

Introduction & Overview



COUNTY OF YOLO

Office of the County Administrator

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June 17, 2014

Yolo County Board of Supervisors
625 Court Street, Room 204
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Subject: County of Yolo Recommended Budget 2014-15

Dear Members of the Board of Supervisors:

With this letter, I submit for your consideration the 2014-15 Yolo County Recommended Budget. It is presented as the County Administrator's recommended budget and adjusts departmental expenditures and revenues for the coming fiscal year, meeting State requirements and addressing Board of Supervisors adopted policies. On June 17, the Board of Supervisors has scheduled a public hearing to consider this recommended spending plan at which time the Board may add, delete or modify this recommended budget. This letter is intended to highlight some of the expectations and assumptions used in creating the budget. The Board agenda item presented on June 17 will include a detailed staff report describing the significant changes, pending issues and areas of risk that comprise the recommended budget in greater detail.

Total expenditures for the county are recommended in the amount of \$307,817,484 with general purpose revenues of \$60,670,523 which represents an increase of \$1,011,123 from the 2013-14 estimated general purpose revenue. Capital expenditures are recommended at \$3,443,297.

This budget reflects known revenue and expenditure projections for the 2014-15 budget year; however, it does not include any other State Budget related adjustments. This baseline budget is designed as a temporary measure prior to formal budget adoption which occurs following passage of the State Budget and the close of the 2013-14 fiscal year. We anticipate the impact of these issues will be addressed at the County's Adopted Budget hearing in September.

The 2014-15 budget represents marginal growth in discretionary funding while at the same time increasing State and Federal revenue receipts. This dichotomy is evidenced by minimal staff reductions in programs reliant on general purpose revenue and staff increases in programs funded through external revenue streams.

It is recommended the Board of Supervisors defer further program reductions, restorations or augmentations until the Adopted Budget hearing, at which time additional information including updated revenue trends, final State Budget actions, labor agreements and 2013-14 closing fund balance information will be known.

The recommended budget also relies upon the following assumptions:

Increases General Fund reserve in accordance with the Board of Supervisors adopted Fund Balance and Reserve policy. The 2008-09 and 2009-10 budgets relied heavily on the use of one-time funds, including most notably the General Fund reserve, to fund ongoing

program needs. For 2010-11, the Board of Supervisors directed that the remaining General Fund reserve be maintained for unexpected emergencies and beginning in 2011-12, the General Fund reserve has been augmented to be compliant with the Board policy on Fund Balances and Reserves. The 2014-15 recommended budget includes the recommended augmentation of \$737,459 in accordance with the Board's Reserve Policy which will bring the total reserve to \$6,369,036 just shy of the Government Finance Officers Association minimum recommended five percent reserve of \$6,553,401. Achieving this minimum level will be the groundwork for progress toward the recommended reserve of fifteen percent which when combined with program-specific contingencies will ensure fiscal resilience, continued improved credit ratings, and a solid ability to address unforeseen emergencies.

Funds a General Fund contingency in accordance with the Board of Supervisors adopted Fund Balance and Reserve policy. The 2014-15 fiscal year includes many known budget risks. Declines in AB 109 funding, aggressive revenue projections and carryforward assumptions represent key concerns as staff constructs the 2014-15 budget. As an example, several public safety budgets include the need for continued or expanded AB109 funding which has yet to be recommended by the Community Correction Partnership. We have also included projected Prop 172 tax revenue that exceeds the current consultant recommended projection which is based on a conservative approach to continued increased growth. In addition to the aforementioned risks, specific uncertainties identified for 2014-15 include:

- State budget
- Continued public safety sales tax receipts
- Labor negotiations with three groups
- Delta related analysis and advocacy
- Assessment appeal outcomes
- Continued economic recovery
- Jail Medical Costs

To prepare for unexpected fiscal actions, the preliminary estimate includes a \$2 million General Fund contingency which is 3.2% of the 2014-15 general purpose allocations.

More information will be available on a number of variables at the time of the Adopted Budget hearings, including the State Budget, actual closing fund balances and revenue trends. These variables will be considered in the recommended contingency level included in the Adopted Budget. Budgeted contingency is available for Board appropriation throughout the 2014-15 year should unexpected needs arise. Any unused contingency may also provide additional funding flexibility in crafting the 2015-16 budget.

Supports long term financial planning. Although economists and other experts conclude the recession has ended, the economy is fragile and unemployment remains high. California's recovery will be slow with governmental revenue recovery lagging behind the remainder of the economy. By funding Tactical Plan implementation strategies, increasing the General Fund reserve in accordance with Board policy, seeking to increase operating fund contingencies at Adopted Budget hearings and including a balanced array of cost reductions comprised of program restructuring, elimination of vacant positions and employee concessions throughout the organization, the proposed budget scenario supports long term financial planning.

Budget Forecast

Current economic and budget projections describe an uncertain future. Even as the economy proceeds through a gradual recovery, Yolo County continues to experience higher unemployment levels than surrounding areas, the State and the Nation. Job growth, while improving, continues at a slow pace. Similar to the 2013-14 budget, the 2014-15 budget continues to generally reflect flat local general purpose revenues.

Background

The figures below describe historic year trends for net operating budgets and total workforce. Since the recession began in 2008-09, revenues and expenditures dropped to a low of \$308 million and have risen slowly over time (Figure 1). Funded positions however, remain lower by 400 (24%). The number of Yolo County employees per 1,000 residents is seeing a slight increase (0.4) over 2013-14 due to additional positions added for expansion of Medi-Cal. However, it continues to be at a low point over a 20 year period (Figure 2).

Figure 1. Ten Year Trend – Yolo County Budget

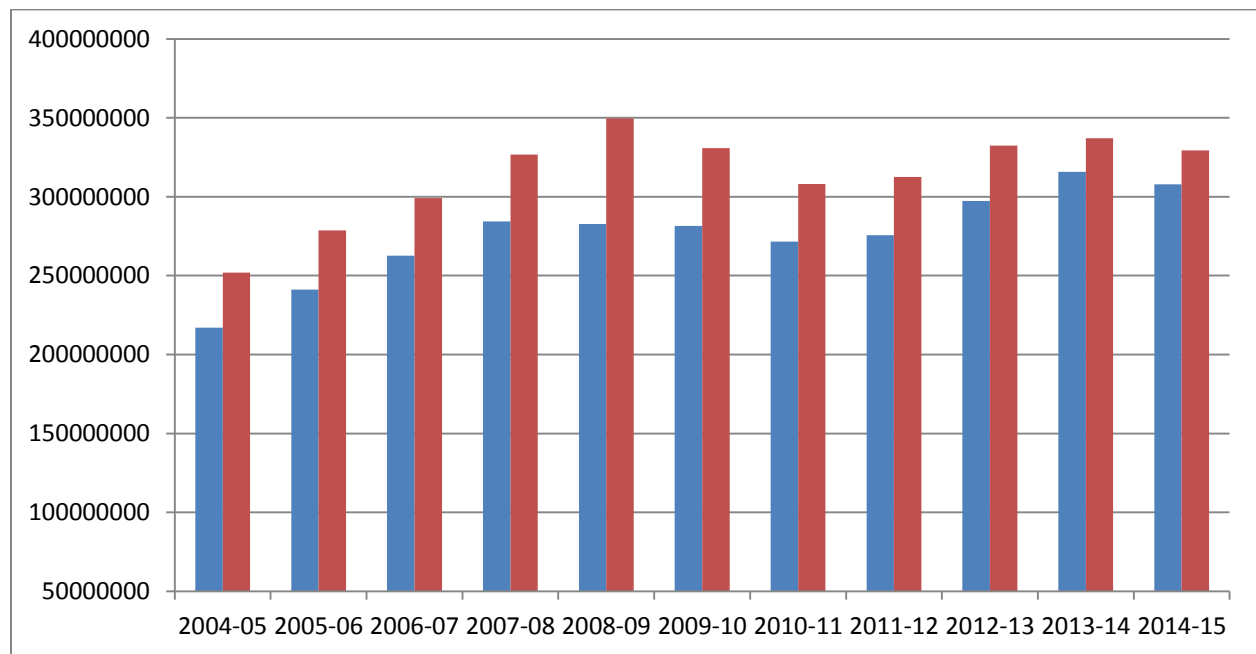
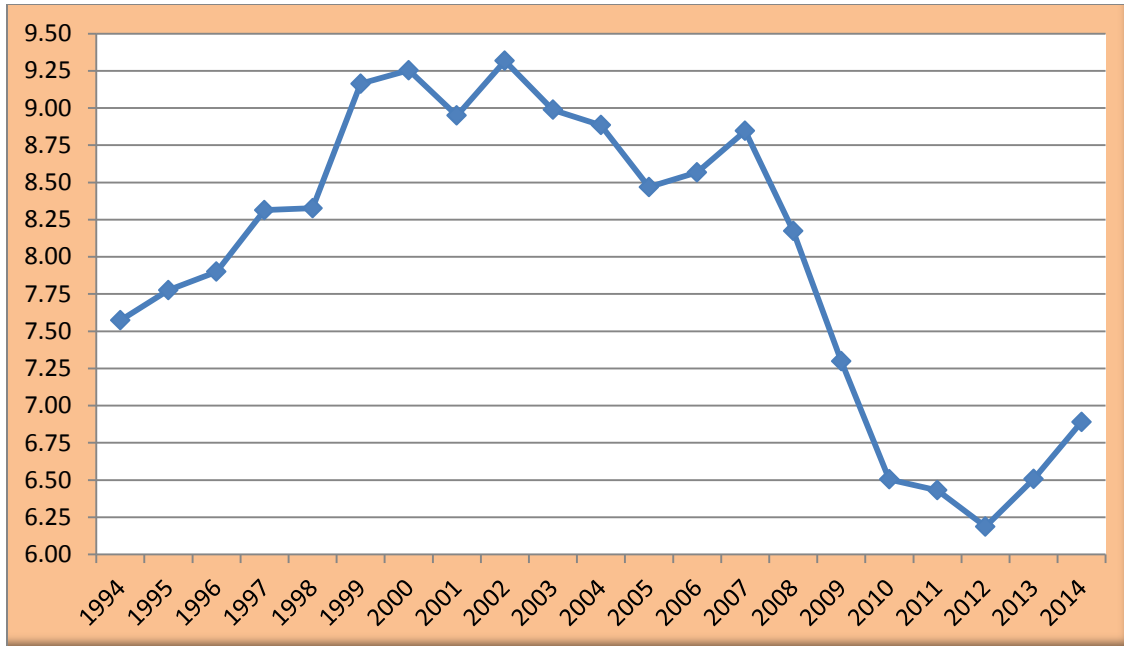


Figure 2. Number of Employees per 1,000 residents



There are signs of improvement on the horizon. Some County revenues, notably Public Safety, Sales Tax and Realignment revenues have seen increases in the last two years.

