

County of Yolo

Recommended Budget 2012-13

&

Annual report 2011-12

Presented to the Board of Supervisors



Mike McGowan
District One



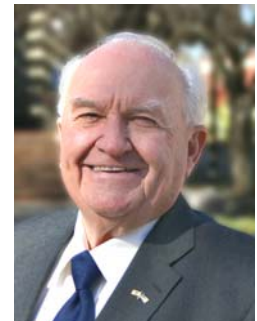
Jim Provenza, Chair
District Four



Don Saylor
District Two



Matt Rexroad
District Three



Duane Chamberlain
District Five



Yolo County Board of Supervisors Strategic Plan Goals for 2012-13...

- ◆ Advance innovation
- ◆ Champion job creation and economic opportunities
- ◆ Collaborate to maximize success
- ◆ Enhance and sustain the safety net
- ◆ Preserve and ensure safe and crime free communities
- ◆ Preserve and support agriculture
- ◆ Protect open space and the environment
- ◆ Provide fiscally sound, dynamic and responsive services



Statistical and Demographic Profile



Yolo County

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

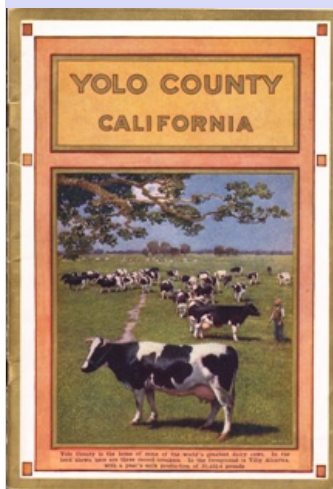
The first recorded contact with Westerners occurred in the late 1830s. These included Spanish missionaries as well as trappers and hunters who could be found along the banks of "Cache Creek" – named by French-Canadian trappers. The first white settler, William Gordon, received a land grant from the Mexican government in 1842 and began planting wheat and other crops.

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

Current Demographics

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

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



Statistical and Demographic Profile (continued)



Source of data for graphs on the right: State of California, Department of Finance, E-1 Population Estimates for Cities, Counties and the State with Annual Percent Change

Current Demographics (continued)

Over 87% of Yolo County’s population of 201,071 (as of 2012) residents reside in the four incorporated cities. Davis, founded in 1868, now with a population of 65,052, has a unique university and residential community internationally known for its commitment to environmental awareness and implementing progressive and socially innovative programs. Woodland, population 55,646, is the county seat. It has a strong historic heritage, reflected in an impressive stock of historic buildings in the downtown area and surrounding neighborhoods. West Sacramento, population 49,292, sits across the Sacramento River from the state’s capital of Sacramento. It is home to the Port of West Sacramento which ships out 1.0 million tons of some of Yolo County’s many agricultural products, such as rice, wheat, and safflower seed, to world wide markets. West Sacramento is also home to a Triple-A baseball team, the Rivercats. The City of Winters, population 6,839, is a small farming town nestled at the base of the Vaca Mountains, offering unique shops, restaurants, galleries and live entertainment at the Palms Playhouse. It is close to Lake Berryessa and has become a favorite destination for bicycle enthusiasts.

Chart A – Population of Yolo County 1990-2012 (population 201,071 as of May, 2012)

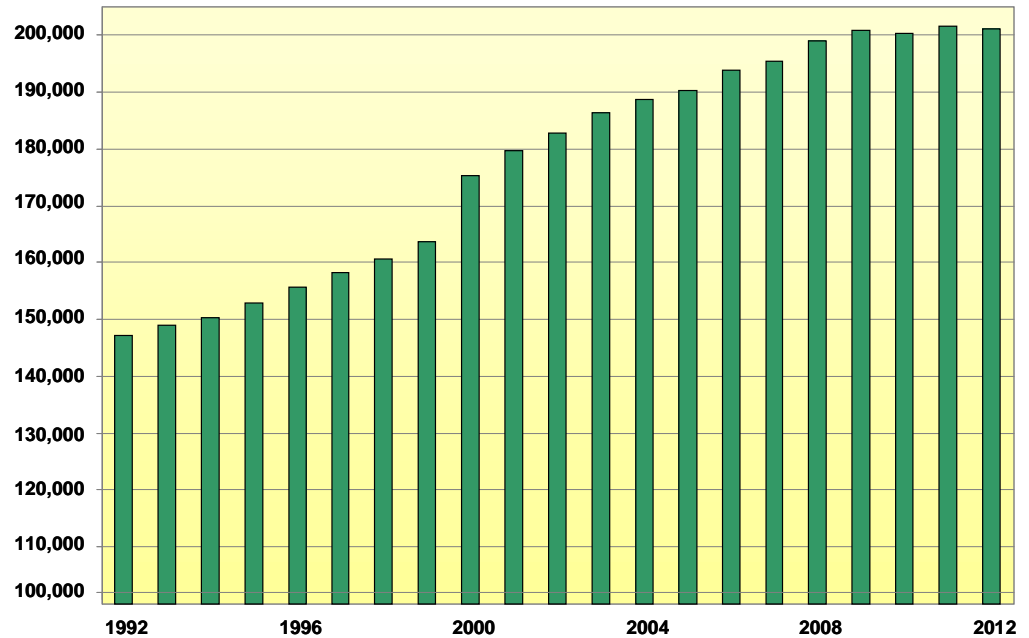
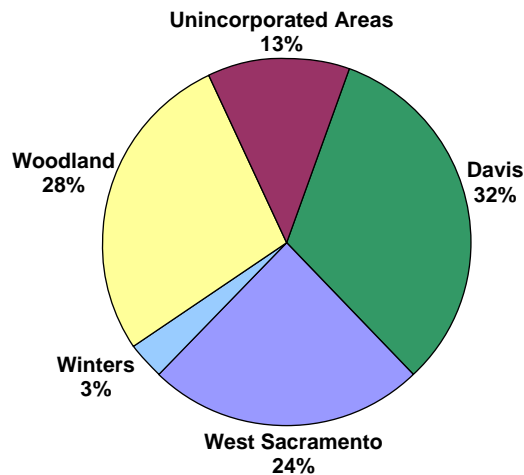


Chart B – Population Distribution in Yolo County



The unincorporated portion of Yolo County – the area for which the County of Yolo provides municipal services – represents 13% of the county’s total population. The rest of Yolo County receives services from one of the four different municipal governments and from the county.

