



# COUNTY OF YOLO

Office of the County Administrator

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Yolo County Board of Supervisors  
625 Court Street, Room 204  
Woodland, California 95695

June 19, 2007

SUBJECT: Recommended 2007-08 Budget for Yolo County

Dear Members of the Board of Supervisors:

With this letter I submit for your consideration the recommended budget for Yolo County for 2007-08. It adjusts departmental expenditures and revenues for the coming fiscal year, meeting all legal requirements and Board of Supervisors adopted policies. On June 19, 2007 (and, if necessary, June 20, 2007) the Board of Supervisors will conduct a public hearing to consider the spending plan at which time you may add, delete or modify the proposed budget as you deem appropriate.

## **Recommended Action**

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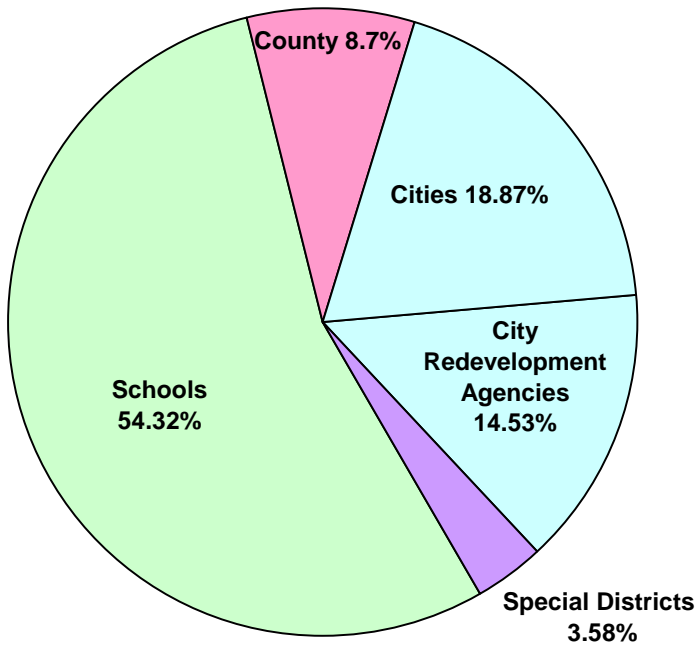
Adopt the attached recommended budget for Yolo County.

## **Introduction**

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Yolo County is a middle-sized rural/suburban county with a strong commitment to the preservation of its agricultural and open space heritage. Although it is charged with performing all of the same core services as its 57 sister counties, it holds the unenviable distinction of meeting those demands with the lowest share of base property tax in the state. (Although Orange County claims the title, the county gave away a portion of their base property tax for the creation of a countywide fire protection district). In Yolo County, the city redevelopment agencies receive a larger share of the 1% property tax than the county does. In addition, the county's longstanding policy of directing urban type development into its cities has also meant little significant revenue other than property taxes for the county to rely on.

This fundamental, structural lack of funding presents significant challenge to the county in providing services. Yolo competes for employees with other cities and counties in the region – some a short commute away – that have significantly higher revenues and therefore higher salaries and benefits than Yolo has been able to offer. Yolo is also home to a community with high expectations for quality and available services, for example in mental health care, Yolo is viewed as a model among counties. Lack of resources is particularly acute when the county has to adjust to state budgets that constantly shift responsibilities to the county level with no funding, or when funds that have been provided in the past are suddenly taken away. State and federal mandated programs make up the majority of the county's budget. Although the passage by California voters of Proposition 1A in 2004 stopped the shifting sands of on-again, off-again property tax shifts from the counties to schools, it still left counties highly vulnerable to the vagaries of the state budget process.



As Yolo completes its General Plan update at the end of this budget cycle (July 2008), you will have many significant choices to make for Yolo County’s future geographically, socially, environmentally and economically. All of these choices will in one manner or another affect the county’s ability to meet the needs of its future citizens.

**Figure 1.  
Property Tax Shares in Yolo County**

**Fiscal Outlook**

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The revenue picture for the county in fiscal year 2007-08 is best described as status quo. Revenues have increased sufficiently to fund the increased costs of providing the same level of services, however, little room for expansion or growth is available. Overall expenditures in this budget will top \$326 million – topping the \$300 million mark for the first time.

Although there is revenue growth, there is room for concern. With this budget, several large departments are dipping into reserves to fund ongoing expenditures. While the use of resources has been necessary to meet current needs, changes may be received in 2008-09 in order to provide a sustainable level of service.

The overall regional housing market has slowed dramatically which has led to a sharp drop off in property tax revenue growth. Although there are significant differences between regions in California, the San Diego region is reporting home sales at the slowest pace since the recession of 1992. As noted, Yolo County has the lowest share of the property tax statewide, however, it still remains the single largest source of revenue for the county general fund. With an over-reliance on property tax, the fate of Yolo County revenues’ fate will rise and fall with the real estate market.

Reasonable short term assumptions clearly point to a persistent, gap between ongoing revenues and projected expenditures. This structural imbalance, discussed in prior budget years, decreased with improvements in property tax collections in 2005-06 and 2006-07, but will likely reappear as that growth is no longer sustained. In addition to a drop off in home sales, there is potential risk associated with declining home values as homeowners seek new, lower assessments to reflect the changing market. California faced a dramatic rise in the number of reassessment requests following the recession of the early 1990’s. Although most economists are projecting a leveling off of the housing market, rather than a free fall, many housing surveys list the greater Sacramento region, including Yolo County, as one of the most “overpriced” housing markets in the nation, which could lead to a risk of steep decline dramatically impacting county revenues.

## 2006-07

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A number of significant budget related events occurred in 2006-07. Perhaps the most significant, which will affect future budgets, was the adoption by the Board of Supervisors of the Strategic Plan. This plan contains a vision for Yolo County's future in one year, five years and fifteen years; the mission of the county, the core values of the county, goals for 2007 and an action agenda describing the required actions to achieve those goals. As adopted, the goals for 2012 are:

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

An action agenda to meet these goals for 2007 was adopted which included the following priorities:

### Top Priority

- Secure state bond money.
- Adopt and implement an economic development action plan with performance measures.
- Review and revise compensation policy.
- Conduct a levee analysis and develop a plan with funding.
- Develop and implement a corrections reform strategy.

### High Priority

- Development Impact Fees: reach agreement with cities.
- Explore becoming a Self Help County.
- Adopt a "Green" policy for development.
- Develop strategy for revenue sharing with cities.
- Complete a roads capital investment program.
- Develop a comprehensive housing strategy.

### Administrative Agenda Top Priority

- Align the organization with core values (S-P-I-R-I-T program).
- Implement and fund parks and resources departmental organization.
- Develop strategy and actions for agriculture-related business retention and attraction.
- Develop an agricultural mitigation ordinance.
- Update county website.

### Administrative Agenda 2007 High Priority

- Create rural community service standards report and adopt policy direction.
- Implement fleet management program.
- Create and implement management succession plan.
- Finalize Integrated Regional Water Management Plan (IRWMP).
- Adopt Habitat Mitigation Ordinance.
- Foster county–cities dialog.

These goals and action agenda represent the direction for Yolo County for the coming year. 2007 is the first year of this strategic plan, which will be updated each year. As the process to create the plan was not completed until May, the budget was constructed without illustrating direct links to the action agenda. For 2008-09, it is anticipated that goals will be established in January and will be fully integrated into budget development.

Other 2006-07 events included: successful resolution of the Conway Ranch dispute; a completion of the ten-year review of Cache Creek long-term mining agreements; adoption of a preferred alternative for further study in the General Plan update; the creation of a countywide employee recognition program and the development of the Avenues program to address employee issues; completed construction and opened the Herbert Bauer Health and Alcohol and Drug and Mental Health building; and fully transitioned to a county operated Office of Emergency Services.

According to reports received from all departments, the 2006-07 county budget is on track to remain balanced through the end of the fiscal year. As reported in the midyear budget monitor, there remains significant budget deficit in the Alcohol, Drug and Mental Health budget currently estimated at \$3.8 million. This shortfall will be converted into a loan that the department will repay over time. A full repayment schedule will be proposed for action by the Board of Supervisors.

## **Budget**

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This budget is a balanced, financially sound and provides for essential county services for the coming fiscal year. Although the total recommended budget is 9.3% over last year's amount, by and large this generally represents only a continuation, and not an expansion, of services. The budget contains little new spending above the cost of inflation, previously approved salary increases and routine equipment and vehicle replacements. The number of county positions is recommended to increase by roughly 40 positions, a 2% increase.

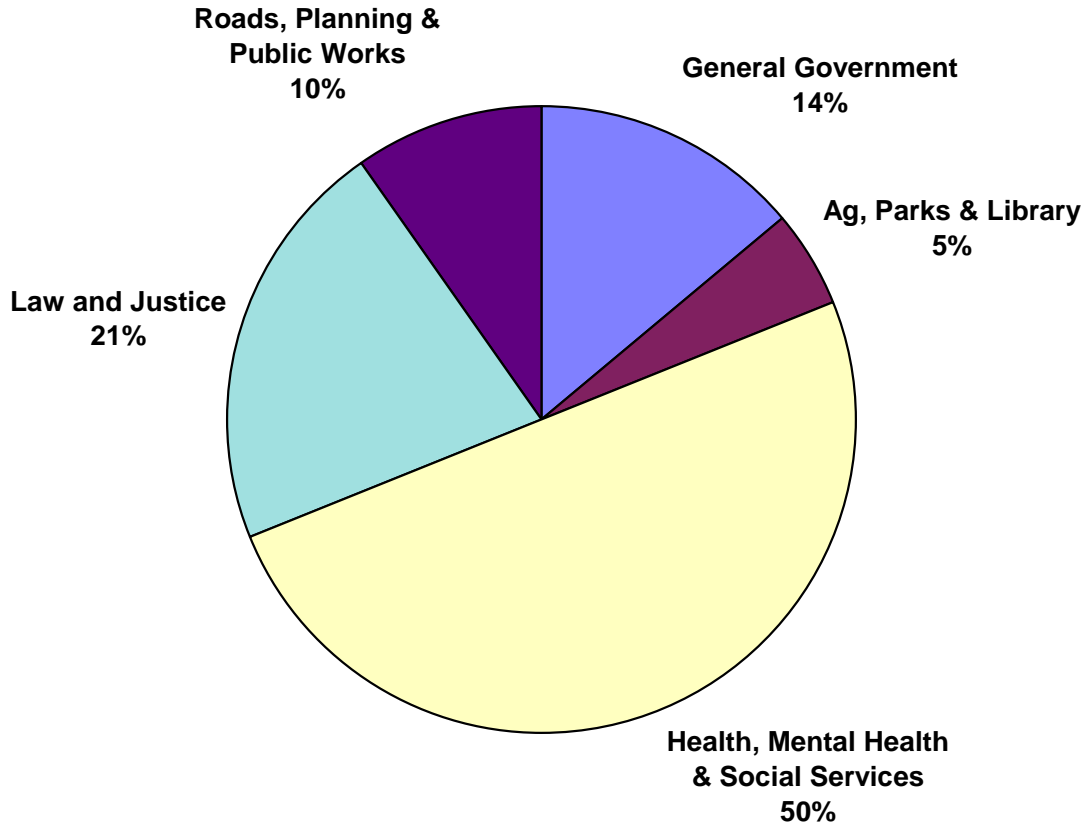
In 2006-07, the county experienced its best fiscal year in recent times largely attributed to fast paced growth in property tax revenue, a one time adjustment to the amount the state owed to the county for vehicle license fees and the elimination of the two year shift of property taxes to the schools to lower the state's general fund payments for education. Regrettably, these were one-time boosts to the budget which are not sustained. Further, the housing market has slowed significantly resulting in a reduction in property tax growth.

At the time departments were given budget instructions in January, staff projected a beginning shortfall of approximately \$8.7 million for fiscal year 2007-08. This compares to a beginning shortfall of \$9.3 million in 2006-07. The projection was based on the difference between estimated ongoing revenues and ongoing expenditures. Staff also anticipated \$5.7 million in combined 2006-07 year-end carry-forward funds, for a net projected shortfall of \$3 million. Our office encouraged each department to continue their prudent fiscal management efforts in order to help achieve the cost savings necessary to close this anticipated budget shortfall. The projection was independent of any proposed changes in the Governor's budget.

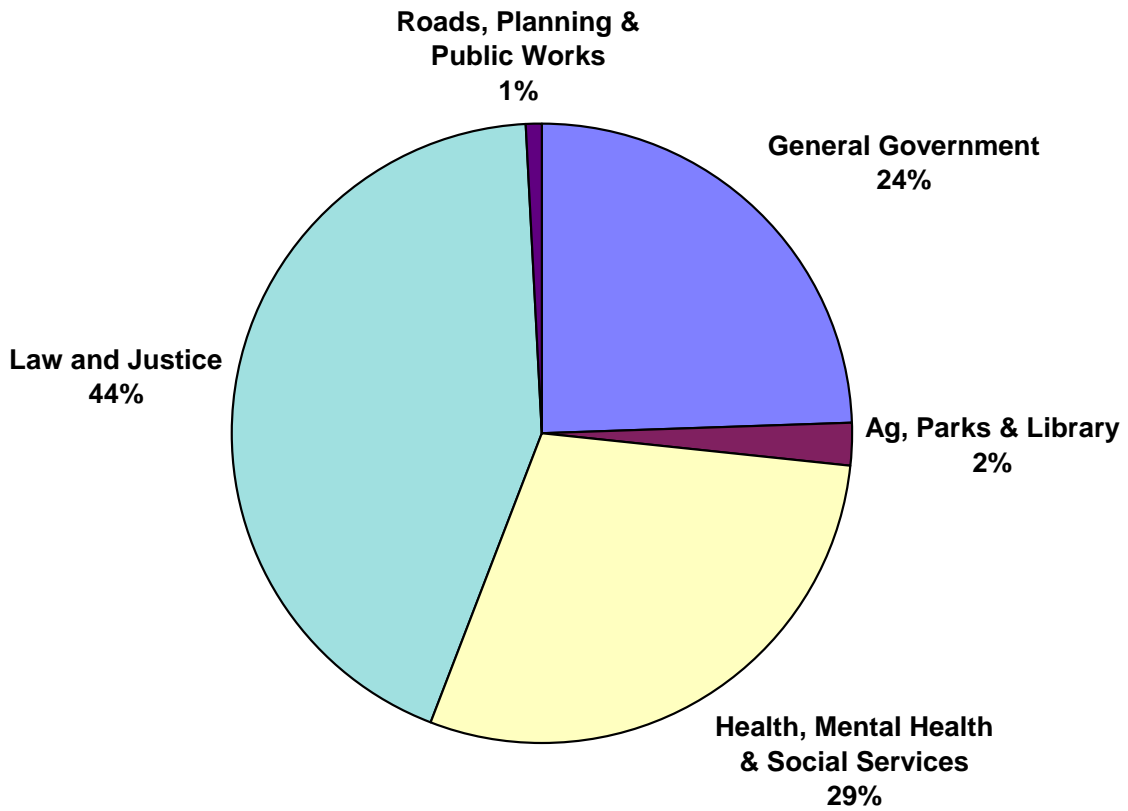
Due in part to extraordinary pent up demand as a result of a long period of revenue shortfalls and increased service demands, requested budgets initially included \$12 million more in requests than the county had in projected revenue.

