

Appendices

Glossary of Budget and Planning Terms

Adopted Budget: The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the Recommended Budget.

Appropriation: An authorization by the Board of Supervisors from a specific fund to a specific agency or program to make expenditures or incur obligations for a specified purpose and period of time. The budget contains many items of appropriation. These appropriations are limited to one year unless otherwise specified.

Budget Unit: Similar to sub-accounts within budgets; created for tracking expenditures or revenues which must be accounted for separately.

Contingencies: A budgetary provision representing that portion of the financing set aside to meet unforeseen expenditure requirements or to offset revenue shortfalls. A contingency budget may occur for each special fund.

Capital Expenditures: Expenditures incurred for the improvement to or acquisition of land, facilities and infrastructure.

Community Development Block Grant (CDBG): A federal grant administered by the County for housing and development activities that: (1) benefit lower income persons; (2) prevent/eliminate slums and blight; or (3) meet urgent community development needs.

Cash Flow: The analysis of cash receipts (revenues) to required payments (expenditures) and reporting of net cash balance projections. The Auditor and Controller prepares cash flow reports that project the inflow, outflow and net balance of cash on a monthly, quarterly and annual basis.

Debt Service: Annual principal and interest payments that local government owes on borrowed money.

Enterprise Fund: A fund established to account for operations that are financed and operated in a manner similar to private business enterprises (e.g. water, gas and electric utilities; airports; parking garages; or transit systems). The governing body intends that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditures: Actual spending of funds authorized by an appropriation.

Expense Transfers & Reimbursements: This expenditure account group, which is shown as a decrease in expenditures, consists of transfers of costs for services provided between budget units in the same governmental type fund. The cost of the service is transferred to the revenue earning department with an equal reduction in cost to the department providing the service.

Fee for Services: Fees charged for certain services provided to citizens and other public agencies. Examples of these fees include: planning and public works services such as sale of plans and specifications and blueprints, and plan or map check fees; library services including book fines and lost or damaged books; park facilities usage including camping, parking and picnic area usage; document recording services, certified copies of vital statistics; animal services such as vaccination and impound fees; law enforcement reimbursement for hospital care and services for prisoners, juvenile court wards and juvenile hall.

Final Budget: The Adopted Budget adjusted by all revisions throughout the fiscal year as of June 30.

Fiscal Year (FY): A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County of Yolo's fiscal year is July 1 through June 30.

Full Time Equivalent (FTE): In concept, one person working full-time for one year. A normal fiscal year equals 2,080 staff hours. Two workers, each working half that number of hours, together equal one staff year. County salaries and benefits costs are based on the total number of FTEs approved in each budget unit.

Fund: A fiscal and accounting entity in which cash and other financial resources, all related liabilities and equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations. Funds may contain one or more budget units.

Fund Balance: The amount of dollar resources remaining in a fund at year's end. Usually this is the difference between total expenditures and total resources of a fund.

General Fund: The County's primary operating fund, which is used to account for all financial resources, except those required to be accounted for in another fund (Funds 110, 111, 114).

Generally Accepted Accounting Principles (GAAP): The uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of an entity.

General Purpose Revenue: Revenue derived from sources not specific to any program or service delivery that may be used for any purpose that is a legal expenditure of County funds. Examples of General Purpose Revenue include property taxes, sales taxes, property tax in lieu of vehicle license fees, court fines, real property transfer tax and miscellaneous other sources. There are no restrictions as to the use of these monies - often referred to as discretionary revenue.

General Reserve: A reserve established to address unforeseen catastrophic situations. The general reserve can only be established or adjusted during the annual budget adoption process and is not available except during a legally declared emergency. Generally accepted accounting principles (GAAP) provide that a local government should maintain a general reserve between 5% and 15% of expenditures.

Goal: A long-term organizational target or direction of development. It states what the organization wants to accomplish or become over the next several years. (Bryson)

Government Finance Officers Association (GFOA): An organization comprised of government accounting and finance professionals throughout the United States and Canada, whose goals include but are not limited to improving financial management practices and encouraging excellence in financial reporting and budgeting by state and local governments.

Gross Appropriation: The total spending authority of a budget unit. This is the total of all expenditures not including intrafund (or expense) transfers.

Interfund Transfers: The transfer of resources between funds of the same government reporting entity.

Internal Service Fund (ISF): A proprietary type fund used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a cost-reimbursement basis.

Joint Powers Agreement (JPA): A contractual agreement between a city, county and/or special district in which services are agreed to be performed, or the County agrees to cooperate with or lend its powers to the other entity.

Key Initiative: The specific action steps that will be taken during a budget year to accomplish part of the program goals and help accomplish one of the department's goals or one of the Board of Supervisor's strategic goals.

Maintenance of Effort (MOE): Occasionally required by state law or by an initiative, it requires the county to maintain a designated base level of spending, usually in order to receive additional revenues.

Mandate: A requirement from the State or federal government that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard.

Mission: What the County is striving to do over a continuous period of time; its organizational purpose.

Net Appropriation: A budget unit's gross appropriation less any transfers within the same budget unit for services rendered and received.

Net County Cost: Budgeted appropriations less estimate of revenue anticipated. The amount of General Fund dollars needed to balance the proposed budget.

Objective: A measurable target that must be met on the way to attaining a goal. A statement of anticipated accomplishment, usually measurable and time bound.

Operating Transfers: Operating transfers result when one fund provides a service on behalf of another fund. The providing fund budgets the amount required by the other fund in the "Operating Transfer Out" expenditure account. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue accounts.

Performance Measures: Indicators of the amount of work accomplished, the efficiency with which tasks were completed, and/or the effectiveness of a program; often expressed as the extent to which objectives were accomplished. Performance measures focus primarily on outcome measures (planned results).

ABBREVIATIONS

Realignment Funds: These funds come from vehicle license fee and sales tax revenue collected by the state and allocated to counties. The funds are a “backfill” of the loss of state General Fund support or a shift of program responsibility from the state to the county for health, social services and youth corrections.

Recommended Budget: The budget document developed by the CAO and county departments and formally approved by the Board of Supervisors to serve as the basis for public hearings and deliberations prior to the determination of the adopted budget.

Reserves: A portion of fund equity that is set aside and not appropriated or spent, or that is legally or contractually restricted for a specific future.

Revenues: Amounts received from taxes, fees, permits, licenses, interest earnings and intergovernmental sources.

Special Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Usually eligible expenses are very specific and known to a reasonable degree of accuracy, e.g., a health insurance premium increase set for a date certain.

Strategy: The means by which an organization intends to accomplish a goal or objective. (Bryson)

Unreserved/Undesignated Fund Balance: The portion of fund balance that is available for financing the budget requirements for a current or future fiscal period.

Vision: The image or picture of future desired outcomes for the organization.

ARRA: American Recovery and Reinvestment Act of 2009

AWM: Agriculture, Weights and Measures

CAFR: Comprehensive Annual Financial Report

CAO: Chief Administrative Officer

CDBG: Community Development Block Grant

CSA: County Service Area

CSAC: California State Association of Counties

CWS: Child Welfare Services

DCSS: Department of Child Support Services

FEMA: Federal Emergency Management Agency

FY: Fiscal Year

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

GFOA: Government Finance Officers Association

GIS: Geographic Information System

IHSS: In-Home Supportive Services

ISF: Internal Service Fund

IT: Information Technology

NACO: National Association of Counties

OES: Office of Emergency Services

OPEB: Other Post Employment Benefit

TABS: Tax Allocation Bonds

TOT: Transient Occupancy Tax

TRANS: Tax and Revenue Anticipation Notes

VLF: Vehicle License Fees

Recommended Budget Equipment List 2012-13

Item No.	Department	BU	Description	Qty	Revenue Source	Unit Cost	Total
1	PPW - Roads	299-1	John Deere 210SK Skid Loader	1	Rd Funds	\$95,000	\$95,000
2	PPW - Roads	299-1	Emergency Utility Trailer	1	Rd Funds	\$30,000	\$30,000
3	PPW - Roads	299-1	John Deere 670 Motor Grader	1	Rd Funds	\$253,000	\$253,000
4	PPW - Integrated Waste	194-1	20,000 Mixing Tank for Septic Waste	1	Fees	\$125,000	\$125,000
5	PPW - Integrated Waste	194-1	Computer Server	1	Fees	\$12,500	\$12,500
6	DA - Consumer Fraud Unit	2052	Vehicle - SUV	1	Dept	\$40,000	\$40,000
7	Library	605-1	ScanEze Sensitizer/Desensitizer	1	Dept	\$10,000	\$10,000
8	Library	605-1	Automatic Sorter Software License	1	Dept	\$26,500	\$26,500
9	General Services - IT Data	156-1	Kanguru Disk Duplicator	1	Dept	\$5,500	\$5,500
10	General Services - IT Data	156-1	Anti-Malware Software	1	Dept	\$18,000	\$18,000
11	General Services - IT Data	156-1	Firewall & Failover for Internet	1	Dept	\$15,000	\$15,000
12	General Services - IT Data	156-1	Network Switches	25	Dept	\$8,000	\$200,000
13	General Services - IT Data	156-1	Servers	8	Dept	\$8,750	\$70,000
14	General Services - IT Data	156-1	Server (test & database)	2	Dept	\$18,000	\$36,000
15	General Services - IT Data	156-1	Server (DMZ)	1	Dept	\$9,000	\$9,000
16	General Services - IT Data	156-1	Server (GIS)	1	Dept	\$10,000	\$10,000
17	General Services - IT Telecom	185-1	Voice Mail/Unified Messaging (SW)	1	Dept	\$190,000	\$190,000
18	General Services - IT Telecom	185-1	Voice Mail/Unified Messaging (HW)	1	Dept	\$35,000	\$35,000
19	General Services - IT Telecom	185-1	Switch Upgrade to Media Gateway	1	Dept	\$15,000	\$15,000
20	General Services - IT Telecom	185-1	Switch Upgrade to Media Gateway (SW)	1	Dept	\$60,000	\$60,000
21	General Services - IT Telecom	185-1	Switch Upgrade to Media Gateway (HW)	1	Dept	\$100,000	\$100,000
22	General Services - IT Telecom	185-1	Switch Upgrade to CS1000e (SW)	1	Dept	\$36,000	\$36,000
23	General Services - IT Telecom	185-1	Switch Upgrade to CS1000e (HW)	1	Dept	\$74,000	\$74,000
24	General Services - IT Telecom	185-1	Port PoE Switches	7	Dept	\$6,000	\$42,000
25	Sheriff - AB109	250-6	Vehicle	1	AB109	\$25,000	\$25,000
26	Sheriff - Animal Services	280-1	Truck & Equipment (Replace Existing)	1	Dept	\$42,000	\$42,000
27	Sheriff - Court Security	240-1	Vehicle & Equipment	1	Restricted	\$48,000	\$48,000
28	Sheriff - Coroner	286-1	Computer Server	1	Dept	\$20,000	\$20,000
29	Sheriff - Patrol (CAP)	250-7	Patrol Vehicle & Equipment	2	CAP	\$48,000	\$96,000
30	Sheriff - Patrol	250-7	Patrol Vehicle & Equipment	7	To be determined	\$48,000	\$336,000
31	Sheriff - Patrol	250-7	Replacement Vehicle for Detectives	1	To be determined	\$32,000	\$32,000
32	Sheriff - Patrol	250-7	Replacement Vehicle for Gangs	1	To be determined	\$32,000	\$32,000

Authorized Position Summary

Department/Division	<u>Full-Time Equivalent</u>			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
Agriculture				
Administrative Assistant	1	1	1	\$ 3,400 - \$ 4,133
Administrative Clerk II	1	1	1	\$ 2,513 - \$ 3,056
Ag & Standards Inspector II	1	1	1	\$ 3,588 - \$ 4,361
Ag & Standards Inspector IV	5	5	5	\$ 4,549 - \$ 5,529
Ag & Standards Technician	2	2	2	\$ 3,054 - \$ 3,712
Ag Comm & Sealer of Weights	1	1	1	\$ 7,475 - \$ 9,086
Chief Deputy Ag Commissioner	1	1	1	\$ 6,733 - \$ 8,185
Deputy Ag Comm/Sealer	3	3	3	\$ 5,104 - \$ 6,203
Office Support Specialist	1	1	1	\$ 2,968 - \$ 3,608
Total	16	16	16	
Alcohol, Drug & Mental Health				
Account Clerk III	2	2	2	\$ 2,754 - \$ 3,348
Accountant	2	2	2	\$ 4,097 - \$ 4,980
Accounting Technician	1	1	1	\$ 3,148 - \$ 3,826
ADMH Specialist II	9	9	7	\$ 2,889 - \$ 3,511
Administrative Clerk II	9	9	9	\$ 2,513 - \$ 3,056
Administrative Clerk IV	1	1	1	\$ 3,094 - \$ 3,761
Administrative Serv Analyst	5	5	3	\$ 4,558 - \$ 5,540
Alcohol & Drug Specialist II	3	3	2	\$ 2,961 - \$ 3,598
Alcohol, Drug and MH Prog Coor	1	1	1	\$ 4,542 - \$ 5,520
Alcohol, Drug and MH Prog Mgr	1	1	1	\$ 5,759 - \$ 6,999
Business Services Officer	1	1	1	\$ 6,669 - \$ 8,106
Business Services Supervisor	1	1	1	\$ 3,551 - \$ 4,317
Clinical Program Manager	2	2	2	\$ 6,460 - \$ 7,852
Clinician II	17	17	15	\$ 4,541 - \$ 5,519
Deputy Dir - ADMH Clinical	1	1	1	\$ 6,989 - \$ 8,495
Deputy Dir - ADMH Operations	1	1	1	\$ 6,989 - \$ 8,495
Director of Alcohol, Drug & MH	1	1	1	\$ 8,633 - \$ 10,494
Mental Health Specialist I	0.5	0.5	0.5	\$ 2,569 - \$ 3,123
Mental Health Specialist II	5	5	5	\$ 2,961 - \$ 3,598
Nurse Practitioner	2	2	1.5	\$ 6,608 - \$ 8,031
Office Support Specialist	2	2	2	\$ 2,968 - \$ 3,608
Outreach Specialist II	3	3	3	\$ 3,759 - \$ 4,569
Psychiatrist-Board Certified	4	4	2.5	\$ 12,842 - \$ 15,609
Psychiatrist-Med. Director	1	1	1	\$ 13,483 - \$ 16,388
Quality Mgmt/Data Admin	1	1	1	\$ 6,370 - \$ 7,743
Senior Accounting Technician	1	1	1	\$ 3,463 - \$ 4,209
Senior Admin Serv Analyst	1	1	1	\$ 5,111 - \$ 6,213
Senior Staff Nurse	3.5	3.5	3.5	\$ 5,469 - \$ 6,647
Supervising Clin. Psychologist	4	4	3	\$ 5,659 - \$ 6,879
Supervising Clinician	2	2	1	\$ 5,020 - \$ 6,103
Total	88	88	77	

