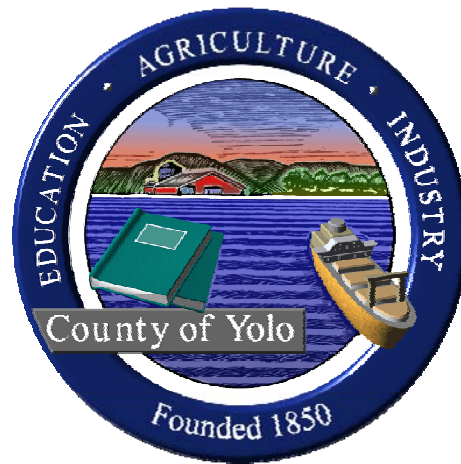


County of Yolo

Recommended Budget 2010-2011



Yolo County Board of Supervisors



Pictured left to right: Mike McGowan, District 1 ♦ Jim Provenza, District 4 ♦ Helen M. Thomson, District 2
Matt Rexroad, District 3 ♦ Duane Chamberlain, District 5

COUNTY OF YOLO

2010-2011 RECOMMENDED BUDGET

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Yolo County Strategic Plan

In 2007, the Board of Supervisors, along with the County Administrator, department heads and staff, embarked on a strategic planning process to establish clear guidance and direction for actions of the county. This planning process established a vision for Yolo County in 15 years (2022), updated county mission and core values, goals for Yolo County in five years (2012) and actions to be taken to achieve those goals.

Our Yolo County Vision for 2022 is...

- Yolo County has preserved agriculture and used open space and natural areas to separate our distinctive communities.
- Yolo County is a place for healthy living supported by easy mobility and a 21st century technology community.
- Yolo County has a strong local economy and an abundance of water.
- Yolo County 2022 has strong, interdependent services and relationships with city partners.

Our Yolo County Mission is...

The mission of Yolo County is to provide responsive county services and to be financially sustainable. We engage our residents and partner with our community.

Our Yolo County Core Values are...

Service ♦ Performance ♦ Integrity ♦ Responsibility ♦ Innovation ♦ Teamwork (S.P.I.R.I.T.)

Our Yolo County Goals for 2012 are...

- Financially sustainable county government
- Environmentally sensitive and quality county infrastructure, facilities and technology
- Top quality workforce providing responsive services
- Preservation of agriculture and open spaces with planned economic development
- Partnering and collaborating for a successful Yolo County
- Safe and healthy communities

2010/11 Actions to Support Long-Term Strategic Plan Goals

Since the inception of the Yolo County Strategic Plan in 2007, action agendas have been developed which support the Board of Supervisors long-term goals. Attached is a list of actions likely to occur in 2010/11. Progress on these actions will include consideration of the impact on the General Fund along with long-term fiscal sustainability.

Goal: Financially sustainable county government

- Initiate plan for long-term fiscal sustainability
- Create reserve policy
- Establish parks and roads development impact fees
- Educate residents on costs and value of county services
- Pursue local revenue raising options
- Pursue recovery zone bonds to bring sales, transient occupancy tax and property tax
- Identify owned warehouse facility and consolidate all county storage needs
- Protect and preserve primary sources of county revenue
- Pursue other possible sources of revenue

Goal: Environmentally sensitive and quality county infrastructure, facilities and technology

- Complete solar project at justice campus and shift solar project from Department of Employment & Social Services to West Sacramento and Winters libraries
- Consolidate buildings where appropriate (i.e., District Attorney, Department of Employment & Social Services Child & Adult Services)
- Pursue grant funding to construct the replacement low-water bridge and finalize memorandum of understanding with the Bureau of Land Management for maintenance of bridge and former County Road 40
- Implement COPlink – records management with other county partners
- Complete Davis library enhancements
- Pursue grant funding to identify, analyze and obtain public input on potential sites for the creation of a State-funded and operated OHV park
- Complete proposal and seek grants for Countywide Agriculture Center
- Reduce carbon footprint by further eliminating fleet vehicles and unnecessary facilities
- Upgrade telecommunications infrastructure as it relates to improving connectivity to branch libraries
- Construct park restoration and facility grant projects at county facilities

Goal: Top quality workforce providing responsive services

- Develop a department by department cross training plan aligned with each department's Continuity of Operations Plans
- Continue to improve the recruitment process by aligning screening strategies to core values and county competencies
- Research and implement creative tools to retain a mission focused workforce
- Foster enhanced relationships between employees and management through honest, transparent communications

Goal: Preservation of agriculture and open space with planned economic development

- Identify local Williamson Act solution
- Pursue grant to design and construct improvements at Grasslands Regional Park and pursue endowment from City of Davis to better manage and restore habitat
- Identify and implement business-friendly practices, economic development for ag enterprises
- Expand organic certification program
- Identify method to maintain A Taste of Yolo website

- Work with other Delta Counties to identify specific strategies and financial and staff resources to influence outcomes of various ongoing State and Federal activities in the Delta with particular emphasis on mitigating Yolo impacts
- Complete Clarksburg Ag District
- Complete technical studies, and conduct public hearings to update Cache Creek area plan

Goal: Partnering and collaborating for a successful Yolo County

- Foster healthcare partnerships for healthcare delivery, including mental health
- Foster multijurisdictional partnerships to support existing county efforts, i.e. environmental projects, tax-sharing, emergency response, resource enhancement
- Increase public/private/other partnerships to broaden scope of participation
- Partner to strengthen lobbying efforts
- Maintain and strengthen existing effective partnerships
- Enhance collaborations with cities and Yolo Emergency Communications Agency to share telecommunications infrastructure and reduce costs
- Partner with stakeholders to create countywide water agency

Goal: Safe and healthy communities

- Finalize agreement with cities and Yolo Emergency Communications Agency to share communications infrastructure
- Complete Dunnigan Specific Plan as model of safe and healthy community
- Obtain funding for Alternative Transportation Corridor
- Increase access to, and utilization of, existing assets (i.e., Parks land through marketing/sponsorships/support of parks)
- Complete departmental and countywide Continuity of Operations Plans
- Expand integrated waste programs
- Obtain financing for County Road 98 upgrade

Statistical and Demographic Profile

History of Yolo County



Yolo County was one of the original 27 counties created when California became a state in 1850. “Yolo” may be derived from the native Poewin Indian word “yo-loy” meaning “abounding in the rushes.” Other historians believe it to be the name of the Indian chief, Yodo, or the Indian village of Yodoi.

The first recorded contact with Westerners occurred in the late 1830s. These included Spanish missionaries as well as trappers and hunters who could be found along the banks of “Cache Creek” – named by French-Canadian

trappers. The first white settler was William Gordon who received a land grant from the Mexican government in 1842 and began planting wheat and other crops.

The towns of Yolo County first developed along the Sacramento River. Its first town, Fremont, was founded in 1849 along the confluence of the Sacramento and Feather Rivers and became the first county seat. Knights Landing, Washington, Cacheville (later called Yolo), Clarksburg, Winters, Esparto, Capay, Guinda, and Davisville (Davis) were all built near waterways. Davisville had the added advantage of being on the path of the newly constructed railroad. Woodland, which became the county seat in 1862, began in a wooded area of valley oaks and was also served by a nearby railroad.

Current Demographics

Yolo County's 1,021 square miles (653,549 acres) are located in the rich agricultural regions of California's Central Valley and the Sacramento River Delta. It is directly west of Sacramento, the State Capital of California, and northeast of the Bay Area counties of Solano and Napa. The eastern two-thirds of the county consists of nearly level alluvial fans, flat plains and basins, while the western third is largely composed of rolling terraces and steep uplands used for dry-farmed grain and range. The elevation ranges from slightly below sea level near the Sacramento River around Clarksburg to 3,000 feet along the ridge of the western mountains. Putah Creek descends from Lake Berryessa offering fishing and



camping opportunities and wanders through the arboretum of the University of California at Davis. Cache Creek, flowing from Clear Lake, offers class II-III rapids for white water rafting and kayaking.

Yolo County sits in the Pacific flyway, a major migration route for waterfowl and other North American birds. Several wildlife preserves are situated within the county. The Yolo Bypass Wildlife Area has been recognized as one of the most successful public-private partnerships for wildlife preservation. It provides habitat for thousands of resident and migratory waterfowl on more than 2,500 acres of seasonal and semi-permanent wetlands.

Over 88% of Yolo County's population of 202,953 (as of 1/1/10) residents reside in the four incorporated cities. Davis, founded in 1868, now with a population of 66,570, has a unique university and residential community internationally known for its commitment to environmental awareness and implementing progressive and socially innovative programs. Woodland, population 57,288, is the county seat. It has a strong historic heritage which is reflected in an impressive stock of historic buildings in its downtown area and surrounding neighborhoods. West Sacramento, population 48,426, sits across the Sacramento River from the state's capital of Sacramento. It is home to the Port of Sacramento which ships out 1.0 million tons of some of Yolo County's many agricultural products, such as rice, wheat, and safflower seed, to world wide markets. West Sacramento is also home to Triple-A baseball team, the Rivercats. The City of Winters, population 7,098, is a small farming town nestled at the base of the Vaca Mountains and offers unique shops, restaurants, galleries and live entertainment at the Palms Playhouse. It is close to Lake Berryessa and has become a favorite destination for bicycle enthusiasts.



Chart A – Where Does Your Property Tax Dollar Go?