In order to close this gap without reducing core services, these requests were reduced and departments were requested to include salary savings (from holding vacant positions open for a period of time before filling them) of 5% in each of their budgets. This reduction target allows for the preservation of core services and maintenance of current positions, while meeting the requirement of a balanced budget.

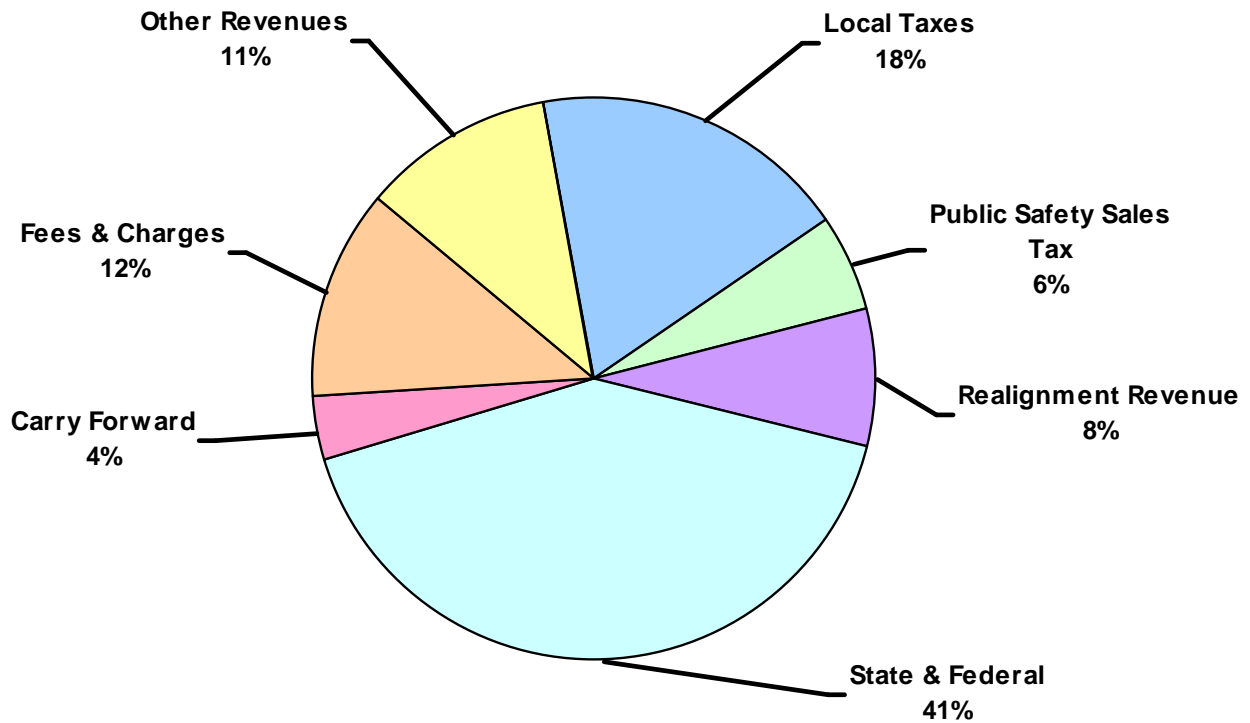
**Figure 2. Total Budget Spending by Program**



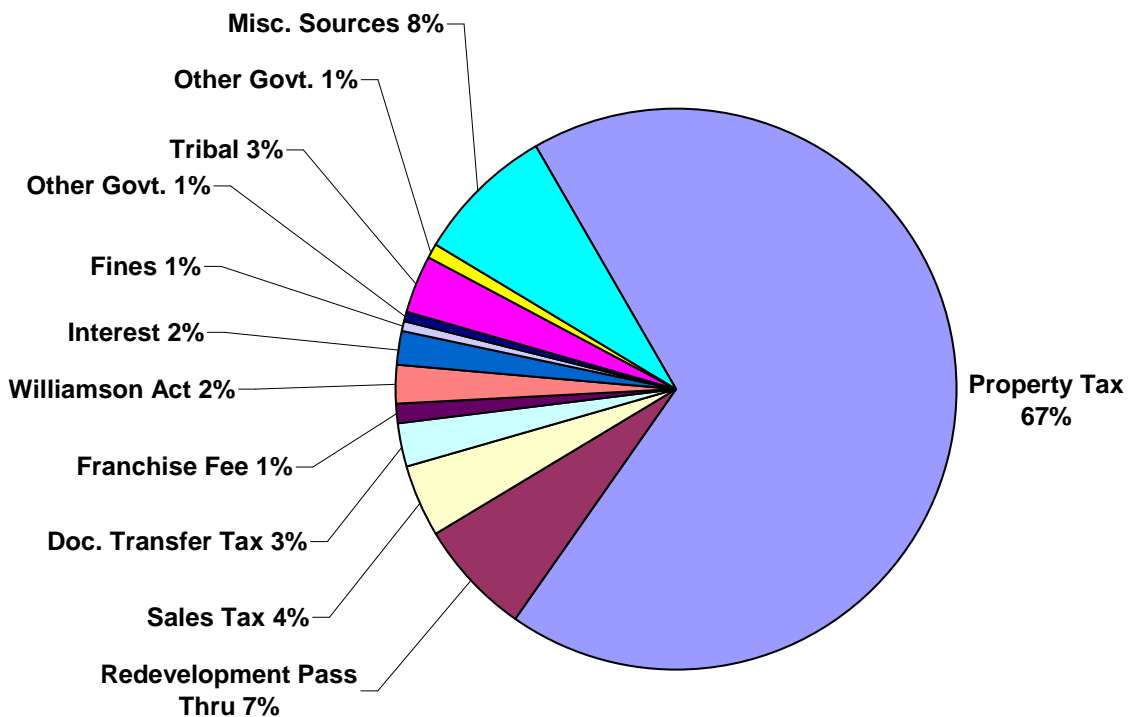
**Figure 3. General Fund Spending by Program**



**Figure 4. Sources of Total County Funds**



**Figure 5. Sources of County General Fund**



**State Budget Considerations**

At the time this budget has been compiled, no final action has occurred on the state budget. As a result of Proposition 1A, no major shifts of local revenue have been proposed by the Governor or the Legislature. However, the state still has many avenues to directly impact local county budgets, both positive and negative. The following significant issues remain unresolved at this time. Final outcomes may result in future actions by the Board of Supervisors.

### Williamson Act

All funding for the Williamson Act was proposed for elimination by the Governor at his May Revision of the state budget. Yolo County currently has 417,240 acres (64% of total acres) enrolled in the program and receives approximately \$1.3 million from the state for this program which allows agricultural lands to receive a reduction in property tax in order to preserve agricultural production and open space.

### Fish and Game Fees

State law requires the payment of in-lieu property taxes for property owned and operated by the state as wildlife management areas. Existing state law (§ 1504 of the Fish and Game Code) requires these payments to counties. The Department of Fish and Game has not made these required payments since 2001. The state currently owes Yolo County \$588,000, the second highest amount owed to any county.

### AB 2034 Funding

In January, the Governor eliminated funding for the AB 2034 homeless mentally ill program. Yolo County currently receives approximately \$50,000 for individuals who are homeless or at risk of homelessness.

### Inflation Adjustments

Contrary to the state Constitution, the state stopped providing inflationary adjustments to counties for administering state social services programs in 2001. Yolo County is owed millions of dollars as a result of this freeze.

### Proposition 36

Proposition 36 was passed by the voters and contained state funding for drug treatment programs for five years. This funding expired in 2006 yet the mandates to provide treatment, in lieu of incarceration, continue. Proposals for reduced funding currently pending in the legislature would undermine the availability and adequacy of treatment options available to Proposition 36 participants and would reduce the effectiveness of the program.

### Young Adult Probation Grants

The Governor proposed to allocate \$50 million for a new program aimed at 18 to 25 year-olds to prevent further involvement with the criminal justice system in his January budget. In the May revise, that amount was reduced to \$25 million. Yolo County strongly supports this augmentation to provide programs based on evidence based practices that have a dramatic effect on reducing future crime and keeping these young adults out of further contact with law enforcement

### Adult Protective Services

The state has not increased the amount of state funding for Adult Protective Services for four years, yet caseloads have increased dramatically. The Assembly Budget Subcommittee recommended \$12 million in addition to the \$50 million already in the budget, and the Senate Budget Subcommittee recommended an additional \$10 million.

### Public Guardians

An augmentation of \$15 million is needed to fund additional activities that AB 1363 (Jones) now requires of Public Guardians and Public Conservators. Currently Public Guardians receive no financial assistance from state government. Yolo County's Public Guardian would receive approximately \$300,000 of these funds.

### Mental Health Funds

The State Department of Mental Health improperly withheld three years of funding for Early Periodic Screening Diagnosis and Treatment programs. While the Legislature has taken initial steps to fund the current and immediate past year, funds have not been approved for the full amount owed to counties.

### Corrections Reform

The Governor proposed a major overhaul of the corrections system, including a proposal to transfer specified juvenile offenders from state facilities to counties and reimburse counties at the rate of \$94,000/offender. However the timing of any transfer and the actual costs (closer to \$125,000) of transferring these juvenile offenders to counties must be addressed jointly with counties if this approach to reform is to succeed.

### Court Collections

Concerns have been raised regarding the Governor's proposal to transfer responsibility for collection of specified fees related to the criminal justice system. Specifically, language must be included to ensure that the courts provide the revenue to the county in a timely manner and that the information about the collection allocation of these fees is public and subject to the Public Records Act. Issues have arisen in the last transfer of fee collection to the courts that have called into question the propriety of allowing a government entity (the courts) to collect and allocate public funds without public review. Yolo County collects approximately \$1,000,000 annually in county fees and therefore cannot afford any lag or misallocation in the collection process.

### MIOCR grants

At the last minute, as the budget committees in each house were closing down, funding for Mentally Ill Offender Crime Reduction grants was eliminated from the Senate version of the budget. Yolo County received \$700,000 funding in the last round for MIOCR grants. Lack of funding in this budget will stop this program in its tracks. Elimination of this grant program will needlessly result in additional criminalization of the mentally ill.

### Local Transportation Share Decrease

In response to the Governor's plan to transfer funds that would have gone to transit systems throughout the state to the state general fund, proposals surfaced in the legislature to change the formula for the distribution of transportation funds - which currently allocates counties 20% of specified funds - to only 15%.



## Emerging Issues

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The following issues appear to be items which may dramatically impact Yolo County in the coming year:

- Labor negotiations – six of the eight county bargaining agreements with employees are scheduled to expire in the Fall.
- General Plan Activities – significant decisions will require Board of Supervisors action during the year to complete the General Plan update.
- State Corrections Reform – The Legislature has adopted legislation to create community re-entry facilities to house specified state inmates within one year of release and tied access to state bond funds for local jail construction to the siting of these facilities.
- Juvenile Justice Reform – The legislature is now considering the Governor’s proposal to house all female juvenile wards at the local level as well as transferring all lower-level male offenders to local custody.
- Health Care Reform – The Governor and the Legislative leadership have all introduced proposals to reform access to health care for the uninsured. Although plans vary greatly, all would impact the county’s role as the healthcare provider of last resort and would require financial involvement of counties.

## Fiscal Year 2007-08 Recommended Budget

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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 .....	\$65,326,827
Employment & Social Services Fund .....	\$72,415,161
Public Safety Fund .....	\$52,916,835
Medical Services and YCHIP Funds .....	\$22,074,513
Mental Health Fund .....	\$25,977,625
Road Fund.....	\$21,179,826
Library Fund .....	\$4,990,632
Other Funds .....	\$61,912,986
TOTAL.....	\$326,794,405

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, and internal transfers are taken out to avoid double counting, the fiscal year 2007-08 recommended budget totals \$326.8 million. The total budget, including internal transfers – totals \$326,794,405 and represents a \$27.6 million (9.3%) increase over the fiscal year 2006-07 final budget.

The recommended budget includes a net of 39.85 new positions. Detail on all county positions is provided in the Appendix.

## Capital Improvements and Debt Service

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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 \$14.5 million to finance the following items:

- Construction of a new boat and evidence storage facility, in the amount of \$1.6 million for the Sheriff to provide secure facilities for evidence and the expanding boat patrol.
- \$5.1 million for the construction of a new library in Winters.
- Provision of resources to renew offices (repaint, re-carpet and replace furnishings), in the amount of \$540,000, for the Assessor's office.
- Replacement of aged equipment, in the amount of \$3.7 million (see Appendix A - Equipment List).
- Road Fund Projects in the amount of \$9.7 million

Debt service remains very low – just \$1.5 million of the total budget (less than one half of 1%). Debts currently being paid include the West Sacramento County Service Center, the District Attorney's building, the Davis Library, and the Davis county offices.

