

**GLOSSARY OF BUDGET TERMS**

<u>2007-08</u>	The county fiscal year beginning July 1 and ending June 30.
<u>A-87</u>	A method used to estimate and recover the cost of county support services from federal, state and non-General Fund programs. This is also called general county overhead.
<u>ACO</u>	Accumulative Capital Outlay: A special set-aside budget unit for equipment and building replacement or new projects. Equipment and buildings are represented in separate budget units. Prior to Proposition 13, a separate tax rate was created for this purpose. The program still remains separate from county general operating expenses.
<u>Appropriation</u>	An authorization by the Board of Supervisors from a specific fund to a specific agency or program to make expenditures or incur obligations for a specified purpose and period of time. The budget contains many items of appropriation. These appropriations are limited to one year unless otherwise specified.
<u>Authorized Positions</u>	The number of regular ongoing positions approved in each budget unit as shown on the Authorized Position Resolution. A part-time permanent position is counted as one authorized position. The detail of authorized positions by department can be found in the appendix.
<u>Budget</u>	A financial plan for county operations detailing and balancing proposed expenditures and the projected revenues for a given period of time. Yolo County's operating budget encompasses a period from July 1 through June 30.
<u>Budget Unit</u>	Similar to sub-accounts within budgets ; created for tracking expenditures or revenues which must be accounted for separately.
<u>Capital Projects Funds</u>	These funds account for acquiring and use of resources for the construction or purchase of major, long-lived fixed assets (building). This is different from a Construction in Progress Account where expenses are for a single year and do not accumulate.
<u>Contingencies</u>	Established to provide for unanticipated expenses and insure adequate cash flow. A contingency budget may occur for each special fund.

<u>Debt Service Fund</u>	The debt service fund is used to account for the annual repayment of long-term debt. As principal and interest become due (mature), an annual transfer is made from the long-term debt account group to the debt service fund which reduces the balance of the long-term portion due.
<u>Development Fees</u>	Fees exacted on new residential or commercial development projects. The fee is based on population growth caused by the project.
<u>Earmarked</u>	Describes funds which may only be used for one purpose, as in certain fees or grants.
<u>Enterprise Fund</u>	A special fund that charges users outside county government for the cost of services.
<u>Educational Revenue Augmentation Fund (ERAF)</u>	The fund to which a major portion of county, city and special districts' property tax revenues are allocated, by law, to schools.
<u>Employee Salary Transfers</u>	An account used to transfer costs of salary and benefits between budget units. This is used when two or more budget units share employees. The transfer is reflected in salary & benefits.
<u>Expenditures</u>	Actual spending of funds authorized by an appropriation.
<u>Extra Help</u>	Work to be performed on less than a year-round basis to cover seasonal peak work loads or emergency work loads of limited duration, necessary vacation and sick leave relief and other situations involving fluctuating staff. Extra help can be used where no authorized position exists, but where funding exists to cover the cost.
<u>Fixed Asset</u>	Land, building or equipment with a value of at least \$5,000. If it appears in an operating department's financial schedule, it is most certain to be equipment. Land and buildings are isolated in the Accumulative Capital Outlay Fund. Smaller items with values less than \$5,000 are either small tools or office supplies included in "services & supplies."
<u>Full-Time Equivalent (FTE)</u>	The amount of employee time actually budgeted for, compared to the number of positions authorized in a budget unit. One full-time equivalent is a position that works or is budgeted to work 80 hours per pay period for 26 pay periods.
<u>Fund</u>	A balanced set of accounts for a major county activity that shows an equal amount of requirements charged against it and income dollar resources. Funds may contain one or more budget units.

<u>Fund Balance</u>	The amount of dollar resources remaining in a fund at year's end. Usually this is the difference between total expenditures and total resources of a fund.
<u>Furlough</u>	This term is commonly used in the military, where it means any kind of extended leave. In local government, furlough means a period of unpaid leave taken at the option of the employer.
<u>GenLed</u>	The financial accounting system utilized to maintain the financial and budgetary records of the county and related entities.
<u>General Fund</u>	A major county operating fund used to account for all financial sources and uses, except those required to be accounted for in another fund.
<u>General Reserve</u>	Generally accepted accounting principles (GAAP) provide that a local government should maintain a general reserve between 5% and 15% of expenditures. Under California law, these funds cannot be spent except in emergencies.
<u>Gross Appropriation</u>	The total spending authority of a budget unit. This is the total of all expenditures not including intrafund (or expense) transfers.
<u>Internal Service Fund (ISF)</u>	A fund that charges other county departments for its services (e.g., telephone services).
<u>Interfund Transfer</u>	Refers to a transfer made between budget units in different funds for services rendered and received. The service-rendering budget unit shows these transfers as revenue, as opposed to expense reduction (see intrafund).
<u>Intrafund Transfer</u>	Refers to a transfer made between budget units within the same fund for services rendered and received.
<u>Maintenance of Effort (MOE)</u>	Refers to federal or state statutory or regulatory program requirements that the county must maintain to participate in a program and/or to receive funding for a program.
<u>Mello-Roos Bond</u>	State Senator Henry J. Mello and Assembly Speaker Pro-Tempore Mike Roos authored legislation that created special tax assessments. These are usually on a per parcel basis and used for a specific project benefiting a designated geographic area (e.g., a school).
<u>Net Appropriation</u>	A budget unit's gross appropriation less any transfers within the same budget unit for services rendered and received.