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
Assessor				
Appraiser III	7	7	7	\$ 4,477 - \$ 5,442
Assessment Office Spec. II	1	1	1	\$ 2,650 - \$ 3,221
Assessment Office Spec. III	7	7	5	\$ 2,990 - \$ 3,635
Assessor	1	1	1	\$ 11,473 - \$ 11,473
Chief Deputy County Assessor	2	2	2	\$ 7,053 - \$ 8,573
Senior Appraiser	3	3	3	\$ 5,024 - \$ 6,107
Senior Assessment Technician	2	2	2	\$ 3,452 - \$ 4,196
Senior Auditor-Appraiser	2	2	2	\$ 5,024 - \$ 6,107
Senior Cadastral Drafting Tech	1	1	1	\$ 3,252 - \$ 3,953
Supervising Assessment Tech	1	1	1	\$ 3,724 - \$ 4,527
Total	27	27	25	
Auditor-Controller				
Account Clerk III	1	1	1	\$ 2,754 - \$ 3,348
Accountant	1	0	0	\$ 4,097 - \$ 4,980
Accountant-Auditor I - Conf.	1	1	1	\$ 3,841 - \$ 4,669
Administrative Clerk II	1	1	1	\$ 2,513 - \$ 3,056
Asst. Auditor-Controller	1	1	1	\$ 7,465 - \$ 9,074
Auditor II	1	1	1	\$ 4,180 - \$ 5,080
Auditor-Contrl./Treas.-Tax Col.	1	1	1	\$ 11,868 - \$ 11,868
Manager, Cost Acct. & Budget	1	1	1	\$ 6,904 - \$ 8,392
Manager, General Accounting	1	1	1	\$ 6,904 - \$ 8,392
Revenue Collections Spec. II	1	1	1	\$ 3,199 - \$ 3,888
Revenue Collections Spec. III	1	2	2	\$ 3,736 - \$ 4,541
Senior Accountant	3	3	3	\$ 4,679 - \$ 5,688
Senior Accountant - Conf.	1	0	0	\$ 4,809 - \$ 5,844
Senior Accounting Tech - Conf.	1	1	1	\$ 3,466 - \$ 4,213
Senior Accounting Technician	5	6	5	\$ 3,463 - \$ 4,209
Senior Administrative Serv Analyst	0	1	1	\$ 5,111 - \$ 6,213
Senior Auditor	1	1	1	\$ 5,147 - \$ 6,256
Supervising Rev Collection Off	1	0	0	\$ 4,210 - \$ 5,118
Treasury Specialist	1	1	1	\$ 3,936 - \$ 4,785
Total	24	24	23	
Board of Supervisors				
Asst. Supervisor's Deputy	5	5	4	\$ 3,543 - \$ 4,306
Board of Supervisors	5	5	5	\$ 4,917 - \$ 4,917
Supervisor's Deputy	5	5	5	\$ 4,486 - \$ 5,453
Total	15	15	14	
Child Support Services				
Administrative Clerk II	1	1	1	\$ 2,513 - \$ 3,056
Administrative Serv Analyst	1	1	1	\$ 4,558 - \$ 5,540
Assistant Director of Child Support	1	1	1	\$ 6,996 - \$ 8,504
Business Services Manager	1	1	1	\$ 5,806 - \$ 7,057
Business Services Supervisor	1	1	1	\$ 3,551 - \$ 4,317
Child Support Assistant	7	7	7	\$ 2,640 - \$ 3,210
Child Support Attorney V	3	3	3	\$ 10,009 - \$ 12,165

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
Child Support Officer II	25	25	24	\$ 3,353 - \$ 4,076
Child Support Program Manager	1	1	1	\$ 6,386 - \$ 7,762
Director of Child Support Serv	1	1	1	\$ 10,115 - \$ 12,296
Senior Child Support Officer	8	8	7	\$ 3,644 - \$ 4,429
Staff Development Manager	1	1	1	\$ 5,806 - \$ 7,057
Supervising Child Support Off	5	5	5	\$ 4,038 - \$ 4,909
Technical Support Spec. III	1	1	0	\$ 4,520 - \$ 5,494
Total	57	57	54	
Cooperative Extension Service				
Administrative Assistant	1	1	1	\$ 3,400 - \$ 4,133
Cooperative Extension Asst	2	2	2	\$ 3,295 - \$ 4,006
Total	3	3	3	
County Administrator				
<u>Administration</u>				
Asst. County Administrator	1	1	1	\$ 11,033 - \$ 13,411
Board Clerk III	2	2	2	\$ 3,575 - \$ 4,346
Chief Budget Analyst	1	1	0	\$ 7,926 - \$ 9,634
Clerk of the Board of Sup.	1	1	0	\$ 6,843 - \$ 8,317
County Administrator	1	1	1	\$ 16,083 - \$ 16,083
County-Tribe Coordinator	1	1	1	\$ 5,010 - \$ 6,090
Deputy County Administrator	1	1	1	\$ 9,986 - \$ 12,137
Director of Human Resources	1	1	0	\$ 8,884 - \$ 10,798
Executive Asst. - Co. Admin	1	1	1	\$ 4,841 - \$ 5,884
Manager of Econ Res Dev	1	1	1	\$ 8,471 - \$ 10,297
Manager of Intergov. Relations	1	1	1	\$ 8,471 - \$ 10,297
Manager of Public Affairs	1	1	1	\$ 7,245 - \$ 8,805
Principal Management Analyst	2	2	2	\$ 7,205 - \$ 8,757
Senior Accountant	0	1	1	\$ 4,679 - \$ 5,688
Secretary III - Conf.	1	1	1	\$ 3,130 - \$ 3,805
Total	16	17	14	
<u>Cache Creek Area Plan</u>				
Manager of Natural Resources	1	1	1	\$ 7,430 - \$ 9,032
Natural Resources Prog Coord	1	1	1	\$ 4,371 - \$ 5,314
Total	2	2	2	
<u>Community Development Block Grants</u>				
Senior Management Analyst	1	1	0.9	\$ 6,107 - \$ 7,424
Total	1	1	0.9	
<u>General Services-Administration</u>				
Secretary to the Director-Non Sup	1	1	0	\$ 3,672 - \$ 4,464
Senior Accountant	1	0	0	\$ 4,679 - \$ 5,688
Total	2	1	0	

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
<u>Human Resources</u>				
Administrative Clerk II - Conf	1	1	1	\$ 2,514 - \$ 3,057
Human Resources Manager	1	1	1	\$ 7,043 - \$ 8,561
Personnel Assistant	1	1	1	\$ 3,993 - \$ 4,854
Principal Management Analyst	1	1	1	\$ 7,205 - \$ 8,757
Principal Personnel Analyst	2	2	2	\$ 6,681 - \$ 8,121
Risk Manager/Safety Officer	1	1	1	\$ 7,003 - \$ 8,512
Secretary III - Conf.	1	1	1	\$ 3,130 - \$ 3,805
Senior Personnel Analyst	1	1	1	\$ 6,141 - \$ 7,464
Total	9	9	9	
<u>Office of Emergency Services</u>				
Emergency Services Manager	1	1	1	\$ 7,969 - \$ 9,685
Emergency Services Planner	1	1	1	\$ 5,929 - \$ 7,206
Total	2	2	2	
County Clerk-Recorder				
<u>County Clerk-Administration</u>				
Administrative Assistant	1	1	0	\$ 3,400 - \$ 4,133
Asst. Clerk-Recorder	2	2	2	\$ 4,917 - \$ 5,977
Asst. to the Co Clerk/Recorder	1	1	1	\$ 3,286 - \$ 3,994
Chief Deputy Clerk/Recorder	1	1	1	\$ 6,406 - \$ 7,786
County Clerk-Recorder	1	1	1	\$ 9,671 - \$ 9,671
Departmental IT Manager	1	1	1	\$ 6,554 - \$ 7,966
Total	7	7	6	
<u>County Clerk-Elections</u>				
Administrative Clerk II	1	1	0	\$ 2,513 - \$ 3,056
Administrative Serv Analyst	1	1	1	\$ 4,558 - \$ 5,540
Elections Aide	1	1	1	\$ 2,026 - \$ 2,462
Elections Technician	1	1	1	\$ 2,713 - \$ 3,298
Senior Elections Technician	1	1	1	\$ 3,041 - \$ 3,697
Supervising Elections Tech	1	1	1	\$ 3,583 - \$ 4,355
Total	6	6	5	
<u>County Clerk-Recorder</u>				
Clerk-Recorder Support Spec II	5	5	5	\$ 3,452 - \$ 4,196
Clerk-Recorder Technician II	6	6	5	\$ 2,966 - \$ 3,606
Vital Records Deputy Registrar	1	1	1	\$ 3,440 - \$ 4,182
Total	12	12	11	
County Council				
Asst. County Counsel	1	1	1	\$ 11,733 - \$ 14,262
County Counsel	1	1	1	\$ 15,914 - \$ 15,914
Legal Administrative Assistant	1	1	1	\$ 4,332 - \$ 5,266
Secretary - County Counsel	1	1	1	\$ 3,617 - \$ 4,396
Senior Deputy Co. Counsel	5	5	4.45	\$ 9,255 - \$ 11,250
Total	9	9	8.45	

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
District Attorney				
<u>Child Abduction</u>				
DA Enforcement Officer	1	1	1	\$ 4,107 - \$ 4,992
DA Investigator II	1	1	1	\$ 5,493 - \$ 6,677
Deputy District Attorney IV	1	1	1	\$ 8,309 - \$ 10,099
Total	3	3	3	
<u>Criminal Prosecution</u>				
Accounting Technician	1	1	1	\$ 3,148 - \$ 3,826
Administrative Serv Analyst	1	1	1	\$ 4,558 - \$ 5,540
Asst. Chief DA Investigator	1	1	1	\$ 8,100 - \$ 9,846
Asst. Chief Deputy Dist. Atty.	2	2	2	\$ 11,012 - \$ 13,385
Business Services Manager	1	1	1	\$ 5,806 - \$ 7,057
Business Services Supervisor	1	1	1	\$ 3,551 - \$ 4,317
Chief DA Investigator	1	1	1	\$ 8,693 - \$ 10,566
Chief Deputy Dist. Attorney	1	1	1	\$ 12,464 - \$ 15,149
Chief of Finance and Admin.	1	1	1	\$ 6,660 - \$ 8,096
DA Confidential Secretary	1	1	1	\$ 3,453 - \$ 4,197
DA Enforcement Officer	6	6	5.5	\$ 4,107 - \$ 4,992
DA Investigator II	5	6	4	\$ 5,493 - \$ 6,677
DA Lieutenant	3	3	2	\$ 6,449 - \$ 7,839
DA Senior Enforcement Officer	1	0	0	\$ 4,312 - \$ 5,242
Departmental IT Manager	1	1	1	\$ 6,554 - \$ 7,966
Deputy District Attorney V	4	3	3	\$ 10,009 - \$ 12,165
Deputy District Attorney IV	18	18	14	\$ 4,674 - \$ 10,099
District Attorney	1	1	1	\$ 15,383 - \$ 15,383
Legal Secretary II	17	17	14	\$ 2,948 - \$ 3,584
Office Support Specialist	1	2	2	\$ 2,968 - \$ 3,608
Senior Accountant	1	1	1	\$ 4,679 - \$ 5,688
Senior Deputy Probation Off.	1	1	1	\$ 4,597 - \$ 5,587
Supervising Legal Secretary	2	2	2	\$ 3,526 - \$ 4,285
Total	72	72	61.5	
<u>Criminal Prosecution Grants</u>				
DA Investigator II	4	3	2	\$ 5,493 - \$ 6,677
Deputy District Attorney IV	8	9	7	\$ 4,674 - \$ 10,099
Total	12	12	9	
<u>Consumer Fraud and Environmental Protection</u>				
Deputy District Attorney V	0	1	1	\$ 10,009 - \$ 12,165
DA Senior Enforcement Officer	0	1	1	\$ 4,312 - \$ 5,242
Total	0	2	2	
<u>Insurance Fraud</u>				
DA Investigator II	2	2	2	\$ 5,493 - \$ 6,677
Deputy District Attorney IV	1	1	1	\$ 4,674 - \$ 10,099
Total	3	3	3	