## Reserves

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The county's conservative approach to budgeting has allowed the gradual accumulation of reserves to offset future obligations. Use of reserves in fiscal years 2003-04 and 2004-05 prevented the county from resorting to more extreme cost-cutting measures like layoffs and service cuts. The recommended budget includes the following reserves:

General Fund Reserve .....	\$8,240,508
Reserve for Known Benefit Cost Increases .....	\$3,418,914
Health Realignment Reserve .....	\$685,069
Capital Improvement, Deferred Maint. & Equip. Replacement Reserve .....	\$1,516,676
Road Fund Deferred Maintenance Reserve .....	\$3,000,000
Reserve Against Unfunded Liabilities .....	\$890,000
Other Post-Employment Benefits Reserve .....	\$600,000

Last year, the Board of Supervisors created a new reserve for Other Post-Employment Benefits (OPEB). The Governmental Accounting Standards Board (GASB), the accounting rule-making body for public entities, issued Rule 45, which requires governments to begin reflecting their post-employment benefits obligation on their balance sheet. For the county, the only OPEB of significance is our commitment to provide partial payment of retiree health care premiums. Our contract with the California Public Employee Retirement System (PERS) for health insurance requires the county to provide at least minimal levels of premium payment for qualified retirees. For 2007-08, it is recommended that these benefits be funded on a "pay-as-you-go" basis for a total of \$1.8 million.

Pursuant to GASB 45, the county commissioned an actuarial study to determine its OPEB liability. The result found an obligation in excess of \$150 million, based on current health care cost increase assumptions and the demographic profile of our workforce. Accounting for OPEBs will represent a sea change for all local entities because most, like Yolo County, have been accounting for these obligations on a pay-as-you-go basis, with the projected cost for this year's budget a far more modest \$1.8 million.

Booking OPEBs on the county's balance sheet may impact our ability to issue debt, or raise the cost of borrowing.

All cities, counties and other public agencies in the country are facing the same challenge in meeting GASB 45 – the huge up-front cost of fully funding unfunded, accrued liability, as well as set-asides for future liability. The California State Association of Counties (CSAC) as well as CALPERS and others are working to develop statewide solutions, including a possible irrevocable trust funding instrument, to address GASB 45 compliance problems for all counties.

The General Reserve may only be accessed by a declaration of emergency by the Board of Supervisors for statutorily-specified reasons such as natural disasters. The other reserves may be accessed for unanticipated events with a 4/5 vote of the Board of Supervisors.

## **Conclusion**

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The recommended budget is balanced, prudent and seeks to invest for the future. As we have learned over the years, county governments, including ours, are highly sensitive to many external factors beyond our control. This budget represents a fiscal plan for the year, but it also is the first step in the plan for the future of Yolo County.

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, human resources 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 your consistent leadership and outstanding stewardship of the public's trust.

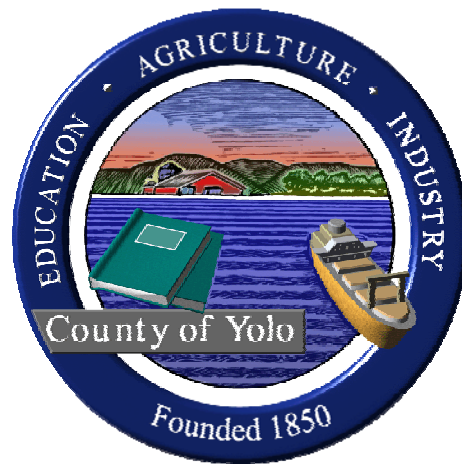
Respectfully,



Sharon Jensen  
County Administrator

# *County of Yolo*

## ***Recommended Budget 2007-2008***



### **Yolo County Board of Supervisors**



Pictured left to right, Matt Rexroad, District 3, Helen M. Thomson, District 2, Vice-Chair Duane Chamberlain, District 5, Chair Mariko Yamada, District 4, Mike McGowan, District 1

# *Yolo County Vision*

## *2022*

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*Yolo County 2022 has preserved agriculture and used open space and natural areas to separate our distinctive communities.*

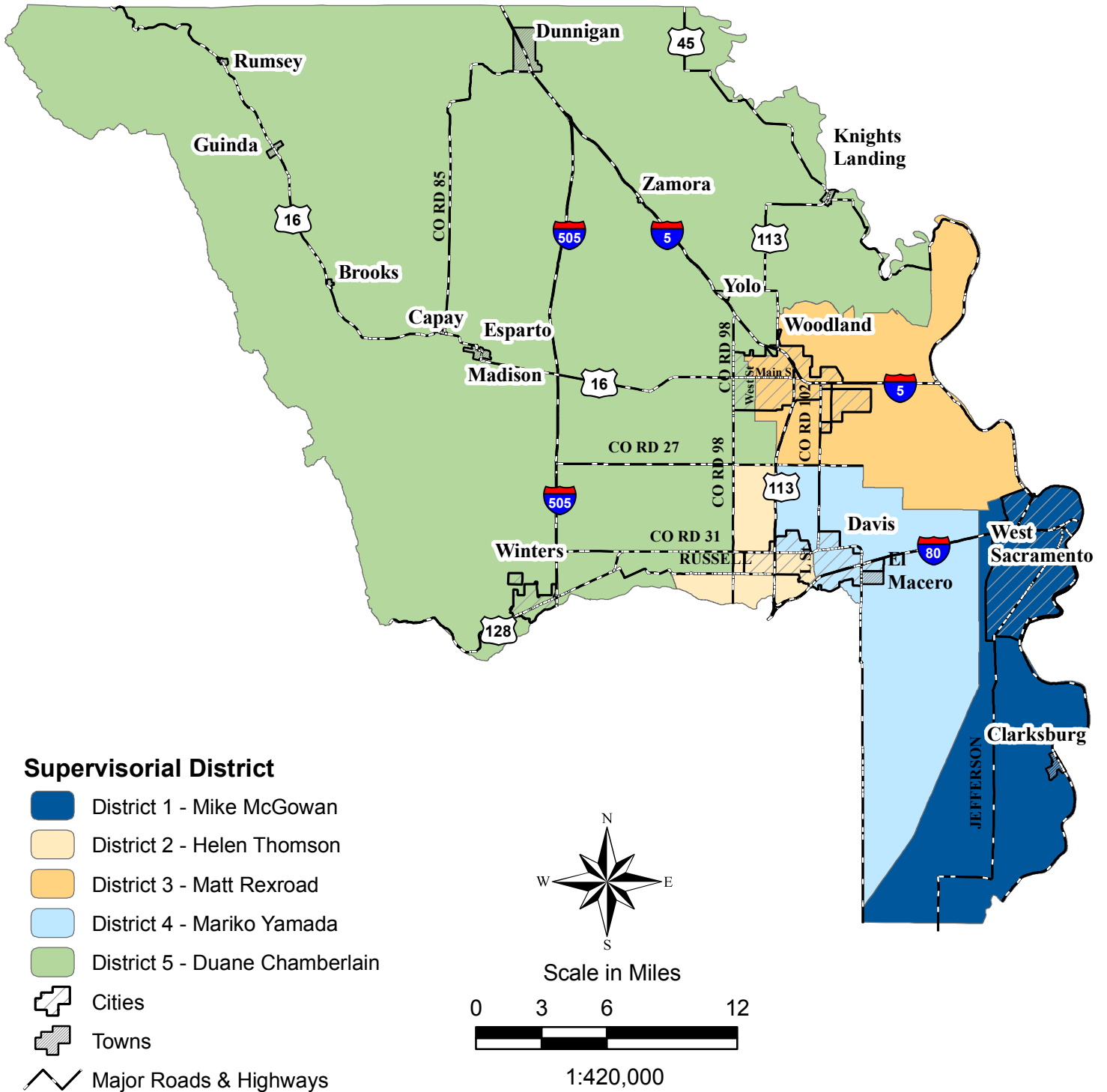
*Yolo County 2022 is a place for healthy living supported by easy mobility and a 21<sup>st</sup> century technology community.*

*Yolo County 2022 has a strong local economy and an abundance of water.*

*A great place to call home!*

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# Yolo County Supervisorial Districts



# COUNTY OF YOLO 2007-2008 RECOMMENDED BUDGET

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# Budget Introduction and Overview

## TOTAL BUDGET

The total budget is \$326,794,405 and is balanced. A summary of the total appropriation is provided on the fiscal year 2007-08 State Required Appropriation List, on page 31.

The projected beginning general fund carry forward balance is \$5,100,000, which is a significant decrease from the \$10.76 million balance in fiscal year 2006-07.

## GENERAL PURPOSE REVENUE

General purpose revenue (as summarized on the following table) is projected to increase by \$3,218,202 compared to the prior year's budget estimate. The most significant change results from the increase in property tax revenues. Based on the Assessor's secured property tax roll it is projected that secured property tax revenue will increase by 8% to \$13,780,800.

The economy has a major influence on many of the consumer-driven general purpose revenue sources, which include: property taxes, motor vehicle license fees and sales tax. Based on the current economic forecast, staff is projected moderate economic growth and a 4.5% increase in the consumer driven revenue sources such as sales tax. The slowdown in the housing market continues to impact property

	Adopted 2006-07	Est. Actual 2006-07	Recommended 2007-08	Est. Actual vs. Recommended
Property Tax - Secured	\$12,566,843	\$12,760,000	\$13,780,800	\$1,020,800
Propt Tax - Unsecured	\$519,122	\$519,122	\$542,482	\$23,360
VLF Tax Swap	\$17,864,638	\$17,923,162	\$18,990,954	\$1,067,792
Sales Tax Swap	\$662,978	\$870,327	\$909,492	\$39,165
Redevelopment Pass Thru	\$3,599,077	\$3,599,077	\$3,761,035	\$161,958
Supplemental Roll	\$1,581,712	\$1,581,712	\$1,481,712	-\$100,000
Teeter	\$1,176,670	\$1,800,000	\$1,800,000	\$0
Sales Tax	\$2,016,630	\$2,116,000	\$2,211,220	\$95,220
Document Transfer Tax	\$1,469,688	\$1,469,688	\$1,469,688	\$0
Franchise Fee	\$434,720	\$474,000	\$474,000	\$0
Williamson Act	\$1,319,389	\$1,295,700	\$1,300,000	\$4,300
County Stabilization	\$574,000	\$574,000	\$574,000	\$0
Overhead Costs Reimb.	\$975,000	\$1,575,000	\$2,194,500	\$619,500
Other	\$1,176,670	\$949,670	\$1,348,621	\$398,951
Interest Earnings	\$996,303	\$1,196,303	\$1,016,229	\$66,559
Fines	\$309,320	\$309,320	\$323,239	\$13,919
Other Government	\$672,993	\$672,993	\$372,993	-\$300,000
Penalty on Delq Taxes	\$400,235	\$400,235	\$418,246	\$18,011
Tribal Golf Course Mitigation	\$0	\$333,333	\$0	-\$333,333
Retirement Reserve	\$0	\$0	\$350,000	\$350,000
Conaway Settlement	\$0	\$240,000	\$240,000	\$0
Tribal Proceeds (40%)	\$1,800,000	\$1,800,000	\$1,872,000	\$72,000
<b>TOTAL REVENUES</b>	<b>\$50,115,988</b>	<b>\$52,459,642</b>	<b>\$55,431,211</b>	<b>\$3,218,202</b>

tax related revenues. The 2006-07 budget projected an over 30% decrease in property transaction revenues (supplemental roll and document transfer tax). Actual revenues from these two revenue sources were very close to the projection. For 2007-08, the projection is that these two revenues will generate the same amount of revenue received in the prior year.

**CONTINGENCIES**

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 3% was, at one time, considered prudent fiscal management by the State of California. A 3% contingency on the net operating budget would require an appropriation of approximately \$8.5 million. The recommended appropriation for the general fund (\$1,955,287), library (\$120,749), and health (\$350,000) funds equal \$2,426,036, or 0.75% of the net operating budget.

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

General Fund Contingency.....\$1,955,287  
General Fund Contingency has decreased modestly from the \$2,138,178 budgeted in 2006-2007.

Library Fund Contingency.....\$120,749  
Library Fund Contingencies are recommended in the same amount as the prior year.

Public Health Realignment Program Contingency.....\$350,000  
Public Health Realignment Program contingency is recommended in the same amount as 2006-07.

Public Safety Fund Contingency.....\$0  
Any year-end carry forward public safety funds are recommended to be set-aside in contingency to finance unanticipated costs in the coming fiscal year.

**RESERVES**

Reserves are established to save funds for future obligations. The Government Finance Officers Association (GFOA) considers a reserve of 5-15% of general fund operating revenues a prudent reserve. A 10% reserve of the general fund operating revenues is approximately \$5 million. It is recommended that the 2007-08 budget include the following reserves:

- General Reserve of \$8,240,508
- Reserve for Known Benefit Cost Increases of \$3,418,914
- Health Realignment Reserve of \$685,069
- Capital Improvement, Deferred Maintenance and Equipment Replacement Reserve of \$1,561,676
- Road Fund Deferred Maintenance Reserve of \$3,000,000
- Reserve Against Unfunded Liabilities of \$890,000
- Other Post Employment Benefits Reserve of \$600,000

**DEBT SERVICE**

County Services Center, West Sacramento .....\$371,136

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..... \$371,136

Library-Davis Debt Service .....\$689,534

Debt service payments are made to the library fund (\$548,474) for operation and maintenance costs and a loan payment (\$141,060) 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 ..... \$686,834  
Interest..... \$2,700

District Attorney Building.....\$293,967

Debt service for the building occupied by 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 ..... \$48,074  
Criminal Justice Fund ..... \$210,893

Davis Administration Building Debt.....\$156,838

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

Source of Financing: Rents ..... \$61,690  
General Services ..... \$95,148

# A Guide to Reading the Budget

Welcome to the Yolo County budget for the fiscal year 2007-08, which begins on July 1, 2007. These sections of the budget document are designed to help readers understand the purpose and content of the budget, as well as locate whatever data and/or information for which they may be looking.