<u>Operating Transfers</u>	The transfer of monies between two departments within the same fund and is not considered revenue. Revenue is new money; a transfer is the reallocation of existing funds (i.e., operating transfers out are payment from department A to B and are expenses in Department B. operating transfers in are the receipts of these transfers by department B).
<u>Other Charges</u>	Expenditures not associated with the operating cost of a budget unit. Example: Aid payments made to welfare recipients.
<u>Part Time (PT)</u>	Part-time positions are authorized positions that are approved at a less than full-time equivalent. This is in contrast to extra help or overtime, which do not require permanently authorized positions.
<u>Pomona Funds</u>	Is an annuity fund that is intended to provide \$1 million per year, in perpetuity, to finance program and services at the discretion of the Board of Supervisors. The primary source of funding for the Pomona Fund is de-allocated tobacco settlement bond proceeds.
<u>Realignment Funds</u>	These funds come from vehicle license fee and sales tax revenue collected by the state and allocated to counties. The funds are a "backfill" of the loss of state General Fund support or a shift of program responsibility from the state to the county for health, social services and youth corrections.
<u>Recommended Budget</u>	A budget is "recommended" until it has been approved and adopted by the Yolo County Board of Supervisors and the Board of Supervisors has resolved to appropriate (authorize) the County Administrators Office to expend/incur obligations.
<u>Reserves</u>	A portion of fund equity that is set aside and not appropriated or spent.
<u>Revenues</u>	Amounts received from taxes, fees, permits, licenses, interest earnings and intergovernmental sources.
<u>Salaries &amp; Benefits</u>	An expense account for the total cost of compensating county employees. These costs include regular salaries, extra-help salaries, overtime, standby and callback pay; the county's share of health, dental, retirement, social security and workers' compensation costs.
<u>Services &amp; Supplies</u>	An expense account that includes the cost of purchased goods and services required for operation of a budget unit. An example of costs included in services and supplies are: office supplies; rent; telecommunications; travel; and professional contract.
<u>Special Fund</u>	Funds that are segregated until they are applied against an eligible expense. Usually eligible expenses are very specific and known to a reasonable degree of accuracy, e.g., a health insurance premium increase set for a date certain.