**Statistical
and
Demographic
Profile**
(continued)



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

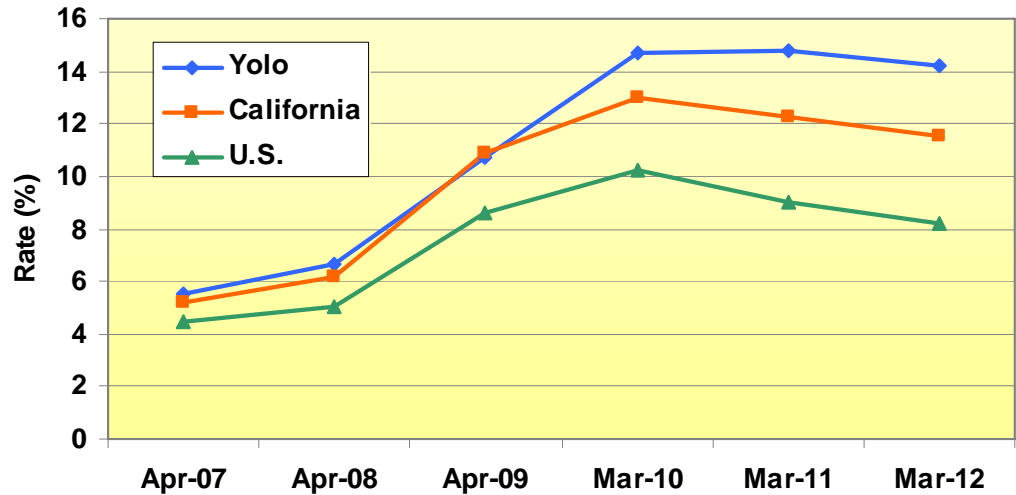


Chart D – Largest Employers in Yolo County – Yolo County is the 5th largest employer.

Company Name Number of Full Time Employees

1. UC Davis.....	11,704 (plus 1,289 seasonal employees)
2. Cache Creek Casino Resort.....	2,400
3. State of California.....	2,214 (includes 78 intermittent employees)
4. U.S. Postal Service.....	1,794
5. Yolo County	1,245
6. Woodland Healthcare.....	994
7. Woodland Joint Unified School District.....	976
8. Raley’s Family of Fine Stores.....	831
9. Davis Joint Unified School District.....	792
10. Target Corp.....	782
11. Pacific Gas & Electric Co.....	623
12. UPS.....	500-999
13. Nugget Market Inc.....	500
14. City of Davis.....	430
15. Coventry Health Care.....	400
16. City of West Sacramento.....	340
17. City of Woodland.....	281
18. Sutter Davis Hospital.....	270
19. Winters Joint Unified School District.....	220
20. NOR-CAL Beverage Co. Inc.....	200-250
21. Clark Pacific Corp.....	185
22. Vertis, Inc.....	175
23. Wells Fargo & Co.....	99 (plus 27 part-time employees)
24. Kaiser Permanente.....	75
25. Woodland Community College.....	74 (plus 73 part-time employees)
26. Wallace-Kuhl Associates, Inc.....	58 (plus 12 temporary employees)

Source: Sacramento Business Journal, May, 2012



Comparable Counties



The chart shown on this page provides statistical comparison between Yolo County and other similar counties (Butte, Colusa, Glenn, Lake, Placer San Joaquin, San Luis Obispo, Solano, Sonoma and Sutter). These counties were selected for comparison to Yolo County based on their similar characteristics.