Yolo County keeps 10% of property taxes that it collects and disburses the rest to cities and districts located in the county. 2008-09 tax collections = \$210 million

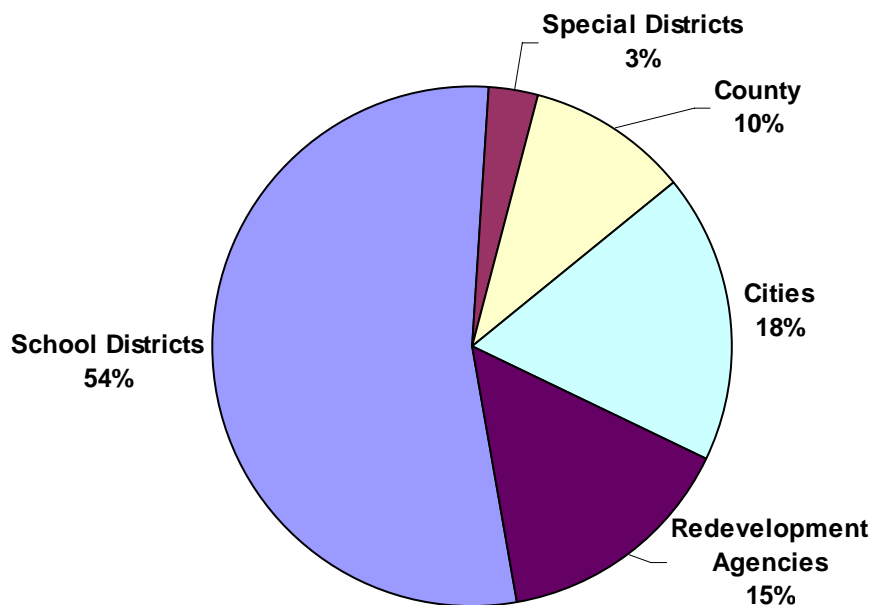
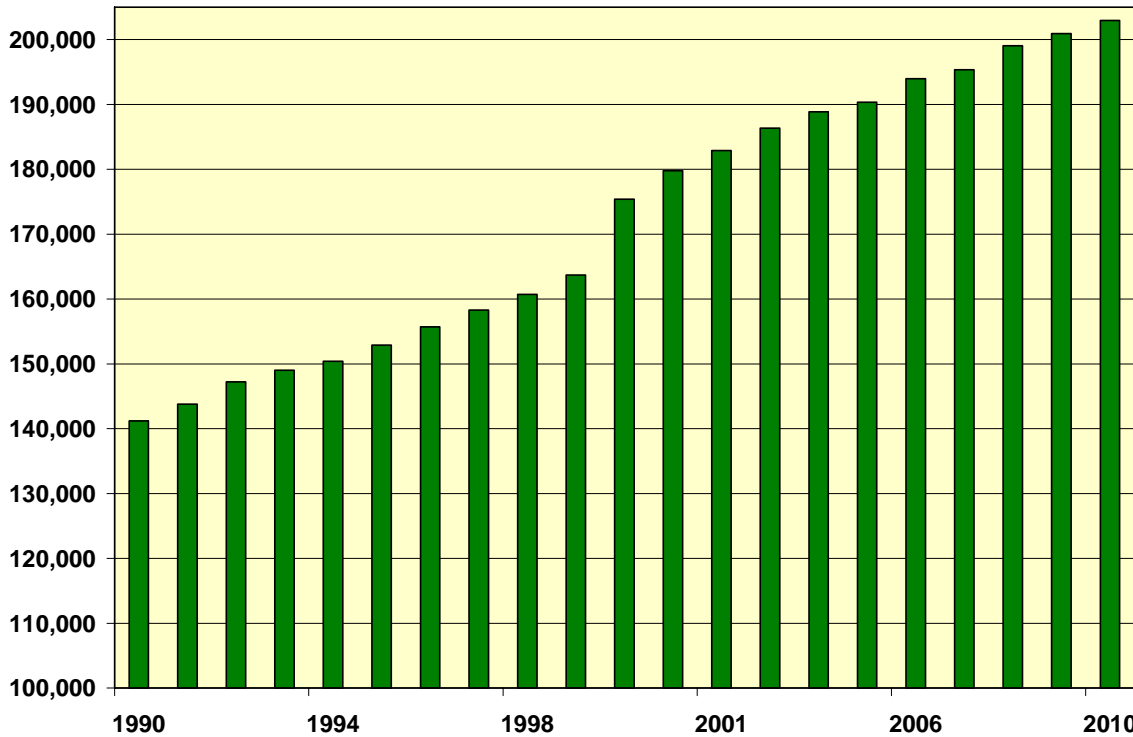
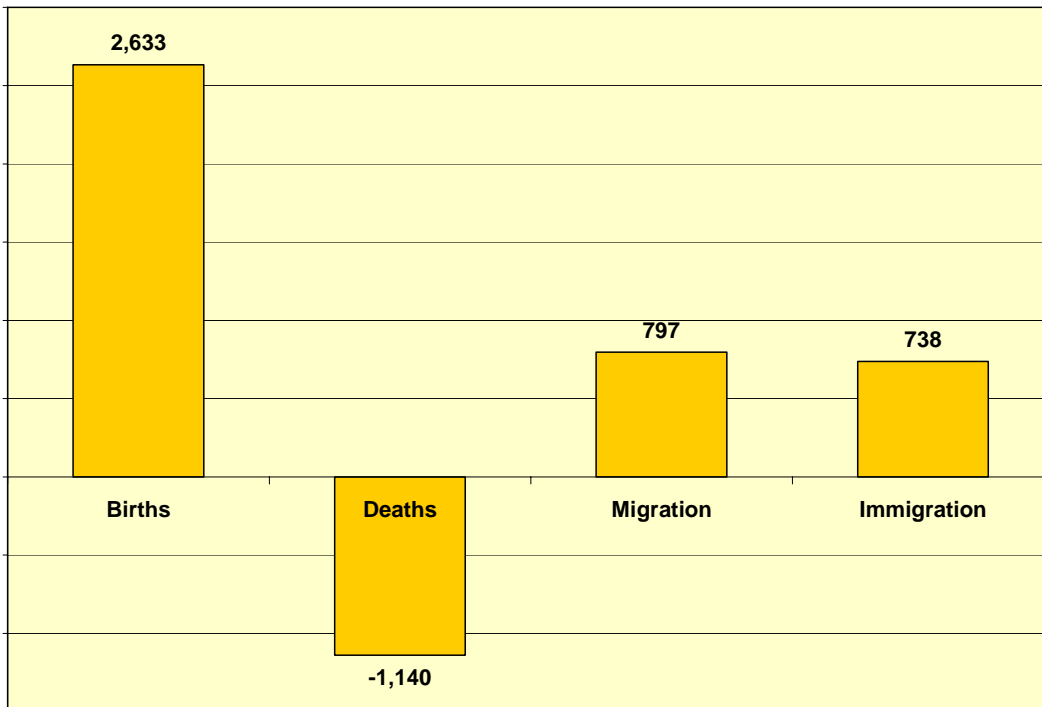


Chart B – Population of Yolo County 1990-2010 (population 202,953 as of 1/1/10)



Source: State of California, Department of Finance, E-1 Population Estimates for Cities, Counties and the State with Annual Percent Change — January 1, 2009 and 2010. Sacramento, California, May 2010.

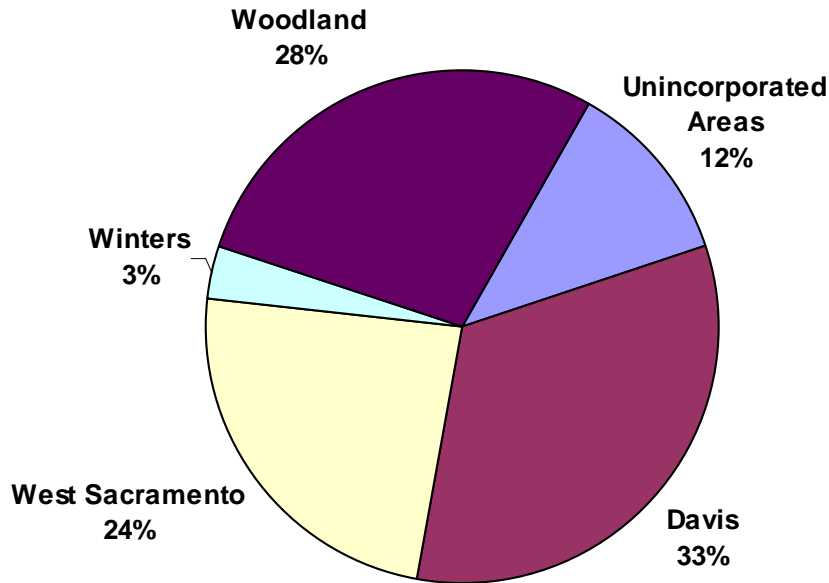
Chart C – Yolo County Population Components of Change



Source: State of California, Department of Finance, California County Population Estimates and Components of Change by Year, July 1, 2000-2009. Sacramento, California, December 2009.

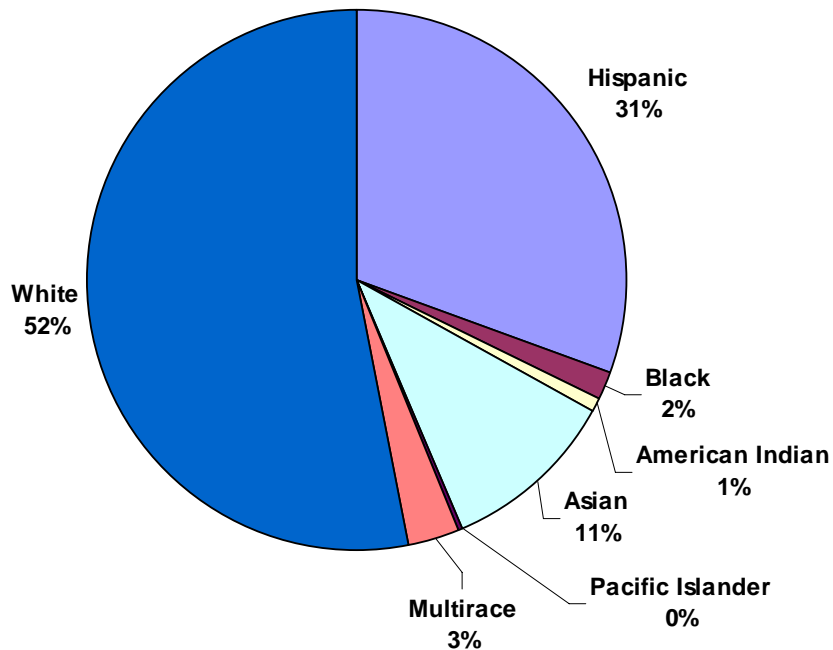
Chart D – Population of Yolo County (population 202,953 as of 1/1/10)

The unincorporated portion of Yolo County – the area for which the County of Yolo provides municipal services – represents 12% of the county's total population. The rest of Yolo County receives services from one of the four different municipal governments and from the county.