## Equipment List 2007-08

ITEM #	DEPARTMENT	BU	DESCRIPTION	QTY	REVENUE SOURCE	UNIT COST	TOTAL
1	Assessor	108-1	SDR Program - electronic filing	1	ACO	\$ 7,100	\$ 7,100
2	Assessor	108-1	Hp DL SAS Storage Server	1	ACO	\$ 9,830	\$ 9,830
3	Assessor	108-1	Sedan, compact	1	ACO	\$ 16,800	\$ 16,800
2	Agriculture	270-1	Mini-pickup, 6 cylinder	2	Dept	\$ 16,569	\$ 33,138
4	Aud-Contr/Treas-Tax	105-1	Server	1	ACO	\$ 5,000	\$ 5,000
5	CAO-Housing Grants	295-1	Customized loan & grant software	1	Grant	\$ 7,000	\$ 7,000
6	DESS	551-1	Sedans, compacts & mid-size	3	ACO	\$ 20,720	\$ 62,160
7	DESS	551-1	Server	1	Dept	\$ 11,000	\$ 11,000
8	DESS	551-1	Identix Equipment	1	Dept	\$ 15,000	\$ 15,000
9	DESS	551-1	Courier Van	1	Dept	\$ 23,000	\$ 23,000
10	DESS	551-1	Cargo Van	1	Dept	\$ 25,000	\$ 25,000
11	DESS	551-1	Sedans	3	Dept	\$ 20,000	\$ 60,000
12	District Attorney	205-1	Pursuit Vehicle-includes emerg. Equip	3	ACO	\$ 28,800	\$ 86,400
13	District Attorney	205-1	Replacement Server	1	ACO	\$ 8,800	\$ 8,800
14	District Attorney	205-1	Pursuit Vehicle-includes emerg. Equip	1	Dept	\$ 28,800	\$ 28,800
15	District Attorney	205-7	Vehicle for MDIC	1	Dept	\$ 25,000	\$ 25,000
16	District Attorney	205-9	Non-Pursuit Vehicle - Insurance Fraud	1	Grant	\$ 24,000	\$ 24,000
17	Gen. Serv.-Facilities	130-3	Large copy printer for scanner	1	ACO	\$ 7,500	\$ 7,500
18	Gen. Serv.-Facilities	130-3	Water Spftemer Suster-Bauer Bldg	1	ACO	\$ 10,000	\$ 10,000
19	Gen. Serv.-Facilities	130-3	Scissor Lift	1	ACO	\$ 16,000	\$ 16,000
20	Gen. Serv.-Facilities	130-3	Large copy scanner	1	ACO	\$ 20,000	\$ 20,000
21	Gen. Serv.-Facilities	130-3	3/4 ton pickup	1	ACO	\$ 30,000	\$ 30,000
22	Gen. Serv.-Fleet	140-1	Mohawk lift	1	Dept	\$ 62,107	\$ 62,107
23	Gen. Serv.-Fleet	140-1	Van - 7 passenger - pool vehicle	1	Dept	\$ 25,100	\$ 25,100
24	Gen. Serv.-Fleet	140-1	Mini-pickup, 6 cylinder	1	Dept	\$ 16,569	\$ 16,569
25	Gen. Serv.-Fleet	140-1	Mid size sedan, 6 cyl - pool vehicle	1	Dept	\$ 22,680	\$ 22,680
26	Gen. Serv.-Graphics	160-1	Paper Cutter	1	ACO	\$ 22,000	\$ 22,000
27	Gen. Serv.-Graphics	160-1	Courier Van	1	ACO	\$ 25,000	\$ 25,000
28	Gen. Serv.-Purchasing	110-1	Purchasing Software	1	ACO	\$ 40,000	\$ 40,000
29	Health - Environ. Health	501-3	Network Server	1	Dept	\$ 7,000	\$ 7,000
30	Health - Environ. Health	501-3	Ford Ranger Pickup	2	Dept	\$ 16,569	\$ 33,138
31	Health - Environ. Health	501-3	HazMat Emergency Response Van	1	Dept	\$ 110,000	\$ 110,000
32	Health - Public Health	501-1	Server	1	Dept	\$ 8,000	\$ 8,000
33	Health - Public Health	501-1	Laboratory Info. Mgmt Syst em (LIMS)	1	Dept	\$ 75,000	\$ 75,000
34	Human Resources	103-1	Livescan Fingerprinting Equipment	1	ACO	\$ 20,000	\$ 20,000
35	Information Technology	156-1	Firewall	1	ACO	\$ 6,000	\$ 6,000
36	Information Technology	156-1	Server, mid range	8	ACO	\$ 8,000	\$ 64,000
37	Information Technology	156-1	Database/Production Server	1	ACO	\$ 10,500	\$ 10,500
38	Information Technology	156-1	Test/Development Server	2	ACO	\$ 10,500	\$ 21,000
39	Information Technology	156-1	Server, high range	3	ACO	\$ 12,000	\$ 36,000
40	Information Technology	156-1	Email Filter	1	ACO	\$ 15,000	\$ 15,000
41	Information Technology	156-1	Test/Development Server	1	ACO	\$ 15,000	\$ 15,000
42	Information Technology	156-1	Reporting Hardware	1	ACO	\$ 15,000	\$ 15,000
43	Information Technology	156-1	SQL Sver Licences	1	ACO	\$ 37,000	\$ 37,000
44	Information Technology	156-1	Reporting Software	1	ACO	\$ 75,000	\$ 75,000
45	Library	605-1	Theft Detection System	1	Dept	\$ 16,000	\$ 16,000
46	Library	605-1	E-Commerce System	1	Dept	\$ 20,000	\$ 20,000
47	Library	605-1	Acquisitions or LinksPlus	1	Dept	\$ 25,000	\$ 25,000
48	Mental Health	505-7	Server	1	Dept	\$ 8,755	\$ 8,755
49	Mental Health	505-7	Intersystem Cache	1	Dept	\$ 20,000	\$ 20,000



# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Agriculture Department</b>				
Chief Deputy Ag Commissioner	2	2	2	\$5,708 - \$6,938
Ag Comm & Sealer of Weights	1	1	1	\$6,841 - \$8,315
Administrative Assistant	1	1	1	\$2,937 - \$3,570
Administrative Clerk I - 1	1	1	1	\$1,991 - \$2,421
Office Support Specialist	1	1	1	\$2,564 - \$3,116
Agricultural & Standard Sp IV	8	8	8	\$3,919 - \$4,764
Agricultural & Standards Tech	3	3	3	\$2,631 - \$3,198
Overtime				\$3,000
Extra Help				\$110,720
Work Comp and Unemployment				\$23,377
Bilingual				\$2,412
Total	17	17	17	

## Alcohol, Drug and Mental Health Department

### Mental Health

Account Clerk III	6	6	6	\$2,372 - \$2,884
Accountant	2	3	3	\$3,591 - \$4,366
ADMH Program Coordinator	1	0	0	\$4,017 - \$4,883
ADMH Program Manager	1	0	0	\$4,809 - \$5,844
Administrative Clerk I - IV	15	15	15	\$1,991 - \$3,248
Administrative Serv Analyst	7	6	6	\$3,893 - \$4,732
Alcohol, Drug and MH Spec I - II	19.5	11.5	11.5	\$2,278 - \$3,114
Business Services Officer	1	1	1	\$5,292 - \$6,433
Business Services Supervisor	1	1	1	\$2,981 - \$3,624
Chief Deputy Director of ADMH	1	1	1	\$6,786 - \$8,248
Clinical Program Manager	1	1	1	\$5,394 - \$6,556
Clinical Psychologist II	0.5	0.5	0.5	\$4,575 - \$5,561
Clinician I/II	44.5	40.5	40.5	\$3,671 - \$4,894
Dept IS Coordinator	0	1	1	\$4,650 - \$5,652
Deputy Director-ADMH Clinical	1	1	1	\$6,283 - \$7,637
Deputy Director-ADMH Fiscal	1	1	1	\$5,870 - \$7,136
Deputy Director-ADMH Ops	1	1	1	\$6,283 - \$7,637
Director of Alcohol, Drug & MH	1	1	1	\$7,762 - \$9,435
Nurse Practitioner	1	2	2	\$5,582 - \$6,785
Office Support Specialist	1	2	2	\$2,564 - \$3,116
Psychiatric Health Spec. II	6.5	5.5	5.5	\$3,083 - \$3,747
Psychiatrist-Board Cert. - 2	6	5	5	\$10,789 - \$13,113
Psychiatrist-Med. Director - 2	1	1	1	\$11,327 - \$13,768
QM/Data Administrator	0	1	1	to be determined
Secretary II	1	0	0	\$2,439 - \$2,964
Secretary III	1	1	1	\$2,702 - \$3,284

