services–Data Processing is increased based on departmental charges. General Liability increased based on projected countywide rates and premiums.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased for Recording Fees–Recorder and Other Services based on current services and trends.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	272,747	351,543	421,774	421,774	421,774
SERVICES & SUPPLIES	376,098	414,736	502,760	502,760	502,760
CAPITAL ASSETS	0	5,394	0	0	0
GRAND TOTAL	648,845	771,673	924,534	924,534	924,534

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

CORONER

BUDGET UNIT 28100

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Deputy Coroner I/II	3	4	4	4
Coroner's Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	4	5	5	5
<u>Extra Help</u>				
EH Deputy Coroner I	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
TOTAL FTE	2.00	2.00	2.00	2.00
 TOTAL BUDGETED/APPROVED	 6.00	 7.00	 7.00	 7.00

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.

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

SERVICES AND SUPPLIES

This category is increased overall based on Professional and Special Services-Autopsies due to higher pathological service charges.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

The revenue accounts have been budgeted at fiscal year 2005/06 levels.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1060
BUDGET UNIT # - 28200
UNIT TITLE - AFFORDABLE HOUSING PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	0	0	1,021,240
GRAND TOTAL	0	0	0	0	1,021,240

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

AFFORDABLE HOUSING

BUDGET UNIT 28200

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

At final budget this category was established to account for Professional and Special Services–Contractual Agreements and supplies needed in support of program.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

At final budget this category was established for Federal Other and Charges for Current Services for program revenues and program fees respectively.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$1,021,240				\$1,021,240	\$1,021,240

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1510
BUDGET UNIT # - 28300
UNIT TITLE - EASTSIDE FISH & GAME ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	8,310	6,884	9,800	9,800	10,558
GRAND TOTAL	8,310	6,884	9,800	9,800	10,558

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

EASTSIDE FISH & GAME ASSOCIATION

BUDGET UNIT 28300

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

The Eastside Fish and Game Association use their funding to replenish game birds; purchase supplies and equipment for the training range and cages, and provide safety education for hunters.

At final budget, Special Department Expense-Other increased based on revised estimate.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is from fines for fish and game violations.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$758				\$758	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1510
BUDGET UNIT # - 28400
UNIT TITLE - LOS BANOS SPORTSMEN'S ASSOCIATION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	13,278	13,019	9,800	9,800	10,558
GRAND TOTAL	13,278	13,019	9,800	9,800	10,558

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

LOS BANOS SPORTSMEN'S ASSOCIATION

BUDGET UNIT 28400

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

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

The Los Banos Sportsmen's Association uses their revenue to buy replacement game birds to repopulate their wildlife habitats. Hunter's safety supplies are also purchased to provide hunter's safety classes.

At final budget, Special Department Expense-Other increased based on revised estimate.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is from fines for fish and game violations.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$758				\$758	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28500
UNIT TITLE - PLANNING AND COMMUNITY DEVELOPMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	1,424,249	1,517,625	2,215,079	2,215,079	2,215,332
SERVICES & SUPPLIES	1,924,231	930,384	1,844,947	1,844,947	806,860
INTRAFUND & INTERFUND TRANSFERS	-7,320	-12,684	-213,500	-213,500	-213,500
CAPITAL ASSETS	0	5,812	0	0	0
GRAND TOTAL	3,341,160	2,441,137	3,846,526	3,846,526	2,808,692

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

PLANNING AND COMMUNITY DEVELOPMENT

BUDGET UNIT 28500

The Planning and Community Development Department provides professional and support staff to various commissions and bodies, including the Board of Supervisors, the Planning Commission, Municipal Advisory Councils (MAC's), Local Agency Formation Commission (LAFCO) and the Airport Land Use Commission (ALUC) pursuant to provisions of the Government Code, Public Resources Code, and the Public Utilities Code. The department implements land use policy plans and all functional elements, which bear on the physical development of unincorporated areas of the County through administration of the California Environmental Quality Act (CEQA), zoning, conditional use permits, subdivision, code compliance and other ordinances. The Planning Department also administers affordable housing and housing rehabilitation Federal Grant programs.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Director of Planning & Community Development	1	0	0	0
Development Services Director	0	1	1	1
Assistant Director of Planning & Community Development	1	0	0	0
Assistant Development Services Director	0	1	1	1
Assistant Development Services Director-Temporary	0	1	1	1
Deputy Planning Director	2	0	0	0
Code Compliance Manager	0	0	1	1
Code Compliance Specialist I/II	2	2	2	2
Code Compliance Technician	0	0	1	1
Development Services Manager	1	1	1	1
Senior Planner	1	2	2	4
Planner I/II/III	6	6	5	3
Planning Technician I/II	3	3	3	3
Planning & Community Development Office Supervisor	1	1	1	1
Accounting Technician	1	1	0	0
Staff Fiscal Analyst	0	0	1	1
Support Services Assistant	1	1	1	1
Typist Clerk III	1	1	1	1
Typist Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	22	22	23	23
<u>Extra Help</u>				
EH Planning Tech I/II	0.50	0.50	1.00	1.00
EH Special Projects Coordinator	0.50	0.50	0.50	0.00
EH Typist Clerk I/II	<u>0.00</u>	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>
	1.00	1.00	3.50	3.00
TOTAL BUDGETED/APPROVED	23.00	23.00	26.50	26.00

On February 14, 2006 (Mid-Year) the Board of Supervisors approved the conversion of one (1) Assistant Development Services Director (Position #30) to an Assistant Development Services Director-Temporary, one (1) Planner I/II/III (Position #18) to a Code Compliance Manager, and one (1) Accounting Technician (Position #19) to a Staff Fiscal Analyst.

For FY 2006/07 the department requests to add one (1) Code Compliance Technician-Limited Term (**Position #31**). Extra Help increased to scan and archive documents for easier access and to reduce storage costs.

The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases,

SALARIES AND EMPLOYEE BENEFITS (Continued)
and retirement rate adjustments based on the actuarial study.

At final budget two (2) Planner I/II/III (Position #5, 14) were converted to Senior Planners. Salaries and Wages-Extra Help and Overtime-Permanent Employees were decreased to offset the costs for the Senior Planner conversion.

SERVICES AND SUPPLIES

This category increased overall for Professional and Special Services-Contractual Agreement for the Housing Rehabilitation and First Time Homebuyer program and Professional and Special Services-Software to utilize Geographic Information Systems (GIS) software. Professional and Special Services-Administrative Services decreased based on anticipated projects.

At final budget, appropriations for Community Development (28509) were transferred to Budget Unit 28200, Affordable Housing. Transportation and Travel-County Vehicle was increased based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for continued support for ALUC and developer funded community plans.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall for Federal Other for reimbursement of expenditures for the Housing Consultant and grant applications associated with the Housing Rehabilitation and First Time Homebuyer program. Planning and Engineering Services increased for the Community Plan/General Plan update fee and an increase in applications.

At final budget, revenue for Community Development (28509) were transferred to Budget Unit 28200, Affordable Housing.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
\$253	(\$1,038,087)				(\$1,037,834)	(\$1,040,000)

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28600
UNIT TITLE - LOCAL AGENCY FORMATION COMMISSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	5,249	4,937	33,200	33,200	33,200
OTHER CHARGES	74,061	45,000	65,000	65,000	65,000
GRAND TOTAL	79,310	49,937	98,200	98,200	98,200

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

LOCAL AGENCY FORMATION COMMISSION

BUDGET UNIT 28600

The Local Agency Formation Commission (LAFCO) operates under the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (Government Code 56000 et seq.). In Merced County, the Commission is composed of two members of the Board of Supervisors, two elected city officials who are either mayors or city council members, and one person representing the general public. The public member is elected by the other four Commission members. The Commission regulates formation of cities, annexations of territory to cities, and formations, annexations, detachments, mergers, consolidations, dissolutions, and reorganizations of special districts (except school districts) within Merced County. Extensive changes in the laws governing LAFCO were enacted January 1, 2001 and require LAFCO to function as an independent entity. Beginning in FY 2001/02, the Commission decided to contract with the County of Merced for LAFCO staff and legal counsel services and is continuing through FY 2006/07.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category includes the appropriation to pay for the cost allocation plan.

OTHER CHARGES

This category includes the appropriation to pay the County's contribution for LAFCO operations and for consultant services involving municipal reviews.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28700
UNIT TITLE - AGRICULTURAL COMM-ANIMAL CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	734,706	805,339	1,047,523	1,047,523	1,047,523
SERVICES & SUPPLIES	289,799	339,070	312,444	312,444	320,424
GRAND TOTAL	1,024,505	1,144,409	1,359,967	1,359,967	1,367,947

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

AGRICULTURAL COMMISSIONER - ANIMAL CONTROL

BUDGET UNIT 28700

This division of the Agricultural Commissioner's Office is charged with the responsibility of enforcing State laws and County ordinances relative to licensing, vaccinating, and regulating dogs and other domestic animals. The division maintains the animal shelter for impounding, placing and disposal of unwanted dogs, cats, and strays as well as 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 33% in FY 2005/06.

SALARIES AND EMPLOYEES BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Animal Services Manager	1	1	1	1
<i>Animal Services Field Supervisor</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Animal Services Operations Supervisor</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Animal Control Supervisor</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>2</i>
Animal Control Officer I/II	4	4	4	4
Animal Control Officer III	1	1	1	1
Animal Control Dispatcher	1	1	1	1
*Animal Care Specialist	3	3	4	4
*Animal Care Specialist VS	1	1	0	0
Account Clerk III	1	1	1	1
Typist Clerk I/II	1	1	1	1
Veterinarian (At-Will)	<u>0</u>	<u>0</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	15	15	16	16
 <u>Permanent Contract Employees</u>				
Veterinarian	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
TOTAL CONTRACT EMPLOYEES	0	1	0	0
 <u>Extra Help</u>				
EH Typist Clerk I/II	0.50	0.50	0.50	0.50
EH License Compliance Officer	0.75	0.75	0.75	0.75
EH Animal Care Specialist	0.00	0.00	0.50	0.50
EH Animal Control Officer I/II	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	1.25	1.25	2.25	2.25
 TOTAL BUDGETED/APPROVED	 16.25	 17.25	 18.25	 18.25

* 2/22/05 Kennel Attendants became Animal Care Specialists

On February 14, 2006 (Mid-Year) the Board of Supervisors approved one (1) Veterinarian (Position #21).

For Mid-Year FY 2006/07 one (1) Contract Veterinarian (Position #20) was converted to one (1) Veterinarian At Will (Position #21). Extra Help increased for shift coverage and to reduce overtime.

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

At final budget, both of the following positions were converted to an Animal Control Supervisor: one (1) Animal Services Field Supervisor (Position #9) and one (1) Animal Services Operations Supervisor (Position #7).

SERVICES AND SUPPLIES

This category has increased overall for Communications-Internal Services to the add the Global Positioning Systems to seven cell phones; Special Department Expense-Other for surgical supplies, microchips, animal ID tags, and animal food; Special Department Expense-Spay/Neuter to cover veterinarian costs for the Spay/Neuter program; Professional and Special Services-Software for computer licenses and software support; and Transportation and Travel-County Vehicle based on estimated usage. Professional & Special Services-Contractual Agreements decreased due to the Veterinarian position added in FY 2005/06.

At final budget, increases were approved for Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Overall this category is increased for State Mandated Costs due the allowable claims processed and Humane Services Revenue based on the anticipated increase in the fee schedule. Other revenue projections are based on prior year trends.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>\$7,980</i>				<i>\$7,980</i>	<i>\$0</i>

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28800
UNIT TITLE - PREDATORY ANIMAL CONTROL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	75,511	65,250	69,820	69,820	69,820
GRAND TOTAL	75,511	65,250	69,820	69,820	69,820

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

PREDATORY ANIMAL CONTROL

BUDGET UNIT 28800

The Predatory Animal Control program provides animal damage control for Merced County. It is operated in conjunction with the U.S. 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. For FY 1999/00 the USDA received funding for approximately 10.5 FTE additional trapper positions in California. Based on the agreement with the USDA, the Board approved two (2) full-time trappers as part of the Annual Work Plan/Reimbursable Budget Plan. The FY 1994/95, the Cooperative Wildlife Services Predatory Animal Control Program agreement with the USDA provided 1.5 FTE trappers for Merced County of which Stanislaus County has funded the remaining 0.5 FTE trapper. The Governor's May revise for FY 2002/03 eliminated the State's share in the cost of funding the Cooperative Wildlife Services Predatory Animal Control Program. USDA picked up a portion of this funding, but the net result was Merced County losing 0.5 FTE trapper (one trapper position is currently shared with Madera County). The proposed FY 2006/07 budget reflects a continuation of the 1.5 FTE trapper level in Merced County.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is increased overall for the contract with the United States Department of Agriculture (USDA).

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has remained at the Fiscal Year 2005/06 level.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 28900
UNIT TITLE - MERCED COUNTY ASSOC OF GOVT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	3,804	16,982	20,000	20,000	20,000
OTHER CHARGES	24,299	24,198	63,756	63,756	63,756
GRAND TOTAL	28,103	41,180	83,756	83,756	83,756

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

MERCED COUNTY ASSOCIATION OF GOVERNMENTS

BUDGET UNIT 28900

The functions of the Merced County Association of Governments (MCAG) are to do area-wide planning as may be required by law or directed by the governing board, to render technical assistance to member agencies of the MCAG 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.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at FY 2005/06 level.

OTHER CHARGES

This category is increased for One Voice appropriation.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 29000
UNIT TITLE - AIRPORT LAND USE COMMISSION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	1,382	3,296	5,100	5,100	5,100
GRAND TOTAL	1,382	3,296	5,100	5,100	5,100

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

AIRPORT LAND USE COMMISSION

BUDGET UNIT 29000

As set forth in sections 21670 through 21676 of the Public Utilities Code, the purpose of the Airport Land Use Commission (ALUC) is to study and recommend uses and use restrictions for land surrounding public airports. The ALUC meets on an as-needed basis. The Airport Land Use Commission 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 harmful, the determination can only be overruled by a two-thirds vote of the governing body having jurisdiction over the affected airport.

SALARIES AND EMPLOYEE BENEFITS

Staff Assistance to the Airport Land Use Commission is provided by the Planning Department.

SERVICES AND SUPPLIES

This category is budget at FY 2005/06 level.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC PROTECTION
ACTIVITY - OTHER PROTECTION

FUND - 1010
BUDGET UNIT # - 29400
UNIT TITLE - COUNTY CLERK

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	102,550	100,140	144,219	144,219	144,219
SERVICES & SUPPLIES	9,012	10,604	36,205	36,205	36,205
INTRAFUND & INTERFUND TRANSFERS	14,000	0	8,000	8,000	8,000
CAPITAL ASSETS	518	0	0	0	0
GRAND TOTAL	126,080	110,744	188,424	188,424	188,424

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

COUNTY CLERK

BUDGET UNIT 29400

In January 1995, the Auditor-Controller assumed the functions of County Clerk, Registrar of Voters and Elections. The County Clerk issues marriage licenses, performs marriage ceremonies, accepts passport applications, fees, and 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, and files and posts public notices and environmental impact reports, certifies to the capacity of public officials, registers process servers, and unlawful detainer assistants. The registration includes requesting background investigations from the Department of Justice. In FY 1992/93 the Superior Court invoked the provisions of Government Code Section 69898 (d) and assumed from the County Clerk all duties previously performed in relation to judicial actions, proceedings and records.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Chief Deputy County Clerk	1	1	1	1
Legal Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	2	2	2	2
 <u>Extra Help</u>				
EH Account Clerk II	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	0.50	0.50	0.50	0.50
 TOTAL BUDGETED/APPROVED				
	2.50	2.50	2.50	2.50

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

SERVICE AND SUPPLIES

This category is increased for Office Expense-General based on expected increase volume in paper materials needed for records and monitors needed for scanning of marriage records. Professional and Special Services increased for Clerk services. Professional and Special Services-Data Processing increased based on departmental charges.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased for Passports, Marriage Licenses, and Clerks Fees based on current trends and information.

PUBLIC WAYS AND FACILITIES FUNCTION

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC WAYS AND FACILITIES
ACTIVITY - PUBLIC WAYS

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	3,637,222	4,035,273	4,554,032	4,554,032	4,554,032
SERVICES & SUPPLIES	7,587,313	9,402,102	12,957,863	12,957,863	14,592,688
OTHER CHARGES	13,200	80,556	50,000	50,000	50,000
INTRAFUND & INTERFUND TRANSFERS	0	139,000	0	0	0
CAPITAL ASSETS	643,023	801,354	220,000	220,000	220,000
GRAND TOTAL	11,880,758	14,458,285	17,781,895	17,781,895	19,416,720

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

DPW-ROAD DIVISION

BUDGET UNIT 30000

A major function of the County is to maintain public roads in the unincorporated area. The Streets and Highway Code gives the Board of Supervisors the authority over roads that are necessary for public convenience to be established, constructed, and maintained by the Department of Public Works (DPW). There are approximately 1,735 miles of maintained County roads, of which 1,512 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. The Roads Division purchases engineering & clerical services from DPW-Professional Services Budget Unit 27400.

EXECUTIVE'S COMMENT

Merced County road system continues to receive inadequate Federal/State funding to provide significant program reconstructing for the several hundred miles of County roads. However, Measure A - pending voter approval in June and Proposition 42-awaiting Legislative approval may provide funding to enhance our road systems that has deteriorated to the point preventive maintenance and repair are ineffective.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Deputy Director Public Works-Roads	1	1	1	1
Road Superintendent	1	1	1	1
Shop Supervisor	1	1	1	1
District Road Supervisor	3	3	3	3
Traffic Supervisor	1	1	1	1
Assistant Shop Supervisor	1	1	1	1
Assistant Road Supervisor	3	3	3	3
Assistant Traffic Supervisor	1	1	1	1
Equipment Service Worker	1	1	1	1
Heavy Equipment Mechanic I/II	10	10	12	12
Road Maintenance Worker I/II/III	28	28	28	28
Parts Supply Clerk	1	1	1	1
<i>Litter Control Worker</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>County Refuse Control Worker I/II</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1</i>
Refuse Collection Supervisor	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	54	54	56	56
 <u>Extra Help</u>				
EH Engineering Associate I	0.50	0.50	0.50	0.50
EH Engineering Associate III	<u>0.35</u>	<u>0.35</u>	<u>0.35</u>	<u>0.35</u>
TOTAL FTE	0.85	0.85	0.85	0.85
 TOTAL BUDGETED/APPROVED	 54.85	 54.85	 56.85	 56.85

On February 14, 2006 (Mid-Year) the Board of Supervisors approved two (2) Heavy Equipment Mechanic I/II (Position #s 47, 49).

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

At final budget, one (1) Litter Control Worker (Position #56) was converted to a County Refuse Control Worker I/II.

SERVICES AND SUPPLIES

This category is decreased overall based on Professional and Special Services reductions in road construction and consulting engineer services. Special Department Expense is reduced based on decreased projects. General Liability is decreased based on projected countywide rates and premium. Increases in this category are reflected

SERVICES AND SUPPLIES (Continued)

in Maintenance–Equipment for the “Bus” replacement parts and outside repairs and Maintenance Equipment–Fuel for higher fuel costs. Special Department Expense–Cost Allocation and Professional and Special Services–Administrative Services are increased based on departmental charges. Household Expense–Contractual is increased for janitorial services.

At final budget, Professional and Special Services are increased based on Proposition 42 funding, Local Transportation Funds, and the Ranchero Lane project. Special Department Expense–Other is increased for the CAMS program. Transportation and Travel–County Vehicle is increased based on countywide rates.

OTHER CHARGES

This category is decreased based on less Right of Way acquisitions scheduled for FY 2006/07.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86425 2 Self Propelled Street Brooms	\$80,600	\$80,600	\$80,600
86426 2 Hydraulic Truck Material Conveyors	22,200	22,200	22,200
86427 1 Oil Distributor Trailer	32,000	32,000	32,000
86428 2 Silent Messenger Sign Boards	36,000	36,000	36,000
86429 1 Heavy Equipment Hoist Lift	35,200	35,200	35,200
86430 1 Transmission Lifting Table	4,000	4,000	4,000
86431 3 Trash Pumps	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
TOTAL	\$220,000	\$220,000	\$220,000

The Self Propelled Street Brooms are needed to replace obsolete equipment. The Hydraulic Truck Material Conveyors are used to distribute material (dirt, asphalt, etc.) along the roadway shoulders. The Model 600 Oil Distributor Trailer is used to seal roadways with oil. The Silent Messenger Boards are automated mobile signs used to advise drivers of upcoming hazards, road closures, and other related messages. The Heavy Equipment Post Hoist Lifts are needed for lifting vehicles and busses for repair and maintenance. The Transmission Lifting Table is a portable mechanism used to assist in maintenance and rebuilding of transmissions. The Trash Pumps are portable pumps used to alleviate flooded intersections and roadways.

REVENUE

This category is decreased overall based on reductions in funds to be received from Federal Aid for Construction and State Assembly Bill 2928. Other Revenue is decreased based on an estimated reduction in conditional use permits. Sales and Use Tax–Local Trans Funds are reduced based on current information.

At final budget, Reimbursed Projects, Sales and Use Tax–Local Transportation Fund, and Federal Other are increased based on more current data. State Assembly Bill 2928 Revenue is increased based on Proposition 42 Traffic Congestion Relief from the State.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$1,634,825				\$1,634,825	\$3,115,970

HEALTH AND SANITATION FUNCTION

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	9,330,476	10,600,356	12,392,314	12,392,314	12,473,864
SERVICES & SUPPLIES	2,578,523	2,489,616	3,581,789	3,581,789	3,910,977
OTHER CHARGES	347,895	233,540	390,382	390,382	390,382
INTRAFUND & INTERFUND TRANSFERS	-533,102	-390,402	-516,346	-516,346	-516,346
CAPITAL ASSETS	227,141	130,359	0	0	0
GRAND TOTAL	11,950,933	13,063,469	15,848,139	15,848,139	16,258,877

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

HEALTH

BUDGET UNIT 40000

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

The Director of Public Health is the designated liaison for contract oversight and monitoring of the lease of the former County Hospital, (MCMC) to Mercy Medical Center Merced/Catholic Healthcare West (CHW) and for the contract for Jail Health Services with California Forensic Medical Group (CFMG). The Health Department is also responsible for administrative direction of Budget Unit 49500-Indigent Health Care Programs and Budget Unit 40600-First 5 Merced County.

EXECUTIVE'S COMMENT

The Health Department budget assumes a distribution formula for Health Realignment between the Health Department (Budget Unit 40000) and the Indigent Health Care Program (Budget Unit 49500) of 57% Health and 43% IHCP.

SALARIES AND EMPLOYEE BENEFITS

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Public Health Director	1	1	1	1
County Health Officer	1	1	1	1
Deputy Public Health Director	2	2	2	2
Health Department Office Administrator	1	1	1	1
Secretary III	1	1	1	1
Accounting Technician	3	3	3	3
Supervising Therapist	1	1	1	1
Staff Therapist I/II	1	1	1	0
Staff Therapist I/II VS	3	3	3	0
Occupational/Physical Therapist I/II	0	0	0	4
Occupational/Physical Therapist I/II VS	0	0	0	1
CA Children's Service Worker I/II	4	5	5	5
Medical Therapy Aide	1	1	1	1
Account Clerk III	1	1	1	1
Director of Environmental Health	1	1	1	1
Supervising Environmental Health Specialist	3	3	3	3
Environmental Remediation Specialist	1	1	1	1
Environment Health Specialist I/II/III	13	13	14	14
Hazardous Material Specialist I/II/III	2	2	2	2
Environmental Health Technician I/II	3	4	5	5
Automation Systems Analyst I/II	2	0	0	0
Health Education Administrator	0	1	1	1
Nutritionist	0	1	1	1
Public Health Laboratory Director	1	1	1	1
Public Health Lab Microbiologist I/II	0	0	0	2
Public Health Lab Microbiologist	2	2	2	0
Microbiology Technician I/II	2	2	2	2
Public Health Social Worker	7	7	6	6
Nurse Practitioner I/II/Physicians Assistant	1	1	1	1
Public Health Program Manager	3	4	4	4
Managed Care Project Coordinator	0	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Supervising Public Health Nurse	4	7	7	7
<i>Senior Public Health Nurse</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Public Health Nurse I/II/Community Health Nurse</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>19</i>
<i>Public Health Nurse I/II/Community Health Nurse VS</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>3</i>
<i>Public Health Nurse/Community Health Nurse VS</i>	<i>21</i>	<i>20</i>	<i>20</i>	<i>0</i>
<i>Specialty Services Operations Nurse VS</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Epidemiologist</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Epidemiologist I/II</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1</i>
Health Education Specialist	1	1	2	2
<i>Community Health Specialist</i>	<i>11</i>	<i>12</i>	<i>12</i>	<i>10</i>
<i>Community Health Specialist VS</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>2</i>
<i>Communicable Disease Investigator**</i>	<i>2</i>	<i>2</i>	<i>2</i>	<i>2</i>
Community Health Worker	1	1	1	1
*Support Services Analyst I/II	5	5	4	4
Community Health Aide I/II	3	3	3	3
Vital Statistic Clerk	1	1	1	1
Typist Clerk III	1	1	1	1
Medical Claims Clerk I/II	3	3	3	3
Staff Services Analyst I/II	1	1	1	1
Secretary I/II	2	2	2	2
Account Clerk I/II	3	3	3	3
Medical Transcriptionist I	3	3	3	3
Typist Clerk I/II	6	6	6	6
Emergency Medical Services Manager	1	1	1	1
Emergency Medical Services Specialist	2	2	2	2
Licensed Vocational Nurse	3	3	3	3
Staff Personnel Analyst	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	139	145	146	147

Contract Employees

Public Health Director	1.00	1.00	1.00	1.00
Staff Therapist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
TOTAL CONTRACT EMPLOYEES	2.00	2.00	2.00	2.00

Extra Help

EH Staff Therapist	0.20	0.20	0.20	0.20
EH Public Health Nurse	0.00	0.00	0.10	0.10
EH Licensed Vocational Nurse	0.58	0.58	0.58	0.58
EH Microbiologist Trainee	0.50	0.00	0.00	0.00
EH Typist Clerk I/II	0.00	1.50	1.50	1.50
EH Microbiology Technician	0.00	0.50	0.00	0.00
EH Public Health Lab Director	0.00	0.00	0.25	0.25
EH Microbiologist	<u>0.00</u>	<u>0.50</u>	<u>0.25</u>	<u>0.25</u>
TOTAL FTE	1.28	3.28	2.88	2.88

TOTAL BUDGETED/APPROVED 142.28 150.28 150.88 151.88

* Administrative adjustment-one (1) Support Services Analyst (Position #148) was deleted at Final Budget Hearings, August 30, 2005, and was not reflected in position count for FY 2005/06.

** *Administrative adjustment-previously listed as Community Disease Investigator.*

SALARIES AND EMPLOYEE BENEFITS (Continued)

For FY 2006/07 the department requests to add one (1) Health Education Specialist (**Position #227**) 92% funded from Child Health and Disability Prevention revenue, one (1) Environmental Health Specialist I/II/III (**Position #226**) 100% funded from Sanitation Services revenue, and one (1) Environmental Health Technician I/II (**Position #225**)-100% funded from Public Works Tipping Fees revenue. The department requests to convert one (1) Community Health Specialist (Position #212) 92% funded to 50% funded. The department requests to delete one (1) Public Health Social Worker (Position #80).

On June 20, 2006, two (2) Public Health Laboratory Microbiologist (Position #3, 124) changed to Public Health Lab Microbiologist I/II. Four (4) Staff Therapist I/II (Position #11, 72, 118, 123) changed to Occupational/Physical Therapist I/II. Twenty Public Health Nurse (Position #10, 20, 24, 35, 44, 57, 93, 95, 109, 131, 134, 141, 152, 159, 161, 171, 182, 184, 195, 220), one (1) Senior Public Health Nurse (Position #83) and one (1) Specialty Services Operations Nurse (Position #92) changed to Public Health Nurse I/II/Community Health Nurse.

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

At final budget, one (1) Occupational/Physical Therapist I/II (Position #228) 74% grant funded was added and one (1) Epidemiologist (Position #167) was changed to an Epidemiologist I/II.

SERVICES AND SUPPLIES

This category is decreased overall based on reductions in Special Department Expense and Professional and Special Services-Contractual Agreements. Data Processing is increased for fixed costs.

At final budget, increases were approved for Professional and Special Services-Medical Services for CFMG Mental Health certification, Professional and Special Services-Contractual Agreement to cover disposal costs from the April 2006 flood and contract negotiations and, Special Department Expense-Other to purchase supplies for disaster field treatment sites.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category has decreased slightly overall for Health Realignment based on current information. State Other and Federal Other decreased based on allocation projections. State Motor Vehicle In-Lieu Tax Realignment increased based on current trends. Public Assistance-Realignment and State Aid for Crippled Children increased based on increased costs for the California Children's Services programs.

At final budget, increases were approved for Federal Other for Health Resources and the Services Administration Grant and Bioterrorism rollover funds to cover a prior year encumbrance, Other Revenue for Bioterrorism rollover funds to cover a prior year encumbrance, and State Aid for Crippled Children based on increased costs for the California Children's Services programs.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Estimated Revenue</i>
\$81,550	\$329,188				\$410,738	\$380,207

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

FUND - 1500
BUDGET UNIT # - 40600
UNIT TITLE - FIRST FIVE MERCED COUNTY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	344,110	578,290	940,950	940,950	940,950
SERVICES & SUPPLIES	2,919,365	3,138,788	5,970,061	5,970,061	6,290,556
INTRAFUND & INTERFUND TRANSFERS	0	0	-25,000	-25,000	-84,695
CAPITAL ASSETS	0	7,655	0	0	7,500
GRAND TOTAL	3,263,475	3,724,733	6,886,011	6,886,011	7,154,311

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

First 5 Merced County

BUDGET UNIT 40600

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

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

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

EXECUTIVE'S COMMENT

The 2003 Strategic Plan adopted by the Merced County Children and Families Commission details various funding approaches of the Commission. The Strategic Plan is reviewed on an annual basis and the third Strategic Plan will be completed in FY 2006/07.

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 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 will continue to dedicate resources in FY 2006/07 for special projects such as collaborative endeavors, outreach and education, and community meetings with parents of children 0-5. The Commission will also continue to seek out opportunities that leverage resources and initiatives that secure greater local investment in early intervention and prevention programs for children 0-5.

In FY 2006/07, the Commission will continue to devote significant resources to multi-year projects it has funded through its School Readiness Initiative and Three-year Project Contracts, along with recently funded initiatives such as the Compensation Retention Incentive Program, Preschool for All planning and implementation, and the Special Needs Demonstration Project.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
<i>First 5 Merced County</i> Executive Director	1	1	1	1
<i>First 5 Merced County</i> Program Manager	0	0	1	1
<i>*First 5 Merced County Program Specialist</i>	<i>1</i>	<i>2</i>	<i>2</i>	<i>3</i>
<i>Support Services Analyst I/II</i>	<i>2</i>	<i>4</i>	<i>4</i>	<i>4</i>
Support Services Analyst V/S	0	1	1	0
Account Clerk I/II	1	1	1	1
Secretary I/II	1	1	1	1
Typist Clerk I/II	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME & VS	6	11	12	12
 <u>Extra Help</u>				
EH Typist Clerk I	<u>0.58</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	0.58	0.00	0.50	0.50

TOTAL BUDGETED/APPROVED 6.58 11.00 12.50 12.50

* FY 2004/05 Administrative adjustment: one (1) *First 5 Merced County* Program Specialist (Position #8) added on August 26, 2003.

SALARIES AND EMPLOYEE BENEFITS (Continued)

On February 14, 2006 (Mid-Year) the Board of Supervisors approved one (1) First 5 Merced County Program Manager (Position #14) to oversee all aspects of the School Readiness initiative.

On June 20, 2006, one (1) Support Services Analyst I/II VS (Position #9) was changed from variable shift to full time.

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

At final budget, one (1) Support Services Analyst I/II (Position #11) was converted to a First 5 Merced County Program Specialist.

SERVICES AND SUPPLIES

This category is increased overall for Professional and Special Services-Contractual Agreements for contracts and Special Department Expense-Other for special projects and First 5 Commission directed initiatives.

At final budget, increases were approved to Professional and Special Services-Contractual Agreement due to prior year contractual obligations and Professional and Special Services-Administrative Services due to staff time projected in more than one First 5 program.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

At final budget, this category was adjusted due to reimbursement for staff time spent in more than one First 5 Program.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86485 1 Photocopier	<u>\$0</u>	<u>\$0</u>	<u>\$7,500</u>
TOTAL	\$0	\$0	\$7,500

At final budget, one (1) Photocopier was approved to replace a nonserviceable unit.

REVENUE

Revenue is increased due to new grant funds received by the Commission. Additional revenue from the Special Needs Demonstration Project grant is also reflected in this category.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$320,495		(\$59,695)	\$7,500	\$268,300	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HEALTH

FUND - 1010
BUDGET UNIT # - 41500
UNIT TITLE - MENTAL HEALTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	15,187,081	16,235,623	20,702,294	20,702,294	20,702,294
SERVICES & SUPPLIES	4,288,359	4,496,550	5,240,694	5,240,694	6,314,204
OTHER CHARGES	2,490,855	2,284,032	3,965,600	3,965,600	3,686,300
INTRAFUND & INTERFUND TRANSFERS	-988,244	-846,658	-1,345,861	-1,345,861	-519,432
CAPITAL ASSETS	8,968	11,945	0	0	121,000
GRAND TOTAL	20,987,019	22,181,492	28,562,727	28,562,727	30,304,366

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

MENTAL HEALTH

BUDGET UNIT 41500

The Department of Mental Health provides a comprehensive 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 Abuse Division develops and provides a comprehensive range of prevention and treatment services including education, early intervention, residential and outpatient recovery services for people experiencing problems related to alcohol and drug use. This Division operates under a net negotiated amount contract with the State of California.