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
<u>Multi-Disciplinary Interview Center</u>				
DA Enforcement Officer	1	1	1	\$ 4,107 - \$ 4,992
DA Investigator II	1	1	0	\$ 5,493 - \$ 6,677
Deputy District Attorney IV	1	0	0	\$ 4,674 - \$ 10,099
Social Worker	1	1	1	\$ 3,435 - \$ 4,175
Total	4	3	2	
<u>Special Investigations (YONET)</u>				
DA Enforcement Officer	2	2	0.5	\$ 4,107 - \$ 4,992
Total	2	2	0.5	
<u>Victim Services</u>				
Legal Secretary II	1	1	1	\$ 2,948 - \$ 3,584
Senior Social Worker	1	1	1	\$ 3,922 - \$ 4,767
Victim Witness Program Asst.	2	2	2	\$ 3,084 - \$ 3,749
Victim Witness Program Manager	1	1	1	\$ 4,510 - \$ 5,483
Total	5	5	5	
Employment and Social Services				
Accountant-Auditor I	4	4	4	\$ 3,737 - \$ 4,542
Accounting Technician	1	1	1	\$ 3,148 - \$ 3,826
Administrative Assistant	5	5	5	\$ 3,400 - \$ 4,133
Administrative Clerk II	21	21	21	\$ 2,513 - \$ 3,056
Administrative Hearings Off	1	1	1	\$ 3,964 - \$ 4,818
Administrative Serv Analyst	12	12	12	\$ 4,558 - \$ 5,540
Adult Services Worker II	9	9	9	\$ 4,080 - \$ 4,959
Asst. Director of Emp & SS	2	2	2	\$ 7,514 - \$ 9,134
Chief of Finance, DESS	1	1	1	\$ 7,514 - \$ 9,134
Departmental HR Coordinator	1	1	0	\$ 5,274 - \$ 6,411
Director of Employment and SS	1	1	1	\$ 10,195 - \$ 12,392
Emp & SS Division Manager	5	5	5	\$ 6,831 - \$ 8,304
Employment & SS Program Sup.	20	20	20	\$ 4,745 - \$ 5,768
Employment Services Spec II	32	32	32	\$ 3,922 - \$ 4,767
Employment Services Spec III	10	10	10	\$ 4,314 - \$ 5,245
Office Support Specialist	15	15	15	\$ 2,968 - \$ 3,608
Public Assistance Sp III-IEVS	3	3	3	\$ 3,938 - \$ 4,787
Public Assistance Spec. III	98	98	92	\$ 3,715 - \$ 4,516
Senior Accounting Technician	10	10	9	\$ 3,463 - \$ 4,209
Senior Admin Serv Analyst	5	5	5	\$ 5,111 - \$ 6,213
Senior Storekeeper	1	1	1	\$ 3,121 - \$ 3,794
Social Services Assistant	1	1	1	\$ 2,377 - \$ 2,890
Social Worker Practitioner	28	28	28	\$ 4,925 - \$ 5,987
Social Worker Supervisor II	6	6	6	\$ 5,401 - \$ 6,566
Storekeeper	1	1	1	\$ 2,835 - \$ 3,446
Support Services Supervisor	1	1	1	\$ 4,007 - \$ 4,870
Total	294	294	286	

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
General Services				
<u>General Services-Facilities & Maintenance</u>				
Building Craftsmechanic III	6	6	6	\$ 3,692 - \$ 4,489
Deputy Director - General Svcs	1	1	1	\$ 8,007 - \$ 9,731
Facilities Superintendent	1	1	1	\$ 4,944 - \$ 6,010
Lead Building Craftsmechanic	1	1	1	\$ 3,875 - \$ 4,710
Office Support Specialist	1	1	1	\$ 2,968 - \$ 3,608
Parks & Facilities Worker III	1	1	1	\$ 3,251 - \$ 3,952
Project Manager	1	1	1	\$ 4,552 - \$ 5,534
Total	12	12	12	
<u>General Services-Graphics</u>				
County Printer	1	1	0	\$ 2,987 - \$ 3,631
General Services Assistant	1	1	1	\$ 2,392 - \$ 2,909
Total	2	2	1	
<u>Information Technology</u>				
Administrative Clerk II	1	1	1	\$ 2,513 - \$ 3,056
Business Services Manager	1	1	1	\$ 5,806 - \$ 7,057
Database Administrator	1	1	1	\$ 7,155 - \$ 8,697
Departmental IS Coordinator	2	2	2	\$ 4,981 - \$ 6,055
Director of IT and Telecomm	1	1	1	\$ 8,884 - \$ 10,798
GIS Coordinator	1	1	1	\$ 4,843 - \$ 5,886
GIS Specialist II	1	1	1	\$ 4,208 - \$ 5,115
Information Security Officer	1	1	1	\$ 7,230 - \$ 8,790
Information Technology Manager	4	4	4	\$ 7,951 - \$ 9,664
Internet Systems Specialist	1	1	1	\$ 6,127 - \$ 7,448
Network Systems Specialist I	1	1	1	\$ 5,496 - \$ 6,681
Network Systems Specialist III	1	1	1	\$ 6,651 - \$ 8,085
Programmer Analyst III	3	3	2	\$ 5,554 - \$ 6,752
Programmer Analyst IV	3	3	3	\$ 6,430 - \$ 7,817
Senior Business Sys. Analyst	1	1	1	\$ 5,650 - \$ 6,869
Systems Software Spec. III	1	1	1	\$ 6,651 - \$ 8,085
Technical Support Spec. III	4	4	4	\$ 4,520 - \$ 5,494
Total	28	28	27	
<u>General Services-Parks</u>				
Associate Parks Planner	2	2	1	\$ 5,226 - \$ 6,351
Building Craftsmechanic III	1	1	1	\$ 3,692 - \$ 4,489
Parks & Facilities Worker III	2	2	2	\$ 3,251 - \$ 3,952
Secretary III	1	1	1	\$ 3,128 - \$ 3,801
Senior Accounting Technician	1	1	1	\$ 3,463 - \$ 4,209
Supv Parks & Facilities Wkr	1	1	1	\$ 3,639 - \$ 4,424
Total	8	8	7	
<u>General Services-Parks HJPA</u>				
Habitat Mitigation Manager	1	1	1	\$ 6,271 - \$ 7,623
Office Support Specialist	1	1	1	\$ 2,968 - \$ 3,608
Total	2	2	2	

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
<u>General Services-Purchasing</u>				
Buyer II	1	1	1	\$ 3,657 - \$ 4,446
Lead Buyer	1	1	1	\$ 4,400 - \$ 5,349
Manager of Purchasing Services	1	1	1	\$ 6,188 - \$ 7,521
Total	3	3	3	
<u>Telecommunications</u>				
Office Support Specialist	1	1	1	\$ 2,968 - \$ 3,608
Supervising Telecom. Spec.	1	1	1	\$ 4,622 - \$ 5,619
Telecommunications Technician	1	1	1	\$ 4,509 - \$ 5,481
Total	3	3	3	
<u>Veterans Service Office</u>				
Veterans Service Officer	1	1	1	\$ 5,079 - \$ 6,174
Veterans Service Rep II	1	1	1	\$ 3,322 - \$ 4,037
Total	2	2	2	
Health Department				
<u>Children's Medical Services</u>				
Children Services Elig Spec II	1	1	1	\$ 3,321 - \$ 4,036
Children Services Elig Sup	1	1	1	\$ 3,653 - \$ 4,440
Health Department Program Mgr	1	1	1	\$ 5,348 - \$ 6,501
Office Support Specialist	1	1	1	\$ 2,968 - \$ 3,608
Physical Therapist	2	2	2	\$ 7,755 - \$ 9,427
Physician	1	1	1	\$ 9,814 - \$ 11,929
Senior Comm. Health Asst.	1	1	1	\$ 2,903 - \$ 3,528
Senior Public Health Nurse	4	5	4	\$ 5,824 - \$ 7,079
Supervising Pub Health Nurse	1	1	0	\$ 6,079 - \$ 7,389
Therapy Aide	1	1	1	\$ 2,968 - \$ 3,608
Total	14	15	13	
<u>Community Health</u>				
Administrative Clerk II	1	1	0	\$ 2,513 - \$ 3,056
Administrative Clerk IV	1	1	1	\$ 3,094 - \$ 3,761
Administrative Serv Analyst	2	2	2	\$ 4,558 - \$ 5,540
Asst. Dir. Public Health Nursing	1	1	0	\$ 6,969 - \$ 8,470
Chief of Public Health Lab Ser	1	1	0	\$ 6,761 - \$ 8,218
Comm. Health Asst. II	7	8	8	\$ 2,651 - \$ 3,222
Deputy Dir/Health Fiscal	1	1	1	\$ 6,529 - \$ 7,936
Director of Health	1	1	1	\$ 10,700 - \$ 13,006
Director of PH Nursing	1	1	1	\$ 7,506 - \$ 9,123
Emergency Plan/Train Coord	2	2	2	\$ 4,595 - \$ 5,585
Emergency Prep Program Sup	1	1	1	\$ 5,155 - \$ 6,266
Health Dept. Program Manager	1	1	1	\$ 5,348 - \$ 6,501
Health Officer	0	0.5	0.5	\$ 11,882 - \$ 14,443
Health Program Coordinator	1	1	1	\$ 5,004 - \$ 6,083
Laboratory Technician	1	1	0	\$ 2,856 - \$ 3,471
Lactation/Breastfeeding Coord.	1	1	1	\$ 3,839 - \$ 4,667
Office Support Specialist	3	4	4	\$ 2,968 - \$ 3,608
Outreach Specialist II	4	4	3.1	\$ 3,759 - \$ 4,569

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
Public Health Epidemiologist	1	1	1	\$ 5,292 - \$ 6,433
Public Health Microbiolog. II	1	1	0	\$ 4,512 - \$ 5,485
Public Health Nutritionist	1	1	1	\$ 4,003 - \$ 4,866
Secretary to the Dir.-Nonsup	1	1	1	\$ 3,672 - \$ 4,464
Senior Admin Serv Analyst	1	1	0	\$ 5,111 - \$ 6,213
Senior Comm. Health Asst.	1	1	1	\$ 2,903 - \$ 3,528
Senior Public Health Nurse	4	4	1	\$ 5,824 - \$ 7,079
Supervising PH Nutritionist	1	1	1	\$ 4,403 - \$ 5,352
Total	41	43.5	33.6	
<u>Environmental Health</u>				
Accounting Technician	1	1	1	\$ 3,148 - \$ 3,826
Administrative Clerk II	2	2	2	\$ 2,513 - \$ 3,056
Business Services Supervisor	1	1	1	\$ 3,551 - \$ 4,317
Director of Environmental Hlth	1	1	1	\$ 8,440 - \$ 10,259
Environmental Health Spec. III	8	8	7	\$ 5,130 - \$ 6,236
Hazardous Materials Spec. III	9	9	8	\$ 5,130 - \$ 6,236
Supervising Env. Health Spec.	1	1	1	\$ 5,396 - \$ 6,558
Supervising Haz Mat Spec.	1	1	1	\$ 5,396 - \$ 6,558
Total	24	24	22	
<u>Indigent Health Care</u>				
Comm. Health Asst. II	1	1	0	\$ 2,651 - \$ 3,222
Office Support Specialist	1	0	0	\$ 2,968 - \$ 3,608
Senior Public Health Nurse	2	1	0	\$ 5,824 - \$ 7,079
Total	4	2	0	
Library				
<u>Archives and Records Center</u>				
Librarian I	1	1	1	\$ 3,267 - \$ 3,971
Library Assistant II	0.75	0.75	0.75	\$ 2,784 - \$ 3,383
Total	1.75	1.75	1.75	
<u>Library</u>				
Asst. County Librarian	1	1	1	\$ 6,412 - \$ 7,795
Business Services Manager	1	1	1	\$ 5,806 - \$ 7,057
County Librarian	1	1	1	\$ 8,884 - \$ 10,798
Electronic/Technical Librarian	1	1	1	\$ 4,546 - \$ 5,526
Librarian I	2	2	2	\$ 3,267 - \$ 3,971
Librarian II	5.85	5.85	5.8	\$ 4,027 - \$ 4,894
Library Assistant II	9.1	10.1	9.9	\$ 2,784 - \$ 3,383
Library Assistant III	1	1	1	\$ 3,043 - \$ 3,699
Library Associate	4	4	3.85	\$ 3,043 - \$ 3,699
Library Branch Manager I	2	2	2	\$ 4,739 - \$ 5,760
Library Branch Manager II	1	1	1	\$ 5,142 - \$ 6,250
Library Branch Sup - MLS	4	4	3.84	\$ 4,027 - \$ 4,894
Library Circulation Supervisor	1	1	1	\$ 3,566 - \$ 4,334
Library Program Manager	1	1	0	\$ 4,739 - \$ 5,760
Office Support Specialist	1	1	1	\$ 2,968 - \$ 3,608
Total	35.95	36.95	35.39	