## The Purpose of the Budget

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

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

## Developing the Budget

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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 county's fiscal year always falls on June 30. The County Administrator compiles and presents to the Board of Supervisors a recommended budget, which is produced as a team effort, with input from all 24 departments, and meets the County Administrator's standards as a sound, comprehensive plan, consistent with Board policy direction, and achievable within estimates of available resources. The Board of Supervisors is scheduled to consider the adoption of the 2007-08 Budget on June 19 (and June 20 if necessary).

## County of Yolo Budget Calendar

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January 9 .....	January Budget Bulletin to BOS
January 10, 2007 .....	Governor's Proposed Budget Released
January 19 .....	Mid-Year Monitor due to CAO
January 26 .....	Distribute Budget Instructions & Salary Projection Worksheets to Departments
February 5 .....	Budget Instructions Workshop
February 6.....	Mid-Year Monitor results to BOS
March 5 .....	Master Fee Changes to CAO

- March 16 ..... Deadline for Departments to Submit
  - Information Technology Requests to CAO
  - Human Resource Requests to CAO
  - Equipment/Facility Requests to CAO
  - Tribal Mitigation Fund Requests to CAO
- March 23 ..... Budget Request Submission Deadline
- March 26 - April 6 ..... CAO meets with Department Heads
- April 3 ..... April Budget Bulletin to BOS
- April 27 ..... 3<sup>rd</sup> Quarter Monitor due to CAO
- May 11 (approx.) ..... Governor's May Revision to the State Budget
- May 15 ..... 3<sup>rd</sup> Quarter Monitor results to BOS
- May 15 ..... Master Fee Resolution to Board
- May 17 - 21 ..... Department Review of Recommended Budgets
- May 22 - 25 ..... CAO Review of Final Recommended Budget
- June 6 ..... Notice of Final Budget Hearings/Budget to Print Shop
- June 8 ..... Distribution of 2007-08 Recommended Budget
- June 19 (20<sup>th</sup> if needed) ..... Final Budget Hearings and Adoption by Board
- July 17 ..... July Budget Bulletin to Board
- July 20 ..... 4<sup>th</sup> Quarter Monitor update due to CAO
- August 10 ..... Close of Fiscal Year Books & Fund Balance Calculated
- October 2 ..... Statutory Deadline to Adopt 2007-08 Final Budget
- October 5 ..... Annual Reports Due to CAO

### **How the Final Budget Effects Residents of Yolo County**

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

- **State and federal services** are those that impact nearly all county residents. Such services are, for the most part, found in the areas of health and human services, including health and

public health, foster care, employment and assistance programs, in-home supportive services for the disabled , alcohol and drug and mental health services. These services are funded primarily by state and federal funds.

- **Countywide (local) services** are common to all counties in California and support all residents of the county. These include the District Attorney, Public Defender, jail and juvenile detention facilities, Assessor, Elections, Auditor-Controller/Treasurer-Tax Collector, regional parks, roads, Clerk-Recorder and the Office of Emergency Services.
- **Municipal services** pertain mainly to unincorporated areas of the county and include fire protection, Sheriff's patrol, building and land use regulations, road maintenance, parks and other municipal type services.

## **How to Locate Information in the Budget**

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

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

...about the budget as a whole, see *Introduction and Overview*, the *Letter from the County Administrator*, or the *Appendix*. These sections include an overview of the recommended budget, preliminary budget assumptions for the coming fiscal year due to baseline trends, state budget issues, and the current economic climate. They also contain information on emerging "issues" and pending state actions. In addition, the county financial policies that guide the creation of the budget can be found in 2007-08 Budget Principles and Strategies, and the overall financial policies of the county, including management and protection of assets, revenue, expenditures, and the county treasury is contained in Financial Standards for Yolo County. You will also find information on other budget and accounting policies and methodology used in these documents.

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

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

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

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

- **Capital Projects:** major improvements and/or repairs to county facilities costing \$25,000 or more. This may include anything from parking lot improvements to construction of new buildings for county use.



- **Yolo County Financial Policies**
- **Information on Special Districts:** showing which districts are independent and which are governed by the Board of Supervisors, as well as a listing of special district budgets.
- **Position Listings:** a comprehensive list of county positions followed by a listing of salaries.
- **Glossary of Budget Terms**
- **Equipment List:** a listing of all equipment purchases with a cost unit in excess of \$5,000 recommended for the year.
- **Realignment:** a description of realignment state funding program with current allocations.

## Other Policies/Methodologies Helpful for Understanding the County Budget

### Budgetary Amendments

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

### The Accounting Basis used in the Budget

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

### Fund Types used by the County

#### **Governmental Fund Types:**

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

- **Public Safety Fund:** Passed by the voters to help backfill counties for the loss of local property taxes the state shifted to schools, Proposition 172 provided a statewide, ½ cent sales tax to help counties pay for law enforcement related services.
- **Special Revenue Funds:** These funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes. Yolo County Special Revenue Funds include: Health and Mental Health Services, State Realignment, Development Impact, Tribal Mitigation and various other restricted funds.
- **Debt Service Funds:** These funds account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.
- **Capital Projects Funds:** These funds account for financial resources used for the acquisition or construction of major capital facilities (other than those in Proprietary Fund Types).

#### **Proprietary Fund Types:**

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

#### **Internal Service Funds:**

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

# Statistical and Demographic Profile

## History of Yolo County

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

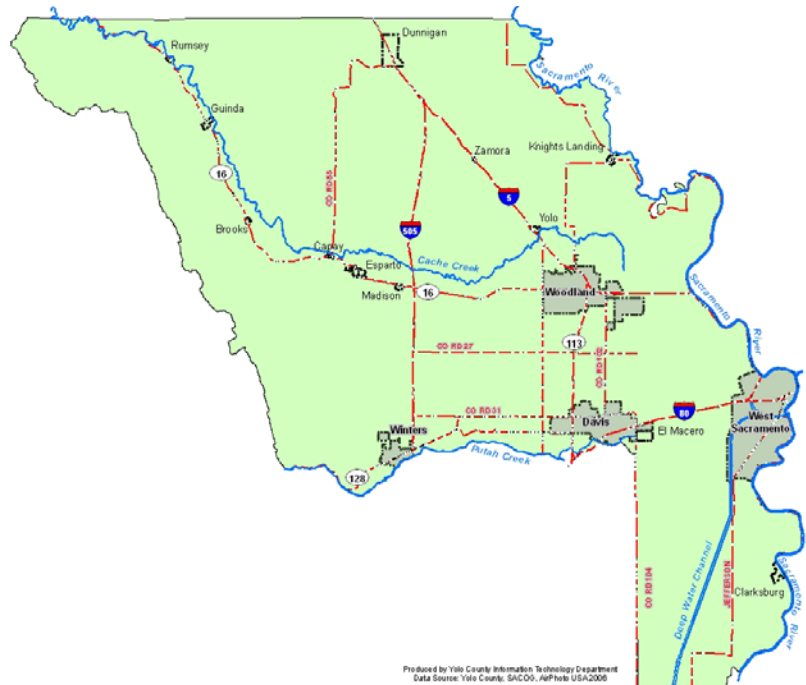
The first recorded contact with Westerners occurred in the late 1830s. These included Spanish missionaries as well as trappers and hunters who could be found along the banks of “Cache Creek” – named by French-Canadian trappers. The first white settler was William Gordon who received a land grant from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

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

## Current Demographics

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Yolo County 1,013 square miles (661,760 acres) is 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, offering class II-III rapids for white water rafting and kayaking.



Cache Creek, flowing from Clear Lake, offering class II-III rapids for white water rafting and kayaking.

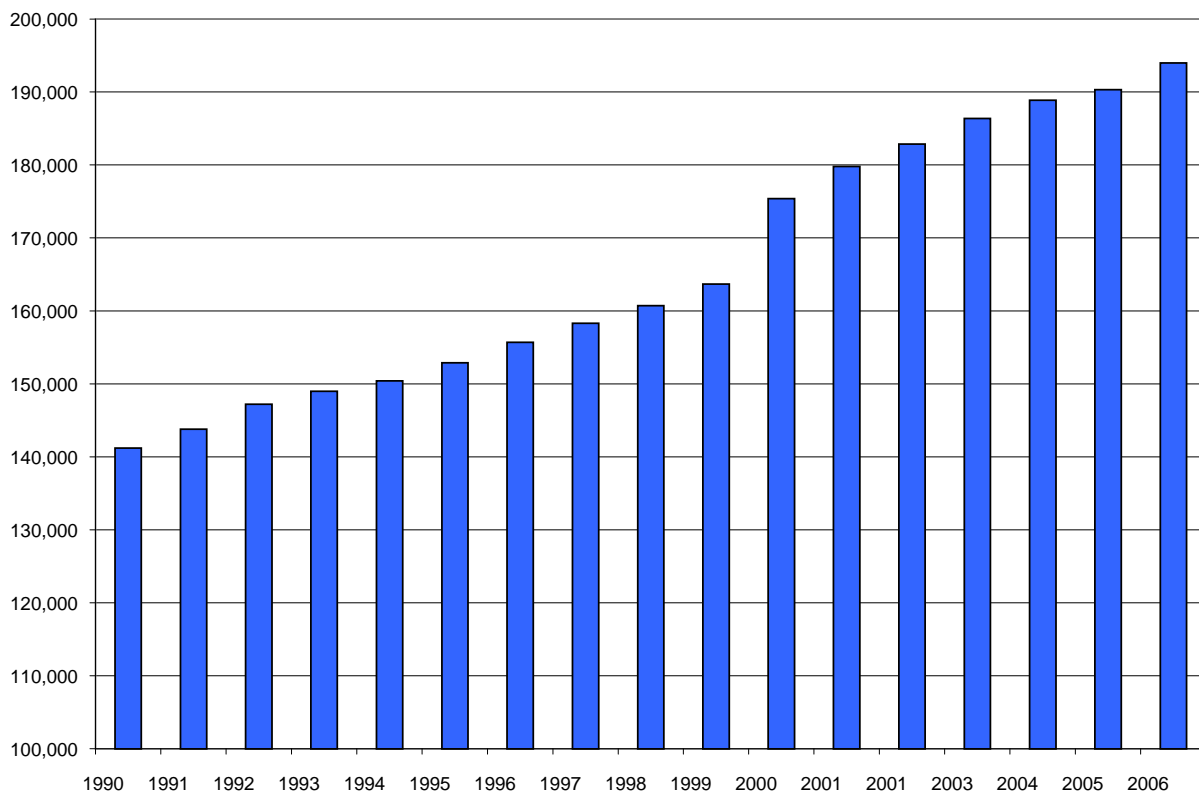
Yolo County sits in the Pacific flyway, a major migration route for waterfowl and other North American birds. Several wildlife preserves are situated within the county. The Yolo Bypass Wildlife Area has been recognized as one of the most successful public-private partnerships for wildlife preservation.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

There are four incorporated cities in Yolo County. Davis, founded in 1868, now with a population of 60,308, has a unique university and residential community internationally known for its commitment to environmental awareness and implementing progressive and socially innovative programs. Woodland, population 49,151, is the county seat. It has a strong historic heritage which is reflected in an impressive stock of historic buildings in its downtown area and surrounding neighborhoods. West Sacramento, population 31,615, sits across the Sacramento River from the state's capital of Sacramento. It is home to the Port of Sacramento



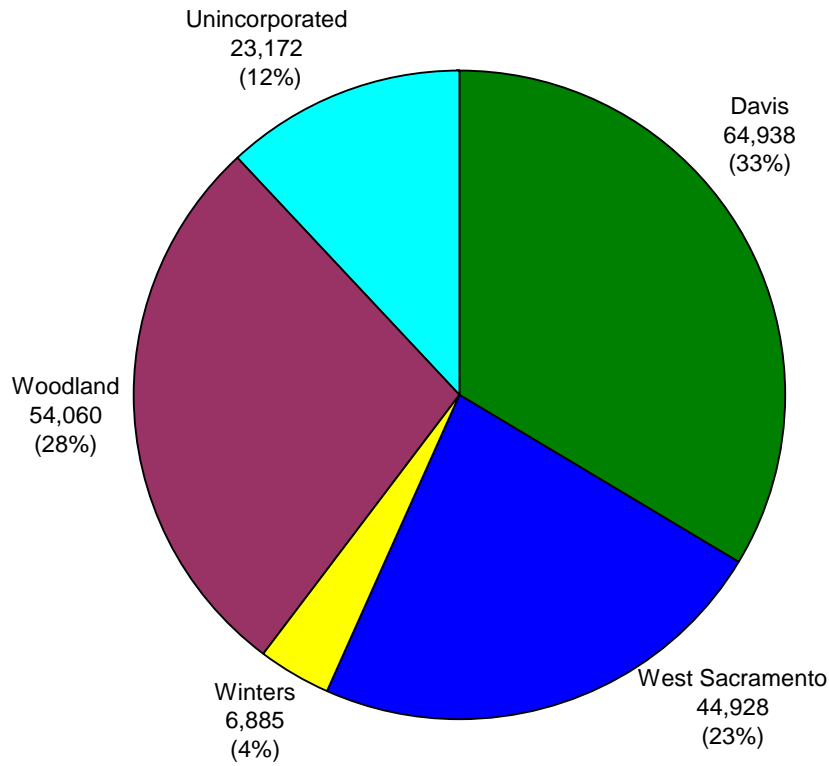
which ships out 1.3 million tons of some of Yolo County's many agricultural products, such as rice, wheat, and safflower seed, to world wide markets. West Sacramento is also home to Triple-A baseball team, the Rivercats. The City of Winters, population 6,125, is a small farming town nestled at the base of the Vaca Mountains and offers unique shops, restaurants, galleries and live entertainment at the Palms Playhouse. It is close to Lake Berryessa which offers boating, kayaking, hiking, fishing and camping. It has become a favorite destination for bicycle enthusiasts.