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Alcohol, Drug and Mental Health Department (cont.)</b>				
<u>Mental Health (cont.)</u>				
Secretary to the Director - Sup	1	1	0	\$3,306 - \$4,018
Senior Accountant	1	0	0	\$4,100 - \$4,983
Senior Accounting Technician	1	3	3	\$2,984 - \$3,628
Senior Administrative Serv Analyst	1	1	1	\$4,283 - \$5,206
Senior Staff Nurse	2	2	2	\$4,851 - \$5,897
Social Worker	0	1	1	\$2,934 - \$3,567
Supervising Clin/Psychologist	7	8	8	\$5,004 - \$6,083
Supervising Clinician	3	0	0	\$4,439 - \$5,396
Extra Help				\$77,421
Other Personnel Costs				\$447,494
Salary Savings				-\$735,990
Salary Transfer				\$77,303
Total	138	125	124	
 <u>Alcohol and Drug</u>				
Administrative Clerk II - 1	3	3	3	\$2,263 - \$2,751
Administrative Serv Analyst	1	1	1	\$3,893 - \$4,732
Alcohol, Drug & MH Spec II	16	17	17	\$2,562 - \$3,114
Alcohol, Drug and MH Prog Coor	3	3	3	\$4,017 - \$4,883
Clinician II	4	3	3	\$4,027 - \$4,894
Outreach Specialist II	3	3	3	\$3,333 - \$4,052
Senior Administrative Serv Analyst	1	0	0	\$4,283 - \$5,206
Supervising Clinician	2	1	1	\$4,439 - \$5,396
Extra Help				\$76,351
Other Personnel Costs				\$13,273
Salary Savings				-\$13,273
Salary Transfer				\$79,813
Total	33	31	31	
 <u>Mental Health Service Act</u>				
Administrative Clerk I - II	0	3	3	\$1,991 - \$2,626
Administrative Serv Analyst	0	1	1	\$3,893 - \$4,732
Alcohol, Drug and MH Prog Coor	0	2	2	\$4,017 - \$4,883
Alcohol, Drug and MH Program Manag	0	1	1	\$4,809 - \$5,844
Alcohol, Drug and MH Spec I - II	0	10	10	\$2,278 - \$3,114
Clinician I - II	0	2	2	\$3,671 - \$4,894
Psychiatrist-Board Elig - 2	0	1	1	\$10,789 - \$13,113
Supervising Clinician	0	3	3	\$4,439 - \$5,396
Other Personnel Costs				\$8,623
Salary Savings				-\$8,625
Total	0	23	23	

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Assessor Department</b>				
Administrative Serv Analyst	1	1	1	\$3,893 - \$4,732
Appraiser I - III	5	7	7	\$3,155 - \$4,744
Assessment Office Spec. I - III	10	12	12	\$2,086 - \$3,168
Assessor	1	1	1	\$10,130 - \$10,130
Cadastral Drafting Technician	1	1	1	\$2,527 - \$3,071
Chief Deputy County Assessor	2	2	2	\$6,227 - \$7,568
Senior Appraiser	3	3	3	\$4,381 - \$5,326
Senior Auditor-Appraiser	2	2	2	\$4,381 - \$5,326
Senior Cadastral Drafting Tech	1	1	1	\$2,884 - \$3,505
Extra Help				\$13,868
Other Personnel Costs				\$26,481
Salary Savings				-\$49,200
Total	26	30	30	
<b>Auditor-Controller/Treasurer-Tax Collector</b>				
Account Clerk III	3	3	3	\$2,372 - \$2,884
Accountant	1	1	1	\$3,591 - \$4,366
Accountant-Auditor I	1	1	1	\$3,275 - \$3,982
Accountant-Auditor I - Conf.	1	1	1	\$3,282 - \$3,989
Administrative Clerk I - II	1	1	1	\$1,991 - \$2,626
Assistant Auditor-Controller	1	1	1	\$6,624 - \$8,051
Auditor II	1	1	1	\$3,601 - \$4,377
Auditor-Controller	1	1	1	fixed \$10,531
Manager of Internal Audit	0	1	1	to be determined
Manager, Cost Acct. & Budget	1	1	1	\$5,710 - \$6,942
Manager, General Accounting	1	1	1	\$5,710 - \$6,942
Revenue Collections Specialist I-II	1	1	1	\$2,541 - \$3,448
Senior Accountant	4	4	4	\$4,100 - \$4,983
Senior Accountant - Conf.	1	1	1	\$4,109 - \$4,995
Senior Accounting Tech - Conf	1	1	1	\$2,984 - \$3,628
Senior Accounting Technician	9	9	9	\$2,984 - \$3,628
Senior Auditor	1	1	1	\$4,511 - \$5,484
Sup. Revenue Collections Officer	1	1	1	\$3,796 - \$4,614
Treasurer-Tax Collector	1	0	0	\$0
Extra Help				\$17,250
Other Personnel Costs				\$54,400
Salary Savings				-\$41,000
Total	31	31	31	