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
<u>211 Yolo</u>				
Library Associate	0.6	1	1	\$ 3,043 - \$ 3,699
Total	0.6	1	1	
Planning and Public Works				
<u>Building and Planning</u>				
Asst. Dir-Planning Services	1	1	1	\$ 8,519 - \$ 10,355
Building Inspector III	2	2	1	\$ 4,851 - \$ 5,897
Chief Building Official	1	1	1	\$ 7,738 - \$ 9,406
Permit Counter Technician II	2	2	2	\$ 3,483 - \$ 4,234
Principal Planner	2	2	1	\$ 6,514 - \$ 7,918
Senior Planner	2	2	2	\$ 6,078 - \$ 7,388
Total	10	10	8	
<u>Integrated Waste</u>				
Civil Engineer	2	2	2	\$ 6,042 - \$ 7,344
Construction Inspector	1	1	1	\$ 5,456 - \$ 6,632
Deputy Dir-Integrated Waste	1	1	1	\$ 8,519 - \$ 10,355
Engineering Technician II	1	1	1	\$ 3,792 - \$ 4,610
Office Support Specialist	1	1	1	\$ 2,968 - \$ 3,608
Senior Admin Serv Analyst	1	1	1	\$ 5,111 - \$ 6,213
Senior Civil Engineer	3	3	3	\$ 7,499 - \$ 9,115
Senior Solid Waste Attendant	8	8	8	\$ 3,261 - \$ 3,964
Senior Solid Waste Fac. Worker	3	3	3	\$ 3,326 - \$ 4,043
Senior Water/Air Quality Spec	1	1	1	\$ 4,923 - \$ 5,983
Supervising Solid Waste Attend	1	1	1	\$ 3,558 - \$ 4,325
Waste Red/Recycling Mgr	1	1	1	\$ 6,145 - \$ 7,470
Waste Reduction/Recycling Coor	1	1	1	\$ 4,730 - \$ 5,750
Total	25	25	25	
<u>Roads</u>				
Administrative Serv Analyst	1	1	1	\$ 4,558 - \$ 5,540
Asst. Dir-Pub Works	1	1	1	\$ 8,790 - \$ 10,686
Asst. Road Maintenance Worker	2	2	1	\$ 2,658 - \$ 3,232
Business Services Officer	1	1	1	\$ 6,669 - \$ 8,106
Civil Engineer	3	3	3	\$ 6,042 - \$ 7,344
Construction Inspector	2	2	2	\$ 5,456 - \$ 6,632
County Service Area Manager	1	1	1	\$ 6,397 - \$ 7,776
Director of Planning and PW	1	1	1	\$ 10,923 - \$ 13,276
Heavy Equipment Mechanic	0	1	1	\$ 3,738 - \$ 4,543
Office Support Specialist	1	1	1	\$ 2,968 - \$ 3,608
Principal Civil Engineer	1	1	1	\$ 7,748 - \$ 9,417
Public Works Superintendent	1	1	1	\$ 6,262 - \$ 7,611
Road Maintenance Crewleader	1	1	1	\$ 3,418 - \$ 4,154
Road Supervisor	2	2	2	\$ 4,058 - \$ 4,933
Secretary III	1	1	0	\$ 3,128 - \$ 3,801
Secretary to the Dir.-Nonsup	1	1	1	\$ 3,672 - \$ 4,464
Senior Accountant	1	1	1	\$ 4,679 - \$ 5,688
Senior Accounting Technician	2	3	3	\$ 3,463 - \$ 4,209

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
Senior Civil Engineer	5	5	5	\$ 7,499 - \$ 9,115
Senior Road Maintenance Worker	16	16	16	\$ 3,255 - \$ 3,956
Total	44	46	44	
<u>Fleet Services</u>				
Auto & Heavy Equipment Mech	1	1	0	\$ 3,690 - \$ 4,486
Fleet Services Manager	1	1	1	\$ 6,189 - \$ 7,522
Fleet Services Operations Coor	1	1	1	\$ 3,514 - \$ 4,272
Heavy Equipment Mechanic	1	0	0	\$ 3,738 - \$ 4,543
Senior Accounting Technician	1	0	0	\$ 3,463 - \$ 4,209
Total	5	3	2	
Probation				
<u>AB 109</u>				
Deputy Probation Officer II	11	11	11	\$ 4,275 - \$ 5,196
Secretary II	2	2	2	\$ 2,823 - \$ 3,431
Senior Deputy Probation Off.	2	2	2	\$ 4,597 - \$ 5,587
Supervising Probation Officer	1	1	1	\$ 4,874 - \$ 5,925
Total	16	16	16	
<u>AB 1913 Juvenile Justice</u>				
Deputy Probation Officer II	2	2	1	\$ 4,275 - \$ 5,196
Detention Officer II	0	1	1	\$ 3,760 - \$ 4,570
Senior Deputy Probation Off.	1	1	1	\$ 4,597 - \$ 5,587
Supervising Probation Officer	1	1	1	\$ 4,874 - \$ 5,925
Total	4	5	4	
<u>Administration</u>				
Administrative Clerk II	1	1	1	\$ 2,513 - \$ 3,056
Administrative Serv Analyst	1	1	1	\$ 4,558 - \$ 5,540
Asst. Chief Probation Officer	1	1	1	\$ 7,784 - \$ 9,462
Chief Probation Officer	1	1	1	\$ 9,309 - \$ 11,315
Fiscal Administration Officer	1	1	1	\$ 7,012 - \$ 8,524
Secretary II	1	1	0	\$ 2,823 - \$ 3,431
Secretary to the Dir.-Nonsup	1	1	1	\$ 3,672 - \$ 4,464
Senior Accounting Technician	2	2	2	\$ 3,463 - \$ 4,209
Total	9	9	8	
<u>Community Corrections</u>				
Administrative Clerk IV	0	1	1	\$ 3,094 - \$ 3,761
Asst. Juv. Hall Superintendent	0	0	0.4	\$ 5,553 - \$ 6,750
Business Services Supervisor	0	1	1	\$ 3,551 - \$ 4,317
Deputy Probation Officer II	0	4	4	\$ 4,275 - \$ 5,196
Probation Program Manager	0	1	1	\$ 6,121 - \$ 7,439
Secretary II	0	1	1	\$ 2,823 - \$ 3,431
Senior Deputy Probation Off.	0	1	1	\$ 4,597 - \$ 5,587
Supervising Probation Officer	0	1	1	\$ 4,874 - \$ 5,925
Total	0	10	10.4	

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
<u>COPS</u>				
Deputy Probation Officer II	3	3	3	\$ 4,275 - \$ 5,196
Office Support Specialist	1	1	1	\$ 2,968 - \$ 3,608
Senior Deputy Probation Off.	1	1	1	\$ 4,597 - \$ 5,587
Supervising Probation Officer	1	1	1	\$ 4,874 - \$ 5,925
Total	6	6	6	
<u>Detention</u>				
Administrative Assistant	2	2	2	\$ 3,400 - \$ 4,133
Administrative Clerk II	1	1	0	\$ 2,513 - \$ 3,056
Administrative Clerk IV	1	0	0	\$ 3,094 - \$ 3,761
Asst. Juv. Hall Superintendent	1	1	0.6	\$ 5,553 - \$ 6,750
Detention Officer II	39	38	37	\$ 3,760 - \$ 4,570
Secretary II	1	1	1	\$ 2,823 - \$ 3,431
Senior Detention Officer	6	6	6	\$ 3,952 - \$ 4,805
Superintendent of Juv Det Fac	1	1	1	\$ 7,076 - \$ 8,602
Supervising Detention Officer	5	5	5	\$ 4,190 - \$ 5,094
Total	57	55	52.6	
<u>Service</u>				
Business Services Supervisor	1	0	0	\$ 3,551 - \$ 4,317
Deputy Probation Officer II	27	23	18	\$ 4,275 - \$ 5,196
Office Support Specialist	1	1	1	\$ 2,968 - \$ 3,608
Probation Aide	1	1	1	\$ 3,302 - \$ 4,013
Probation Program Manager	2	1	1	\$ 6,121 - \$ 7,439
Secretary II	2	1	1	\$ 2,823 - \$ 3,431
Senior Deputy Probation Off.	5	4	4	\$ 4,597 - \$ 5,587
Supervising Probation Officer	4	3	3	\$ 4,874 - \$ 5,925
Total	43	34	29	
<u>Care of Court Ward</u>				
Deputy Probation Officer II	1	1	1	\$ 4,275 - \$ 5,196
Total	1	1	1	
Public Defender				
Administrative Assistant	1	1	1	\$ 3,400 - \$ 4,133
Asst. Chief Deputy Public Def	1	1	0	\$ 11,087 - \$ 13,476
Chief Deputy Public Defender	1	1	1	\$ 12,013 - \$ 14,602
Chief Public Defender Inv.	1	1	1	\$ 5,961 - \$ 7,246
Deputy Public Defender IV	18	18	17	\$ 4,674 - \$ 10,099
Deputy Public Defender V	3	3	3	\$ 10,009 - \$ 12,165
Legal Secretary II	3	3	3	\$ 2,948 - \$ 3,584
Public Defender	1	1	1	\$ 11,995 - \$ 14,580
Public Defender Invest. II	3	3	3	\$ 4,939 - \$ 6,003
Supervising Legal Secretary	1	1	1	\$ 3,526 - \$ 4,285
Total	33	33	31	

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
Public Guardian-Administrator				
Asst. Public Guardian/Admin.	1	1	1	\$ 5,367 - \$ 6,524
Conservatorship Officer	2	2	2	\$ 3,546 - \$ 4,309
Deputy Public Administrator	1	1	1	\$ 3,546 - \$ 4,309
Public Guardian/Administrator	1	1	1	\$ 9,671 - \$ 9,671
Senior Accounting Technician	1	1	1	\$ 3,463 - \$ 4,209
Total	6	6	6	
Sheriff-Coroner				
<u>AB 109</u>				
Correctional Officer II	8	14	14	\$ 3,918 - \$ 4,763
Deputy Sheriff	5	5	5	\$ 4,695 - \$ 5,708
Deputy Sheriff I	4	4	4	\$ 4,014 - \$ 4,879
Sheriff's Service Technician	0	1	1	\$ 3,331 - \$ 4,050
Total	17	24	24	
<u>Animal Services</u>				
Animal Care Technician	2	2	2	\$ 2,774 - \$ 3,373
Animal Services Officer II	8	8	7	\$ 3,206 - \$ 3,897
Business Services Manager	1	1	1	\$ 5,806 - \$ 7,057
Sheriff's Records Clerk II	4	4	4	\$ 2,798 - \$ 3,401
Supervising Animal Services Of	2	2	1	\$ 3,408 - \$ 4,142
Total	17	17	15	
<u>Civil Process</u>				
Deputy Sheriff	1	1	1	\$ 4,695 - \$ 5,708
Legal Secretary II	3	3	3	\$ 2,948 - \$ 3,584
Sergeant	1	1	1	\$ 5,792 - \$ 7,040
Supervising Legal Secretary	1	1	1	\$ 3,526 - \$ 4,285
Total	6	6	6	
<u>Coroner</u>				
Chief Deputy Coroner	1	1	1	\$ 5,166 - \$ 6,279
Deputy Coroner II	3	3	3	\$ 4,536 - \$ 5,514
Total	4	4	4	
<u>Court Security</u>				
Deputy Sheriff	20	20	20	\$ 4,695 - \$ 5,708
Lieutenant	0	1	1	\$ 7,087 - \$ 8,614
Sergeant	1	1	1	\$ 5,792 - \$ 7,040
Total	21	22	22	
<u>Detention</u>				
Captain	1	1	1	\$ 7,954 - \$ 9,669
Correctional Lieutenant	2	2	2	\$ 5,733 - \$ 6,969
Correctional Officer II	84	78	74	\$ 3,918 - \$ 4,763
Correctional Sergeant	9	9	8	\$ 4,396 - \$ 5,343
Corrections Records Shift Sup	4	4	4	\$ 3,477 - \$ 4,227
Corrections Records Spec. II	19	19	15	\$ 3,040 - \$ 3,696

