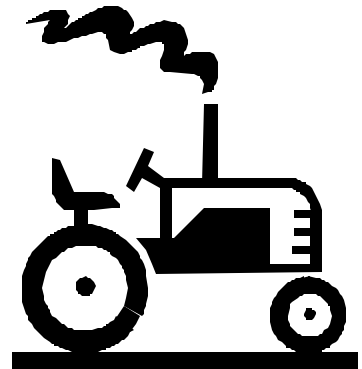


# COUNTY OF YOLO

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## **FINAL BUDGET FISCAL YEAR 2003/2004**

**County Administrative Office**  
625 Court Street, Room 202  
Woodland, California 95695  
(530) 666-8150  
[www.yolocounty.org](http://www.yolocounty.org)



# COUNTY OF YOLO

## FINAL BUDGET FISCAL YEAR 2003/2004

Published by the  
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MIKE MCGOWAN, VICE CHAIRMAN .....DISTRICT 1  
HELEN M. THOMSON .....DISTRICT 2  
FRANK SIEFERMAN, Jr. ....DISTRICT 3  
DAVE ROSENBERG .....DISTRICT 4



PHOTO BY DOTE'S PHOTOGRAPHY

LEFT TO RIGHT:  
Supervisors Lynnel Pollock, Mike McGowan, Frank Siefertman Jr.,  
Dave Rosenberg, Helen M. Thomson.

Prepared by the  
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*County Administrative Officer*

**SHARON A. JENSEN**  
*Assistant County  
Administrative Officer-Fiscal*

**TIMOTHY R. HUNTLEY**  
*Assistant County  
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*Auditor-Controller*

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*Manager of Cost Accounting & Budget*

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*Manager of General Accounting*

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# COUNTY OF YOLO

## COMMUNITY OVERVIEW

### **General Description**

Yolo County lies in the Heartland of Northern California, just a short drive from the state capital along Interstate 80 and Interstate 5. It is home to more than 180,000 people with over 85% of them living in the county's four cities (Davis, West Sacramento, Woodland, and Winters).

The county covers an area of 661,760 acres (1,034 square miles). The elevation ranges from slightly below sea level near the Sacramento River around Clarksburg to 3,000 feet along the crest of the ridge of the western mountains.

### **Government and Organization**

Yolo County operates under general law by the authority of the State Legislature. The State Constitution provides for the governing body of Yolo County to be the elected Board of Supervisors. Each of the five supervisors represents a district based upon population and serves a four-year term.

### **Economic Activity**

Yolo County is covered by some of the richest soil in the world, and ranks as one of the nation's leading agricultural counties. Growth in manufacturing, warehousing, and biotechnology have added to the county's economic base.

### **Educational Facilities**

One of the nation's leading research and education facilities, the University of California at Davis, is located in Yolo County. Programs offered include Medicine, Veterinary Sciences, Biotechnology, Engineering, Law, Art, and many other graduate and undergraduate degree programs. The county is also home to the Woodland Community College, formerly known as Yuba College, D.Q. University, an accredited Native American Jr. College, and Hawaii Pacific University in Davis.

### **Arts, Recreation and Leisure**

The quality of life in Yolo County suits a broad spectrum of tastes for both residents and visitors. Daytime sports and recreation activities include: river rafting, hunting, fishing, camping, golf, bicycling, and many festivals and celebrations. For nature enthusiasts, many wildlife species can be spotted at the many regional parks, or when learning about local plants and their habitat at the U.C. Davis Arboretum. Cultural events include viewing beautiful 19th century Victorian homes, enjoying a play or concert at the state-of-the-art Mondavi Center for the Performing Arts and historical Woodland Opera House, or touring one of the local museums such as the Gibson House Historical Museum tours, and Heidrick Agricultural History Museum.

# VALUES OF YOLO COUNTY

## **DOING RIGHT BY PEOPLE**

We are in the “people” business. Our success is determined by those we serve and is achieved by those of us who work here. In order to earn the trust, confidence and support of those we serve and those who do the work, all are entitled to be treated with respect, dignity, courtesy, enthusiasm and responsiveness. One way we treat each other right is by finding ways to support each other. Another way is by doing right by ourselves--making sure that we stay physically and mentally fit. Commitment to the highest standards of ethics and integrity is also essential if we are to do right in our relationships with people.

## **STRIVING ALWAYS TO BE BETTER**

Cost-consciousness is what we stand for. We are thrifty with public money and continuously seek to find the most efficient and productive ways to deliver our services. Our organization must have an environment within which creativity and innovation can flourish; where prudent and planned risk-taking is encouraged. We recognize that we, as human beings, can never be perfect--and that means we can always get better. And we understand that we are better only as the people we serve believe we are better.