Source: State of California, Department of Finance, E-1 Population Estimates for Cities, Counties and the State with Annual Percent Change — January 1, 2009 and 2010. Sacramento, California, May 2010.

Chart E – Yolo 2007 Population by Race/Ethnicity



Source: State of California, Department of Finance, California County Race / Ethnic Population Estimates and Components of Change by Year, July 1, 2000–2007. Sacramento, California, April 2009.

Chart F – Five-Year Trend in Unemployment Rates: Yolo County vs. California vs. U.S.

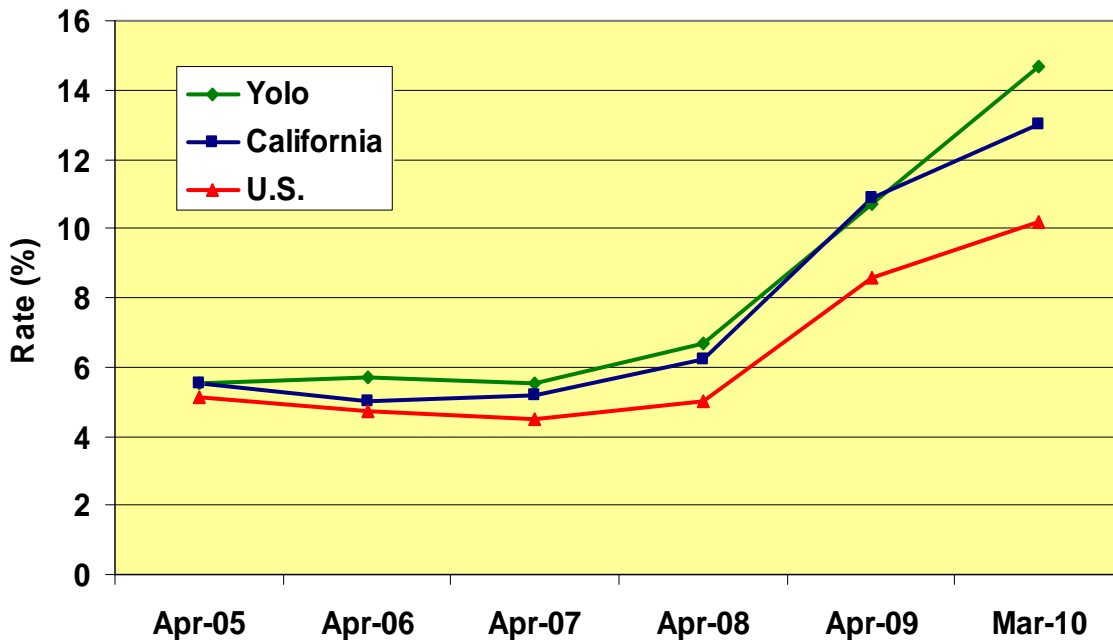


Chart G – Largest Employers in Yolo County – Yolo County is the 4th largest employer.

<u>Company Name</u>	<u>Number of Full Time Employees</u>
1. UC Davis	12,651 (includes 1,197 temporary employees)
2. Cache Creek Casino Resort	2,400
3. State of California	2,279 (includes 96 intermittent employees)
4. Yolo County	1,568 (includes 40 temporary employees)
5. Raley's Inc	681 (plus 210 part-time employees)
6. Woodland Healthcare	536
7. Nugget Market Inc	500
8. Pacific Gas & Electric Co.	477
9. City of Davis	462
10. Coventry Health Care	450
11. City of West Sacramento	422 (plus 150 seasonal part-time employees)
12. Sutter Davis Hospital	411
13. Sacramento Logistics, LLC	400
14. City of Woodland	336
15. Citigroup	277
16. Clark Pacific	217 (includes 32 temporary employees and teachers)
17. Safeway Inc	198
18. Wallace-Kuhl Associates, Inc.	105
19. Wells Fargo & Co.	99
20. Woodland Community College	85 (plus 135 part-time employees)

Source: Sacramento Business Journal, April 17, 2009

Chart H – 2008 Annual Top 10 Agricultural Crop Value by Commodity

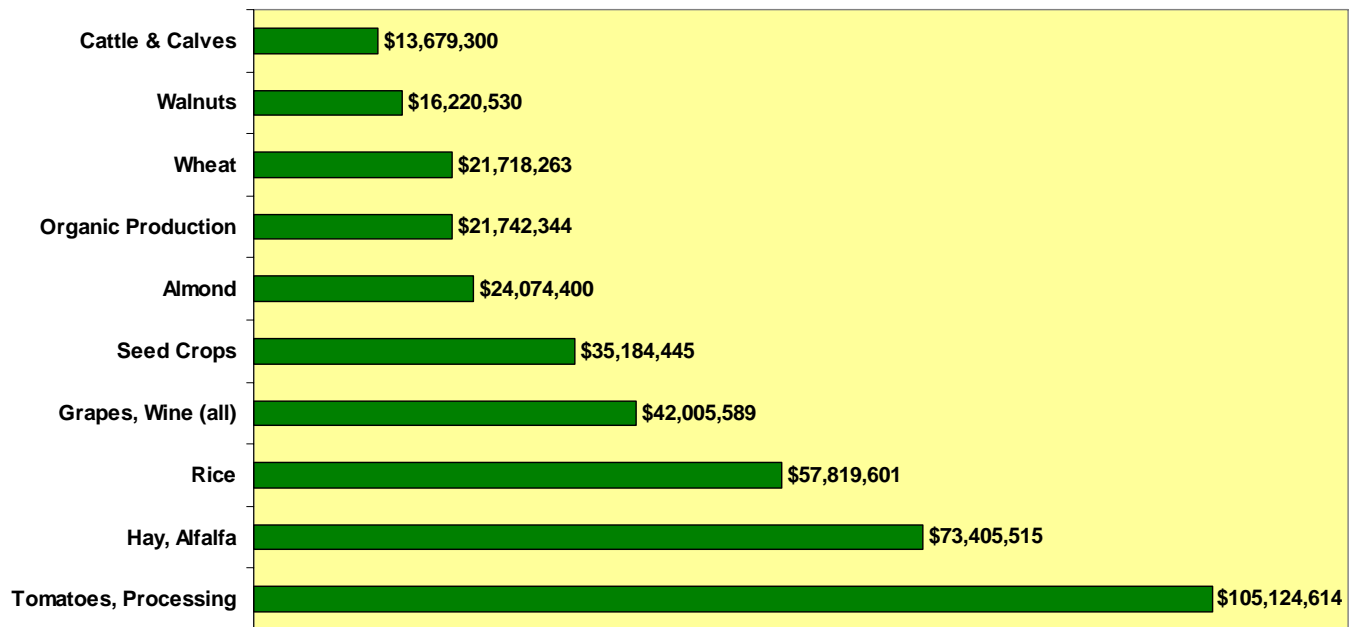
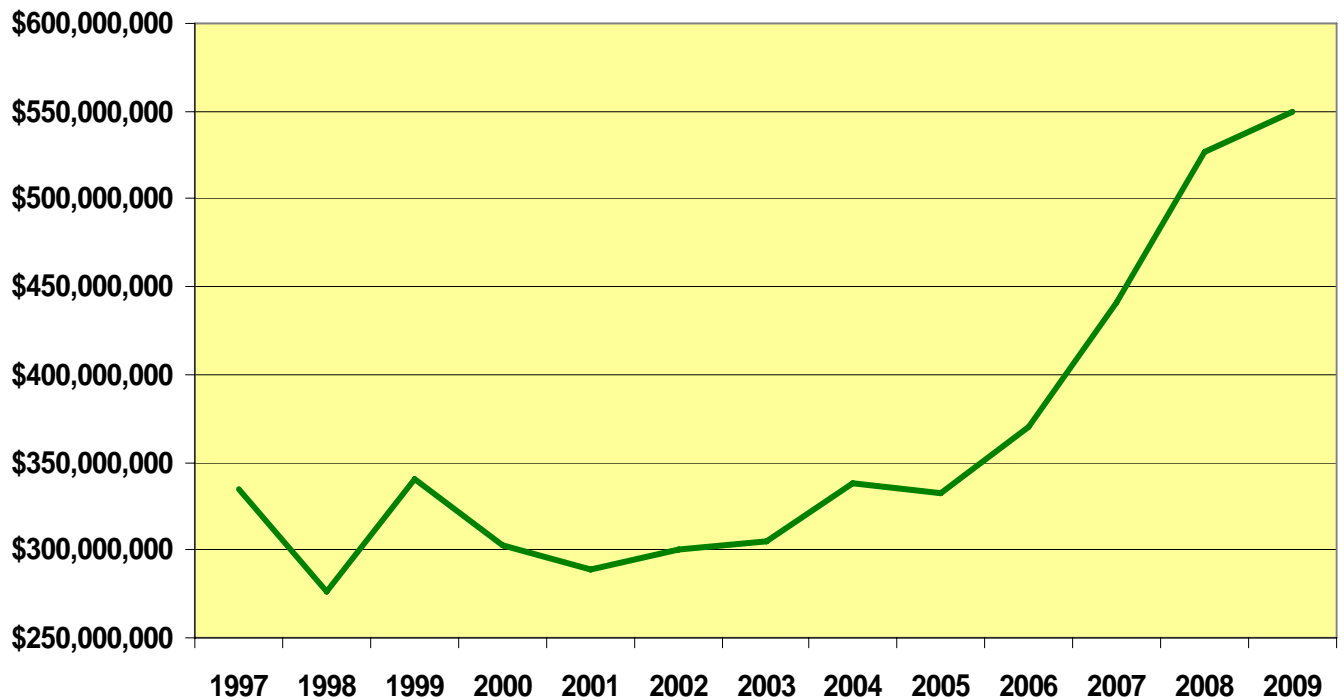


Chart I –Yolo County Crop Values 1997-2009 (estimated)



Comparable Counties

The following charts provide statistical comparison between Yolo County and other similar counties (Butte, Colusa, Glenn, Lake, Placer, San Joaquin, San Luis Obispo, Solano, Sonoma and Sutter). These eight counties were selected for comparison to Yolo County based on their similar characteristics.