APPENDIX C

Department/Division	Full-Time Equivalent			Monthly Salary Range
	Authorized 2011/12	Authorized 2012/13	Funded 2012/13	
Deputy Sheriff	8	8	7	\$ 4,695 - \$ 5,708
Detention Senior Cook	6	6	6	\$ 2,654 - \$ 3,226
Food Services Coordinator	1	1	1	\$ 3,421 - \$ 4,159
Lieutenant	1	0	0	\$ 7,087 - \$ 8,614
Sergeant	1	1	0	\$ 5,792 - \$ 7,040
Sheriff's Operations Tech.	1	1	0	\$ 3,525 - \$ 4,284
Sheriff's Records Manager	1	1	1	\$ 5,465 - \$ 6,642
Sheriff's Service Technician	2	1	1	\$ 3,331 - \$ 4,050
Total	140	132	120	
<u>Management</u>				
Accountant-Auditor I	1	1	1	\$ 3,737 - \$ 4,542
Administrative Serv Analyst	1	1	1	\$ 4,558 - \$ 5,540
Captain	1	1	1	\$ 7,954 - \$ 9,669
Senior Accounting Technician	1	1	1	\$ 3,463 - \$ 4,209
Sheriff-Coroner	1	1	1	\$ 14,580 - \$ 14,580
Sheriff's Chief of Finance	1	1	1	\$ 7,085 - \$ 8,612
Sheriff's Conf. Secretary	1	1	1	\$ 3,830 - \$ 4,656
Sheriff's Operations Tech.	1	1	1	\$ 3,525 - \$ 4,284
Sheriff's Plan/Research Mgr	1	1	0	\$ 5,190 - \$ 6,309
Supervising Legal Secretary	2	2	2	\$ 3,526 - \$ 4,285
Undersheriff-Coroner	1	1	1	\$ 10,578 - \$ 12,857
Total	12	12	11	
<u>Marine Patrol</u>				
Deputy Sheriff	2	2	1	\$ 4,695 - \$ 5,708
Sergeant	1	1	1	\$ 5,792 - \$ 7,040
Total	3	3	2	
<u>Patrol</u>				
Captain	1	1	1	\$ 7,954 - \$ 9,669
Crime Scene Investigator	1	1	1	\$ 3,332 - \$ 4,051
Deputy Sheriff	36	36	28	\$ 4,695 - \$ 5,708
Lieutenant	2	2	1	\$ 7,087 - \$ 8,614
Property and Evidence Tech.	1	1	0	\$ 3,055 - \$ 3,713
Senior Crime Scene Invest.	1	1	1	\$ 3,831 - \$ 4,657
Sergeant	6	6	5	\$ 5,792 - \$ 7,040
Sheriff's Operations Tech.	1	1	1	\$ 3,525 - \$ 4,284
Total	49	49	38	
<u>Training</u>				
Sheriff's Training Manager	1	1	1	\$ 5,190 - \$ 6,309
Deputy Sheriff Recruit/Trainee	1	1	0	\$ 4,178 - \$ 5,078
Total	2	2	1	
GRAND TOTAL	1,402.3	1,406.2	1,292.1	

County of Yolo Special District and Agency List

Dependent districts operate under the control of a county board of supervisors or a city council. These districts can be fire, cemetery, county service areas or other types of districts that provide services directly to the inhabitants within the adopted boundaries. Supervisors may appoint local advisory boards to assist and advise them in governing dependent districts.

Independent districts operate under locally elected, independent boards of directors.

Dependent County Service Areas (CSA)

El Macero CSA
 CSA No. 6-Snowball
 Wild Wings CSA*
 CSA No. 9
 North Davis Meadows CSA No. 10
 Dunnigan CSA No. 11
 Willowbank CSA No. 12
 Madison-Esparto CSA
 Clarksburg Lighting District
 Special Road District #3
 Rolling Acres Permanent Road Division

Dependent Fire Districts

Capay Valley Fire Protection District
 Dunnigan Fire Protection District
 East Davis Fire Protection District
 Esparto Fire Protection District
 Knights Landing Fire Protection District
 West Plainfield Fire Protection District
 Willow Oak Fire Protection District
 Winters Fire Protection District
 No-Mans Land Fire Protection District
 Clarksburg Fire Protection District
 Madison Fire Protection District
 Springlake Fire Protection District
 Zamora Fire Protection District

Independent Cemetery Districts

Capay Cemetery District
 Cottonwood Cemetery District
 Davis Cemetery District
 Knights Landing Cemetery District
 Mary's Cemetery District
 Winters Cemetery District

Independent Community Services Districts

Madison Community Services District
 Knights Landing Community Services District
 Esparto Community Services District
 Cacheville Community Services District

Independent Reclamation Districts

Reclamation District #537
 Reclamation District #999
 Reclamation District #2035
 Reclamation District #827
 Reclamation District #900
 Reclamation District No. 307
 Reclamation District No. 150
 Reclamation District #730
 Reclamation District #785
 Reclamation District #1600

Other Independent Districts/Agencies

Knights Landing Ridge Drainage District
 Yolo-Solano Air Quality Management District
 Yolo County Resource Conservation District
 Yolo County Flood Control & Water Conservation District
 Yolo-Zamora Water District
 Flood Control Maintenance Area District No. 4
 Levee Maintenance Area #12
 Dunnigan Water District
 North Delta Water Agency
 Sacramento River West Side Levee Maintenance
 Colusa Drainage District
 Yolo County Transit District
 Yolo County Habitat JPA
 Yolo County Law Library
 Yolo County Housing Authority
 Yolo County IHSS-PA
 Yolo County LAFCO
 Sacramento-Yolo Vector Control District
 Yolo Emergency Communication Agency

Independent Fire Districts

Yolo Fire Protection District
 Elkhorn Fire Protection District

Special District Budgets

APPENDIX E

Clarksburg Lighting District	Provides street lighting services in the town of Clarksburg. The district is governed by the Board of Supervisors and is administered by the Department of Planning and Public Works.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$3,525	\$0	\$0	\$0	\$3,525
Special Road Maintenance District # 3	Provides street lighting services in the town of Clarksburg. The district is governed by the Board of Supervisors and is administered by the Department of Planning and Public Works.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$1,300	\$0	\$0	\$0	\$1,300
Rolling Acres Permanent Road Maintenance District	Provides road maintenance services to twenty-one properties with road access to Yellowstone Avenue, Carlsbad Avenue and Yosemite Avenue. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$4,300	\$0	\$0	\$0	\$4,300
El Macero County Service Area	Provides water, sewer, & fire protection services to the El Macero community located in Davis. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$741,800	\$0	\$0	\$79,651	\$821,451
Snowball Levee Maintenance Area #6	Provides levee maintenance along a 6-mile stretch of the Sacramento River located in the town of Knights Landing. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$39,800	\$0	\$0	\$0	\$39,800
Wild Wings Golf Course	On March 10, 2009 the voters of the Wild Wings CSA passed Measure O. This allowed the CSA to become the legal owner of the Wild Wings Golf Course from the private owner, Wild Wings, LLC. This budget reflects the responsibility of operating and maintaining the golf course. A capital improvement plan was also adopted by the CSA to meet identified changes needed to make the golf course more viable. As part of Measure O the Wild Wings community agreed to impose a special tax on their properties at a maximum rate of \$1,700 a parcel to repay the delinquent taxes incurred by the private landowner and to assume ownership and operations of the golf course. In addition, an agreement was entered into in March, 2009 between the Wild Wings County Service Area and KemperSports for the operation and management of the golf course.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$872,366	\$0	\$254,413	\$93,120	\$1,219,899
Wild Wings County Service Area Sewer	Provides sewer services to the Wild Wings subdivision located along Hwy 16. The district is governed by the Board of Supervisors and administered by the Department of Planning and Public Works to meet requirements imposed by the Regional Water Quality Control Board and the Department of Health Services.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$299,109	\$0	\$0	\$0	\$299,109

Special District Budgets

APPENDIX E

Wild Wings County Service Area - Water	Provides water services to the Wild Wings subdivision located along Hwy 16. The district is governed by the Board of Supervisors and administered by the Department of Planning and Public Works to meet requirements imposed by the Regional Water Quality Control Board and the Department of Health Services.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$222,000	\$0	\$0	\$338	\$222,338
North Davis Meadows Area #10 - Water	Provides water services, storm drainage control, street lighting, park services, median and landscape maintenance for the North Davis Meadows subdivision. The district is governed by the Board of Supervisors which is administered by the Department of Planning and Public Works.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$147,185	\$0	\$0	\$0	\$147,185
North Davis Meadows Area #10 - Sewer	Provides sewer services to the North Davis Meadows Subdivision. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$91,192	\$0	\$0	\$0	\$91,192
Dunnigan County Service Area #11	Provides street lighting services in the town of Dunnigan. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$6,500	\$0	\$0	\$0	\$6,500
Willowbank County Service Area	Provides water administrative services to the Willowbank Subdivision. The district is governed by the Board of Supervisors, which is advised by a citizen advisory committee and administered by the Department of Planning, and Public Works.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$4,450	\$0	\$0	\$0	\$4,450
Esparto County Service Area	Provides soil erosion control, storm drainage, park & recreation services in the town of Esparto as a part of the Madison Esparto County Service Area. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$42,720	\$0	\$0	\$0	\$42,720
Madison County Service Area	Provides soil erosion control and storm drainage in the town of Madison as a part of the Madison Esparto County Service Area. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.					
	Salaries & Benefits	Services & Supplies	Other Charges	Transfer Out	Contingency/ Reserve	Total
	\$0	\$37,000	\$0	\$0	\$0	\$37,000



County of Yolo

Administrative Policies and Procedures Manual

TITLE: COST ACCOUNTING	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	DATE: JUNE 7, 2011

A. PURPOSE

This policy sets forth the policy and principles for determining costs for various purposes in Yolo County in support of the strategic goal of a financially sustainable county government.

B. APPLICABILITY

This policy provides guidance on the calculation of costs of county programs and activities. It amplifies the objective of cost recovery contained in the policy titled *Financial Standards* and supplements the *Policy on Cost Recovery and Fees*. This policy recognizes that costs are defined and calculated differently for different purposes. The relevant purposes in Yolo County are managerial decision making, rate setting, claiming for reimbursement and financial reporting.

C. POLICY

1. COST DETERMINATION

- a. Cost data should be supported by, and reconciled to, the County's general ledger.
- b. The total cost of an activity or program is composed of direct costs and an allocable portion of indirect costs; this is also referred to as full cost.
- c. Indirect costs are made up of administrative costs within the work unit as well as an allocated share of countywide overhead.
- d. For a county program that is federally funded, allowable costs for claim purposes are determined by reference to cost principles stipulated in *Cost Principles for State, Local, and Indian Tribe Governments*, a.k.a. *OMB Circular A-87* (2 CFR Part 225).

As a summary, to be allowable, costs must meet the following general criteria:

- 1) Be necessary and reasonable
- 2) Be allocable to the program in accordance with relative benefits received
- 3) Be authorized and not prohibited by laws or regulations
- 4) Conform to any limitations or exclusions stipulated in laws, regulations or terms and conditions.
- 5) Be consistent with county policies and procedures
- 6) Be accorded consistent treatment
- 7) Be determined in accordance with generally accepted accounting principles

County of Yolo

Administrative Policies and Procedures Manual

TITLE: POLICY ON COST ACCOUNTING	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	DATE: JUNE 7, 2011

- 8) Not be included in a cost used to meet matching requirement elsewhere
- 9) Be net of all applicable credits
- 10) Be adequately documented

2. COST ALLOCATION

- a. A cost is allocable to a particular cost objective if the goods and services involved are chargeable or assignable to such cost objective in accordance with relative benefits received. Rate of use may be used as an approximation of benefits received. In rare exceptions, ability to bear, or straight-line time pro-ration may be appropriate bases for allocating costs.
- b. Indirect costs that originate from within a department are charged to a program by using an indirect cost rate that must be approved by the County Auditor-Controller.
- c. Although it is expected that all departments will bill out their costs timely in accordance with the Policy on Cost Recovery and Fees, there will be certain residual costs of central service functions or administrative departments such as CAO, Counsel, IT, General Services, etc., that are not direct-billed to users. These are allocated through the countywide cost allocation plan that is prepared by the County Auditor-Controller and approved by the State Controller. Once approved, these costs will be charged to user departments, usually two years in arrears.

3. COST ACCOUNTING

- a. Cost data should be tracked in the formal accounting records at the level of detail that would facilitate the various purposes of management: managerial decision making, rate setting, claiming for reimbursement and financial reporting.
- b. The accounting system should contain sufficient documentation about costs that would satisfy the ten criteria for cost allowability in OMB Circular A-87 mentioned above.
- c. Different costs may be calculated for different purposes: managerial decisions; rate-setting; claiming; financial reporting.

4. COST FOR MANAGERIAL DECISIONS

- a. To determine the true cost of a program all pertinent costs should be identified, computed and charged to the program, in accordance with generally accepted accounting principles, irrespective of laws, regulations or contractual agreements.

County of Yolo
Administrative Policies and Procedures Manual

TITLE: POLICY ON COST ACCOUNTING	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	DATE: JUNE 7, 2011

- b. Cost estimates should be provided to customers (internal and external) prior to delivery of goods or services.
- c. Cost charges should be reconciled to cost estimates after delivery is completed.
- d. For certain managerial decisions involving comparisons of alternatives, it may be appropriate to distinguish:
 - Avoidable costs from sunk costs
 - Variable costs from fixed costs
 - One-time costs from recurring costs
 - Hard costs from opportunity costs

5. COST FOR RATE SETTING

- a. Fees and rates should be set to recover only actual costs and after considering the following factors:
 - i. Constraints of laws and regulations.
 - ii. Public good versus specific benefit: a user's fee should be set to reflect the estimated benefits received by the user; if a service results in substantial benefit to the public at large then it may be appropriate to recover only the portion that benefits specific user and let the balance of the cost be borne by the taxpayers.
 - iii. Market demand: the extent of cost recovery depends on whether the market for the services is strong and supports a high level of cost recovery.
 - iv. Practicality of collection: under certain conditions it may be impractical to establish a system to identify and charge users.
- b. To smooth out the effect of erratic fluctuations in costs, fees may be set to recover a long-term average cost that approximates the actual cost for the period.
- c. Rates should be set to recover the total costs of internal service fund and enterprise fund activities.
- d. All fees should conform to the *Policy on Cost Recovery and Fees*.