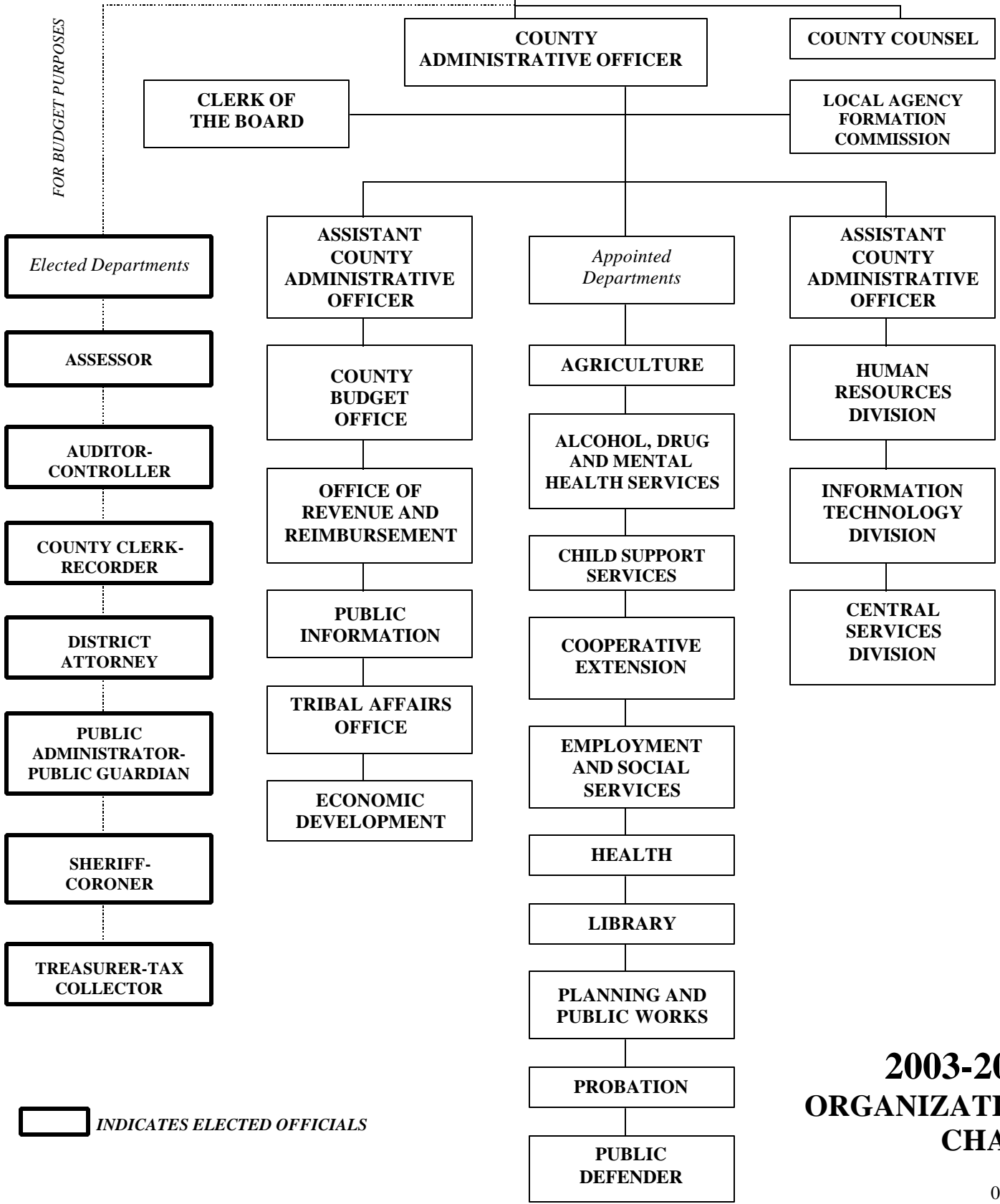
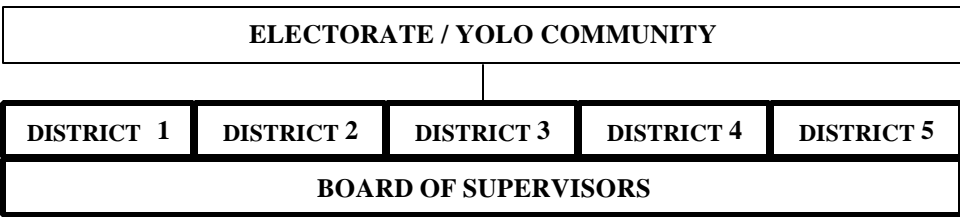
## **MAKING DEMOCRACY WORK**

Democratic values must be an integral part of how we function as an institution. The better informed the public is about the county, the more intelligent their judgments about us will be. Thus, all of us have an obligation to be the best source of information about Yolo County as we can be. And beyond that, we must constantly improve our ability to communicate with each other and with the public about what we do, how well we do it and how we are trying to do it better. We welcome public involvement, public scrutiny, cooperative efforts with public and private entities, public-private partnerships and openness in all our communications. We should set the kind of example and exhibit the kind of pride in our work that earns the trust and confidence of all our citizens.

## **CREATING AND NURTURING DIVERSITY**

We value our differences as much as we value what we have in common. Understanding diversity and appreciating differences can help us provide the quality of services expected of us by the public. We seek diverse individuals to join and strengthen our organization and we strive to create a work environment that nurtures and encourages good people to remain a part of our Yolo County team.





## 2003-2004 ORGANIZATION CHART

INDICATES ELECTED OFFICIALS

# YOLO COUNTY DEPARTMENT HEADS

RICK LANDON.....*Agricultural Commissioner and Sealer of Weights and Measures* 666-8140

ESTHER A. CASTILLO.....*Director of Alcohol, Drug and Mental Health Services* 666-8516

DICK FISHER.....*Assessor* 666-8135

HOWARD H. NEWENS, CIA, CPA.....*Auditor-Controller* 666-8190

MARK J. JONES.....*Director of Child Support Services* 661-2880

LAWRENCE D. CLEMENT.....*Director of Cooperative Extension* 666-8143

FREDDIE OAKLEY.....*County Clerk and Recorder* 666-8130

STEVEN M. BASHA, Esq. ....*County Counsel* 666-8172

MARY L. STEPHENS.....*County Librarian* 666-8005

DAVID C. HENDERSON, Esq. ....*District Attorney* 666-8180

JERRY ROSE..... *Director of Employment and Social Services* 666-2757

BETTE G. HINTON, M.D. ....*Director of Health and County Health Officer* 666-8980