Figure 3. Total Spending by Program Area

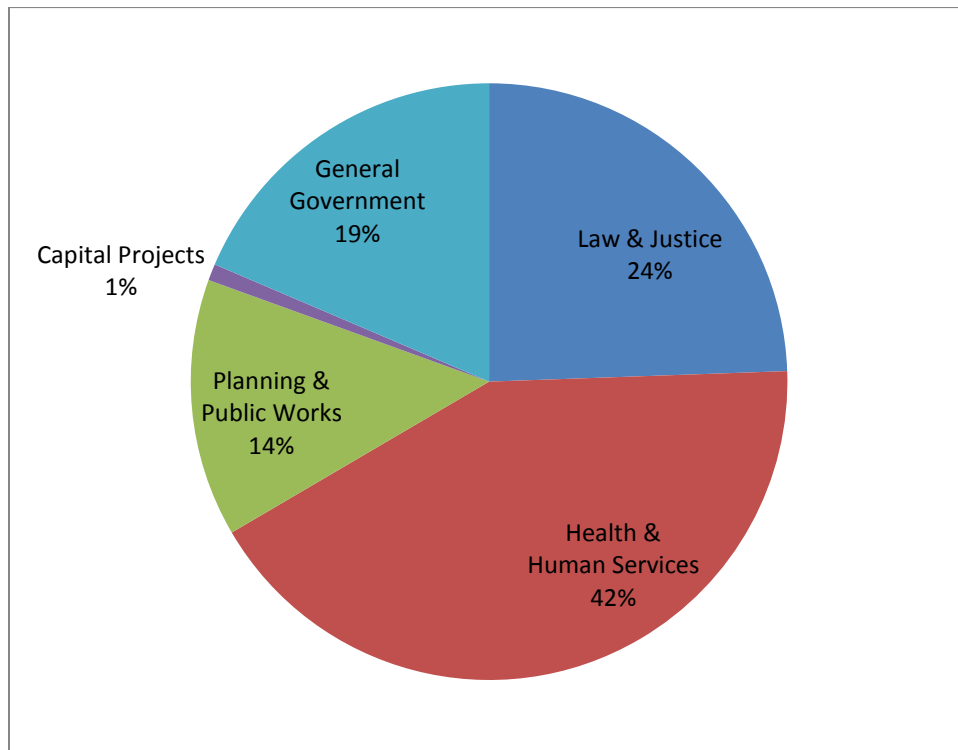


Figure 4. General Fund Spending by Program Area

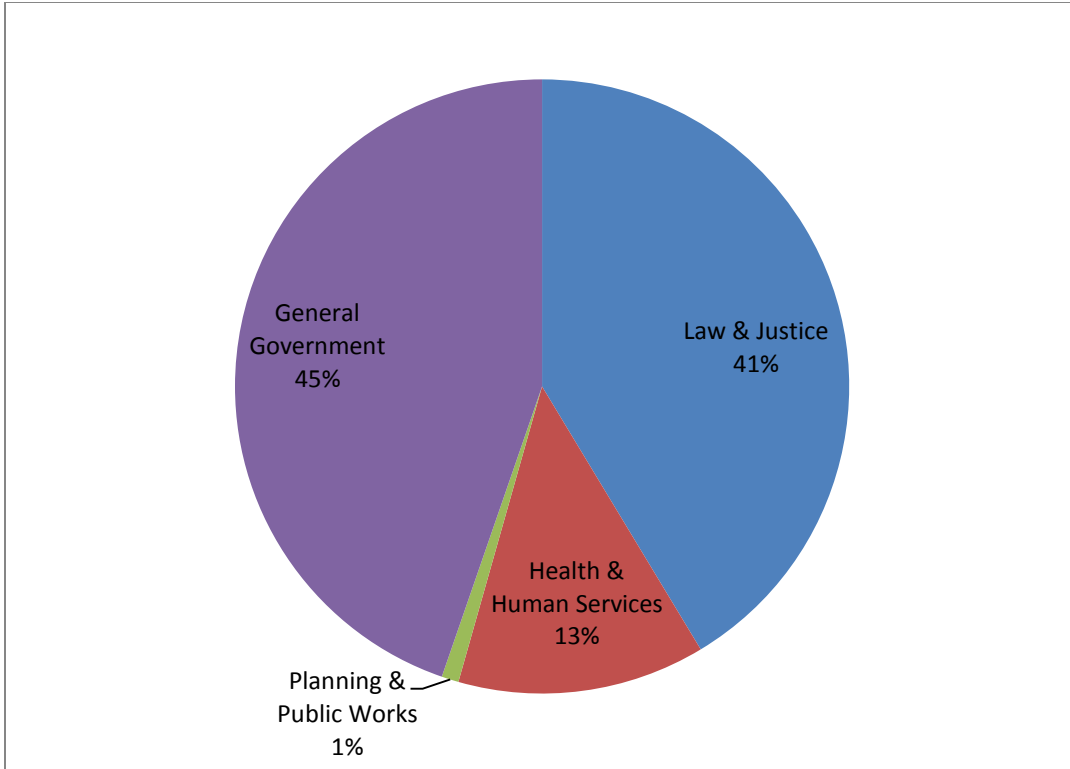


Figure 5. Sources of Total County Funds

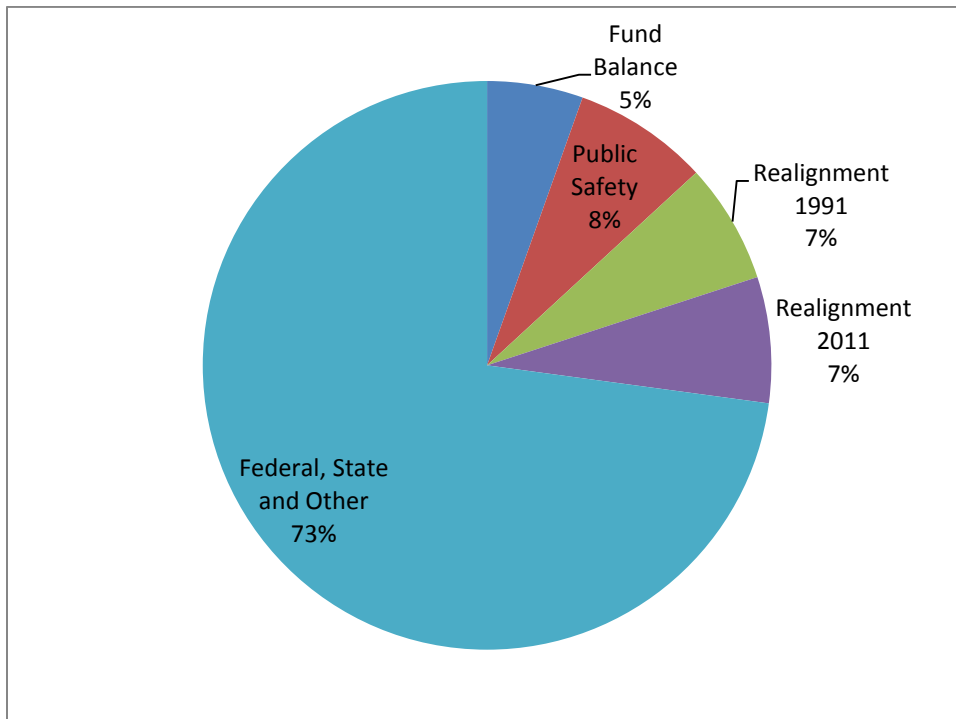
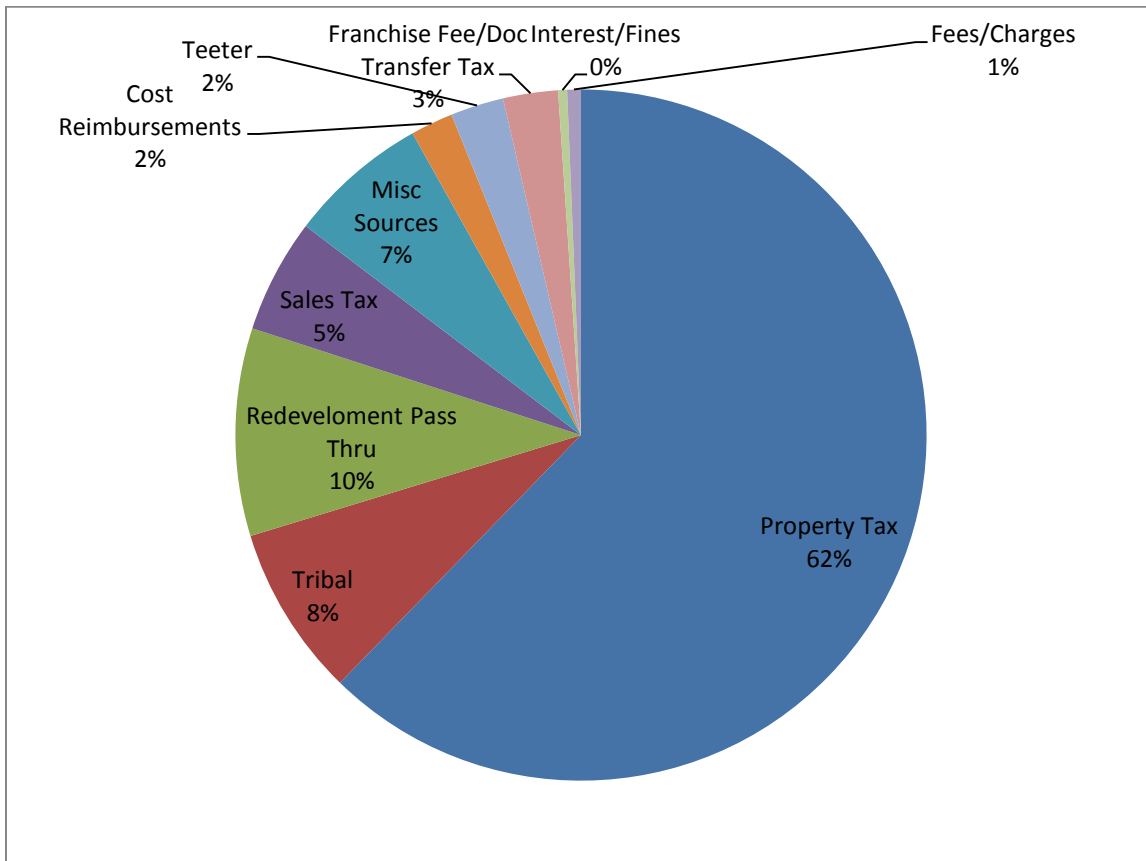


Figure 6. Sources of County General Fund



Fiscal Year 2014-15 Recommended budget

The Yolo County budget is composed of seven major funds and a large number of smaller special funds, internal service funds, enterprise funds, debt service and capital project accounts. The recommended budget includes:

General Fund	\$62,170,704
Employment & Social Services Fund	\$80,584,327
Public Safety Fund	\$75,228,471
Medical Services and Indigent Healthcare Funds	\$17,411,795
Mental Health Fund	\$25,708,838
Road Fund	\$14,917,654
Library Fund	\$6,265,235
Child Support Services	\$5,944,894
Cache Creek Area Plan	\$897,724

The total budget of all funds pays for a wide variety of services, programs and projects that are financed by many revenue sources including grant funds, State and Federal revenues, and numerous fees that are acquired in exchange for providing requested services to members of the public. When all of these funds and sources are combined, the fiscal year 2014-15 recommended budget totals \$307,817,484.

Capital Improvements and Debt Service

The capital improvement budget is financed by State grants, development impact mitigation fees, Accumulative Capital Outlay funds and certain special revenue funds. The recommended budget for capital improvements is \$2,758,159, the majority of which will be utilized for the jail expansion and Probation gym, treatment and visitor center.