**Chart A – Population of Yolo County 1990-2007** (as of 1/1/07 total population 193,983)

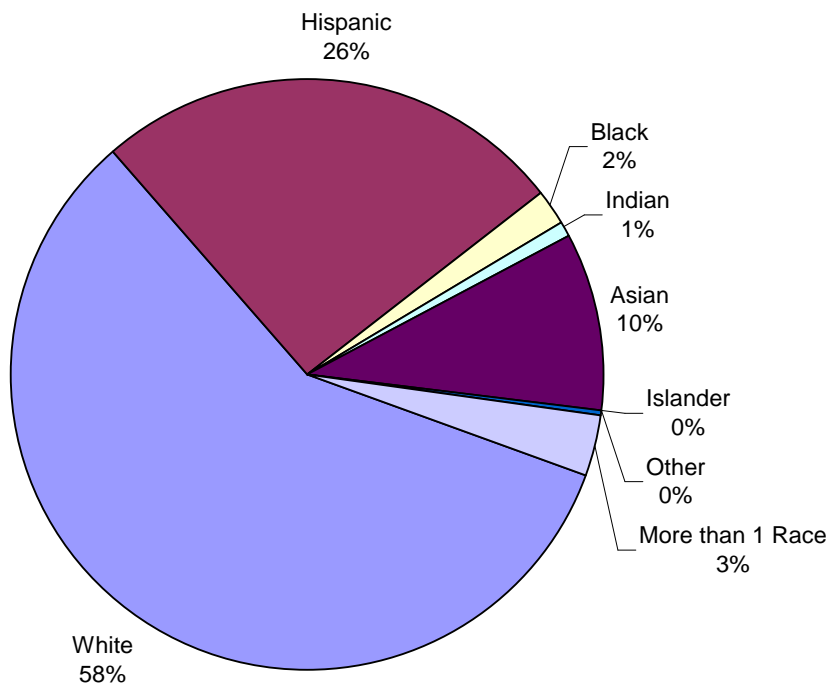


### Chart B – Population of Yolo County • Incorporated vs. Unincorporated

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 residents receive services from one of the four different municipal governments and from the County.

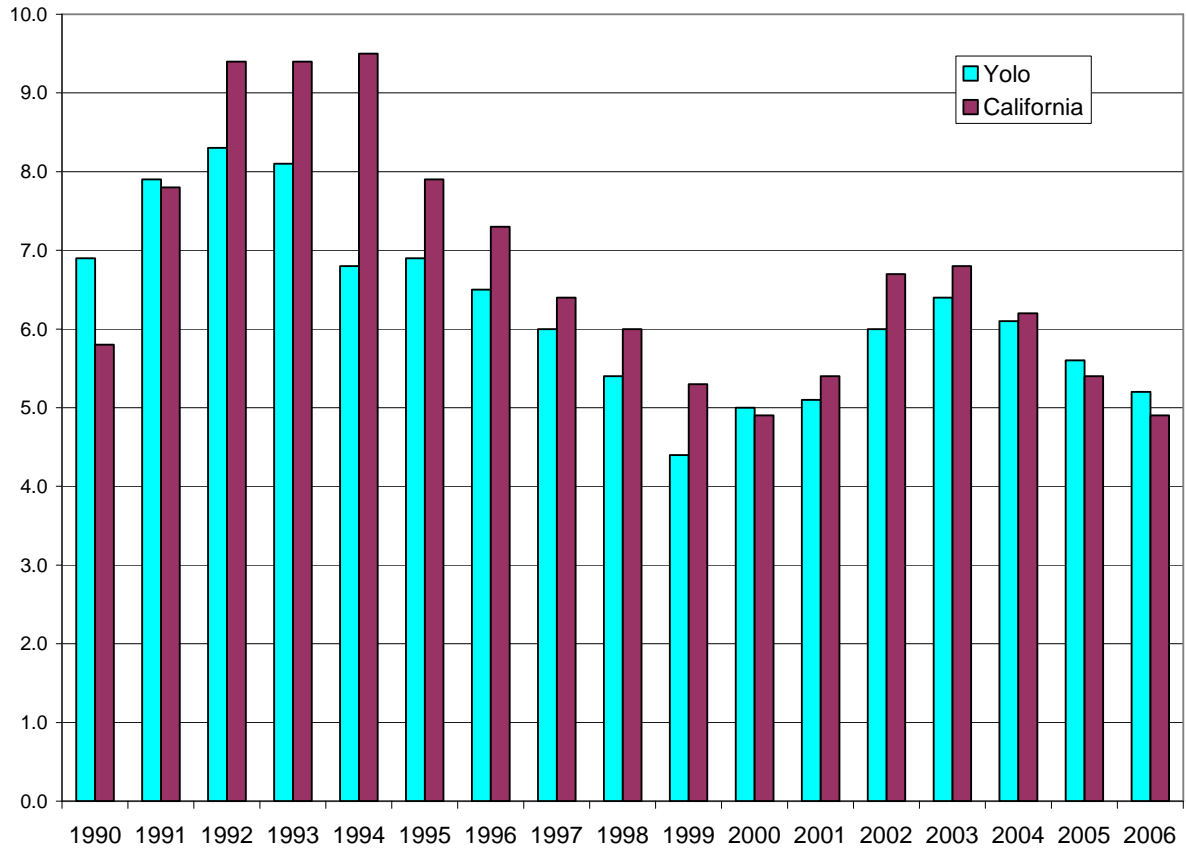


### Chart C – Yolo 2007 Population by Race/Ethnicity



### Chart D – Unemployment in Yolo County & California Annual Rates 1990-2006

Yolo County unemployment rates historically have been slightly lower than statewide rates. Chart D illustrates Yolo County's unemployment rate compared to California since 1990.



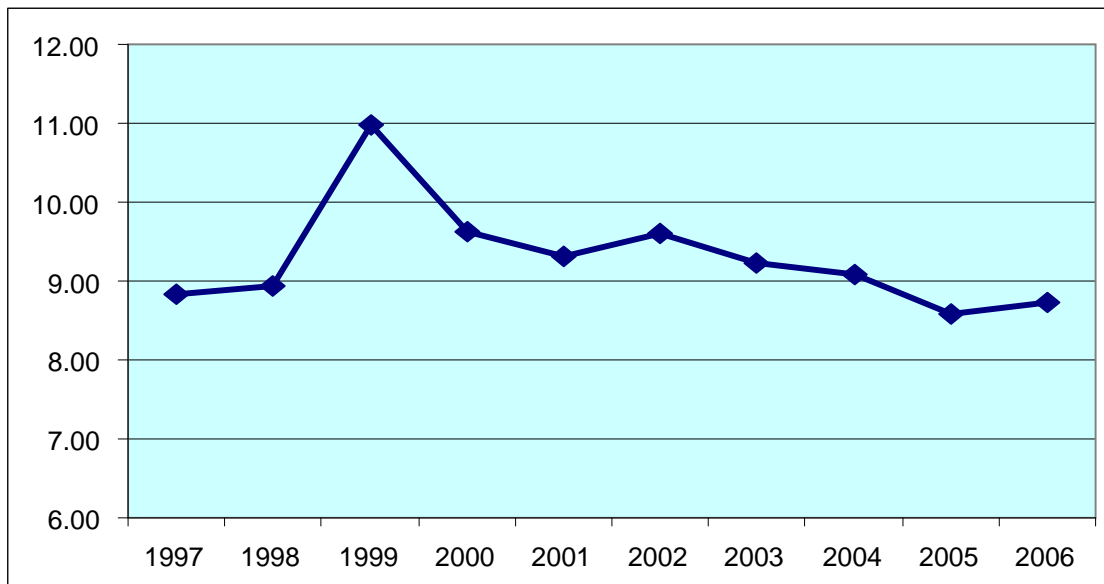
**Chart E - 2006 Largest Employers in Yolo County**

As shown below, the County of Yolo is the fifth largest employee in 2006.

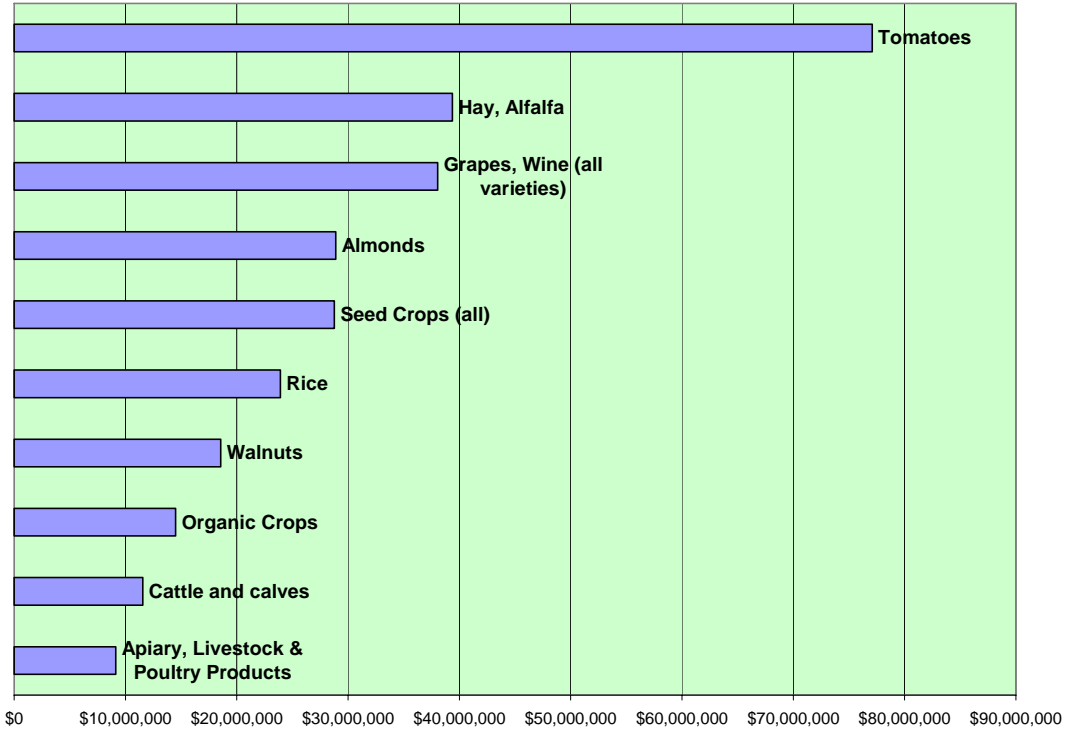
<u>Company Name</u>	<u>Number of Employees</u>
UC Davis	12,412 (includes 1,217 temporaries)
Cache Creek Casino Resort	2,500
U.S. Postal Service	2,300
State of California	2,050 (includes 123 intermittent employees)
Yolo County	1,615 (includes 132 temporaries)
Target Corporation	1,023
Raley's Inc.	923
Woodland Healthcare	806
United Parcel Service	804
Rex Moore Electrical Contractors & Engineers	700
City of West Sacramento	520 (includes 180 temporaries)
Rite Aid Corp.	518
Sacramento Logistics	506
Sutter Davis Hospital	478
City of Woodland	475 (includes 150 temporaries)
First Health Group Corp	425
Nugget Markets Inc.	425
City of Davis	410
Citigroup	330
Pacific Gas & Electric Co.	320
Roadway Express Inc.	325
AT&T California	287
Fleetwood Homes of California Inc.	250
Mariani Nut Co.	250 peak season (190 year round)
Blue Shield of California	225

Data Source: Sacramento Business Journal, The Book of Lists 2006

**Chart F - Full Time Employees per 1,000 Residents in Yolo County**

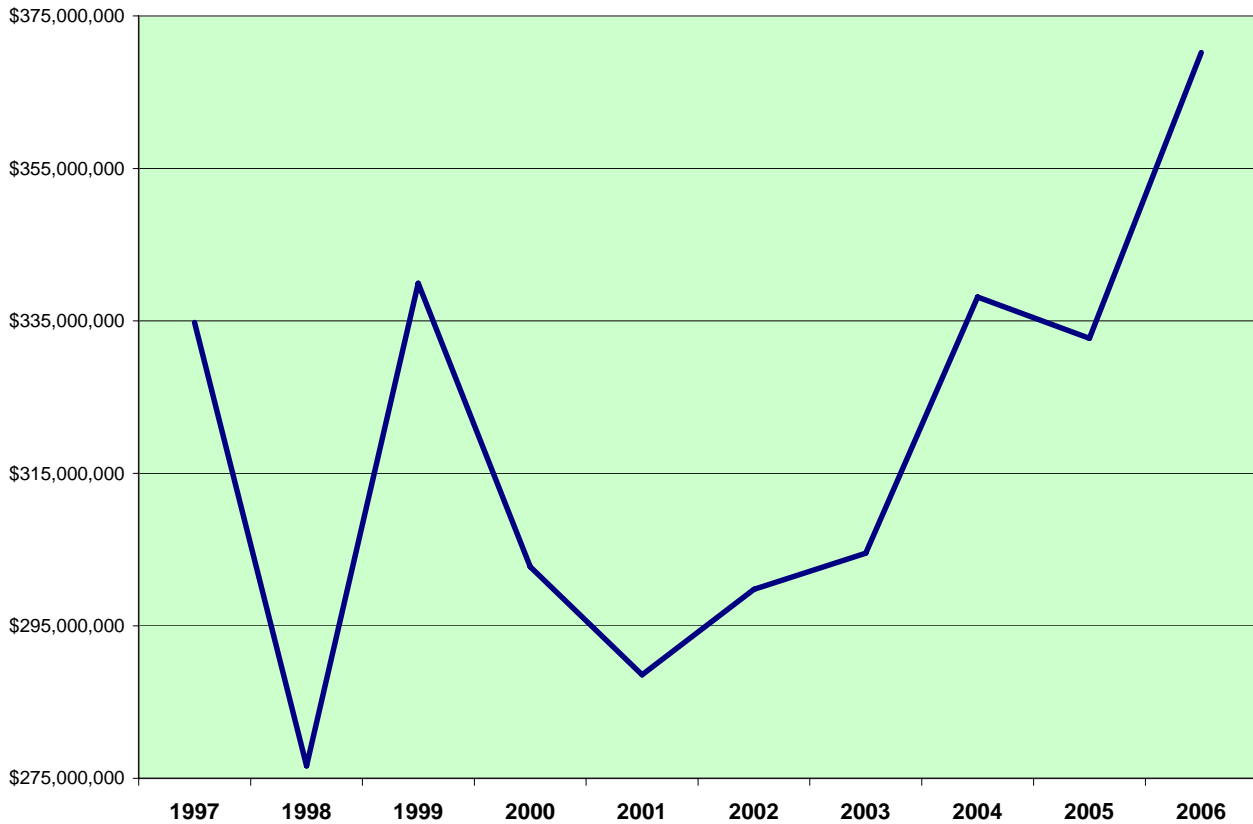


**Chart G – 2006 Annual Agricultural Crop Value by Commodity**



Annually the agriculture industry contributes over \$1 billion to the economy of Yolo County.