Mental Health Services Act (MHSA), also known as Proposition 63, was approved by the voters in November of 2004. New MHSA programs include a Youth Based program (WeCan), a homeless program (CARE), an Outreach program (COPE), a Southeast Asian program (SEACAP), Older Adult System of Care Program (OASOC) and a Wellness Center.

EXECUTIVE'S COMMENT

The Department's proposed budget for FY 2006/07 reflects a continuing reliance upon the severely depleted realignment trust fund to continue the Department's operations and to meet the growing demands for services and to meet state and federal mandates. The proposed budget also includes significant revenues from Medi-Cal Federal Financial Participation (FFP), state Managed Care allocation, and the Mental Health Services Act (MHSA).

The Governor's proposed budget for FY 2006/07 would have several significant implications for the Department's budget. Included in the proposed actions are the following:

- Since FY 03/04, the State has allocated to Merced County approximately \$160,000 of federal Individuals with Disabilities Education Act (IDEA) funds through the County Office of Education to cover costs for mandated mental health evaluation and treatment of Special Education Program (AB 3632) students. Any costs for these mandated services above the allocation have been submitted as SB 90 unfunded state mandate claims, payment of which is being deferred into future years, as yet unspecified. The Department's FY 2004/05 total cost for AB3632 services was approximately \$488,512. Estimated total cost for FY 2005/06 is \$537,363 and FY 2006/07 is \$591,099. Any shortfall is being paid by realignment funds pending receipt of State reimbursement. The county is currently owed approximately \$1.5 million for services provided through FY05/06.

The Governor's May Revision proposes to restructure AB3632 services. The Revision continues \$69 million in Federal IDEA funds and includes an additional \$69 million State General Funds to be allocated to county mental health departments for these services. The amount of these funds that will be available to Merced County is not determined at this time. The Department will be required to enter into an agreement with the County Office of Education to outline plans for provision of these services if the funding through the IDEA and State General Fund is exhausted prior to the end of the 06/07 fiscal year.

- Continuation of the 10% local match on EPSDT Medi-Cal growth above the FY 2001/02 level. The Department's share in FY 2006/07 is estimated at \$40,000-\$50,000. Final calculation of the Department's share of 10% local match is dependent upon necessary expansion of mandated EPSDT and Therapeutic Behavioral Services for children.
- The adopted State budget for FY 2004/05 eliminated the Children's System of Care program for a State general fund savings of \$20 million. Merced County is one of only seven counties that receive an allocation for Children's System of Care of all federal SAMHSA block grant funds (\$351,000). The State Department of Mental Health made a decision to continue the

EXECUTIVE'S COMMENT (Continued)

allocation of the federal funds to those seven counties for FY 2004/05 and FY 2005/06. It is unclear whether these funds will continue to be allocated in this manner in FY 2006/07.

The Department continues its efforts to reduce costs by limiting access to outpatient services for those persons who do not fall within state and federal mandated target populations, i.e., Medi-Cal beneficiaries and LPS conserved individuals. The Department serves approximately 800 persons per year who do not fit these mandated target population criteria and do not have insurance or other payor sources. The County's responsibility to provide outpatient mental health services to these individuals is, by statute, "to the extent resources are available." Due to the depletion of realignment funds, the department no longer has the funding to provide non-mandated services.

The Welfare & Institutions Code Section 5150 mandates that crisis intervention and involuntary inpatient services is ensured to all citizens who are a danger to self or others or are gravely disabled due to a mental illness. These services will continue to be provided.

SALARIES AND EMPLOYEE BENEFITS

	<u>2004/05</u> <u>APPROVED</u>	<u>2005/06</u> <u>APPROVED</u>	<u>2006/07</u> <u>RECOMMENDED</u>	<u>2006/07</u> <u>APPROVED</u>
<u>MENTAL HEALTH (MH)</u>				
Director of Mental Health	1	1	1	1
Assistant Mental Health Director	2	2	1	1
Assistant Mental Health Director- Planning/Fiscal Development	1	1	1	1
Administrative Operations Manager- Mental Health	1	1	1	1
Psychiatric Facility Manager	1	1	1	1
Quality Improvement Program Manager	1	1	1	1
Children's System of Care Coordinator	1	1	1	1
Licensed Clinical/Clinical Psychologist	2	1	1	1
Mental Health Compliance Officer	1	1	1	1
Mental Health Fiscal Manager	1	1	1	1
<i>Mental Health Services Program</i>				
<i>Analyst</i>	<i>0</i>	<i>0</i>	<i>1</i>	<i>0</i>
<i>Mental Health Administrative Services</i>				
<i>Analyst</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1</i>
Staff Services Analyst I/II	4	2	4	4
Mental Health Program Manager	9	8	8	8
Mental Health Automation Services Manager	1	1	1	1
<i>Psychiatric Nurse Practitioner I/II</i>	<i>0</i>	<i>0</i>	<i>2</i>	<i>1</i>
<i>Psychiatric Staff Nurse/Licensed</i>				
<i>Mental Health Worker I/II</i>	<i>17</i>	<i>15</i>	<i>16</i>	<i>16</i>
<i>Psychiatric Staff Nurse I/II/Licensed</i>				
<i>Mental Health Worker I/II VS</i>	<i>2</i>	<i>2</i>	<i>1</i>	<i>2</i>
<i>Mental Health Clinician I/II</i>	<i>31</i>	<i>29</i>	<i>32</i>	<i>31</i>
<i>Mental Health Clinician I/II VS</i>	<i>3</i>	<i>3</i>	<i>4</i>	<i>5</i>
Crisis Intervention Specialist	5	5	5	5
Vocational Rehabilitation Counselor	0	0	1	1
Crisis Intervention Specialist VS	1	1	1	1
Automation Systems Analyst I/II	2	2	3	3
Personnel Assistant - Confidential	1	1	1	1
Mental Health Fiscal Supervisor	1	1	1	1
Medical Records Supervisor	1	1	1	1
Mental Health Worker I/II	28	26	29	29
Mental Health Worker I/II VS	8	8	6	6

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Secretary III	1	1	1	1
Secretary I/II – Confidential	1	1	1	0
Secretary II	0	0	1	1
Mental Health Records Technician III	1	1	1	1
Mental Health Records Technician I/II	14	13	14	14
Psychiatric Ward Clerk	2	1	1	1
Accounting Technician	1	1	2	2
Account Clerk III	3	4	4	4
Account Clerk I/II	1	0	0	0
Typist Clerk III	7	6	8	9
Typist Clerk III VS	0	1	1	1
Typist Clerk I/II	3	3	3	3
Data Support Assistant	3	3	3	3
Facility Services Supervisor	1	1	1	1
Delivery Driver	1	1	1	1
Eligibility Worker I/II	1	1	1	1
Dual Diagnosis Specialist	1	1	2	2
Telephone Systems Operator	2	1	1	1
Housekeeping Attendant I/II	6	5	5	5
A&D Counselor/Services Intern	1	0	1	1
Consumer Assistance Worker	0	0	4	4
Quality Assurance Specialist	<u>3</u>	<u>2</u>	<u>3</u>	<u>3</u>
MH TOTAL FULL-TIME & VS	179	163	186	186

UNFUNDED POSITIONS PENDING PROPOSITION 63

Account Clerk I/II	0	1	0	0
Typist Clerk III	0	2	0	0
Mental Health Clinician I/II	0	2	0	0
Mental Health Worker I/II	0	2	0	0
Mental Health Records Technician I/II	0	1	0	0
Psychiatric Staff Nurse/Licensed				
Mental Health Worker I/II	0	4	0	0
Telephone Operator I	0	1	0	0
Mental Health Services Program Analyst	0	1	0	0
Psychiatric Nurse Practitioner	0	2	0	0
A&D Counselor/Services Intern	0	1	0	0
Staff Services Analyst I/II	0	1	0	0
Staff Psychiatrists (At will)	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>
MH TOTAL FULL-TIME & VS	0	19	0	0

ALCOHOL & DRUG (A&D)

A&D Services Coordinator	0	0	1	1
A&D Administrative Analyst	1	1	1	1
A&D Prevention Specialist	1	1	1	1
MH Clinician I/II	1	1	1	1
A&D Program Manager	3	3	3	3
Staff Services Analyst I/II	2	3	2	2
A&D Counselor/Service Worker	21	0	0	0
A&D Counselor/Services Intern	0	22	22	22
A&D Prevention Worker VS	1	1	1	1
Program Assistant VS	1	1	0	0

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Program Assistant	0	0	1	1
Secretary I/II - Confidential	1	1	1	1
Accounting Technician	1	1	1	1
Account Clerk III	1	0	0	0
Typist Clerk III	6	6	6	6
Typist Clerk III VS	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
A&D TOTAL FULL-TIME & VS	41	41	41	41

PERMANENT & CONTRACT PSYCHIATRISTS

Mental Health Medical Director (At will)	1	1	1	1
Contract Staff Psychiatrists	7	7	7	7
Staff Psychiatrists (At will)	<u>5</u>	<u>5</u>	<u>6</u>	<u>6</u>
TOTAL PERMANENT & CONTRACT PSYCHIATRISTS	13	13	14	14
 TOTAL FULL TIME/VS/CONTRACT	 233	 236	 241	 241

Extra Help

EH Crisis Intervention Specialist	0.50	0.50	0.10	0.10
EH Medical Records Tech	0.00	1.00	1.00	1.00
EH Mental Health Worker	3.50	2.50	4.00	4.00
EH Mental Health Clinician I/II	0.50	0.00	0.00	0.00
EH Psychiatric Staff RN	1.50	1.00	1.00	1.00
EH Licensed Mental Health Worker	0.50	0.50	0.50	0.50
EH Housekeeping Attendant	1.50	2.00	2.00	2.00
EH Account Clerk I/II	0.00	0.50	0.50	0.50
EH Consumer Assistance Worker	<u>0.00</u>	<u>2.00</u>	<u>5.00</u>	<u>5.00</u>
TOTAL FTE	8.00	10.00	14.10	14.10
 TOTAL BUDGETED/APPROVED	 241.00	 246.00	 255.10	 255.10

In November 2005 the Mental Health Services Act (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.

On May 24, 2005 the Board of Supervisors unfunded nineteen (19) vacant positions due to the delay in receiving MHSA funds. The positions included one (1) Account Clerk I/II (Position #45); two (2) Typist Clerk III (Position #238, 291), two (2) Mental Health Clinician I/II (Position #29, 125); two (2) Mental Health Worker I/II (Position #21, 115); one (1) Mental Health Records Technician I/II (Position #75); four (4) Psychiatric Staff Nurses (Position #263, 272, 296, 297); one (1) Alcohol & Drug Intern/Counselor (Position #26); one (1) Telephone Systems Operator (Position #58); one (1) Staff Psychiatrist (Position #293); one (1) Mental Health Services Program Analyst (Position #292); two (2) Psychiatric Nurse Practitioners (Position #294, 295); and one (1) Staff Services Analyst I/II (Position #196). On August 30, 2005 during Final Budget hearings the Board of Supervisors funded one (1) Typist Clerk III (Position #291); one (1) Mental Health Clinician I/II (Position #29); and one (1) Mental Health Services Program Analyst (Position #292). On February 14, 2006 the Board of Supervisors funded seven positions with MHSA funds: one (1) Staff Psychiatrist (Position #293); one (1) Alcohol and Drug Intern/Counselor (Position #26); one (1) Mental Health Clinician I/II (Position #125); one (1) Mental Health Worker I/II (Position #21); one (1) Psychiatric Nurse Practitioner (Position #295); one (1) Mental Health Records Tech I/II (Position #75); and one (1) Typist Clerk III (Position #238). Two (2) previously unfunded positions were funded with realignment: one (1) Psychiatric Nurse Practitioner (Position #294) and one (1) Staff Services Analyst I/II (Position #196). Seven (7) unfunded positions were deleted: one (1) Account Clerk II (Position #45); one (1) Mental Health Worker (Position #115); four (4) Psychiatric Staff Nurse (Position #263, 272, 296, 297);

SALARIES AND EMPLOYEE BENEFITS (Continued)
and one (1) Telephone Systems Operator (Position #58).

On February 14, 2006 (Mid-Year) the Board of Supervisors approved thirteen (13) new positions to be funded by the MHSA funds: three (3) Mental Health Clinician I/II (Position #299, 300, 301); one (1) Dual Diagnosis Specialist (Position #302); one (1) Staff Services Analyst I/II (Position #303); one (1) Quality Assurance Specialist (Position #304); one (1) Automation Systems Analyst I/II (Position #305); one (1) Accounting Technician (Position #306); one (1) Typist Clerk III (Position #307); and four (4) variable shift Consumer Assistance Worker (Position #308, 309, 310, 311). ***One (1) Typist Clerk III (Position #285) converted to Secretary I/II.***

For FY 2006/07 the department requests to delete one (1) Staff Services Analyst I/II (Position #196), convert one (1) Assistant Mental Health Director to an Alcohol and Drug Services Coordinator (Position #27), and convert one (1) Mental Health Clinician I/II to a Vocational Rehabilitation Counselor (Position #97).

On June 20, 2006, one (1) Mental Health Clinician (Position #94) was changed from full time to variable shift.

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

At final budget, the following positions were converted from one (1) Mental Health Services Program Analyst (Position #292) to a Mental Health Administrative Services Analyst, one (1) Psychiatric Nurse Practitioner (Position #295) to a Licensed Mental Health Worker I/II/Psychiatric Staff Nurse I/II, and one (1) Secretary II-Confidential (Position #135) to a Typist Clerk III.

SERVICES AND SUPPLIES

Separate Sub-budget accounts now reflect separate adult and youth costs in Merced, Livingston, and Los Banos. They also reflect the separate tracking of MHSA program expenditures. Department has made an intense effort to reduce those costs over which it has direct control, such as pharmaceuticals, office expense and transportation and travel.

At final budget, increases were approved to Professional and Special Services-Contractual Agreements, Professional and Special Services, and Special Department Expense-Other for Mental Health Services Act Community Services and Support.

OTHER CHARGES

This Department has reviewed all contracts in order to cut costs to the minimum necessary to provide services through contract providers for IMD beds, Day Treatment, Socialization Services and other residential placements. Those line items that have increased represent an ongoing effort to provide a transition to a lower level of care.

At final budget, Aid-Family Reimbursements was decreased to allocate appropriation to different program areas.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for the Department's CalWORKS services.

At final budget, appropriation was approved for a new modular building.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
<i>86468 1 Van</i>	<i>\$0</i>	<i>\$0</i>	<i>\$ 21,000</i>
<i>86470 1 Mobile Clinic</i>	<i>0</i>	<i>0</i>	<i>100,000</i>
<i>TOTAL</i>	<i>\$0</i>	<i>\$0</i>	<i>\$121,000</i>

At final budget, the Van was approved to replace an older van in disrepair and no longer economical to use. The Mobile Clinic was approved to provide services as per Mental Health Services Act.

REVENUE

This category is increased overall. Prop 63 revenues represent first full year of funding for Mental Health Services Act. MediCal is increased based on expanded billable services supported by Prop 63 programs. Mental Health–Realignment and State Motor Vehicle–Lieu Tax Realignment are increased based on five-year experience and current information. Decreased revenues are reflected in State Mandated Costs and State Aid Drug Court based on current information and no carryover of revenues.

At final budget, Mental Health Service Act funds were increased based on the FY 2005/06 allocation carryover.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	<i>\$1,073,510</i>	<i>(\$279,300)</i>	<i>\$826,429</i>	<i>\$121,000</i>	<i>\$1,741,639</i>	<i>\$1,741,639</i>

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1520
BUDGET UNIT # - 45100
UNIT TITLE - 02-03 SCEAP NON COUNTY HOSP

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	14,491	0	0	0	0
GRAND TOTAL	14,491	0	0	0	0

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

2002/2003 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 45100

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2002/03 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, Community Campus of Mercy Medical Center Merced, and Dominican Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1521
BUDGET UNIT # - 45200
UNIT TITLE - 02-03 SCEAP PHYS-EMS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	337	0	0	0	0
GRAND TOTAL	337	0	0	0	0

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

2002/2003 - SCEAP PHYSICIAN-EMS SERVICES

BUDGET UNIT 45200

Under Proposition 99 (Cigarette Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2002/03 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients. This budget unit also provides for FY 2002/03 SCEAP funds to be paid for emergency medical services (EMS) given to program patients.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1522
BUDGET UNIT # - 45300
UNIT TITLE - 02-03 SCEAP OTHER HEALTH SVCS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	5,086	0	0	0	0
GRAND TOTAL	5,086	0	0	0	0

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

2002/2003 – SCEAP OTHER HEALTH SERVICES

BUDGET UNIT 45300

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2002/03 SCEAP funds to be paid for identified medical services associated with Child Health and Disability exams.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1531
BUDGET UNIT # - 46100
UNIT TITLE - 05-06 SCEAP NON COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	0	0	0
GRAND TOTAL	0	0	0	0	0

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

2005/2006 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 46100

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2005/06 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, Community Campus of Mercy Medical Center Merced, and Dominican Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

REVENUE

At final budget, State Proposition 99 funds were increased to balance the budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
					\$0	\$163,434

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1532
BUDGET UNIT # - 46200
UNIT TITLE - 05-06 SCEAP PHY-EMS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	0	0	0
GRAND TOTAL	0	0	0	0	0

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

2005/2006 - SCEAP PHYSICIAN-EMS SERVICES

BUDGET UNIT 46200

Under Proposition 99 (Cigarette Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2005/06 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients. This budget unit also provides for FY 05/06 SCEAP funds to be paid for emergency medical services (EMS) given to program patients.

REVENUE

At final budget, State Proposition 99 funds were increased to balance the budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
					\$0	\$70,397

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1533
BUDGET UNIT # - 46300
UNIT TITLE - 05-06 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	0	0	0
GRAND TOTAL	0	0	0	0	0

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

2005/2006 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 46300

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2005/06 EMSA Hospital Services Account (HSA) funds to be paid to emergency room physicians within Merced County.

REVENUE

At final budget, State Proposition 99 funds were increased to balance the budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
					\$0	\$9,911

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1534
BUDGET UNIT # - 46400
UNIT TITLE - 05-06 EMSA SB 2132 PSA & UA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	0	0	0
GRAND TOTAL	0	0	0	0	0

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

2005/2006 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 46400

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2005/06 EMSA Physician Services Account (PSA) and Unallocated Account (UA) funds to be paid to emergency room physicians within Merced County.

REVENUE

At final budget, State Proposition 99 funds were increased to balance the budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
					\$0	\$5,293

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1536
BUDGET UNIT # - 46600
UNIT TITLE - 03-04 SCEAP NON COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	11,832	0	0	0	0
GRAND TOTAL	11,832	0	0	0	0

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

2003/2004 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 46600

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2003/04 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, Community Campus of Mercy Medical Center Merced, and Dominican Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

REVENUE

At final budget, State Proposition 99 funds were increased to balance the budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
					<i>\$0</i>	<i>\$10,146</i>

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1537
BUDGET UNIT # - 46700
UNIT TITLE - 03-04 SCEAP OTHER HEALTH SVCS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	47	0	0	0	0
GRAND TOTAL	47	0	0	0	0

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

2003/2004 – SCEAP OTHER HEALTH SERVICES

BUDGET UNIT 46700

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2003/04 SCEAP funds to be paid for identified medical services associated with Child Health and Disability exams.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1538
BUDGET UNIT # - 46800
UNIT TITLE - 03-04 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	25,361	0	0	0	0
GRAND TOTAL	25,361	0	0	0	0

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

2003/2004 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 46800

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2003/04 EMSA Hospital Services Account (HSA) funds to be paid to emergency room physicians within Merced County.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1539
BUDGET UNIT # - 46900
UNIT TITLE - 03-04 EMSA SB 2132 PSA & UA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	50,934	0	0	0	0
OTHER CHARGES	-225	0	0	0	0
GRAND TOTAL	50,709	0	0	0	0

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

2003/2004 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 46900

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2003/04 EMSA Physician Services Funds (PSA) and Unallocated Account (UA) funds to be paid to emergency room physicians within Merced County.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1600
BUDGET UNIT # - 47100
UNIT TITLE - 04-05 SCEAP NON-COUNTY HOSPITAL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	43,213	10,153	0	0	0
GRAND TOTAL	43,213	10,153	0	0	0

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

2004/2005 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 47100

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2004/05 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, Community Campus of Mercy Medical Center Merced, and Dominican Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

REVENUE

At final budget, State Proposition 99 funds were increased to balance the budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
					\$0	\$14,508

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1602
BUDGET UNIT # - 47300
UNIT TITLE - 04-05 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	118,717	0	0	142
GRAND TOTAL	0	118,717	0	0	142

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

2004/2005 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 47300

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2004/05 EMSA Hospital Services Account (HSA) funds to be paid to emergency room physicians within Merced County.

SERVICES AND SUPPLIES

At final budget, Professional and Special Services-Administrative Services were increased to balance the budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$142				\$142	\$0

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1603
BUDGET UNIT # - 47400
UNIT TITLE - 04-05 EMSA SB 2132 PSA & UA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	1,652	23,802	0	0	0
GRAND TOTAL	1,652	23,802	0	0	0

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

2004/2005 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 47400

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2004/05 EMSA Physician Services Account (PSA) and Unallocated Account (UA) funds to be paid to emergency room physicians within Merced County.

REVENUE

At final budget, State Proposition 99 funds were increased to balance the budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
					\$0	\$3,732

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1604
BUDGET UNIT # - 47500
UNIT TITLE - 04-05 SCEAP PHYS-EMS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	2,338	1,587	0	0	0
GRAND TOTAL	2,338	1,587	0	0	0

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

2004/2005 - SCEAP PHYSICIAN-EMS SERVICES

BUDGET UNIT 47500

Under Proposition 99 (Cigarette Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2004/05 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients. This budget unit also provides for FY 2004/05 SCEAP funds to be paid for emergency medical services (EMS) given to program patients.

REVENUE

At final budget, State Proposition 99 funds were increased to balance the budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
					\$0	\$792

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1610
BUDGET UNIT # - 48100
UNIT TITLE - 06-07 SCEAP NON-COUNTY HOSPITALS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	163,434	163,434	163,434
GRAND TOTAL	0	0	163,434	163,434	163,434

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

2006/2007 – SCEAP NON-COUNTY HOSPITALS

BUDGET UNIT 48100

Under Proposition 99 (Tobacco Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2006/07 SCEAP funds to be paid to hospitals within Merced County. Dos Palos Memorial Hospital, Los Banos Memorial Hospital, Community Campus of Mercy Medical Center Merced, and Dominican Campus of Mercy Medical Center Merced receive funds to compensate for medical care given to program patients.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1617
BUDGET UNIT # - 48800
UNIT TITLE - 06-07 SCEAP PHYS SERVICES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	71,047	71,047	71,047
GRAND TOTAL	0	0	71,047	71,047	71,047

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

2006/2007 - SCEAP PHYSICIAN-EMS SERVICES

BUDGET UNIT 48800

Under Proposition 99 (Cigarette Tax) and other enabling legislation, the State of California has established a limited indigent healthcare program to be administered by counties. The California Healthcare for Indigents Program (CHIP) is to improve access to healthcare services to people who are uninsured or otherwise unable to pay for care. In Merced County the program is called the State of California Extended Access Program (SCEAP).

This budget unit provides for FY 2006/07 SCEAP funds to be paid to physicians who contract with Merced County for medical care given to program patients. This budget unit also provides for FY 2006/07 SCEAP funds to be paid for emergency medical services (EMS) given to program patients.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1618
BUDGET UNIT # - 48900
UNIT TITLE - 06-07 EMSA SB 2132 HSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	132,374	132,374	132,374
GRAND TOTAL	0	0	132,374	132,374	132,374

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

2006/2007 – EMSA SB2132 HSA FUNDS

BUDGET UNIT 48900

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2006/07 EMSA Hospital Services Account (HSA) funds to be paid to emergency room physicians within Merced County.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1619
BUDGET UNIT # - 49000
UNIT TITLE - 06-07 EMSA SB 2132 PSA FUNDS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	30,438	30,438	30,438
GRAND TOTAL	0	0	30,438	30,438	30,438

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

2006/2007 – EMSA SB2132 PSA & UA FUNDS

BUDGET UNIT 49000

The State legislature approved and the Governor signed SB 2132, the Emergency Medical Services Appropriation (EMSA) that appropriated funds to reimburse emergency department physicians for uncompensated medical care. The Welfare and Institution Code Section 16953 states that physicians who provide services to patients that cannot afford to pay for services and program administration costs will be reimbursed through the EMSA funds. The funds are derived from Proposition 99 (Tobacco Taxes) and will be allocated through the Hospital Services Account, Physician Services Account, and Unallocated Account.

This budget unit provides for FY 2006/07 EMSA Physician Services Account (PSA) and Unallocated Account (UA) funds to be paid to emergency room physicians within Merced County.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - HEALTH AND SANITATION
ACTIVITY - HOSPITAL CARE

FUND - 1515

BUDGET UNIT # - 49500

UNIT TITLE - MEDICAL ASSISTANCE PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	676,582	798,199	1,341,249	1,341,249	1,341,249
SERVICES & SUPPLIES	4,011,506	4,034,161	4,378,062	4,378,062	4,378,062
OTHER CHARGES	-62,666	-152,189	0	0	0
CAPITAL ASSETS	3,312	0	0	0	0
GRAND TOTAL	4,628,734	4,680,171	5,719,311	5,719,311	5,719,311

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

MEDICAL ASSISTANCE PROGRAM

BUDGET UNIT 49500

On November 1, 1982, Merced County accepted the transfer of the Medically Indigent Adult categories of Medical 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.

Payments to providers through this budget unit for health care services to jail inmates began in 1998 under the Jail Authorized Medical Services (JAMS) program and in 2000; the State Emergency Medical Services Appropriation (EMSA) was established to pay physicians for medical care. SB 12, the Emergency Medical Services (EMS) Fund was established in 1990 and is also administered through this program.

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. The IHCP Program and staff are integrated closely with daily clinical operations of the leased hospital and Health Department administration on lease related and indigent health care issues.

During FY 2001/02, responsibility for the day to day operations of the Jail Health Program was transferred from the Health Department to California Forensic Medical Group (CFMG), a privately owned company providing medical and dental services to inmates of the Merced County Adult Correctional facilities. The IHCP staff continues to process JAMS payments for inmate services with reimbursement from CFMG for those costs.

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

An Outreach and Enrollment component is being added to this program for FY 2006/07 pending legislative approval.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Indigent Health Care Programs				
Administrator	1	1	1	1
Utilization Review Analyst	2	2	2	0
Community Health Nurse/Public Health Nurse I/II	0	0	0	2
Managed Care Project Coordinator	0	0	1	1
Support Services Analyst I/II	2	2	2	2
Medical Claims Clerk I/II	4	4	4	4
Supervising Eligibility Worker	1	1	1	1
Eligibility Worker I/II	4	4	8	8

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Typist Clerk I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	16	16	21	21
<u>Extra Help</u>				
EH Medical Claims Clerk	0.50	0.50	0.50	0.50
EH Utilization Review Analyst	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50</u>
TOTAL EXTRA HELP	0.50	0.50	1.00	1.00
TOTAL BUDGETED/APPROVED	16.50	16.50	22.00	22.00

For FY 2006/07 the department requests to add (1) Managed Care Project Coordinator (**Position #19**) and four (4) Eligibility Worker I/II (**Position #20, 21, 22, 23**) for Outreach and Enrollment.

On June 20, 2006, two (2) Utilization Review Analyst (Position #4, 18) were changed to Community Health Nurse/Public Health Nurse I/II.

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

SERVICES AND SUPPLIES

This category is increased overall based on estimates for Data Processing, Rents and Leases-Structure, and Professional and Special Services-Medical Services. Professional and Special Services-Other Facilities decreased based on prior year projected expenditures.

At final budget, offsets were approved to decrease Professional and Special Services-Contractual Agreements to cover increases to Transportation and Travel for training costs and Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category is increased overall due to the addition of State Proposition 10 Tobacco Tax, State Other, and Other Revenue for the Outreach and Enrollment program. State Motor Vehicle In-Lieu Tax Realignment increased based on projected state allocations. Health Realignment funds decreased due to the change in the distribution formula for the Indigent Health Care Program from 45% to 43% of the total.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

PUBLIC ASSISTANCE FUNCTION

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - ADMINISTRATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	29,839,963	35,440,382	40,209,453	40,209,453	40,203,041
SERVICES & SUPPLIES	16,042,742	19,082,632	23,529,147	23,529,147	23,289,504
OTHER CHARGES	3,727,263	3,917,560	4,657,194	4,657,194	4,657,194
INTRAFUND & INTERFUND TRANSFERS	315,541	-163,220	-617,588	-617,588	-629,375
CAPITAL ASSETS	393,680	278,690	370,257	370,257	345,475
GRAND TOTAL	50,319,189	58,556,044	68,148,463	68,148,463	67,865,839

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

HUMAN SERVICES AGENCY

BUDGET UNIT 50000

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

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

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
<u>ADMINISTRATION:</u>				
Director HSA/Public Guardian Conservator	1	1	1	1
Deputy Director HSA	1	1	1	1
Staff Services Manager-Automation Support	1	1	1	1
HSA Fiscal Officer	1	1	1	1
Staff Resources Manager	1	1	1	1
Staff Services Analyst I/II	7	9	9	9
Staff Fiscal Analyst	4	4	4	4
Staff Personnel Analyst	1	1	1	1
Network Systems Support Analyst-HSA	7	7	7	7
Fiscal Services Supervisor-HSA	3	3	3	3
Buyer I/II	1	1	1	1
System Support Analyst	3	3	3	3
Secretary I/II-Confidential	1	1	1	1
Secretary III	1	1	1	1
Personnel Assistant-Confidential	1	1	1	1
Account Technician	5	6	5	5
Account Clerk III	6	7	7	7
Account Clerk I/II	5	5	5	5
Supervising Software Applications Assistant	1	1	1	1
Software Application Assistant I/II	6	8	6	6
Software Application Assistant I/II VS	2	0	2	2
Facility Maintenance Assistant	1	1	1	1
Facility Assistant	1	2	2	2
Janitor	3	3	3	3
Telephone Systems Operator	2	2	2	2
Program Manager	2	2	2	2
Administrative Programs Supervisor	5	5	5	5
Supervising Legal Clerk	1	1	1	1
Legal Clerk I/II	5	7	7	7
<i>Support Services Assistant</i>	6	6	6	5
<i>Support Services Assistant-Confidential</i>	0	0	0	1
Typist Clerk III	3	2	2	2
Registration/Information Assistant	8	8	8	8

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Office Assistant I/II	20	21	22	22
Compliance Management Officer	1	1	1	1
Training Officer-HSA	1	1	1	1
Family Services Representative III	0	9	10	10
Family Services Supervisor	0	1	1	1
Employment & Training I/II	0	0	1	1
Program Evaluation Supervisor	0	1	1	1
C-IV Trainer	2	1	1	1
C-IV Program Specialist	1	1	1	1
C-IV Program Analyst	3	3	3	3
*C-IV Business Manager	3	2	2	2
C-IV Deputy Project Manager	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	128	144	146	146

ELIGIBILITY:

Deputy Director HSA	1	1	1	1
Program Manager	2	3	3	3
Staff Services Analyst I/II	1	1	1	1
Program Evaluation Supervisor	1	0	0	0
Family Services Supervisor	16	19	19	19
Family Services Representative III	29	25	24	24
Family Services Representative I/II	124	141	141	141
Secretary I/II-Confidential	1	1	1	1
Registration/Information Assistant	4	4	4	4
Office Assistant I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	181	197	196	196

SOCIAL SERVICES:

Deputy Director HSA	1	1	2	2
Administrative Programs Supervisor	1	1	1	1
Social Services Program Administrator	3	3	3	3
Staff Services Analyst I/II	1	1	1	1
Supervising Social Worker II	14	13	14	14
Social Worker IV-A/IV-B	53	18	21	23
Social Worker IV-A/IV-B V/S	2	4	4	2
Social Worker III	28	41	41	41
Social Worker III V/S	1	0	0	0
Social Worker I/II	5	20	20	20
Social Services Program Worker	5	5	5	5
Social Worker Aide	0	0	6	6
Vocational Assistant	6	6	0	0
Secretary I/II-Confidential	1	1	1	1
Accounting Technician	2	0	1	1
Account Clerk III	1	0	0	0
Typist Clerk III	0	0	2	2
Office Assistant I/II	<u>2</u>	<u>3</u>	<u>3</u>	<u>3</u>
TOTAL FULL-TIME & VS	126	117	125	125

EMPLOYMENT SERVICES

Deputy Director HSA	1	1	1	1
E&T Program Administrator	0	2	0	0
Program Manager	2	0	2	2
Staff Services Analyst I/II	3	1	1	1

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Management Information System Technician I/II	1	1	1	1
Family Services Supervisor	8	7	8	8
E&T Worker III	10	11	11	11
E&T Worker I/II	58	55	54	54
Secretary II-Confidential	1	1	1	1
Veteran Claims Representative Supervisor	1	1	1	1
Veteran Claims Representative I/II	1	1	1	1
Accounting Technician	1	1	1	1
Registration/Information Assistant	2	2	2	2
Typist Clerk III	1	2	2	2
Office Assistant I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	91	87	87	87

ADULT PROTECTION PUBLIC
GUARDIAN/CONSERVATOR, LINKAGES
AND MSSP GRANTS:

Social Services Program Administrator	1	1	1	1
Program Evaluation Supervisor	0	1	1	1
Supervising Social Worker II	1	3	4	4
Social Worker IV-A/IV-B	3	1	1	1
<i>Social Worker III</i>	<i>17</i>	<i>25</i>	<i>25</i>	<i>24</i>
<i>Social Worker III-VS</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1</i>
Social Worker I/II	1	5	5	5
Management Information System Technician I	5	5	5	5
Fiscal Services Supervisor - HSA	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Support Services Assistant	0	0	1	1
Account Technician	0	1	1	1
Account Clerk III	1	1	1	1
Account Clerk I/II	1	1	1	1
Typist Clerk III	1	1	1	1
Social Worker Aide	0	0	2	2
Vocational Assistant	2	2	0	0
Property Clerk VS	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	36	50	52	52

TOTAL FULL-TIME & VS	562	595	606	606
----------------------	-----	-----	-----	-----

Extra Help:

EH Social Worker I/II/III/IV	2.87	1.92	1.92	1.92
EH Family Assistance Representative I/II/III	0.75	0.75	0.91	0.91
EH Supervising Family Assistance Representative	0.25	0.25	0.41	0.41
EH Office Assistant I/II	0.90	1.05	1.05	1.05
EH Janitor	0.42	0.32	0.32	0.32
EH Registration Information Assistant	0.00	0.00	0.33	0.33
EH Special Projects Co-coordinator	0.10	0.55	0.93	0.93
EH Social Worker Aide	0.00	0.00	1.51	1.51
EH Account Clerk I/II/III	0.13	0.33	0.00	0.00
EH Typist Clerk III	0.25	0.18	0.13	0.13
EH Management Information Systems Technician I	0.14	0.14	0.14	0.14

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
<u>Extra Help (Continued):</u>				
EH Legal Clerk I/II	<u>0.11</u>	<u>0.05</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	5.92	5.54	7.65	7.65
 TOTAL BUDGETED/APPROVED	 567.92	 600.54	 613.65	 613.65

* FY 2004/05 Administrative adjustment: one (1) C-IV Business Manager (Position #571) deleted on February 22, 2005.