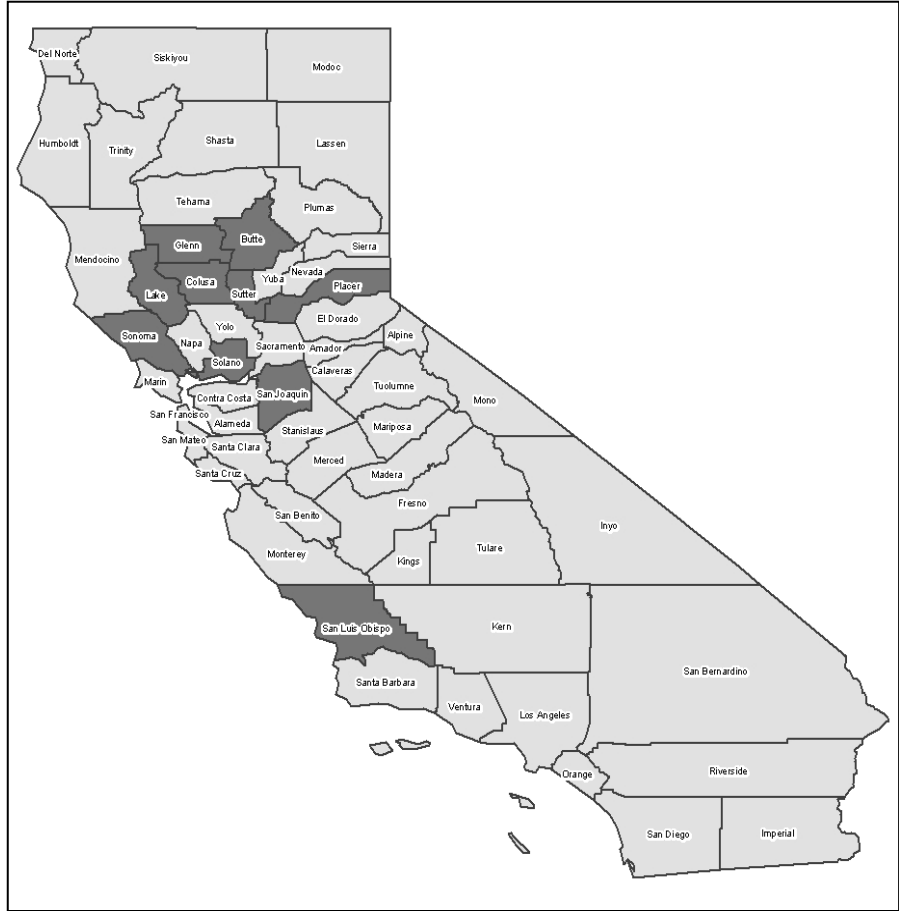
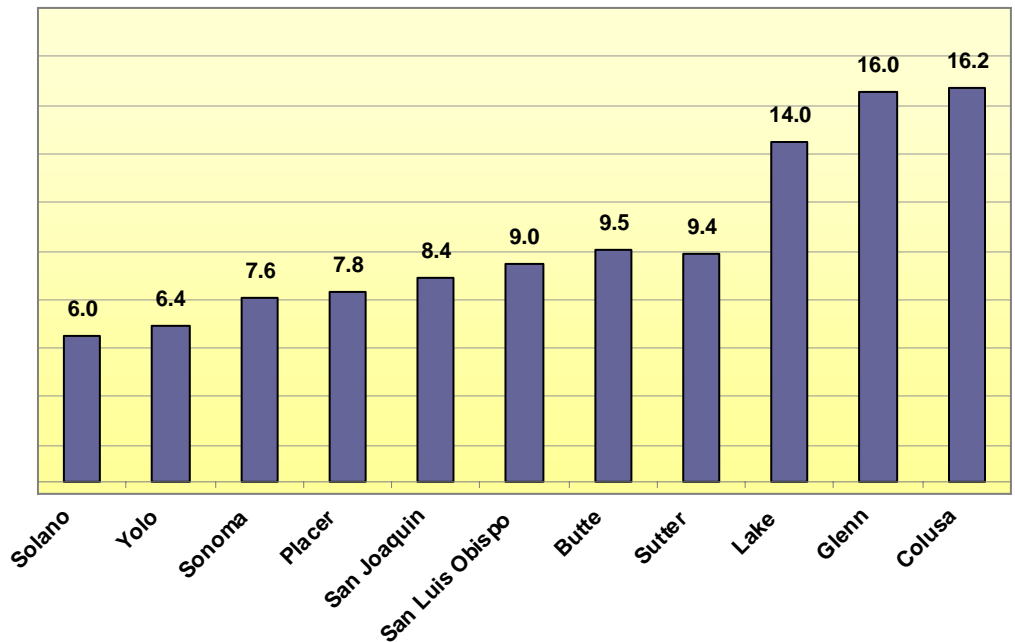


Chart E – Comparable Counties: Full Time Employees per 1,000 Residents (FY 2011-12)



Property Tax Allocation



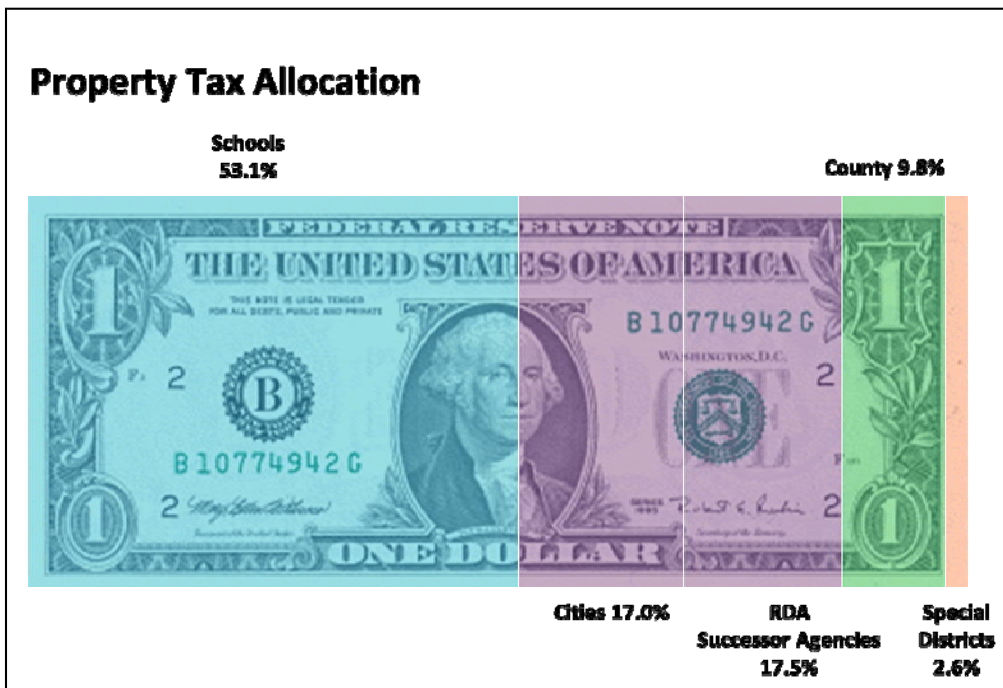
Property Tax Allocation

The property tax is a tax on certain kinds of property. It is based on the value of the property. The property tax is a state tax administered by counties. Counties and cities do not impose and cannot increase the property tax except as described below. Taxable property includes “real property” (land and the buildings that are on it), as well as things like boats, aircraft and business equipment.

How is property tax revenues distributed?

Proposition 13 transferred the authority to determine where property tax revenues go to the Legislature. Generally, property taxes are allocated within a county based upon the historical share of the property tax received by local agencies prior to Proposition 13. However, those allocations have changed over the years; the most significant change being the ERAF property tax shift. Proposition 1A restricts the Legislature to following certain procedures before allocating property tax from counties, cities and special districts to schools; and before changing the allocations between counties, cities and special districts.