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Board of Supervisors and County Administrator</b>				
<u>County Administration</u>				
Administrative Management Analyst	1	1	1	\$4,283 - \$5,206
Assistant Supervisors Deputy	5	5	5	\$2,856 - \$3,471
Asst. County Administrator	1	1	1	\$9,469 - \$11,509
Board Clerk I/II/III	3	3	3	\$2,444 - \$3,471
Board of Supervisors	5	5	5	fixed \$4,144
Chief Budget Analyst	1	1	1	\$6,985 - \$8,490
Clerk of the Board of Supervisors	1	1	1	\$5,468 - \$6,645
Communications Officer	1	1	1	\$5,475 - \$6,655
County Administrator	1	1	1	fixed \$15,028
Deputy County Administrator	1	1	1	\$8,570 - \$10,417
Executive Secretary to CAO	1	1	1	\$3,314 - \$4,029
Manager of Economic Res Dev	1	1	1	\$7,465 - \$9,074
Manager of Intergov	1	1	1	\$7,465 - \$9,074
Principal Management Analyst	5	5	4	\$6,350 - \$7,719
Secretary II/III - Conf.	3	3	3	\$2,438 - \$3,284
Senior Deputy Clerk of the Board	1	1	0	\$3,213 - \$3,906
Supervisors Deputy	5	5	5	\$3,424 - \$4,162
Benefit Cashout				\$29,000
Extra Help				\$80,500
Interns				\$20,000
Other Personnel Costs				\$24,570
Salary Savings				-\$84,000
Salary Transfer				-\$35,279
Support from staff in LAFCO				\$45,000
Total	37	37	35	
<u>Community Development Block Grant</u>				
Senior Management Analyst	1	1	1	\$4,615 - \$5,609
Benefit Cashout				\$2,500
Other Personnel Costs				\$1,574
Total	1	1	1	
<u>Local Agency Formation Commission</u>				
Board Clerk III	1	1	1	\$2,856 - \$3,471
LAFCO Executive Officer	1	1	1	\$6,630 - \$8,060
Principal Management Analyst	1	1	1	\$6,350 - \$7,719
Other Personnel Costs				\$5,000
Total	3	3	3	

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Board of Supervisors and County Administrator (cont.)</b>				
<u>Office of Emergency Services</u>				
Administrative Clerk II	1	1	1	\$2,161 - \$2,626
Emergency Services Manager	1	1	1	\$5,794 - \$7,042
Planning Technician	1	1	1	\$3,627 - \$4,408
Other Personnel Costs	0	0	0	\$2,000
Total	3	3	3	
 <u>Tribal Relations</u>				
County-Tribe Coordinator	1	1	1	\$5,475 - \$6,655
Other Personnel Costs				\$6,840
Salary Transfer				\$35,279
Total	1	1	1	
 <b>Child Support Services</b>				
Administrative Clerk I - II	19	19	14	\$1,991 - \$2,626
Administrative Serv Analyst	2	2	1	\$3,893 - \$4,732
Asst. Dir of Child Support Serv	1	1	0	\$5,953 - \$7,237
Business Services Manager	2	2	2	\$4,608 - \$5,601
Business Services Supervisor	1	1	1	\$2,981 - \$3,624
Child Support Assistant	1	1	0	\$2,341 - \$2,846
Child Support Attorney IV/V	3	3	3	\$6,545 - \$9,304
Child Support Officer I/II	31	31	27	\$2,665 - \$3,615
Child Support Ombudsperson	1	1	1	\$3,652 - \$4,439
Child Support Program Manager	1	1	1	\$4,583 - \$5,571
Director of Child Support Serv	1	1	1	\$7,905 - \$9,609
Senior Accounting Technician	1	1	1	\$2,984 - \$3,628
Senior Child Support Officer	8	8	8	\$3,232 - \$3,929
Supervising Child Support Off	5	5	5	\$3,556 - \$4,323
Technical Support Spec. III	1	1	1	\$4,009 - \$4,872
Benefit Cashout				\$38,364
Work Comp and Unemployment				\$28,767
Total	78	78	66	
 <b>Cooperative Extension</b>				
Administrative Assistant	1	1	1	\$2,937 - \$3,570
Administrative Clerk I - II	1	1	1	\$1,991 - \$2,626
Cooperative Extension Asst.	2	2	2	\$2,838 - \$3,449
Office Support Specialist	1	1	1	\$2,564 - \$3,116
Work Comp/Unemployment/Other				\$45,066
Total	5	5	5	