On February 14, 2006 (Mid-Year) the Board of Supervisors approved one (1) Family Services Supervisor (Position #673), one (1) Typist Clerk III (Position #677), three (3) Social Worker IV A/B (Position #674, 675, 676), and two (2) Supervising Social Worker II (Position #678, 679). The Family Services Supervisor position was requested for the Employment Services Programs in order to provide sufficient staff to meet program requirement changes. The Social Worker positions were necessary due to expanded requirements in IHSS and Child Welfare Services. The Typist Clerk III position was necessary due to expanded support needed in Child Welfare Services.

For FY 2006/07 the department requests one (1) Deputy Director (**Position #682**), one (1) Office Assistant II (**Position #680**), one (1) Support Services Assistant (**Position #683**), and one (1) Typist Clerk III (**Position #681**).

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

SERVICES AND SUPPLIES

This category has increased overall for Professional and Special Services based on increase to other County agency contracts due to cost of living adjustments. Rents and Leases-Structure, Improvements, and Grounds due to existing negotiated leases and the anticipation of additional leased space. Transportation and Travel-County Vehicle based on increased Operating and Maintenance costs. Postage increased due to rate increases. Professional and Special Services-Administrative Services decreased based on estimated staff time to Consortium IV projects.

At final budget, Professional and Special Services decreased based on actual contractual costs for the Consortium IV contract. Increases were made for Professional and Special Services-Special Services based on Social Services client needs and Transportation and Travel-In State Overnight due to participation in the development of the Case Management Information and Payrolling System (CMIPS) II computer program.

OTHER CHARGES

This category has increased overall based on trends and usage for Aid-Auto Supplies and Aid-Ancillary Care. IHSS Vendor Payments has increased based on trends.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for the anticipated costs of Capital Improvement Projects and supportive services provided by Agency Administrative Staff to different programs and grants.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86437 Classroom Performance System	\$4,685	\$4,685	\$4,685
86438 Modular Work Area Design	7,700	7,700	7,700
86439 Modular Work Area Design	22,550	22,550	22,550
86440 Modular Work Area Design	14,850	14,850	14,850
86441 Modular Work Area Design	40,000	40,000	40,000
86442 Modular Work Area Design	6,710	6,710	6,710
86443 Workstation Components	8,880	8,880	8,880
86444 1 Modular Workstation	5,280	5,280	5,280
86445 Modular Work Area Design	62,736	62,736	62,736
86446 Modular Workstation	5,362	5,362	5,362
86447 7 Notebook Computers	18,782	18,782	0
86448 5 Mid Size Vehicles	117,850	117,850	117,850
86449 1 Truck with Lift Gate	28,500	28,500	28,500
86450 2 Printers	12,000	12,000	6,000

CAPITAL ASSETS (Continued)

86451 2 Duplex Scanners	<u>14,372</u>	<u>14,372</u>	<u>14,372</u>
TOTAL	\$370,257	\$370,257	\$345,475

The capital assets requests by the department are as follows: (1) Classroom Performance System to enhance staff development trainings; Work Area Design for space utilization, interview rooms, training purposes, and employee accommodations due to ergonomic studies for CDD, Livingston, Wardrobe Facility, New Facility, Legal Clerk Area, and Westside Family Service Center Child Welfare; Workstation Components for replacement and accommodations needs; Modular Workstations for Adult Services and Employment Services Deputy Director's office based on ergonomic issues; (7) Notebook Computers, (4) Printers, and (2) Duplex Scanners are to replace equipment that have exceeded their life cycle or are non-repairable; and (5) Mid Size Vehicles and (1) Truck based on the vehicle usage plan.

At final budget, seven (7) Notebook Computers and two (2) Printers were removed and appropriated in computer equipment line due to cost below \$2,500 threshold for a capital asset.

REVENUE

Overall this category is increased based on estimates for Federal Public Assistance Administration, Public Assistance-Realignment, and State-Public Assistance Administration. All accounts are subject to adjustment at Final Budget pending notification from funding sources.

At final budget, Federal Public Assistance Administration decreased based on more current information. Increases were approved for State Public Assistance Administration and Other Revenue based on more current information. State Other increased based on the contract with the State for the CMIPS II project.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$6,412)</i>	<i>(\$239,643)</i>		<i>(\$11,787)</i>	<i>(\$24,782)</i>	<i>(\$282,624)</i>	<i>(\$277,530)</i>

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - ADMINISTRATION

FUND - 1010
BUDGET UNIT # - 50500
UNIT TITLE - IHSS PUBLIC AUTHORITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	179,356	209,344	258,530	258,530	258,530
SERVICES & SUPPLIES	88,267	123,096	231,798	231,798	229,595
OTHER CHARGES	0	0	1,293,351	1,293,351	1,246,223
INTRAFUND & INTERFUND TRANSFERS	0	-337	-1,151	-1,151	-1,151
GRAND TOTAL	267,623	332,103	1,782,528	1,782,528	1,733,197

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

IHSS PUBLIC AUTHORITY

BUDGET UNIT 50500

Assembly Bill 1682 established a requirement for counties to name an employer of record for In-Home Supportive Service (IHSS) providers by 2003 for purposes of collective bargaining. Welfare and Institutions Code Section 123301.6 mandates the 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. On November 4, 2002 the ordinance, policies, and procedures for the IHSS Public Authority were approved. September 20, 2005 Merced County IHSS Public Authority Governing Board and United Domestic Workers negotiated an agreement to provide health benefits.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
IHSS Public Authority Manager	1	1	1	1
Management Information/Systems Technician I	2	2	2	2
Registration/Information Assistant	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	4	4	4	4
TOTAL BUDGETED/APPROVED	4.00	4.00	4.00	4.00

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

SERVICES AND SUPPLIES

This category increased for Professional & Special Services and Professional & Special Services-Administrative Services based on current year expenditures.

OTHER CHARGES

This category increased significantly for Contributions-IHSS PA Provider Benefits due to the additional funding for health benefits.

At final budget, Contract-IHSS PA Provider Benefits decreased based on more current information.

INTRAFUND AND INTERFUND TRANSFERS

This category reflects reimbursement for services provided by the IHSS Public Authority to the In-Home Supportive Services Advisory Committee.

CAPITAL ASSETS

None.

REVENUE

Overall this category reflects an increase based on projected allocations and the Cost Allocation expenditures that will be claimed. The county sharing ratio is estimated to be 16.61%. This ratio is composed of 35% of the non-federal expenses and is determined by the number of IHSS provider hours in Personal Care Services Program (PCSP) or IHSS Plus Waiver, which receive federal participation, and the Residual Program, which does not receive federal participation. The decrease in ratio is due to a shift in cases from the Residual program to the PCSP or IHSS Plus Waiver program.

At final budget, Federal Other decreased based on decreased expenditures.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	(\$2,203)	(\$47,128)			(\$49,331)	(\$45,576)

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - AID PROGRAMS

FUND - 1010
BUDGET UNIT # - 51000
UNIT TITLE - ASSISTANCE TO THE NEEDY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
OTHER CHARGES	59,115,923	61,192,486	64,609,065	64,609,065	64,609,065
GRAND TOTAL	59,115,923	61,192,486	64,609,065	64,609,065	64,609,065

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

ASSISTANCE TO THE NEEDY

BUDGET UNIT 51000

This budget unit is administered by the Human Services Agency to provide financial support and other assistance to various categorical groups.

DEPARTMENTAL STATISTICS

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 83.95%, state funded at 13.55% with the **local share** at **2.50%**. The projection is based on a caseload increase of 1.51% and no cost of living adjustment (COLA).
- B. Aid to Families with Dependent Children-Foster Care: This account consists of thirteen separate components, which are projected individually.
 - 1. Foster Homes: Federal funding, 40.41%; state funding 23.84%; local share, **35.75%**. Projection is based on a 6.91% caseload increase and no rate increase.
 - 2. Foster Homes: State funding, 40%; **local share 60%**. Projection is based on a 4.16% caseload increase and no rate increase.
 - 3. Institution placements by HSA: Federal funding, 40.41%; state funding 23.84%; **local share, 35.75%**. Projection is based on a 13.93% caseload increase and no rate increase.
 - 4. Institution placements by HSA: State funding 40.00%; **local share, 60.00%**. Projection is based on a 9.47% caseload increase and no rate increase.
 - 5. Institution placements by HSA: Federal funding, 40.41%; State funding 23.84%; **local share, 35.75%**. Projection is based on a 16.84% caseload increase and no rate increase.
 - 6. Institution placements by HSA: State funding, 40%; **local share, 60%**. Projection based on a 10.85% caseload increase and no rate increase.
 - 7. Institution placements by Probation Department: Federal funding, 40.41%; State funding, 23.84%; **local share, 35.75%**. Projection is based on a 25.85% caseload increase and no rate increase.
 - 8. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on a 16.20% caseload increase and no rate increase.
 - 9. Institution placements by Probation Department: Federal funding, 40.41%; state funding 23.84%; **local share, 35.75%**. Projection is based on a 7.41% caseload increase and no rate increase.
 - 10. Institution placements by Probation Department: State funding, 40%; **local share, 60%**. Projection is based on a 6.57% caseload increase and no rate increase.
 - 11. Severely Emotionally Disturbed Placements: State funding, 40%; **local share, 60%**. Projection is based on an average caseload of 4.26 per month and no rate increase.
 - 12. Placements--By HSA All County Cost: **Local share, 100%**. Projection is based on an average caseload at 24.19 per month and no rate increase.

DEPARTMENTAL STATISTICS (Continued)

13. Institution placements by Probation Department: Local share, 100%. Projection is based on an average caseload of 1.00 per month and no rate increase.
 14. Camp Placement by Probation Department: Local Share, 100%. Projection is based on an average caseload of 6.24 per month and no rate increase.
 15. Emergency Assistance: Federal funding, 70.00%; state funding, 0%; **local share, 30.00%**. Projection is based on an average caseload of 3.20 per month and no rate increase.
 16. Voluntary Placements: Federal funding, 40.41%; state funding 23.84%; **local share, 35.75%**. Projection is based on an average caseload of 1 per month and no rate increase.
 17. KinGap: Federal funding 66.73%; state funding 16.64%; **local share, 16.63%**. Projection is based on an average caseload of 14.50 per month and no rate increase
- D. Aid to Refugees: This program is 100% federally funded. The projection is based on 35 cases per month, as a contingency based on federal data.
- E. Special Circumstances: This program was eliminated by the state in FY2002/03.
- F. Aid to Adoptions: This program is federally funded at 40.12%, state funded at 44.91% with the local share at 14.97%. The projection is based on no COLA and 5.54% overall caseload growth.

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 includes aid payments and is increased overall for Aid for Families with Dependent Children-Foster Care and Aid-Adoption based on projected caseload growth.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is from federal and state government, adjustments to prior year revenues, and welfare repayments. It is projected to increase based on projected state allocations for Federal Aid for Public Assistance and Public Assistance Realignment. Revenues from State-Aid for Public Assistance were shifted to Federal Aid based on the claim filing; however, the State may shift revenue to meet the Federal Maintenance of Effort requirement.

At final budget, increases were approved for Welfare Child Support and Welfare Repayments based on more current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

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

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - GENERAL RELIEF

FUND - 1010
BUDGET UNIT # - 53000
UNIT TITLE - AID TO INDIGENTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
OTHER CHARGES	302,208	360,747	393,269	393,269	393,269
GRAND TOTAL	302,208	360,747	393,269	393,269	393,269

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

AID TO INDIGENTS

BUDGET UNIT 53000

This budget unit accounts for the aid and services provided through four component programs, to people who do not qualify for other aid programs.

DEPARTMENTAL STATISTICS

The following programs are locally funded and may be impacted significantly by Welfare Reform changes.

- A. Long Term: This component provides continuing grants for those recipients exempted from the workfare program. The projection is based on caseload growth increase of 5.69%.
- B. Workfare: This component provides continuing grants to recipients who are able to "work out" their grants. The projection is based on a caseload decrease of 7.59%.
- C. Pending SSI/SSP: Grants from this component go to recipients awaiting Supplemental Security Income/State Supplemental Payment (SSI/SSP) approval. The county is reimbursed from the first SSI/SSP grant received by those recipients approved for those programs. This component is projected based on a 3.63% caseload increase.
- 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.

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 is increasing for Aid-Indigents due to increases in caseload trends and Contributions-Homeless Housing based on estimates.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

The revenue for this budget unit is received or recovered in connection with payments, including SSI/SSP recoupments and overpayment recoveries, and is projected to decrease based on current year trends.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1010
BUDGET UNIT # - 55000
UNIT TITLE - DEPT OF WORKFORCE INVESTMENT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	4,180,839	4,226,692	5,214,867	5,214,867	5,412,851
SERVICES & SUPPLIES	1,105,974	1,373,503	1,934,732	1,934,732	2,042,281
OTHER CHARGES	-123	0	0	0	0
INTRAFUND & INTERFUND TRANSFERS	-1,623,565	-1,639,171	-1,758,734	-1,758,734	-1,834,198
CAPITAL ASSETS	14,898	13,936	22,000	22,000	22,000
GRAND TOTAL	3,678,023	3,974,960	5,412,865	5,412,865	5,642,934

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

DEPARTMENT OF WORKFORCE INVESTMENT

BUDGET UNIT 55000

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. Effective July 1, 2000, 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 of Workforce Investment (DWI) was established to provide access to information, referral, supportive services, training and job placement services to Merced County businesses and residents. DWI utilizes funds from the Federal Workforce Investment Act (WIA) and other related funding sources that come through the Board of Supervisors and the Workforce Investment Board. Universal services are provided to all Merced County residents. Individuals enrolled in WIA programs include special target groups who may be economically disadvantaged, laid off, unemployed or on public assistance. WIA also provides business services and a skilled workforce for employers in Merced County. The authority to conduct and subcontract grant programs, as well as the funding for local programs, comes from the Federal Workforce Investment Act of 1998.

EXECUTIVE'S COMMENT

The Merced County Workforce Investment Area has been redesignated and is in its third year of an additional 3 years based on successful performance. The Department is involved in services to address welfare to work initiatives as well as economic development needs.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Director-DWI	1	1	1	1
Assistant Director-DWI	1	1	1	1
Operations Officer-DWI	1	1	1	1
Program Manager-DWI	5	4	4	4
Special Projects Manager	1	1	1	1
Project Development Manager	1	0	0	0
Automation Systems Analyst I/II	2	2	2	2
E&T Analyst I/II	2	0	0	0
Support Services Analyst I/II	2	4	4	4
Supervising E&T Specialist	5	4	4	4
E&T Specialist I/II	28	30	30	30
Marketing/Public Relations Specialist	1	0	0	0
Staff Services Analyst I/II	0	2	2	2
Secretary III	1	1	1	1
Secretary I/II	1	1	1	1
Assessment Technician III	1	1	1	1
Assessment Technician I/II	9	9	9	9
Fiscal/Management Information System Supervisor	1	1	1	1
Management Information System Technician I/II	3	3	3	3
Typist Clerk III	4	4	4	4
Typist Clerk I/II	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	72	72	72	72
<u>Extra Help</u>				
EH E&T Analyst I	0.25	0.25	0.00	0.00
EH Support Services Analyst	0.00	0.50	0.50	0.50
EH Typist Clerk I/II	0.25	0.25	0.25	0.25

SALARIES AND BENEFITS (Continued)

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
EH Typist Clerk III	0.00	0.25	0.25	0.25
EH MIS Technician I	0.25	0.25	0.25	0.25
EH Assessment Technician I	0.50	0.50	0.50	0.50
EH Automation Systems Analyst	0.00	0.00	0.50	0.50
EH E&T Specialist I	<u>1.00</u>	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>
TOTAL FTE	2.25	3.00	4.25	4.25
 TOTAL BUDGETED/APPROVED	 74.25	 75.00	 76.25	 76.25

Extra Help is increased to support training programs. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, and retirement rate adjustments based on the actuarial study.

At final budget, salaries and benefits for permanent employees were increased due to additional grant funds awarded for the Adult and Dislocated Worker programs.

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense–Other for Agency and Client brochures and Workforce Investment Board expenses. Office Expense is increased based on current and projected usage. Professional and Special Services–Consultations is increased for program training. Rents and Leases–Equipment is increased to replace obsolete equipment. Special Department Expense–Software is increased for renewals and upgrades of software used by staff and lab participants. Professional and Special Services–Other County Department is increased for contracted janitorial services.

At final budget, increases were approved to Professional and Special Services-Contractual Agreements and Rents and Leases-Structure for costs associated with the Human Services Agency Welfare to Work agreement and Office Expense-General for the grant program additional supplies.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for the CALWORKS program, lease of space to the Agricultural Commissioner, contract with Human Services Agency, and the cost of a shared position.

Adjustments were approved to properly reflect the funding for the Human Services Agency Welfare to Work agreement.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86455 Modular Furniture	\$10,000	\$10,000	\$10,000
86457 1 Copier	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
TOTAL	\$22,000	\$22,000	\$22,000

The department is requesting Modular Furniture for a reconfiguration of client area to better serve program participants and one (1) copier as a replacement.

REVENUE

The Department of Workforce Investment is 100% State and Federal funded. Revenue is budgeted based on current allocation information with possible adjustments at final budget.

At final budget, State Other increased due to additional grant funds awarded for the Adult and Dislocated Worker programs.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>\$197,984</i>	<i>\$107,549</i>		<i>(\$75,464)</i>		<i>\$230,069</i>	<i>\$230,098</i>

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1581
BUDGET UNIT # - 55100
UNIT TITLE - D W I-WIA-YOUTH

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	2,370,789	1,788,306	1,632,810	1,632,810	1,632,810
GRAND TOTAL	2,370,789	1,788,306	1,632,810	1,632,810	1,632,810

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

DWI-WIA YOUTH

BUDGET UNIT 55100

The Workforce Investment Act (WIA) Youth Program budget unit was established in FY 2000/01 to track the WIA programs and services for economically disadvantaged youth, ages 14 through 21 and to include those receiving Temporary Assistance to Needy Families. The program targets out-of-school youth, youth no longer attending any school and who has not received a secondary school diploma, or has been subject to any stage of the criminal justice process. The program will provide assistance in achieving both academic and employment success.

SALARIES AND EMPLOYEE BENEFITS

Under WIA, all youth services have been contracted out and the vendor will pay the youth participant wages.

SERVICES AND SUPPLIES

This category is established for: Professional and Special Services for vendor payments, Special Department Expense—Other for Youth Counsel, Marketing and Materials and Transportation and Travel for Youth Council Conferences and travel.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This program is 100% federal funded and is budgeted on current funding notification.

At final budget, State Other was decreased to balance the budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						(\$4)

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1582
BUDGET UNIT # - 55200
UNIT TITLE - D W I-WIA ADULTS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	6,588	6,588	6,563
SERVICES & SUPPLIES	32,237	27,426	36,564	36,564	36,564
OTHER CHARGES	289,709	504,517	605,080	605,080	748,980
GRAND TOTAL	321,946	531,943	648,232	648,232	792,107

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

DWI-WIA ADULTS

BUDGET UNIT 55200

The Workforce Investment Act (WIA) Adult Program budget unit was established in FY 2000/01 to track the WIA program adults 18 and over. All individuals may receive access to self-services through the One-Stop Employment Resource Center. Participants, if enrolled, will be provided services for job search assistance, job readiness, and placement services. In addition, participants may receive individual employment plans, group counseling, and training services. The program will assist the participant to achieve the goal of obtaining or retaining self-sufficient employment. Business Services for retention and expansion are also provided.

SALARIES AND EMPLOYEE BENEFITS

Extra Help salaries and benefits are provided for program participants. Extra Help is based on funding notifications.

At final budget, Unemployment Insurance was decreased as participants are not charged for unemployment insurance.

SERVICES AND SUPPLIES

This category is established for Professional and Special Services–Contractual Agreements and Special Department Expense–Other to better allocate expenses for State reporting.

OTHER CHARGES

This category is established for training and supportive services for participants.

At final budget, Contract-Job Training Partnership Act (JTPA) Training was increased due to additional grant funds awarded.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This program is 100% federal funded and is budgeted on current funding notification.

At final budget, State Other was increased due to additional grant funds awarded for the Adult program.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
<i>(\$25)</i>		<i>\$143,900</i>			<i>\$143,875</i>	<i>\$147,707</i>

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

FUND - 1583
BUDGET UNIT # - 55300
UNIT TITLE - D W I-WIA DISLOCATED WORKERS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	0	0	6,588	6,588	6,563
SERVICES & SUPPLIES	32,240	27,335	39,564	39,564	39,564
OTHER CHARGES	150,201	237,773	470,273	470,273	843,118
GRAND TOTAL	182,441	265,108	516,425	516,425	889,245

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

DWI-STATE DISLOCATED WORKERS

BUDGET UNIT 55300

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

SALARIES AND EMPLOYEE BENEFITS

Extra Help salaries and benefits are provided for program participants. Extra Help is based on funding notifications.

At final budget, Unemployment Insurance was decreased as participants are not charged for unemployment insurance.

SERVICES AND SUPPLIES

This category is established for Professional and Special Services–Contractual Agreements and Special Department Expense–Other to better allocate expenses for State reporting.

OTHER CHARGES

This category is established for training and supportive services for participants.

At final budget, Contract-Job Training Partnership Act (JTPA) Training was increased due to additional grant funds awarded for the Dislocated Worker program and a contract with the Madera County Superintendent of Schools for training services.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This program is 100% federal funded and is budgeted on current funding notification.

At final budget, increases were approved for State Other due to additional grant funds awarded for the Dislocated Worker program and Other Revenue for the contract with the Madera County Superintendent of Schools for training services.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
(\$25)		\$372,845			\$372,820	\$372,105

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - PUBLIC ASSISTANCE
ACTIVITY - OTHER ASSISTANCE

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	357,575	398,062	442,829	442,829	442,829
SERVICES & SUPPLIES	439,055	584,931	519,831	519,831	545,708
OTHER CHARGES	618,930	774,844	780,612	780,612	780,612
INTRAFUND & INTERFUND TRANSFERS	-11,685	-20,038	-22,224	-22,224	-22,224
CAPITAL ASSETS	6,953	10,385	0	0	0
GRAND TOTAL	1,410,828	1,748,184	1,721,048	1,721,048	1,746,925

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

AREA AGENCY ON AGING

BUDGET UNIT 59000

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

The Human Services Agency is responsible for administration of AAA programs and budget.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Senior Services Program Manager	1	1	1	1
Ombudsman Program Manager	1	1	1	1
Senior Services Program Specialist	1	1	1	1
Senior Services Program Worker	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	4	4	4	4
 <u>Extra Help</u>				
EH Senior Services Program Worker	0.50	0.38	1.25	1.25
EH Community Worker	<u>2.93</u>	<u>2.84</u>	<u>2.24</u>	<u>2.24</u>
TOTAL FTE	3.43	3.22	3.49	3.49
 TOTAL BUDGETED/APPROVED				
	7.43	7.22	7.49	7.49

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

SERVICES AND SUPPLIES

This category increased for Special Department Expense-Advertising due to additional funding for the Health Insurance Counseling and Advocacy Program.

At final budget, Professional and Special Services increased due to an increase in the Senior Community Services Employment Program agreement with the Department of Workforce Investment

OTHER CHARGES

This category increased for the Contract-Cherish-Home Delivered Meals and decreased for the Contract-Cherish-Congregate Meals.

INTRAFUND AND INTERFUND TRANSFERS

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

CAPITAL ASSETS

None.

REVENUE

Revenue is based on the FY 2006/07 planning estimates from the State and includes an increase in State Other and a decrease in Federal Other.

At final budget, State and Federal Other were increased based on FY 2005/06 Auditor-Controller Encumbrances.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$25,877				\$25,877	\$105,708

EDUCATION FUNCTION

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - LIBRARY SERVICES

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	1,195,306	1,390,684	1,657,910	1,657,910	1,657,910
SERVICES & SUPPLIES	396,325	452,088	576,748	576,748	587,448
OTHER CHARGES	31,378	15,689	15,689	15,689	15,689
CAPITAL ASSETS	3,916	16,549	0	0	0
GRAND TOTAL	1,626,925	1,875,010	2,250,347	2,250,347	2,261,047

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

LIBRARY

BUDGET UNIT 60000

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

EXECUTIVE'S COMMENT

For FY 2006-2007, the Library begins implementing a 5 year plan to restore the professional infrastructure of the County Library System and the hours of operation at Merced Library and the four larger branches (Atwater, Gustine, Livingston, and Los Banos).

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
County Librarian	1	1	1	1
County Librarian Designee	0	0	1	1
Supervising Librarian	1	1	1	1
Librarian II/Reference	0	0	1	1
Library Assistant I/II-VS	12	12	12	12
Library Resource Technician I/II	2	2	2	2
Library Resource Technician I/II VS	3	3	3	3
Lead Library Resource Technician	1	1	2	2
Library Administrative Assistant-Confidential	1	1	1	1
Law Library Coordinator	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	22	22	25	25
 <u>Extra Help</u>				
EH Pages	0.65	0.65	1.65	1.65
EH Library Assistant I	4.90	4.90	6.91	6.91
EH Librarian I/II	0.33	0.33	0.33	0.33
EH Special Projects Coordinator	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>
TOTAL FTE	6.38	6.38	8.89	8.89
 TOTAL BUDGETED/APPROVED	 28.38	 28.38	 33.89	 33.89

For FY 2006/07 the department requests to add one (1) County Librarian Designee for nine pay periods (**Position #21**), one (1) Librarian II (**Position #20**) to provide reference services, and one (1) Lead Library Resource Technician (**Position #19**). These positions will be located at the Merced Library. The County Librarian Designee (**Position #21**) will be deleted upon the incumbent's retirement. The additional Extra Help Pages and Extra-Help Library Assistants will be added to the Merced, Atwater, Gustine, Livingston, and Los Banos branches.

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

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense-Special Fund for cataloging services and the restoration of Inter-Library Loan, Office Expense for special library supplies, and Transportation and Travel-County Vehicle based on estimated usage.

At final budget, increases were approved for Special Department Expense-Periodicals and Supplies for microfilming newspapers and Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

This category includes a contract with Delhi Educational Park Community Library to provide public library services to the Delhi community.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

State Other is increased based on additional funding for the Public Library Foundation program in the Governor's May Revision. All increases for the Merced and George libraries are covered by the increased revenue from Merced City Redevelopment targeted specifically for these branches. Donations are decreased based on current information.

At final budget, Other Revenue-Donations increased to cover half the cost of the newspaper microfilming project.

FINAL BUDGET ADJUSTMENTS (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$10,700				\$10,700	\$5,000

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - EDUCATION
ACTIVITY - AGRICULTURAL EDUCATION

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	178,598	242,094	303,817	303,817	303,817
SERVICES & SUPPLIES	37,125	43,434	55,354	55,354	58,341
GRAND TOTAL	215,723	285,528	359,171	359,171	362,158

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

COOPERATIVE EXTENSION

BUDGET UNIT 61000

The mission of the University of California Cooperative Extension is to develop and extend through educational means the use of research-based knowledge to improve specific practices and technologies in its area of expertise. Cooperative Extension works in cooperation with county, state, and federal governments to provide local educational programs in the areas of agriculture and natural resources, youth development, family and consumer sciences, and community resource development. The system was established at the Federal level by the Smith-Lever Act in 1914 and at the State and County levels by acts of the California Legislature in 1915. The cooperative effort with Merced County began with the opening of the Agricultural Extension (Cooperative Extension) office in 1917 with J.F. Grass as the first Farm Advisor in Merced County. The University of California provides the professional staff and Merced County provides funds for the clerical support, operation, and maintenance of the program.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Agricultural Field Technician	1	1	1	1
Cooperative Extension Office Supervisor	1	1	1	1
Typist Clerk III	1	2	2	2
Typist Clerk I/II	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME & VS	4	5	5	5
 TOTAL BUDGETED/APPROVED	 4.00	 5.00	 5.00	 5.00

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

SERVICES AND SUPPLIES

This category has increased overall based on estimates in Communications, Data Processing, and Transportation and Travel-County vehicle.

At final budget, increases were approved for Transportation and Travel-County Vehicle based on new countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category includes a contract with the University of California for administrative support. The revenue is to cover expenses for a Typist Clerk III position.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Estimated Revenue</i>
	\$2,987				\$2,987	

RECREATION AND CULTURAL SERVICES FUNCTION

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - RECREATION AND CULTURAL SERVICES
ACTIVITY - RECREATION FACILITIES

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

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	91,903	146,064	207,431	207,431	207,431
SERVICES & SUPPLIES	10,279	12,759	31,931	31,931	31,499
GRAND TOTAL	102,182	158,823	239,362	239,362	238,930

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

DPW-RECREATION DIVISION

BUDGET UNIT 70000

The Parks and Recreation Division of the Department of Public Works administer 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.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
County Museum Director	1	1	1	1
Recreation Superintendent	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL TIME & VS	2	2	2	2
<u>Extra Help</u>				
Training Crew/Recreation Leaders	<u>0.00</u>	<u>0.00</u>	<u>2.18</u>	<u>2.18</u>
TOTAL FTE	0.00	0.00	2.18	2.18
TOTAL BUDGETED/APPROVED	2.00	2.00	4.18	4.18

Extra Help is increased for Training Crew Leaders in the unincorporated areas to support youth programs. The salary and employee benefits accounts have been adjusted to reflect annual merit increases, loyalty bonuses, employee bargaining unit agreements, unrepresented management adjustments, health insurance rate increases, and retirement rate adjustments based on the actuarial study.

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense—Athletic Supplies in support of area youth programs. General Liability is increased based on countywide rates and premium.

At final budget Transportation and Travel-County Vehicle was decreased based on countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	(\$432)				(\$432)	

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - RECREATION AND CULTURAL SERVICES
ACTIVITY - RECREATION FACILITIES

FUND - 1010
BUDGET UNIT # - 70100
UNIT TITLE - DPW-SPECIAL RECREATION DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	10,533	52,601	70,000	70,000	70,000
CAPITAL ASSETS	5,614	0	0	0	0
GRAND TOTAL	16,147	52,601	70,000	70,000	70,000

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

DPW-SPECIAL RECREATION DIVISION

BUDGET UNIT 70100

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.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is increased for Maintenance–Structure, Improvements and Grounds to support youth recreational programs.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - RECREATION AND CULTURAL SERVICES
ACTIVITY - RECREATION FACILITIES

FUND - 1010
BUDGET UNIT # - 70200
UNIT TITLE - DPW-PARKS DIVISION

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SALARIES & EMPLOYEE BENEFITS	791,537	951,585	1,199,110	1,199,110	1,201,166
SERVICES & SUPPLIES	320,439	349,970	563,446	563,446	582,673
OTHER CHARGES	707	807	2,629	2,629	2,629
INTRAFUND & INTERFUND TRANSFERS	-8,474	-8,000	-10,956	-10,956	-10,956
CAPITAL ASSETS	29,450	697,326	331,500	331,500	337,731
GRAND TOTAL	1,133,659	1,991,688	2,085,729	2,085,729	2,113,243

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

DPW-PARKS DIVISION

BUDGET UNIT 70200

The Parks Division is under the direction of the Public Works Department to provide and maintain Regional County Park facilities for the residents of Merced County. The Parks Division also maintains community parks throughout the County along with gardening and turf maintenance around County owned buildings for a total of 233 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.