Chart J – Comparable Counties

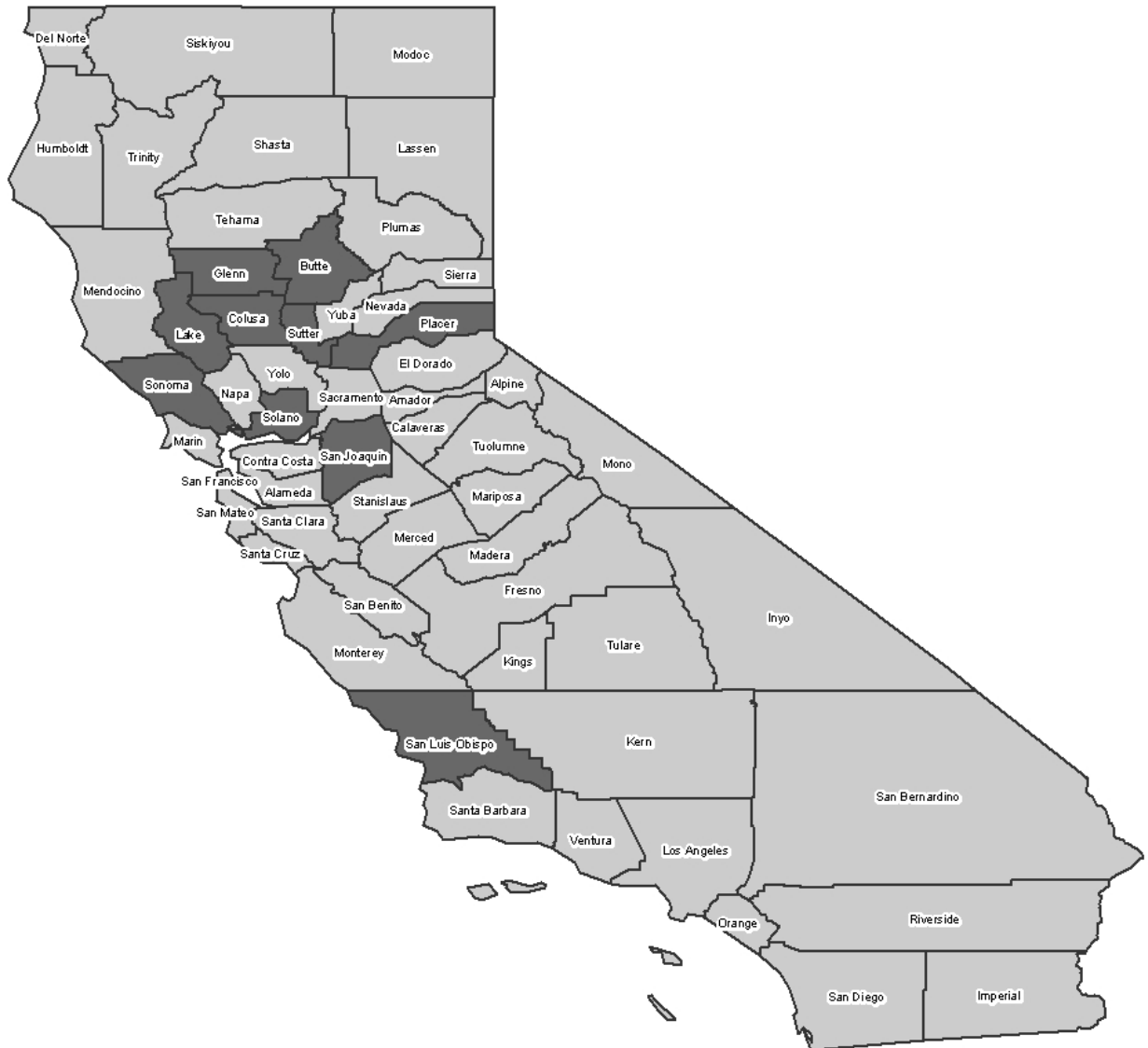


Chart K – Comparable Counties: Full Time Employees per 1,000 Residents (FY 2009-10)

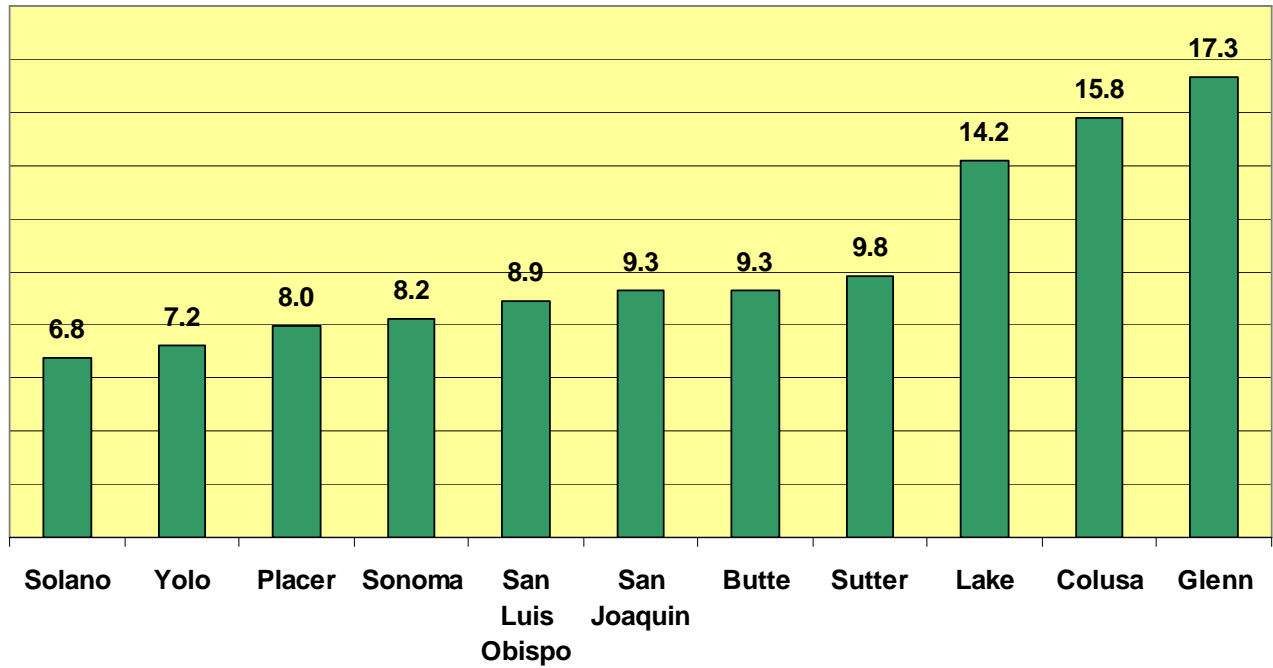


Chart L – Comparable Yolo County Cities: Full Time Employees per 1,000 Residents (FY 2009-10)

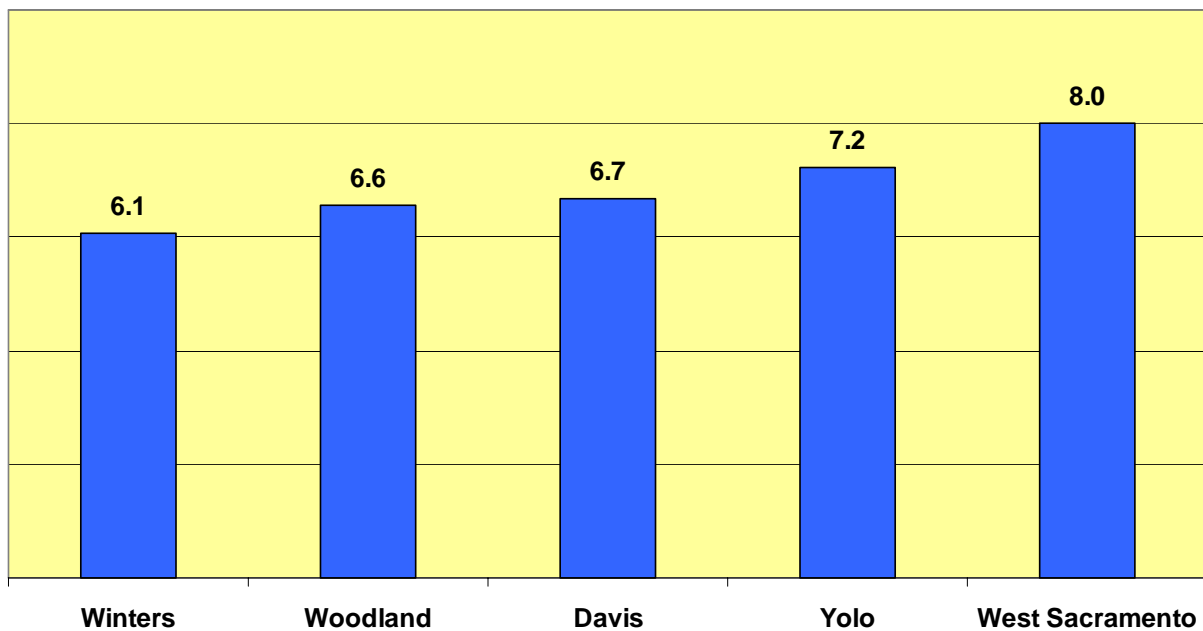


Chart M – Comparable Counties: Land Area (square miles)