# 2007-08 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
<b>County Clerk-Recorder</b>				
<u>Administration</u>				
Administrative Assistant	1	1	1	\$2,937 - \$3,570
Assistant Clerk-Recorder	2	2	2	\$4,437 - \$5,394
Asst. to the Co Clerk/Recorder	1	1	1	\$2,914 - \$3,543
Chief Deputy Clerk/Recorder	1	1	1	\$5,505 - \$6,691
County Clerk-Recorder	1	1	1	fixed \$8,312
Data Services Coordinator/Prog	1	1	1	\$3,383 - \$4,113
Dept. IS Coordinator	1	1	1	\$4,650 - \$5,652
Other Personnel Costs				\$24,078
Total	8	8	8	
<u>Clerk-Recorder</u>				
Accounting Technician	1	1	1	\$2,713 - \$3,298
Clerk-Recorder Supp Spec II	5	5	5	\$3,061 - \$3,721
Clerk-Recorder Technician II	8	8	8	\$2,630 - \$3,197
Secretary III	1	1	1	\$2,702 - \$3,284
Supervising Clerk-Recorder	1	1	1	\$3,46 - \$4,206
Other Personnel Costs				\$14,200
Total	16	16	16	
<u>Elections</u>				
Administrative Assistant	1	1	1	\$2,937 - \$3,570
Administrative Clerk I - II	1	1	1	\$1,991 - \$2,626
Elections Aide	1	1	1	\$1,797 - \$2,184
Elections Technician	1	1	1	\$2,407 - \$2,925
Senior Elections Technician	1	1	1	\$2,697 - \$3,279
Supervising Elections Tech	1	1	1	\$2,887 - \$3,509
Extra Help	0	0	0	\$100,000
Overtime	0	0	0	\$75,000
Salary Savings	0	0	0	-\$25,000
Other Personnel Costs	0	0	0	\$15,000
Total	6	6	6	

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>County Counsel</b>				
Asst. County Counsel	1	1	1	\$9,469 - \$11,509
County Counsel	1	1	1	\$10,658 - \$12,956
Legal Administrative Assistant	1	1	1	\$3,787 - \$4,603
Secretary - County Counsel	1	1	1	\$3,122 - \$3,795
Secretary III - Conf.	1	1	1	\$2,702 - \$3,284
Senior Deputy Co. Counsel	6	6	6	\$7,147 - \$8,687
Other Personnel Costs				\$35,500
Salary Savings				-\$35,000
Total	11	11	11	
<b>District Attorney</b>				
<u>Child Abduction</u>				
DA Investigator II	1	1	1	\$4,043 - \$5,160
Deputy District Attorney I-V	1	1	1	\$3,681 - \$9,304
District Attorney Enforce Off	1	1	1	\$3,578 - \$4,349
Other Personnel Costs				\$18,441
Total	3	3	3	
<u>Criminal Prosecution</u>				
Accounting Technician	1	1	1	\$2,713 - \$3,298
Administrative Serv Analyst	1	1	1	\$3,893 - \$4,732
Asst. Chief Deputy Dist. Atty.	2	2	2	\$8,527 - \$10,365
Business Services Officer	1	1	1	\$5,292 - \$6,432
Business Services Supervisor	1	1	1	\$2,981 - \$3,624
Chief DA Investigator	1	1	1	\$5,604 - \$6,811
Chief Deputy Dist. Attorney	1	1	1	\$8,973 - \$10,907
Chief of Finance and Administration	1	1	1	\$5,870 - \$7,136
DA Confidential Secretary	0	1	1	to be determined
DA Information Systems Coord	1	1	1	\$4,650 - \$5,652
DA Investigator II	13	14	14	\$4,245 - \$5,160
Deputy District Attorney I-V	23	23	23	\$3,681 - \$9,304
Deputy Probation Officer II	1	1	1	\$3,792 - \$4,610
District Attorney	1	1	1	fixed \$12,521
District Attorney Enforce Off	6	6	6	\$3,578 - \$4,349
Information Technology Asst.	1	1	1	\$2,974 - \$3,615
Legal Secretary II	19	20	20	\$2,615 - \$3,178
Office Support Specialist	1	1	1	\$2,564 - \$3,116
Supervising DA Investigator	4	4	4	\$4,655 - \$5,658
Supervising Legal Secretary	2	2	2	\$3,162 - \$3,843

# 2007-08 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
<b>District Attorney (cont.)</b>				
<u>Criminal Prosecution (cont.)</u>				
Other Personnel Costs				\$367,854
Salary Savings				-\$287,725
Salary Transfer Out				\$100,563
Total	81	84	84	
 <u>Criminal Prosecution Grants</u>				
DA Investigator II	3	3	3	\$4,245 - \$5,160
Deputy District Attorney IV	2	2	2	\$6,545 - \$7,956
Deputy District Attorney V	7	7	7	\$7,654 - \$9,304
Other Personnel Costs	0	0	0	\$24,523
Senior Social Worker	1	1	1	\$3,349 - \$4,071
Total	13	13	13	
 <u>Insurance Fraud Grants</u>				
DA Enforcement Officer	1	1	1	\$3,578 - \$4,349
DA Investigator II	1	1	1	\$4,245 - \$5,160
Total	2	2	2	
 <u>Mult-Disciplinary Interview Center</u>				
Business Services Manager	1	1	1	\$4,608 - \$5,601
DA Investigator II	1	1	1	\$4,245 - \$5,160
Social Worker	1	1	1	\$2,934 - \$3,567
Other Personnel Costs				\$4,333
Overtime				\$22,016
Salary Savings				-\$5,596
Salary Transfer				-\$100,563
Total	3	3	3	
 <u>Special Investigation (YONET)</u>				
District Attorney Enforcement Officer	2	2	2	\$3,578 - \$4,349
Other Personnel Costs				\$6,707
Total	2	2	2	
 <u>Victim Witness</u>				
Legal Secretary II	1	1	1	\$2,615 - \$3,178
Senior Social Worker	0	1	1	\$3,349 - \$4,071
Senior Victim Witness Prog Ast	1	1	1	\$3,063 - \$3,723
Victim Witness Program Asst.	2	2	2	\$2,685 - \$3,263
Victim Witness Program Manager	1	1	1	\$3,987 - \$4,846
Other Personnel Costs				\$1,176
Total	5	6	6	