Debt service remains low – only \$4,162,345, representing less than 2% of the total budget. Debts currently being paid include the West Sacramento County Service Center, the District Attorney's building, Davis Library and the four solar projects (library, Monroe, Beamer/Cottonwood and Grasslands).

Reserves

During years when the County was experiencing growth, primarily in property taxes, the Board of Supervisors put aside funds to be spent as necessary in recessionary times, which helped moderate reductions in 2008-09 and 2009-10 and preserve core county services. Since 2010-11, the recommended budget has maintained the remaining reserve as well as modestly increasing it in accordance with the Board's Fund Balances and Reserves policy. This reserve is to be used in the event of a catastrophic event or major unexpected cost and serves as a fiscally prudent backstop to more than \$300 million in County expenditures.

The recommended budget includes the following reserves:

General Fund Reserve	\$6,369,036
Reserve for claims against the county	\$890,000
Other Post-Employment Benefits (OPEB) Trust	\$800,000
Reserve for OPEB Benefits	\$600,000

Unfunded Liabilities

There are three major unfunded liabilities that continue to be a concern to the overall health of the county fiscal climate. Pensions, retiree health, and road maintenance have a combined current estimated liability of \$588,615,295. The pension liability of \$145,048,025 is being addressed through pension reform and lowering of the formula for new employees as well as a change in CalPERS' rate changes. The retiree health liability of \$138,080,000 is being addressed through additional funds being added to the trust, capping the county premium contribution and one-time funds being reserved. The road maintenance liability of \$305,487,270 has yet to be addressed and staff is developing options for consideration which may include a regional capital improvement and financing plan.

The County of Yolo continues to benefit from an engaged, skilled and dedicated workforce who should be recognized for their ongoing commitment to quality, service and integrity. I wish to thank our department heads, budget staff, the Auditor-Controller and fiscal staff throughout the County whose hard work contributed to the creation of this budget. I also wish to acknowledge the Board of Supervisors for focusing attention on long-term financial planning which was recognized this year when Standard and Poor's raised the County's credit rating to A- with a stable outlook.

Respectfully submitted,



Patrick S. Blacklock
County Administrator



Yolo County Board of Supervisors Strategic Plan Goals

- ◆ 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

Each Strategic Plan Goal has a three-year tactical plan which identifies the activities occurring during each fiscal year which are designed to advance the strategic goal. The following pages include the tactical plan elements and identify the department whose budget includes goals to achieve progress in 2014-15.



Goal 1

Advance innovation

Meaning

To push for, or introduce, something new that will improve outcomes and top-quality service delivery.

Three-Year Tactical Plan for Board of Supervisors

Goal 1: Advance innovation

Key Concepts

Continuous quality improvement

An organization can better serve if it is willing to continuously evaluate and improve its services and organizational processes

Core competency standards

Defining the desired staff skills and building the organization around them is the best way to achieve goals

Partnerships

Internal and external partnerships and teams bring new perspectives and ideas to problem solving

Improve technology and tools

Up to date, data-driven systems and equipment are imperative for staff productivity, service delivery and outcome measurement

Objectives

- A. Customer satisfaction is improved by analyzing and altering work flow to maximize effectiveness and efficiency
- B. The organization embraces change to serve our customers more effectively
- C. Staff skills are more concretely aligned with organization's business needs
- D. An inventory of potential sharing opportunities and partners within the region is developed and maintained
- E. Participation in professional organizations in every discipline is commonplace
- F. Organizational responsiveness and effectiveness is improved through better communication and mobility
- G. More services are available online both internally and externally
- H. Desktop computers, major systems software and network hardware is kept up to date
- I. Fiscal information is readily accessible through dashboard reporting countywide
- J. Human resource information management capabilities are more effective, available and intuitive



Goal 2

Champion job creation and economic opportunities

Meaning

A balanced, thriving economy that offers a job opportunity for every citizen who wants to work, ample services, and up-to-date infrastructure and technology for long term sustainability.

Three-Year Tactical Plan for Board of Supervisors

Goal 2: Champion job creation and economic opportunities

Key Concepts

Create quality jobs that are right for Yolo and that fit our residents

Attract industries and jobs that support our strengths of agriculture, research and services

Support job growth, housing and community balance throughout the county

Seek a healthy balance between regional workforce, employers concentrated in cities and development in the county

Improve local quality of life and track trends as measures of success

Understanding our economy and improving our services allow us to adapt quickly to opportunities and threats

Business climate that makes it easier for business to succeed

Encouraging investment locally is critical. Regulations should protect public health, safety and the environment without impeding job creation

Promote the benefits of doing business in Yolo County

Job creation and job growth are driven primarily by our small businesses

Objectives

- A. Zoning and incentives friendly to expanding the food value chain
- B. Technology commercialization significantly smoother
- C. Integrated workforce development programs fully matched to employers’ needs and workers’ skillset
- D. Airport hangar square footage and annual operations increased 10%
- E. Development and infrastructure at designated General Plan locales
- F. County economic, social, environmental and fiscal dashboard created to monitor business climate
- G. Measurable progress toward downtown revitalization in Esparto, Clarksburg, Knights Landing and Madison
- E. Participation in professional organizations in every discipline is commonplace
- H. Permit and regulatory staff dedicated to customer service and understanding customer needs
- I. Permit, regulatory and development staff committed to ensuring efficient, cost effective, fair and transparent process for applicant and general public
- J. Adequate, quality and affordable housing programs for low income residents
- K. Business attraction and retention processes that bring revenue and include city partners
- L. Expanded tourism in unincorporated Yolo County



Goal 3

Collaborate to maximize success

Meaning

internal and external partners to maximize success for all residents through shared vision and collaborative service development.

Three-Year Tactical Plan for Board of Supervisors

Goal 3: Collaborate to maximize success

Key Concepts

Collaborative and cooperative service development

County and community partners share responsibility, accountability and risk, and agreed upon definitions of success through non-competitive, supportive relationships

Shared vision and mutual benefit

Partners share common goals to create a strong Yolo County, pooling broad resources for mutual benefit

Sustainability and long-term effectiveness

A culture of collaboration is valued and fostered at all levels. Collaborative programs are evaluated on an ongoing basis to maintain benefit to all partners.

Fiscally and structurally feasible

Shared services are jointly funded and mutual aid capacity is developed among participating partners with efficient and innovative outcomes. Programs acknowledge fiscal and organizational challenges.

Objectives

- A. Programs and policies for collaboration efforts throughout the county, including recommendations for internal and external partners and evaluation audits
- B. Platform of tools to encourage shared services and criteria to seek and foster partnerships
- C. Internal and external operating clearinghouse to identify and administer collaborative projects and shared service opportunities
- D. County cultural shift to stimulate participation includes comprehensive training, leadership support, recognition of existing programs and legislative and funding for current and future efforts
- E. Shared service priorities and agreements between County, cities, special districts and other support agencies to formalize relationships through LAFCo
- F. Joint funding obtained to support collaborative priorities



Goal 4

Enhance and sustain
the safety net

Meaning

The County seeks to promote healthy living, protect vulnerable populations and assure a community able to achieve and maintain self sufficiency.

Three-Year Tactical Plan for Board of Supervisors

Goal 4: Enhance and sustain the safety net

Key Concepts

Promote healthy communities

Continuously creating and improving physical and social environments, and expanding community resources that enable residents to make healthy lifestyle choices, decrease their risk of chronic disease and develop to their maximum potential

Protect vulnerable populations

Ensure that those who are unable to protect themselves are protected from harm (includes: the mentally ill, elderly and families with children)

Achieving/maintaining self-sufficiency

Healthy people are able to contribute to the economic stability of themselves, their family and the community

Objectives

- A. Expanded access to health care services with focus on both treatment and prevention for all members of the community
- B. Assured a healthy and safe environment
- C. Provided programs and services that promote healthy behaviors
- D. Strengthened families
- E. Trained public and private agency staff to recognize signs of abuse, mental illness and trauma to reduce stigma and encourage support
- F. Identified and informed community of services available to the vulnerable populations
- G. Identified gaps in services for under-served and un-served populations
- H. Developed and sought competent provider partnerships to ensure quality community services
- I. Developed forum for non-profit providers and for-profit business community to partner efforts to employ those with challenges
- J. Promoted GED and job readiness skills training
- K. Created a stronger, more literate community



Goal 5

Preserve and ensure safe and crime free communities

Meaning

Yolo County seeks to collaboratively promote and enhance safe and crime free communities through well-informed offender case management, bringing about an appropriate blending of criminal justice supervision and evidence-based treatment strategies that maintain, but then improve, public safety.

Three-Year Tactical Plan for Board of Supervisors

Goal 5: Preserve and ensure safe and crime free communities

Key Concepts

Safe communities

Uphold the law through strategies that hold offenders accountable, restore victims and ensure a safe environment for all residents and visitors

Offender case management

Offenders will be case managed and treated with an emphasis on behavior change and recidivism reduction

Evidence-based criminal justice practices

Ensure that criminal justice partners are employing practices, policies and operating standards that have been proven to effectively reduce crime and an offender's likelihood to reoffend

Collaboration across agencies

Create sustainable partnerships with internal and external stakeholders to systemically manage, leverage and maximize community resources and develop innovative

Objectives

- A. Frontline crime control agencies are appropriately supported
- B. Preserved the dignity of victims by meeting their immediate and long-term needs created by crime
- C. All high and moderate risk offenders are needs-assessed and have an implemented criminogenic needs-driven case plan
- D. A full menu of graduated sanctions, incentives and services exist and are effectively utilized
- E. Offenders have seamless access to services that meet their legal and social support needs
- F. Jail staff infrastructure allows for the housing of inmates in a safe, secure manner while facilitating participation in appropriate rehabilitation services
- G. Improved employees knowledge and skills through continuing professional development
- H. A plan for continuous criminal justice system improvement is in place and followed by all affected agencies
- I. Created and implemented a virtual signal data management system that collects and updates information from justice related partners
- J. Implemented electronic document solutions to efficiently manage information
- K. Local partnerships created and enhanced so that both the County and the community have a robust understanding of and connection to one another
- L. The Community Corrections Partnership (CCP) has been sustained and continues to drive system changes.



Goal 6

Preserve and support agriculture

Meaning

Encourage a vibrant and resilient agricultural economy that concurrently preserves sufficient farmland to maintain regional food security in perpetuity.

Three-Year Tactical Plan for Board of Supervisors

Goal 6: Preserve and support agriculture

Key Concepts

Economic viability

Assist in regulatory processes, identifying local and new markets and siting local processing facilities

Maintain and enhance infrastructure

Provide transportation and distribution modes, research, training and technical support, and access to water, raw materials and storage

Land availability

Preserve agricultural lands through mitigation, easements and land reserved for food and fiber production

Local economic benefit

Realize economic benefits with local jobs, tax revenue and increase in local GDP

Objectives

- A. Farmbudsman position created to assist farmers and ranchers with the permitting process
- B. Effective Farm-to-School program created to bring fresh, locally grown/produced food to school meals and provide farm education programs
- C. Refrigeration and consolidation unit sited reducing truck trips to small farms with partial loads
- D. Legislative priorities to mitigate FEMA flood and Bay Delta Conservation Plan impacts to Yolo County
- E. Study conducted to determine whether a higher mitigation ratio for loss of agricultural land is warranted
- F. Alternative I-505 site recommended to be zoned Ag Commercial
- G. Created an agricultural marketing program to promote agricultural tourism and direct marketing, and to implement General Plan action items related to agriculture.