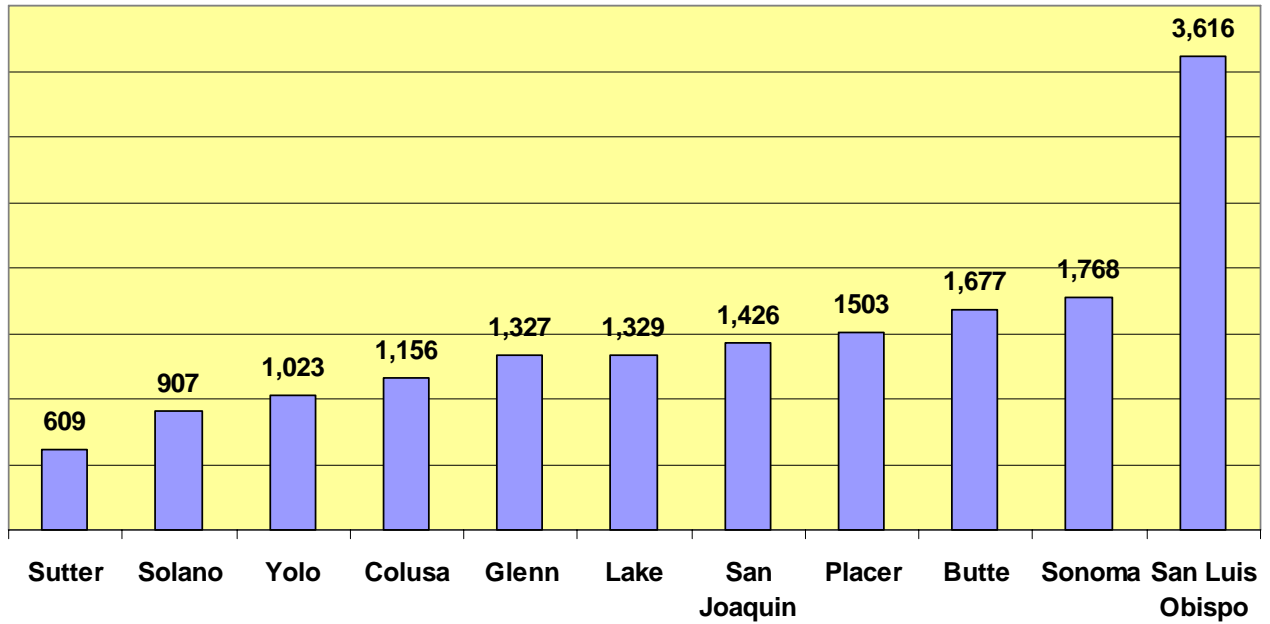


Chart N – Comparable Counties: Where do people live? City or Unincorporated Area?

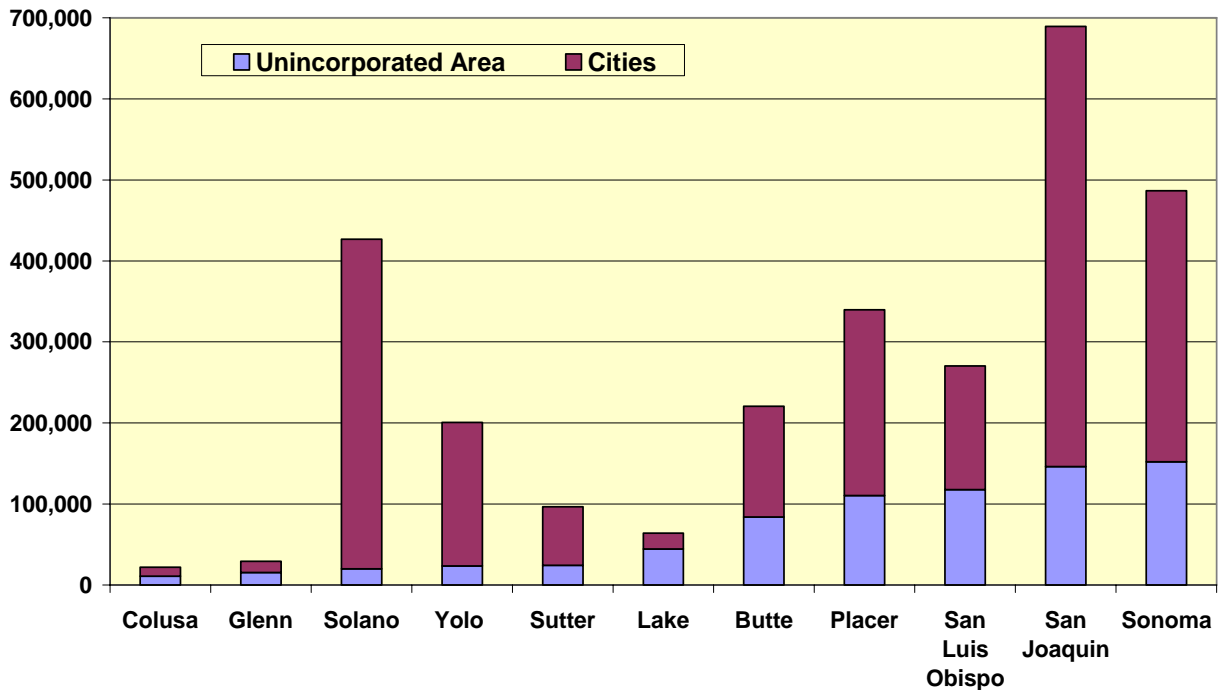


Chart O – Comparable Counties: Per Capita Expenditures

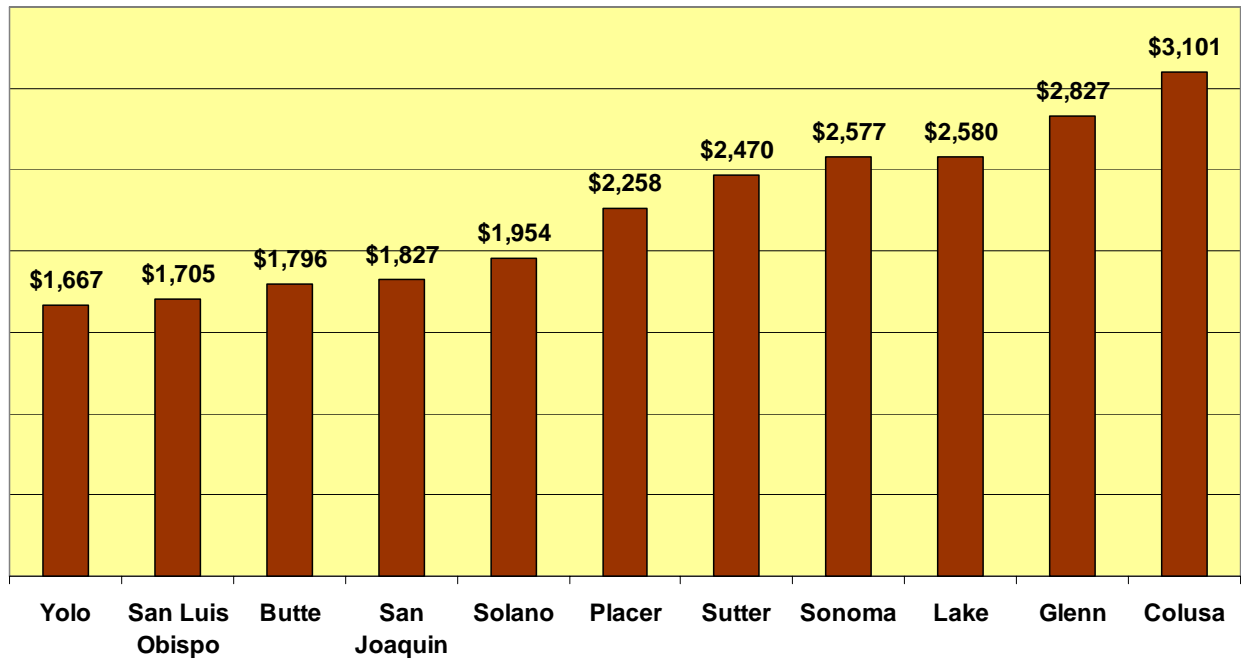
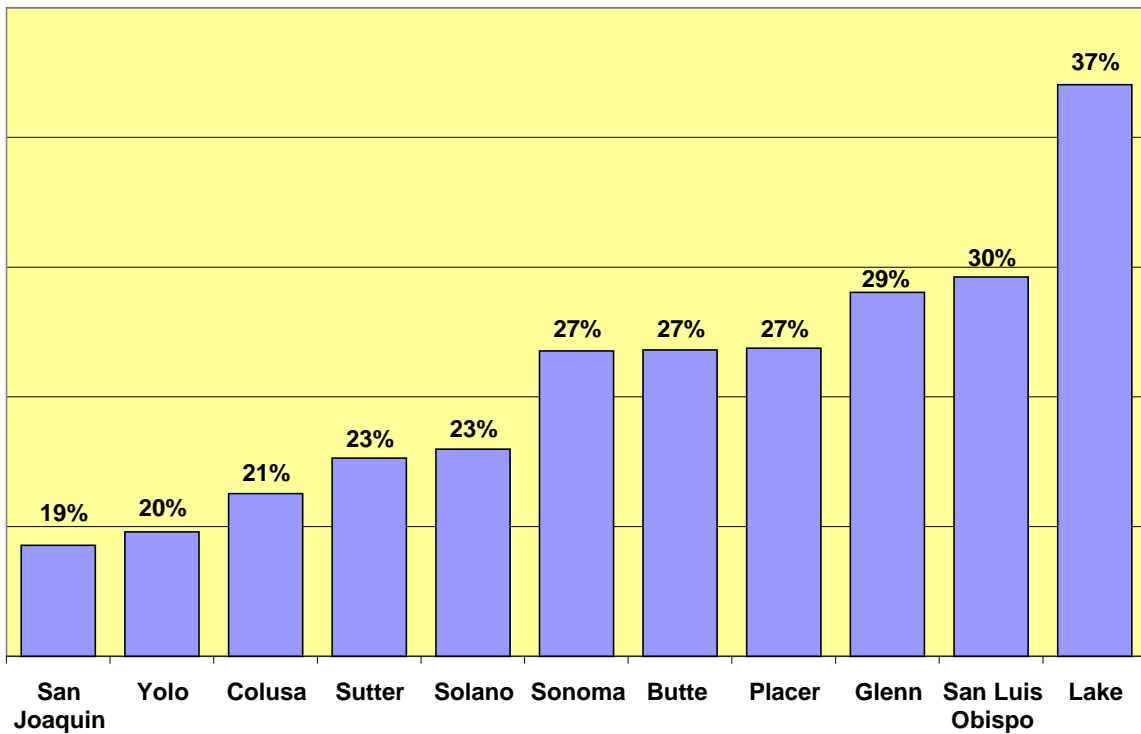
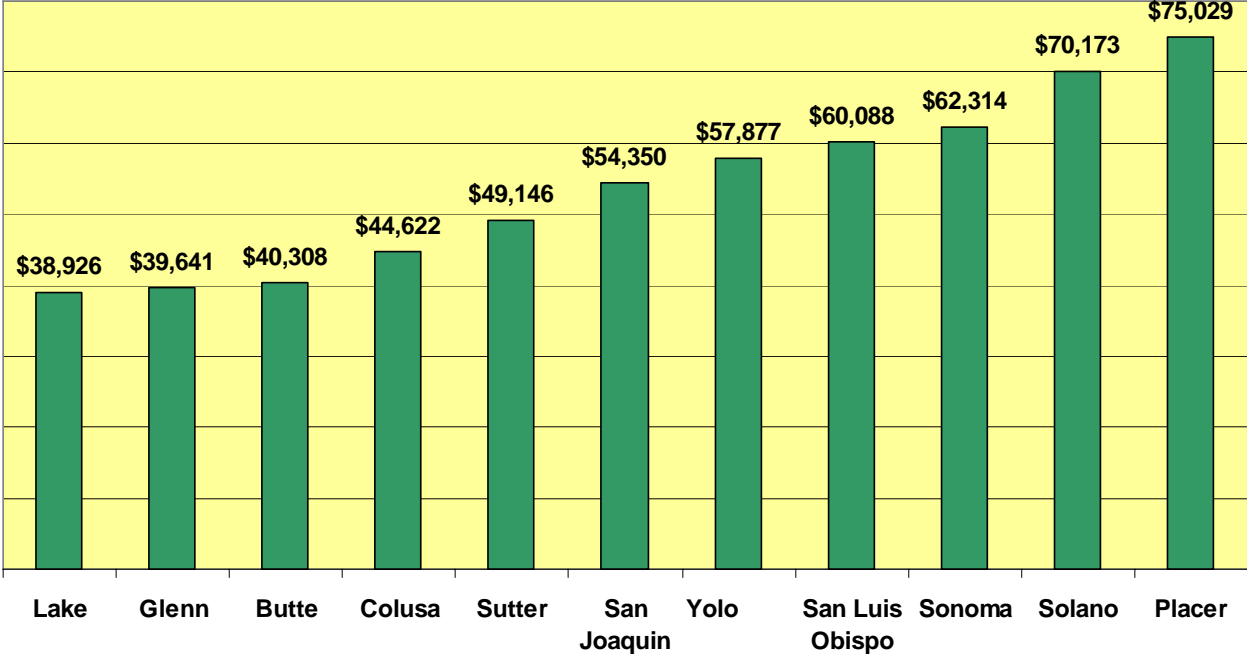