JOHN E. BENCOMO.....*Director of Planning and Public Works* 666-8775

MELTON M. LOSOYA.....*Chief Probation Officer* 666-8015

CASS SYLVIA.....*Public Administrator-Public Guardian* 666-8100

BARRY MELTON, Esq. ....*Public Defender* 666-8165

ED PRIETO.....*Sheriff-Coroner* 668-5283

PAUL F. LESTER.....*Treasurer and Tax Collector* 666-8625



# County of Yolo

625 Court Street, Room 204 Woodland, CA 95695-1268 (530) 666-8195 FAX (530) 666-8193  
[www.yolocounty.org](http://www.yolocounty.org)

First District – Mike McGowan  
Second District – Helen M. Thomson  
Third District – Frank Sieferman, Jr.  
Fourth District – Mariko Yamada  
Fifth District – Lynnel Pollock  
County Administrator – Victor Singh

October 1, 2003

To the Citizens of Yolo County:

As the Chair of the Yolo County Board of Supervisors, I am pleased to present the county's 2003/04 final budget. This budget demonstrates the challenges faced by the county given the uncertain economic times, the effects of state legislation and the on-going need for county services. The Board of Supervisors, with invaluable input from the public and the assistance of staff have accomplished the difficult task of adopting a balanced budget within these limitations.

The final budget total appropriation of \$243.6 million represents approximately a 1% increase over the prior year and in effect a decrease, given the inflation rate of 2%. The budget uses a combination of one-time revenues reserves, borrowing and spending reductions to fill a structural gap resulting primarily from the state budget crisis and the economic slowdown. Spending cuts and a targeted hiring freeze have resulted in a net reduction of 32.5 positions and an 18% vacancy rate. This gradual downsizing is one reason the county has been able to avoid measures like layoffs. Capital projects financed in the budget include initial funds for the construction of a new health building and a new juvenile hall.

The final budget supports the budget recommendations presented in the County Administrative Office recommended budget. In addition, the Board of Supervisors approved the allocation of approximately \$2 million in tobacco settlement funds (Pomona funds) to finance tobacco cessation, code enforcement and permit processing, deferred maintenance projects and a \$1.5 million reserve for the construction of the new health building. This was the first budget to include an allocation from the Pomona fund, which is general purpose money provided from bond proceeds secured from tobacco settlement revenue. The Board also approved the allocation of \$971,000 in one-time tribal agreement proceeds to reimburse the county for casino impact expenditures in 2002/03.

The 2003/04 final budget takes local, state and federal policies and creates a balanced fiscal plan for Yolo County. These goals and policies will provide a basis for budget decisions throughout the coming year. We encourage your input and any questions, comments or concerns. The county is dedicated to our adopted values: doing right by people, striving always to be better, making democracy work, and creating and nurturing diversity.

Respectfully,

Lynnel Pollock, Chair  
Yolo County Board of Supervisors



COUNTY OF YOLO  
2003/2004 FINAL BUDGET

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# County of Yolo

COUNTY ADMINISTRATIVE OFFICE

625 Court Street, Room 202 Woodland, CA 95695 (530) 666-8150 FAX (530) 666-8147

[www.yolocounty.org](http://www.yolocounty.org)

## VICTOR SINGH

County Administrative Officer

August 29, 2003

Honorable Members of the Board of Supervisors  
and Citizens of Yolo County:

Yolo County is again challenged by tough financial times. While we may not always control the circumstances we find ourselves in, we can control how we respond. It is with this idea in mind that I present for your consideration my Recommended Budget for Fiscal Year 2003/2004.

This budget totals \$242,478,050, which represents just eight tenths of one percent (.008%) increase over fiscal year 2002/2003, the lowest percentage increase in many years. The increase is due to mandated and contractually obligated increases in salary, benefit and vendor costs. The overriding concern that characterized last year's budget, a gap between ongoing revenues and ongoing operational costs, is with us again this year and perhaps for several more. I estimate the resulting "structural deficit" in the budget before you at about \$6.1 million, *after* replacement of funds reduced by the state. Projections indicate this structural deficit will grow to more than \$11 million in fiscal year 2004/2005.

Inasmuch as state law requires me to present to you a balanced budget, we have had to make choices as to the combination of one-time revenue, reserves, borrowing, and spending reductions necessary to fill the gap. At the start of the last fiscal year, the county had 1,703.98 authorized positions, the budget before you authorizes a total of 1671.48 positions, counting the expiration of 10 limited term slots slated for October and December, for a net decrease of 32.50. While we will moderate the continued push to increase the vacancy rate as funds and circumstances allow, this gradual downsizing in our workforce is one key reason we have been able to avoid measures like layoffs.

In this document as well as in the budget hearings, we will highlight where those choices have been made, so that your Board may weigh the policy choices and make amendments as you find appropriate. We will also provide information as to why certain choices are being recommended over others. Next year, departments will be submitting their annual reports with their requested budgets, this will allow us to further integrate goals and objectives with requested appropriations.

Beginning in January, we presented to you a different method of conceiving and developing the budget: the Yolo Budget Management System. This systems approach combined a delineated budget development path, an updated five year forecast of revenues and incremental cost increases, estimates of state budget impacts, and budget policies adopted by your Board and consistent with your Board's overall goals and objectives.

Adoption of the Budget Management System provided for periodic updates to your Board of the oft-changing state fiscal situation, as well as preliminary budget presentations in June and early July that pointed out the challenges departments face, and full accounting of all funds available for the Board to take into consideration, including reserves, fund balances, contingencies, and one-time moneys.

With this approach, the factor that was consistent in its inconsistency was changes at the state level. The Governor's Proposed Budget issued in January would have meant a reduction in general purpose revenues of more than \$10 million. The Governor's May Revision moderated this number significantly, to around a \$3 million loss. Subsequent changes by the Legislature reduced it a bit further, such that we now estimate our state-caused fiscal loss to be about \$2.8 million to general-purpose revenues, *exclusive of categorical reductions*.