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Employment and Social Services</b>				
<u>Administration of Public Assistance and Support</u>				
Accountant	1	1	1	\$3,591 - \$4,366
Accountant-Auditor I	4	4	4	\$3,275 - \$3,982
Administrative Assistant	4	4	4	\$2,937 - \$3,570
Administrative Clerk II	26	26	26	\$2,263 - \$2,751
Administrative Clerk IV	1	1	1	\$2,672 - \$3,248
Administrative Serv Analyst	28	29	29	\$3,893 - \$4,732
Asst. Director of Emp & SS	3	3	3	\$6,337 - \$7,703
Career Development Instructor	4	2	2	\$3,490 - \$4,242
Chief Assistant Director - DESS	1	1	1	\$7,150 - \$8,691
Chief Financial Officer, DESS	1	1	1	\$6,341 - \$7,708
Departmental HR Coordinator	1	1	1	\$4,283 - \$5,206
Director of Employment and SS	1	1	1	\$8,865 - \$10,775
Emp & SS Division Manager	9	9	9	\$5,721 - \$6,953
Employment & SS Program Sup.	21	23	23	\$3,719 - \$4,520
Facilities Services Coord	1	1	1	\$3,498 - \$4,253
Home Care Specialist	1	1	1	\$2,426 - \$2,948
Office Support Specialist	19	20	20	\$2,564 - \$3,116
Public Assistance Specialist I-II-III	107	109	109	\$2,421 - \$3,709
Secretary III	5	5	5	\$2,702 - \$3,284
Secretary to the Dir.-Sup	1	1	1	\$3,306 - \$4,018
Senior Accountant	3	3	3	\$4,100 - \$4,983
Senior Accounting Technician	11	11	11	\$2,984 - \$3,628
Senior Administrative Serv Analyst	3	3	3	\$4,283 - \$5,206
Senior Employment Specialist	22	23	23	\$3,349 - \$4,071
Senior Social Worker	35	35	35	\$3,349 - \$4,071
Senior Storekeeper	1	1	1	\$2,665 - \$3,239
Social Services Assistant	6	6	6	\$2,030 - \$2,469
Social Worker Practitioner	36	37	37	\$3,789 - \$4,605
Social Worker Supervisor I - II	8	9	9	\$3,719 - \$5,079
Storekeeper	1	1	1	\$2,421 - \$2,942
Support Services Supervisor	1	1	1	\$3,498 - \$4,253
Welfare Fraud Investigator	1	0	0	\$4,113 - \$5,000
Work Comp and Unemployment				\$330,000
Extra Help				\$102,553
Overtime				\$97,602
Salary Savings				-\$641,478
Salary Transfer Reimbursement				-\$773,830
Total	367	373	373	

### Adolescent Family Life Program

Salary Transfer	\$196,007
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# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Employment and Social Services (cont.)</b>				
<u>Community Services Block Grant</u>				
Salary Transfer				\$74,131
 <u>Workforce Investment Act</u>				
Salary Transfer				\$1,145,170
 <b>General Services</b>				
<u>Administration</u>				
Accountant-Auditor I	1	1	1	\$3,275 - \$3,982
Business Services Officer	1	1	1	\$5,292 - \$6,433
Deputy Director of General Services	1	1	1	\$7,328 - \$8,907
Director of General Services	1	1	1	\$8,130 - \$9,883
Secretary to the Dir.-Nonsup	1	1	1	\$3,173 - \$3,858
Senior Accounting Technician	1	1	1	\$2,984 - \$3,628
Other Personnel Costs				\$2,191
Salary Savings				-\$21,000
Salary Transfer				-\$15,000
Total	6	6	6	
 <u>Airport Operations</u>				
Airport Operations Manager	1	1	1	\$5,664 - \$6,884
Total	1	1	1	
 <u>Facilities Management</u>				
Account Clerk III	1	1	1	\$2,372 - \$2,884
Building Craftsmechanic III	10	10	10	\$3,274 - \$3,981
Building Services Attendant	1	1	1	\$2,322 - \$2,822
Facilities Services Coord	1	1	1	\$3,498 - \$4,253
Lead Building Craftsmechanic	1	1	1	\$3,437 - \$4,177
Parks & Grounds Maint. Wk III	1	1	1	\$2,883 - \$3,504
Project Manager	2	2	2	\$4,273 - \$5,194
Supervising Building Craftmech	1	1	1	\$3,884 - \$4,721
Extra Help				\$49,000
Other Personnel Costs				\$101,730
Salary Savings				-\$41,000
Total	18	18	18	