County of Yolo
Administrative Policies and Procedures Manual

TITLE: POLICY ON COST ACCOUNTING	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	DATE: JUNE 7, 2011

6. COST FOR CLAIMING

- a. All claimed costs should be determined as specified in COST DETERMINATION and COST ALLOCATION above.
- b. All claimed costs should conform to the requirements of the funding sources.
- c. To the extent allowable, costs should be claimed such that cash inflows are maximized.

7. COST FOR FINANCIAL REPORTING

- a. Generally, transactions are recorded at historical costs; assets and liabilities are valued in accordance with generally accepted accounting principles appropriate for government, as enunciated by standards issued by the Government Accounting Standard Board and practices prescribed by the Government Finance Officers Association in Governmental Accounting, Auditing and Financial Reporting (the Blue Book).
- b. The County's general ledger is designed primarily for reporting financial condition and results for financial accountability purposes. It is the backbone of the county financial system to which all other cost systems must reconcile.
- c. All financial reports on the County or its programs must be based on the county general ledger.
- d. Cost estimates that are other than historical costs (such as replacement costs, actuarial costs, etc.) can be used in circumstances allowed by generally accepted accounting principles and must be supported by fact-based analyses.
- e. Prescribed cost reports must conform to the requirements of the requestor agencies.

8. COST FOR FINANCIAL PLANNING

- a. Cost projections that are used for financial planning purposes may be based on historical costs adjusted by the appropriate inflationary or deflationary factors; replacement costs, or actuarial costs. Such purposes may include evaluating the adequacy of a reserve or sinking fund or evaluating the merit of various long-term financing options.
- b. Future costs may be prepaid into a sinking fund that is administered countywide by the County Auditor-Controller for the purpose of preserving the ability to provide sustained services.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: COST RECOVERY AND FEES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: JUNE 7, 2011

A. PURPOSE

This policy sets forth the philosophy and principles for recovering county costs through fees and other charges for services to support the strategic goal of financial sustainability in county government.

B. APPLICABILITY

This policy provides guidance on the establishment and maintenance of fees and rates charged by the County in exchange for services rendered. It amplifies the objective of cost recovery contained in the policy titled *Financial Standards* and is supplemented by the *Policy on Cost Accounting* and the *Policy on Revenue and Collection*. This policy does not apply to taxes and assessments levied by the County or other special purpose governmental entities, nor to negotiated sharing of revenues between the County and others.

C. POLICY

1. COST RECOVERY

- a. Departments shall seek to recover the full cost of all services they provide to agencies, entities or individuals outside the County of Yolo organization on a contractual or fee basis or when obtaining grant funding. The purpose of full cost recovery is to preserve the ability to provide sustained services.
- b. Internal Service Funds shall recover the full cost of all services they provide to departments, agencies, entities or individuals on a contractual or fee basis.
- c. Full cost is defined as the sum of direct costs plus departmental/fund overhead costs plus external indirect costs that conform to the *Policy on Cost Accounting*.
- d. Board of Supervisors approval is required for initiation or revision of public fees and charges (except for fee amounts that are fixed by statute), initiation and renewal of revenue contracts, and to apply for and accept grants.

2. FEES AND CHARGES

- a. The County can charge a fee for the following:
 - 1) A specific benefit conferred, privilege granted, service or product provided, directly to the payor that is not provided to those not charged.

County of Yolo

Administrative Policies and Procedures Manual

TITLE: POLICY ON COST RECOVERY AND FEES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: JUNE 7, 2011

- 2) Reasonable regulatory costs incident to the issuance of licenses or permits, performance of investigations, inspections or audits.
 - 3) A fine, penalty, or other monetary charge imposed by the judicial agencies as a result of violation of laws.
- b. Except for fees, fines or penalties that are fixed by law, fee rates shall be set to sufficiently recover, in the long-run, all and only actual full costs incurred by the County, directly or indirectly, and consistent with long-term cost trends.
 - c. Except for fees, fines or penalties imposed by law, fees shall be charged or allocated to the payor in a manner that reflects fairly and reasonably the benefits received by the payor from the County or the burden caused by payor on the County.
 - d. To the extent practicable, estimates of fees and charges should be provided in advance of providing services to the customers.
 - e. All fees and proposed changes must be supported by calculations that have been reviewed by the County Auditor-Controller and that are based on methods authorized by the Auditor-Controller.
 - f. The County Administrator shall review all proposed changes to the fee schedules, grant applications and revenue contracts from an overall policy perspective. The County Counsel and County Auditor-Controller shall review all revenue contracts to ensure that the County's interests are protected.

3. SUBSIDIES AND WAIVERS

- a. No board-approved fees or charges can be reduced or waived without the specific approval of the Board of Supervisors.
- b. The Board of Supervisors may reduce or waive certain fees that apply to certain individuals or organizations. Such reduction or waiver shall be requested by the party concerned in writing to the department providing the services; department staff shall evaluate the request and submit findings to the County Administrator, who will make a recommendation to the Board of Supervisors for final decision. In the evaluation, the department should provide:
 - 1) The total amount of the reduction requested and approved reductions in the past.
 - 2) In regard to fees related to construction projects, a finding that the waiver or reduction does not create a public work.
 - 3) A finding that the waiver or reduction does not create a gift of public funds.

County of Yolo

Administrative Policies and Procedures Manual

TITLE: POLICY ON COST RECOVERY AND FEES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: JUNE 7, 2011

- 4) A finding that the fee meets at least one of the criteria listed in section 2.a above in regard to this payor.
- 5) A finding that describes one or more of the following:
 - i. The payment of the fee would cause economic hardship (defined in U.S. Treasury regulations as the inability to meet reasonable basic living expenses) due the financial condition of the payor.
 - ii. The payor is making a net economic contribution to the County that exceeds the amount of the fee; or is providing uncompensated services to the County that are of comparable value to the fee.
 - iii. The payor engages in activities that specifically advance the county's strategic goals.
- c. The Board of Supervisors may delegate the authority to reduce fees to other county officials and approve a procedure with specific criteria for the officials to follow.
- d. At least annually, the County Administrator shall report to the Board the types and amounts of fees that have been waived or reduced and the associated impact to county services.
- e. Statutes or the courts may allow certain fees and fines to be reduced or waived by specific county officials; such reductions or waivers are exempt from the provisions of this policy.

4. OFFICIAL FEE LIST

- a. All county fees approved by the Board of Supervisors shall be included in the County Master Fee Resolution and Fee Schedule which becomes the official County fee list. The County Administrator shall recommend annual updates to the Master Fee Schedule for approval by the Board of Supervisors.
- b. Departments charging fees are to make available to the public a fee schedule which states the nature of services provided and the effective date of fee implementation.
- c. Departments shall review all fees annually for necessary changes to comply with this policy.

5. INTER-DEPARTMENTAL CHARGES

- a. County departments providing services to other departments shall, as practicable, charge the recipient departments the full costs of those services through direct billing.
- b. County departments shall track cost data and allocate costs to county programs in accordance with the Policy on Cost Accounting.

County of Yolo
Administrative Policies and Procedures Manual

TITLE: POLICY ON COST RECOVERY AND FEES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: JUNE 7, 2011

- c. The countywide cost allocation plan is a method of allocating administrative and overhead costs and shall not be used for billing purpose, except for residual amounts that could not be practically direct-billed.
- d. All such inter-departmental charges shall be recorded timely in the accounts of the departments and paid through inter-fund transfers or journal entries.

6. REVENUE CONTRACTS

- a. Any contractual provisions involving the levy of county fees or recovery of county costs shall be reviewed by the County Auditor-Controller in addition to the County Counsel.
- b. Any negotiated provisions that result in less than full cost recovery or a levy that is less than the amount in the approved fee list shall be evaluated by the County Administrator and County Auditor-Controller who shall make a recommendation to the Board of Supervisors.
- c. All revenue contracts shall contain provisions that allow County staff to receive reports and access the records to validate the revenue paid to the County.

7. COST CLAIMS

- a. All costs included in claims shall conform to the *Policy on Cost Accounting* and this Policy.
- b. All claimed costs shall be based on the County general ledger and other official records maintained by the County Auditor-Controller and shall be supported by proper documentation.
- c. All claims shall be submitted timely and in the proper format to paying entities.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: FUND BALANCES AND RESERVES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: JUNE 7, 2011

A. PURPOSE

This policy relates to the classification and use of fund balances, and describes the plan for financial reserves to support the strategic goal of financial sustainability in county government.

B. APPLICABILITY

This policy applies to the County General Fund as well as all other governmental funds and is consistent with *Governmental Accounting Standards Board Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions*, (GASB 54). Governmental funds are used to account for governmental activities that are principally supported by taxes and intergovernmental revenues. In Yolo County, they include the General Fund, the Public Safety Fund, the Roads and Transportation Fund, the Tobacco Securitization Fund, the Mental Health Managed Care Fund, and over a hundred other smaller funds. This policy does not apply to proprietary funds or fiduciary funds.

C. POLICY

1. GENERAL FUND

- a. The General Fund is normally used to account for and report all financial resources not accounted for and reported in another fund; these resources are generally not restricted to specific purposes.
- b. In addition, as the chief operating fund of the county government, the General Fund has a broader mandate than other funds; this includes accumulating sufficient resources for the administration of the government, for the provision of county services that have no dedicated funding, and for the mitigation of contingencies. Due to this important mandate, the General Fund is often viewed as a measure of the financial health of the county government; as such, it is regularly scrutinized by bond rating agencies, grantors, lenders and other potential County financial partners.
- c. For the above reasons, General Fund resources should be used sparingly and the General Fund should be the fund of last resort: all special purpose funds should be expended first before General Fund resources are drawn on.

2. FUND BALANCE CLASSIFICATION AND USE

- a. Fund balance in governmental funds essentially represents working capital that can either be used as a liquidity reserve or for spending in future years. In order to determine what portion of fund balance is available for spending in a future budget, the fund balance is broken down into five different categories denoting various levels of restrictions. The five classifications conform to GASB 54 and are, in order of decreasing constraint:
 - 1) **Nonspendable Fund Balance** - These are amounts that cannot be spent due to their nature (e.g. prepaid amounts) or are amounts that must be maintained intact legally or contractually (e.g. corpus of a permanent fund).

County of Yolo

Administrative Policies and Procedures Manual

TITLE: FUND BALANCES AND RESERVES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: JUNE 7, 2011

- 2) **Restricted Fund Balance** - These are amounts that are constrained for a specific purpose by external parties, constitutional provision or enabling legislation. The constraints are imposed by either laws, or federal or state grantors or creditors. The constraints can only be removed by the imposing party. For example, most grant funds would be restricted to the purposes of the grant; Measure P - 2008 bond proceeds are restricted to the maintenance and expansion of the Davis library; Proposition 42 gas sales tax funds are restricted to certain expenditures for public streets and roads.
 - 3) **Committed Fund Balance** - These are amounts that are constrained for a specific purpose by the Board of Supervisors. A board resolution or a budget resolution is required to impose, remove or change the constraints placed on these resources. For example, the Habitat and Resource Management Program Fund was established by the Board of Supervisors to finance the implementation of the Cache Creek Area Plan; the Demeter Fund was established by the Board of Supervisors to create an endowment which would generate a perpetual income of \$1 million beginning in 2024.
 - 4) **Assigned Fund Balance** - In funds other than the General Fund, these amounts are any remaining positive amounts not classified in the above-listed categories. For example, in a capital project fund, any positive balance that is not nonspendable, restricted or committed, is automatically reported as assigned fund balance. In the General Fund, assigned amounts reflect intended uses of resources and may be constrained for a specific purpose by the County Administrator or the County Auditor-Controller. Such constraint can be changed or removed by the same county officers. Such assignment and subsequent changes should be reported at least annually to the Board as part of the Recommended Budget. Assigned amounts should not cause a deficit in unassigned fund balance in the General Fund. For example, a portion of the year-end balance of the General Fund may be set aside to eliminate a projected budget deficit in the next fiscal year; this amount , as well as year-end encumbrances in the General Fund would constitute assigned fund balance.
 - 5) **Unassigned Fund Balance** – These are amounts that have no restriction of any kind. By definition, a positive unassigned fund balance can exist only in the General Fund. In other governmental funds, there can only be negative unassigned fund balance, that is, residual deficit.
- b. **Unrestricted Fund Balance** – This term is used to refer to the aggregate of all funds that are not restricted. This would be the sum of committed, assigned and unassigned fund balances as described above.

3. ORDER OF SPENDING

- a. In order to preserve maximum flexibility, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is presumed that restricted funds are spent first.

County of Yolo

Administrative Policies and Procedures Manual

TITLE: FUND BALANCES AND RESERVES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: JUNE 7, 2011

- b. Similarly, when an expenditure is incurred for purposes for which amounts in any unrestricted fund balances could be used, it is presumed that the committed amounts are spent first, then the assigned amounts, then the unassigned amounts.
- c. Upon recommendation of either the County Administrator or the County Auditor-Controller, the Board of Supervisors may authorize a different order of spending in specific cases.