As this letter is being written, the Legislature has yet to act on several trailer bills which could alter somewhat this final impact figure, either to the good or bad. Several legislative actions of concern threaten to reduce or eliminate rural law enforcement funds, the booking fee authority, and training reimbursements. Given these uncertainties, coupled with the expectation that categorical reductions in state department budgets will trickle down to us, it may be November before we have a complete picture of state-caused impacts. The recall election slated for next month also brings many potential uncertainties.

To reiterate my message in last year's budget, Yolo County on its own simply does not have the fiscal, statutory and regulatory means to solve all state-caused shortfalls. In the best of times, absent major state cuts, the county is able to set aside limited reserves that allow us in economic downturns to address our own internal issues, like the need to retain a strong and stable workforce through maintaining parity with other jurisdictions. But when the state continues to solve part of their fiscal problem by reducing revenues or reimbursements to us, our situation greatly and rapidly deteriorates.

This unfortunate trend continues to be the biggest liability in our budgets, and by far the biggest cause for concern in the next several fiscal years. In addition to suspension of SB 90 reimbursements for mandated programs, the state has capped amounts the Department of Employment and Social Services may claim, reduced the discretionary portion of VLF, reduced managed care allocations, and continues to pay part of its federal child support technology penalty by reducing aid to us, among many other examples.

The state has also implemented the so-called "Triple Flip," which trades sales tax for an equal amount of property tax backfill. While the state's fiscal year 2003-2004 budget thus holds us harmless in this regard, we are very concerned that this shift may lead to "ERAF II" next fiscal year, since the state faces an additional \$8 billion deficit.

*Our response*

For the past 25 years, the trend has been greater state control and diminished local authority in terms of city, county and school district finances. While your Board does not have the amount of authority commensurate with your many responsibilities, Yolo County does have the ability to manage within given limits. I believe your Board and our staff has done an outstanding job of navigating within these ever-changing fiscal constraints. Moreover, it is clear to me that the policy direction charted by your Board coupled with sound management by departments has placed Yolo County in a far superior position relative to many of our sister counties and cities. The county chose to strike a prudent balance between additional spending, expanded programs and more new facilities and the need to increase reserves. This key decision by the Board has given us the ability to avoid significant service reductions, layoffs, furloughs, and benefit reductions. As I understand it, we are rare among counties in this regard.

This introduction brings us to the most critical decisions for your Board to consider, including whether to fund any or all of supplemental requests submitted by departments, balanced against the need to backfill all or part of projected structural deficits in the next several years. Unless the economy rebounds, and without any additional state-caused cuts, the accumulated deficit at the end of five years is projected to be more than \$35 million.

Should your Board adopt this budget in substantially the form presented, the county will have remaining reserves of about \$14.5 million, various unallocated one-time funds of some \$1 million, as well as about \$2.35 million in unallocated ongoing funds (i.e., the Ceres Fund and part of the annual Tribal payment). Please note that this budget recommends spending some reserves for costs outside the General Fund (i.e., backfilling the deficits in the Department of Employment and Social Services and in the Department of Alcohol, Drug and Mental Health), and note that this would be a departure from past Board policy.

Although not counted as part of the "operating" budget, this budget also contains initial funds for the construction of the new Health Department building, startup costs for the new juvenile hall (most costs will occur in FY 04-05), and about \$1.3 million for the purchase of equipment and the completion of some maintenance and capital projects.

As noted earlier, the budget before you has a structural deficit of \$6.1 million. This structural deficit is composed of the following:

Alcohol, Drug and Mental Health	\$1,072,000
Employment & Social Services	\$1,500,614
Health	\$1,808,500
District Attorney	\$ 234,800
Sheriff	\$1,358,918
Probation	\$ 84,876
Public Defender	<u>\$ 78,643</u>
<b>TOTAL</b>	<b>\$6,138,863</b>

This budget recommends addressing this structural deficit by the following uses:

Health & Human Service departments' fund balances	\$3,739,944
Use of one-time Mitigation Funds carried forward from FY 02-03	\$1,658,459
Use of Reserves to fund Loans to ADMH, DESS and Sheriff	\$ 740,460
<b>TOTAL</b>	<b>\$6,138,863</b>

In this document, the reliance on use of countywide one-time funds, borrowing, or fund balances (i.e., the health and human services departments) is highlighted in the "Significant Changes" section of each affected department. You will also note that special major object titles have been created for this year's budget that indicate use of these one-time funds in the appropriations and revenue summary box at the beginning of each department.

While this recommended budget is balanced, there are of course many legitimate needs that were not funded. A separate report distributed prior to the budget hearings will list all supplemental requests submitted by departments and by the CAO. While refinements continue to this list, preliminary numbers suggest important unmet needs total more than \$2 million. To reiterate, whether or not your Board chooses to fund any or all of these supplemental requests should be balanced against the need to backfill all or part of projected structural deficits in the next several years.

#### *Conclusion*

Managing in the current fiscal and intergovernmental environment challenges your Board, all the department heads, and myself in myriad ways. All in all, I believe we have been up to the challenge and have responded with creativity, prudence, foresight and much hard work. I have to extend special thanks to the Budget Office staff and the fiscal officers from all departments, who have worked tirelessly to reconcile declining funding with increasing needs. This thanks must also be extended to all our advisory committee members, employees, contractors, and of course, your Board for keeping us in good fiscal stead.

The Board of Supervisors of Yolo County has set a fiscally conservative and wise course, maintaining current service levels to the degree possible while retaining as much as we can in reserve. As we approach the next several fiscal years, I believe this approach will provide us with flexibility and options, in the face of even more formidable financial challenges.