Below is a chart illustrating how a Yolo County property tax dollar is allocated:



Sales Tax Allocation



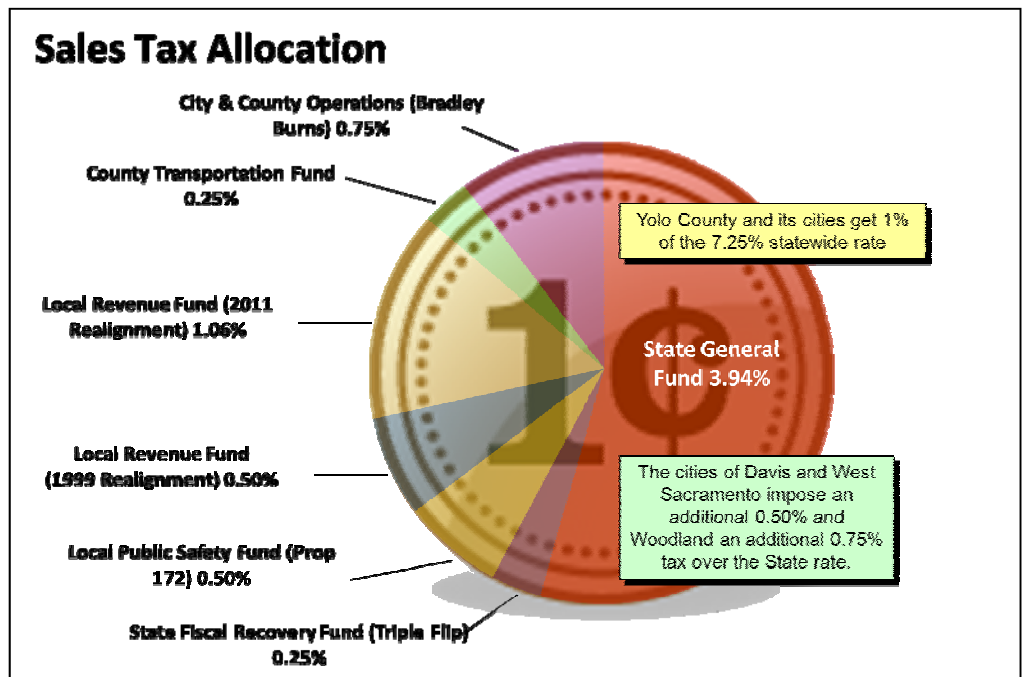
Sales Tax Allocation

Consumers are familiar with the experience of going to a store, buying something, and then having an amount added for sales tax. The sales tax is actually imposed on retailers for the privilege of selling tangible personal property in California. Services are exempt from the sales tax as well as certain items, like most groceries and medicine. Retailers typically pass this tax along to the consumer. The sales tax is assessed as a percentage of the amount purchased.

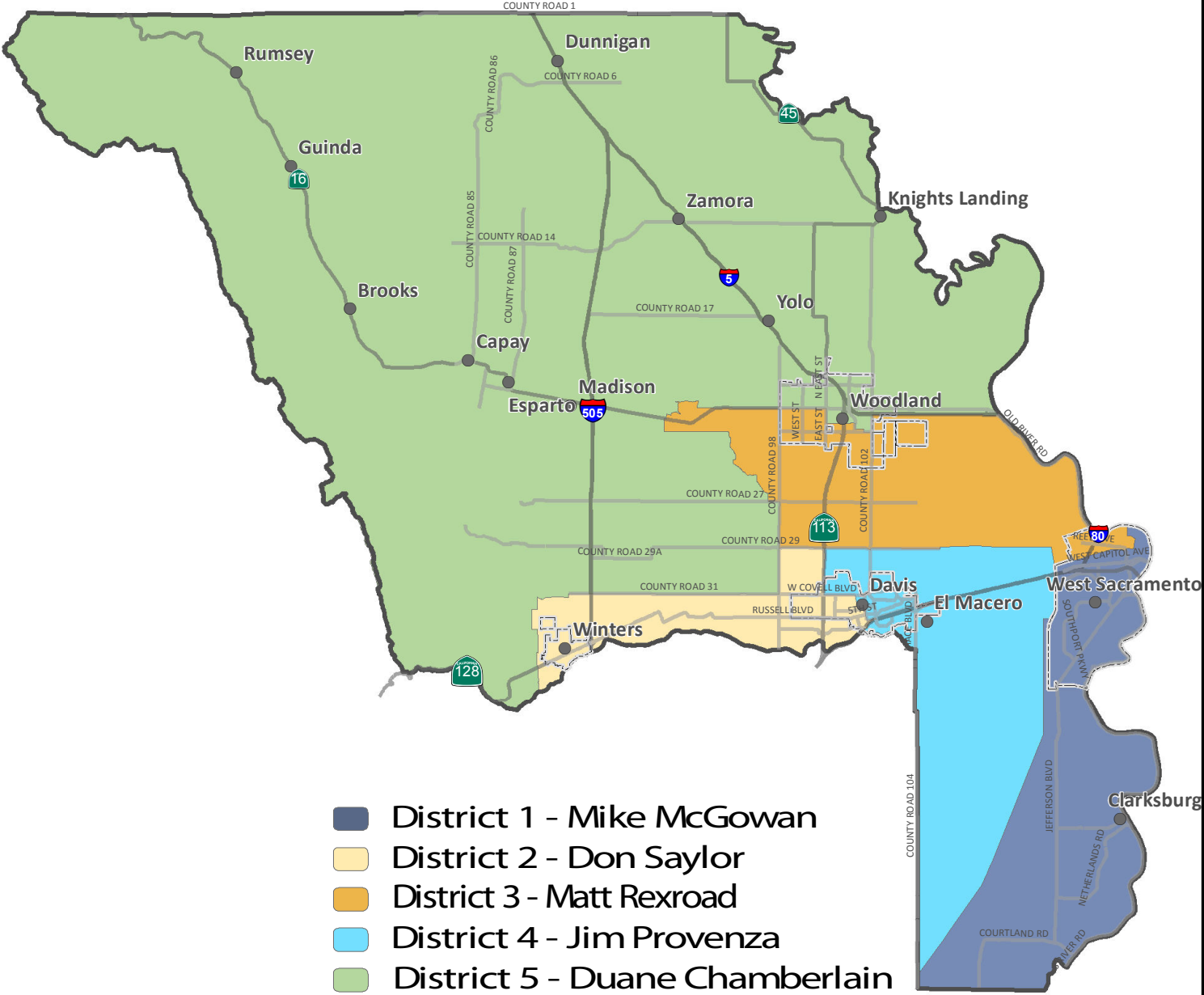
The “base” sales tax rate of 7.25% has a number of components. For example, the State imposes a basic sales tax rate of 6.25%. This means if you bought an item for \$10.00 and the cash register receipt shows 73 cents for sales tax, then about 60 cents of that sales tax goes to the State — 50 cents to the State general fund. About 10 cents come back to local governments (5 cents for counties to fund health social service and mental health programs and 5 cents for counties and cities to fund public safety services). A fourth component exists in certain counties and cities which have increased the use tax rate to fund programs such as transportation, criminal justice facilities and the acquisition of open space.