Chart P – Comparable Counties: Percent Population 55 years and Older by 2010



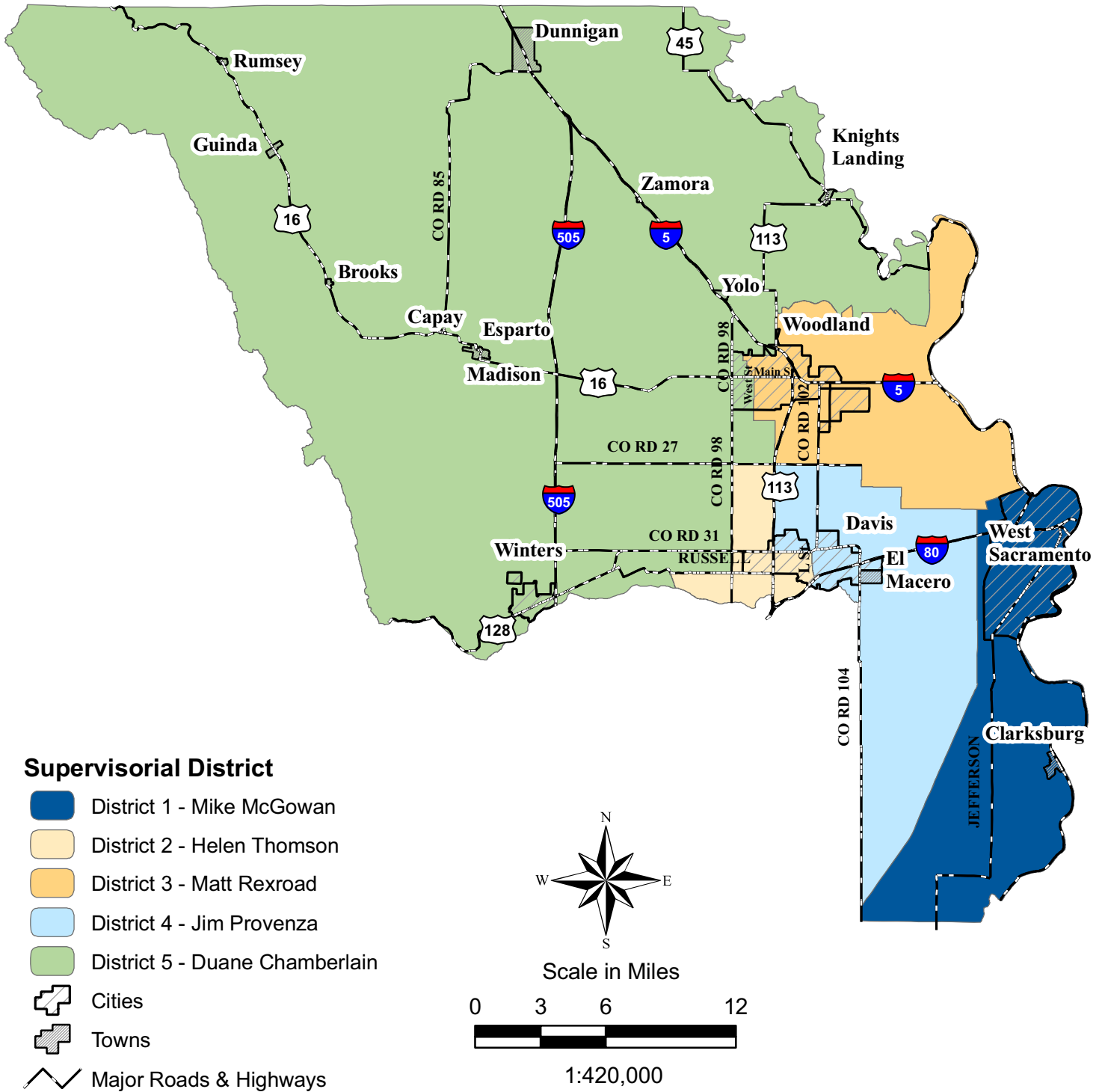
Source: State of California, Department of Finance, Population Projections for California and Its Counties 2000-2050, by Age, Gender and Race/Ethnicity, Sacramento, California, July 2007.

Chart Q – Comparable Counties: Medium Household Income

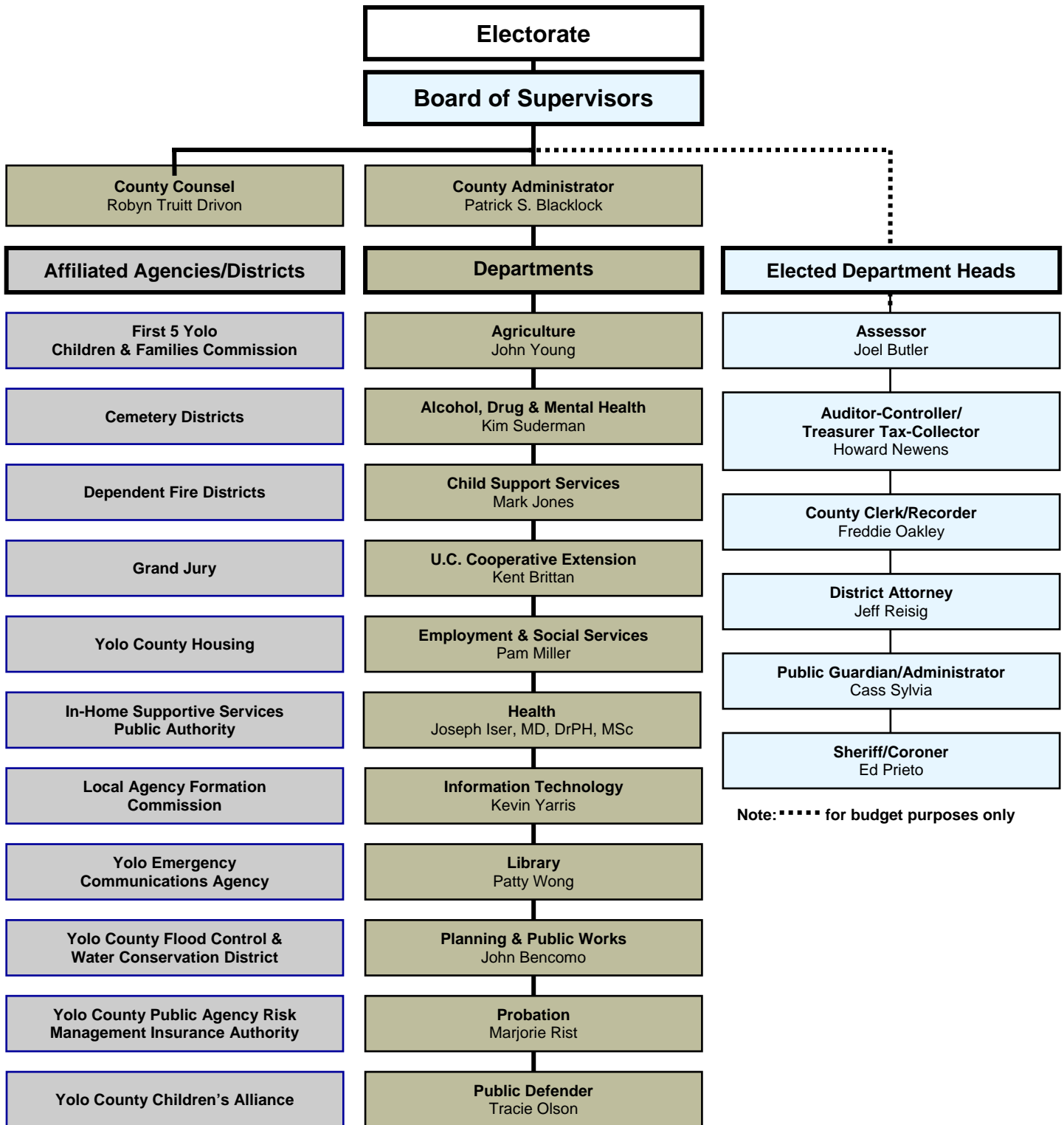


Source: 2008, Estimated by US Census

Yolo County Supervisorial Districts



Yolo County Organization 2010-11



Services Provided by Yolo County

With 6.3 employees per 1,000 residents in fiscal year 2010-11, Yolo County provides all the services highlighted below, throughout the county, playing three very different roles as a county government: (1) as a regional government, the County provides countywide services, including elections, criminal prosecutions and public health; (2) for the residents of the unincorporated areas, the County provides all the municipal services a city would provide, including patrol services, waste management and road maintenance; and (3) as a political subdivision of the State, the County provides State and Federal services including child protective services, food stamps and mental health services.