**Chart H – Gross Valuation of Agricultural Commodities 1997-1996**



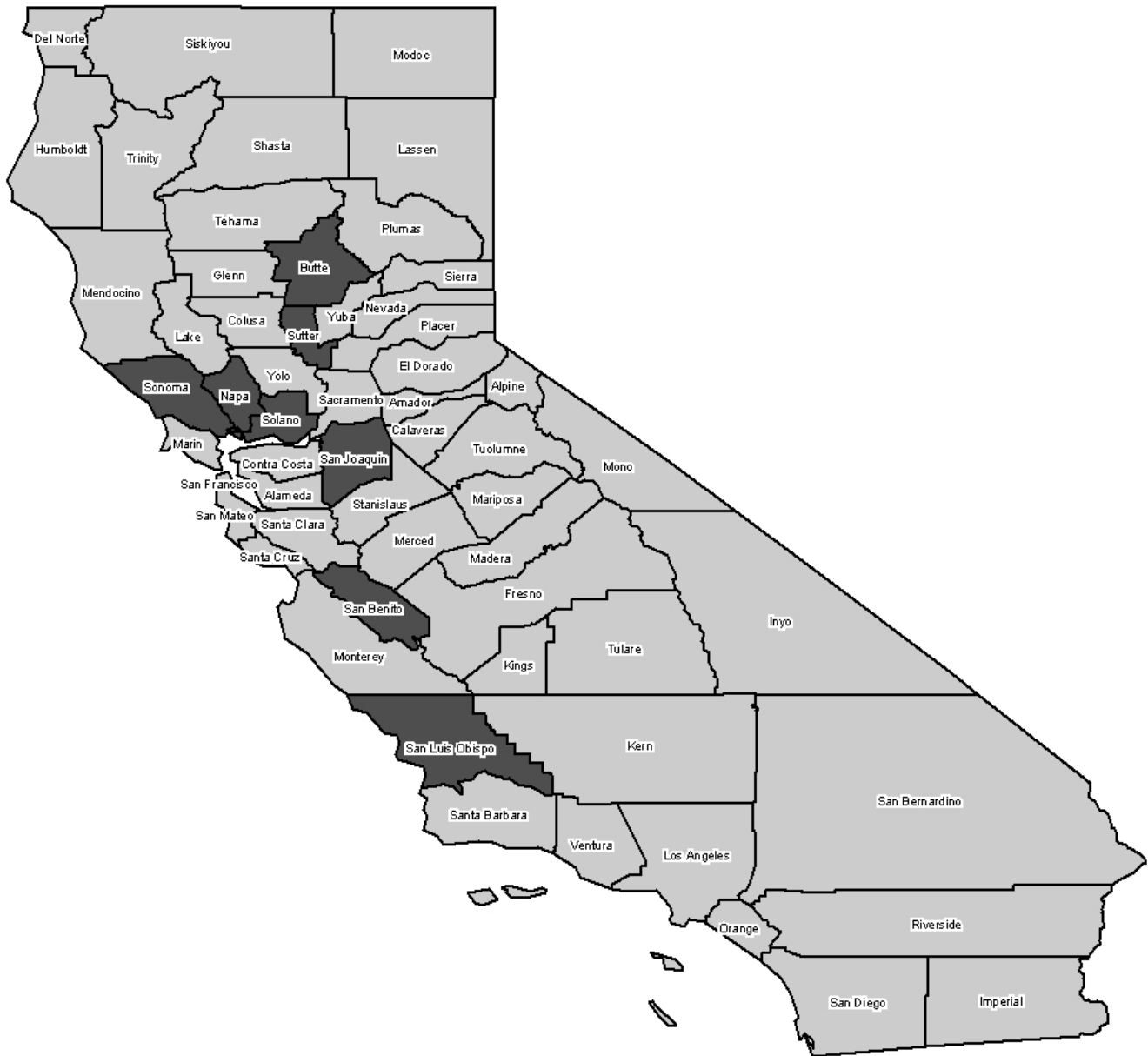


## Comparable Counties

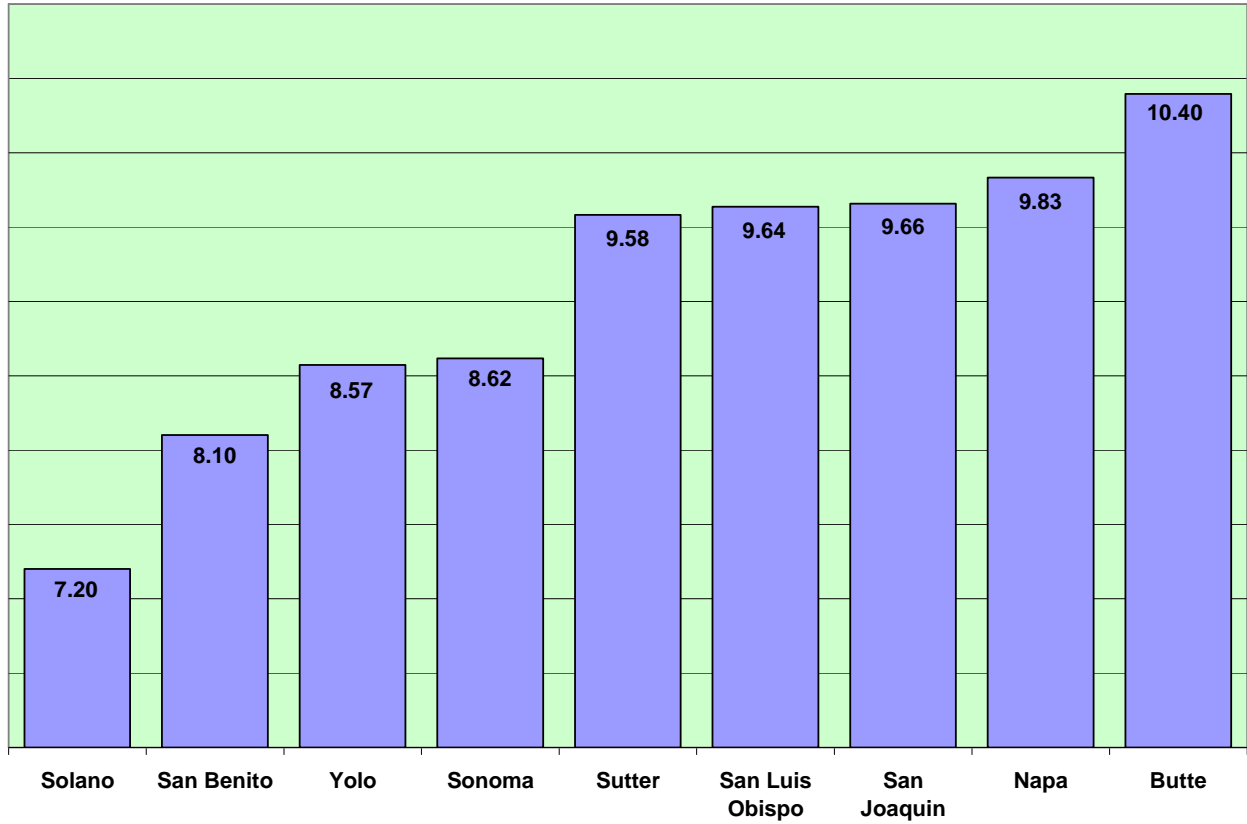
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The following charts provide statistical comparison between Yolo County and other similar counties (Butte, Napa, San Benito, San Joaquin, San Luis Obispo, Solano, Sonoma and Sutter). These eight counties were selected for comparison to Yolo County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

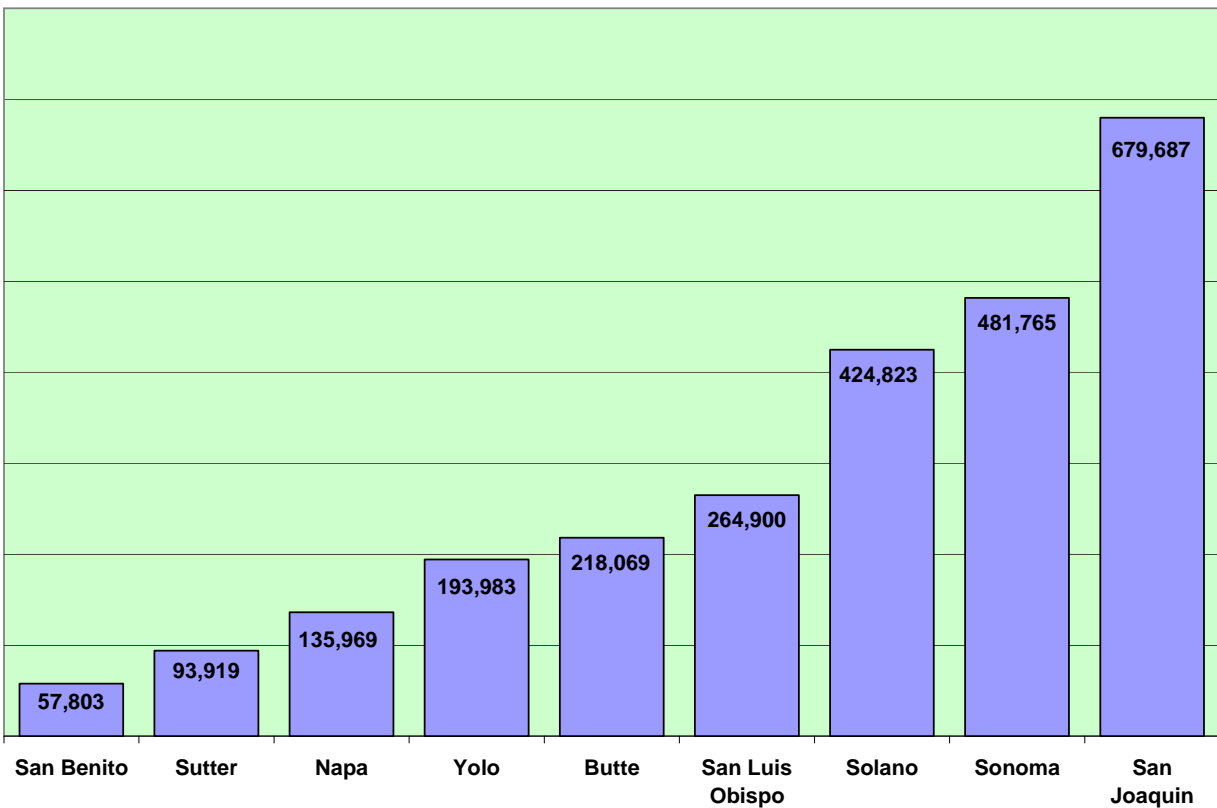
### Chart I – Comparable Counties



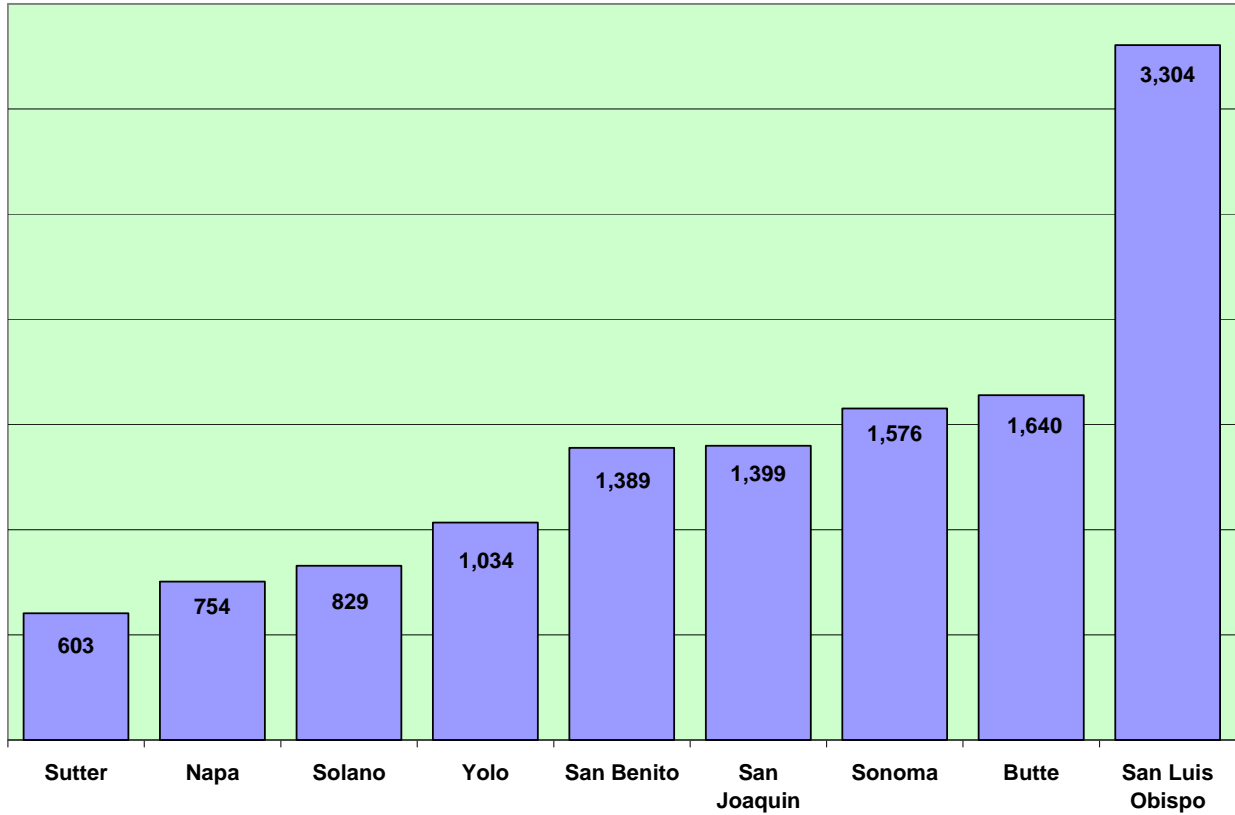
**Chart J – Comparable Counties: Full Time Employees per 1,000 Residents**