Locally, counties may impose a sales and use tax up to 1.25%. Cities may impose a sales and use tax at the rate of up to 1%. Payment of the city sales tax is credited against payment of the county sales tax, which simply means you don’t have to pay twice for the local share — only once. Cities keep all of the local sales tax collected within the city; counties keep the local sales tax collected outside city boundaries.

The chart below illustrates how the Yolo County sales tax is allocated:



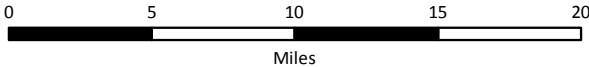
Yolo County Supervisorial Districts



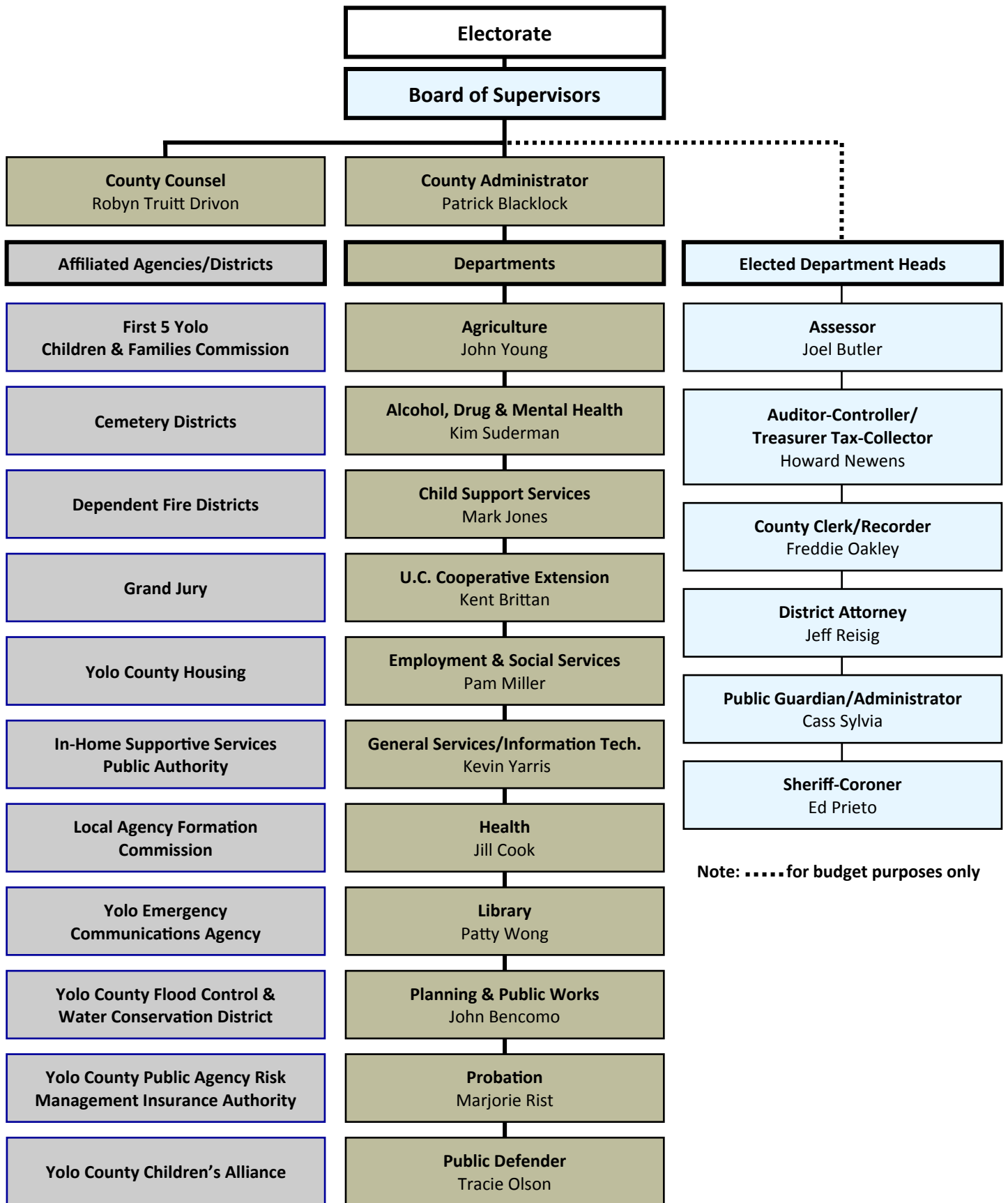
- District 1 - Mike McGowan
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- District 5 - Duane Chamberlain



- Cities and Towns
- Incorporated Cities
- Major Roads



Yolo County Organization



Note: for budget purposes only



Services Provided by Yolo County

The different roles of county government

With 6.4 employees per 1,000 residents in fiscal year 2012-13, Yolo County provides all the services highlighted in the table on the right, throughout the county, playing three very different roles as a county government:

- 1) the County, as a regional government, provides countywide services, including public health, elections and criminal prosecutions;
- 2) for the residents of the unincorporated areas, the County provides all the municipal services a city would provide, including patrol services, waste management and road maintenance; and
- 3) as a political subdivision of the State, the County provides Federal and State services, including child protective services, food stamps and mental health services.