Goal 7

Protect open space and the environment

Meaning

Efficient utilization of resources to provide recreational opportunities for county residents, improve water quality, lower greenhouse gas emissions, and ensure that natural resources are available for future generations.

Three-Year Tactical Plan for Board of Supervisors

Goal 7: Protect open space and the environment

Key Concepts

Efficiently manage natural resources and open space for future generations

Protect natural areas to maintain open space and habitat for public access with sustainable revenue to cover expenses

Expand recreational opportunities

Maintain existing and develop new recreational facilities for residents and facilitate regional tourism

Improve water quality resources in the county

Reduce sources of surface and ground water contamination to improve public health/environment

Lower green house gas emissions

Reduce the impacts of climate change to minimize impacts for drought, floods and crop yield decline

Objectives

- A. Aligned County regulations to support goals and established formal green space buffers between cities and towns
- B. Pursued public/private partnerships to preserve habitat. Established local benefit districts for new or existing community parks
- C. Identified future park needs and potential locations and enhanced multiple public uses within open space corridors
- D. Expanded the system of bicycle and pedestrian trails to connect parks to existing nearby trail systems
- E. Protected surface/ground water supplies from pollution and reduced impacts of toxic substances on riparian species
- F. Improved access to quality municipal water and sewer supplies and systems for rural housing and unincorporated communities
- G. Created incentives and regulations to help reduce greenhouse gases and the detrimental impacts caused by climate change
- H. Developed County regulations that promote alternative energy generation facilities and uses



Goal 8

Provide fiscally sound, dynamic and responsive services

Meaning

County employees are enthusiastically engaged in providing the services that customers need, in a financially responsible manner.

Three-Year Tactical Plan for Board of Supervisors

Goal 8: Provide fiscally sound, dynamic and responsive services

Key Concepts

Fiscally sound services

Services provided financially sustainable

Dynamic services

Services adapted to changing conditions while remaining consistent with best practices

Responsive services

Empowered and valued employees pro-actively serve customers

Objectives

- A. The cost of providing current and future services is recognized and fully recovered or funded with reliable revenue sources
- B. Operating resources and assets are organized in such a way as to optimize their performance
- C. The management structure reinforces fiscal accountability, provides transparency and supports performance-based management
- D. Service outcomes measured and shared with other agencies to ensure coordinated progress toward achieving County strategic goals
- E. The ability and readiness to continue services and adapt is maintained through regular assessment and mitigation of short-term threats and long-term trends
- F. The types, levels and quality of services are periodically evaluated and realigned to address long-term needs and conform with best practices
- G. The value of County services is regularly monitored, maintained and communicated to customers and the public
- H. Employees are empowered and valued
- I. Employees proactively work to find solutions for customers
- J. A One-Stop-Shop Customer Service Center is created to establish a centralized customer service center for permitting, development projects and related regulatory services



Tactical Plan Implementation Strategies Included in 2014-15 Department Key Initiatives

Agriculture and Weights & Measures

- Continue implementation of the Farm to School Program.
- Continue implementation of the Farmbudsman Program.
- Work with the Sacramento Area Council of Governments (SACOG) on the completion of the Aggregation Study.
- Work with County Counsel on the completion of the Ag Mitigation Study.
- Develop a pilot program to recover department pension and other post-employment benefit (OPEB) obligations.
- Create an employee development program to prepare for future department retirements.
- Establish a staffed program to create an agricultural marketing program to implement agricultural General Plan action items.

Alcohol, Drug & Mental Health

- Improved access to care by streamlining entry to care, increasing psychiatry hours, clinician productivity and scheduling practices.
- Increase consumer voice by implementation of Wellness Recovery Action Plans, ensuring representation on panels and boards, inclusion in RFP review and selection, and increase in employment opportunities.
- Increase support through transition (jail, juvenile detention facility (JDF), emergency room, hospitalization) through continuance of Crisis Intervention Training with law enforcement and first responders, implementation of Community-Based Crisis Response Teams, and hiring of two full-time case managers to assist individuals at high risk transitioning from jail/JDF and other settings, as well as a full time registered nurse to assist with transitions in care for individuals who are hospitalized.
- Develop annual calendar of professional development opportunities and tailor opportunities to position and individual staff, including but not limited to (Mental Health First Aid, Crisis Intervention Training, Law & Ethics, Wellness Recovery Action Planning and others as indicated and available).
- Develop an annual training schedule of trainings available at no charge to community partners and contract providers (Mental Health First Aid, Crisis Intervention Training, Law & Ethics, Wellness Recovery Action Planning).
- Build outcome measures and evidence-based programming into all contracts for substance use disorder and mental health treatment.
- Provide excellent customer service to our community-based partners via provision of technical assistance and proactive communication surrounding claims, contracts and quality improvement initiatives.
- Improve reputation and relationships with community partners that intersect with ADMH (university, jail, juvenile detention facility, hospitals) by increasing transparency, collaboration and communication.
- Treatment plans to include health related goals tied to chronic conditions (diabetes, COPD, hypertension, obesity, hepatitis) and unhealthy behaviors (smoking, drug/alcohol use, eating habits, exercise).



Tactical Plan Implementation Strategies Included in 2014-15 Department Key Initiatives

Alcohol, Drug & Mental Health continued

- Assume a leadership role in the county in terms of developing a trauma-informed system through the provision of trainings and convenings around the topic.
- Improve access to care and utilization rates for Hispanic population through increased emphasis on hiring Spanish-speaking staff, collaborating with contract providers who have higher penetration rates proportionally, and outreach activities aimed at reaching the Hispanic population.
- Require evidence-based practices and outcome measures for contact providers including but not limited to Child and Adolescent Needs Survey, Youth Outcome Questionnaire, Milestones of Recovery. Trauma Focused Cognitive Behavioral Therapy, Moral Recognition Therapy.
- Increase clients served and services offered throughout the county.
- Improve timely access to care as means for avoiding unnecessary higher levels of care.
- Provide appropriate level of care in the least restrictive setting.
- Quantify cost per client both internally and at community provider level and ensure cost is in line with acuity.

Assessor

- Review properties currently on Prop 8 and begin the process of restoring factored base year values as appropriate.
- Continue to keep our webpage updated as a key method of keeping the public informed of important information as well as changes going on in the office. We offer most of our forms online so the public has instant access. We encourage callers to review our webpage and respond with questions/comments. We also encourage our business filers to take advantage of electronic filing of property statements.
- Work with the Recorder's Office to electronically provide PCORs to the Assessor's Office which can automatically be uploaded to Megabyte.
- Work collaboratively with the Clerk-Recorder staff to ensure a smooth transition.
- Engage in information sharing by providing public access of Megabyte to Recorder's Office

Auditor-Controller and Treasurer –Tax Collector

- Assess accountability risk countywide and mitigate by internal control and auditing.
- Implement new County financial system.
- Create infrastructure for the new Department of Financial Services.
- Facilitate finance staff participation in support of operational decision-making.
- Implement new staffing plan that ensures qualified and well-trained staff.
- Adopt standard service level agreements for financial services.
- Review and update performance measures in the Department of Financial Services.



Tactical Plan Implementation Strategies Included in 2014-15 Department Key Initiatives

Auditor-Controller and Treasurer –Tax Collector continued

- In conjunction with the County Administrator, evaluate County contracts and projects to ensure maximum potential cost recovery in accordance with adopted County cost recovery principles.
- Assist County Administrator in creation of long-term plans that involve multiple departments: Capital Improvement Plan, long-range financial forecast, cash flow projections.
- Prepare long-range financial forecast and develop strategies to address financing gaps.
- Develop strategy to increase revenue sources and maximize collections in concert with economic development and shared service efforts.

Child Support Services

- Improve coordination and referral to the Yolo County One Stop Career Center. The information available to clients at the One Stop Career Center will provide job-readiness and access to local jobs. This will help assist parents who are court-ordered to provide child and/or medical support to their children an opportunity to participate in the program and support their families.

Clerk-Recorder

- Continue work started with Assessor staff to help develop and implement a new department structure following the merging of the Clerk-Recorder and Assessor Departments.
- Continue partnership with the California Secretary of State office to facilitate and implement the integration of the CalVote Statewide Voter Registration System with existing Voter Registration system, allowing voters of Yolo County to register to vote online.
- Purchase and implement a new electronic inventory control so as to better control and track the location and status of public and official records in house and at the Records and Archive Center.

County Administrator

- Assist the Auditor-Controller in fourth year procedures associated with the Long-Term Financial Plan.
- Develop and monitor a balanced 2014-15 budget that continues the integration of the Tactical Plan, best practices and performance measurements and outcomes.
- Implement caps to the County's contribution toward retiree health insurance premiums and develop alternative strategies to further reduce the County's unfunded liability for retiree medical costs.
- Implement new financial management structure and coordinate strategies to improve County fiscal staff skills and abilities.



Tactical Plan Implementation Strategies Included in 2014-15 Department Key Initiatives

County Administrator cont.

- Begin implementation of new fiscal information management system that enhances capabilities in the areas of payroll, forecasting, integrated budgeting and accounting functionality and human resources management.
- Coordinate implementation of Capital Improvement Plan to ensure that infrastructure is optimally maintained.
- Continue implementation of the three-year Tactical Plan.
- Continue progress on performance measures for all departments, including outreach to stakeholders and development of dashboard reporting.
- Implement countywide change management model and provide training for all employees.
- Establish standard process for staff and external stakeholders to recommend and collaborate in the development of new ideas.
- Develop annual report to Board on dashboard indicators and trends.
- Develop guidelines to measure outcomes regularly to ensure they are consistent with Strategic Plan.
- Promote long-term planning and assist departments in forecasting changes in their operating environment (i.e. major trends, adaptations).
- Amend facility fee to include a park impact fee to fund Parks Master Plan and park maintenance.
- Continue to pursue shared services opportunities.
- Continue to achieve Board-approved regional, State and Federal advocacy priorities, including securing funding for key projects and policy changes that result in cost savings.
- In coordination with Auditor-Controller, implement JPA oversight program for monitoring management and fiscal responsibility.
- Continue collaborations with agencies and departments on homelessness, MHSA housing, Crisis Nursery, domestic violence, Emergency Services, Yolo County Housing.
- Implement agreement with the City of Woodland for two jointly operated electric vehicle charging stations.
- Continue to offer employee training programs to other agencies and counties.
- Develop and implement comprehensive talent development plan.
- Implement HR/Payroll information system including time and labor and employee self-service.
- Implement competency-based recruitment process (job analysis before recruitment opens, competency based interview questions, panel training).
- Continue marketing AVENUES program which is available for employee concerns.
- Develop competency-based performance evaluation process.
- Continue to support small community revitalization efforts through active business support, permit fast tracking, downtown revitalization programs and tourism.



Tactical Plan Implementation Strategies Included in 2014-15 Department Key Initiatives

County Administrator continued

- Support OES to plan for and respond to emergency situations (drought, oil/rail, etc.).
- Support the Countywide Broadband Strategic Plan.
- Provide regional leadership in the advancement of environmental sustainability.
- Provide regional leadership and support to Agricultural prosperity.

County Counsel

- Develop governance models supportive of shared services.
- Fully support and assist analysis of legal issues pertaining to the fiscal and governance automation projects.