SALARIES AND EMPLOYEE BENEFITS

	<u>2004/05</u> <u>APPROVED</u>	<u>2005/06</u> <u>APPROVED</u>	<u>2006/07</u> <u>RECOMMENDED</u>	<u>2006/07</u> <u>APPROVED</u>
Deputy Director Public Works Parks & Recreation	1	1	1	1
Parks Superintendent	1	1	1	1
Parks Equipment Construction Specialist	1	1	1	1
Parks Caretaker II	1	1	1	1
Parks Caretaker I	2	2	2	2
Park Maintenance Specialist	1	1	1	1
<i>Grounds Maintenance Worker I/II</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>7</i>
<i>Parks Maintenance Worker I/II</i>	<i>5</i>	<i>5</i>	<i>7</i>	<i>0</i>
<i>Typist Clerk III VS</i>	<i>1</i>	<i>1</i>	<i>1</i>	<i>0</i>
<i>Typist Clerk III</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>1</i>
TOTAL FULL-TIME & VS	13	13	15	15
 <u>Extra Help</u>				
EH Senior Lifeguard	0.00	0.00	0.38	0.38
EH Lifeguard	1.68	1.68	1.68	1.68
<i>EH Park Maintenance Worker I</i>	<i>0.55</i>	<i>0.55</i>	<i>0.74</i>	<i>0.00</i>
<i>EH Grounds Maintenance Worker</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.74</i>
<i>EH Park Maintenance Aide</i>	<i>6.16</i>	<i>6.16</i>	<i>8.43</i>	<i>0.00</i>
<i>EH Grounds Maintenance Aide</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>8.43</i>
EH Special Project Coordinator	<u>0.00</u>	<u>0.00</u>	<u>0.24</u>	<u>0.24</u>
TOTAL FTE	8.39	8.39	11.47	11.47
 TOTAL BUDGETED/APPROVED	 21.39	 21.39	 26.47	 26.47

The department requests to add two (2) Parks Maintenance Workers I/II (***Position #13, 14***) to support the increase in special permit events and maintenance of County parks and grounds. Extra Help Full Time Equivalents are added to support increased usage of facilities.

On June 20, 2006, one (1) Typist Clerk III VS (Position #3) was changed to full time and seven (7) Park Maintenance Worker I/II (Position #2, 10, 11, 13, 14, 16, 22) changed to Grounds Maintenance Worker I/II. Extra Help Park Maintenance Worker I changed to Extra Help Ground Maintenance Worker and Extra Help Park Maintenance Aide changed to Extra Help Grounds Maintenance Aide.

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

At final budget, Extra Help was increased based on wage rate.

SERVICES AND SUPPLIES

This category is increased overall based on Household-Other for items needed in support of special permit events and increased usage of facilities. Maintenance-Equipment and Maintenance-Auto are increased for replacement parts and higher fuel prices. Transportation-County Vehicle is increased based on Fleet rates. Special Department Expense-Other is increased based on refuse collection costs and extra equipment needed to support facilities. General Liability increased based on the projected countywide rates and premium.

SERVICES AND SUPPLIES (Continued)

At final budget, Transportation and Travel–County Vehicle was increased based on countywide rates. Utilities were increased based on rate hike for sewer and water.

OTHER CHARGES

This category is for taxes and assessments paid to Merced Irrigation District for irrigation water for Lake Yosemite Park and Bicentennial Grove.

INTRAFUND AND INTERFUND TRANSFERS

This category is adjusted for Intrafund Transfers from Public Works-Administration for a percentage of the Parks Superintendent time spent on the Safety Program.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86400 2 Mowers	\$140,000	\$140,000	\$140,000
86401 1 Gator Utility Vehicle	8,000	8,000	8,000
86409 1 Copy Machine	5,500	5,500	5,500
87318 Lake Yosemite Bedesen Restroom Remodel	178,000	178,000	178,000
87450 Winton Park Pump	<u>0</u>	<u>0</u>	<u>6,231</u>
TOTAL	\$331,500	\$331,500	\$337,731

The department requests the following capital assets: two (2) Mowers to mow County Parks, Administration, Courthouse Park area, Agricultural Department and more; Gator Utility Vehicle to transport staff, pick up trash, move sprinklers; Copy machine to replace obsolete machine received from surplus (1998 model). Lake Yosemite Bedesen Restroom Remodel provides additional appropriation that was held over from previous years.

At final budget, appropriation for a new pump was approved for Winton Park.

REVENUE

This category is increased for State Aid for Construction to support new well and restroom construction. Park and Recreation Fees–Entrance Fees are increased based on present usage and current information.

At final budget, Parkland Dedication Fees (Trust 2497) were increased to support purchase of new pump.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
\$2,056	\$19,227			\$6,231	\$27,514	\$6,231

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - RECREATION AND CULTURAL SERVICES
ACTIVITY - CULTURAL SERVICES

FUND - 1010
BUDGET UNIT # - 70400
UNIT TITLE - ARTS AND CULTURE

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
OTHER CHARGES	0	15,000	5,000	5,000	5,000
GRAND TOTAL	0	15,000	5,000	5,000	5,000

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

ARTS AND CULTURE

BUDGET UNIT 70400

The County Board of Supervisors established the Merced Regional Arts Agency in 1980. The Merced Regional Arts Council was delegated to assume the administrative responsibility of the Merced County Arts Agency and an Arts Advisory Committee was appointed. During FY 1983/84, this arrangement with the Merced Regional Arts Council was refined into a contract. The continuation of the Board of Supervisor's involvement as a "local partner" with Merced Regional Arts Council allows the agency to receive Local Partnership Grant funds from the California Arts Council.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category is budgeted at FY 2005/06 level for the continued involvement in the Council's program.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

DEBT SERVICE

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - DEBT SERVICE

ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1796

BUDGET UNIT # - 70800

UNIT TITLE - DEBT SERVICE-JUVENILE HALL

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	4,639	2,137	7,600	7,600	7,600
OTHER CHARGES	991,026	987,176	988,177	988,177	988,177
GRAND TOTAL	995,665	989,313	995,777	995,777	995,777

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

DEBT SERVICE – JUVENILE JUSTICE CORRECTIONAL FACILITY

BUDGET UNIT 70800

During FY 2001/02, specifications and bids were received for the construction of a new Juvenile Justice Correctional Facility to be completed during FY 2003/04. This budget unit was established to account for the requirements of the Certificates of Participation Series 2002 for the construction of the Juvenile Justice Correctional Facility. The loan is for a period of thirty years, with the first payment due in December 2002 and the final payment due in June 2032, at an annual rate that starts at three percent and at the end of the loan period is five percent.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/06</u>
Juvenile Justice Facility	\$15,705,000	30 Years	\$14,495,000

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

This category reflects the operating transfer in from the general fund to be used for the debt payment and administrative costs.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - DEBT SERVICE

ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1797

BUDGET UNIT # - 70900

UNIT TITLE - DEBT SERVICE-ENERGY RETROFIT

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	0	50	50	50
OTHER CHARGES	195,459	195,459	195,460	195,460	195,460
GRAND TOTAL	195,459	195,459	195,510	195,510	195,510

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

DEBT SERVICE-ENERGY RETROFIT

BUDGET UNIT 70900

The County of Merced entered into a loan agreement with the California Energy Commission to fund the installation of energy efficient lighting in several of the County Buildings and an energy efficient heating and cooling system for the Main Administration Building at 2222 M Street. This budget unit was established to account for the annual debt service requirement of the California Energy Commission Energy Retrofit Loan. The loan is for a period of 11 years, with the first payment due in December 2002 and the final payment due June 2013, at an annual interest rate of three percent.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/06</u>
Energy Retrofit Loan	\$1,805,328	11 Years	\$1,225,738

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for banking charges.

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category reflects the Operating Transfers In from the Department of Public Works-Building Services.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - DEBT SERVICE

ACTIVITY - INTEREST ON NOTES & WARRANTS

FUND - 1010

BUDGET UNIT # - 71000

UNIT TITLE - INTEREST ON TRANS AND OTHER NOTES

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	25,092	53,786	60,000	60,000	60,000
OTHER CHARGES	0	0	600,000	600,000	600,000
GRAND TOTAL	25,092	53,786	660,000	660,000	660,000

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

INTEREST ON TRANS AND OTHER NOTES

BUDGET UNIT 71000

This budget unit was established to provide appropriation for the interest and administrative costs of securing Tax and Revenue Anticipation and other notes. The County has not issued Tax and Revenue Anticipation Notes (TANS) since the FY 1999/2000. In FY 2001/2002 the County securitized their future receipts from cigarette manufacturers that the County was to receive under a Master Settlement Agreement. The County is required to fund the Merced County Tobacco Funding Corporation's costs including trustee administration and auditing.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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

OTHER CHARGES

This category is adjusted for Interest on Notes and Loans for the cost of borrowing TANS.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - DEBT SERVICE

ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1802

BUDGET UNIT # - 71300

UNIT TITLE - DEBT SERVICE-JUSTICE FACILITY

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	0	50	50,050	50,050	50,050
OTHER CHARGES	0	649,495	663,532	663,532	663,532
GRAND TOTAL	0	649,545	713,582	713,582	713,582

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

DEBT SERVICE – JUSTICE FACILITY

BUDGET UNIT 71300

This budget unit was established to account for the requirements of the Certificates of Participation Series 2005 for the construction of the Courthouse Justice Facility. The loan is for a period of twenty-five years, with the first payment due in December 2005 and the final payment due in June 2030, at an annual rate that starts at three percent and at the end of the loan period is four and three-eighths percent.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/06</u>
Courthouse Justice Facility	\$10,200,000	25 Years	\$9,945,000

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

This category reflects Court Assessments that are to be used for the debt payment and administrative costs.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - DEBT SERVICE

ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1804

BUDGET UNIT # - 71500

UNIT TITLE - DEBT SERVICE-DAIRY LOAN PROGRAM

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	116,500	100,000	100,000	100,000	100,000
OTHER CHARGES	977,839	1,007,767	1,007,800	1,007,800	1,007,800
INTRAFUND & INTERFUND TRANSFERS	1,000,000	0	0	0	0
GRAND TOTAL	2,094,339	1,107,767	1,107,800	1,107,800	1,107,800

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

DEBT SERVICE – DAIRY LOAN PROGRAM

BUDGET UNIT 71500

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

<u>Component</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/06</u>
Dairy Loan Program	20 Years	\$11,468,001

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

This category accounts for the annual administration fees charged by Commerce Aviation & Economic Development.

OTHER CHARGES

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

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category accounts for the interest and principal payments received from the dairies for loans and earnings on the fund balance in the Treasury.

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - DEBT SERVICE

ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1807

BUDGET UNIT # - 71800

UNIT TITLE - DEBT SERVICE-COUNTY FIXED ASSETS

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0	500,000
GRAND TOTAL	0	0	0	0	500,000

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

DEBT SERVICE – COUNTY FIXED ASSETS

BUDGET UNIT 71800

This budget unit funded the annual debt service requirements for the 1992 CSAC Certificates of Participation borrowing for the County Equipment Projects and Spring Fair. This debt was paid in full in October 2002.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

At final budget, adjusted Operating Transfers Out for the Emergency Operations Center feasibility study.

CAPITAL ASSETS

None.

REVENUE

This category includes the Operating Transfers In from Spring Fair and Environmental Health.

At final budget, Operating Transfers In-CSAC Certificate Of Participation (COP) decreased to balance the budget unit based on current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
			\$500,000		\$500,000	(\$10)

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:

FUNCTION - DEBT SERVICE

ACTIVITY - LONG TERM DEBT SERVICE

FUND - 1799

BUDGET UNIT # - 71900

UNIT TITLE - DEBT SERVICE-PENSION OBLIGATION BD

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
SERVICES & SUPPLIES	2,120	2,145	7,600	7,600	7,600
OTHER CHARGES	5,134,773	5,403,404	5,679,245	5,679,245	5,679,245
GRAND TOTAL	5,136,893	5,405,549	5,686,845	5,686,845	5,686,845

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

DEBT SERVICE – PENSION OBLIGATION BONDS

BUDGET UNIT 71900

During FY 1998/99, the County issued Pension Obligation Bonds (POBs) to refinance \$63.1 million of Unfunded Actuarial Accrued Liability (UAAL) in the Retirement System. This budget unit was established in FY 2000/01 to account for the annual debt service requirements for the POBs. The costs are distributed to departments through the payroll system in much the same way the UAAL amortization costs are distributed.

<u>Component</u>	<u>Principal Amount</u>	<u>Payment Period</u>	<u>Principal Balance 06/30/06</u>
Pension Obligation Bonds	\$63,070,000	18 Years	\$56,690,000

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

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

OTHER CHARGES

The other charges are principal and interest payments to be made this fiscal year.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

PROVISION FOR CONTINGENCIES

COUNTY OF MERCED
STATE OF CALIFORNIA
BUDGET UNIT FINANCING USES DETAIL
FOR FISCAL YEAR 2006-2007

CLASSIFICATION:
FUNCTION - MISCELLANEOUS
ACTIVITY - PROVISION FOR CONTINGENCIES

FUND - 1010
BUDGET UNIT # - 72000
UNIT TITLE - CONTINGENCIES-GENERAL FUND

FINANCING USES CLASSIFICATION	ACTUAL EXPEND. 2004-2005 (1)	ACTUAL EXPEND. 2005-2006 (2)	DEPARTMENT REQUESTS 2006-2007 (3)	RECOMMEND BY COUNTY ADMIN 2006-2007 (4)	APPROVED BY BOARD OF SUPV. 2006-2007 (5)
CONTINGENCIES	0	0	4,350,000	4,350,000	4,350,000
GRAND TOTAL	0	0	4,350,000	4,350,000	4,350,000

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

CONTINGENCIES – GENERAL FUND

BUDGET UNIT 72000

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

EXECUTIVE'S COMMENT

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

The Board has made significant efforts to establish a prudent Contingency to address unforeseen emergencies that may occur during the year. The ***Final*** includes a Contingency of \$4.35 million.

INTERNAL SERVICE FUNDS

COUNTY OF MERCED
State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2006-2007

Fund Title: Fleet Service
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2004-2005 (2)	Actual 2005-2006 (3)	Proposed Estimates 2006-2007 (4)	Approved Estimates 2006-2007 (5)
Operating income:				
Charges for services	2,321,162	2,942,946	3,235,703	3,235,703
Total operating income	2,321,162	2,942,946	3,235,703	3,235,703
Operating expenses:				
Salaries and employee benefits	447,900	492,978	525,982	525,982
Services and supplies	1,358,586	1,457,966	2,054,221	2,054,221
Depreciation and amortization	656,263	656,263	656,263	656,263
Total operating expenses	2,462,749	2,607,207	3,236,466	3,236,466
Net operating income (Loss)	(141,587)	335,739	(763)	(763)
Non-operating revenues:				
Use of money and property	14,637	3,341	1,500	1,500
Other revenue	63,721	67,303	225,000	225,000
Transfers in	0	0	329,149	0
Capital contributions	45,260	0	0	0
Total non-operating revenues	123,618	70,644	555,649	226,500
Non-operating expenses:				
Loss on disposition of fixed assets	77,385	0	0	0
Transfers out	3,302	0	0	0
Total non-operating expenses	80,687	0	0	0
Change in net assets	(98,656)	406,383	554,886	225,737
Fixed assets purchased	349,613	884,776	882,000	882,000
Net assets balance	3,433,141	3,839,524	4,394,410	4,065,261
Reserved for fleet replacement	909,239	1,053,561	1,053,561	1,053,561

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2005-2006 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2006 is completed.

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.

SALARIES AND EMPLOYEE BENEFITS

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Fleet Maintenance Supervisor	1	1	1	1
Automotive Technician	4	4	4	4
Parts Supply Clerk	1	1	1	1
Typist Clerk III	0	1	1	1
Typist Clerk I/II VS	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL FULL-TIME & VS	7	7	7	7
 TOTAL BUDGETED/APPROVED	 7.00	 7.00	 7.00	 7.00

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

SERVICES AND SUPPLIES

This category is increased based on Fuel and Auto–Maintenance due to consumption increases and market price increases for gasoline and parts. General Liability is increased based on the projected countywide rates and premium. Special Department Expense–Cost Allocation is increased based on current information. Professional and Special Services–Administrative Services are increased based on administrative charges.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86422 1 Steam Cleaner	\$5,000	\$5,000	\$5,000
86423 Parts Cleaner	5,000	5,000	5,000
86424 6 Patrol Vehicle Light Bars	12,000	12,000	12,000
86433 26 New Vehicle Replacements	476,925	476,925	476,925
86462 11 Sheriff Vehicles	<u>383,075</u>	<u>383,075</u>	<u>383,075</u>
TOTAL	\$882,000	\$882,000	\$882,000

The department requests one (1) Steam Cleaner and Parts Cleaner needed to replace present equipment; Patrol Vehicle Light Bars needed to replace equipment that can not be repaired; twenty six (26) New Vehicle Replacements replace those departmental vehicles that have surpassed their useful life; and eleven (11) Sheriff Vehicles to replace those patrol units that are scheduled to be retired from the patrol fleet.

REVENUE

This category is increased overall. Other Sales–Fleet Services Operations and Maintenance and Other Sales–Fleet Services Replacement is increased based on mileage fees. Revenue Applicable To Prior Years is increased to reflect cash carryover from FY 2005/06.

At final budget, Operating Transfers In was reduced based on more current information.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
						<i>(\$329,149)</i>

COUNTY OF MERCED
State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2006-2007

Fund Title: Administrative Services
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2004-2005 (2)	Actual 2005-2006 (3)	Proposed Estimates 2006-2007 (4)	Approved Estimates 2006-2007 (5)
Operating income:				
Charges for services	6,263,108	7,920,330	9,864,938	9,864,938
Total operating income	6,263,108	7,920,330	9,864,938	9,864,938
Operating expenses:				
Salaries and employee benefits	3,346,678	3,851,630	4,270,234	4,270,234
Services and supplies	2,639,837	3,705,354	4,756,561	4,756,561
Depreciation and amortization	141,296	236,801	236,801	236,801
Total operating expenses	6,127,811	7,793,785	9,263,596	9,263,596
Net operating income (Loss)	135,297	126,545	601,342	601,342
Non-operating revenues:				
Use of money and property	7,032	7,642	6,000	6,000
Transfers in	0	44,304	0	0
Capital contributions	3,633	0	0	0
Total non-operating revenues	10,665	51,946	6,000	6,000
Non-operating expenses:				
Loss on disposition of fixed assets	8,165	0	0	0
Interest on notes and loans	40,608	62,276	76,196	76,196
Total non-operating expenses	48,773	62,276	76,196	76,196
Change in net assets	97,189	116,215	531,146	531,146
Long term debt payments	513,617	701,972	649,788	649,788
Fixed assets purchased	219,279	37,071	10,000	10,000
Net assets balance	928,905	1,045,120	1,576,266	1,576,266

The actual audited amounts for 2004-2005 reflect the activities of the department formerly known as Information Systems. The estimates for the 2005-2006 and 2006-2007 fiscal years reflect the combined activities of Information Systems and Communications, now known as Administrative Services. The "transfer in" amount for 2005-2006 represents the fund equity and the remaining equity in fixed assets which were transferred from Communications.

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2005-2006 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2006 is completed.

ADMINISTRATIVE SERVICES

BUDGET UNIT 75600

Under the County Ordinance 1671, the Information Systems Department was established for directing County efforts to use automated computer technologies to solve business problems. This budget unit was established as an Internal Service Fund in FY 1987/88. With the consolidation of telephone and network equipment the demarcation between telephony and information technology has become difficult, if not impossible to determine. With the economies of scale offered by pooling network and telephone personnel, this increases the quantity and quality of the work performed while avoiding increased costs. Therefore, the Board of Supervisors took action during the third quarter of FY 2002/03 to transfer responsibility for Communications to Information Systems. In 2004, the Board of Supervisors also approved changing the name to Administrative Services to reflect the combining of Information Systems, Communications, and General Services. For FY 2005/06 communication budget unit (75700) has been consolidated with Administrative Services (75600).

EXECUTIVE'S COMMENTS

Information Systems' mission is to support the County's mission by providing leadership, strategic planning, and technical direction in the use of a vital County resource—information—and to provide a dependable, accessible, and usable information systems infrastructure whereby value to the Citizen and County employees is maximized. In support, Information Systems has a number of network, communications, and software related projects planned for the 2006/07 fiscal year.

Information Systems provides access to the Internet, office automation and mission critical County software applications, file sharing, and network printing. It serves all agencies at all locations within the County and functions as the central data communications provider. Information Systems is also the controlling agency for the State of California's 9-1-1 program for the County and local Public Answering Safety Point (PSAP) agencies, and is responsible for ensuring continuous updates to the state's Master Street Address Guide (MSAG) and internal county 9-1-1 Database.

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

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

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Director Administrative Services/Chief				
Information Officer	1	1	1	1
Assistant Director Administrative				
Services-Information System *	1	1	1	1
Systems and Operations Supervisor	1	1	1	1
Supervising Programmer Analyst	3	3	3	3
Supervising Network Systems Support				
Analyst	1	1	1	1
Programmer Analyst III-Confidential	1	1	1	1
Programmer Analyst III	2	2	2	2
Programmer Analyst I/II-Confidential	1	1	1	1
Program Analyst I/II	14	14	14	14
Data Base Administrator	2	2	2	2
Systems Programmer I/II	1	1	1	1
Network Training Specialist	1	1	1	1
Network Systems Support Analyst I/II	4	6	6	7

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Network Systems Support Analyst III	1	1	1	1
Computer Support Assistant III	1	1	1	1
Computer Support Assistant I/II	2	2	2	2
Computer Operator I/II	4	4	4	3
Office Supervisor	0	1	1	0
Secretary II	0	0	0	1
Communication Coordinator	0	1	1	1
Account Clerk I/II	<u>0</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL FULL-TIME & VS	41	46	46	46

Extra Help

EH Network Support Specialist	0.47	0.47	0.47	0.47
EH Student Intern	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>	<u>0.75</u>
Total FTE	1.22	1.22	1.22	1.22

TOTAL BUDGETED/APPROVED	42.22	47.22	47.22	47.22
-------------------------	-------	-------	-------	-------

*Administrative adjustment listed as Director of Administrative Services-Information System.

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

At final budget, one (1) Administrative Services Office Supervisor (Position #29) was converted to one (1) Secretary II and one (1) Computer Operator I/II (Position #14) was converted to one (1) Network Systems Support Analyst I/II.

SERVICES AND SUPPLIES

This category is increased overall for Special Department Expense--Software based on network software costs and the replacement of the Department of Justice interface. Rents and Leases--Equipment is increased for replacement equipment. Maintenance--Equipment is increased for countywide repairs of equipment.

OTHER CHARGES

This category is established for payback of loans for the I-Net and startup of Communications as an Internal Service Fund.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
83600 Structures and Improvements	<u>\$10,000</u>	<u>\$10,000</u>	<u>\$10,000</u>
TOTAL	\$10,000	\$10,000	\$10,000

Appropriation in Structures and Improvements is for reconfiguration of Administrative Services department.

REVENUE

Increase in revenue is based on potential rewrite of older systems. Revenue may be revised at final budget due to more current information.

COUNTY OF MERCED
State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2006-2007

Fund Title: Communications
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2004-2005 (2)	Actual 2005-2006 (3)	Proposed Estimates 2006-2007 (4)	Approved Estimates 2006-2007 (5)
Operating income:				
Charges for services	1,065,307	0	0	0
Total operating income	1,065,307	0	0	0
Operating expenses:				
Salaries and employee benefits	101,671	0	0	0
Services and supplies	970,463	0	0	0
Depreciation and amortization	95,505	0	0	0
Total operating expenses	1,167,639	0	0	0
Net operating income (Loss)	(102,332)	0	0	0
Non-operating revenues:				
Use of money and property	3,775	0	0	0
Total non-operating revenues	3,775	0	0	0
Non-operating expenses:				
Interest on notes and loans	23,991	0	0	0
Transfers out	0	44,304	0	0
Total non-operating expenses	23,991	44,304	0	0
Change in net assets	(122,548)	(44,304)	0	0
Long term debt payments	116,643	0	0	0
Net assets balance	44,304	0	0	0

Beginning with the 2005-2006 fiscal year, the activities of Communications were reported as part of the Department of Administrative Services.

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2005-2006 amount represents fund equity and the remaining equity in fixed assets which were transferred to Administrative Services on 7/1/05.

COMMUNICATIONS

BUDGET UNIT 75700

The Board of Supervisors created the Communications budget during the 1986/87 fiscal year. Beginning with the start of the 2002/03 fiscal year, this division became an Internal Service Fund (ISF). During the third quarter of FY 2002/03, responsibility for the Communications division was transferred to the Information Systems Department.

EXECUTIVE'S COMMENTS

With the consolidation of telephone and network equipment the demarcation between telephony and information technology has become difficult, if not impossible to determine. With the economies of scale offered by pooling network and telephone personnel, this increases the quantity and quality of the work performed while avoiding increased costs. Therefore, Budget Unit 75700 has been rolled into Budget Unit 75600 to enable this resource pooling and 75700 is no longer required.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

None.

COUNTY OF MERCED
State of California
Operation of Internal Service Fund
Operational Statement for the Fiscal Year 2006-2007

Fund Title: Insurance Pool
Service Acct: Internal Service Fund

Operating Detail (1)	Audited Actual 2004-2005 (2)	Actual 2005-2006 (3)	Proposed Estimates 2006-2007 (4)	Approved Estimates 2006-2007 (5)
Operating income:				
Insurance allocations	35,482,947	38,984,470	39,803,042	39,803,042
Total operating income	35,482,947	38,984,470	39,803,042	39,803,042
Operating expenses:				
Services and supplies	27,489,451	29,263,899	34,228,092	36,828,092
Other charges	7,307,062	6,380,690	7,900,000	7,900,000
Total operating expenses	34,796,513	35,644,589	42,128,092	44,728,092
Net operating income (Loss)	686,434	3,339,881	(2,325,050)	(4,925,050)
Non-operating revenues:				
Use of money and property	384,176	643,674	45,500	45,500
Other revenue	0	100,962		
Total non-operating revenues	384,176	744,636	45,500	45,500
Change in net assets	1,070,610	4,084,517	(2,279,550)	(4,879,550)
Net assets balance	7,108,284	11,192,801	8,913,251	6,313,251
Reserved for risk liability	7,108,284	11,192,801	8,913,251	6,313,251

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2005-2006 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2006 is completed.

INSURANCE POOL

BUDGET UNIT 75900

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

SALARIES AND BENEFITS

None.

SERVICES AND SUPPLIES

This category is increased overall for Insurance-Other based on higher premiums. Professional and Special Services–Contractual Agreements is increased for County Counsel contract. Professional and Special Services–Actuarial Service are increased for Governmental Accounting Standards Board Statement 43 and 45.

At final budget, Insurance Other increased due to timing requirements of the premium payment.

OTHER CHARGES

This category is increased for claims review in Workers Compensation.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

Revenue is increased overall based on proceeds received from departments in Other Revenue-Insurance Proceeds.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$2,600,000				\$2,600,000	

ENTERPRISE FUNDS

COUNTY OF MERCED
State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2006-2007

Fund Title: Medical Facility Lease
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2004-2005 (2)	Actual 2005-2006 (3)	Proposed Estimates 2006-2007 (4)	Approved Estimates 2006-2007 (5)
Operating income:				
Charges for services	120,000	120,000	120,000	120,000
Total operating income	120,000	120,000	120,000	120,000
Operating expenses:				
Depreciation and amortization	313,270	313,270	313,270	313,270
Total operating expenses	313,270	313,270	313,270	313,270
Net operating income (Loss)	(193,270)	(193,270)	(193,270)	(193,270)
Non-operating revenues:				
Use of money and property	235,110	65,273	0	0
Total non-operating revenues	235,110	65,273	0	0
Change in net assets	41,840	(127,997)	(193,270)	(193,270)
Net assets balance	15,520,470	15,392,473	15,199,203	15,199,203

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2005-2006 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2006 is completed.

MEDICAL FACILITY LEASE OPERATIONS

BUDGET UNIT 75000

This budget unit is administered by the Auditor-Controller's Office. On January 1, 1997, daily operations of Merced Community Medical Center were transferred to Sutter Health through a comprehensive lease agreement. The lease agreement was for 20 years with four, ten-year renewal options. The lease payments from Sutter Health to the County were \$120,000 annually. The most significant benefits for the County under this lease were that Sutter Health assumed the County's liability for indigent health care services under Section 17000 of the Welfare and 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.

SALARIES AND EMPLOYEE BENEFITS

None.

SERVICES AND SUPPLIES

None.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

None.

REVENUE

This category reflects the annual lease payments from Mercy/CHW to the County.

COUNTY OF MERCED
State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2006-2007

Fund Title: Solid Waste
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2004-2005 (2)	Actual 2005-2006 (3)	Proposed Estimates 2006-2007 (4)	Approved Estimates 2006-2007 (5)
Operating income:				
Charges for services	7,582,007	8,986,547	10,104,800	10,104,800
Sales	178,499	76,409	60,000	60,000
Total operating income	7,760,506	9,062,956	10,164,800	10,164,800
Operating expenses:				
Salaries and employee benefits	2,664,474	3,116,928	3,682,400	3,697,401
Services and supplies	3,427,643	4,236,947	5,351,282	5,360,614
Depreciation and amortization	909,238	909,238	909,238	909,238
Total operating expenses	7,001,355	8,263,113	9,942,920	9,967,253
Net operating income (Loss)	759,151	799,843	221,880	197,547
Non-operating revenues:				
Use of money and property	402,132	351,530	120,000	120,000
Other revenue	0	223,803	33,462	33,462
Gain on disposition of fixed assets	0	0		
Total non-operating revenues	402,132	575,333	153,462	153,462
Non-operating expenses:				
Interest on notes and loans	43,102	83,624	96,502	96,502
Total non-operating expenses	43,102	83,624	96,502	96,502
Change in net assets	1,118,181	1,291,552	278,840	254,507
Long-term debt proceeds	0	0	0	8,221,825
Long term debt payments	541,345	746,177	618,018	618,018
Fixed assets purchased/constructed	484,163	337,496	147,000	8,368,825
Net assets balance	21,149,435	22,440,987	22,719,827	22,695,494

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2005-2006 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2006 is completed.

SOLID WASTE

BUDGET UNIT 75100

The Solid Waste Enterprise operates under a joint powers agreement overseen by the Solid Waste Governing Board. Board members include members of the Board of Supervisors and one City Council member from each city in the County. The Solid Waste Enterprise is self-supporting with revenue coming from the operation of two landfill sites. The Resource Recovery Program is responsible for removing as much recoverable material from the solid waste flow as is economically possible and for encouraging recycling and community clean-up programs to further reduce solid waste quantities. Solid Waste Enterprise (Fund 1090) includes the Solid Waste Capital Improvement Projects-Budget Unit (BU) 75400 established during FY 1994/95 to track major capital improvement projects at the two landfill sites.

DEPARTMENT'S COMMENT

Solid Waste operations continue to be heavily impacted by state and federal legislation, which controls the operation of landfill sites. In 1996, the U.S. Environmental Protection Agency issued an order for the regulation of emissions of non-methane organic compounds (NMOC's) or volatile organic compounds from solid waste landfill sites. The Highway 59 Landfill operates a perimeter landfill gas control system to prevent underground lateral movement of gas beyond the facility boundaries, but has not yet reached the "trigger" level for NMOC control. When total NMOC's reach the trigger level, the Department will be required to install a full gas control system. The Billy Wright site is exempt at this time because of its smaller size.

During FY 2000/01 the expansion of the Highway 59 landfill began, and will continue throughout FY 2006/07. The Division continues to work toward identifying an alternative for the Billy Wright Landfill in western Merced County, which is projected to reach capacity in early 2008. An alternatives study has been completed and environmental review of the most feasible options is proceeding.

The Solid Waste division is responsible for the development and management of recycling and diversion programs at landfill facilities to help achieve the State required 50% diversion of waste. Merced County, along with many other agencies throughout California, continues to expand recycling and diversion programs to comply with this requirement.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Deputy Director Public Works/Solid Waste	1	1	1	1
Solid Waste Manager	1	1	1	1
Integrated Waste Program Manager	1	1	1	1
<i>Supervising Environmental Health Specialist</i>	<i>0</i>	<i>0</i>	<i>1</i>	<i>0</i>
<i>Environmental Permit Compliance Specialist</i>	<i>0</i>	<i>1</i>	<i>0</i>	<i>1</i>
Staff Services Analyst I/II	1	1	1	1
Landfill Supervisor	4	4	4	4
Landfill Equipment Operator	14	14	14	14
Land Maintenance Worker I/II	15	18	18	18
Accounting Technician	1	1	1	1
Account Clerk III	1	1	1	1
Landfill Scale House Attendant	3	3	3	3
Landfill Scale House Attendant VS	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	44	48	48	48

CONTRACT EMPLOYEES

Recycling Market Development Zone Specialist	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
TOTAL CONTRACT EMPLOYEES	1	1	1	1

TOTAL FULL-TIME & VS AND CONTRACT EMPLOYEES	45	49	49	49
---	----	----	----	----

SALARIES AND EMPLOYEE BENEFITS (Continued)

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
<u>Extra Help</u>				
EH Landfill Equipment Operator	1.00	0.00	0.00	0.00
EH Scale House Attendant	0.50	0.50	0.50	0.50
EH Landfill Maintenance Worker I/II	3.00	2.00	2.00	2.00
EH Laborer	<u>4.00</u>	<u>5.25</u>	<u>5.25</u>	<u>5.25</u>
TOTAL FTE	8.50	7.75	7.75	7.75
 TOTAL BUDGETED/APPROVED	 53.50	 56.75	 56.75	 56.75

For FY 2006/07 the department requests one (1) Supervising Environmental Health Specialist to provide oversight and supervision of the various operational areas at the landfills including the disposal areas, waste receiving, scale house areas, and resource recovery areas. One (1) Environmental Permit Compliance Specialist is requested to be deleted.