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



Realignment

In general, realignment means shifting primary responsibility for providing a specific public service from state government to local government, particularly counties. This shift of responsibility is usually accompanied by both a revenue source and the authority to shape that particular public service program to best accommodate local conditions and priorities.

1991 Realignment

In 1991, the State faced a multibillion dollar budget deficit. To resolve this budget crisis, the Legislature developed a legislative package that formed the foundation and base funding of 1991 Realignment. This legislation:

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

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

The 2012-13 recommended budget projects 1991 Realignment revenues will decrease \$562,444 (3%) from the 2011-12 budgeted amount of \$18.3 million. Below is a summary of the sales tax and VLF revenue components estimated for 2012-13.

Fiscal Year 2012-13 Budgeted Revenue

	<u>Sales Tax</u>	<u>VLF</u>	<u>Total</u>
Social Services	\$7,900,368	\$417,038	\$8,317,407
Health	\$1,116,236	\$3,193,963	\$4,310,199
Mental Health	\$3,712,064	\$1,400,767	\$5,112,831
Total	\$12,728,668	\$5,011,768	\$17,740,437

2011 Health and Human Services Realignment

The Governor's 2011 budget included a major realignment of public safety program but proposals were also included to realign nearly all Health and Human Service programs as well. These include foster care and child welfare, children's mental health, community reintegration, and other services vital to the well being of vulnerable families and communities. Many mandates related to Health and Human Services were also suspended. The exact budgetary impacts to the county of these changes will become more clear as the legislature deals with the Governor's budget proposals.



Realignment (continued)

2011 Public Safety Realignment

Under AB 109, signed by Governor Jerry Brown in April 2011 and funded by the State budget passed in June 2011, realignment refers to the shifting of criminal justice responsibilities from the State prisons and parole board to local county officials and superior courts.

Effective October 1, 2011, counties began to take over the supervision of prisoners placed on parole whose last offense was not a violent crime or a sex offense. There are certain exceptions to this rule if the offender is judged to be "high risk". In addition, newly convicted offenders who are deemed to be non-violent, non-serious, and non-sex offenders will be placed on probation or in local jails in lieu of sentences to state prison. Lower risk parole violators will be kept at the local level. AB 109 is prospective, which means no inmates currently in State prison will be transferred to county jails or released early.

For public safety, AB 109 realigns correctional duties for specified felony offenders to local governments and includes intent language to provide revenues to cover the related costs. Another key provision of AB 109 is that it shifts all offenders released from prison who do not have current convictions for serious or violent felonies, who are not "third strikers", and who are not high-risk sex offenders to post-release supervision by counties rather than the State parole board. Post-release supervision is to be implemented in a manner consistent with evidence-based practices to reduce recidivism.

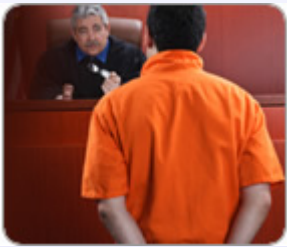
The 2011 Realignment expands the role and purpose of the Community Corrections Partnership (CCP), which was previously established in Penal Code §1230 and requires the CCP to develop and recommend to the Board of Supervisors an implementation plan for 2011 public safety realignment. It also creates an Executive Committee from the CCP members comprised of:

- ◆ Chief Probation Officer
- ◆ Chief of Police
- ◆ Sheriff
- ◆ District Attorney
- ◆ Public Defender
- ◆ Presiding Judge of the Superior Court (or his or her designee)
- ◆ A representative from either the County Department of Social Services, Mental Health or Alcohol and Substance Abuse Programs as appointed by the Board of Supervisors

The plan is deemed accepted by the Board of Supervisors unless the Board rejects the plan by a four-fifths vote.

The table below shows Yolo County's AB 109 allocation for 2011-12 and 2012-13:

AB 109 Allocations				
Fiscal Year	Allocation for AB 109 programs	Allocation for AB 109 DA/PD Activities (revocation)	Allocation for training, retention purposes (one-time in 2011-12)	Allocation for CCP planning (one-time in 2011-12)
2011-12	\$2,974,703	\$106,629	\$209,900	\$150,000
2012-13	\$6,036,683	\$120,237	\$0	\$0





Proposition 172 (Public Safety Sales Tax)

Allocation of Public Safety Funds

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Sheriff	\$9,932,878	\$9,429,235	\$8,486,312	\$8,500,428	\$8,656,038	\$9,104,559
District Attorney	\$3,389,946	\$3,220,449	\$2,996,306	\$2,902,737	\$2,960,791	\$3,020,007
Probation	\$3,309,008	\$3,167,734	\$2,947,260	\$2,594,508	\$2,913,997	\$2,972,277
Total	\$16,631,832	\$15,817,418	\$14,429,878	\$13,997,673	\$14,530,826	\$15,096,843

History

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

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

Clearly, with this sudden and dramatic revenue decline, counties would be unable to provide basic services including public safety. Shortly thereafter, the Legislature was persuaded to provide relief. However, rather than simply reducing the shift (which would not have helped the State's budget deficit), the Legislature agreed to convert an already existing, but about to expire, temporary sales tax from the Loma Prieta earthquake repairs to a fund to support public safety.

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



General Purpose Revenue

General purpose revenue (as summarized on the following table) is projected to decrease by \$1,408,338 (-2%) compared to the prior year's estimated actual.

The most significant change results from decreases in cost reimbursements (-\$1.35 million). Other decreases in prior year revenues include Board control penalties (-\$248,927) and Pomona funds (-\$10,671). These decreases are partially offset by increases in the teeter transfer, sales tax and other revenues (\$921,656).