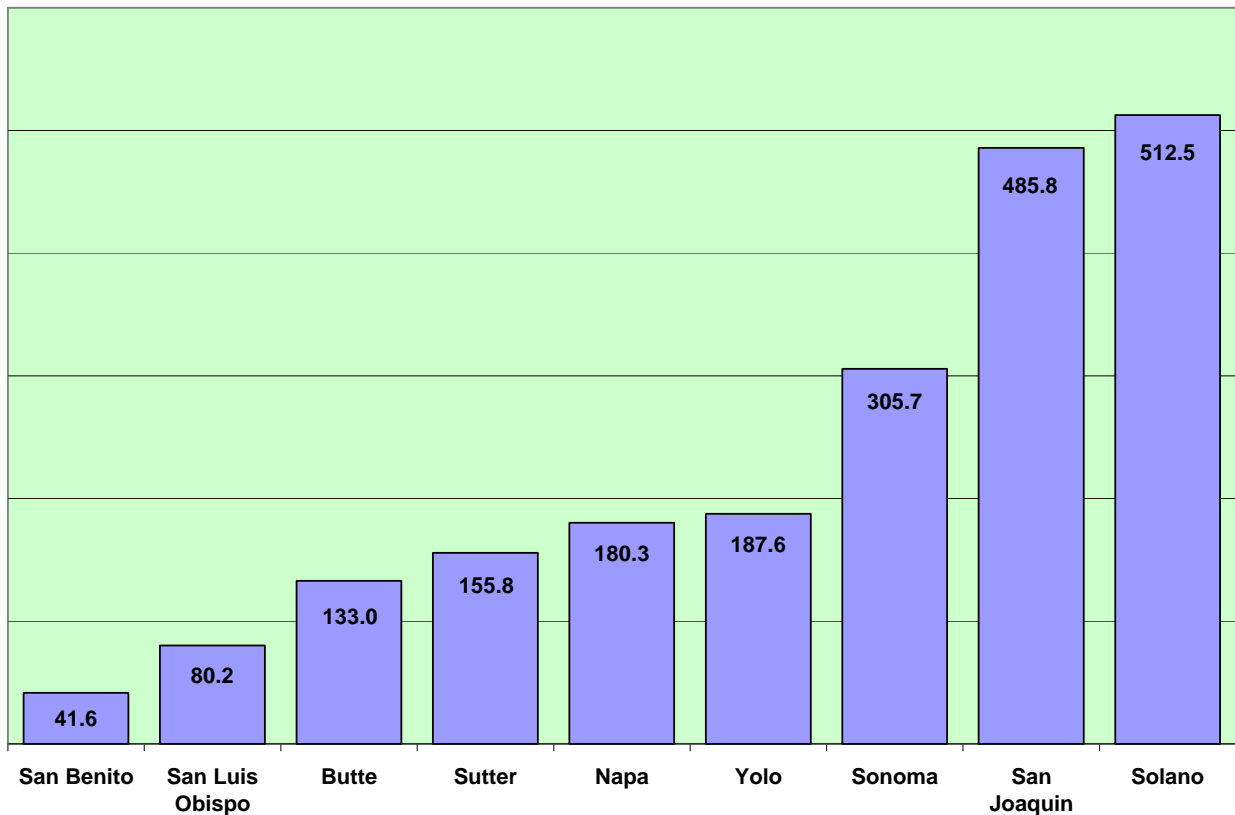
**Chart K – Comparable Counties: Population**



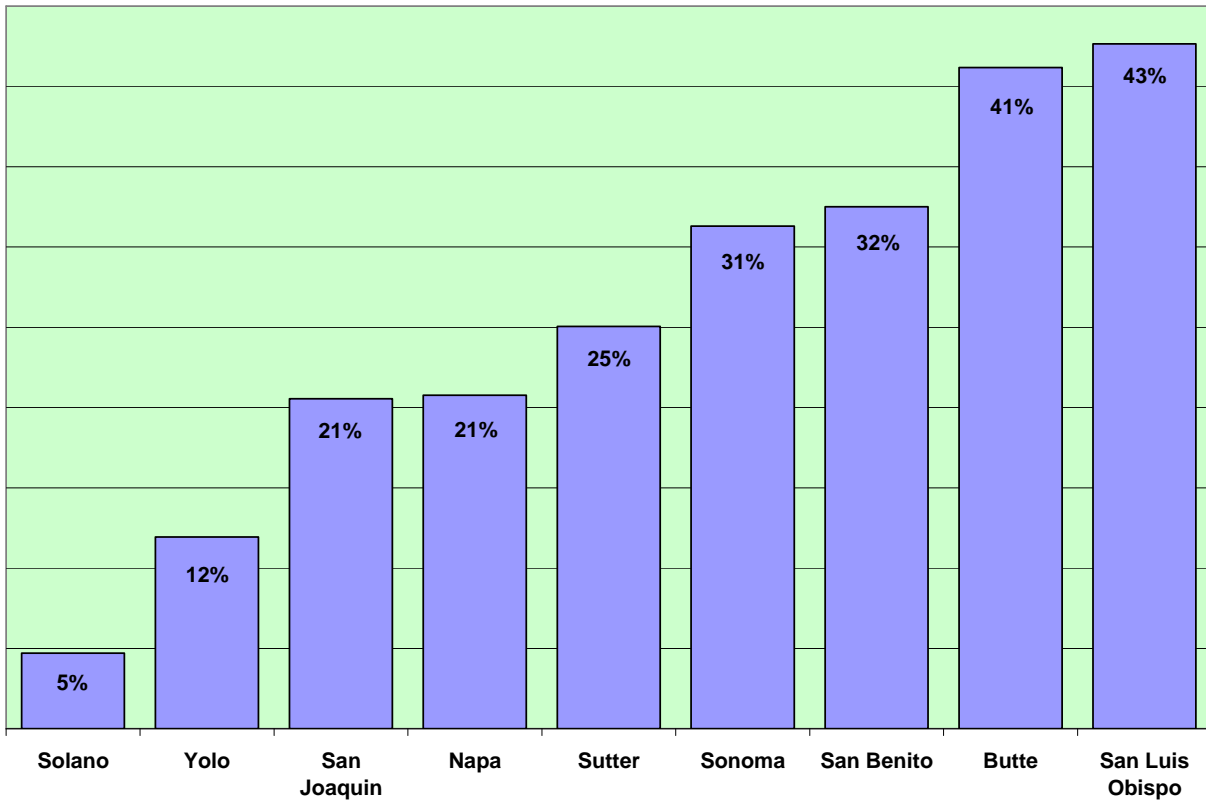
**Chart L – Comparable Counties: Land Area (square miles)**



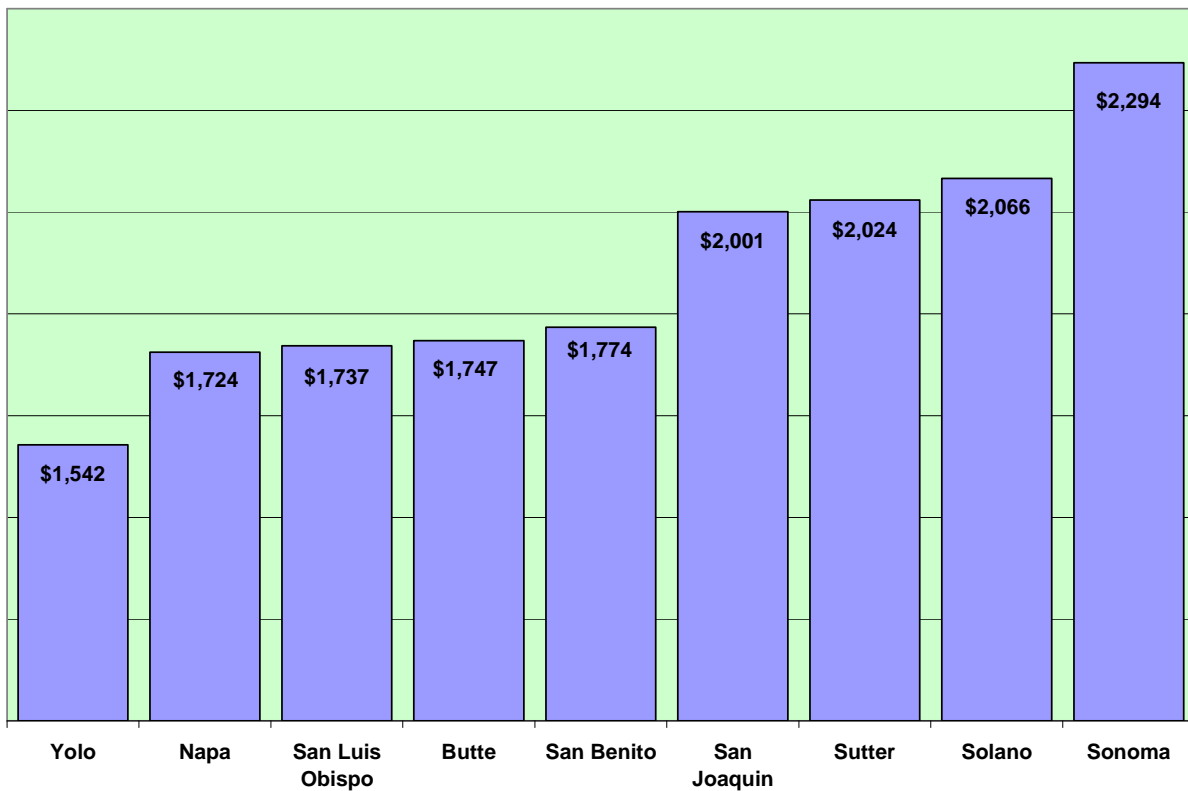
**Chart M – Comparable Counties: Population Density (persons per square miles)**



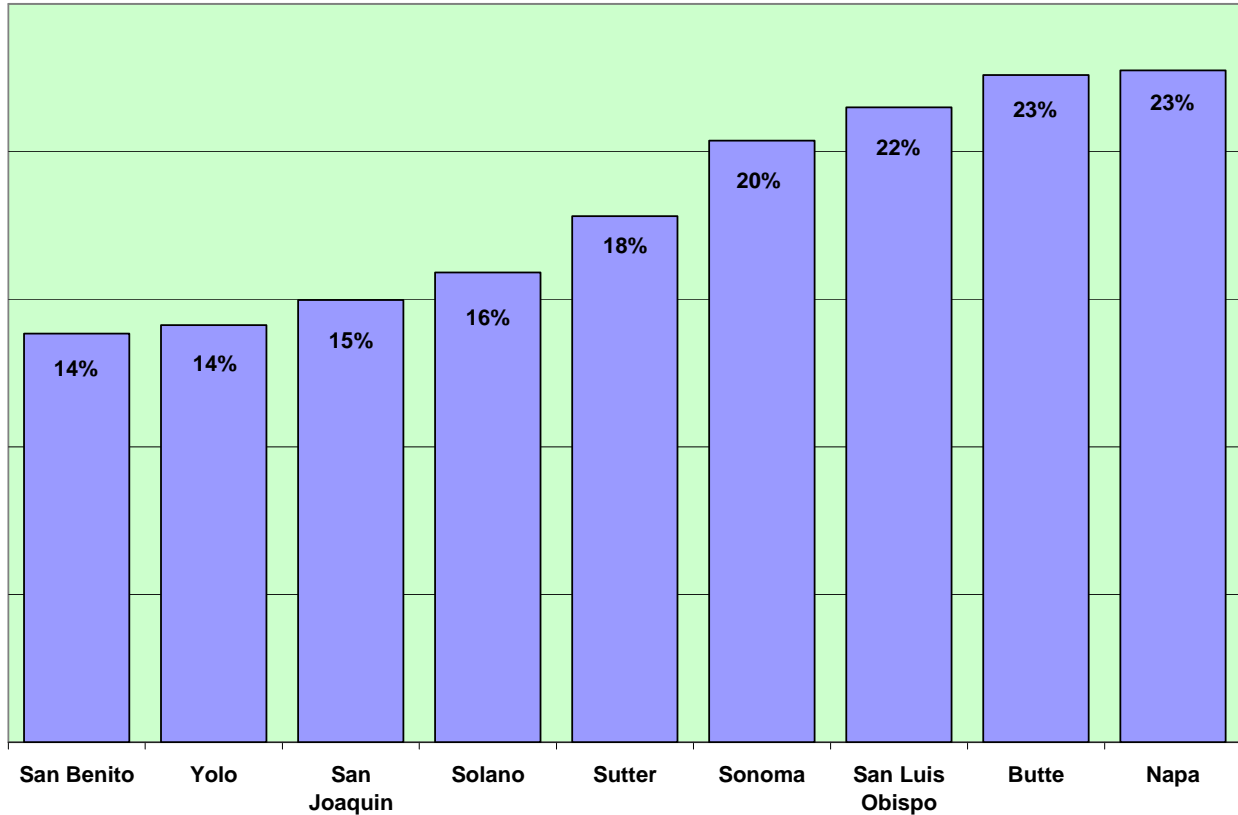
**Chart N – Percent Population Residing in Unincorporated Area**