District Attorney

- Implement new restorative justice programs, more effective rehabilitative services (AB 109) and closer collaboration among all criminal justice partners.
- Enhance DA Fraud Unit—Real Estate Fraud, Elder Protection & Identity Theft.
- Promote Neighborhood Court, an innovative restorative justice program.
- Expand Mental Health Court.
- Complete programming necessary to upgrade the DA's paperless system (the HTML5 re-write of LAWSuite DA).
- Implement e-Discovery and e-Subpoena.
- Implement integration with the Court and law enforcement through the Court's new access portal.
- Continue to improve upon digital recovery of all evidence ranging from fraud, to child molestation, to homicides, and prepare to present during trials.
- Develop additional projects for Multi-Cultural Community Council & Training.
- Further promote District Attorney-sponsored Citizens Academy.
- Continue to expand Neighborhood Court.
- Continue to expand Diversity Forums.

Employment & Social Services

- Implement family stabilization services for 60 families seeking employment and financial stability.
- Open a satellite office in Winters.
- Co-locate services with other County departments and community partners.
- In collaboration with community partners, increase CalFresh and Medi-Cal participation rates and expand community education and outreach to seniors.
- Redesign the Woodland and West Sacramento lobbies, including the installation of a numbering and scheduling system, to improve access and decrease wait times.



Tactical Plan Implementation Strategies Included in 2014-15 Department Key Initiatives

General Services

- Move systems to the new “Private Cloud” server system.
- Ensure that critical hardware is funded for timely replacement.
- Log all system downtime and review monthly performance documents.
- Create training opportunities so that staff is properly trained.
- Maintain a 99.5% uptime for all network and core systems.
- Assist with the implementation of the new Financial and Human Resource Capital Management systems.
- Upgrade all web-based and COTS (if desired by vendor/customer) to SQL 2008 or 2012.
- Upgrade all ITTD developed web applications to utilize HTML 5 code (browser independent).
- Review IT customer satisfaction results monthly and respond to issues as appropriate.
- Maintain customer satisfaction results of “very good” or “excellent”.
- Track completion time for all requests.
- Create customer feedback systems for all divisions.
- Collaborate with other departments in order to facilitate solar and other renewable energy sources at locations throughout the county.
- Continue to pursue alternative energy solutions that are feasible and practical for the County.
- Build internal GIS viewer for county departments.
- Update GIS test and development environments.
- Implement a learning program and facility with the Office of Education at Grasslands Park.
- Prepare an existing electrical plan with recommendations for future electrical updates for the Gibson Museum.
- Prepare a concessions ordinance for Yolo County Parks.
- Develop a deferred maintenance plan with costs for repairing/replacing deteriorating facility systems (i.e. parking lot asphalt, carpeting, interior and exterior paint) for inclusion in the Capital Improvement Plan (CIP).
- Explore retrofit/upgrades to existing facilities.
- Develop a plan to expand and renovate the Monroe Jail.
- Develop a plan to expand the Juvenile Detention Facility.
- Complete facilities space utilization study.
- Continue to upgrade network switches that are capable of utilizing Voice Over IP (VoIP).
- Upgrade and/or decommission old phone switches.
- Partner with City of Woodland and YECA to provide better connectivity to the Sheriff and Probation campus.



Tactical Plan Implementation Strategies Included in 2014-15 Department Key Initiatives

General Services continued

- Maximize savings by ensuring full participation of online procurement system and use of larger pools of vendors.
- Continue training and development of employees for better skill sets to maximize resources and increase savings.
- Utilize technology whenever possible to modernize the purchasing process.
- Revamp current purchasing performance measurements to better reflect priorities and maximize the reporting capabilities of the new financial system.
- Assist veterans and their families with completing and filing applications.
- Provide support and outreach to newly returning veterans.

Health

- Increase public health nursing capacity to serve vulnerable populations.
- Enhance injury prevention programs and services.
- Implement chronic disease prevention efforts in partnership with other key sectors: transportation, health systems, schools, cities and community-based organizations.
- Expand health promotion and education efforts including tobacco prevention and cessation, injury prevention, nutrition, active transportation and sexually transmitted disease prevention work.
- Develop Yolo County Community Health Improvement Plans.
- Simplify and streamline comprehensive safety net services through Health and Human Service Department integration.
- Improve and enhance perinatal mental health services.
- Expand access to county breast feeding warm line.

Library

- Library leaders, working with several staff teams including YoloReads Literacy Services, will identify ways to enhance our customer experience in learning and improving skills in the areas of computer literacy, job hunting, career and occupational employment and development.
- Initiation of the Virtual One-Stop workforce development system, allowing customers to access one-stop services online at local library branches.
- Initiation of mobile one-stop Department of Employment and Social Services (DESS) centers at local library branches.
- Continue to lead Tactical Plan Collaboration Team.
- Library leadership will continue to convene organized conversations and trainings with county nonprofits and service providers through the Nonprofit Leaders Alliance to share resources, exchange information and provide integrated solutions to community through a series of 4 collaborative meetings.



Tactical Plan Implementation Strategies Included in 2014-15 Department Key Initiatives

Library continued

- Collaborate with Positive Youth Justice, Probation and other County agencies and non-profits on youth development through the Yolo Youth Development Coalition.
- Friends of the Yolo Library at Yolo will complete 501(c)3 paperwork and begin fundraising for a new branch library building.
- Continue work with First 5 Yolo and other community collaborators to enhance family support in underserved rural and urban parts of the county to expand services.
- Collaborate with others to expand tourism in unincorporated Yolo County by providing hiking and traveler's guides, bike maps prepared by the City of Davis, computer access and online resources, as well as be a destination or travel stop for tourists.
- Expand partnerships with the Health Department (WIC) and DESS (211 Yolo and CalFresh, WIA and Covered California services).
- Continue to strengthen our collaboration with the Winters Joint Unified School District, library partner, as they provide student interns plus funding for a Library Clerk to cover open library hours each weekday morning and all day on Fridays to maximize our ability to remain open as a full service branch to both the public and the school.

Planning, Public Works & Environmental Services

- Update the Climate Action Plan to incorporate new strategies and research in reducing future green house gas emissions.
- Prepare a Greenway Plan to designate permanent buffers between cities and towns, and revise the agricultural mitigation ordinance to allow greater flexibility.
- Complete the Dunnigan Specific Plan, pending submittal of a jobs/housing plan.
- Restore the Code Enforcement Officer position, once funding has been allocated.
- Update Clarksburg Area Plan to ensure consistency with the Delta Protection Plan.
- Complete planning for UC ag/food research park.
- Secure organic waste agreements and begin construction of a Composting and Construction & Demolition Debris Facility at the Yolo County Central Landfill to reduce disposal and increase recycling.
- Expand the residential and commercial waste and recycling collection programs. Increase operational cost efficiencies and address new State fees and regulations.
- Update/revise methane gas recovery and alternative energy production agreements.
- Work with departments and update the County's vehicle policies to identify direct responsibilities; develop future budget allocations that reflect the actual costs of services delivery through a Fleets Services Cost Plan, which is part of the 2014-15 budget.
- Seek new advances in technology to enhance agency coordination, public access and interfacing for greater transparency of departmental processes.
- Continue integration of Environmental Health Services toward the goal of creating a centralized customer service center (one-stop-shop) for permitting, development projects and related regulatory activities.
- Conduct industry outreach to evaluate customer satisfaction.



Tactical Plan Implementation Strategies Included in 2014-15 Department Key Initiatives

Planning, Public Works & Environmental Services continued

- Restore dedicated staffing for code enforcement complaint response.
- Develop training plans, policies and procedures to assure permit, regulatory and development services staff are committed to ensuring an efficient, cost effective, fair and transparent process for both the applicant and the general public.
- Complete comprehensive program cost and fee study assuring fair and reasonable fee structure time.
- Seek opportunities for additional consolidation or shared services opportunities.
- County planning, development and environmental health services policies consider community and individual health.

Probation

- Fully and efficiently integrate risk/needs assessment information into court reports for adults.
- Develop and fully implement a collaboratively developed system of graduated sanctions and incentives for probationers that maximally supports behavior change.
- Enhance collaboration with partner agencies and community stakeholders to provide better and more comprehensive correctional treatment services and cost-effective public safety solutions.
- Develop and enhance technology solutions to increase efficiency and provide more relevant reporting that supports outcome evaluation.

Public Defender

- Through training, supervision and other management practices, ensure attorneys and staff understand and adhere to their professional and ethical responsibilities to pursue, with knowledge and skill, whatever lawful and ethical measures are required to vindicate a client's cause.
- Develop and implement holistic defense practices that achieve client-centered advocacy.
- Identify and implement evidence-based practices.
- Continue to expand training beyond professional mandates.
- Ensure that rehabilitated offenders have access to quality, post-conviction legal services to obtain the relief to which they are legally entitled, thereby supporting their successful re-entry into the community.
- Utilize multidisciplinary model to leverage expertise of social workers to develop and implement discharge plans for sentenced inmates who will not otherwise receive support; create proposed disposition plans for pretrial clients to encourage sentences that focus on rehabilitation; and augment advocacy on behalf of high-risk youth in schools and in the community.
- Continue collaboration with Employment & Social Services to identify offenders eligible for benefits, such as Medi-Cal and CalFresh, and streamline the intake and application.



Tactical Plan Implementation Strategies Included in 2014-15 Department Key Initiatives

Public Defender continued

- Support employee activities to ensure a good work-life balance; recognize high performers; overcome constraints by operating in a dated office building.
- Focus on leadership skill development that clarifies expectations, aligns tactics and supports professional training opportunities inside and outside the County.
- Digitally archive a portion of client files and continue to enhance technology in the workplace in order to augment, enhance and maximize services.
- Educate the community about the purpose and function of the public defense system by developing and maintaining stakeholder relationships and collaborations.
- Support intern programs by hosting law student, social worker, undergraduate, high school and paralegal interns as well as volunteer attorneys.
- Develop a public education campaign to increase awareness of legal rights and related topics.

Public Guardian-Public Administrator

- Provide for proper healthcare by arranging for doctor appointments, monitoring medical treatment, advocating for necessary treatment and voicing the wishes of the conservatee.
- Arrange for appropriate clothing, as needed.
- Provide for housing that is appropriate and least restrictive.
- Arrange for reasonable safety, comfort, social services, recreation and family contact.
- Locate and marshal assets, assuring they are adequately protected against loss.
- Prepare an inventory of the assets for the Court.
- Apply for and maintain benefits the Conservatee is entitled to.
- Make a budget and pay all legitimate bills for Conservatee.
- Invest the Conservatee's assets and income in safe investments that will meet his/her needs and meet Court requirements.
- Remain accountable to the Court on all expenditures, income, assets and property.
- Prepare a final report and accounting of the estate at the time the Conservatorship terminates.

Sheriff-Coroner

- Restore positions that were previously lost in prior fiscal years.
- Continue to expand and enhance programs that were initiated with AB109 funds to provide the tools necessary for inmates to satisfactorily re-enter the community.

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.