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

At final budget, the addition of one (1) Supervising Environmental Health Specialist and deletion of one (1) Environmental Permit Compliance Specialist (Position #50) was reviewed and not recommended by the County Executive Office. Special Pays was increased based on the number of available lead operator hours eligible for lead worker differential.

SERVICES AND SUPPLIES

This category is increased overall based on Maintenance–Equipment and Maintenance Equipment – Construction due to higher per unit costs for fuel, labor, parts and increased workload. Professional and Special Services are increased due to growth in the quantities of materials processed under recycling program contracts and the anticipated administrative expenses related to a proposed revenue bond sale.

At final budget, Transportation and Travel–County Vehicle increased based on countywide rates.

OTHER CHARGES

None.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86418 2 Pickups	\$47,000	\$47,000	\$47,000
86419 3 Computers	10,000	10,000	10,000
86420 1 Dump Truck	40,000	40,000	40,000
86421 2 Grizzly Screens	50,000	50,000	50,000
87388 Phase 6A Construction (BU 75400)	<u>0</u>	<u>0</u>	<u>8,221,825</u>
TOTAL	\$147,000	\$147,000	\$8,368,825

The department requests the following capital assets: two (2) Pickups, three (3) Computers, and one (1) Dump Truck to replace aged equipment. Two (2) Grizzly Screens are requested to support the increase in processed inert materials.

At final budget, appropriation was approved in BU 75400-Solid Waste-Capital Improvement Projects for Phase 6A Liner project.

REVENUE

Overall this category is increased for Sanitation Services-Landfill based on additional waste generated by growth in population and construction and as a result of a 29% overall increase in tipping fees scheduled for July 2006

REVENUE (Continued)

as approved by the Solid Waste Policy Board.

At final budget, Long Term Debt Proceeds were increased in BU 75400-Solid Waste-Capital Improvement Projects to support of Phase VI construction.

FINAL BUDGET ADJUSTMENTS (*adjustments described above*)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
\$15,001	\$9,332			\$8,221,825	\$8,246,156	\$8,221,825

COUNTY OF MERCED
State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2006-2007

Fund Title: Castle Airport
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2004-2005 (2)	Actual 2005-2006 (3)	Proposed Estimates 2006-2007 (4)	Approved Estimates 2006-2007 (5)
Operating income:				
Charges for services	1,363,801	1,697,433	2,151,061	2,183,901
Total operating income	1,363,801	1,697,433	2,151,061	2,183,901
Operating expenses:				
Salaries and employee benefits	593,835	692,778	862,065	862,065
Services and supplies	2,204,021	951,501	1,393,722	1,805,585
Depreciation and amortization	37,354	37,354	37,354	37,354
Total operating expenses	2,835,210	1,681,633	2,293,141	2,705,004
Net operating income (Loss)	(1,471,409)	15,800	(142,080)	(521,103)
Non-operating revenues:				
Use of money and property	19,409	28,242	12,000	12,000
Aid from other gov't agencies	2,036,011	2,025,034	10,000	1,300,820
Other revenue	0	0	0	0
Transfers in	126,000	277,000	0	250,000
Total non-operating revenues	2,181,420	2,330,276	22,000	1,562,820
Non-operating expenses:				
Interest on notes and loans	1,212	6	106	106
Total non-operating expenses	1,212	6	106	106
Change in net assets	708,799	2,346,070	(120,186)	1,041,611
Long term debt payments	3,444	603	0	0
Fixed assets purchased/constructed	3,110,317	2,278,043	0	13,200
Net assets balance	9,005,533	11,351,603	11,231,417	12,393,214

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2005-2006 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2006 is completed.

CASTLE AIRPORT DEVELOPMENT CENTER

BUDGET UNIT 75200

Castle Airport Aviation and Development Center was established in September 2000 to provide leadership and management for the operations of Castle Airport. Castle Airport Aviation and Development Center is an operating division of the Department of Commerce, Aviation and Economic Development.

EXECUTIVE'S COMMENT

For FY 2006/07 the department is continuing work with the Master Developer Team to fully develop the potential of Castle Airport Aviation and Development Center.

SALARIES AND EMPLOYEE BENEFITS

	2004/05	2005/06	2006/07	2006/07
	<u>APPROVED</u>	<u>APPROVED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
Castle-Airport Manager	1	1	1	1
Castle-Administrative Services Manager	1	1	1	1
Account Clerk III	1	1	1	1
Accounting Technician	0	0	1	1
Typist Clerk III	0	1	1	1
Castle Administrative Assistant I/II	1	0	0	0
Castle Maintenance Supervisor	1	0	0	0
Building Maintenance Supervisor	0	1	1	1
Castle-Maintenance Electrician	1	1	2	2
Castle-Maintenance Worker	1	1	1	1
Grounds Maintenance Worker I/II	0	0	0	3
Castle Groundskeeper I/II	<u>3</u>	<u>3</u>	<u>3</u>	<u>0</u>
TOTAL FULL-TIME & VS	10	10	12	12
 <u>Extra Help</u>				
EH Groundskeeper	0.25	0.00	1.00	0.00
<i>EH Grounds Maintenance Worker</i>	<i><u>0.00</u></i>	<i><u>0.00</u></i>	<i><u>0.00</u></i>	<i><u>1.00</u></i>
TOTAL FTE	0.25	0.00	1.00	1.00
 TOTAL BUDGETED/APPROVED	 10.25	 10.00	 13.00	 13.00

For FY 2006/07 the department requests to add one (1) Castle-Maintenance Electrician (***Position #19***) and one (1) Accounting Technician (***Position #20***) due to the increase in number of tenants and Federal Aviation Administration funded projects. Extra Help is requested for maintenance of buildings and grounds.

On June 20, 2006, three (3) Castle Groundskeeper I/II (Position #8, 9, 17) changed to Grounds Maintenance Worker I/II and Extra-Help Grounds Maintenance Worker allocated.

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

SERVICES AND SUPPLIES

This category is increased overall based on Professional and Special Services for contracts. Maintenance-Structure, Improvements and Grounds is increased to maintain sewage, airfield, and buildings. Maintenance Equipment-Telephone Lines is increased for customer service. Special Department Expense-Cost Allocation Plan is increased based on current information.

At final budget, increases were approved for Professional and Special Services for the Castle Sewer Regional Study, Professional and Special Services-Engineering Services for airport design work, Special Department Other for lease commissions, and Transportation and Travel-County Vehicle based on countywide rates.

OTHER CHARGES

This category is adjusted for interest expense.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86115 Fuel Cardlock System	\$0	\$0	\$10,000
86484 MegOhmMeter	<u>0</u>	<u>0</u>	<u>3,200</u>
TOTAL	\$0	\$0	\$13,200

At final budget, capital assets approved were the Fuel Cardlock System to replace an obsolete nonserviceable system, and the MegOhmMeter necessary for troubleshooting and maintenance of the airfield high voltage equipment.

REVENUE

This category is decreased overall based on a reduction in Federal Aid for Construction.

At final budget, increases were approved for Federal Aid for Construction and Federal Other for projects funded by the Federal Aviation Administration. Operating Transfers In was increased for the Castle Sewer Region Ability Study.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$411,863			\$13,200	\$425,063	\$1,573,660

COUNTY OF MERCED
State of California
Operation of Enterprise Fund
Operational Statement for the Fiscal Year 2006-2007

Fund Title: Countywide Transit
Service Acct: Enterprise Fund

Operating Detail (1)	Audited Actual 2004-2005 (2)	Actual 2005-2006 (3)	Proposed Estimates 2006-2007 (4)	Approved Estimates 2006-2007 (5)
Operating income:				
Charges for services	776,581	861,492	1,000,000	1,113,919
Other operating revenues	133,294	38,980	47,000	47,000
Total operating income	909,875	900,472	1,047,000	1,160,919
Operating expenses:				
Salaries and employee benefits	353,908	370,126	405,565	405,565
Services and supplies	6,034,515	5,472,337	7,379,288	8,076,268
Depreciation and amortization	768,622	768,622	768,622	768,622
Total operating expenses	7,157,045	6,611,085	8,553,475	9,250,455
Net operating income (Loss)	(6,247,170)	(5,710,613)	(7,506,475)	(8,089,536)
Non-operating revenues:				
Taxes	4,462,203	4,073,423	4,100,797	4,715,520
Use of money and property	19,317	20,688	8,000	8,000
Aid from other gov't agencies	1,345,079	6,812,283	4,642,556	7,502,028
Other revenue	19,730	26,937	90,000	90,000
Transfers in	3,302			
Total non-operating revenues	5,849,631	10,933,331	8,841,353	12,315,548
Non-operating expenses:				
Loss on disposition of fixed assets	0			
Interest on notes and loans	94,659	85,000	76,000	76,000
Total non-operating expenses	94,659	85,000	76,000	76,000
Change in net assets	(492,198)	5,137,718	1,258,878	4,150,012
Long term debt payments	188,070	197,422	204,500	204,500
Fixed assets purchased/constructed	1,376	5,744,526	1,608,000	2,452,756
Net assets balance	5,565,550	10,703,268	11,962,146	14,853,280

Note: Income, expenses and fixed assets are budgeted on the modified accrual basis of accounting to control cash receipts and disbursements, and therefore, the amounts will not agree with the Comprehensive Annual Financial Report (CAFR) which is prepared on the accrual basis. Net assets are displayed on the accrual basis of accounting from the CAFR. The fiscal year 2005-2006 amounts are estimates and will be adjusted when the CAFR for the fiscal year ended June 30, 2006 is completed.

COUNTYWIDE TRANSIT

BUDGET UNIT 75300

During FY 1994/95, a Joint Powers Authority (JPA) was established for the purpose of operating a single public transit system throughout the County. The Transit JPA began operation in FY 1996/97. Creating the single system involved consolidation of the transit systems operated by the County (MARTS), City of Merced (Merced CITY Shuttle), and City of Los Banos. The new consolidated system is called "The Bus"-Merced County Transit.

SALARIES AND EMPLOYEE BENEFITS

	2004/05 <u>APPROVED</u>	2005/06 <u>APPROVED</u>	2006/07 <u>RECOMMENDED</u>	2006/07 <u>APPROVED</u>
Transportation Manager	1	1	1	1
Assistant Transportation Manager	1	1	1	1
Staff Services Analyst I/II	1	1	1	1
Typist Clerk I/II VS	1	0	0	0
Program Assistant	<u>1</u>	<u>2</u>	<u>2</u>	<u>2</u>
TOTAL FULL-TIME & VS	5	5	5	5
 <u>Extra Help</u>				
EH Program Assistant	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.50</u>
TOTAL FTE	0.50	0.50	0.50	0.50
 TOTAL BUDGETED/APPROVED				
	5.50	5.50	5.50	5.50

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

SERVICES AND SUPPLIES

This category is increased overall based on Professional and Special Services due to higher Contracted Operator charges, increased bus hours of service, new bus stop amenities work; and a new system logo application to the existing bus fleet. The Maintenance-Equipment account is increased due to increased service miles operated. The Maintenance-Fuel account is increased for increased consumption and higher prices.

At final budget, Maintenance-Equipment increased based on new revenue from Federal and State Assistance Funds to cover carryover costs from FY 2005/06.

OTHER CHARGES

These accounts reflect appropriations scheduled for interest and principle payments on the Transit Facility.

INTRAFUND AND INTERFUND TRANSFERS

None.

CAPITAL ASSETS

	<u>REQUESTED</u>	<u>RECOMMENDED</u>	<u>APPROVED</u>
86016 Route Match Tracking System	0	0	39,756
86402 17 Bus Shelters	\$85,000	\$85,000	\$85,000
86403 16 Para Transit Buses	1,320,000	1,320,000	1,840,000
86405 Video Surveillance System	23,000	23,000	23,000
86406 Routematch Bus Tracking System	90,000	90,000	100,000
86407 Phase II Electronic Fare Boxes	90,000	90,000	150,000
86466 Data Probe Kit/Spare Cash Boxes	0	0	23,000
87907 Transit Facility Parking Lot	0	0	102,000
87909 Modular Office	0	0	90,000
TOTAL	\$1,608,000	\$1,608,000	\$2,452,756

The department requests the acquisition of the following fixed assets: seventeen (17) Bus Shelters that will serve as replacements for existing aged shelters; six (6) Para Transit Buses to replace buses that are past their useful

CAPITAL ASSETS (Continued)

service life; a Video Surveillance System for the Merced County Transit Bus yard; and a Routematch Bus Tracking System to increase effectiveness and efficiencies of the Dial A-Ride bus service, and Phase II of the Electronic Fare Boxes which provides electronically controlled monitoring of rider ship and fares.

At final budget, capital assets approved were: Transit Facility Parking Lot; Modular Office; 6 Para transit Buses modified to 18 Para transit Buses; the Route Match Tracking System that provides licensing and peripheral equipment needed for the Mobile Data Center workstations; Data Probe Kit/Spare Cash Boxes for the Los Banos buses; and Phase II Electronic Fare Boxes based on increased allocations of Federal and State funds.

REVENUE

This category is decreased overall due to a reduction in funds from Federal Other and Sales and Use Tax–Local Trans Funds based on current information. Sales and Use Tax–Transit Assistance from the State is increased based on current information.

At final budget, Federal Other and Sales and Use Tax–Local Transportation Funds were increased based on more current data.

FINAL BUDGET ADJUSTMENTS (adjustments described above)

<i>Salaries and Benefits</i>	<i>Services and Supplies</i>	<i>Other Charges</i>	<i>Inter/Intrafund Transfers</i>	<i>Capital Assets</i>	<i>Total Appropriations</i>	<i>Total Estimated Revenue</i>
	\$696,980			\$844,756	\$1,541,736	\$3,588,114

OTHER FUNCTIONS

COUNTY OF MERCED
State of California
Status of Expenditures From Bond Proceeds
For Fiscal Year 2006-2007

Description Issue-Fund-Project Identification (1)	Amount Of Bonds Authorized (2)	Amount Of Bonds Sold To Date (3)	Total Actual Or Estimated Project Cost (4)	Total Expenditures As Of June 30, 2006	
				From Bond Proceeds (5)	From Other Sources (6)
1915 Act bonds					
Ashley Estates Fund	1,230,000	1,230,000	1,210,000	1,210,000	0
Planada Storm Drainage Fund	1,340,016	1,340,016	5,925,060	1,340,016	4,585,044
Santa Nella Fund	2,845,000	2,845,000	2,617,022	2,617,022	0
Long Term Debt					
Juvenile Justice Facility Fund	15,705,000	15,705,000	22,768,496	15,705,000	7,063,496
Pension Obligation Bond Fund	63,070,000	63,070,000	63,070,000	63,070,000	0
Courthouse Facility Fund	10,200,000	10,200,000	22,830,328	10,200,000	12,630,328

District and Fund (1)	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2006 (2)	Cancellation Of Prior Year Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions For Reserves &/Or Designations (New or Incr.) (7)	Total Financing Requirements (8)
Almond Estates Lt-Dr Zone 108	13,481	3,871	8,892	26,244	26,244		26,244
Almond Grove Dr Zone 204	6,566	811	2,233	9,610	9,610		9,610
Almond Meadows Dr Maint Zone 319	14,495	859	2,189	17,543	17,543		17,543
Almond Tree Estates Dr Zone 114	33,786		4,981	38,767	38,727	40	38,767
Almondwood Estates Lt-Dr Zone 203	13,552	1,183	1,929	16,664	16,664		16,664
American Heritage Dr Zone 323	17,515		4,104	21,619	21,069	550	21,619
Ashe Tract Lt Zone 218	3,070		2,990	6,060	5,872	188	6,060
Ashley Estates Dr Zone 116	19,819		2,977	22,796	22,400	396	22,796
Atwater Acres Lt-Dr Zone 212	78	78	367	523	523		523
B & B Rancheros Lt-Dr Zone 217	15,336		2,044	17,380	17,135	245	17,380
B & B Rancheros 2 Lt-Dr Zone 220	21,861		3,568	25,429	24,991	438	25,429
Beachwood Drive Lt Zone 221	30,147		36,156	66,303	63,395	2,908	66,303
Bispo Estates Lt-Dr Zone 234	15,868	1,115	5,270	22,253	22,253		22,253
Black Rascal Lt Zone 215	1,738	63	832	2,633	2,633		2,633
Blossom Street Lt Zone 402	43,879		12,169	56,048	44,169	11,879	56,048
Bridget Court Dr-Maint Zone 232	3,563		1,006	4,569	4,440	129	4,569
Bryant Meadows St Lt-Dr Zone 331	207	267	431	905	905		905
Buhach Park Est Lt-Dr Zone 226	12,555	734	2,020	15,309	15,309		15,309
Camden Pl Landscape Zone 117	3,659	965	1,726	6,350	6,350		6,350
Campus Park Landscape #267	16,614		14,105	30,719	18,875	11,844	30,719
Champagne Estates Dr Zone 231	13,740	470	2,274	16,484	16,484		16,484
Cotton Glen Estates Dr #421	6,144		100	6,244		6,244	6,244
Country Club Estates Zone 106	7,600	41	1,899	9,540	9,540		9,540
Country Club Place St Lt Zone 314	1,135	157	846	2,138	2,138		2,138
Country Living Est Lt-Dr Zone 240	16,686		3,951	20,637	20,491	146	20,637
Countrysides Estates Dr Zone 101	8,105	1,712	1,700	11,517	11,517		11,517
Totals	341,199	12,326	120,759	474,284	439,277	35,007	474,284

COUNTY OF MERCED
State of California
Summary of County Budget
For the Fiscal Year 2006-2007

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District and Fund (1)	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2006 (2)	Cancellation Of Prior Year Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions For Reserves &/Or Designations (New or Incr.) (7)	Total Financing Requirements (8)
Totals Forward	341,199	12,326	120,759	474,284	439,277	35,007	474,284
Cowdenknowes Dr Zone 238	2,345	207	439	2,991	2,991		2,991
Cressey Lt Zone 201	2,451	952	2,598	6,001	6,001		6,001
CSA #1 Maint Revolving Fund			40,000	40,000	40,000		40,000
Cypress Est Dr & Maint Zone 254	3,418		1,760	5,178	4,841	337	5,178
Delhi Lt Zone 102	61,908	11,315	63,173	136,396	136,396		136,396
Denis Way Dr Zone 109	859		729	1,588	1,469	119	1,588
Easy Street Lt Zone 308	7,565		5,075	12,640	10,782	1,858	12,640
El Capitan & Hollywd Est Zone265	28,311	14,448	30,100	72,859	72,859		72,859
Elliott Estates Lt Zone 214	11,238	883	4,018	16,139	16,139		16,139
Elliott Manor Dr Zone 230	15,850	235	1,846	17,931	17,931		17,931
Esau Estates Lt-Dr Zone 243	13,156		1,945	15,101	13,703	1,398	15,101
Evergreen Place Dr Zone 256	18,319		3,259	21,578	21,420	158	21,578
Fairway Estates St Lt Zone 107	845	172	1,156	2,173	2,173		2,173
Fleming Acres Lt-Dr Zone 227	15,311		2,478	17,789	17,643	146	17,789
Fleming Oaks Lt-Dr Zone 241	15,377		5,554	20,931	20,644	287	20,931
Forist Lane Lt Zone 244	870		563	1,433	1,401	32	1,433
Franklin Heights Lt-Dr Zone 228	33,854		4,170	38,024	37,366	658	38,024
Glen Meadows Lt-Dr Zone 255	11,954		5,044	16,998	13,700	3,298	16,998
Glenwood Est Lt-Dr Zone 229	13,310		1,476	14,786	14,366	420	14,786
Golden Bear Estates Zone 332	(1,280)	2,208	1,461	2,389	2,389		2,389
Golden Estates Dr Zone 205	3,987	1,089	104	5,180	5,180		5,180
Golf Road St Lt Zone 321	1,436	143	1,196	2,775	2,775		2,775
Green Lawns Lt Zone 219	1,329		1,440	2,769	2,332	437	2,769
Greenfield Brooks Lt & Dr Zone 252	19,189	5,033	7,779	32,001	32,001		32,001
Grove Storm Dr Zone 111	3,825		845	4,670	4,622	48	4,670
Totals	626,626	49,011	308,967	984,604	940,401	44,203	984,604

COUNTY OF MERCED
State of California
Summary of County Budget
For the Fiscal Year 2006-2007

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District and Fund (1)	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2006 (2)	Cancellation Of Prior Year Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions For Reserves &/Or Designations (New or Incr.) (7)	Total Financing Requirements (8)
Totals Forward	626,626	49,011	308,967	984,604	940,401	44,203	984,604
Gurr Road Water Zone 245	139		186	325		325	325
Harmony Ranch Dr & Park Zone 121	111,876		49,419	161,295	146,243	15,052	161,295
Heavenly Acres 2 Lt-Dr Zone 209	2,745	368	1,589	4,702	4,702		4,702
Heavenly Acres 3 Lt-Dr Zone 210	6,192	200	3,635	10,027	10,027		10,027
Hillcrest Est Lt-Dr Zone 318	30,354	1,121	8,274	39,749	39,749		39,749
Hillside Estates Dr Zone 113	4,890	555	1,230	6,675	6,675		6,675
Hilmar Stevinson Park Zone 120	147		71	218		218	218
Hilmar-Irwin Lt Zone 100	65,617		43,764	109,381	104,795	4,586	109,381
Lakewood Est Lt-Dr Zone 301	13,173		2,007	15,180	13,748	1,432	15,180
La Paloma/Rolfe Estates Zone 266	(1,474)	3,603	5,267	7,396	7,396		7,396
Le Grand Lt Zone 310	40,478	1,506	16,285	58,269	58,269		58,269
Lewis Estates Dr Zone 103	18,792	603	1,160	20,555	20,555		20,555
Links Lt-Dr Zone 112	3,492	41	816	4,349	4,349		4,349
Marilyn Est Lt-Dr Zone 300	4,220		1,224	5,444	5,233	211	5,444
Meadowbrook Maint Zone 119	11,391	144	2,765	14,300	14,300		14,300
Miles Creek Est Dr Zone 326	19,469		3,310	22,779	22,564	215	22,779
Mission Trails Lt Zone 303	4,546	404	3,739	8,689	8,689		8,689
Monte Vista Landscaping Zone 333	589	3,216	15	3,820	3,820		3,820
Moran St Lt-Dr Zone 235	15,821	2,235	3,047	21,103	21,103		21,103
New Century Park Dr Zone 327	12,752	1,397	3,003	17,152	17,152		17,152
Nutcracker Terrace Lt-Dr Zone 239	25,233	365	3,737	29,335	29,335		29,335
Oleander Lt Zone 302	8,837		2,676	11,513	11,260	253	11,513
Palm Heights Dr Maint Zone 122	14,684		3,247	17,931	17,676	255	17,931
Parkway St Lt-Dr Lands Park Zone 423	223,196		2,000	225,196		225,196	225,196
Planada Lt Zone 309	29,177		33,159	62,336	62,252	84	62,336
Totals	1,292,962	64,769	504,592	1,862,323	1,570,293	292,030	1,862,323

COUNTY OF MERCED
State of California
Summary of County Budget
For the Fiscal Year 2006-2007

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District and Fund (1)	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2006 (2)	Cancellation Of Prior Year Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions For Reserves &/Or Designations (New or Incr.) (7)	Total Financing Requirements (8)
Totals Forward	1,292,962	64,769	504,592	1,862,323	1,570,293	292,030	1,862,323
Planada Storm Dr Maint Zone 329	26,602		7,182	33,784	30,942	2,842	33,784
Pleasant Valley Lt & Dr Zone 259	7,795	1,624	3,321	12,740	12,740		12,740
Quail Hollow Landscape Zone 269	15,556		270	15,826	910	14,916	15,826
Ramos Road Lt Zone 405	648	40	697	1,385	1,385		1,385
Ranch Estates Lt-Dr Zone 237	13,088	465	3,128	16,681	16,681		16,681
Rancho Village Lt Zone 312	923	117	942	1,982	1,982		1,982
Riverbank Est Maint Zone 110	1,440		223	1,663	1,663		1,663
Riverview Lt-Dr Zone 115	15,897		2,994	18,891	17,638	1,253	18,891
Robinson Est Lt-Dr Zone 317	24,054	1,162	8,107	33,323	33,323		33,323
Rockwood Est Dr. & Maint Zone 262	2,970		5,194	8,164	7,901	263	8,164
Sahota Brother Clinton Zone 264	5,552		3,866	9,418	7,240	2,178	9,418
Salles Manor Lt Zone 213	1,279	116	1,093	2,488	2,488		2,488
San Luis Hills Lt & Dr Zone 413	13,076	2,555	8,663	24,294	24,294		24,294
San Luis Truck Plaza St Lt 411	8,655		2,209	10,864	10,163	701	10,864
Santa Fe Business Lt-Dr Zone 246	11,607		2,480	14,087	13,766	321	14,087
Santa Nella Lt Zone 400	52,767		29,223	81,990	75,326	6,664	81,990
Santa Nella Plaza Lt-Dr Zone 406	2,223		570	2,793	2,019	774	2,793
Santa Nella Road Zone 404	80,035	5,082	18,075	103,192	103,192		103,192
Santa Nella Village Dr Zone 407	24,591		5,349	29,940	28,804	1,136	29,940
Santa Nella Village Lndscp Zone 408	17,100		20,490	37,590	29,360	8,230	37,590
Santa Nella Village Rd Zone 410	33,748		6,808	40,556	32,100	8,456	40,556
Santa Nella Village Lndscp #414	69,830		700	70,530		70,530	70,530
Santa Rita Garden Dr Zone 208	6,496	1,745	2,813	11,054	11,054		11,054
Silva Meadows Lndscp & SWG 268	505	1,405	50	1,960	1,960		1,960
Snelling Lt Zone 105	5,351	782	3,285	9,418	9,418		9,418
South Dos Palos Lt Zone 401	15,766		7,310	23,076	22,587	489	23,076
Totals	1,750,516	79,862	649,634	2,480,012	2,069,229	410,783	2,480,012

COUNTY OF MERCED
State of California
Summary of County Budget
For the Fiscal Year 2006-2007

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District and Fund (1)	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2006 (2)	Cancellation Of Prior Year Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions For Reserves &/Or Designations (New or Incr.) (7)	Total Financing Requirements (8)
Totals Forward	1,750,516	79,862	649,634	2,480,012	2,069,229	410,783	2,480,012
Stevinson Lt Zone 200	8,524	393	2,993	11,910	11,910		11,910
Stolle Acres Lt-Dr Zone 316	1,343	865	673	2,881	2,881		2,881
Stonemill Est Lt-Dr Zone 325	16,008	3,109	5,986	25,103	25,103		25,103
Sunrise Terrace Dr Zone 320	26,165		4,656	30,821	29,750	1,071	30,821
Taylor Estates Lt-Dr Zone 249	13,301	47	6,822	20,170	20,170		20,170
Terry Lt Zone 247	6		5	11		11	11
Texeira St Lt Zone 251	733		690	1,423	1,393	30	1,423
Tierra De Oro Maint Zone 124	521		908	1,429	1,421	8	1,429
Town & Country Dr Zone 206	20,604	3,204	2,963	26,771	26,771		26,771
Trovare St Lt & Dr Zone 330	1,041	298	1,810	3,149	3,149		3,149
Tumbleweed Est Lt-Dr Zone 236	9,215	19	1,711	10,945	10,945		10,945
Villa Cordoba Zone 123	1,681		1,567	3,248	2,770	478	3,248
Village Greens Lt-Dr Zone 250	34,725	710	13,321	48,756	48,756		48,756
West Hills Estates Lt-Dr Zone 313	8,085	1,218	2,336	11,639	11,639		11,639
Westwood Lt Zone 211	1,525	213	931	2,669	2,669		2,669
White Gate Estates Lt-Dr Zone 305	13,768		4,542	18,310	18,042	268	18,310
White Gate Farms #3 Lt Zone 306	10,329	998	2,797	14,124	14,124		14,124
White Gate Farms Dr Zone 307	13,431	393	2,047	15,871	15,871		15,871
Wickum Est Lt-Dr Zone 233	24,135		10,884	35,019	34,978	41	35,019
Wickum Lt Zone 216	463	246	903	1,612	1,612		1,612
Willow Crest Est Lt & Dr Zone 263	32,905		15,391	48,296	42,082	6,214	48,296
Winton Lt Zone 202	63,630	13,769	70,623	148,022	148,022		148,022
Winton Manor Dr Zone 207	19,524	1,041	3,186	23,751	23,751		23,751
Winton Meadows Dr Zone 242	24,562	1,541	4,651	30,754	30,754		30,754
Yosemite Meadows Lt-Dr Zone 311	12,176	2,401	2,891	17,468	17,468		17,468
Grand Total	2,108,916	110,327	814,921	3,034,164	2,615,260	418,904	3,034,164

COUNTY OF MERCED
State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2006

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2006 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30,			Fund Balance Unreserved/ Undesignated June 30, 2006 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
Almond Estates Lt-Dr Zone 108	22,407	186	8,740		13,481
Almond Grove Dr Zone 204	12,643		6,077		6,566
Almond Meadows Dr Maint Zone 319	24,844		10,349		14,495
Almond Tree Estates Dr Zone 114	57,135		23,349		33,786
Almondwood Estates Lt-Dr Zone 203	24,445		10,893		13,552
American Heritage Dr Zone 323	29,165		11,650		17,515
Ashe Tract Lt Zone 218	7,127		4,057		3,070
Ashley Estates Dr Zone 116	31,586		11,767		19,819
Atwater Acres Lt-Dr Zone 212	409		331		78
B & B Rancheros Lt-Dr Zone 217	24,410		9,074		15,336
B & B Rancheros 2 Lt-Dr Zone 220	38,412		16,551		21,861
Beachwood Drive Lt Zone 221	68,410		38,263		30,147
Bispo Estates Lt-Dr Zone 234	29,756		13,888		15,868
Black Rascal Lt Zone 215	3,669		1,931		1,738
Blossom Street Lt Zone 402	62,691		18,812		43,879
Bridget Court Dr-Maint Zone 232	5,766		2,203		3,563
Bryant Meadows St Lt-Dr Zone 331	994		787		207
Buhach Park Est Lt-Dr Zone 226	22,864		10,309		12,555
Camden Pl Landscape Zone 117	5,929		2,270		3,659
Campus Park Landscape #267	16,614				16,614
Champagne Estates Dr Zone 231	23,505		9,765		13,740
Cotton Glen Estates Dr #421	6,144				6,144
Country Club Estates Zone 106	11,710		4,110		7,600
Country Club Place St Lt Zone 314	2,307		1,172		1,135
Country Living Est Lt-Dr Zone 240	25,598		8,912		16,686
Countrysides Estates Dr Zone 101	16,420		8,315		8,105
Totals	574,960	186	233,575		341,199

COUNTY OF MERCED
State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2006

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2006 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30,			Fund Balance Unreserved/ Undesignated June 30, 2006 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
Totals Forward	574,960	186	233,575		341,199
Cowdenknowes Dr Zone 238	4,217		1,872		2,345
Cressey Lt Zone 201	5,490		3,039		2,451
CSA #1 Maint Revolving Fund					
Cypress Est Dr & Maint Zone 254	5,079		1,661		3,418
Delhi Lt Zone 102	151,255		89,347		61,908
Denis Way Dr Zone 109	1,436		577		859
Easy Street Lt Zone 308	12,615		5,050		7,565
El Capitan & Hollywd Est Zone265	51,991		23,680		28,311
Elliott Estates Lt Zone 214	21,366		10,128		11,238
Elliott Manor Dr Zone 230	26,820		10,970		15,850
Esau Estates Lt-Dr Zone 243	21,416		8,260		13,156
Evergreen Place Dr Zone 256	31,041		12,722		18,319
Fairway Estates St Lt Zone 107	2,170		1,325		845
Fleming Acres Lt-Dr Zone 227	26,574		11,263		15,311
Fleming Oaks Lt-Dr Zone 241	29,732		14,355		15,377
Forist Lane Lt Zone 244	1,546		676		870
Franklin Heights Lt-Dr Zone 228	49,067		15,213		33,854
Glen Meadows Lt-Dr Zone 255	19,501		7,547		11,954
Glenwood Est Lt-Dr Zone 229	20,068		6,758		13,310
Golden Bear Estates Zone 332	1,689		2,969		(1,280)
Golden Estates Dr Zone 205	6,605		2,618		3,987
Golf Road St Lt Zone 321	2,573		1,137		1,436
Green Lawns Lt Zone 219	2,865		1,536		1,329
Greenfield Brooks Lt & Dr Zone 252	38,072		18,883		19,189
Grove Storm Dr Zone 111	6,407		2,582		3,825
Totals	1,114,555	186	487,743		626,626