4. STABILIZATION FUNDS

The County uses different types of mechanisms to maintain long-term financial stability. They are:

a. **Annual Appropriations for Contingencies**

These amounts provide the first line of defense against uncertainty and are budgeted in specific funds to cover minor unanticipated needs of a non-recurring nature that may arise throughout the year or provide for small increases in service delivery costs that were not anticipated during budget development. During the annual budget process the County Administrator recommends a specific level of appropriation for contingency (usually 1% - 3% of total budgeted expenditures) in specific funds.

b. **Specific Reserves**

In accordance with the County Strategic Plan and the Long Term Financial Plan, financial reserves are established to accumulate sufficient assets to pay known future liabilities or expenditures associated with known events which can be estimated with a reasonable degree of certainty. The Board of Supervisors may establish such reserves upon recommendation of the County Administrator or the County Auditor-Controller. The purposes of these reserves may include, but are not limited to:

1. Self insurance
2. Capital replacement
3. Infrastructure maintenance
4. Liability for Other Post Employment Benefits (OPEB)
5. Employee separation pay-offs
6. Litigation settlement
7. Environmental remediation

The rationale for establishing any reserve fund should be clearly stated and should include:

- i. A detailed description of its purpose
- ii. A target fund balance, with minimum and maximum levels if applicable, and the method for determining this target

County of Yolo

Administrative Policies and Procedures Manual

TITLE: FUND BALANCES AND RESERVES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: JUNE 7, 2011

- iii. A funding plan with identified funding sources and funding schedule
- iv. A description of the triggering events that would justify a drawdown and the criteria for the drawdown
- v. The level of authorization required for the drawdown
- vi. A plan for replenishment after a drawdown, if not already part of the funding plan

c. General Reserve

The purpose of this reserve is to protect the County’s essential services from the potentially devastating impact of unanticipated events and circumstances such as:

- i. Severe economic downturn
- ii. Severe funding reductions from funding agencies
- iii. Severe state budget impact
- iv. Catastrophic disasters

The balance in the reserve shall be maintained in the range 5% - 15% of the average total expenditures reported by the General Fund in the County annual financial report of the preceding three fiscal years. The County Auditor-Controller shall calculate the annual required contribution corresponding to this funding range and provide this information to the County Administrator during the annual budget development.

Drawdown on the General Reserve shall only be authorized by the Board of Supervisors in a four-fifth vote resolution or during the adoption of the annual budget.

In the first year of funding and after every drawdown, the General Reserve shall be replenished at the minimum level within five fiscal years.

The County Treasury shall maintain liquid county funds equal to at least the amount of the General Reserve.

d. Cash Reserve

In addition to the purposes specified for each of the reserves described above, their combined cash balance serves as a cash cushion to mitigate the effect of uneven cash flows during the year. The County traditionally issues tax revenue anticipation notes (TRAN) to cover cash shortfall during the cash-dry months. This need may be obviated by the increase in reserve funds if the aggregate balance of the reserves within the General Fund is maintained at above 15% of General Fund expenditures.

e. Annual review

The adequacy of all reserves, including their funding status, should be reviewed annually as part of the annual update of the long term financial plan or as part of the annual budget process.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: REVENUES AND RECEIVABLES	DEPARTMENT: AUDITOR CONTROLLER
TYPE: POLICY	DATE: JUNE 7, 2011

A. PURPOSE

The purpose of this policy is to maximize the collection of County revenues and accounts receivable to support the County strategic goal of financial sustainability.

B. APPLICABILITY

The policy applies to all types of County revenues and to any amounts that are owed to the County from any party.

C. DEFINITIONS

1. Revenue –all funds due the County including cost reimbursements, grants, fees, fines, penalties, offsets, revenue sharing agreements, pass-through agreements, and any other negotiated revenue agreements and taxes.
2. Countywide Revenue – all revenues that benefit the County as a whole or are not specifically assigned to a department, such as property taxes, sales and use taxes, Re-alignment revenues, etc.
3. Departmental Revenue – revenue that is assigned to, or administered by a department.
4. Billing - a charge to an entity external to Yolo County for cost reimbursement, grants, fees, fines, penalties, offsets, or for any other source of revenue arising from services rendered, goods sold, contractual agreements or legal requirements.
5. Claim - a form of billing prepared in accordance with a funding agency's requirements to reimburse costs.
6. Cost Recovery – See *Policy on Cost Recovery and Fees*.
7. Accounts receivable - an amount due the County from any source. The amount must be known (determinable) and the County must be legally entitled to receive the funds.

D. POLICY

1. Countywide Revenue

The County Administrator is primarily responsible for monitoring the collection of existing revenues, and identifying and initiating claims on new countywide revenues.

The County Auditor-Controller is responsible for recording and collecting countywide revenues.

2. Departmental Revenue

- a. Departments shall take steps to recognize revenues timely.
- b. Departments shall recover county costs through billings or claims to the extent allowable and required by laws and when economically feasible.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: REVENUE AND RECEIVABLES	DEPARTMENT: AUDITOR CONTROLLER
TYPE: POLICY	DATE: JUNE 7, 2011

- c. Departments shall maintain proper documentation of costs incurred on behalf of the billed parties and other evidence of indebtedness and retain such documentation in accordance with record retention requirements.
 - d. Costs shall be computed in accordance with the Policy on Cost Accounting and Policy on Cost Recovery and Fees.
 - e. Billings shall be processed through authorized internal billing mechanisms or invoices and claims will be submitted in accordance with funding agencies' guidelines.
 - f. Billings and claims shall be sent out timely.
 - g. Fees and charges must be collected from customers in advance of rendering services unless payment in arrears is allowable by law or regulation. The timing of inter-departmental charges may be adjusted to reflect revenue flows.
 - h. All County personnel shall be attentive to any opportunity for recognizing revenue for the County.
3. Accounts Receivable
- a. Departments, which generate billings or claims, shall maintain sufficient and updated accounts receivable records and ledgers to accurately reflect amounts owed to them by other parties.
 - b. Departments are responsible for using appropriate systems to record accounts receivable detail. Such detail must be reconciled to the Revenue Master module in the County's general ledger.
4. Overpayments
- Departments shall have in place adequate procedures to prevent overpayments. However, should overpayments occur, they should be recorded as an accounts receivable.
5. Revenue Monitoring
- Departments are responsible for regularly monitoring revenues and other amounts due the County and following up timely on variances with amounts recorded.
6. Collections
- a. Departments are charged with the collection of the revenues and accounts receivable that they administer.
 - b. Departments shall have written collection procedures.
 - c. Departments shall pursue the collection of accounts receivable through regular review of the accounts receivable aging and active collection efforts.
 - d. Collection efforts shall be documented in writing.



County of Yolo Administrative Policies and Procedures Manual

TITLE: REVENUE AND RECEIVABLES	DEPARTMENT: AUDITOR CONTROLLER
TYPE: POLICY	DATE: JUNE 7, 2011

e. Departments may use the services of Yolo County Collection Services to collect on delinquent accounts. All accounts that are delinquent over ninety days must be turned over to the Yolo County Collection Services, unless the department uses an authorized tax intercept program or similar mechanisms.

7. Reporting

Departments shall submit a report of accounts receivable balances, charges, collections and adjustments at least quarterly to the County Auditor-Controller in the format prescribed.

8. Discharge of accountability

At least once a year, no later than April 30, departments shall review the collectability of accounts receivable according to statutory criteria or other applicable criteria and shall apply for discharge of accountability to the County Auditor-Controller in accordance with Government Code section 25257-25259.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: FINANCIAL STANDARDS	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	DATE: MAY 23, 2006

A. PURPOSE

The purpose of this document is to establish standards that guide the formulation of financial policies in Yolo County.

B. APPLICABILITY

These standards describe a broad framework for financial management in the county and are designed to ensure the long-term financial stability and accountability of Yolo County government. Some of these standards may exist as provisions of laws, county ordinances or Board of Supervisors' resolutions. These broad standards are supplemented by specific policies found in this manual.

C. POLICY

1. Principles and Responsibilities

a. Guiding Principles

- (1.) Effectiveness - The financial function should serve county operational goals.
- (2.) Efficiency – Financial resources should be allocated to achieve optimum impact.
- (3.) Responsibility - Managers should always consider the financial effect of their decisions.
- (4.) Comprehensiveness - Financial decisions should be based on long-term views and countywide perspective.
- (5.) Soundness – Financial decisions should be based on careful consideration of all relevant factors.
- (6.) Prudence – Risk mitigation is an integral part of financial management.
- (7.) Prevention - Financial management should be pro-active.
- (8.) Accountability - Financial management should end with accountability.

b. Roles and Responsibilities

- (1.) The Board of Supervisors adopts policies, provides directives to staff and has the ultimate responsibility for ensuring that county financial resources are safeguarded and utilized effectively and efficiently.
- (2.) The County Administrator (CAO) plans, acquires and allocates financial resources in accordance with Board policy and directives, and ensures adequate accountability.

County of Yolo

Administrative Policies and Procedures Manual

TITLE: FINANCIAL STANDARDS	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	DATE: MAY 23, 2006

- (3.) Department heads utilize financial resources in the most efficient way to achieve operational goals and are accountable to the Board.
- (4.) The Auditor-Controller maintains the financial system and provides independent review to ensure that financial plans are executed as approved and that proper accountability of county financial resources exists.
- (5.) The Treasurer is responsible for the safe custody of county financial resources.

2. Financial Planning

a. Annual Financial Plan

- (1.) The county should have an annual financial plan that includes the goals to be achieved and the planned uses of financial resources.
- (2.) The annual financial plan must be aligned with the county's long-range financial plan.
- (3.) The annual financial plan should include an operational component and a capital component.
- (4.) Each county department should have an annual financial plan that contributes to the county financial plan.
- (5.) The annual budget is part of the financial plan and must be balanced in the aggregate.
- (6.) The annual budget should include all financial resources that are available to county officials and that are intended for county purposes.
- (7.) The county should not rely on a single source of revenues other than the general-purpose revenues to fund basic county operations.
- (8.) The county should not rely on non-recurring revenues and those that are subject to unpredictable fluctuations to fund continuing operations.
- (9.) During the year, the annual financial plan should be periodically compared with actual results and fine-tuned.
- (10.) Resources should be re-allocated to areas where they are most effectively and efficiently used.
- (11.) Budgetary practices should conform to National Advisory Council on State and Local Budgeting recommendations.

b. Long-range Financial Plan

- (1.) The county should develop long-term financial goals that promote fiscal stability and accountability.

County of Yolo

Administrative Policies and Procedures Manual

TITLE: FINANCIAL STANDARDS	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	DATE: MAY 23, 2006

- (2.) The county should develop and maintain a long-term financial plan to achieve the long-term financial goals.
- (3.) The long-term financial plan should provide for the acquisition and maintenance of necessary infrastructure and capital assets, and funding of long-term liabilities and reserves within a reasonable time.
- (4.) The long-term financial plan should take into account regional plans and relevant legislative and political factors.

3. Financial Management

a. Revenues

- (1.) The county should maximize recovery of costs through fees and charges to the extent allowable by law and with the goal of maximizing net cash inflows in the long-term.
- (2.) The county should maximize grant revenues and other government aids to the extent that they result in overall net benefit to the county.
- (3.) The county should continuously strive to expand and diversify its revenue base with the goal of achieving stable sources of revenue.

b. Expenditures

- (1.) All expenditures of county funds shall be pre-approved in the annual budget or by specific board action.
- (2.) Expenditures of county funds shall be properly documented, authorized, incurred in compliance with laws and in support of county purposes.

c. Assets

- (1.) All county assets should be promptly recognized and taken into the custody of county officials.
- (2.) County assets should be properly safeguarded and maintained.
- (3.) All restrictions on assets shall be honored.
- (4.) The county should maintain adequate liquid assets to meet operational needs and invest the balance to achieve an average market rate of return and meet long-term financial needs.

d. Liabilities

County of Yolo

Administrative Policies and Procedures Manual

TITLE: FINANCIAL STANDARDS	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	DATE: MAY 23, 2006

- (1.) The Board of Supervisors must pre-approve all significant commitment of current or future county financial resources.
 - (2.) All county liabilities should be promptly recognized and recorded.
 - (3.) Except for emergency and temporary cash flow financing, the county should not borrow for working capital.
 - (4.) Since each fund has its purpose internal borrowing should be kept to a minimum.
 - (5.) Long-term debt should be incurred only to fulfill the long-term needs of county residents.
 - (6.) Total debts should be kept at a healthy level.
 - (7.) The county must be committed to full and timely repayment of all debts.
- e. Reserves
- (1.) The county should maintain a general reserve for emergency.
 - (2.) The county should maintain a reserve to mitigate the effect of funding fluctuations.
 - (3.) Other reserves should be created and funded in accordance with the county's long-term financial plan to meet all known long-term obligations.
- f. Fund Balance
- (1.) Unused resources should revert to fund balance at fiscal year-end.
 - (2.) After reserves are funded the remaining fund balance may be made available for special appropriations within the constraints of the funds.
4. Accountability
- a. Level of Accountability
- (1.) The county should strive to maintain the highest level of accountability expected by any major stakeholder group.
 - (2.) The degree of accountability is measured by the extent to which:
 - (a.) Resources are acquired and used effectively and efficiently.
 - (b.) Laws and regulations are complied with.
 - (c.) Results are appropriately reported to demonstrate good stewardship.
 - (3.) Accountability should pervade all echelons of the county organizational structure.