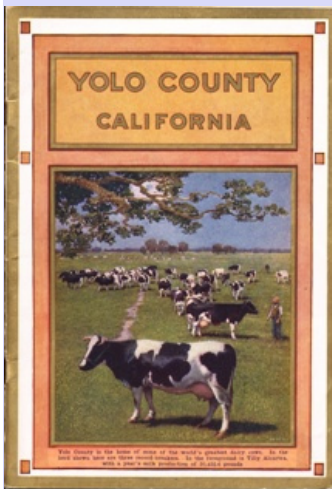
The first recorded contact with Westerners occurred in the late 1830s. These included Spanish missionaries as well as trappers and hunters who could be found along the banks of "Cache Creek" – named by French-Canadian trappers. The first white settler, William Gordon, received a land grant from the Mexican 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 88% of Yolo County’s population of 206,381 (as of 2014) residents reside in the four incorporated cities. Davis, founded in 1868, now with a population of 66,656, has a unique university and residential community internationally known for its commitment to environmental awareness and implementing progressive and socially innovative programs. Woodland, population 57,223, 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 50,836, 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 6,979, 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 1994-2014 (population 206,381 as of January, 2014)

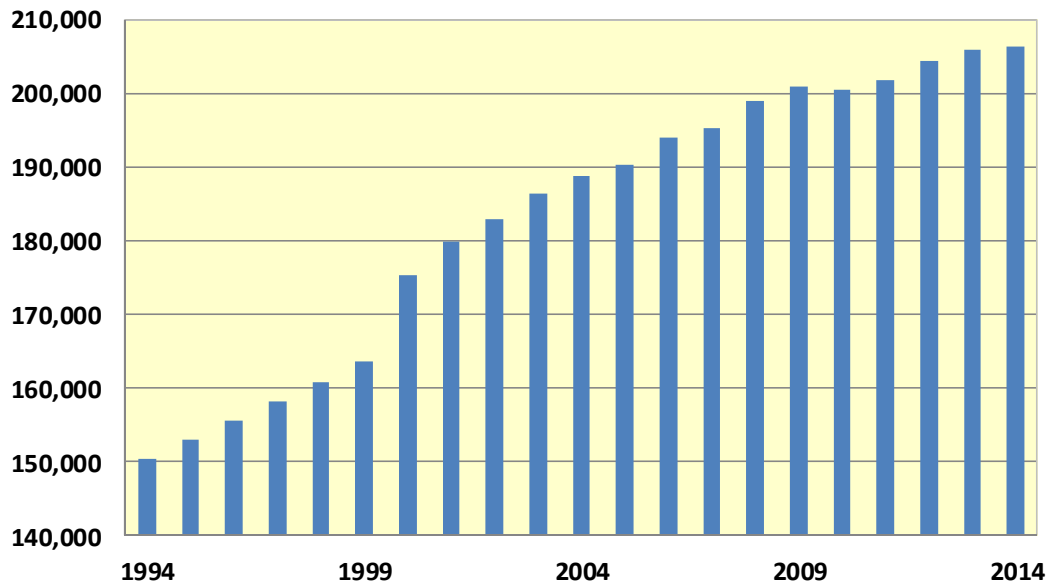
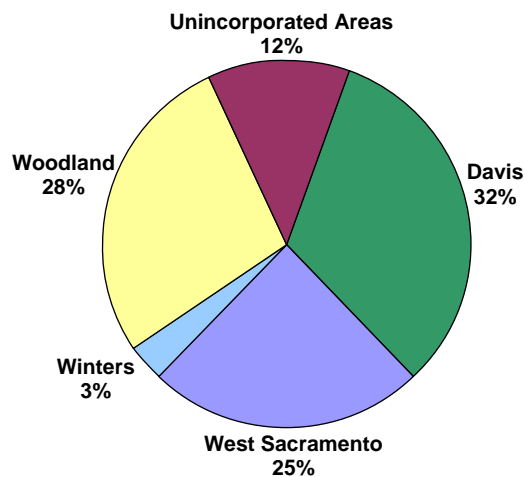


Chart B – Population Distribution in Yolo County



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

**Statistical
and
Demographic
Profile
(continued)**



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

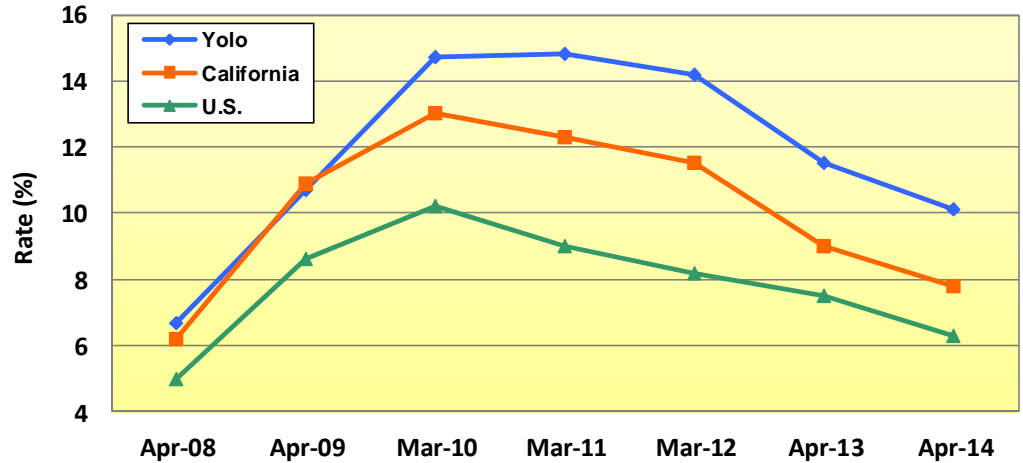


Chart D – Largest Employers in Yolo County – Yolo County is the 5th largest employer.

<u>Company Name</u>	<u>Number of Full Time Employees</u>
1. UC Davis	12,639
2. State of California	2,480
3. Cache Creek Casino Resort.....	2,200
4. Pacific Gas & Electric Co	1,731
5. Yolo County	1,257
6. Woodland Joint Unified School District.....	1,000
7. Woodland Healthcare	949
8. Raley’s, Inc.....	830
9. Davis Joint Unified School District	790
10. City of Davis.....	700
11. Sutter Davis Hospital	534
12. Clark Pacific Corp	440
13. Nugget Market Inc.	375
14. City of West Sacramento	326
15. City of Woodland	282
16. Monsanto Co., Vegetable Seeds Division.....	250
17. Winters Joint Unified School District	200
18. Yolo County Office of Education	199
19. Blazona Concrete Construction.....	185
20. CommuniCare Health Centers	181
21. QuadGraphics (formerly Vertis Inc.)	172
22. St. John’s Retirement Village	155
23. Nor-Cal Produce Inc.	129
24. Wells Fargo & Co.....	122

Footnote: Employers surveyed for this list are in Yolo County. Several employers did not respond to inquiries. Among them were: All Phase Security Inc., which ranked No. 14 last year, Woodland Community College, which ranked No. 21; Esparto Unified School District, which ranked No. 22; and the U.S. Postal Service.

Source: Sacramento Business Journal Book of Lists, December 27, 2013

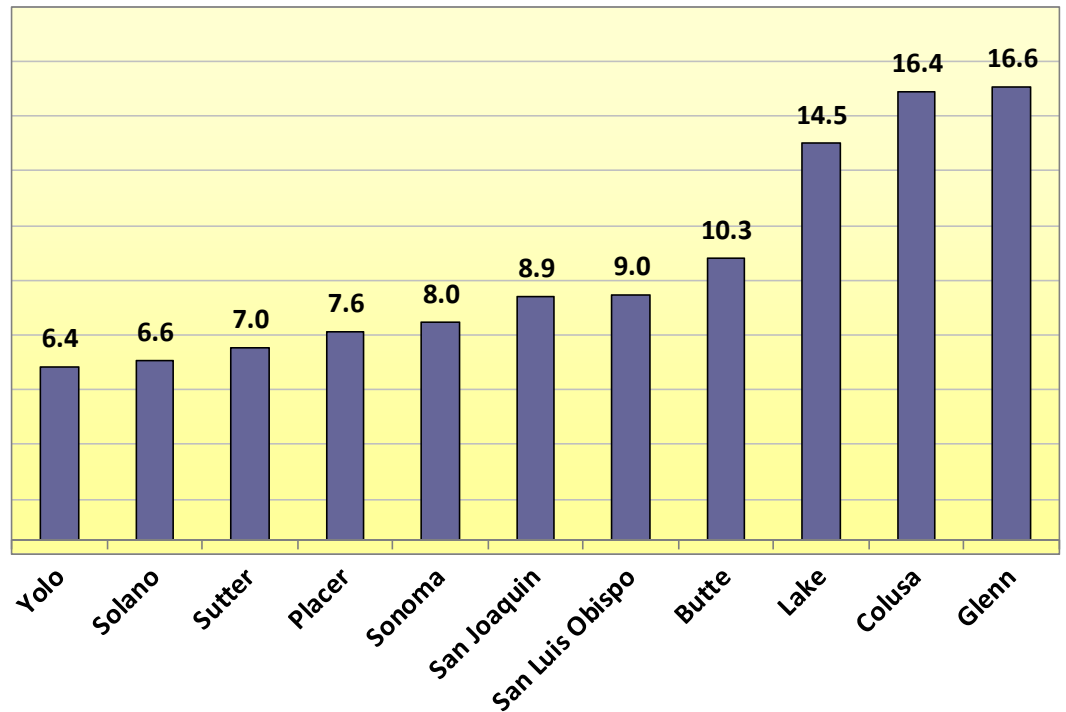
Comparable Counties



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 2013-14)



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.

Property Tax Allocation

Schools 53%

County 10%



Cities 17%

RDA
Successor Agencies
17%

Special
Districts 3%



Sales Tax Allocation



Sales Tax Allocation

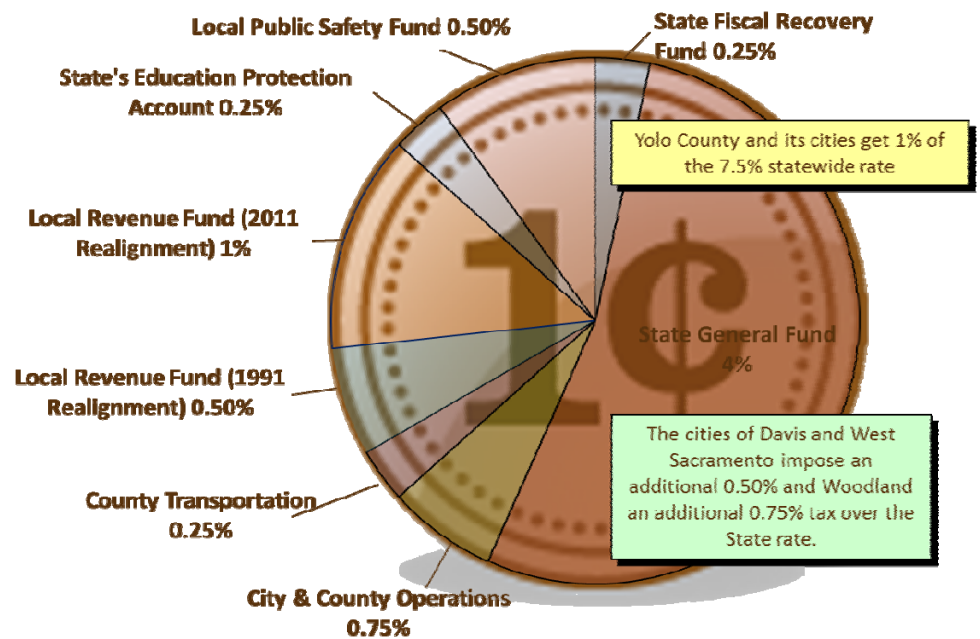
Consumers are familiar with the experience of going to a store, buying something, and then having an amount added for sales tax. The sales tax is actually imposed on retailers for the privilege of selling tangible personal property in California. Services are exempt from the sales tax as well as certain 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 7.5% has a number of components. For example, the State imposes a basic sales tax rate of 6.5%. This means if you bought an item for \$10.00 and the cash register receipt shows 75 cents for sales tax, then about 65 cents of that sales tax goes to the State. 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.