Respectfully yours,



VIC SINGH  
County Administrative Officer

## **HOW TO READ THIS DOCUMENT**

Our goal is to make this document as easy to read and understand as possible. The next four pages will describe how to read each department budget and provide an explanation of budget terminology. If you have questions, please call the Budget Office at (530) 666-8150.

### **OVERALL DOCUMENT ORGANIZATION**

The budget document is organized into eight tabbed sections:

1. Introduction and Overview
2. General Government
3. Law & Justice Services
4. Health & Human Services
5. Land, Education & Recreation
6. Capital Improvements
7. Appendix & Glossary
8. Index

### **Department Summary**

The County organization is divided into 18 departments ranging from Agriculture to Treasurer. The first page for each department is headed by the name of the department and the word "summary" on the second line, as so:

#### **Library SUMMARY**

The department summary page contains the total appropriations and revenues for the department as a whole, including all subsidiary units. The summary page also contains total number of staff, a department mission statement, goals and accomplishments for Fiscal Year 2002/2003, goals and objectives for Fiscal Year 2003/2004, and significant changes, if any.

Department pages are organized into the categories previously listed, i.e., Probation is in the "Law and Justice Services" section, Health is in the "Health and Human Services" section, and so on.

### **Budget Unit Detail**

A budget unit is a subsidiary of a department such as a division, program, or bureau. For example: the Health Department has, as two of its budget units, Environmental Health and Indigent Healthcare. Each budget unit is headed by the name of the department on the first line

and the name of the budget unit along with the phrase "budget unit detail" on the second line, as so:

**Library**  
**ARCHIVES AND RECORD CENTER BUDGET UNIT DETAIL**

The budget unit detail page contains an appropriations and revenue summary for that unit, a brief description of the budget unit, a summary of sub-programs in that unit (if any), and the position summary. Note that all departments have both a summary page and a budget unit detail page, even if the department is composed of just one budget unit (e.g., Agriculture).

The following two pages provide an example based on the Library Department's recommended budget for Fiscal Year 2003/2004 with explanations for each entry as noted by the ***corresponding items in parentheses***.

**EXAMPLE**

**(Item 1) Library  
SUMMARY**

<i>(Item 2)</i> Column 1	<i>(Item 3)</i> Column 2	<i>(Item 4)</i> Column 3	<i>(Item 5)</i> Column 4 Estimated	<i>(Item 6)</i> Column 5	<i>(Item 7)</i> Column 6
Budget Category	Actual 2001/02	Budget 2002/2003	Actual 2002/03	Requested 2003/04	Adopted 2003/2004
<b>APPROPRIATIONS</b>					
Salaries & Benefits	\$1,788,669	\$1,908,719	\$1,914,442	\$2,006,223	\$2,006,223
Services & Supplies	\$1,247,450	\$1,241,793	\$1,082,247	\$1,861,699	\$1,861,699
Fixed Assets	\$9,421	\$48,150	\$33,832	\$259,050	\$259,050
Other Charges	\$105	\$105	\$105	\$111	\$111
Operating Transfers Out	\$34,613	\$63,718	\$78,323	\$39,971	\$39,971
	<u>\$3,080,258</u>	<u>\$3,262,485</u>	<u>\$3,108,949</u>	<u>\$4,167,054</u>	<u>\$4,167,054</u>
<b>REVENUES</b>					
General Fund <i>(Item 8)</i>	\$231,063	\$148,809	\$148,809	\$149,066	\$149,066
Fees and Charges	\$124,420	\$110,885	\$130,340	\$140,554	\$140,554
Fed/State Reimburse	\$0	\$0	\$0	\$256,158	\$256,158
Other Revenue	\$741,659	\$852,191	\$696,864	\$190,047	\$190,047
Sale of Goods & Services	\$7,844	\$3,050	\$639	\$3,300	\$3,300
Operating Transfers In	\$506,463	\$430,616	\$417,818	\$972,429	\$972,429
Library Property Tax	\$1,580,986	\$1,689,542	\$1,526,075	\$1,864,346	\$1,864,346
Local Government Agency	\$0	\$1,000	-\$1,000	\$2,000	\$2,000
Available Carryover	0	\$26,392	\$189,404	\$38,886	\$38,886
Total Revenues	\$3,192,435	\$3,262,485	\$3,108,949	\$3,467,720	\$3,616,786
<b>POSITIONS (FTE) <i>(Item 9)</i></b>	36.00	36.00	35.73	35.73	35.73

The chart shows the historical record of actual and previously budgeted amounts, the allocation of funds and revenues, and how these amounts have changed since the previous year.

- (Item 1)** The heading reflects the name of the department.
- (Item 2)** The budget categories separate the budget into appropriations (expenses) and revenues necessary to fund the appropriation.
- (Item 3)** This column shows actual FY 2001/2002 expenditures and revenues.
- (Item 4)** This column shows the amount budgeted for Fiscal Year 2002/2003.
- (Item 5)** This column shows estimated expenses and revenues for Fiscal Year 2002/2003.
- (Item 6)** This column shows the department's budget request for Fiscal Year 2003/2004.
- (Item 7)** This column shows the amounts adopted for Fiscal Year 2003/2004 by the County Administrative Officer.
- (Item 8)** The General Fund revenue reflects the amount of locally generated discretionary funds needed in addition to other revenues to fund the activities of the department.
- (Item 9)** This row shows the number of full-time equivalent (FTE) positions in the department.



## **MISSION**

This is a description of the mission of the department as a whole, including its subsidiary units.

## **FY 2002-2003 GOALS AND ACCOMPLISHMENTS**

This section highlights key accomplishments during the past fiscal year, wherever possible tying them to goals previously adopted for the department. Starting with Fiscal Year 2004/2005, the department annual report will be submitted along with requested budgets, to make this relationship easier to track over time.