The economy has a major influence on many of the consumer-driven general purpose revenue sources, which include property taxes, sales tax and other discretionary revenue. Based on the current economic forecast, staff is projecting flat economic growth and decreases in consumer driven revenue sources such as sales tax. The slowdown in the housing market continues to impact property tax related revenues. As a result of numerous property value resets, staff is projecting no growth in property tax revenue.

Based on the 3rd Quarter Budget Report, the beginning general fund carry forward balance is estimated to be positive \$2.6 million.

	Adopted 2010-11	Adopted 2011-12	Estimated Actual 2011-12	Recommended 2012-13
Property Tax - Secured	\$13,448,463	\$13,406,424	\$13,849,667	\$13,849,667
Property Tax - Unsecured	\$479,113	\$585,929	\$547,697	\$547,697
Property Tax - In Lieu/VLF	\$19,423,895	\$20,611,000	\$20,107,111	\$20,107,111
Sales Tax Swap	\$726,497	\$752,204	\$715,272	\$715,272
Redevelopment Pass Thru	\$3,981,982	\$4,756,284	\$4,756,284	\$4,756,284
Supplemental Roll	\$440,320	\$449,126	\$285,900	\$285,900
Pomona	\$1,929,339	\$796,671	\$796,671	\$786,000
Teeter Transfer	\$738,615	\$1,700,000	\$1,700,000	\$2,200,000
Sales Tax	\$2,031,607	\$1,938,000	\$2,142,000	\$2,195,550
Document Transfer Tax	\$810,531	\$694,000	\$604,384	\$604,384
Franchise Fee	\$614,236	\$760,519	\$698,407	\$698,407
Williamson Act	\$0	\$500,000	\$496,378	\$496,378
County Stabilization	\$574,000	\$574,000	\$574,000	\$574,000
Cost Reimbursements	\$2,838,738	\$2,896,568	\$2,939,558	\$1,588,365
Interest Earnings	\$308,400	\$50,000	\$125,961	\$125,961
Fines	\$641,189	\$666,853	\$231,927	\$231,927
Other Government	\$244,249	\$249,134	\$183,244	\$183,244
Penalty on Delinquent Taxes	\$415,233	\$473,698	\$252,150	\$252,150
Tribal Proceeds	\$4,779,026	\$5,103,282	\$5,103,282	\$4,384,079
Board Controlled Penalties	\$1,182,582	\$755,541	\$490,127	\$241,200
Conaway Settlement	\$240,000	\$240,000	\$240,000	\$240,000
Other	\$1,744,531	\$1,132,149	\$1,012,774	\$1,380,880
TOTAL REVENUES	\$57,592,546	\$59,091,382	\$57,852,794	\$56,444,456



Welcome to the Yolo County budget for fiscal year 2012-13, which begins on July 1, 2012. These sections of the budget document are designed to help readers understand the purpose and content of the budget.

Guide to Reading the Budget

The Purpose of the Budget

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

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

Developing the Budget

Every year the County of Yolo goes through a budget development cycle to ensure the preparation of a balanced budget for the coming fiscal year. The last day of the county's fiscal year always falls on June 30. The County Administrator compiles and presents to the Board of Supervisors a recommended budget, which is produced as a team effort, with input from all departments, and meets the County Administrator's standards as a sound, comprehensive plan, consistent with Board policy direction, and achievable within estimates of available resources. The Board of Supervisors is scheduled to consider the 2012-13 Recommended Budget on June 12 (June 13 if necessary). They will return for a vote on what will become the Adopted Budget following passage of the State budget. At the end of the year, the Auditor-Controller will submit the Final Budget incorporating all of the changes made to the budget during the year.

How to Locate Information in the Budget

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

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

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

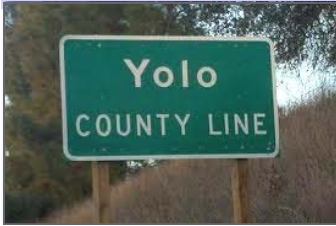
2. If you are looking for specific information...

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

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

You will also find specific information in the Appendix on a number of topics such as: position listings, equipment purchases, financial standards and policies and the State Required Appropriation List.

Guide to Reading the Budget (continued)



Policies/Methodologies Helpful for Understanding the County Budget

Budgetary Amendments

After the budget is adopted it becomes necessary to amend the budget from time to time. Budgetary amendments that change total revenues or appropriations for a department require Board of Supervisors approval.

The Accounting Basis used in the Budget

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

Fund Types used by the County

Governmental Fund Types:

General Fund: This is the general operating fund of the county. All financial resources except those required to be accounted for in other funds are included in the General Fund.

Public Safety Fund: Passed by the voters to help backfill counties for the loss of local property taxes the state shifted to schools, Proposition 172 provided a statewide, ½ cent sales tax to help counties pay for law enforcement related services.

Special Revenue Funds: These funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds: These funds account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.

Capital Projects Funds: These funds account for financial resources used for the acquisition or construction of major capital facilities (other than those in proprietary fund types).

Proprietary Fund Types

Enterprise Funds: state and local governments use the enterprise funds to account for “business-type activities” – activities similar to those found in the private sector. Business type activities include services primarily funded through user charges.

Internal Service Funds:

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

2012-13 Budget Process / Planning Calendar

September 2011

Sep 23, 2011	Board of Supervisors strategic planning workshop
Sep 27, 2011	Board of Supervisors hears report on 2010-11 year end fund balances, approves 2010-11 year end appropriation transfers and approves final 2011-12 budget

November 2011

Nov 17, 2011	Department performance measure leads review progress on their 2011-12 Key Initiatives, objectives and performance measures and begin discussion regarding potential revisions for 2012-13 budget to better align with Board's strategic goals.
Nov 30, 2011	Begin regular meetings with department fiscal staff regarding 2012-13 budget. First meeting to include: discussion of budget timeline, Preliminary Budget Worksheets and Mid-Year Monitor

December 2011

Dec 1, 2011	Department fiscal staff begin to examine and detail initial revenue estimates for 2012-13 budget.
Dec 1 – Dec 16	CAO analysts/Auditor/departments detail beginning assumptions used for development of 2012-13 base budget. Assumptions in areas of: Carry forward policy, Public Safety Sales Tax, Realignment, Property tax assessment, grant funding, A87 costs, labor costs, unemployment costs, etc.
Dec 16, 2011	Departments submit Preliminary Budget Worksheets to CAO
Dec 6 – May 29	Departments report to the Board regarding progress on their 2011-12 initiatives, goals and objectives.