<u>(1) Countywide Services</u>	<u>(2) Municipal Services</u>	<u>(3) Statewide Services</u>
Adult Detention (Jail)	Airports	Adult Protective Services
Agricultural Commissioner	Building Inspector/Code Enforcement	Anti-Tobacco Programs
Aid to Victims of Crime & Violence	Building Permits/Plan Checking	California Children's Services
AIDS Education, Prevention & Testing	County Clerk/City Clerk	CalWORKs
Animal Regulation	County Counsel/City Attorney	Child Care Licensing
Assessor	Disaster Preparedness	Child Health and Disability Program
Auditor-Controller	Economic Development	Child Protective Services
Child Abductions	Emergency Services	Child Support Services
Communicable Disease Control	Fire Protection	Drug and Alcohol Abuse Services
Cooperative Extension	Housing	Family Planning
Coroner/Medical Examiner	Library Services	Food Stamps
District Attorney (Prosecution)	Parks and Recreation	Foster Care
Domestic Violence	Pest Control	Foster Grandparents
Elections	Planning and Zoning	General Assistance
Emergency Children's Shelters	Police Protection	In-Home Support Services
Environmental Health	Sewers	Job Training
Environmental Protection Programs	Street Lighting/Maintenance	Maternal and Child Health
Epidemiology	Street Trees/Landscaping	Medical Care Services
Flood Control	Streets/Roads/Highways/Storm Drains	Medically Indigent Adults
Forensic Labs	Water Delivery	Mental Health Services
Hazardous Waste Collection	Weed Abatement	Public Health/Laboratory
Homeless Shelters		Women, Infants and Children (WIC)
Immunizations		
Indigent Burials		
Juvenile Detention		
Juvenile Justice Programs		
Landfill/Recycling		
Law Library		
Livestock Inspector		
Local Agency Formation Commission		
Probation (Juvenile and Adult)		
Public Administrator		
Public Defender		
Public Guardian-Conservator		
Recorder/Vital Statistics		
Regional Parks		
Treasurer/Tax Collector		
Weights and Measures		
Veterans Services		

Realignment

In 1991, the State faced a multibillion dollar budget deficit. To resolve this budget crisis, the Legislature developed a package of Realignment legislation that:

- Transferred several programs from the State to the counties, most significantly certain health and mental health programs.
- Changed the way State and county costs are shared for social services and health programs.
- Increased the sales tax and vehicle license fee (VLF) and dedicated this revenue stream to counties.

These three principles form the foundation and base funding of Realignment.

Any amount by which the sales tax and VLF Realignment revenues grow is deposited into a series of State sub-accounts, each associated with one of the mental health, social services or health accounts of each County. These funds are known as general growth dollars. Given the uncertainty of these growth dollars and the tardiness of their availability in the budget process, departments do not budget these general growth funds until the next fiscal year. Furthermore, any additional funds available at the State level, beyond Realignment base funding and growth, are eventually transferred to Counties for payments of social service caseload growth not previously paid in prior years.

Realignment funds in 2010-11 are projected to be flat from the 2009-10 amounts, which fell significantly below the 2008-09 year.

Below is a summary of the sales tax and VLF revenue components estimated for 2010-11.

Fiscal Year 2010-11 Budgeted Revenue

	<u>Sales Tax</u>	<u>VLF</u>	<u>Total</u>
Social Services	\$7,256,281	\$414,847	\$7,761,129
Health	\$1,126,880	\$3,647,516	\$4,774,396
Mental Health	\$3,434,338	\$1,386,813	\$4,821,151
Total	\$11,817,499	\$5,449,177	\$17,266,675

Proposition 172 (Public Safety Sales Tax)

In order to access funds from the Public Safety Sales tax, the County must meet a specific maintenance of effort (MOE) level. This spending amount was set in 1994 and is adjusted each year, pursuant to the law. Yolo County's MOE for 2009-10 is as follows:

2009-10	
MOE required	\$19,783,630
Local financial resources	\$45,221,349
Justice/Fleet	\$336,685
Justice/Information Technology	\$614,712
Total MOE related expenditures	\$51,981,265
Amount over MOE	\$25,437,719

This MOE is a base dollar amount which is adjusted each year. When calculating the base amount, the following revenues were excluded: one time funds, grant funds, child support activity related funds, emergency funds, asset forfeiture funds, contract services (if a jurisdiction provided law enforcement to another jurisdiction under a contract) and certain worker's compensation or retirement.

Allocation of Public Safety Funds

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
Sheriff	\$8,578,425	\$9,581,859	\$9,932,878	\$9,429,235	\$8,486,312	\$7,938,076
District Attorney	\$3,012,389	\$3,243,967	\$3,389,946	\$3,220,449	\$2,996,306	\$2,801,937
Probation	\$2,940,466	\$3,166,515	\$3,309,008	\$3,167,734	\$2,947,260	\$2,756,860
Total	\$14,531,280	\$15,992,341	\$16,631,832	\$15,817,418	\$14,429,878	\$13,496,873

History

In 1992-93, seeking to close a multi-billion shortfall in the State budget, Governor Wilson and the Legislature shifted property taxes from counties, cities and special districts to schools to reduce the amount of State general fund to schools required by Proposition 98. The shift was initially adopted as a one-time adjustment to the local share of property taxes. Subsequently, in 1993-94, the shift was reinstated and made permanent.

The result of this shift was catastrophic for local governments. During the first year, counties (which shouldered 75% of the shift) lost billions in property tax revenue. Virtually overnight, Yolo County saw its share of property tax plummet from 23.9% to 9.23%. In 1991-92, Yolo County received \$15,930,100 in property taxes. By 1993-94, that amount had decreased to \$5,823,584 – a 64% drop in revenue.

Clearly, with this sudden and dramatic revenue decline, counties would be unable to provide basic services including public safety. The Legislature was persuaded to provide relief. However, rather than simply reducing the shift (which would not have helped the State's budget

deficit), the Legislature agreed to convert an already existing, but about to expire, temporary sales tax from the Loma Prieta earthquake repairs to a fund to support public safety.

SB 509 and SCA 1 were amended and adopted in conjunction with the budget in June of 1993. The bills required that each county Board of Supervisors adopt a resolution accepting the funds and ratifying the imposition of the statewide sales tax. SCA 1 was approved by the voters as Proposition 172 in a special election on November 2, 1993. These bills did not require any MOE requirements. The year after Proposition 172 passed, the Legislature subsequently passed a bill imposing a MOE on Proposition 172 revenues. Should a county not meet its required MOE expenditure levels, the funds received from Proposition 172 are reduced dollar for dollar for any amount under the MOE.

Budget Introduction and Overview

Total Budget

The total budget is \$308,095,342 and is balanced. A summary of the total appropriation is provided on the fiscal year 2010-11 State Required Appropriations List (Appendix D).

General Purpose Revenue

General purpose revenue (as summarized on the following table) is projected to increase by \$1,591,734 (3%) compared to the prior year's estimated actual. The most significant change results from the increases in tribal proceeds, Pomona, carbon credit and sale of property revenues (\$3.6 million) partially offset by decreases in the various property tax revenues (-\$1.9 million), which are resulting from a projected 6% decrease in assessed valuations.

	Adopted 2009-10	Est. Actual 2009-10	Recommended 2010-11	Est. Actual vs. Recommended
Property Tax - Secured	\$14,114,735	\$14,114,735	\$13,448,463	-\$666,272
Property Tax - Unsecured	456,503	509,000	479,113	-29,887
Property Tax - In Lieu/VLF	20,348,718	20,348,718	19,423,895	-924,823
Sales Tax Swap	772,869	767,555	726,497	-41,058
Redevelopment Pass Thru	4,236,151	4,236,151	3,981,982	-254,169
Supplemental Roll	440,320	440,320	440,320	0
PILOT	50,000	50,000	50,000	0
Teeter Transfer	750,000	750,000	667,615	-82,385
Sales Tax	2,349,060	2,031,607	2,031,607	0
Document Transfer Tax	853,191	770,000	810,531	40,531
Franchise Fee	571,000	574,236	574,236	0
Williamson Act	0	0	0	0
County Stabilization	574,000	574,000	574,000	0
Cost Reimbursements.	2,723,738	2,774,000	2,838,738	64,738
Other	784,531	784,531	784,531	0
Interest Earnings	308,400	247,000	308,400	61,400
Fines	595,189	595,189	595,189	0
Other Government	544,249	544,249	244,249	-300,000
Penalty on Delq. Taxes	461,233	461,233	461,233	0
Tribal Proceeds	3,748,524	3,748,524	4,779,026	1,030,502
State Payment of SB 90	25,000	25,000	25,000	0
Fees, charges and assessments	1,050,001	1,049,764	1,182,582	132,818
Pomona	0	0	1,760,339	1,760,339
Landfill Host Fee	75,000	125,000	125,000	0
Carbon Credit	0	0	500,000	500,000
Sale of Property	0	0	300,000	300,000
Conaway Settlement	240,000	240,000	240,000	0
TOTAL REVENUES	\$56,072,412	\$55,760,812	\$57,352,546	\$1,591,734

The economy has a major influence on many of the consumer-driven general purpose revenue sources, which include: property taxes, sales tax and other discretionary revenue. Based on the current economic forecast, staff is projecting flat economic growth and decrease in the consumer driven revenue sources such as sales tax. The slowdown in the housing market continues to impact property tax related revenues. As a result of numerous property value resets, staff is projecting a negative 6% growth in property tax revenue.