County of Yolo

Administrative Policies and Procedures Manual

TITLE: FINANCIAL STANDARDS	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	DATE: MAY 23, 2006

b. Reporting

- (1.) Financial transactions should be recorded and summarized into financial reports in accordance with generally accepted accounting principles.
- (2.) The Auditor-Controller should prepare a comprehensive annual financial report of the county in accordance with generally accepted accounting principles.
- (3.) County management should report annually to the Board of Supervisors and the citizens on the financial condition of the county and results achieved, compare them to the annual financial plan and explain variances. These reports should be in accordance with generally accepted accounting principles and should be presented in simple format for popular consumption.

c. Internal Control

- (1.) County management should maintain internal controls to obtain reasonable assurance that long-term county goals are achieved efficiently and in compliance with laws.
- (2.) County internal auditors should help to validate the results reported by departments.
- (3.) County internal auditors should monitor countywide internal controls regularly and make recommendations to improve them.
- (4.) The risk of non-accountability should be periodically assessed countywide and mitigated through audits and reviews.

d. Audit

- (1.) The Board of Supervisors shall cause an annual independent audit of the financial statements of the county in accordance with generally accepted auditing standards to validate the financial results of the county.
- (2.) All material audit findings and recommendations, whether arising from internal or external audits, shall be reported to the Board of Supervisors and resolved in a timely manner.

County of Yolo Financial Summary – Fiscal Year 2010-11

Statement of Net Assets

The statement of net assets presents information on all of the County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the County's financial position is improving or deteriorating.

The County's total net assets decreased by \$1.2 million during the fiscal year. Net assets invested in capital assets increased by \$5.9 million primarily due to increases related to the construction and improvements of three libraries and construction of a solar array to power the County's justice campus. Restricted net assets decreased by \$5.3 million primarily due to the expenditure of restricted funds to complete the construction of the solar array. The decrease of \$1.7 in unrestricted net assets is attributable to the increase of other postemployment benefits liabilities.

	Statement of Net Assets		% Change
	Fiscal Years		
	2011 Audited	2010 Audited	
Current and other assets	136,758,451	134,388,143	1.76%
Non-current & capital assets	180,496,306	175,285,422	2.97%
Total assets	317,254,757	309,673,565	2.45%
Current liabilities	33,021,918	37,196,802	-11.22%
Long-term liabilities	96,253,627	83,324,948	15.52%
Total Liabilities	129,275,545	120,521,750	7.26%
Invested in capital assets net of related debt	156,283,915	150,405,510	3.91%
Restricted	66,961,478	72,294,782	-7.38%
Unrestricted	(35,266,181)	(33,548,477)	5.12%
Total Net Assets	187,979,212	189,151,815	-0.62%

Net Assets Components:

- The largest component of the County's net assets is **invested in capital assets, net of related debt** used to acquire those assets, in the amount of \$156.3 million or 83% of the total net assets. Even though the County's investment in capital assets is reported net of related debt, the capital assets themselves cannot be used to liquidate the County's debt, and so the resources needed to pay these liabilities must be provided from other resources.
- **Restricted net assets** amount to \$67.0 million and are resources that are subject to external restrictions on how they may be used. External restrictions include those imposed by grantors, contributors, laws and regulations of other governments, or restrictions imposed by law through constitutional provision or legislation, including those passed by the County itself.
- **Unrestricted net assets** are resources the County may use to meet its ongoing obligations to citizens and creditors. Unrestricted net assets totaled a \$35.3 million deficit at the end of fiscal year 2010-11, a decrease of \$1.7 million. The most significant factor resulting in the decrease was the \$13.2 million increase in other postemployment benefits liabilities.

Statement of Activities

For the fiscal year ended June 30, 2011, the County's revenues totaled \$248.4 million, a decrease of \$12.2 million from the previous year, and expenses totaled \$249.6 million, a decrease of \$13.0 million.

Statement of Activities				
Fiscal Years				
	2011		2010	
	Unaudited	% of Total	Audited	% of Total
Revenues				
Program Revenues:				
Charges for services	\$ 48,344,993	19.45%	\$ 45,829,034	17.59%
Operating grants and Contributions	149,422,403	60.16%	152,239,087	58.42%
Capital grants and Contributions	1,289,338	.52%	14,645,108	5.62%
General Revenues:				
Property taxes	42,669,325	17.18%	42,087,443	16.15%
Sales tax	2,930,822	1.18%	2,600,355	1.00%
Other taxes	932,723	.38%	728,450	.28%
Use of property and money	1,751,814	.71%	2,221,165	.85%
Other general revenues	1,040,236	.42%	231,148	.09%
Total revenue	\$ 248,381,654	100.00%	\$ 260,581,790	100.00%
Expenses:				
General government	\$ 23,789,369	9.53%	\$ 27,638,887	10.53%
Public protection	81,844,229	32.80%	82,773,447	31.52%
Public ways and facilities	7,086,582	2.84%	8,200,182	3.12%
Health and sanitation	43,392,685	17.39%	46,392,064	17.67%
Public assistance	73,844,810	29.59%	77,117,770	29.37%
Education	7,504,293	3.01%	7,481,330	2.85%
Recreation and cultural services	2,299,374	.92%	2,686,475	1.02%
Debt service interest	1,273,586	0.51%	997,621	0.38%
Airport	335,456	0.13%	425,901	0.16%
Central landfill	8,183,873	3.28%	8,874,318	3.38%
	\$ 249,554,257	100.00%	\$ 262,587,995	100.00%
Change in net assets:	(1,172,603)		(2,006,205)	
Net assets, beginning of the year	189,151,815		191,158,020	
Net assets, end of year	\$ 187,979,212		\$ 189,151,815	

Program Revenues are derived directly from the program itself or from parties outside the County's taxpayers or citizenry.

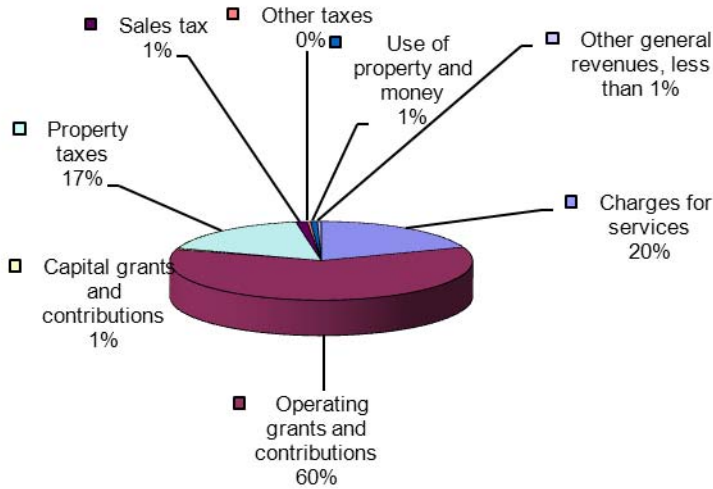
- **Charges for Services** are revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services or privileges provided.
- **Grants and Contributions** are monies received primarily from the State and Federal governments and are generally restricted to specific programs.

General Revenues are taxes, unrestricted interest and other items not reported as program revenues.

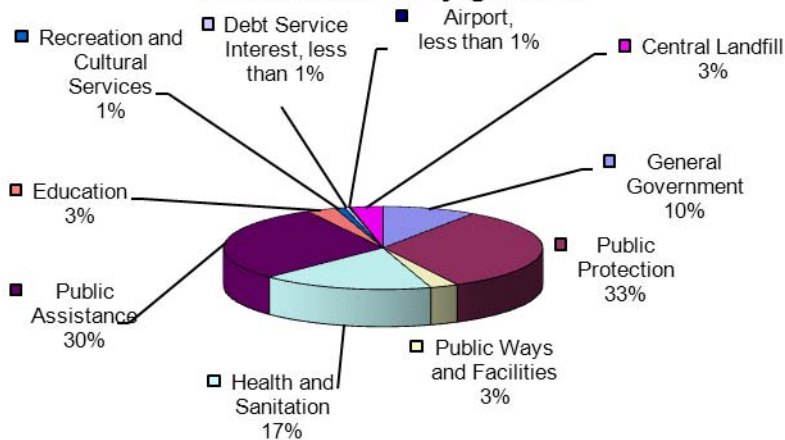
Expenses are classified by function or services.

- **General Government** are expenses for administrative offices, that includes the Board of Supervisors, Clerk of the Board, County Administrator, Assessor, Auditor-Controller, Treasurer-Tax Collector, County Counsel, Elections, Human Resources, General Services, Risk Management, Information Technology, and County Surveyor-Engineer.
- **Public Protection** expenses include Sheriff-Coroner, District Attorney, Probation, Sheriff-Court Security, Grand Jury, Public Defender, Clerk-Recorder, Office of Emergency Services, Child Support Services, Agriculture, Public Guardian-Administrator, Planning, Resource Management and Code Enforcement.

Where the money comes from ...



Where the money goes ...



- **Public Ways and Facilities** includes repairs, maintenance and construction of public roads and transit services.

- **Health and Sanitation** includes Indigent Health Care, Public and Environmental Health, Alcohol & Drug Programs, Mental Health Services and Emergency Medical Services.

- **Public Assistance** includes Social Services programs, Housing Assistance, Victims of Crime Assistance, Employment Services and Veteran Services.

- **Education** includes the operating and capital costs of providing library services and agricultural education through the Cooperative Extension department.

- **Recreation and Cultural Services** includes the cost of operating the County Parks system and contributions to Yolo County Historical Society for support of the County Museum and the Yolo County Arts Council.

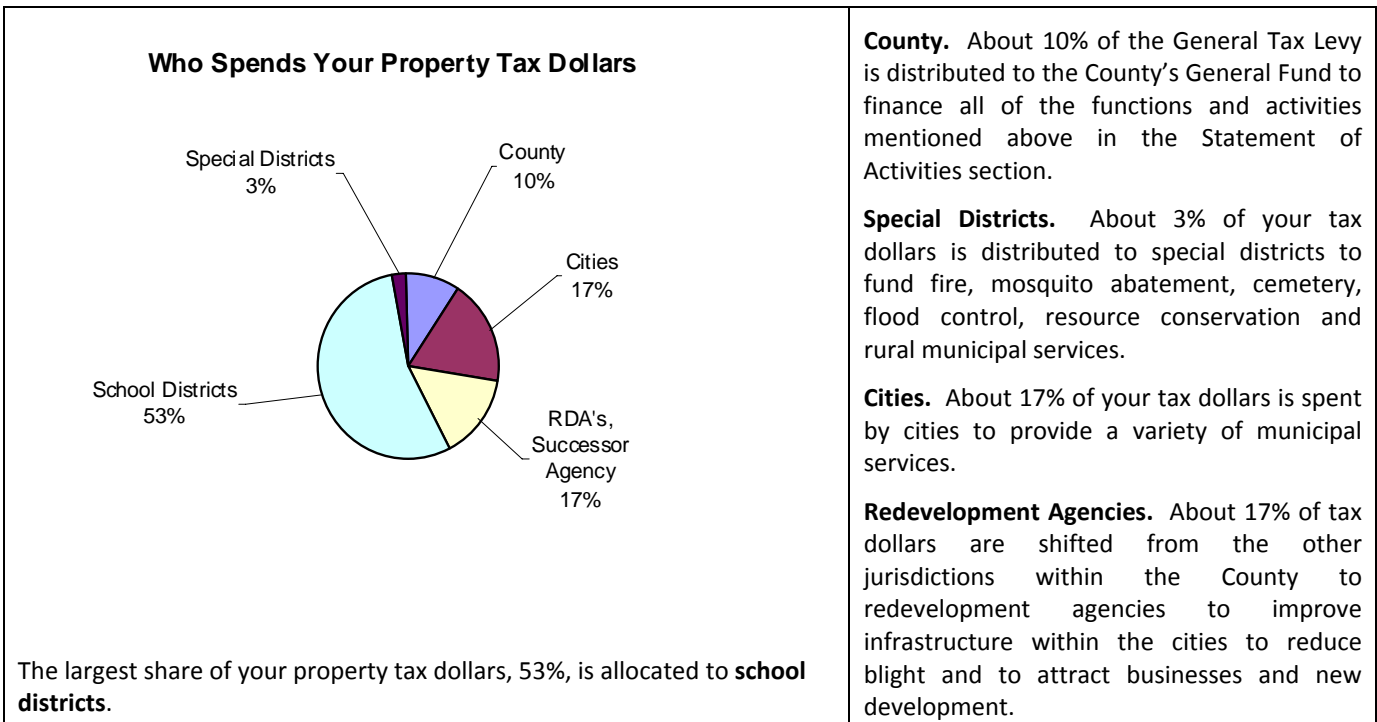
- **Debt Service Interest** includes both interest expense incurred on both short-term and long-term debt financing.

- **Airport** includes operating and capital improvement expenditures to operate and manage the County Airport.

- **Central Landfill** includes operating and capital improvement expenditures to operate the County Central Landfill.

Your Property Tax Dollars

Property taxes are assessed, collected and distributed by the County. The chart below summarizes the distribution of the 1% General Tax Levy.



In addition to the 1% General Tax Levy, many jurisdictions add “special taxes” to your tax bill to fund operations, capital improvements and repayment of debt. Most of these “special taxes” are parcel taxes and are not levied based on property value, but are based on the amount of benefit a parcel receives from the services or improvements. School General Obligation Bonds special assessments are levied as an additional percentage of the assessed value of your property. All of these special assessments along with the 1% General Tax Levy are collected by the Treasurer-Tax Collector as part of your tax bill and distributed to the appropriate agencies by the Auditor-Controller.

You can view your tax bill online at www.yolocounty.org.

Readers wanting more detailed financial information should refer to the County’s 2010-11 Comprehensive Annual Financial Report (CAFR) available online at www.yolocounty.org.