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2006 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30,			Fund Balance Unreserved/ Undesignated June 30, 2006 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
Totals Forward	1,114,555	186	487,743		626,626
Gurr Road Water Zone 245	9,863		9,724		139
Harmony Ranch Dr & Park Zone 121	186,145	97	74,172		111,876
Heavenly Acres 2 Lt-Dr Zone 209	5,775		3,030		2,745
Heavenly Acres 3 Lt-Dr Zone 210	13,069		6,877		6,192
Hillcrest Est Lt-Dr Zone 318	43,369		13,015		30,354
Hillside Estates Dr Zone 113	8,855		3,965		4,890
Hilmar Stevinson Park Zone 120	13,606		13,459		147
Hilmar-Irwin Lt Zone 100	141,139		75,522		65,617
Lakewood Est Lt-Dr Zone 301	18,622		5,449		13,173
La Paloma/Rolfe Estates Zone 266	12,477		13,951		(1,474)
Le Grand Lt Zone 310	69,267		28,789		40,478
Lewis Estates Dr Zone 103	50,785		31,993		18,792
Links Lt-Dr Zone 112	6,201		2,709		3,492
Marilyn Est Lt-Dr Zone 300	6,823		2,603		4,220
Meadowbrook Maint Zone 119	18,900		7,509		11,391
Miles Creek Est Dr Zone 326	32,565		13,096		19,469
Mission Trails Lt Zone 303	9,354		4,808		4,546
Monte Vista Landscaping Zone 333	18,352		17,763		589
Moran St Lt-Dr Zone 235	27,225		11,404		15,821
New Century Park Dr Zone 327	22,556		9,804		12,752
Nutcracker Terrace Lt-Dr Zone 239	38,735		13,502		25,233
Oleander Lt Zone 302	15,789		6,952		8,837
Palm Heights Dr Maint Zone 122	16,278		1,594		14,684
Parkway St Lt-Dr Lands Park Zone 423	223,196				223,196
Planada Lt Zone 309	68,644		39,467		29,177
Totals	2,192,145	283	898,900		1,292,962

COUNTY OF MERCED
State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2006

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2006 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30,			Fund Balance Unreserved/ Undesignated June 30, 2006 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
Totals Forward	2,192,145	283	898,900		1,292,962
Planada Storm Dr Maint Zone 329	39,912		13,310		26,602
Pleasant Valley Lt & Dr Zone 259	14,609		6,814		7,795
Quail Hollow Landscape Zone 269	23,962		8,406		15,556
Ramos Road Lt Zone 405	1,350		702		648
Ranch Estates Lt-Dr Zone 237	20,522		7,434		13,088
Rancho Village Lt Zone 312	2,155		1,232		923
Riverbank Est Maint Zone 110	2,405		965		1,440
Riverview Lt-Dr Zone 115	21,553		5,656		15,897
Robinson Est Lt-Dr Zone 317	38,160		14,106		24,054
Rockwood Est Dr. & Maint Zone 262	6,955		3,985		2,970
Sahota Brother Clinton Zone 264	8,345		2,793		5,552
Salles Manor Lt Zone 213	2,936		1,657		1,279
San Luis Hills Lt & Dr Zone 413	24,912		11,836		13,076
San Luis Truck Plaza St Lt 411	13,229		4,574		8,655
Santa Fe Business Lt-Dr Zone 246	20,364		8,757		11,607
Santa Nella Lt Zone 400	86,087		33,320		52,767
Santa Nella Plaza Lt-Dr Zone 406	2,781		558		2,223
Santa Nella Road Zone 404	203,952		123,917		80,035
Santa Nella Village Dr Zone 407	40,005		15,414		24,591
Santa Nella Village Lndscp Zone 408	33,369		16,269		17,100
Santa Nella Village Rd Zone 410	53,742		19,994		33,748
Santa Nella Village Lndscp #414	69,830				69,830
Santa Rita Garden Dr Zone 208	14,637		8,141		6,496
Silva Meadows Lndscp & SWG 268	24,494		23,989		505
Snelling Lt Zone 105	12,135		6,784		5,351
South Dos Palos Lt Zone 401	29,048		13,282		15,766
Totals	3,003,594	283	1,252,795		1,750,516

COUNTY OF MERCED
State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2006

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2006 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30,			Fund Balance Unreserved/ Undesignated June 30, 2006 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
Totals Forward	3,003,594	283	1,252,795		1,750,516
Stevinson Lt Zone 200	16,223		7,699		8,524
Stolle Acres Lt-Dr Zone 316	2,944		1,601		1,343
Stonemill Est Lt-Dr Zone 325	27,432		11,424		16,008
Sunrise Terrace Dr Zone 320	47,585		21,420		26,165
Taylor Estates Lt-Dr Zone 249	22,446		9,145		13,301
Terry Lt Zone 247	330		324		6
Texeira St Lt Zone 251	1,509		776		733
Tierra De Oro Maint Zone 124	521				521
Town & Country Dr Zone 206	37,692		17,088		20,604
Trovare St Lt & Dr Zone 330	2,611		1,570		1,041
Tumbleweed Est Lt-Dr Zone 236	13,879		4,664		9,215
Villa Cordoba Zone 123	6,097		4,416		1,681
Village Greens Lt-Dr Zone 250	58,022		23,297		34,725
West Hills Estates Lt-Dr Zone 313	13,218		5,133		8,085
Westwood Lt Zone 211	3,425		1,900		1,525
White Gate Estates Lt-Dr Zone 305	20,838		7,070		13,768
White Gate Farms #3 Lt Zone 306	18,956		8,627		10,329
White Gate Farms Dr Zone 307	23,044		9,613		13,431
Wickum Est Lt-Dr Zone 233	47,043		22,908		24,135
Wickum Lt Zone 216	1,334		871		463
Willow Crest Est Lt & Dr Zone 263	59,328		26,423		32,905
Winton Lt Zone 202	171,205		107,575		63,630
Winton Manor Dr Zone 207	34,742		15,218		19,524
Winton Meadows Dr Zone 242	42,116		17,554		24,562
Yosemite Meadows Lt-Dr Zone 311	19,665		7,489		12,176
Grand Total	3,695,799	283	1,586,600		2,108,916

COUNTY OF MERCED
State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2006-2007

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2006 (2)	Amount Made Available For Financing By Cancellation		Increases or New Res./Desig. To Be Provided In Budget Year		Total Reserves/ Designations For Budget Year (7)	Fund (8)
		Recommended (3)	Approved/ Adopted By The Governing Board (4)	Recommended (5)	Approved/ Adopted By The Governing Board (6)		
Almond Estates Lt-Dr Zone 108	8,740	3,871	3,871			4,869	8814
Almond Grove Dr Zone 204	6,077	811	811			5,266	9009
Almond Meadows Dr Maint Zone 319	10,349	859	859			9,490	8815
Almond Tree Estates Dr Zone 114	23,349			40	40	23,389	8859
Almondwood Estates Lt-Dr Zone 203	10,893	1,183	1,183			9,710	9001
American Heritage Dr Zone 323	11,650			550	550	12,200	8811
Ashe Tract Lt Zone 218	4,057			188	188	4,245	8301
Ashley Estates Dr Zone 116	11,767			396	396	12,163	8858
Atwater Acres Lt-Dr Zone 212	331	78	78			253	9002
B & B Rancheros Lt-Dr Zone 217	9,074			245	245	9,319	9004
B & B Rancheros 2 Lt-Dr Zone 220	16,551			438	438	16,989	9003
Beachwood Drive Lt Zone 221	38,263			2,908	2,908	41,171	8303
Bispo Estates Lt-Dr Zone 234	13,888	1,115	1,115			12,773	8817
Black Rascal Lt Zone 215	1,931	63	63			1,868	9005
Blossom Street Lt Zone 402	18,812			11,879	11,879	30,691	8305
Bridget Court Dr-Maint Zone 232	2,203			129	129	2,332	8818
Bryant Meadows St Lt-Dr Zone 331	787	267	267			520	8887
Buhach Park Est Lt-Dr Zone 226	10,309	734	734			9,575	8820
Camden Pl Landscape Zone 117	2,270	965	965			1,305	8855
Campus Park Landscape #267				11,844	11,844	11,844	8894
Champagne Estates Dr Zone 231	9,765	470	470			9,295	8823
Cotton Glen Estates Dr #421				6,244	6,244	6,244	8895
Country Club Estates Zone 106	4,110	41	41			4,069	8821
Country Club Place St Lt Zone 314	1,172	157	157			1,015	8822
Country Living Est Lt-Dr Zone 240	8,912			146	146	9,058	8813
Countrysides Estates Dr Zone 101	8,315	1,712	1,712			6,603	9008
Totals	233,575	12,326	12,326	35,007	35,007	256,256	

COUNTY OF MERCED
State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2006-2007

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2006 (2)	Amount Made Available For Financing By Cancellation		Increases or New Res./Desig. To Be Provided In Budget Year		Total Reserves/ Designations For Budget Year (7)	Fund (8)
		Recommended (3)	Approved/ Adopted By The Governing Board (4)	Recommended (5)	Approved/ Adopted By The Governing Board (6)		
Totals Forward	233,575	12,326	12,326	35,007	35,007	256,256	
Cowdenknowes Dr Zone 238	1,872	207	207			1,665	8816
Cressey Lt Zone 201	3,039	952	952			2,087	9010
CSA #1 Maint Revolving Fund							8201
Cypress Est Dr & Maint Zone 254	1,661			337	337	1,998	8883
Delhi Lt Zone 102	89,347	11,315	11,315			78,032	9020
Denis Way Dr Zone 109	577			119	119	696	8834
Easy Street Lt Zone 308	5,050			1,858	1,858	6,908	9030
El Capitan & Hollywd Est Zone265	23,680	14,448	14,448			9,232	8884
Elliott Estates Lt Zone 214	10,128	883	883			9,245	9021
Elliott Manor Dr Zone 230	10,970	235	235			10,735	8824
Esau Estates Lt-Dr Zone 243	8,260			1,398	1,398	9,658	8833
Evergreen Place Dr Zone 256	12,722			158	158	12,880	8866
Fairway Estates St Lt Zone 107	1,325	172	172			1,153	8826
Fleming Acres Lt-Dr Zone 227	11,263			146	146	11,409	8825
Fleming Oaks Lt-Dr Zone 241	14,355			287	287	14,642	8828
Forist Lane Lt Zone 244	676			32	32	708	8832
Franklin Heights Lt-Dr Zone 228	15,213			658	658	15,871	8827
Glen Meadows Lt-Dr Zone 255	7,547			3,298	3,298	10,845	8873
Glenwood Est Lt-Dr Zone 229	6,758			420	420	7,178	8829
Golden Bear Estates Zone 332	2,969	2,208	2,208			761	8890
Golden Estates Dr Zone 205	2,618	1,089	1,089			1,529	9032
Golf Road St Lt Zone 321	1,137	143	143			994	8830
Green Lawns Lt Zone 219	1,536			437	437	1,973	8307
Greenfield Brooks Lt & Dr Zone 252	18,883	5,033	5,033			13,850	8877
Grove Storm Dr Zone 111	2,582			48	48	2,630	8844
Totals	487,743	49,011	49,011	44,203	44,203	482,935	

COUNTY OF MERCED
State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2006-2007

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2006 (2)	Amount Made Available For Financing By Cancellation		Increases or New Res./Desig. To Be Provided In Budget Year		Total Reserves/ Designations For Budget Year (7)	Fund (8)
		Recommended (3)	Approved/ Adopted By The Governing Board (4)	Recommended (5)	Approved/ Adopted By The Governing Board (6)		
Totals Forward	487,743	49,011	49,011	44,203	44,203	482,935	
Gurr Road Water Zone 245	9,724			325	325	10,049	8819
Harmony Ranch Dr & Park Zone 121	74,172			15,052	15,052	89,224	8874
Heavenly Acres 2 Lt-Dr Zone 209	3,030	368	368			2,662	9025
Heavenly Acres 3 Lt-Dr Zone 210	6,877	200	200			6,677	9026
Hillcrest Est Lt-Dr Zone 318	13,015	1,121	1,121			11,894	8831
Hillside Estates Dr Zone 113	3,965	555	555			3,410	8870
Hilmar Stevinson Park Zone 120	13,459			218	218	13,677	8871
Hilmar-Irwin Lt Zone 100	75,522			4,586	4,586	80,108	8315
Lakewood Est Lt-Dr Zone 301	5,449			1,432	1,432	6,881	9031
La Paloma/Rolfe Estates Zone 266	13,951	3,603	3,603			10,348	8889
Le Grand Lt Zone 310	28,789	1,506	1,506			27,283	8330
Lewis Estates Dr Zone 103	31,993	603	603			31,390	9033
Links Lt-Dr Zone 112	2,709	41	41			2,668	9028
Marilyn Est Lt-Dr Zone 300	2,603			211	211	2,814	9035
Meadowbrook Maint Zone 119	7,509	144	144			7,365	8872
Miles Creek Est Dr Zone 326	13,096			215	215	13,311	8867
Mission Trails Lt Zone 303	4,808	404	404			4,404	8333
Monte Vista Landscaping Zone 333	17,763	3,216	3,216			14,547	8888
Moran St Lt-Dr Zone 235	11,404	2,235	2,235			9,169	8835
New Century Park Dr Zone 327	9,804	1,397	1,397			8,407	8865
Nutcracker Terrace Lt-Dr Zone 239	13,502	365	365			13,137	8836
Oleander Lt Zone 302	6,952			253	253	7,205	8335
Palm Heights Dr Maint Zone 122	1,594			255	255	1,849	8875
Parkway St Lt-Dr Lands Park Zone 423				225,196	225,196	225,196	8896
Planada Lt Zone 309	39,467			84	84	39,551	8340
Totals	898,900	64,769	64,769	292,030	292,030	1,126,161	

COUNTY OF MERCED
State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2006-2007

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2006 (2)	Amount Made Available For Financing By Cancellation		Increases or New Res./Desig. To Be Provided In Budget Year		Total Reserves/ Designations For Budget Year (7)	Fund (8)
		Recommended (3)	Approved/ Adopted By The Governing Board (4)	Recommended (5)	Approved/ Adopted By The Governing Board (6)		
Totals Forward	898,900	64,769	64,769	292,030	292,030	1,126,161	
Planada Storm Dr Maint Zone 329	13,310			2,842	2,842	16,152	8878
Pleasant Valley Lt & Dr Zone 259	6,814	1,624	1,624			5,190	8876
Quail Hollow Landscape Zone 269	8,406			14,916	14,916	23,322	8893
Ramos Road Lt Zone 405	702	40	40			662	8838
Ranch Estates Lt-Dr Zone 237	7,434	465	465			6,969	8839
Rancho Village Lt Zone 312	1,232	117	117			1,115	8840
Riverbank Est Maint Zone 110	965					965	8843
Riverview Lt-Dr Zone 115	5,656			1,253	1,253	6,909	8856
Robinson Est Lt-Dr Zone 317	14,106	1,162	1,162			12,944	8842
Rockwood Est Dr. & Maint Zone 262	3,985			263	263	4,248	8881
Sahota Brother Clinton Zone 264	2,793			2,178	2,178	4,971	8885
Salles Manor Lt Zone 213	1,657	116	116			1,541	9039
San Luis Hills Lt & Dr Zone 413	11,836	2,555	2,555			9,281	8880
San Luis Truck Plaza St Lt 411	4,574			701	701	5,275	8868
Santa Fe Business Lt-Dr Zone 246	8,757			321	321	9,078	8852
Santa Nella Lt Zone 400	33,320			6,664	6,664	39,984	8810
Santa Nella Plaza Lt-Dr Zone 406	558			774	774	1,332	9054
Santa Nella Road Zone 404	123,917	5,082	5,082			118,835	8812
Santa Nella Village Dr Zone 407	15,414			1,136	1,136	16,550	8860
Santa Nella Village Lndscp Zone 408	16,269			8,230	8,230	24,499	8861
Santa Nella Village Rd Zone 410	19,994			8,456	8,456	28,450	8863
Santa Nella Village Lndscp #414				70,530	70,530	70,530	8897
Santa Rita Garden Dr Zone 208	8,141	1,745	1,745			6,396	9038
Silva Meadows Lndscp & SWG 268	23,989	1,405	1,405			22,584	8892
Snelling Lt Zone 105	6,784	782	782			6,002	8350
South Dos Palos Lt Zone 401	13,282			489	489	13,771	8360
Totals	1,252,795	79,862	79,862	410,783	410,783	1,583,716	

COUNTY OF MERCED
State of California
Details of Provisions For Reserves/Designations
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2006-2007

Governing Board:
Board of Supervisors (x)
Other Appointed ()
Other Elected ()

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2006 (2)	Amount Made Available For Financing By Cancellation		Increases or New Res./Desig. To Be Provided In Budget Year		Total Reserves/ Designations For Budget Year (7)	Fund (8)
		Recommended (3)	Approved/ Adopted By The Governing Board (4)	Recommended (5)	Approved/ Adopted By The Governing Board (6)		
Totals Forward	1,252,795	79,862	79,862	410,783	410,783	1,583,716	
Stevinson Lt Zone 200	7,699	393	393			7,306	9040
Stolle Acres Lt-Dr Zone 316	1,601	865	865			736	8847
Stonemill Est Lt-Dr Zone 325	11,424	3,109	3,109			8,315	8854
Sunrise Terrace Dr Zone 320	21,420			1,071	1,071	22,491	8846
Taylor Estates Lt-Dr Zone 249	9,145	47	47			9,098	9023
Terry Lt Zone 247	324			11	11	335	8841
Texeira St Lt Zone 251	776			30	30	806	8857
Tierra De Oro Maint Zone 124				8	8	8	8891
Town & Country Dr Zone 206	17,088	3,204	3,204			13,884	9150
Trovare St Lt & Dr Zone 330	1,570	298	298			1,272	8879
Tumbleweed Est Lt-Dr Zone 236	4,664	19	19			4,645	8848
Villa Cordoba Zone 123	4,416			478	478	4,894	8886
Village Greens Lt-Dr Zone 250	23,297	710	710			22,587	8853
West Hills Estates Lt-Dr Zone 313	5,133	1,218	1,218			3,915	8851
Westwood Lt Zone 211	1,900	213	213			1,687	8375
White Gate Estates Lt-Dr Zone 305	7,070			268	268	7,338	9053
White Gate Farms #3 Lt Zone 306	8,627	998	998			7,629	9051
White Gate Farms Dr Zone 307	9,613	393	393			9,220	9050
Wickum Est Lt-Dr Zone 233	22,908			41	41	22,949	8849
Wickum Lt Zone 216	871	246	246			625	9055
Willow Crest Est Lt & Dr Zone 263	26,423			6,214	6,214	32,637	8882
Winton Lt Zone 202	107,575	13,769	13,769			93,806	8370
Winton Manor Dr Zone 207	15,218	1,041	1,041			14,177	9060
Winton Meadows Dr Zone 242	17,554	1,541	1,541			16,013	8837
Yosemite Meadows Lt-Dr Zone 311	7,489	2,401	2,401			5,088	8850
Grand Total	1,586,600	110,327	110,327	418,904	418,904	1,895,177	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8814								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	454	736	300	300				
CHARGES FOR CURRENT SERVICES	8,824	8,638	8,592	8,592				
OTHER REVENUE	0	0	0	0				
TOTAL	9,278	9,374	8,892	8,892				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	9,008	9,063	19,999	19,999				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,245	6,245				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	9,008	9,063	26,244	26,244				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9009								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	241	408	173	173				
CHARGES FOR CURRENT SERVICES	2,091	2,182	2,060	2,060				
OTHER REVENUE	0	0	0	0				
TOTAL	2,332	2,590	2,233	2,233				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	654	1,952	7,426	7,426				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,184	2,184				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	654	1,952	9,610	9,610				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8815								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	471	793	350	350				
CHARGES FOR CURRENT SERVICES	1,958	1,839	1,839	1,839				
OTHER REVENUE	0	0	0	0				
TOTAL	2,429	2,632	2,189	2,189				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	607	519	13,300	13,300				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,243	4,243				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	607	519	17,543	17,543				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8859								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1,126	1,859	500	500				
CHARGES FOR CURRENT SERVICES	4,605	4,534	4,481	4,481				
OTHER REVENUE	0	0	0	0				
TOTAL	5,731	6,393	4,981	4,981				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,196	3,172	31,300	31,300				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	7,427	7,427				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,196	3,172	38,727	38,727				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9001								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	468	788	300	300				
CHARGES FOR CURRENT SERVICES	1,666	1,630	1,629	1,629				
OTHER REVENUE	0	0	0	0				
TOTAL	2,134	2,418	1,929	1,929				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	529	557	12,532	12,532				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,132	4,132				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	529	557	16,664	16,664				

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

AMERICAN HERITAGE DR ZONE 323 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8811								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	527	918	400	400				
CHARGES FOR CURRENT SERVICES	3,722	3,812	3,704	3,704				
OTHER REVENUE	0	0	0	0				
TOTAL	4,249	4,730	4,104	4,104				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,727	1,383	16,780	16,780				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,289	4,289				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,727	1,383	21,069	21,069				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8301								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	128	213	85	85				
CHARGES FOR CURRENT SERVICES	3,486	2,905	2,905	2,905				
OTHER REVENUE	0	0	0	0				
TOTAL	3,614	3,118	2,990	2,990				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,702	2,510	4,453	4,453				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,419	1,419				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,702	2,510	5,872	5,872				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8858								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	577	998	100	100				
CHARGES FOR CURRENT SERVICES	2,981	2,929	2,877	2,877				
OTHER REVENUE	0	0	0	0				
TOTAL	3,558	3,927	2,977	2,977				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	605	651	15,200	15,200				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	7,200	7,200				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	605	651	22,400	22,400				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9002								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	9	12	5	5				
CHARGES FOR CURRENT SERVICES	362	362	362	362				
OTHER REVENUE	0	0	0	0				
TOTAL	371	374	367	367				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	400	414	523	523				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	400	414	523	523				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9004								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	568	838	350	350				
CHARGES FOR CURRENT SERVICES	0	0	1,694	1,694				
OTHER REVENUE	0	11	0	0				
TOTAL	568	849	2,044	2,044				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,002	2,147	15,847	15,847				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,288	1,288				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,002	2,147	17,135	17,135				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9003								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	743	1,234	500	500				
CHARGES FOR CURRENT SERVICES	3,068	3,111	3,068	3,068				
OTHER REVENUE	0	8	0	0				
TOTAL	3,811	4,353	3,568	3,568				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,531	1,671	20,803	20,803				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,188	4,188				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,531	1,671	24,991	24,991				

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

BEACHWOOD DRIVE LT ZONE 221 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8303								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1,232	2,101	800	800				
CHARGES FOR CURRENT SERVICES	35,789	35,850	35,356	35,356				
OTHER REVENUE	0	0	0	0				
TOTAL	37,021	37,951	36,156	36,156				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	32,877	32,684	54,329	54,329				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	9,066	9,066				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	32,877	32,684	63,395	63,395				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8817								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	642	980	500	500				
CHARGES FOR CURRENT SERVICES	4,789	5,047	4,770	4,770				
OTHER REVENUE	0	0	0	0				
TOTAL	5,431	6,027	5,270	5,270				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	8,602	4,554	18,092	18,092				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,161	4,161				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	8,602	4,554	22,253	22,253				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9005								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	69	116	45	45				
CHARGES FOR CURRENT SERVICES	787	787	787	787				
OTHER REVENUE	0	0	0	0				
TOTAL	856	903	832	832				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	618	600	1,758	1,758				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	875	875				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	618	600	2,633	2,633				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8305								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1,018	1,925	500	500				
CHARGES FOR CURRENT SERVICES	10,305	15,668	11,669	11,669				
OTHER REVENUE	0	6,218	0	0				
TOTAL	11,323	23,811	12,169	12,169				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	8,853	9,843	34,470	34,470				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	9,699	9,699				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	8,853	9,843	44,169	44,169				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8818								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	142	215	80	80				
CHARGES FOR CURRENT SERVICES	508	1,409	926	926				
OTHER REVENUE	0	0	0	0				
TOTAL	650	1,624	1,006	1,006				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,258	1,835	4,400	4,400				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	40	40				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,258	1,835	4,440	4,440				

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

BRYANT MEADOWS LT & DR ZONE 331 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8887								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	28	37	15	15				
CHARGES FOR CURRENT SERVICES	0	0	416	416				
OTHER REVENUE	0	0	0	0				
TOTAL	28	37	431	431				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	37	315	464	464				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	441	441				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	37	315	905	905				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8820								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	443	740	300	300				
CHARGES FOR CURRENT SERVICES	1,765	1,810	1,720	1,720				
OTHER REVENUE	0	7	0	0				
TOTAL	2,208	2,557	2,020	2,020				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	795	1,016	12,312	12,312				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,997	2,997				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	795	1,016	15,309	15,309				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8855								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	114	193	80	80				
CHARGES FOR CURRENT SERVICES	1,639	1,670	1,646	1,646				
OTHER REVENUE	0	0	0	0				
TOTAL	1,753	1,863	1,726	1,726				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	537	1,855	4,979	4,979				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,371	1,371				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	537	1,855	6,350	6,350				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8894								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	0	458	50	50				
CHARGES FOR CURRENT SERVICES	0	0	14,055	14,055				
OTHER REVENUE	0	18,040	0	0				
TOTAL	0	18,498	14,105	14,105				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	1,883	12,500	14,500				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,375	4,375				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	1,883	16,875	18,875				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8823								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	444	758	250	250				
CHARGES FOR CURRENT SERVICES	2,102	2,053	2,024	2,024				
OTHER REVENUE	0	0	0	0				
TOTAL	2,546	2,811	2,274	2,274				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	573	937	12,060	12,060				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,424	4,424				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	573	937	16,484	16,484				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8895								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	0	125	100	100				
CHARGES FOR CURRENT SERVICES	0	0	0	0				
OTHER REVENUE	0	6,020	0	0				
TOTAL	0	6,145	100	100				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	0	0	0				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	0	0	0				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8821								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	226	377	100	100				
CHARGES FOR CURRENT SERVICES	1,760	1,838	1,799	1,799				
OTHER REVENUE	0	0	0	0				
TOTAL	1,986	2,215	1,899	1,899				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,295	1,495	8,337	8,337				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,203	1,203				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,295	1,495	9,540	9,540				

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

COUNTRY CLUB PLACE ST LT ZONE 314 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8822								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	45	76	40	40				
CHARGES FOR CURRENT SERVICES	806	806	806	806				
OTHER REVENUE	0	0	0	0				
TOTAL	851	882	846	846				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	728	775	1,824	1,824				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	314	314				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	728	775	2,138	2,138				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8813								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	498	817	400	400				
CHARGES FOR CURRENT SERVICES	3,551	3,599	3,551	3,551				
OTHER REVENUE	0	0	0	0				
TOTAL	4,049	4,416	3,951	3,951				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,562	2,685	17,343	17,343				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,148	3,148				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,562	2,685	20,491	20,491				

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

COUNTRYSIDES ESTATES DR ZONE 101 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9008								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	315	519	160	160				
CHARGES FOR CURRENT SERVICES	1,510	1,570	1,540	1,540				
OTHER REVENUE	0	0	0	0				
TOTAL	1,825	2,089	1,700	1,700				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,191	1,185	8,250	8,250				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,267	3,267				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,191	1,185	11,517	11,517				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8816								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	83	137	100	100				
CHARGES FOR CURRENT SERVICES	339	339	339	339				
OTHER REVENUE	0	0	0	0				
TOTAL	422	476	439	439				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	237	232	2,328	2,328				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	663	663				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	237	232	2,991	2,991				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9010								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	111	178	100	100				
CHARGES FOR CURRENT SERVICES	2,845	2,524	2,498	2,498				
OTHER REVENUE	0	0	0	0				
TOTAL	2,956	2,702	2,598	2,598				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,551	2,711	5,169	5,169				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	832	832				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,551	2,711	6,001	6,001				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8201								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	0	0	0	0				
CHARGES FOR CURRENT SERVICES	22,626	27,986	30,000	40,000				
OTHER REVENUE	0	0	0	0				
TOTAL	22,626	27,986	30,000	40,000				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	22,626	27,987	30,000	40,000				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	22,626	27,987	30,000	40,000				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8883								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	52	140	10	10				
CHARGES FOR CURRENT SERVICES	1,725	1,775	1,750	1,750				
OTHER REVENUE	0	0	0	0				
TOTAL	1,777	1,915	1,760	1,760				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	285	3,227	3,227				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,614	1,614				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	285	4,841	4,841				

DELHI LT ZONE 102

DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9020								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	2,870	4,848	1,500	1,500				
CHARGES FOR CURRENT SERVICES	63,980	62,311	61,673	61,673				
OTHER REVENUE	965	0	0	0				
TOTAL	67,815	67,159	63,173	63,173				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	54,950	61,010	116,722	116,722				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	19,674	19,674				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	54,950	61,010	136,396	136,396				

DENIS WAY DR ZONE 109

DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8834								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	19	42	10	10				
CHARGES FOR CURRENT SERVICES	719	719	719	719				
OTHER REVENUE	0	0	0	0				
TOTAL	738	761	729	729				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	215	511	1,240	1,240				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	229	229				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	215	511	1,469	1,469				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9030								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	173	365	100	100				
CHARGES FOR CURRENT SERVICES	5,250	5,050	4,975	4,975				
OTHER REVENUE	0	0	0	0				
TOTAL	5,423	5,415	5,075	5,075				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,450	2,617	6,212	6,212				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,570	4,570				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,450	2,617	10,782	10,782				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8884								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	394	1,389	100	100				
CHARGES FOR CURRENT SERVICES	10,800	20,450	11,300	30,000				
OTHER REVENUE	13,705	3,505	0	0				
TOTAL	24,899	25,344	11,400	30,100				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	835	4,233	18,128	58,300				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	14,559	14,559				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	835	4,233	32,687	72,859				

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

ELLIOTT ESTATES LT ZONE 214 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9021								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	411	680	250	250				
CHARGES FOR CURRENT SERVICES	3,797	3,857	3,768	3,768				
OTHER REVENUE	0	0	0	0				
TOTAL	4,208	4,537	4,018	4,018				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	3,000	3,200	12,397	12,397				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,742	3,742				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	3,000	3,200	16,139	16,139				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8824								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	521	865	350	350				
CHARGES FOR CURRENT SERVICES	1,539	1,517	1,496	1,496				
OTHER REVENUE	0	0	0	0				
TOTAL	2,060	2,382	1,846	1,846				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	649	427	14,400	14,400				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,531	3,531				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	649	427	17,931	17,931				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8833								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	406	714	350	350				
CHARGES FOR CURRENT SERVICES	1,595	1,689	1,595	1,595				
OTHER REVENUE	0	2,483	0	0				
TOTAL	2,001	4,886	1,945	1,945				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,281	2,579	12,408	12,408				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,295	1,295				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,281	2,579	13,703	13,703				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8866								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	557	978	400	400				
CHARGES FOR CURRENT SERVICES	2,946	2,829	2,859	2,859				
OTHER REVENUE	0	0	0	0				
TOTAL	3,503	3,807	3,259	3,259				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	238	416	16,569	16,569				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,851	4,851				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	238	416	21,420	21,420				

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

FAIRWAY ESTATES ST LT ZONE 107 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8826								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	43	71	25	25				
CHARGES FOR CURRENT SERVICES	1,132	1,132	1,131	1,131				
OTHER REVENUE	0	0	0	0				
TOTAL	1,175	1,203	1,156	1,156				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,097	1,136	1,693	1,693				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	480	480				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,097	1,136	2,173	2,173				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8825								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	528	865	350	350				
CHARGES FOR CURRENT SERVICES	2,128	2,128	2,128	2,128				
OTHER REVENUE	0	0	0	0				
TOTAL	2,656	2,993	2,478	2,478				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,389	1,682	14,391	14,391				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,252	3,252				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,389	1,682	17,643	17,643				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8828								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	617	974	450	450				
CHARGES FOR CURRENT SERVICES	5,162	5,249	5,104	5,104				
OTHER REVENUE	0	0	0	0				
TOTAL	5,779	6,223	5,554	5,554				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	4,980	5,844	18,951	18,951				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,693	1,693				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	4,980	5,844	20,644	20,644				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8832								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	28	49	20	20				
CHARGES FOR CURRENT SERVICES	467	544	543	543				
OTHER REVENUE	0	0	0	0				
TOTAL	495	593	563	563				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	406	383	1,034	1,034				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	367	367				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	406	383	1,401	1,401				

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS
FRANKLIN HEIGHTS LT-DR ZONE 228 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8827								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	966	1,588	650	650				
CHARGES FOR CURRENT SERVICES	3,745	3,522	3,520	3,520				
OTHER REVENUE	0	0	0	0				
TOTAL	4,711	5,110	4,170	4,170				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,061	2,403	26,729	26,729				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,637	10,637				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,061	2,403	37,366	37,366				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8873								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	249	567	200	200				
CHARGES FOR CURRENT SERVICES	4,941	5,135	4,844	4,844				
OTHER REVENUE	0	2,434	0	0				
TOTAL	5,190	8,136	5,044	5,044				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,716	2,311	10,252	10,252				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,448	3,448				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,716	2,311	13,700	13,700				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8829								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	447	673	250	250				
CHARGES FOR CURRENT SERVICES	1,833	1,226	1,226	1,226				
OTHER REVENUE	0	0	0	0				
TOTAL	2,280	1,899	1,476	1,476				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,047	2,294	12,775	12,775				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,591	1,591				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,047	2,294	14,366	14,366				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8890								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	35	93	15	15				
CHARGES FOR CURRENT SERVICES	0	0	1,446	1,446				
OTHER REVENUE	2,920	0	0	0				
TOTAL	2,955	93	1,461	1,461				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	1,358	1,274	1,274				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,115	1,115				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	1,358	2,389	2,389				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9032								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	175	244	104	104				
CHARGES FOR CURRENT SERVICES	0	0	0	0				
OTHER REVENUE	0	0	0	0				
TOTAL	175	244	104	104				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	975	1,299	4,300	4,780				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	400	400				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	975	1,299	4,700	5,180				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8830								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	53	86	50	50				
CHARGES FOR CURRENT SERVICES	1,117	1,174	1,146	1,146				
OTHER REVENUE	0	0	0	0				
TOTAL	1,170	1,260	1,196	1,196				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,352	1,162	2,472	2,472				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	303	303				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,352	1,162	2,775	2,775				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8307								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	51	75	30	30				
CHARGES FOR CURRENT SERVICES	1,410	2,232	1,410	1,410				
OTHER REVENUE	0	0	0	0				
TOTAL	1,461	2,307	1,440	1,440				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,775	1,849	2,144	2,144				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	188	188				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,775	1,849	2,332	2,332				