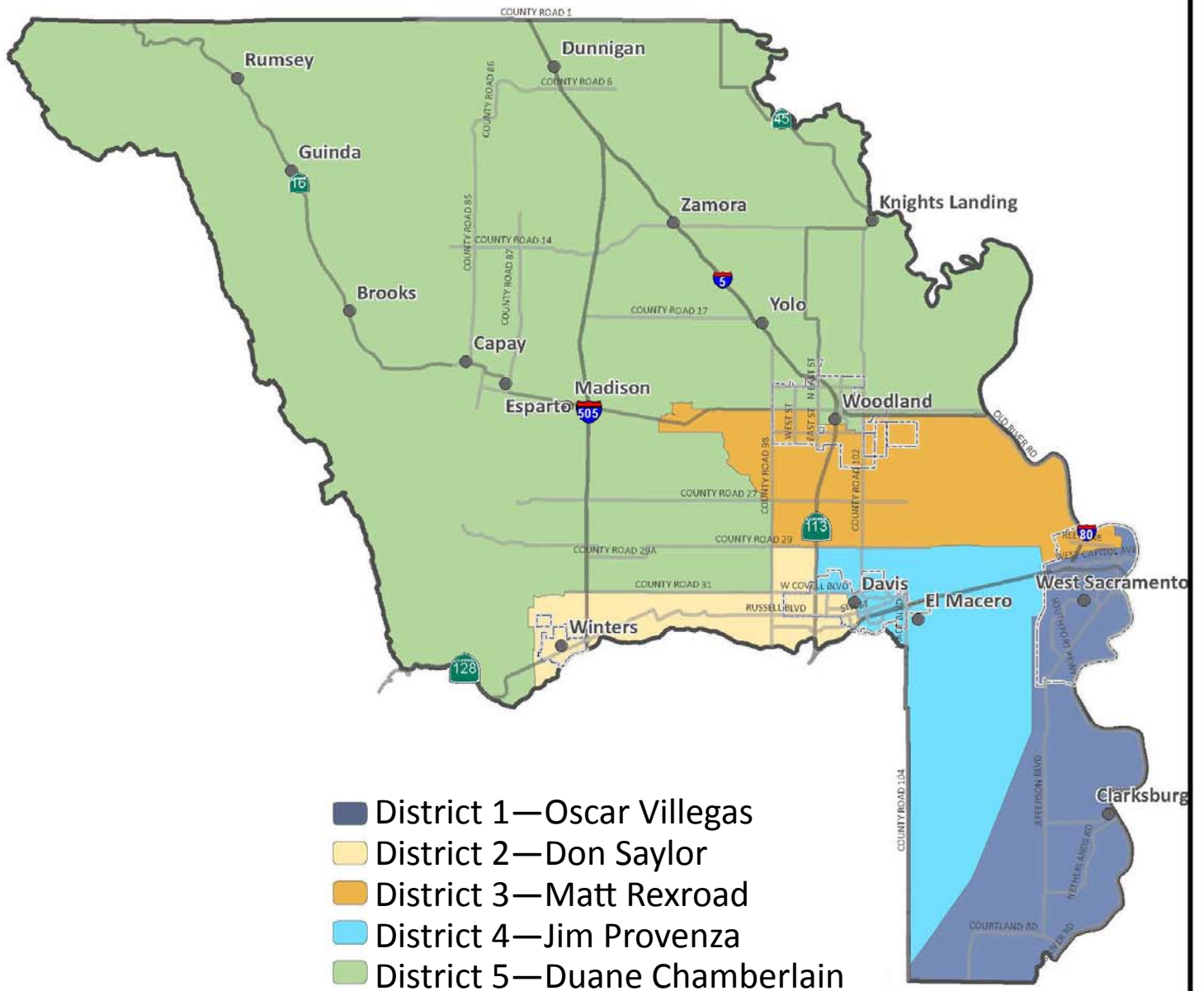
Locally, counties may impose a sales and use tax up to 1.25%. Cities may impose a sales and use tax at the rate of up to 1%. Payment of the city sales tax is credited against payment of the county sales tax, which simply means you don’t have to pay twice for the local share — only once. Cities keep all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

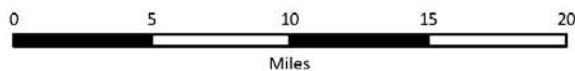
Sales Tax Allocation



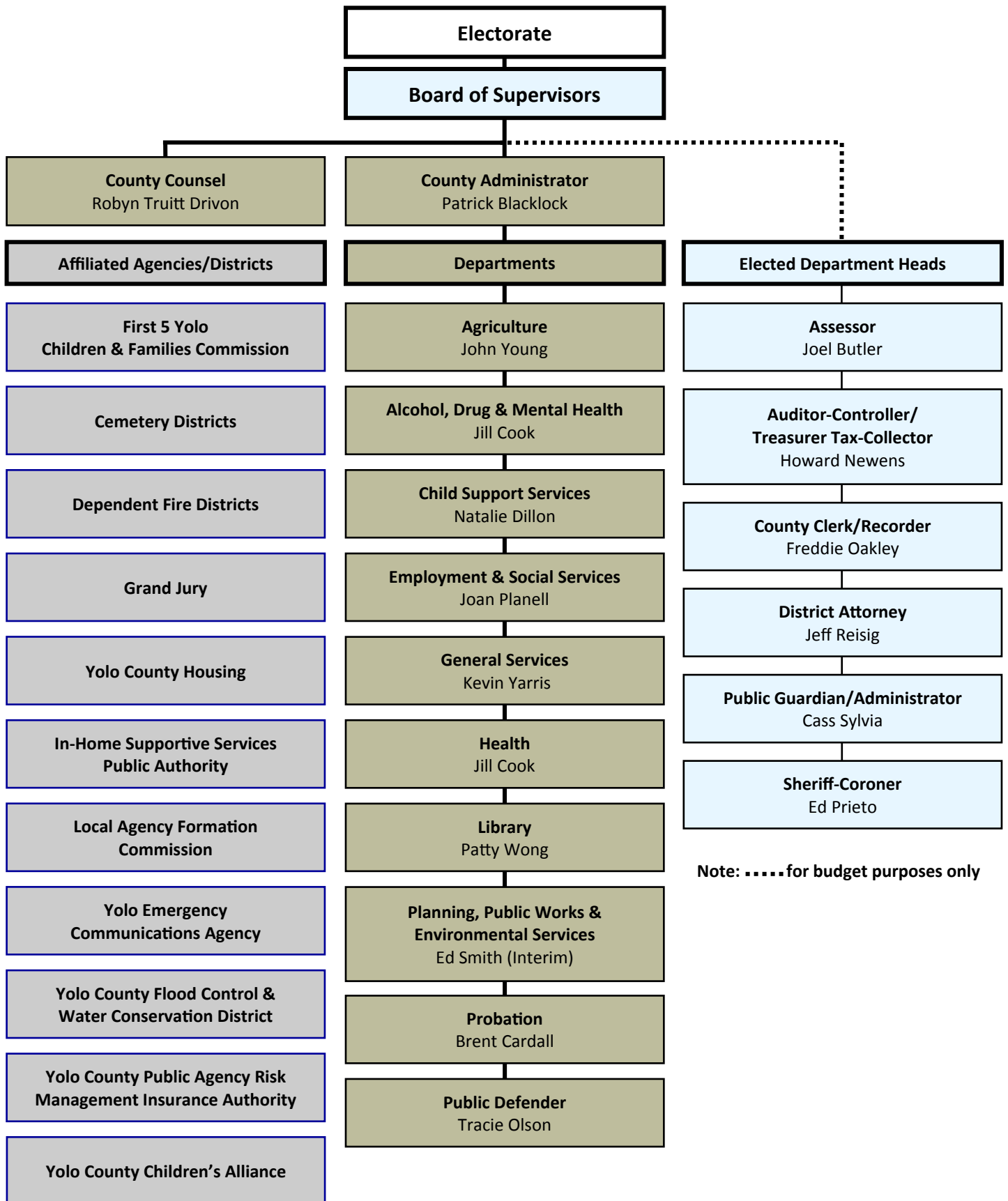
Yolo County Supervisorial Districts



- 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 2013-14, 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:

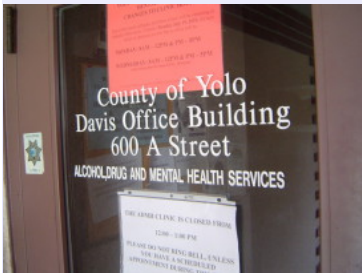
- 1) the County, as a regional government, provides countywide services, including public health, elections and criminal prosecutions;
- 2) for the residents of the unincorporated areas, the County provides all the municipal services a city would provide, including patrol services, waste management and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



Budget Summary Data

	2012/13	2013/14	2014/15
Operations			
General Fund	\$ 51,507,410	\$ 49,084,079	\$ 49,979,836
Employment and Social Services	\$74,853,929	\$72,050,538	\$80,584,327
Public Safety Fund	\$ 68,542,925	\$ 71,016,086	\$ 75,228,471
Health Services	\$23,789,078	\$25,410,896	\$17,411,795
Alco. Drug & Mental Health Services	\$20,735,876	\$20,697,980	\$25,708,838
Road/Transportation Fund	\$28,193,146	\$26,825,719	\$14,917,654
Library Fund	\$6,280,473	\$6,391,767	\$6,265,235
Child Support Services	\$5,792,727	\$5,938,721	\$5,944,894
Cache Creek Area Plan	\$1,120,526	\$853,396	\$897,724
SUBTOTAL	\$280,816,090	\$278,269,182	\$276,938,774
Internal Services/Enterprise Funds			
Airport Enterprise	\$589,198	\$593,037	\$355,057
Fleet Services (ISF)	\$1,893,948	\$1,879,239	\$1,915,452
Telecommunications (ISF)	\$1,846,170	\$1,778,821	\$1,673,624
Sanitation Enterprise	\$14,264,615	\$23,792,708	\$10,746,607
Dental Insurance (ISF)	\$1,850,000	\$1,850,000	\$1,892,800
Unemployment Insurance (ISF)	\$253,600	\$201,000	\$204,120
SUBTOTAL	\$20,697,531	\$30,094,805	\$16,787,660
Operating Budget	\$301,513,621	\$308,363,987	\$293,726,434
Capital Projects Fund			
Accumulated Capital Outlay (ACO)	\$2,502,095	\$2,420,664	\$2,758,159
Debt Service			
West Sacramento Building	\$371,950	\$371,892	\$372,024
DA Building	\$294,038	\$280,443	\$215,000
Solar		\$2,644,272	\$2,935,788
Megabyte Property Tax System	\$116,725	\$0	\$0
Davis Library	\$1,957,612	\$635,440	\$639,533
SUBTOTAL	\$2,740,325	\$3,932,047	\$4,162,345
Total Capital/Debt Budget	\$5,242,420	\$6,352,711	\$6,920,504
TOTAL County Budget	\$306,756,041	\$315,781,168	\$307,817,484



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 and dedicated this revenue to counties.