## **FY 2003-2004 GOALS AND OBJECTIVES**

Departments here set forth their goals for the coming fiscal year. Note that large, multi-budget unit departments should have goals for each of their subsidiaries in this section.

## **SIGNIFICANT CHANGES**

This optional section highlights major changes, if any, from the previous year to assist the reader in understanding what policy and/or priorities have been established or changed.

**EXAMPLE**

*(Item 1)* **Library**  
**LIBRARY BUDGET UNIT DETAIL**

<i>(Item 2)</i> Column 1	<i>(Item 3)</i> Column 2	<i>(Item 4)</i> Column 3	<i>(Item 5)</i> Column 4 Estimated	<i>(Item 6)</i> Column 5	<i>(Item 7)</i> Column 6
Budget Category	Actual 2001/02	Budget 2001/02	Actual 2002/03	Requested 2003/04	Adopted 2003/2004
<b>APPROPRIATIONS</b>					
Salaries & Benefits	\$1,736,123	\$1,848,208	\$1,856,092	\$1,941,492	\$1,941,492
Services & Supplies	\$1,221,914	\$1,190,038	\$1,052,416	\$1,810,423	\$1,810,423
Fixed Assets	\$9,421	\$30,000	\$33,832	\$240,900	\$240,900
Other Charges	\$105	\$105	\$105	\$111	\$111
Operating Transfers Out	34613	63718	78323	39971	39971
	<b>\$3,002,176</b>	<b>\$3,132,069</b>	<b>\$3,020,768</b>	<b>\$4,032,897</b>	<b>\$4,032,897</b>
<b>REVENUES</b>					
Available Carryover	0	\$5,680	\$189,404	\$26,601	\$26,601
Fees and Charges	\$122,978	\$109,985	\$126,923	\$138,284	\$138,284
Federal/State Reimburserr	\$0	\$0	\$0	\$256,158	\$256,158
Other Revenue	\$739,297	\$842,857	\$687,865	\$184,025	\$184,025
Operating Transfers In	\$445,309	\$341,196	\$347,692	\$1,420,675	\$1,420,675
Library Property Tax	\$1,580,986	\$1,689,542	\$1,526,075	\$1,864,346	\$1,864,346
General Fund <i>(Item 8)</i>	\$223,916	\$142,809	\$142,809	\$142,808	\$142,808
	<b>\$3,112,486</b>	<b>\$3,132,069</b>	<b>\$3,020,768</b>	<b>\$4,032,897</b>	<b>\$4,032,897</b>

As with the department summary, the budget unit detail shows the historical record of actual and previously budgeted amounts, the allocation of funds and revenues, and how these amounts have changed since the previous year. The budget unit detail page is also where the position summary is shown.

- (Item 1)* The heading reflects the name of the department, with the budget unit name on the second line.
- (Item 2)* The budget categories separate the budget into appropriations (expenses) and revenues necessary to fund the appropriation.
- (Item 3)* This column shows actual FY 2001/2002 expenditures and revenues.
- (Item 4)* This column shows the amount budgeted for Fiscal Year 2002/2003.
- (Item 5)* This column shows estimated expenses and revenues for Fiscal Year 2002/2003.
- (Item 6)* This column shows the department's budget request for Fiscal Year 2003/2004.
- (Item 7)* This column shows the amounts adopted for Fiscal Year 2003/2004 by the County Administrative Officer.
- (Item 8)* The General Fund revenue reflects the amount of locally generated discretionary funds needed in addition to other revenues to fund the activities of the department.

**POSITION SUMMARY**

<b>Position Classification</b>	<b>Full-Time Equivalents</b>			<b>Salary &amp; Benefits</b>
	<b>Current</b>	<b>Req.</b>	<b>Recomm.</b>	
Administratiave Clerk II - 1	1.00	1.00	1.00	\$42,621
Asst, County Librarian	1.00	1.00	1.00	\$95,115
County Librarian	1.00	1.00	1.00	\$119,141
Librarian II	7.20	7.20	7.20	\$448,374
Librarian Iil	1.00	1.00	1.00	\$67,788
Librarian IV	1.00	1.00	1.00	\$74,017
Library Assistant III	17.43	17.43	17.43	\$660,682
Library Circulation Supervisor	1.00	1.00	1.00	\$56,094
Library Specialist	1.50	1.50	1.50	\$83,540
Program Manager	1.00	1.00	1.00	\$39,926
Business Services Manager	1.00	1.00	1.00	\$79,902
Workers Compensation	0.00	0.00	0.00	\$0
Extra Help	0.00	0.00	0.00	\$174,292
Total	34.13	34.13	34.13	\$1,941,492

**SUMMARY OF AUTHORIZED POSITIONS**

This summary lists the authorized full-time equivalent (FTE) positions and the amount of the combined salary and benefits these positions represent. The titles of the positions are as they appear in the Yolo County Position Resolution adopted by the Board of Supervisors at the end of each budget cycle. The column headed "Current" represents the number of positions authorized by the Board in the current year. The number of current positions will vary from the number in the last adopted budget if the Board authorized a change in the number of positions by resolution during the year.

# **BUDGET INTRODUCTION AND OVERVIEW**

## **BUDGET OVERVIEW**

The total appropriation for fiscal year 2003/04 is approximately \$243.6 million as compared to \$240.4 million for fiscal year 2002/03. This represents an approximate \$3.2 million (1.3 percent) increase from the prior fiscal year. The operational increase is primarily the result of higher employee benefit costs and already agreed-to salary increases, generally in the range of 3% over fiscal year 2002/2003. This budget provides for a net reduction of 32.5 authorized positions.