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS
GREENFIELD BROOKS LT & DR ZONE 252 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8877								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	572	1,208	400	400				
CHARGES FOR CURRENT SERVICES	7,554	7,496	7,379	7,379				
OTHER REVENUE	7,044	0	0	0				
TOTAL	15,170	8,704	7,779	7,779				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	4,225	5,143	21,534	21,534				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,467	10,467				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	4,225	5,143	32,001	32,001				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8844								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	115	201	40	40				
CHARGES FOR CURRENT SERVICES	773	853	805	805				
OTHER REVENUE	0	0	0	0				
TOTAL	888	1,054	845	845				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	214	305	3,425	3,425				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,197	1,197				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	214	305	4,622	4,622				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8819								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	204	324	186	186				
CHARGES FOR CURRENT SERVICES	0	0	0	0				
OTHER REVENUE	0	0	0	0				
TOTAL	204	324	186	186				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	0	0	0				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	0	0	0				

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

HARMONY RANCH DR & PARK ZONE 121 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8874								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	2,813	5,490	500	500				
CHARGES FOR CURRENT SERVICES	49,880	49,680	48,919	48,919				
OTHER REVENUE	0	0	0	0				
TOTAL	52,693	55,170	49,419	49,419				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	19,592	19,735	78,628	78,628				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	67,615	67,615				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	19,592	19,735	146,243	146,243				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9025								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	118	189	75	75				
CHARGES FOR CURRENT SERVICES	1,568	1,514	1,514	1,514				
OTHER REVENUE	0	0	0	0				
TOTAL	1,686	1,703	1,589	1,589				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,576	1,544	3,863	3,863				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	839	839				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,576	1,544	4,702	4,702				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9026								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	255	416	150	150				
CHARGES FOR CURRENT SERVICES	3,538	3,485	3,485	3,485				
OTHER REVENUE	0	0	0	0				
TOTAL	3,793	3,901	3,635	3,635				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	3,262	3,202	8,379	8,379				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,648	1,648				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	3,262	3,202	10,027	10,027				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8831								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	777	1,356	500	500				
CHARGES FOR CURRENT SERVICES	7,840	7,928	7,774	7,774				
OTHER REVENUE	841	9,176	0	0				
TOTAL	9,458	18,460	8,274	8,274				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	10,416	12,000	27,099	27,099				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	12,650	12,650				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	10,416	12,000	39,749	39,749				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8870								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	150	279	50	50				
CHARGES FOR CURRENT SERVICES	1,213	1,180	1,180	1,180				
OTHER REVENUE	500	0	0	0				
TOTAL	1,863	1,459	1,230	1,230				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	654	514	4,600	4,600				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,075	2,075				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	654	514	6,675	6,675				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8871								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	281	448	71	71				
CHARGES FOR CURRENT SERVICES	0	0	0	0				
OTHER REVENUE	0	0	0	0				
TOTAL	281	448	71	71				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	0	0	0				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	0	0	0				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8315								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	2,828	4,694	1,500	1,500				
CHARGES FOR CURRENT SERVICES	42,656	42,395	42,264	42,264				
OTHER REVENUE	0	0	0	0				
TOTAL	45,484	47,089	43,764	43,764				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	36,571	43,205	82,056	82,056				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	22,739	22,739				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	36,571	43,205	104,795	104,795				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8889								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	161	452	50	50				
CHARGES FOR CURRENT SERVICES	0	0	5,217	5,217				
OTHER REVENUE	13,550	0	0	0				
TOTAL	13,711	452	5,267	5,267				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	1,686	5,097	5,097				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,299	2,299				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	1,686	7,396	7,396				

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

LAKWOOD EST LT-DR ZONE 301 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9031								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	375	599	300	300				
CHARGES FOR CURRENT SERVICES	1,776	1,741	1,707	1,707				
OTHER REVENUE	0	0	0	0				
TOTAL	2,151	2,340	2,007	2,007				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,027	874	12,544	12,544				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,204	1,204				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,027	874	13,748	13,748				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8330								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1,401	2,298	1,200	1,200				
CHARGES FOR CURRENT SERVICES	15,738	15,304	15,085	15,085				
OTHER REVENUE	0	0	0	0				
TOTAL	17,139	17,602	16,285	16,285				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	13,715	16,245	43,335	43,335				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	14,934	14,934				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	13,715	16,245	58,269	58,269				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9033								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1,056	1,672	500	500				
CHARGES FOR CURRENT SERVICES	0	627	660	660				
OTHER REVENUE	0	0	0	0				
TOTAL	1,056	2,299	1,160	1,160				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	602	645	17,115	17,115				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,440	3,440				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	602	645	20,555	20,555				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9028								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	110	195	75	75				
CHARGES FOR CURRENT SERVICES	741	787	741	741				
OTHER REVENUE	0	0	0	0				
TOTAL	851	982	816	816				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	229	275	3,224	3,224				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,125	1,125				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	229	275	4,349	4,349				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9035								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	120	215	100	100				
CHARGES FOR CURRENT SERVICES	1,062	1,187	1,124	1,124				
OTHER REVENUE	0	0	0	0				
TOTAL	1,182	1,402	1,224	1,224				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	514	518	4,211	4,211				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,022	1,022				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	514	518	5,233	5,233				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8872								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	315	579	115	115				
CHARGES FOR CURRENT SERVICES	2,777	2,675	2,650	2,650				
OTHER REVENUE	0	0	0	0				
TOTAL	3,092	3,254	2,765	2,765				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	339	408	10,300	10,300				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	4,000	4,000				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	339	408	14,300	14,300				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8867								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	593	1,029	400	400				
CHARGES FOR CURRENT SERVICES	2,819	2,910	2,910	2,910				
OTHER REVENUE	0	0	0	0				
TOTAL	3,412	3,939	3,310	3,310				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	620	413	16,806	16,806				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,758	5,758				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	620	413	22,564	22,564				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8333								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	178	298	100	100				
CHARGES FOR CURRENT SERVICES	3,639	3,665	3,639	3,639				
OTHER REVENUE	0	0	0	0				
TOTAL	3,817	3,963	3,739	3,739				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	3,325	3,379	6,750	6,750				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,939	1,939				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	3,325	3,379	8,689	8,689				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8888								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	209	604	15	15				
CHARGES FOR CURRENT SERVICES	0	0	0	0				
OTHER REVENUE	17,540	0	0	0				
TOTAL	17,749	604	15	15				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	0	3,500	3,500				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	320	320				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	0	3,820	3,820				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8835								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	584	915	400	400				
CHARGES FOR CURRENT SERVICES	2,626	2,752	2,647	2,647				
OTHER REVENUE	0	0	0	0				
TOTAL	3,210	3,667	3,047	3,047				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,597	4,008	17,596	17,596				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,507	3,507				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,597	4,008	21,103	21,103				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8865								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	408	693	220	220				
CHARGES FOR CURRENT SERVICES	2,783	2,783	2,783	2,783				
OTHER REVENUE	0	0	0	0				
TOTAL	3,191	3,476	3,003	3,003				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	3,017	424	11,458	11,458				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,694	5,694				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	3,017	424	17,152	17,152				

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS
NUTCRACKER TERRACE LT-DR ZONE 239 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8836								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	787	1,261	600	600				
CHARGES FOR CURRENT SERVICES	3,340	3,137	3,137	3,137				
OTHER REVENUE	0	0	0	0				
TOTAL	4,127	4,398	3,737	3,737				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,512	3,118	25,347	25,347				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,988	3,988				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,512	3,118	29,335	29,335				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8335								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	301	505	200	200				
CHARGES FOR CURRENT SERVICES	2,641	2,502	2,476	2,476				
OTHER REVENUE	0	0	0	0				
TOTAL	2,942	3,007	2,676	2,676				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,796	1,924	9,500	9,500				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,760	1,760				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,796	1,924	11,260	11,260				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8875								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	255	486	75	75				
CHARGES FOR CURRENT SERVICES	3,172	3,242	3,172	3,172				
OTHER REVENUE	0	0	0	0				
TOTAL	3,427	3,728	3,247	3,247				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	591	773	14,776	14,776				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,900	2,900				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	591	773	17,676	17,676				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8896								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	0	2,320	2,000	2,000				
CHARGES FOR CURRENT SERVICES	0	0	0	0				
OTHER REVENUE	0	220,877	0	0				
TOTAL	0	223,197	2,000	2,000				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	0	0	0				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	0	0	0				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8340								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1,264	2,161	650	650				
CHARGES FOR CURRENT SERVICES	33,345	33,352	32,509	32,509				
OTHER REVENUE	5,138	0	0	0				
TOTAL	39,747	35,513	33,159	33,159				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	31,532	31,572	46,984	46,984				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	15,268	15,268				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	31,532	31,572	62,252	62,252				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8878								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	646	1,232	200	200				
CHARGES FOR CURRENT SERVICES	6,863	6,088	6,982	6,982				
OTHER REVENUE	600	0	0	0				
TOTAL	8,109	7,320	7,182	7,182				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,061	1,123	22,216	22,216				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	8,726	8,726				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,061	1,123	30,942	30,942				

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS
PLEASANT VALLEY LT & DR ZONE 259 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8876								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	283	477	250	250				
CHARGES FOR CURRENT SERVICES	3,096	3,072	3,071	3,071				
OTHER REVENUE	0	0	0	0				
TOTAL	3,379	3,549	3,321	3,321				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,756	2,763	9,515	9,515				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,225	3,225				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,756	2,763	12,740	12,740				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8893								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1	597	270	270				
CHARGES FOR CURRENT SERVICES	0	0	0	0				
OTHER REVENUE	8,204	15,160	0	0				
TOTAL	8,205	15,757	270	270				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	0	700	700				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	210	210				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	0	910	910				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8838								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	26	44	25	25				
CHARGES FOR CURRENT SERVICES	692	672	672	672				
OTHER REVENUE	0	0	0	0				
TOTAL	718	716	697	697				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	665	638	1,162	1,162				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	223	223				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	665	638	1,385	1,385				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8839								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	434	689	300	300				
CHARGES FOR CURRENT SERVICES	2,828	2,828	2,828	2,828				
OTHER REVENUE	0	0	0	0				
TOTAL	3,262	3,517	3,128	3,128				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,363	3,848	15,216	15,216				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,465	1,465				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,363	3,848	16,681	16,681				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8840								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	42	71	10	10				
CHARGES FOR CURRENT SERVICES	932	958	932	932				
OTHER REVENUE	0	0	0	0				
TOTAL	974	1,029	942	942				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	907	968	1,811	1,811				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	171	171				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	907	968	1,982	1,982				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8843								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	44	76	20	20				
CHARGES FOR CURRENT SERVICES	158	270	203	203				
OTHER REVENUE	0	0	0	0				
TOTAL	202	346	223	223				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	81	64	1,215	1,215				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	448	448				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	81	64	1,663	1,663				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8856								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	371	667	100	100				
CHARGES FOR CURRENT SERVICES	2,851	4,122	2,894	2,894				
OTHER REVENUE	0	0	0	0				
TOTAL	3,222	4,789	2,994	2,994				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,397	1,139	14,468	14,468				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,170	3,170				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,397	1,139	17,638	17,638				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8842								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	730	1,232	600	600				
CHARGES FOR CURRENT SERVICES	7,510	7,575	7,507	7,507				
OTHER REVENUE	468	0	0	0				
TOTAL	8,708	8,807	8,107	8,107				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	5,711	6,361	27,382	27,382				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,941	5,941				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	5,711	6,361	33,323	33,323				

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS

ROCKWOOD EST DR & MAINT ZONE 262 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8881								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	125	226	125	125				
CHARGES FOR CURRENT SERVICES	4,874	5,069	5,069	5,069				
OTHER REVENUE	0	0	0	0				
TOTAL	4,999	5,295	5,194	5,194				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	4,103	4,861	7,058	7,194				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	707	707				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	4,103	4,861	7,765	7,901				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8885								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	107	213	75	75				
CHARGES FOR CURRENT SERVICES	0	3,135	3,791	3,791				
OTHER REVENUE	0	0	0	0				
TOTAL	107	3,348	3,866	3,866				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	0	5,519	5,519				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,721	1,721				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	0	7,240	7,240				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9039								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	58	93	50	50				
CHARGES FOR CURRENT SERVICES	1,043	956	1,043	1,043				
OTHER REVENUE	0	0	0	0				
TOTAL	1,101	1,049	1,093	1,093				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	982	943	2,062	2,062				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	426	426				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	982	943	2,488	2,488				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8880								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	336	737	350	350				
CHARGES FOR CURRENT SERVICES	8,197	8,574	8,313	8,313				
OTHER REVENUE	0	0	0	0				
TOTAL	8,533	9,311	8,663	8,663				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,251	3,988	13,779	13,779				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,515	10,515				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,251	3,988	24,294	24,294				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8868								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	296	430	200	200				
CHARGES FOR CURRENT SERVICES	2,293	2,009	2,009	2,009				
OTHER REVENUE	0	0	0	0				
TOTAL	2,589	2,439	2,209	2,209				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	4,352	1,632	8,883	8,883				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,280	1,280				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	4,352	1,632	10,163	10,163				

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA FE BUSINESS LT-DR ZONE 246 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8852								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	398	660	300	300				
CHARGES FOR CURRENT SERVICES	2,012	2,449	2,180	2,180				
OTHER REVENUE	0	0	0	0				
TOTAL	2,410	3,109	2,480	2,480				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,514	1,726	11,657	11,657				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,109	2,109				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,514	1,726	13,766	13,766				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8810								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1,141	2,263	800	800				
CHARGES FOR CURRENT SERVICES	29,845	28,612	28,423	28,423				
OTHER REVENUE	0	15,288	0	0				
TOTAL	30,986	46,163	29,223	29,223				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	19,897	21,931	54,046	54,046				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	21,280	21,280				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	19,897	21,931	75,326	75,326				

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA NELLA PLAZA LT-DR ZONE 406 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9054								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	42	72	20	20				
CHARGES FOR CURRENT SERVICES	375	1,125	550	550				
OTHER REVENUE	0	0	0	0				
TOTAL	417	1,197	570	570				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,081	64	1,415	1,415				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	604	604				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,081	64	2,019	2,019				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8812								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	3,765	6,498	2,500	2,500				
CHARGES FOR CURRENT SERVICES	16,700	15,975	15,575	15,575				
OTHER REVENUE	0	0	0	0				
TOTAL	20,465	22,473	18,075	18,075				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	3,686	3,364	72,000	72,000				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	31,192	31,192				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	3,686	3,364	103,192	103,192				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8860								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	636	1,188	300	300				
CHARGES FOR CURRENT SERVICES	5,113	5,162	5,049	5,049				
OTHER REVENUE	0	1,500	0	0				
TOTAL	5,749	7,850	5,349	5,349				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	411	435	19,675	19,675				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	9,129	9,129				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	411	435	28,804	28,804				

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS
SANTA NELLA VILLAGE LNDSCP ZNE 408 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8861								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	304	848	80	80				
CHARGES FOR CURRENT SERVICES	23,920	20,995	20,410	20,410				
OTHER REVENUE	0	5,000	0	0				
TOTAL	24,224	26,843	20,490	20,490				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	16,318	19,278	27,360	27,360				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,000	2,000				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	16,318	19,278	29,360	29,360				

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

SANTA NELLA VILLAGE LNDSCPE 414 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8897								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	0	350	0	700				
CHARGES FOR CURRENT SERVICES	0	0	0	0				
OTHER REVENUE	0	69,480	0	0				
TOTAL	0	69,830	0	700				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	0	0	0				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	0	0	0				

COUNTY OF MERCED

STATE OF CALIFORNIA
SPECIAL DISTRICTS

SANTA NELLA VILLAGE RD ZONE 410 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8863								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	852	1,571	500	500				
CHARGES FOR CURRENT SERVICES	6,389	6,449	6,308	6,308				
OTHER REVENUE	0	3,206	0	0				
TOTAL	7,241	11,226	6,808	6,808				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,100	747	20,250	20,250				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,850	11,850				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,100	747	32,100	32,100				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9038								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	336	483	225	225				
CHARGES FOR CURRENT SERVICES	2,711	2,683	2,588	2,588				
OTHER REVENUE	0	0	0	0				
TOTAL	3,047	3,166	2,813	2,813				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,271	3,575	10,094	10,094				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	960	960				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,271	3,575	11,054	11,054				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8892								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	113	806	50	50				
CHARGES FOR CURRENT SERVICES	0	0	0	0				
OTHER REVENUE	23,576	0	0	0				
TOTAL	23,689	806	50	50				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	0	1,800	1,800				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	160	160				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	0	1,960	1,960				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8350								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	237	399	160	160				
CHARGES FOR CURRENT SERVICES	3,147	3,058	3,125	3,125				
OTHER REVENUE	0	0	0	0				
TOTAL	3,384	3,457	3,285	3,285				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,613	2,863	7,855	7,855				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,563	1,563				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,613	2,863	9,418	9,418				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8360								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	559	930	400	400				
CHARGES FOR CURRENT SERVICES	7,394	7,131	6,910	6,910				
OTHER REVENUE	0	0	0	0				
TOTAL	7,953	8,061	7,310	7,310				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	6,013	6,168	17,379	17,379				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,208	5,208				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	6,013	6,168	22,587	22,587				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9040								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	311	526	200	200				
CHARGES FOR CURRENT SERVICES	3,066	2,851	2,793	2,793				
OTHER REVENUE	0	0	0	0				
TOTAL	3,377	3,377	2,993	2,993				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,138	2,343	9,211	9,211				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,699	2,699				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,138	2,343	11,910	11,910				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8847								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	67	107	50	50				
CHARGES FOR CURRENT SERVICES	623	623	623	623				
OTHER REVENUE	0	0	0	0				
TOTAL	690	730	673	673				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	805	951	1,980	1,980				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	901	901				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	805	951	2,881	2,881				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8854								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	519	918	350	350				
CHARGES FOR CURRENT SERVICES	5,747	5,747	5,636	5,636				
OTHER REVENUE	0	0	0	0				
TOTAL	6,266	6,665	5,986	5,986				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	3,617	5,136	18,786	18,786				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	6,317	6,317				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	3,617	5,136	25,103	25,103				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8846								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	920	1,535	600	600				
CHARGES FOR CURRENT SERVICES	4,142	4,123	4,056	4,056				
OTHER REVENUE	0	0	0	0				
TOTAL	5,062	5,658	4,656	4,656				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,237	2,239	23,880	23,880				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,870	5,870				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,237	2,239	29,750	29,750				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9023								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	428	721	300	300				
CHARGES FOR CURRENT SERVICES	6,548	6,729	6,522	6,522				
OTHER REVENUE	0	0	0	0				
TOTAL	6,976	7,450	6,822	6,822				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	4,674	6,510	17,707	17,707				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,463	2,463				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	4,674	6,510	20,170	20,170				

TERRY LT ZONE 247

DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8841								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	7	11	5	5				
CHARGES FOR CURRENT SERVICES	0	0	0	0				
OTHER REVENUE	0	0	0	0				
TOTAL	7	11	5	5				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	0	0	0				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	0	0				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	0	0	0				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8857								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	31	49	300	300				
CHARGES FOR CURRENT SERVICES	439	439	390	390				
OTHER REVENUE	0	0	0	0				
TOTAL	470	488	690	690				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	493	373	924	924				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	469	469				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	493	373	1,393	1,393				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8891								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	4	17	8	8				
CHARGES FOR CURRENT SERVICES	0	0	900	900				
OTHER REVENUE	500	0	0	0				
TOTAL	504	17	908	908				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	0	1,300	1,300				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	121	121				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	0	1,421	1,421				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9150								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	743	1,293	500	500				
CHARGES FOR CURRENT SERVICES	2,522	2,483	2,463	2,463				
OTHER REVENUE	1,220	1,480	0	0				
TOTAL	4,485	5,256	2,963	2,963				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,036	4,371	20,939	20,939				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,832	5,832				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,036	4,371	26,771	26,771				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8879								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	29	73	15	15				
CHARGES FOR CURRENT SERVICES	1,546	2,344	1,795	1,795				
OTHER REVENUE	0	0	0	0				
TOTAL	1,575	2,417	1,810	1,810				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	781	1,626	2,062	2,062				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,087	1,087				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	781	1,626	3,149	3,149				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8848								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	281	450	250	250				
CHARGES FOR CURRENT SERVICES	1,419	1,548	1,461	1,461				
OTHER REVENUE	0	0	0	0				
TOTAL	1,700	1,998	1,711	1,711				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,439	1,261	9,332	9,332				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,613	1,613				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,439	1,261	10,945	10,945				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8886								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	78	179	30	30				
CHARGES FOR CURRENT SERVICES	1,538	1,500	1,537	1,537				
OTHER REVENUE	0	0	0	0				
TOTAL	1,616	1,679	1,567	1,567				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	196	1,766	1,766				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,004	1,004				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	196	2,770	2,770				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8853								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1,046	1,805	600	600				
CHARGES FOR CURRENT SERVICES	13,017	12,786	12,721	12,721				
OTHER REVENUE	0	151	0	0				
TOTAL	14,063	14,742	13,321	13,321				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	8,262	8,898	29,864	29,864				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	18,892	18,892				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	8,262	8,898	48,756	48,756				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8851								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	213	411	100	100				
CHARGES FOR CURRENT SERVICES	2,111	2,018	2,236	2,236				
OTHER REVENUE	0	0	0	0				
TOTAL	2,324	2,429	2,336	2,336				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	404	454	8,088	8,088				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,551	3,551				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	404	454	11,639	11,639				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8375								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	65	109	40	40				
CHARGES FOR CURRENT SERVICES	825	907	891	891				
OTHER REVENUE	0	0	0	0				
TOTAL	890	1,016	931	931				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	711	728	2,042	2,042				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	627	627				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	711	728	2,669	2,669				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9053								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	454	683	300	300				
CHARGES FOR CURRENT SERVICES	4,276	4,269	4,242	4,242				
OTHER REVENUE	0	0	0	0				
TOTAL	4,730	4,952	4,542	4,542				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	5,742	4,683	16,441	16,441				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	1,601	1,601				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	5,742	4,683	18,042	18,042				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9051								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	378	627	300	300				
CHARGES FOR CURRENT SERVICES	2,530	2,497	2,497	2,497				
OTHER REVENUE	0	0	0	0				
TOTAL	2,908	3,124	2,797	2,797				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,754	2,476	11,026	11,026				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,098	3,098				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	1,754	2,476	14,124	14,124				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9050								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	444	743	400	400				
CHARGES FOR CURRENT SERVICES	1,647	1,665	1,647	1,647				
OTHER REVENUE	0	0	0	0				
TOTAL	2,091	2,408	2,047	2,047				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	762	716	12,587	12,587				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	3,284	3,284				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	762	716	15,871	15,871				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8849								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	798	1,434	450	450				
CHARGES FOR CURRENT SERVICES	10,507	10,677	10,434	10,434				
OTHER REVENUE	0	0	0	0				
TOTAL	11,305	12,111	10,884	10,884				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	5,768	5,951	23,485	23,485				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	11,493	11,493				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	5,768	5,951	34,978	34,978				

WICKUM LT ZONE 216

DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9055								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	28	44	30	30				
CHARGES FOR CURRENT SERVICES	873	873	873	873				
OTHER REVENUE	0	0	0	0				
TOTAL	901	917	903	903				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	880	951	1,213	1,213				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	399	399				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	880	951	1,612	1,612				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8882								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	817	1,767	800	800				
CHARGES FOR CURRENT SERVICES	12,300	15,700	14,591	14,591				
OTHER REVENUE	7,981	0	0	0				
TOTAL	21,098	17,467	15,391	15,391				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	0	5,363	31,113	31,113				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	10,969	10,969				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	0	5,363	42,082	42,082				

WINTON LT ZONE 202

DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8370								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	3,130	5,450	2,000	2,000				
CHARGES FOR CURRENT SERVICES	70,820	69,365	68,623	68,623				
OTHER REVENUE	10,078	9,483	0	0				
TOTAL	84,028	84,298	70,623	70,623				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	66,060	75,483	112,917	112,917				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	35,105	35,105				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	66,060	75,483	148,022	148,022				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9060								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	684	1,130	450	450				
CHARGES FOR CURRENT SERVICES	2,812	2,812	2,736	2,736				
OTHER REVENUE	0	0	0	0				
TOTAL	3,496	3,942	3,186	3,186				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,730	1,580	18,679	18,679				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,072	5,072				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,730	1,580	23,751	23,751				

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8837								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	861	1,400	700	700				
CHARGES FOR CURRENT SERVICES	3,937	4,021	3,951	3,951				
OTHER REVENUE	0	0	0	0				
TOTAL	4,798	5,421	4,651	4,651				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	2,961	4,066	25,597	25,597				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	5,157	5,157				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	2,961	4,066	30,754	30,754				

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS
YOSEMITE MEADOWS LT-DR ZONE 311 DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS (X)
OTHER APPOINTED ()
OTHER ELECTED ()

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8850								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	456	690	400	400				
CHARGES FOR CURRENT SERVICES	2,538	2,538	2,491	2,491				
OTHER REVENUE	0	0	0	0				
TOTAL	2,994	3,228	2,891	2,891				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	4,006	4,105	14,878	14,878				
OTHER CHARGES	0	0	0	0				
APPROPRIATIONS FOR CONTINGENCIES	0	0	2,590	2,590				
INTRAFUND & INTERFUND TRANSFERS	0	0	0	0				
TOTAL	4,006	4,105	17,468	17,468				

COUNTY OF MERCED
State of California
Status of Expenditures From Bond Proceeds
For Fiscal Year 2006-2007

Governing Board:
Board of Supervisors (x)
Other ()

Description Issue-Fund-Project Identification (1)	Amount Of Bonds Authorized (2)	Amount Of Bonds Sold To Date (3)	Total Actual Or Estimated Project Cost (4)	Total Expenditures As Of June 30, 2006	
				From Bond Proceeds (5)	From Other Sources (6)
NONE					

SPECIAL DISTRICTS

COUNTY OF MERCED
State of California
Summary of Special District Budgets
For the Fiscal Year 2006-2007

Governing Board:
Board of Supervisors ()
Other Appointed ()
Other Elected (x)

District and Fund (1)	Available Financing				Financing Requirements		
	Fund Balance Unreserved/ Undesignated June 30, 2006 (2)	Cancellation Of Prior Year Reserves/ Designations (3)	Estimated Additional Financing Sources (4)	Total Available Financing (5)	Estimated Financing Uses (6)	Provisions For Reserves &/Or Designations (New or Incr.) (7)	Total Financing Requirements (8)
<u>Cemetery Districts</u>							
Dos Palos	(48,553)	66,898	189,755	208,100	208,100		208,100
Hilmar	50,062		76,655	126,717	115,505	11,212	126,717
Los Banos	42,261		272,820	315,081	272,500	42,581	315,081
Merced	122,457		652,600	775,057	652,100	122,957	775,057
Merquin	2,554		43,500	46,054	43,500	2,554	46,054
Plainsburg	27,393		109,190	136,583	109,010	27,573	136,583
Snelling	4,631		13,800	18,431	13,800	4,631	18,431
Winton	294,871	1	373,800	668,672	668,672		668,672
Total	495,676	66,899	1,732,120	2,294,695	2,083,187	211,508	2,294,695
<u>Protection of Personal Property</u>							
Gustine Drainage	82,824		146,100	228,924	189,804	39,120	228,924
Lower San Joaquin Levee	54,476		809,172	863,648	702,574	161,074	863,648
Total	137,300		955,272	1,092,572	892,378	200,194	1,092,572
<u>Health and Sanitation</u>							
Le Grand Community Service	37,391		463,492	500,883	453,492	47,391	500,883
Merquin County Water	128,237		499,500	627,737	581,000	46,737	627,737
Mosquito Abatement	6,992		2,410,100	2,417,092	2,369,610	47,482	2,417,092
Snelling Community Service	54,199		68,550	122,749	98,950	23,799	122,749
South Dos Palos County Water	73,093		53,556	126,649	39,728	86,921	126,649
Total	299,912		3,495,198	3,795,110	3,542,780	252,330	3,795,110
<u>Miscellaneous</u>							
Los Banos Resource Conservation	39,667		1,000	40,667	870	39,797	40,667
Merced Co. Assoc. of Governments	443,674		7,147,650	7,591,324	7,147,650	443,674	7,591,324
San Luis Resource Conservation	(2,887)	742	4,030	1,885	1,885		1,885
Total	480,454	742	7,152,680	7,633,876	7,150,405	483,471	7,633,876
Grand Total	1,413,342	67,641	13,335,270	14,816,253	13,668,750	1,147,503	14,816,253

COUNTY OF MERCED
State of California
Special District
Analysis of Fund Balance Unreserved/Undesignated
As of June 30, 2006

Governing Board:
Board of Supervisors ()
Other Appointed ()
Other Elected (x)

District and Fund (1)	Fund Balance (Per Auditor) As Of June 30, 2006 Actual (2)	Less: Fund Balance-Reserved/Designated at June 30,			Fund Balance Unreserved/ Undesignated June 30, 2006 Actual (6)
		Encumbrances (3)	General & Other Reserves (4)	Designations (5)	
<u>Cemetery Districts</u>					
Dos Palos	126,119		174,672		(48,553)
Hilmar	236,540		186,478		50,062
Los Banos	71,749		29,488		42,261
Merced	274,778		152,321		122,457
Merquin	18,978		16,424		2,554
Plainsburg	27,402		9		27,393
Snelling	12,250		7,619		4,631
Winton	294,971		100		294,871
Total	1,062,787		567,111		495,676
<u>Protection of Personal Property</u>					
Gustine Drainage	597,079		514,255		82,824
Lower San Joaquin Levee	787,881		733,405		54,476
Total	1,384,960		1,247,660		137,300
<u>Health and Sanitation</u>					
Le Grand Community Service	313,434		276,043		37,391
Merquin County Water	462,794		334,557		128,237
Mosquito Abatement	387,737		380,745		6,992
Snelling Community Service	266,874		212,675		54,199
South Dos Palos County Water	270,838		197,745		73,093
Total	1,701,677		1,401,765		299,912
<u>Miscellaneous</u>					
Los Banos Resource Conservation	42,084		2,417		39,667
Merced Co. Assoc. of Governments	938,910		495,236		443,674
San Luis Resource Conservation	68		2,955		(2,887)
Total	981,062		500,608		480,454
Grand Total	5,130,486		3,717,144		1,413,342

COUNTY OF MERCED
State of California
Details of Provisions For Reserves/Designations of Special District
(With Supplemental Data Affecting Reserve/Designation Totals)
For the Fiscal Year 2006-2007

Governing Board:
Board of Supervisors ()
Other Appointed ()
Other Elected (x)

District And Description - Purpose (1)	Reserves/ Designations Balance As Of June 30, 2006 (2)	Amount Made Available For Financing By Cancellation		Increases or New Res./Desig. To Be Provided In Budget Year		Total Reserves/ Designations For Budget Year (7)	Fund (8)
		Recommended (3)	Approved/ Adopted By The Governing Board (4)	Recommended (5)	Approved/ Adopted By The Governing Board (6)		
<u>Cemetery Districts</u>							
Dos Palos	174,672	66,898	66,898			107,774	8110
Hilmar	186,478			11,212	11,212	197,690	8120
Los Banos	29,488			42,581	42,581	72,069	8130
Merced	152,321			122,957	122,957	275,278	8140
Merquin	16,424			2,554	2,554	18,978	8150
Plainsburg	9			27,573	27,573	27,582	8160
Snelling	7,619			4,631	4,631	12,250	8170
Winton	100	1	1			99	8180
Total	567,111	66,899	66,899	211,508	211,508	711,720	
<u>Protection of Personal Property</u>							
Gustine Drainage	514,255			39,120	39,120	553,375	9120
Lower San Joaquin Levee	733,405			161,074	161,074	894,479	9210
Total	1,247,660			200,194	200,194	1,447,854	
<u>Health and Sanitation</u>							
Le Grand Community Service	276,043			47,391	47,391	323,434	8610
Merquin County Water	334,557			46,737	46,737	381,294	8560
Mosquito Abatement	380,745			47,482	47,482	428,227	8010
Snelling Community Service	212,675			23,799	23,799	236,474	8710
South Dos Palos County Water	197,745			86,921	86,921	284,666	8530
Total	1,401,765			252,330	252,330	1,654,095	
<u>Miscellaneous</u>							
Los Banos Resource Conservation	2,417			39,797	39,797	42,214	9570
Merced Co. Assoc. of Governments	495,236			443,674	443,674	938,910	9900
San Luis Resource Conservation	2,955	742	742			2,213	9590
Total	500,608	742	742	483,471	483,471	983,337	
Grand Total	3,717,144	67,641	67,641	1,147,503	1,147,503	4,797,006	