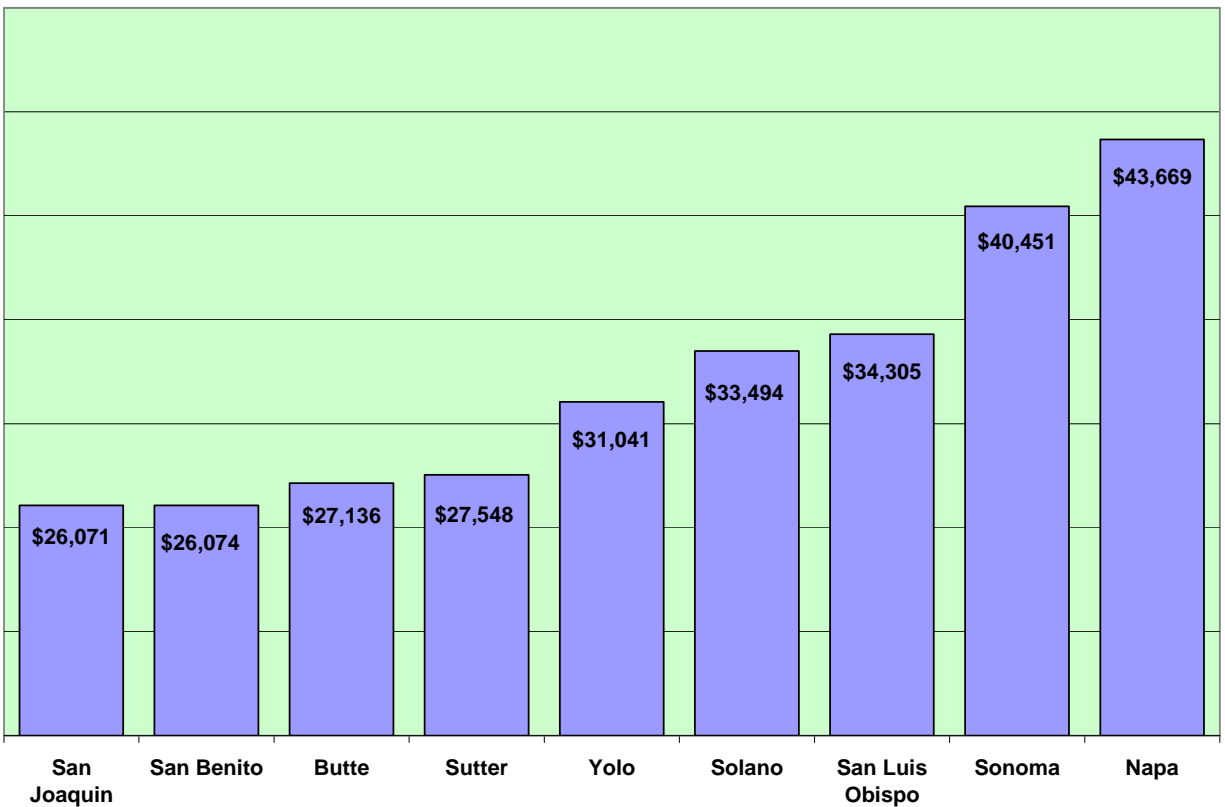
**Chart O – Comparable Counties Per Capita Revenues**



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

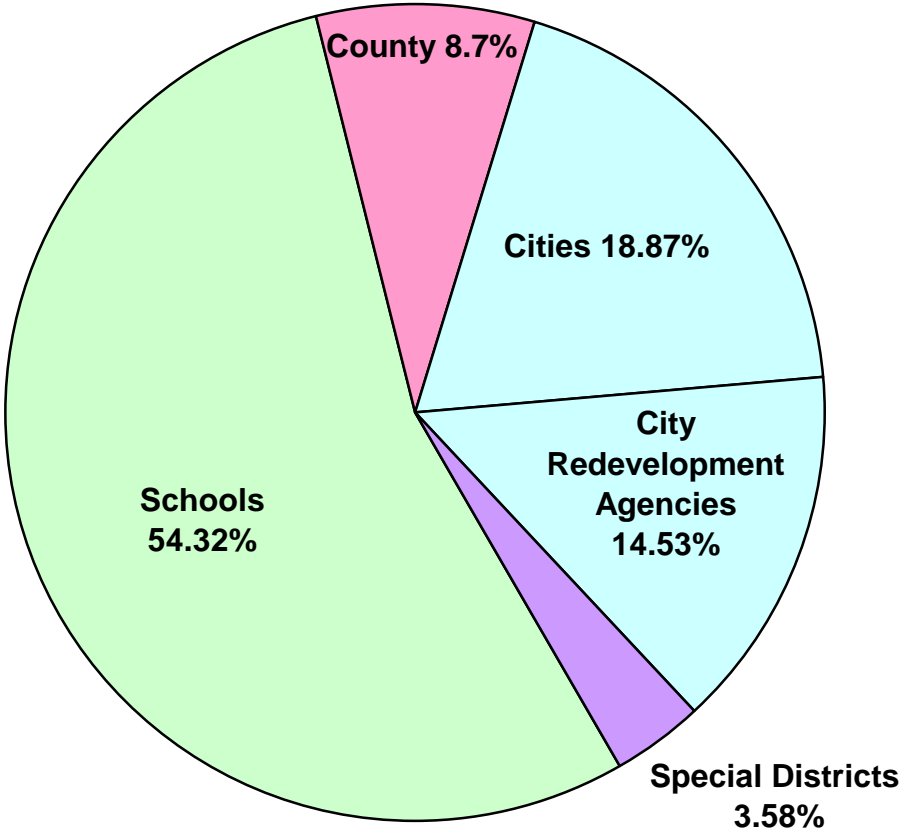


**Chart Q – Comparable Counties: Per Capita Personal Income**



**Chart R – Where Does Your Property Tax Dollar Go?**

**Distribution of the 2006-07 Property Tax Dollar  
Total Proposition 13 Tax Levy: \$175.6 Million**



# County of Yolo Special District and Agency Listing

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

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

## **Dependent County Service Areas**

El Macero County Service Area  
County Service Area No. 6-Snowball  
Wild Wings County Service Area\*  
County Service Area No. 9  
North Davis Meadows County Service Area No. 10  
Dunnigan County Service Area No. 11  
Willowbank County Service Area No. 12  
Madison County Service Area

## **Dependent Fire Districts**

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

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## **Independent Cemetery Districts**

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

## **Independent Fire Districts**

Yolo Fire Protection District

## **Independent Reclamation Districts**

Reclamation District #537  
Reclamation District #999  
Reclamation District #2035  
Reclamation District No. 811  
Reclamation District #827  
Reclamation District #900  
Reclamation District No. 307  
Reclamation District No. 150  
Reclamation District #730  
Reclamation District #785  
Reclamation District #1600

## **Other Independent Districts/Agencies**

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

## **Independent Community Services Districts**

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

## Who Provides Local Services?

Countywide Services	County	City
Adult Detention (Jails)	✓	
Agricultural Commissioner	✓	
Agricultural Extension	✓	
Aid to Victims of Crime and Violence	✓	
AIDS Education, prevention, testing	✓	
Animal Regulation	✓	
Assessor	✓	
Auditor-Controller	✓	✓ *
Child Abductions	✓	
Communicable Disease Control	✓	
Coroner/Medical Examiner	✓	
District Attorney -- Prosecution	✓	
Domestic Violence	✓	
Elections	✓	✓ *
Emergency Childrens Shelters	✓	
Environmental Health	✓	
Environmental Protection Programs	✓	
Epidemiology	✓	
Flood Control	✓	
Forensic Labs	✓	
Grand Jury	✓	
Hazardous Waste Collection	✓	
Homeless Shelters	✓	✓ *
Immunizations	✓	
Indigent Burials	✓	
Juvenile Detention	✓	
Juvenile Justice Programs	✓	
Landfill	✓	
Law Library	✓	
Livestock Inspector	✓	
Local Agency Formation Commission	✓	
Mental Health Services	✓	
Probation (Juvenile and Adult)	✓	
Public Administrator	✓	
Public Defender	✓	
Public Guardian-Conservator	✓	

- ✓ services provided countywide
- ✓ \* services provided within city limits



Recorder/Vital Statistics	✓	
Recycling	✓	
Regional Parks	✓	
Treasurer/Tax Collector	✓	✓ *
Weights and Measures	✓	
Welfare Fraud	✓	
Veteran's Services	✓	

<b>Municipal Services</b>	<b>County</b>	<b>City</b>
Airports	✓	✓ *
Building Inspector/Code Enforcement	✓	✓ *
Building Permits/Plan Checking	✓	✓ *
Cemeteries		✓ *
Community Centers/Auditoriums		✓ *
County Clerk/City Clerk	✓	✓ *
County Counsel/City Attorney	✓	✓ *
Disaster Preparedness	✓	✓ *
Economic Development	✓	✓ *
Emergency Services	✓	✓ *
Fire Protection	✓	✓ *
Golf Courses		✓ *
Housing	✓	✓ *
Library Services	✓	✓ *
Parking Facilities		✓ *
Parks and Recreation	✓	✓ *
Pest Control	✓	✓ *
Planning and Zoning	✓	✓ *
Police Protection	✓	✓ *
Redevelopment		✓ *
Sewers	✓	✓ *
Sports Arenas/Stadiums	✓	✓ *
Street Lighting/Maintenance	✓	✓ *
Street Trees/Landscaping	✓	✓ *
Streets/Roads/Highways/Storm Drains	✓	✓ *
Veteran's Memorial Building	✓	✓ *
Wastewater Treatment		✓ *
Water Delivery	✓	✓ *
Weed Abatement	✓	✓ *

- ✓ **services provided countywide**
- ✓ \* **services provided within city limits**

<b>Statewide Services</b>	<b>County</b>	<b>City</b>
Adoptions	✓	
Adult Protective Services	✓	
Anti-Tobacco Programs	✓	
California Childrens Services	✓	
CalWORKS	✓	
Child Care Licensing	✓	
Child Health and Disability Program	✓	
Child Protective Services	✓	
Drug and Alcohol Abuse Services	✓	
Drug Court Services	✓	
Family Support Services	✓	
Family Planning	✓	
Food Stamp Program	✓	
Foster Care	✓	
Foster Grandparents	✓	
General Assistance	✓	
In-Home Support Services	✓	
Job Training	✓	
Maternal and Child Health	✓	
Medical Care Services	✓	
Medically Indigent Adults	✓	
Mental Health	✓	
Public Health Laboratory	✓	
Women, Infants and Children (WIC)	✓	

- ✓ **services provided countywide**
- ✓ \* **services provided within city limits**

## 2007-08 State Required Appropriation List

<u>OPERATIONS</u>	2005-06 Adopted	2006-07 Adopted	2007-08 Recommended
General Fund	\$55,174,988	\$60,378,167	\$63,473,439
Interfund Transfer from General Fund	\$22,749,367	\$23,759,357	\$26,516,777
Employment and Social Services	\$67,850,325	\$68,553,800	\$72,415,161
Public Safety Fund	\$42,692,355	\$46,425,338	\$52,916,835
Medical Services & CHIP Funds	\$19,727,806	\$20,005,150	\$22,074,513
Mental Health Services	\$16,771,525	\$20,735,706	\$25,977,625
Road/Transportation Fund	\$13,671,760	\$16,703,059	\$21,179,826
Library Fund	\$4,072,338	\$4,316,365	\$4,990,632
Cache Creek Area Plan	\$2,568,096	\$1,843,688	\$1,843,688
Fish and Game	\$12,650	\$10,300	\$9,700
Subtotal	\$245,291,210	\$262,730,930	\$291,398,196
<u>INTERNAL SVC./ENTERPRISE FUNDS</u>			
Airport Enterprise	\$272,860	\$282,000	\$306,338
Fleet Services (ISF)	\$1,404,228	\$1,576,165	\$1,844,648
Telecommunications (ISF)	\$3,484,352	\$4,587,898	\$2,179,706
Sanitation Enterprise	\$11,162,756	\$14,667,826	\$12,369,974
Dental Insurance (ISF)	\$2,061,448	\$2,216,284	\$2,517,055
Unemployment Insurance (ISF)	\$241,600	\$252,000	\$182,000
Subtotal	\$18,627,244	\$23,582,173	\$19,399,721
<b>OPERATING BUDGET</b>	<b>\$263,918,454</b>	<b>\$286,313,103</b>	<b>\$310,797,917</b>
LESS Interfund Transfer	(\$22,749,367)	(\$23,759,357)	(\$26,516,777)
<b>NET OPERATING BUDGET</b>	<b>\$241,169,087</b>	<b>\$262,553,746</b>	<b>\$284,281,140</b>
<u>CAPITAL PROJECTS FUND</u>			
Winters Library Project	0	\$364,900	\$5,067,193
Probation Offices	\$2,257,439	\$0	\$0
Health Building	\$5,529,309	\$3,196,692	\$0
Accumulative Capital Projects (ACO)	\$5,469,177	\$7,811,164	\$9,417,820
Juvenile Hall	\$0	\$0	\$0
Subtotal	\$13,255,925	\$11,372,756	\$14,485,013
<u>DEBT SERVICE</u>			
West Sacramento Building	\$371,528	\$371,744	\$371,136
DA Building	\$285,367	\$291,267	\$293,967
Davis Library	\$679,466	\$688,410	\$689,534
Davis Administrative Building	\$156,837	\$154,025	\$156,838
Library Central Services	\$0	\$0	\$0
Subtotal	\$1,493,198	\$1,505,446	\$1,511,475
<b>TOTAL CAPITAL/DEBT BUDGET</b>	<b>\$14,749,123</b>	<b>\$12,878,202</b>	<b>\$15,996,488</b>
<b>TOTAL COUNTY BUDGET</b>	<b>\$278,667,577</b>	<b>\$299,191,305</b>	<b>\$326,794,405</b>

# Yolo County Organization