## **CAPITAL IMPROVEMENT BUDGET**

The budget includes initial funds for architectural and engineering costs for a new juvenile hall facility (\$950,000). Also budgeted are the architectural, environmental impact report, construction management and engineering costs for construction of a new health and alcohol, drug & mental health facility (\$830,000). A study is currently being conducted regarding a possible expansion of the jail, which will include a cost analysis.

An approximate \$100,000 decrease in spending of accumulated capital outlay (ACO) fund resources is budgeted. The budget includes a staff recommendation that for 2002/2003 and 2003/2004, the \$364,000 in annual cost avoidance savings, identified in the energy project plan, remain in the ACO fund to finance facility improvement projects. A detailed description of the major projects is provided in the Capital Improvements section of this budget document. Some of the projects include:

- Relocation of Information Technology Division to 120 West Main Street
- Completion of the remodel of the 204 4<sup>th</sup> Street facility
- Repaving the Agriculture Department parking lot
- Replacement of the kitchen floor and walls in the jail
- Relocation of the Clerk-Recorder in the administrative building
- Relocation of Public Administrator Guardian to the administrative building
- Completion of deferred maintenance projects
- Replacement of equipment

Also funded are projects approved or started prior to fiscal year 2002/2003 that are not yet completed:

- Completion of the Monroe fire road
- Construction of a dignified burial monument for those in the indigent program.

## **GENERAL PURPOSE REVENUES**

General purpose revenue is projected to decrease by \$1,553,754 compared to estimated actual 2002/03 revenue. The sagging economy is impacting revenues and will likely continue to exert

its force on local revenues for the next year or two. The projected beginning carryover fund balance is budgeted at \$9.9 million compared to \$6.5 million budgeted in 2002/2003. The budget includes the use of \$500,000 of the carryover balance, which is applied to finance a deficit in the public safety fund during 2002/03. As noted in the 2002/03 mid-year and third quarter reports this deficit was primarily the result of the decrease in public safety sales tax revenue, an increase in costs for out-of-county jail beds, and mid-year salary and benefit adjustments for the deputy sheriff 's unit. The net carryover funds available after this transaction is \$9.4 million.

The revenue projections include the impacts of the recently adopted state budget. Specifically, the \$1.9 million decrease in motor vehicle in-lieu revenue "gap" funding, and a \$90,000 decrease in undesignated fees. An internal loan in the amount of \$52,600 is budgeted to offset the General Fund's portion of a loss of state SB-90 reimbursement revenue, which has been deferred to a future year.

The revenue projections are based on the economy recovering somewhat during fiscal year 2003/2004. To date, several of the general purpose revenue sources have declined from prior year levels, but there are signs that this trend is moderating. Staff continues to monitor revenues carefully to spot emerging trend changes.

It should also be noted that all of our projections are based on the state budget passed and signed by the Governor. Budget revisions may be necessary, should there be any significant changes during the year.

### GENERAL PURPOSE REVENUE

Revenue Source	Budgeted 2002/03	Est Actual 2002/03	Adopted 2003/04	Change From Est Actual to Adopted
Property Tax	\$9,476,698	\$9,393,245	\$10,174,000	\$780,755
Redevelopment Pass Thru	\$2,030,000	\$1,253,338	\$1,347,338	\$94,000
Sales & Use Tax	\$2,142,283	\$1,742,096	\$1,794,359	\$52,263
Motor Vehicle In-Lieu	\$11,821,069	\$11,949,032	\$11,015,601	-\$933,431
Franchise Fee	\$375,000	\$383,738	\$385,000	\$1,262
Document Tax	\$780,000	\$1,064,575	\$805,000	-\$259,575
Open Space Subventions	\$1,275,000	\$1,291,552	\$1,277,093	-\$14,459
County Stabilization	\$574,000	\$574,000	\$574,000	\$0
Overhead Reimbursement	\$550,000	\$603,132	\$650,000	\$46,868
Other Miscellaneous	\$1,007,000	\$1,142,668	\$1,112,700	-\$29,968
Interest Earnings	\$500,000	\$1,030,021	\$770,500	-\$259,521
Fines & Forfeitures	\$728,967	\$799,704	\$714,704	-\$85,000
Tribal Proceeds 2003/04	\$0	\$0	\$1,200,000	\$1,200,000
One-time Tribe 2002/03	\$0	\$0	\$1,000,000	\$1,000,000
Teeter Reserve Proceeds	\$0	\$1,940,890	\$240,000	-\$1,700,890
Ceres Proceeds	\$1,000,000	\$1,426,058	\$0	-\$1,426,058
<b>TOTAL REVENUES</b>	<b>\$32,260,017</b>	<b>\$34,594,049</b>	<b>\$33,060,295</b>	<b>-\$1,533,754</b>

## CONTINGENCIES & RESERVE

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

A contingency fund of three percent was, at one time, considered prudent fiscal management by the State of California. A three percent contingency on operations fund budgets would require an appropriation of approximately \$6.0 million. Contingencies are expended by first being moved to an operating fund and then spent. No funds are directly spent from contingencies. A transfer of contingencies requires a four-fifths vote of the Board of Supervisors.

General Fund Contingency.....\$2,066,282  
General fund contingency has decreased from the \$4,610,000 budgeted in 2002/2003. The amount in general fund contingency is about 1.0% of total operating budgets.

Total reserves are recommended at \$14,488,914, or a reduction of \$1,170,460 from fiscal year 2002/2003 total of \$15,659,374.

Reserve for Known Benefit Cost Increases.....\$6,118,914  
Estimates from PERS indicate that the cost of health insurance and retirement will increase substantially over the next several years.

Reserve for Juvenile Hall Operations.....\$1,300,000  
The new juvenile hall is expected to open during fiscal year 2004/2005. Operation of this 90-bed facility will require significant expenditure increases over the current 30-bed hall.