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8110								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	56,809	79,237	83,645	83,645				
USE OF MONEY AND PROPERTY	19,268	16,020	15,000	15,000				
AID FROM OTHER GOVT AGENCIES	1,229	1,150	1,110	1,110				
CHARGES FOR CURRENT SERVICES	100,516	94,175	90,000	90,000				
OTHER REVENUE	29,332	0	0	0				
TOTAL	207,154	190,582	189,755	189,755				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	141,763	151,764	166,950	166,950				
SERVICES & SUPPLIES	40,175	51,033	41,150	41,150				
CAPITAL ASSETS	0	43,467	0	0				
TOTAL	181,938	246,264	208,100	208,100				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

HILMAR CEMETERY

DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8120								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	40,309	49,948	40,555	40,555				
USE OF MONEY AND PROPERTY	4,258	7,405	5,000	5,000				
AID FROM OTHER GOVT AGENCIES	747	717	600	600				
CHARGES FOR CURRENT SERVICES	29,942	28,540	30,000	30,000				
OTHER REVENUE	753	1,651	500	500				
TOTAL	76,009	88,261	76,655	76,655				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	35,644	35,392	40,505	40,505				
SERVICES & SUPPLIES	13,429	16,628	45,000	45,000				
CONTINGENCIES	0	0	30,000	30,000				
CAPITAL ASSETS	1,722	13,525	0	0				
TOTAL	50,795	65,545	115,505	115,505				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8130								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	58,653	75,214	76,750	76,750				
USE OF MONEY AND PROPERTY	6,346	3,394	4,550	4,550				
AID FROM OTHER GOVT AGENCIES	1,560	1,373	1,520	1,520				
CHARGES FOR CURRENT SERVICES	150,573	189,176	190,000	190,000				
OTHER REVENUE	0	828	0	0				
TOTAL	217,132	269,985	272,820	272,820				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	143,830	146,840	145,700	145,700				
SERVICES & SUPPLIES	84,614	90,092	87,800	87,800				
CONTINGENCIES	0	0	20,000	20,000				
CAPITAL ASSETS	0	14,953	19,000	19,000				
TOTAL	228,444	251,885	272,500	272,500				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

MERCED CEMETERY

DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8140								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	218,994	289,214	289,300	289,300				
USE OF MONEY AND PROPERTY	29,699	33,501	30,000	30,000				
AID FROM OTHER GOVT AGENCIES	4,317	4,202	4,000	4,000				
CHARGES FOR CURRENT SERVICES	328,793	328,797	325,000	325,000				
OTHER REVENUE	71,503	9	4,300	4,300				
TOTAL	653,306	655,723	652,600	652,600				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	332,135	350,110	456,000	456,000				
SERVICES & SUPPLIES	175,330	153,868	176,100	176,100				
CAPITAL ASSETS	102,939	14,287	20,000	20,000				
TOTAL	610,404	518,265	652,100	652,100				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

MERQUIN CEMETERY

DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8150								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	17,548	21,223	21,900	21,900				
USE OF MONEY AND PROPERTY	1,127	1,896	2,000	2,000				
AID FROM OTHER GOVT AGENCIES	960	662	600	600				
CHARGES FOR CURRENT SERVICES	9,333	10,543	19,000	19,000				
TOTAL	28,968	34,324	43,500	43,500				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	18,212	18,036	21,000	21,000				
SERVICES & SUPPLIES	13,580	11,999	20,700	20,700				
OTHER CHARGES	338	513	1,000	1,000				
CONTINGENCIES	0	0	800	800				
TOTAL	32,130	30,548	43,500	43,500				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

PLAINSBURG CEMETERY DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8160								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	26,076	31,272	28,640	28,640				
USE OF MONEY AND PROPERTY	425	694	1,500	1,500				
AID FROM OTHER GOVT AGENCIES	493	449	450	450				
CHARGES FOR CURRENT SERVICES	55,603	54,847	78,600	78,600				
TOTAL	82,597	87,262	109,190	109,190				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	47,760	53,591	59,560	59,560				
SERVICES & SUPPLIES	26,014	25,817	32,650	32,650				
OTHER CHARGES	974	1,207	1,300	1,300				
CONTINGENCIES	0	0	13,000	13,000				
CAPITAL ASSETS	10,847	0	2,500	2,500				
TOTAL	85,595	80,615	109,010	109,010				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

SNELLING CEMETERY DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8170								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	8,704	10,481	10,650	10,650				
USE OF MONEY AND PROPERTY	601	845	600	600				
AID FROM OTHER GOVT AGENCIES	160	150	50	50				
OTHER REVENUE	1,246	3,575	2,500	2,500				
TOTAL	10,711	15,051	13,800	13,800				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	1,096	1,123	1,150	1,150				
SERVICES & SUPPLIES	22,653	10,598	12,650	12,650				
TOTAL	23,749	11,721	13,800	13,800				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

WINTON CEMETERY

DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8180								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	162,158	214,015	167,200	167,200				
USE OF MONEY AND PROPERTY	3,617	7,158	3,000	3,000				
AID FROM OTHER GOVT AGENCIES	3,256	3,076	2,600	2,600				
CHARGES FOR CURRENT SERVICES	385,292	259,205	200,000	200,000				
OTHER REVENUE	916	1,155	1,000	1,000				
TOTAL	555,239	484,609	373,800	373,800				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	264,707	269,228	343,000	343,000				
SERVICES & SUPPLIES	95,103	102,856	136,600	136,600				
CONTINGENCIES	0	0	5,000	5,000				
CAPITAL ASSETS	172,166	4,871	184,072	184,072				
TOTAL	531,976	376,955	668,672	668,672				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS
GUSTINE DRAINAGE-GEN MAINTENANCE DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9120								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	8,883	14,105	8,100	8,100				
CHARGES FOR CURRENT SERVICES	141,541	138,189	138,000	138,000				
OTHER REVENUE	13,767	0	0	0				
TOTAL	164,191	152,294	146,100	146,100				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	28,901	31,593	30,804	30,804				
SERVICES & SUPPLIES	69,731	87,474	139,000	139,000				
CONTINGENCIES	0	0	20,000	20,000				
CAPITAL ASSETS	13,767	8,367	0	0				
TOTAL	112,399	127,434	189,804	189,804				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9210								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	4,961	5,213	5,000	5,000				
CHARGES FOR CURRENT SERVICES	544,369	640,544	804,172	804,172				
OTHER REVENUE	14	80,000	0	0				
TOTAL	549,344	725,757	809,172	809,172				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	455,571	522,281	492,488	492,488				
SERVICES & SUPPLIES	188,069	227,455	203,486	203,486				
OTHER CHARGES	-225	0	0	0				
CAPITAL ASSETS	0	4,100	6,600	6,600				
TOTAL	643,415	753,836	702,574	702,574				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8610								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	3,617	4,950	3,000	3,000				
USE OF MONEY AND PROPERTY	5,555	11,080	1,500	1,500				
AID FROM OTHER GOVT AGENCIES	204	189	0	0				
CHARGES FOR CURRENT SERVICES	-1,017	0	0	0				
OTHER REVENUE	438,113	460,656	458,992	458,992				
TOTAL	446,472	476,875	463,492	463,492				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	133,745	144,350	145,325	145,325				
SERVICES & SUPPLIES	198,299	190,883	204,100	204,100				
OTHER CHARGES	63,170	64,429	64,270	64,270				
INTRAFUND & INTERFUND TRANSFERS	7,955	11,881	7,955	7,955				
CONTINGENCIES	0	0	12,842	12,842				
CAPITAL ASSETS	19,000	19,000	19,000	19,000				
TOTAL	422,169	430,543	453,492	453,492				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

MERQUIN CO WATER

DISTRICT BUDGET DETAIL

FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8560								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	60,879	73,248	60,000	60,000				
USE OF MONEY AND PROPERTY	1,958	7,895	2,000	2,000				
AID FROM OTHER GOVT AGENCIES	1,161	1,056	500	500				
CHARGES FOR CURRENT SERVICES	71,115	64,454	63,500	63,500				
OTHER REVENUE	459,298	368,736	373,500	373,500				
TOTAL	594,411	515,389	499,500	499,500				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	132,843	137,384	155,000	155,000				
SERVICES & SUPPLIES	324,919	224,261	285,000	285,000				
CONTINGENCIES	7,003	20,000	120,000	120,000				
CAPITAL ASSETS	352	14,981	21,000	21,000				
TOTAL	465,117	396,626	581,000	581,000				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

MOSQUITO ABATEMENT DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8010								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	1,427,019	1,807,610	1,498,000	1,498,000				
USE OF MONEY AND PROPERTY	9,807	10,736	8,000	8,000				
AID FROM OTHER GOVT AGENCIES	87,622	525,661	24,000	24,000				
CHARGES FOR CURRENT SERVICES	558,363	566,913	550,000	550,000				
OTHER REVENUE	413,253	1,001	330,100	330,100				
TOTAL	2,496,064	2,911,921	2,410,100	2,410,100				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	931,423	1,056,496	1,102,610	1,102,610				
SERVICES & SUPPLIES	929,157	1,527,087	981,000	981,000				
OTHER CHARGES	21,142	142,496	146,700	146,700				
CONTINGENCIES	33,200	34,162	50,000	50,000				
CAPITAL ASSETS	1,431,097	97,445	89,300	89,300				
TOTAL	3,346,019	2,857,686	2,369,610	2,369,610				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8710								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	11,294	16,391	16,830	16,830				
USE OF MONEY AND PROPERTY	1,828	3,164	2,810	2,810				
AID FROM OTHER GOVT AGENCIES	270	282	300	300				
CHARGES FOR CURRENT SERVICES	34,030	63,816	48,510	48,510				
OTHER REVENUE	58	187	100	100				
TOTAL	47,480	83,840	68,550	68,550				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	19,257	21,931	28,500	28,500				
SERVICES & SUPPLIES	26,766	22,545	60,450	60,450				
CONTINGENCIES	0	0	10,000	10,000				
TOTAL	46,023	44,476	98,950	98,950				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
8530								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
TAXES	2,109	3,301	6,840	6,840				
USE OF MONEY AND PROPERTY	2,186	3,792	1,944	1,944				
AID FROM OTHER GOVT AGENCIES	823	121	638	638				
CHARGES FOR CURRENT SERVICES	-1,153	-730	0	0				
OTHER REVENUE	53,968	50,750	44,134	44,134				
TOTAL	57,933	57,234	53,556	53,556				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	10,043	9,503	13,803	13,803				
SERVICES & SUPPLIES	43,561	20,637	25,925	25,925				
OTHER CHARGES	1,275	-1,125	0	0				
TOTAL	54,879	29,015	39,728	39,728				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS
LOS BANOS RESOURCE CONSERVATION DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9570								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	4,532	4,662	1,000	1,000				
OTHER REVENUE	190	41,265	0	0				
TOTAL	4,722	45,927	1,000	1,000				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	6,989	4,889	870	870				
TOTAL	6,989	4,889	870	870				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9900								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
MERCED CO ASSN OF GOVERNMENTS	0	0	7,147,650	7,147,650				
TOTAL	0	0	7,147,650	7,147,650				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SALARIES & EMPLOYEE BENEFITS	0	0	2,047,900	2,047,900				
SERVICES & SUPPLIES	0	0	5,077,750	5,077,750				
CONTINGENCIES	0	0	6,000	6,000				
CAPITAL ASSETS	0	0	16,000	16,000				
TOTAL	0	0	7,147,650	7,147,650				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

COUNTY OF MERCED
STATE OF CALIFORNIA
SPECIAL DISTRICTS
SAN LUIS RESOURCE CONSERVATION DISTRICT BUDGET DETAIL
FOR FISCAL YEAR 2006-2007

GOVERNING BOARD:
BOARD OF SUPERVISORS ()
OTHER APPOINTED ()
OTHER ELECTED (X)

FUND	ASSESSED VALUATION AND DEBT SERVICE TAX RATE SUMMARY							
	ASSESS. VALUAT.		DELINQUENCY		MEANS OF FINANCING VOTER APPROVED DEBT			
	SEC.	UNSEC.	SEC.	UNSEC.	SEC.	UNSEC.	TOTAL	TAX RATE
9590								
SUMMARY OF ESTIMATED ADDITIONAL FINANCING SOURCES								
SUMMARY BY SOURCE (1)	ACTUAL 2004-2005 (2)	ACTUAL 2005-2006 (3)	RECOMMENDED 2006-2007 (4)	APPROVED 2006-2007 (5)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (6)			
FINANCING SOURCES:								
USE OF MONEY AND PROPERTY	1,341	16	30	30				
OTHER REVENUE	0	0	4,000	4,000				
TOTAL	1,341	16	4,030	4,030				
SUMMARY OF FINANCING REQUIREMENTS								
SUMMARY OF FINANCING REQUIREMENTS (7)	ACTUAL 2004-2005 (8)	ACTUAL 2005-2006 (9)	RECOMMENDED 2006-2007 (10)	APPROVED 2006-2007 (11)	FUND IDENTIFICATION OTHER THAN DISTRICT GENERAL FUND (12)			
FINANCING USES:								
SERVICES & SUPPLIES	1,970	760	1,885	1,885				
TOTAL	1,970	760	1,885	1,885				

THIS BUDGET WAS ADOPTED BY THE DISTRICT BOARD OF DIRECTORS AND SUBMITTED TO THE COUNTY FOR PUBLICATION.

POSITION SUMMARY REPORT

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

		Approved <u>2003/04</u>	Approved <u>2004/05</u>	Approved <u>2005/06</u>	Approved <u>2006/07</u>
General Fund					
10000	Board of Supervisors	9	9	9	9
10100	County Executive Office	9	9	13	14
11000	Auditor-Controller	23	23	23	23
11100	Revenue & Reimbursement	16	18	19	20
11200	Assessor	38	38	39	39
11300	Tax Collector	5	5	5	5
11400	Treasurer	6	6	6	6
11500	Administrative Services - Support Services	27	26	24	24
12500	County Counsel	12	12	11	12
13000	Human Resources	11	11	14	14
13100	Employee Development	2	2	2	2
14000	Registrar of Voters	4	4	5	5
16000	DPW-Building Services Division	13	14	14	14
17100	District Projects	0	0	0	1
18200	Commerce Aviation & Economic Development	10	9	9	9
18400	UC Development Office	3	2	0	0
19000	Risk Management	6	6	7	7
19200	Retirement	5	5	5	7
19900	DPW-Administration	16	16	17	17
20400	District Attorney	76	74	73	74
20600	Public Defender	18	16	18	21
21200	Indigent Defense	1	1	1	1
22000	Sheriff - Court Security	0	0	12	12
22100	Sheriff	133	131	119	122
23000	Sheriff-Corrections	102	103	107	110
23300	Juvenile Hall	60	74	74	74
23400	Probation	77	73	78	83
27000	Agricultural Commissioner	30	30	30	30
27200	Sealer of Weights and Measures	7	7	7	7
27300	DPW-Building Division	11	13	14	14
27400	DPW - Professional Services Division	19	20	22	22
28000	Recorder	10	10	13	14
28100	Coroner	4	4	5	5
28500	Development Services	21	22	22	23
28700	Agricultural Commissioner - Animal Control	15	15	16	16
29400	County Clerk	2	2	2	2
40000	Health	149	141	147	149
41500	Mental Health	248	233	236	241
50000	Human Services Agency	532	562	595	606
50500	IHSS Public Authority	4	4	4	4
55000	Department of Workforce Investment	75	72	72	72
59000	Area Agency on Aging	4	4	4	4
60000	Library	24	22	22	25
61000	Cooperative Extension	4	4	5	5
70000	DPW-Recreation Division	2	2	2	2
70200	DPW-Parks Division	13	13	13	15
Total General Fund		1,856	1,867	1,935	1,981

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

		Approved <u>2003/04</u>	Approved <u>2004/05</u>	Approved <u>2005/06</u>	Approved <u>2006/07</u>
Other Funds					
18100	Merced County Spring Fair	4	4	4	5
20100	Child Support Services Agency	119	115	115	116
23100	Sheriff-Inmate Welfare	3	3	3	4
25000	Fire	5	5	5	5
25100	Emergency Services	1	1	1	1
30000	DPW-Road Division	54	54	54	56
40600	First 5 Merced County	7	6	11	12
49500	Medical Assistance Program	16	16	16	21
		209	204	209	220
Internal Service Funds					
75500	Fleet Management Services	7	7	7	7
75600	Administrative Services	45	41	46	46
75700	Communications	2	2	0	0
75800	Central Services - Duplicating	0	0	0	0
	Total	54	50	53	53
Enterprise Funds					
75000	MCMC	0	0	0	0
75100	Solid Waste	45	45	49	49
75200	Castle Airport Development Center	9	10	10	12
75300	Countywide Transit	5	5	5	5
	Total	59	60	64	66
	Grand Total	2,178	2,181	2,261	2,320

**POSITION SUMMARY REPORT
BY FUNCTION AND DEPARTMENT
APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)**

		Approved <u>2003/04</u>	Approved <u>2004/05</u>	Approved <u>2005/06</u>	Recommended <u>2006/07</u>	Approved <u>2006/07</u>
General Function						
10000	Board of Supervisors	9.50	9.45	9.45	9.45	9.45
10100	County Executive Office	9.00	9.00	13.00	13.00	14.00
11000	Auditor-Controller	23.48	23.48	23.48	23.48	23.48
11100	Revenue & Reimbursement	17.00	19.00	20.00	21.50	21.50
11200	Assessor	38.26	38.26	39.26	39.26	39.26
11300	Tax Collector	6.60	6.60	6.60	6.60	6.60
11400	Treasurer	6.00	6.00	6.00	6.00	6.00
11500	Administrative Services/Support Services	27.75	27.50	24.50	24.50	24.50
12500	County Counsel	12.00	12.00	11.00	12.00	12.20
13000	Human Resources	11.00	11.00	14.00	14.50	14.50
13100	Employee Development	3.00	2.00	2.00	2.00	2.00
14000	Registrar of Voters	4.50	4.50	5.50	5.50	5.50
14200	Elections	3.13	3.13	3.13	3.13	3.13
16000	DPW-Building Services Division	13.00	14.00	14.00	14.00	14.00
17100	District Projects	0.00	0.00	0.00	0.00	1.00
18100	Merced County Spring Fair	7.63	7.63	7.63	8.63	8.63
18200	Business Economic Development	10.00	9.00	9.00	9.00	9.00
18400	UC Development Office	3.28	2.00	0.00	0.00	0.00
19000	Risk Management	6.00	6.25	7.25	7.25	7.40
19200	Retirement	6.00	6.00	5.75	7.75	7.75
19900	DPW-Administration	16.00	16.00	17.00	17.00	17.00
Total		233.13	232.80	238.55	244.55	246.90
Public Protection Function						
20100	Child Support Services Agency	126.00	115.00	115.00	119.00	119.00
20400	District Attorney	79.50	77.50	76.50	75.50	82.50
20600	Public Defender	19.25	17.25	19.25	19.50	22.50
21200	Indigent Defense	1.00	1.00	1.00	1.00	1.00
22000	Sheriff Court Security	0.00	0.00	12.00	25.70	19.50
22100	Sheriff	143.37	141.37	148.50	157.00	158.00
23000	Sheriff-Corrections	103.00	106.00	113.00	125.00	125.00
23100	Sheriff-Inmate Welfare	6.50	7.50	7.50	8.50	8.50
23300	Juvenile Hall	66.80	80.80	80.80	80.55	80.55
23400	Probation	78.50	74.01	79.01	85.26	84.26
25000	Fire	23.46	24.27	24.27	24.27	24.27
25100	Emergency Services	1.00	1.00	1.00	1.00	1.00
27000	Agricultural Commissioner	37.00	36.20	35.00	36.80	36.80
27100	Special Pest Control	0.75	0.75	0.75	0.75	0.75
27200	Sealer of Weights and Measures	7.00	7.00	7.00	7.00	7.00
27300	DPW-Building Division	11.44	14.44	14.50	15.00	15.00
27400	DPW - Professional Services Division	19.00	20.80	22.75	22.75	22.75
28000	Recorder	11.00	11.00	14.00	15.00	15.00
28100	Coroner	5.00	6.00	7.00	7.00	7.00
28500	Development Services	21.50	23.00	23.00	26.50	26.00
28700	Agricultural Commissioner - Animal Control	16.25	16.25	17.25	18.25	18.25
29400	County Clerk	2.50	2.50	2.50	2.50	2.50
Total		779.82	783.64	821.58	873.83	877.13
Public Ways and Facilities Function						
30000	DPW-Road Division	54.00	54.85	54.85	56.85	56.85
Total		54.00	54.85	54.85	56.85	56.85
Health & Sanitation Function						
40000	Health	152.08	142.28	150.28	150.88	151.88
40600	First 5 Merced County	7.00	6.58	11.00	12.50	12.50
41500	Mental Health	259.10	241.00	246.00	255.10	255.10
49500	Medical Assistance Program	16.50	16.50	16.50	22.00	22.00
Total		434.68	406.36	423.78	440.48	441.48
Public Assistance Function						
50000	Human Services Agency	536.52	567.92	600.54	613.65	613.65
50500	IHSS Public Authority	4.00	4.00	4.00	4.00	4.00
55000	Department of Workforce Investment	79.50	74.25	75.00	76.25	76.25
59000	Area Agency on Aging	6.45	7.43	7.22	7.49	7.49
Total		626.47	653.60	686.76	701.39	701.39
Education Function						
60000	Library	28.38	28.38	28.38	33.89	33.89
61000	Cooperative Extension	4.00	4.00	5.00	5.00	5.00
Total		32.38	32.38	33.38	38.89	38.89
Recreation and Cultural Services						
70000	DPW-Recreation Division	2.00	2.00	2.00	4.18	4.18
70200	DPW-Parks Division	21.54	21.39	21.39	26.47	26.47
Total		23.54	23.39	23.39	30.65	30.65

POSITION SUMMARY REPORT
 BY FUNCTION AND DEPARTMENT
 APPROVED PERMANENT FULL TIME, VARIABLE SHIFT, CONTRACT EMPLOYEES AND EXTRA HELP (FTE'S)

		Approved <u>2003/04</u>	Approved <u>2004/05</u>	Approved <u>2005/06</u>	Recommended <u>2006/07</u>	Approved <u>2006/07</u>
Internal Service Funds						
75500	Fleet	7.00	7.00	7.00	7.00	7.00
75600	Administrative Services	46.97	42.22	47.22	47.22	47.22
75700	Communications	2.00	2.00	0.00	0.00	0.00
75800	Central Services - Duplicating	0.00	0.00	0.00	0.00	0.00
	Total	55.97	51.22	54.22	54.22	54.22
Enterprise Funds						
75100	Solid Waste	53.50	53.50	56.75	56.75	56.75
75200	Castle Airport Aviation and Development Center	10.00	10.25	11.00	13.00	13.00
75300	Countywide Transit	5.00	5.50	5.50	5.50	5.50
	Total	68.50	69.25	73.25	75.25	75.25

BUDGET CALENDAR



***FY 2006/07 BUDGET CALENDAR
BOARD DATES***

- DEC 13** **BOARD OF SUPERVISORS – Budget Calendar**
Budget Calendar for FY 2006/07 presented to the Board of Supervisor for approval.
- JUN 20** **PROPOSED BUDGET HEARING FOR FY 2006/07**
Proposed Budget Presented to the Board - At completion of hearings; Board adopts FY 2006/07 Proposed Budget.
- AUG 15**
AUG -18 **FINAL BUDGET HEARINGS FOR FY 2006/07**
At completion of hearings, Board adopts FY 2006/07 Final Budget.
- AUG 15** **PROP 4 APPROPRIATION LIMIT** - Public Hearing And Board Adoption
- DEC 1** **BUDGET DUE AT STATE CONTROLLER'S OFFICE**

BUDGET GLOSSARY

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.

Acronyms

<i>Acronym</i>	<i>Description</i>
AAA	Area Agency on Aging
AB	Assembly Bill
ABC	Answers Benefiting Children
ADA	Americans with Disabilities Act
ADMIN	Administration
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
ATM	Asynchronous Transfer Mode
BAI	Board Agenda Item
Board or BOS	Board of Supervisors
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
CDF	California Department of Forestry
CDFA	California Department of Food and Agriculture
CEO	County Executive Office(r)
CEQA	California Environmental Quality Act
CFMG	California Forensic Medical Group
CHDP	Child Health and Disability Program
CHIP	California Healthcare for Indigents Program
CHW	Catholic Healthcare West
CIP	Capital Improvement Project
C-IV Project	4th Consortium for Four California Counties (Merced, Stanislaus, Riverside, San Bernadino)
CLEO	Chief Local Elected Officials
CNG	Compressed Natural Gas
COLA	Cost of Living Adjustment
COP	Certificate of Participation
COPS	Citizens' Options for Public Safety
Corp of Engineers	United States Army Corp of Engineers
CPR	Cardiopulmonary Resuscitation
CRASH	Counties Reaction Against Street Hoodlums
CSAC	California State Association of Counties
CSP	Community Specific Plan
CSS	Child Support Services
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
EIR	Environmental Impact Report
ELIG	Eligibility

Acronyms

<i>Acronym</i>	<i>Description</i>
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
MAC	Municipal Advisory Council
MAP	Medical Assistance Program
MARTS	Merced Area Regional Transit Service
MC	Merced County
MCAG	Merced County Association of Governments
MCERA	Merced County Employees Retirement Association
MCMC	Merced Community Medical Center (former County Hospital)
MCOE	Merced County Office of Education
MH	Mental Health
MHSA	Mental Health Services Act
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
NMOC	Non-Methane Organic Compounds
O&M	Operation and Maintenance
OCJP	Office of Criminal Justice Planning

Acronyms

<i>Acronym</i>	<i>Description</i>
OES	Office of Emergency Services
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
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

<i>Schedule</i>	<i>Description</i>
Schedule	A non-narrative summary presentation of various budgetary data such as expenditures, revenues, and available fund balance. Schedules contain information and are in formats as prescribed by the County Budget Act (Government Code Section 29000 et seq.) and the State Controller.
Schedule 1	A fund-level summary of all the operating funds which comprise the whole of the county budget, showing total available financing sources and total financing requirements for each fund.
Schedule 2	A summary analysis of each fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year. This schedule is included with Final Budget.
Schedule 3	A detailed listing for each operating fund of its existing reserves and designations, as well as recommendations to cancel or add to those reserves.
Schedule 4	A general summary of all revenues in the budget by source (e.g. taxes, intergovernmental revenues, charges for services, etc.) and by fund, for the budget fiscal year and two previous fiscal years.
Schedule 5	A detailed listing of all revenues in the budget, by individual object, general source description and fund, for the budget for the budget fiscal year and two previous fiscal years.
Schedule 6	A summary analysis of current County property taxes and assessed valuation by major type. This schedule is included with Final Budget.
Schedule 7	A general summary of all financing requirements (expenditures, appropriations for contingencies, and new or additional reserves and designations) and by fund, for the budget fiscal year and two previous fiscal years.
Schedule 8	Another general summary of financing requirements in the budget, showing in more detail amounts appropriated for contingencies and added to reserves and designations, by fund.
Schedule 8A	A detailed summary of expenditures by budget appropriation grouped together and subtotaled by function and activity.
Schedule 9	A detailed listing of expenditures by object level for each appropriation in the operating funds.
Schedule 10/11	A detailed listing of expenditure and revenue object level for each Internal Service Fund (Schedule 10) and Enterprise Fund (Schedule 11), similar to Schedule 9 for operating fund appropriations.
Schedule 12	A status of expenditures from bond proceeds.
Schedule 13	A summary of the total available financing sources and financing requirements for all Special District funds, similar to a Schedule 1 for the operating funds.
Schedule 14	A summary analysis of each Special District fund's balance at the end of the prior fiscal year, less encumbrances, reserves and designations: fund balance available for use in the next fiscal year.
Schedule 15	A detailed listing for each Special District fund, of its existing reserves and designations, as well as recommendations to cancel or add to those reserves, similar to a Schedule 3 for operating funds.
Schedule 16	A detailed listing of revenue and expenditures object level for each Special District fund and appropriation, similar to a Schedule 9 for operating fund appropriations.

INDEX

	<u>Page</u>
02-03 SCEAP Non - County Hospitals	75
02-03 SCEAP Other Health Services	77
02-03 SCEAP Physician - EMS Services	76
03-04 EMSA SB2132 HSA Funds	84
03-04 EMSA SB2132 PSA & UA Funds	85
03-04 SCEAP Non - County Hospitals	82
03-04 SCEAP Other Health Services	83
04-05 EMSA SB2132 HSA Funds	87
04-05 EMSA SB2132 PSA & UA Funds	88
04-05 SCEAP Non - County Hospitals	86
04-05 SCEAP Physician - EMS Services	89
05-06 EMSA SB2132 HSA Funds	80
05-06 EMSA SB2132 PSA & UA Funds	81
05-06 SCEAP Non - County Hospitals	78
05-06 SCEAP Physician - EMS Services	79
06-07 EMSA SB2132 HSA Funds	92
06-07 EMSA SB2132 PSA Funds	93
06-07 SCEAP Non - County Hospitals	90
06-07 SCEAP Physician Services	91
 Administrative Services - Support Services	 10
Advertising	29
Affordable Housing Program	61
Agricultural Commissioner	54
Agricultural Commissioner - Animal Control	66
Aid to Indigents	98
Airport Land Use Commission	69
Analysis of Current Property Taxes And Assessed Valuation	A-21
Analysis of Financing Sources by Source by Fund	A-5
Analysis of Fund Balance Unreserved/Undesignated	A-2
Approved Permanent Full Time, Variable Shift, and Contract Employees	291
Approved Permanent Full Time, Variable Shift, Contract Employees and Extra Help (FTE's)	293
Area Agency on Aging	103
Arts and Culture	109
Assessor	7
Assistance to the Needy	97
Auditor - Controller	5
 Board of Equalization	 4
Board of Supervisors	1
Budget Calendar	295
Budget Glossary	296
Budget Overview	v
By Function and Department	
By Fund and Department	
 Capital Improvement Program	 20
Capital Project – Animal Control Facility	28
Capital Project - Correctional Facility	22
Capital Project - Fire Facilities	25
Capital Project - Health Facility	26
Capital Project - Justice Facility	24

INDEX

	<u>Page</u>
Capital Project - Juvenile Justice Facility	27
Capital Project - Mental Health Facility	23
Capital Projects – Courts Building Restoration	19
Capital Projects – Emergency Operations Center	18
Castle Airport Development Center	124
Child Support Services Agency	38
Commerce, Aviation and Economic Development	31
Communications	120
Contingencies - General Fund	117
Cooperative Extension	105
Coroner	60
County Clerk	70
County Counsel	11
County Court Operations	37
County Executive Office	2
County Service Area	127
Countywide Transit	125
Debt Service - County Fixed Assets	115
Debt Service - Dairy Loan Program	114
Debt Service - Energy Retrofit	111
Debt Service - Justice Facility	113
Debt Service - Juvenile Hall	110
Debt Service - Pension Obligation Bond	116
Department of Administrative Services	119
Department of Workforce Investment	99
Department of Workforce Investment - WIA Adults	101
Department of Workforce Investment - WIA Dislocated Workers	102
Department of Workforce Investment - WIA Youth	100
Details of Provisions For Reserves/Designations	A-3
Directory of County Officials	xvii
District Attorney	40
District Map	xix
District Projects	21
DPW - Building Division	57
DPW - Building Services Division	16
DPW - Creek Projects Division	53
DPW - Parks Division	108
DPW - Professional Services Division	58
DPW - Public Works Administration	36
DPW - Recreation Division	106
DPW - Road Division	71
DPW - Special Recreation Division	107
Eastside Fish & Game Association	62
Elections	15
Emergency Services	52
Employee Development	13
Fire	51
First 5 Merced County	73
Fleet Management Service	118

INDEX

	<u>Page</u>
Grand Jury	39
Health	72
Human Resources	12
Human Services Agency	95
IHSS Public Authority	96
Index	302
Indigent Defense	43
Insurance Pool	121
Interest on TRANS and Other Notes	112
Justice Automation System	42
Juvenile Hall	48
Library	104
Local Agency Formation Commission	65
Los Banos Sportsmen's Association	63
Medical Assistance Program	94
Medical Facility Lease Operations	122
Mental Health	74
Merced Budget	xv
Merced County Association of Governments	68
Merced County Policy Assumptions	vi
Merced County Spring Fair	30
Operating Transfers	35
Organizational Chart	xviii
Planning and Community Development	64
Predatory Animal Control	67
Probation	49
Profile	xx
Property Tax Dollars	xvi
Proposed Budget by Delivery Services	x
Public Defender	41
Recorder	59
Registrar of Voters	14
Retirement Association	34
Revenue & Reimbursement	6
Risk Management	33
Schedule of County Specific Financing Uses	A-24
Sealer of Weights & Measures	56
Sheriff	45
Sheriff - Corrections	46
Sheriff - Court Security	44
Sheriff Inmate Welfare	47
Solid Waste	123

INDEX

	<u>Page</u>
Special Auditing	3
Special Districts	270
Special Pest Control	55
Staffing Assumptions	viii
State Institutions	50
Status of Expenditures from Bond Proceeds	126
Status of Expenditures from Bond Proceeds	269
Summary of County Budget	A-1
Summary of County Financing Requirements	A-23
Summary of County Financing Requirements by Function and Fund	A-22
Summary of Estimated Additional Financing Sources	A-4
Tax Collector	8
Taxes, Benefits and Assessments	17
Treasurer	9
UC Merced Development Office	32