Based on the 3rd Quarter Budget Report, the beginning general fund carry forward balance is estimated to be positive \$591,000.

Contingencies

Contingencies are established to cover items, which occur after adoption of the final budget and cannot be absorbed within other existing appropriations. The appropriation is also normally used to finance major items for which the total cost cannot be determined in advance (as in the case of settlement of pending litigation).

A contingency fund of 3% was, at one time, considered prudent fiscal management by the State of California. A 3% contingency on the net operating budget would require an appropriation of approximately \$8.1 million. The recommended contingency appropriations for the general fund (\$2,500,000) and library (\$120,749) equal \$2,620,749, or 1.0% of the net operating budget.

Contingencies are expended by first being moved to an operating fund and then spent. No funds are directly spent from contingencies. After adoption of the final budget, a transfer of contingencies requires a four-fifths vote of the Board of Supervisors.

General Fund Contingency - \$2,500,000

General Fund Contingency has decreased from the \$2,906,823 budgeted in 2009-10.

Library Fund Contingency - \$120,749

Library Fund Contingencies are recommended in the same amount as the prior year.

Designation for Unanticipated Labor Issues - \$500,000

General fund set aside for unanticipated labor issues.

Reserves

No reserves are allocated in the recommended budget to finance operational or capital appropriations. This is a significant decline from the \$4.2 million budgeted in 2009-10 budget and \$8,295,470 budgeted in 2008-09.

Reserves are established to save funds for future obligations. It is recommended that the 2010-11 budget include the following reserves:

- General Reserve of \$3,725,628
- Reserve Against Unfunded Liabilities of \$890,000
- Other Post Employment Benefits Reserve of \$1,100,000

Debt Service

County Services Center, West Sacramento \$371,596

Debt service payments are made to the City of West Sacramento for the purchase and remodeling of the County Services Center pursuant to a tri-party agreement between the County of Yolo, City of West Sacramento and West Sacramento Redevelopment Agency (Fund 825).

Source of Financing: ACO Fund \$371,584

Guide to Reading the Budget

Welcome to the Yolo County budget for the fiscal year 2010-11, which begins on July 1, 2010. These sections of the budget document are designed to help readers understand the purpose and content of the budget, as well as locate whatever data and/or information for which they may be looking.

The Purpose of the Budget

The budget represents the Board of Supervisors' operating plan for each fiscal year, identifying programs, projects, services, and activities to be provided, their costs, and the financing plan to fund them.

The budget is also a vehicle for presenting plans and opportunities that will make Yolo County an even better place to live and work. It includes a narrative from each department that reports program successes in the prior year, as well as goals for the next year. In the latter case, new approaches may be presented for more effective and relevant methods of delivering services to county residents.

Developing the Budget

Every year the County of Yolo goes through a budget development cycle to ensure the preparation of a balanced budget for the coming fiscal year. The last day of the county's fiscal year always falls on June 30. The County Administrator compiles and presents to the Board of Supervisors a recommended budget, which is produced as a team effort, with input from all 24 departments, and meets the County Administrator's standards as a sound, comprehensive plan, consistent with Board policy direction, and achievable within estimates of available resources. The Board of Supervisors is scheduled to consider the 2010-11 Recommended Budget on June 15 (June 16 and 17 if necessary). They will return for a vote on what will become the Adopted Budget following passage of the State budget. At the end of the year, the Auditor-Controller will submit the Final Budget incorporating all of the changes made to the budget during the year

County of Yolo Budget Calendar

- February 5..... Department target budget due to CAO
- February 11, 12..... Board of Supervisors Strategic Planning Session
- February 17..... Department Head budget planning session preparation meeting
- February 18..... Distribute budget instructions and new targets for departments
- February 19, 25, 26 and March 4..... Staff Workshops
- February 22-24 Requested budget preparation trainings
- March 12 Deadline for Departments to Submit:

- Information Technology Requests to CAO
- Human Resource Requests to CAO
- Equipment/Facility Requests to CA O
- Tribal Mitigation Fund Requests to CAO

March 19 Budget Request Submission Deadline

March 23 Board of Supervisors Workshop #1 (ADMH, DESS)

March 26 Board of Supervisors Workshop #2 (Health, Sheriff, Probation, Public Guardian)

April 6 Board of Supervisors Workshop #3 (DA, CSS, PD, Conflict Indigent Defense)

April 9 Board of Supervisors Workshop #4 (HR, General Services, IT, PPW)

April 23 Board of Supervisors Workshop #5
(Ag, Coop Ext, Library, Parks; Clerk-Recorder, Assessor, Auditor)

April 30 Board of Supervisors Workshop #6 (CAO, Board of Supervisors, County Counsel)

May 5 (6 and 7 if needed) Board of Supervisors Preliminary Budget Workshop

May 11 Master Fee Resolution to Board of Supervisor

May 14 Governor’s May Revision to State Budget

May 17-19 Review Governor’s May Revision Impact with Department Heads

May 21-25 Department Review of Recommended Budgets

May 26-31 CAO Review of Final Recommended Budget

June 1 Notice of Budget Hearings/Budget to Print Shop

June 4 Distribution of 2010-11 Recommended Budget & Media Briefing

June 15 (16 and 17 if needed) Initial Budget Hearing

August 15 Close of fiscal year books & fund balance calculated

August 17 1st quarter monitor & summer budget bulletin to Board of Supervisors

October 2 Statutory deadline to adopt 2009-10 final budget

How the Final Budget Affects Residents of Yolo County

The paramount goal of county government is to enhance and protect the quality of life for local residents. To that end, the County of Yolo acts as an administrative agent for municipal, state, and federal programs and services. The budget ensures that residents continue to receive comprehensive and fiscally sound services in the following areas throughout each fiscal year:

- **State and federal services** are those that impact nearly all county residents. Such services are, for the most part, found in the areas of health and human services, including health and public health, foster care, employment and assistance programs, in-home supportive services for the disabled, alcohol and drug and mental health services. These services are funded primarily by state and federal funds.
- **Countywide (local) services** are common to all counties in California and support all residents of the county. These include the District Attorney, Public Defender, jail and juvenile detention facilities, Assessor, Elections, Auditor-Controller/Treasurer-Tax Collector, regional parks, roads, Clerk-Recorder and the Office of Emergency Services.
- **Municipal services** pertain mainly to unincorporated areas of the county and include fire protection, Sheriff's patrol, building and land use regulations, road maintenance, parks and other municipal type services.

How to Locate Information in the Budget

The budget is divided into subject and/or category sections. It covers a wide range of information from general overviews to specific data.

1. If you are looking for general information...

...about the budget as a whole, see *Introduction and Overview*, the *Letter from the County Administrator*, or the *Appendix*. These sections include an overview of the recommended budget, preliminary budget assumptions for the coming fiscal year due to baseline trends, state budget issues, and the current economic climate. They also contain information on emerging "issues" and pending state actions.

2. If you are looking for specific information...

...related to county department activities, see *Individual Departments*. County departments are grouped together under categories of similar services, which are marked by tabs. Check the *Table of Contents* for department listings and page numbers. All department narratives include the following:

- an overview of the department's functions;
- a selected listing of departmental accomplishments in the previous year, and objectives for the coming year; and
- a summary of anticipated budget expenses, and revenues, as compared to the prior year's adopted expenses.

3. You can also find data and information on the following topics in the Appendix:

- **Glossary of Budget Terms**
- **Equipment List:** a listing of all equipment purchases with a cost unit in excess of \$5,000 recommended for the year.
- **Position Listings:** a comprehensive list of county positions followed by a listing of salaries.

- **State Required Appropriations List**
- **Information on Special Districts:** showing which districts are independent and which are governed by the Board of Supervisors, as well as a listing of special district budgets.
- **2009-10 Budget Principles:** the county financial policies that guide the creation of the budget.
- **Financial Standards for Yolo County:** management and protection of assets, revenue, expenditures and the county treasury.
- **Policy on Reserve and Fund Balance**

Other Policies/Methodologies Helpful for Understanding the County Budget

Budgetary Amendments

After the budget is adopted it becomes necessary to amend the budget from time to time. Budgetary amendments that change total revenues or appropriations for a department require Board of Supervisors approval. These include: (1) the appropriation of revenues not included in the adopted budget; (2) reductions to estimated revenues and related appropriations when it is determined that the revenues will not be received; (3) appropriation increases supported by use of available fund balance, reserves, designations or appropriations for contingencies; or (4) the transfer of monies or appropriations from one fund or department to another.

The Accounting Basis used in the Budget

The budget is developed on a modified accrual basis for governmental fund types (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds), adjusted for encumbrance accounting. Appropriations for encumbrances are included and appropriations for expenditures against prior year encumbrances are excluded. Under the modified accrual basis, obligations are generally budgeted as expenses when incurred, while revenues are recognized when they become both measurable and available to finance current year obligations. Proprietary fund types (e.g., Airport and Sanitation) are budgeted on a full accrual basis. Not only are obligations recognized when incurred, but revenues are also recognized when they are incurred or owed to the county. The government-wide, proprietary and investment trust fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Fund Types used by the County

Governmental Fund Types:

- **General Fund:** This is the general operating fund of the county. All financial resources except for those required to be accounted for in other funds are included in the General Fund.
- **Public Safety Fund:** Passed by the voters to help backfill counties for the loss of local property taxes the state shifted to schools, Proposition 172 provided a

statewide, ½ cent sales tax to help counties pay for law enforcement related services.

- **Special Revenue Funds:** These funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Yolo County Special Revenue Funds include: Health and Mental Health Services, State Realignment, Development Impact fees, Tribal Mitigation and various other restricted funds.
- **Debt Service Funds:** These funds account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.
- **Capital Projects Funds:** These funds account for financial resources used for the acquisition or construction of major capital facilities (other than those in proprietary fund types).

Proprietary Fund Types:

- **Enterprise Funds:** Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the Board of Supervisors is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed primarily through user charges or (b) where the Board of Supervisors has decided that periodic determination of revenues earned, expenses incurred, and net income or loss is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds:

- **Internal Service Funds:** Internal Service Funds (ISF) account for the financing of goods or services provided by one department or agency to other departments or agencies of the county or other governmental units on a cost reimbursement basis. A common use of these fund types is to account for the county's self insurance programs.

How to Read Budget Tables