General Reserve .....\$7,070,000  
A general reserve was restored in fiscal year 1999/2000 through an appropriation of \$1,000,000. In fiscal year 2000/2001, an additional \$1,857,480 was appropriated to the general reserve from excess Teeter property tax reserves bringing the total amount in general reserve to \$3,000,000. In fiscal year 2002/2003, we added another \$2,276,000 in excess Teeter property tax revenue and \$2,224,000 in savings from operational efficiencies in fiscal year 2001/2002. This reserve provides financial resources to mitigate future economic uncertainties. Given that our projections show serious revenue shortfalls in subsequent fiscal years, maintaining this "savings account" is essential.

## DEBT SERVICE

County Services Center, West Sacramento .....\$371,436  
Debt service payments are made to the City of West Sacramento for the purchase and remodeling of the County Services Center pursuant to a tri-party agreement between the County of Yolo, City of West Sacramento, and West Sacramento Redevelopment Agency. (Fund 825).

Source of Financing:	Rents from Department of Employment and Social Services and Miscellaneous Tenants	\$371,436
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Library-Davis Debt Service.....\$689,816

Debt service payments are made to the library fund (\$550,268) for operation and maintenance costs and to the loan payment (\$139,548) for principal and interest costs for the bond passed to expand the Davis Library. The bond debt is for 30 years, with final payment due in 2022. (Fund 827).

Source of Financing:	Davis Mello-Roos Bond	\$680,816
	Interest	\$ 9,000

Library-Central Services Debt Service.....\$62,994

Debt service for the building of the central services facility. The loan payments are shared by the Library and the Central Services, which receives payments from departments using the storage. The loan is for 15 years with final payment in 2007. (Fund 824).

Source of Financing:	Library	\$ 40,946
	Departments	\$ 22,048

District Attorney Building.....\$294,867

Debt service for the building of the District Attorney office. The building was completed in 1999. The debt on the certificates of participation is for 30 years, with final payment due in November 2028. (Fund 822).

Source of Financing:	Development Fees	\$ 35,000
	Rents	\$ 41,469
	Criminal Justice Construction Fund	\$218,398

Davis Administration Building Debt \$155,858

Debt service for payment on a \$1.78 million loan. The 20-year loan will expire in 2009. (Fund 828).

Source of Financing:	Rents, City of Davis	\$ 61,690
	Central Services	\$ 94,168

North Davis Meadows Sewer Debt.....\$112,030

The district's debt service pays back a \$1.69 million loan that financed a water and sewage system. The improvement project was completed in 1999. The loan is for 30 years with final payment in 2028. (Fund 823).

Source of Financing:	Landowner Assessment	\$112,030
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Willowbank Water Assessment District.....\$84,420

The district's debt service pays for a \$1.01 million bond that financed a water system. The improvement is to be completed in December 2000. The bonds will be paid off in 2020. (Fund 830).

Source of Financing:	Landowner Assessment	\$ 84,420
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## 2003/04 STATE REQUIRED APPROPRIATION LIST

	2001/02 Adopted	2002/03 Adopted	2003/04 Adopted
<b><u>OPERATIONS</u></b>			
General Fund	\$48,802,924	\$62,069,042	\$68,352,008
Employment and Social Services	\$68,117,886	\$68,739,376	\$64,582,863
Public Safety Fund	\$39,131,135	\$32,421,622	\$35,393,701
Medical Services & CHIP Funds	\$14,788,216	\$15,932,272	\$16,898,772
Road/Transportation Fund	\$10,750,875	\$16,716,442	\$13,930,342
Library Fund	\$4,116,353	\$3,883,179	\$4,369,436
Subtotal	\$185,707,389	\$199,761,933	\$203,527,122
<b><u>INTERNAL SERV/ENTERPRISE FUNDS</u></b>			
Airport Enterprise	\$100,868	\$381,449	\$430,746
Garage (ISF)	\$1,175,559	\$1,099,812	\$1,161,256
Telecommunications (ISF)	\$2,359,823	\$2,442,833	\$2,726,865
Mental Health Enterprise	\$17,220,620	\$19,130,071	\$17,726,718
Sanitation Enterprise	\$9,020,926	\$10,187,458	\$9,035,402
Dental Insurance (ISF)	\$1,424,488	\$1,682,035	\$1,947,639
Unemployment Insurance (ISF)	\$63,200	\$123,600	\$201,500
Subtotal	\$31,365,484	\$35,047,258	\$33,230,126
<b><u>CAPITAL PROJECTS FUND</u></b>			
Health Building	\$5,350,000	\$0	\$830,000
Accumulative Capital Projects (ACO)	\$3,415,000	\$3,744,053	\$3,377,954
Juvenile Hall	\$0	\$500,000	\$950,000
Subtotal	\$8,765,000	\$4,244,053	\$5,157,954
<b><u>DEBT SERVICE</u></b>			
West Sacramento Building	\$427,400	\$427,400	\$371,436
DA Building	\$212,267	\$289,317	\$294,867
Davis Library	\$703,816	\$695,638	\$689,816
Davis Administrative Building	\$158,245	\$157,040	\$155,858
Library Central Services	\$59,800	\$60,104	\$62,994
Willowbank Water	\$42,410	\$85,815	\$84,420
Brentwood Village	\$104,482	\$89,775	\$0
North Davis Meadows Sewer Debt	\$116,518	\$113,268	\$112,030
Subtotal	\$1,824,938	\$1,918,357	\$1,771,421
<b><u>OTHER</u></b>			
Fish and Game	\$5,000	\$9,250	\$9,350
Subtotal	\$5,000	\$9,250	\$9,350
<b>TOTAL ALL FUNDS</b>	\$227,667,811	\$240,980,851	\$243,695,973