The 2014-15 recommended budget projects 1991 Realignment revenues will decrease from the 2013-14 budgeted amount. Below is a summary of how these dollars are distributed.

Fiscal Year 2014-15 Budgeted Realignment Revenue				
Social Services	Health	Mental Health	Probation	Total
\$8,796,946	\$1,683,801	\$5,475,646	\$989,285	\$16,945,678

2011 Health and Human Services Realignment

Building upon the 1991 Realignment, 2011 Realignment moves program and fiscal responsibility to counties, providing a dedicated source of funding while eliminating duplication of effort, generating savings and increasing flexibility.

Realigned programs and services include local public safety, mental health, substance abuse, foster care, child welfare and adult protective services. Many of these programs are already administered at the local level by counties. The 2011 Realignment changes were made with the goal of providing services more efficiently and at less cost. The funding sources for realignment are the dedication of 1.0625 cents of a State special fund sales tax and the dedication of a portion of vehicle license fee revenues.

Counties receive 2011 Realignment funding from the following accounts and their related growth accounts:

- ◆ Protective Services Subaccount (Foster Care, Child Welfare Services and Adult Protective Services)
- ◆ Behavioral Health Subaccount (Early and Periodic Screening, Diagnosis and Treatment; Mental Health Managed Care; Substance Abuse Treatment; and Women and Children's Residential Treatment)
- ◆ Mental Health Account (Community Mental Health Programs)
- ◆ Trial Court Security Subaccount
- ◆ Enhancing Law Enforcement Activities Subaccount (Local Jurisdiction for Lower-level Offenders and Parole Violators and Adult Parole)
- ◆ Community Corrections Subaccount
- ◆ District Attorney and Public Defender Subaccount
- ◆ Juvenile Justice Subaccount (consisting of the Youthful Offender Block Grant Special Account and Juvenile Reentry Grant Special Account)



Public Safety Realignment

2011 Public Safety Realignment

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

The bill required each county to establish a Community Corrections Partnership (CCP), chaired by the Chief Probation Officer with membership of local stakeholders, to develop and recommend a plan for addressing the county's needs in response to Public Safety Realignment. The CCP is comprised of members and stakeholders of the Yolo County law enforcement and offender treatment communities.

The CCP Executive Committee develops a plan on how to distribute the revenue provided by the State. The plan is deemed accepted by the Board of Supervisors unless the Board rejects the plan by a four-fifths vote. The table below details what services were provided during fiscal year 2013-14. Unfortunately, current projections suggest the County's allocation could be reduced in 2014-15. The 2014-15 Recommended Budget is based on the assumption that programs funded last year will remain funded. If the CCP modifies these funding allocations, adjustments, including reductions, can be made as part of Adopted Budget hearings.

Program	Approximate amount spent in 2013-14	Department
Maintaining Jail Bed Capacity	\$1,121,000	Sheriff
Electronic Monitoring	\$586,000	Sheriff
Community Corrections Case Management	\$1,648,000	Probation
Local Law Enforcement	\$400,000	Cities in Yolo County
Long Term Planning	\$150,000	Probation
Additional beds in Leinberger Facility	\$746,500	Sheriff
Day Reporting Center/Treatment Services	\$1,000,000	Probation
Pre-Trial Probation Services	\$860,000	Probation
Supplemental funding for prosecution	\$425,000	District Attorney

Proposition 172 (Public Safety Sales Tax) Allocation

	2010-11	2011-12	2012-13	2013-14	2014-15
Sheriff	\$8,500,428	\$8,656,038	\$9,104,559	\$10,625,353	\$11,272,114
District Attorney	\$2,902,737	\$2,960,791	\$3,020,007	\$3,600,548	\$3,808,564
Probation	\$2,594,508	\$2,913,997	\$2,972,277	\$3,503,856	\$3,729,922
Total	\$13,997,673	\$14,530,826	\$15,096,843	\$17,729,757	\$18,810,600





General Purpose Revenue is 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 Purpose Revenue

General purpose revenue (as summarized on the following table) is projected to increase by \$937,689 (1.5%) compared to the prior year's estimated actual.

The most significant change results from a total increase in property taxes of \$902,000. Other significant revenue increases include overhead cost reimbursements (\$233,289), redevelopment pass thru (\$143,100), tribal proceeds (\$94,600) and document transfer tax (\$300). These increases are partially offset by decreases in justice collection (-\$183,100), other revenues (-\$147,200), sales tax (-\$40,800), Board-controlled penalties (-\$39,000), sales tax swap (-\$13,000) and Conaway settlement (-\$12,500).

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 steady but slow economic growth. The housing market appears to be making a recovery although this is seen more in some areas of the county than others. Staff is projecting an overall growth of 2.5% in property tax revenue.

Based on the 3rd Quarter Budget Report, the beginning general fund carry forward balance is estimated to be positive \$3.2 million.

	Actual 2012-13	Adopted 2013-14	Estimated Actual 2013-14	Recommended 2014-15
Property Tax - Secured	\$13,942,221	\$14,499,910	\$14,566,500	\$14,931,000
Prop Tax - Unsecured	\$591,024	\$606,391	\$611,500	\$627,000
Prop Tax - In Lieu of VLF	\$20,045,181	\$20,846,988	\$20,866,000	\$21,388,000
Sales Tax Swap	\$920,861	\$957,696	\$875,000	\$862,000
Redevelopment Pass Thru	\$5,242,229	\$5,936,596	\$5,713,900	\$5,857,000
Supplemental Roll w/VLF	\$232,764	\$232,764	\$612,900	\$612,900
Teeter	\$3,020,400	\$1,500,000	\$1,500,000	\$1,500,000
Sales Tax	\$2,453,790	\$2,502,866	\$2,400,000	\$2,359,200
Tribal Proceeds	\$4,610,324	\$4,730,000	\$4,730,000	\$4,824,600
Pomona	\$786,000	\$188,578	\$0	\$0
Overhead Costs Reimb.	\$1,514,430	\$1,272,889	\$1,260,600	\$1,493,889
Document Transfer Tax	\$1,038,929	\$830,000	\$799,700	\$800,000
Williamson Act	\$465,076	\$465,076	\$517,000	\$517,000
Interest Earnings	\$50,958	\$50,958	\$51,000	\$51,000
Other Government Wldd	\$229,861	\$229,900	\$355,800	\$355,800
Conaway settlement	\$240,000	\$240,000	\$252,500	\$240,000
Penalty on Delnqt Taxes	\$218,410	\$218,400	\$235,500	\$235,500
Fines	\$172,725	\$172,725	\$161,600	\$161,600
County Stabilization	\$574,000	\$574,000	\$574,000	\$574,000
Franchise Fee/Royalties	\$723,125	\$723,125	\$748,400	\$748,400
Board Controlled Penalties	\$798,329	\$200,000	\$190,000	\$151,000
Loan Repayments	\$39,200	\$39,000	\$39,200	\$39,200
Justice Collections	\$1,489,614	\$1,478,808	\$1,597,100	\$1,414,000
Other	\$1,252,796	\$1,045,544	\$1,001,200	\$854,000
TOTAL REVENUES	\$60,652,247	\$59,542,214	\$59,659,400	\$60,597,089



Welcome to the Yolo County budget for fiscal year 2014-15, which begins on July 1, 2014. 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.

For the first time this year, each department whose budget includes funding activities directly related to the tactical plan implementation will have a notation next to the key initiative funded. The **tactical plan code** will refer to the board strategic goal and tactical plan objective. For example, a code of **2A** refers to Board strategic goal **2**—Champion job creation and economic opportunities and objective **A**—Zoning and incentives friendly to expanding the food value chain.

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 2014-15 Recommended Budget on June 17, 2014. 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...

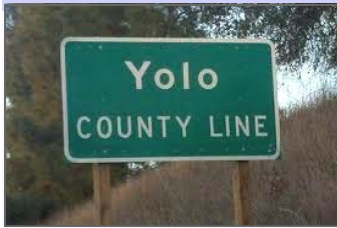
...about the budget as a whole, see *Introduction and Overview* or the *Letter from the County Administrator*. These sections include an overview of the recommended budget, preliminary budget assumptions for the coming fiscal year due to baseline trends, state budget issues, and the current economic 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 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.

2014-15 Budget Process / Planning Calendar

October 2013

Oct 10, 2013	Board of Supervisors Three-Year Tactical Plan Update.
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January 2014

Jan 2–24	CAO analysts/Auditor/departments detail beginning assumptions used for development of 2013-14 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.
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Jan 9	Governor’s budget released
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Jan 21	Departments submit 2013-14 mid-year budget monitor reports to CAO
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Jan 15-Feb 28	Departments review current goals and prepare 2014-15 Key Initiatives, objectives and performance measures. The performance measures should include 2012-13 actuals, 2013-14 estimates and 2014-15 projections. All items should align with the Board of Supervisor’s strategic goals and tactical plans.
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February 2014

Feb 11	Board of Supervisors reviews 2013-14 Mid-Year Budget Monitor and approves 2014-15 base budget assumptions and budget planning calendar.
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Feb 11-24	Prepare various allocation scenarios for the 2014-15 budget -- CAO processes these with various committees.
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Feb 11-May 20	Departments report to the Board regarding progress on their 2013-14 initiatives, goals and objectives, anticipated accomplishments for the current fiscal year, which includes reconciliation and alignment with the county’s strategic plan and tactical plan.
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Feb 26	CAO distributes to departments: 2014-15 revenue assumptions, general fund allocations, salaries and benefits worksheets, budget/planning calendar and budget instructions.
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Feb 27	CAO distributes to departments: 2012-13 base budget reports, general fund allocations, salaries and benefits worksheets, budget/planning calendar and budget instructions.
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March 2014

March 5	Budget Meeting – Q & A session for departments (attendance optional)
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Mar 25	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 • Department transfers, both in and out
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Mar 25	Submit proposed changes into the Master Fee database
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March - April 2014

Apr 1-30	CAO meets with departments to review requested budget and determines recommended budget.
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Mar 26-Apr 24	CAO and Auditor’s office analyzes detailed budget planning documents and requested budget numbers
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May 2014

May 1-30	Auditor updates budget accounting documents to be consistent with recommendation.
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May 1-Jun 3	CAO staff assemble and review budget book
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May 7	Master Fee public hearing and Board budget update.
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June 2014

Jun 6	Recommended Budget distributed to media/public
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Jun 17	2014-15 Recommended Budget presented to the Board of Supervisors
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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 "2013-14 Summary of Budget Units" (see example on the right).

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

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.

(NOTE: the examples shown of his page are for illustrative purposes only and do not reflect real budget numbers.)

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

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

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.

2014-15 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 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 2014-15 budget	Actual 2011-12	Actual 2012-13	Budget 2013-14	Requested 2014-15	Recommended 2014-15
Revenues					
Fines, Forfeits & Penalties	\$181,165	\$1,109,396	\$301,872	\$398,711	\$398,711
Public Safety Sls 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