January 2012

Jan 3 – Jan 20	Analysts prepare various allocation scenarios for 2012-13 budget. CAO processes these with various committees.
Jan 10, 2012	Governor's budget released
Jan 12, 2012	Departments submit 2011-12 mid-year budget monitor reports to CAO

February 2012

Feb 7, 2012	Board of Supervisors reviews Mid-Year Budget Monitor; and approves 2012-13 base budget assumptions and budget planning calendar.
Feb 23, 2012	CAO distributes to departments: 2012-13 base budget reports including Net County Cost targets, salaries and benefits worksheets, budget/planning calendar, and budget instructions

March 2012

Mar 23, 2012	Departments submit requested budget, to include: <ul style="list-style-type: none"> • Updated program descriptions • Performance measures for each program • Detail of each revenue estimate and expenditure account lines • Accomplishments of previous year • Equipment requests • Requested FTEs and funding source for individual FTEs • Documentation of Net County Cost for each program
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March - April 2012

Apr 1–Apr 30	CAO meets with departments to review requested budget and determines recommended budget.
Apr 1–Apr 30	CAO and Auditor's office analyzes detailed budget planning documents and requested budget numbers

May 2012

May 1–May 30	Auditor updates budget accounting documents to be consistent with recommendation
May 1–May 30	CAO staff assemble and review budget book

June 2012

Jun 1, 2012	Recommended Budget distributed to media/public
Jun 12, 2012	2012-13 Recommended Budget presented to the Board of Supervisors



How to Read Budget Tables

How to Read Budget Tables

At the bottom right of each department face page you will find a table labeled "2012-13 Summary of Budget Units" (see example on the right).

This table gives specific details related to each of the department's budget units.

2012-13 Summary of Budget Units

	Appropriation	Revenue	General Fund	Staffing
Administration (261-1)	\$1,085,472	\$276,640	\$808,832	8.00
Detention/Work & Transportation (261-3)	\$6,657,908	\$5,988,454	\$669,454	52.60
Probation Service (261-6 & 261-2)	\$1,731,081	\$1,574,250	\$156,831	24.75
AB 1913 Juvenile Justice (261-7)	\$776,667	\$776,667	\$0	6.00
Corrections Performance Incentives Fund (CCPIF)	\$1,888,154	\$1,888,154	\$0	9.65
Community Corrections Partnership AB109 (261-9)	\$2,138,291	\$2,138,291	\$0	15.75
Care of Court Wards (575-1)	\$888,385	\$886,074	\$2,311	1.00
TOTAL	\$15,821,203	\$14,183,775	\$1,637,428	117.75

How much spending is proposed in each budget unit.

Amount of revenue other than General Fund anticipated in each budget unit.

Amount of General Fund being used in each budget unit.

How many positions are being paid for in each budget unit.

At the top of the second page of each department section is another table showing a summary of the total budget for the department by various appropriation and revenue categories (see example on the right). This also shows changes in the authorized appropriation for the department between the current year and next year's recommended budget.

How much money, other than General Fund, is available and from what source.

How much spending is proposed for the department and in which category.

Summary of 2012-13 budget	Actual 2009-10	Actual 2010-11	Budget 2011-12	Requested 2012-13	Recommended 2012-13
Revenues					
Fines, Forfeits & Penalties	\$181,165	\$1,109,396	\$301,872	\$398,711	\$398,711
Public Safety SIs Tax Prop 172	\$2,919,165	\$2,940,194	\$2,960,791	\$2,960,791	\$3,020,007
2011 Public Safety Realignment	\$0	\$0	\$0	\$93,575	\$93,575
Intergovt Revenue-State	\$1,352,095	\$1,131,307	\$1,421,924	\$1,255,380	\$1,255,380
Intergovt Revenue-Federal	\$558,498	\$641,437	\$614,772	\$315,151	\$315,151
Intergovt Rev-Other	\$238,221	\$232,092	\$245,706	\$196,995	\$196,995
Charges For Services	\$908,158	\$1,025,569	\$930,114	\$1,014,996	\$1,014,996
Other Financing Sources	\$935,884	\$323,865	\$117,450	\$132,450	\$132,450
Total Revenue	\$7,093,186	\$7,403,860	\$6,592,629	\$6,368,049	\$6,427,265
Appropriations					
Salaries And Employee Benefits	\$10,908,938	\$10,585,902	\$10,767,495	\$11,824,191	\$10,732,261
Services And Supplies	\$965,919	\$1,035,185	\$1,039,502	\$1,302,941	\$1,302,941
Other Charges	\$0	\$34,545	\$35,000	\$53,250	\$53,250
Fixed Assets-Equipment	\$68,192	\$58,389	\$0	\$40,000	\$40,000
Operating Transfers Out	\$0	\$19,627	\$0	\$0	\$0
Intrafund Transfers	(\$69,660)	(\$64,728)	(\$110,707)	(\$61,991)	(\$61,991)
Total Appropriations	\$11,873,389	\$11,668,920	\$11,731,290	\$13,158,391	\$12,066,461
Use Of Fund Balance Available	(\$199,068)	(\$959,825)	\$0	\$0	\$0
Net County Cost	\$5,276,596	\$5,224,885	\$5,138,661	\$6,790,342	\$5,639,196

How much Fund Balance is used in the budget, if any

How much General Fund is needed to balance the department's budget.