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>General Services (cont.)</b>				
<u>Fleet Services</u>				
Auto & Heavy Equipment Mech	1	1	1	\$3,174 - \$3,859
Fleet Services Operations Coor	1	1	1	\$3,036 - \$3,690
Heavy Equipment Mechanic	1	1	1	\$3,214 - \$3,907
Shop Supervisor	1	1	1	\$3,626 - \$4,407
Benefit Cashout				\$28,735
Other Personnel Costs				\$53,686
Salary Transfer				\$28,473
Total	4	4	4	
 <u>Purchasing</u>				
Administrative Clerk II	1	1	1	\$2,161 - \$2,626
Buyer II	1	2	2	\$3,186 - \$3,872
Lead Buyer	1	1	1	\$3,833 - \$4,659
Manager of Purchasing Services	1	1	1	\$32,359
Other Personnel Costs				\$32,359
Total	4	5	5	
 <u>Reprographics</u>				
County Printer	1	1	1	\$2,279 - \$2,771
Courier-Clerk	1.63	1.63	1.63	\$1,854 - \$2,253
Graphic Arts/Courier Supervisor	1	1	1	\$3,096 - \$3,764
Other Personnel Costs				\$19,617
Total	3.63	3.63	3.63	
 <b>Health</b>				
<u>Children's Medical Services</u>				
Accounting Technician	1	1	1	\$2,713 - \$3,298
Administrative Clerk II	1	1	1	\$2,161 - \$2,626
Administrative Serv. Analyst	0.5	0.5	0.5	\$3,893 - \$4,732
Children Services Elig Spec II	2	2	1	\$2,546 - \$3,094
Children Services Elig Supervisor	1	1	1	\$3,040 - \$3,696
Comm. Health Asst. II	1	1	1	\$2,321 - \$2,821
Health Dept Program Manager	1	1	1	\$4,583 - \$5,571
Office Support Specialist	1	1	1	\$2,564 - \$3,116
Physical Therapist	2.5	2.5	2	\$6,878 - \$8,360
Senior Public Health Nurse	5.5	6	6	\$5,165 - \$6,278
Supervising Phys/Occ Therapist	1	1	1	\$7,565 - \$9,195
Supervising Pub Health Nurse	1	1	1	\$5,165 - \$6,278
Therapy Aide	1	1	1	\$2,317 - \$2,817

# 2007-08 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
<b>Health (cont.)</b>				
<u>Children's Medical Services (cont.)</u>				
Salary Transfer				\$82,402
Other Personnel Costs				\$15,216
Total	19.5	20.0	18.5	
<u>Community Health</u>				
Administrative Assistant	1	0.75	0.75	\$2,937 - \$3,570
Administrative Clerk II	4	4	4	\$2,161 - \$2,626
Administrative Clerk III	1	1	1	42,408 - \$2,926
Administrative Clerk IV	1	1	1	\$2,672 - \$3,248
Administrative Serv Analyst	3	3	3	\$3,893 - \$4,732
Asst. Dir of Public Health Nur	2	2	2	\$6,106 - \$7,422
Business Services Supervisor	1	1	1	\$2,981 - \$3,624
Chief of Public Health Lab Ser	1	1	1	\$5,614 - \$6,825
Comm. Health Asst. II	10.6	10.6	10.35	\$2,321 - \$2,821
Compliance Officer	1	1	0	\$4,615 - \$5,609
Department Director/Health Off	1	1	0.9	\$10,813 - \$13,144
Deputy Dir/Health Fiscal	1	1	1	\$5,870 - \$7,136
Deputy Dir/Health Programs	1	1	1	\$5,870 - \$7,136
Director of Public Health Nurs	1	1	1	\$6,565 - \$7,980
Emergency Plnng & Trng Coord	1	1	1	\$4,851 - \$5,897
Health Educator	2	2	1.75	\$3,789 - \$4,605
Health Program Coordinator	7	7	6.8	\$3,882 - \$4,719
Laboratory Technician	0.5	0.6	0.6	\$2,532 - \$3,079
Lactation/Breastfeeding Coord.	1	1	1	\$3,404 - \$4,138
Lead Vital Statistics Tech.	1	1	1	\$2,390 - \$2,906
Office Support Specialist	1	1	1	\$2,564 - \$3,116
Outreach Specialist II	9	9	8.5	\$3,333 - \$4,052
Physician	1	1	0.6	\$8,981 - \$10,917
Public Health Microbiology. II	1.5	1.5	0.6	\$4,001 - \$4,864
Public Health Epidemiologist	2	2	2	\$4,693 - \$5,705
Public Health Nutritionist	2	2	1.6	\$3,500 - \$4,255
Public Health Prep Manager	2	2	2	\$5,690 - \$6,917
Secretary II	1	1	1	\$2,439 - \$2,964
Secretary to the Dir.-Nonsup	1	1	1	\$3,173 - \$3,858
Senior Comm. Health Asst.	4	4	3	\$2,542 - \$3,089
Senior Public Health Nurse	12	12	11.7	\$5,165 - \$6,278
Senior Staff Nurse	1	1	1	\$4,851 - \$5,897
Supervising Pub Health Nurse	2	2	2	\$5,665 - \$6,885
Technical Support Spec. I - III	1	1	1	\$3,421 - \$4,159
Extra Help				\$120,569
Pomona Savings				-\$178,000

# 2007-08 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
<b>Health (cont.)</b>				
<u>Community Health (cont.)</u>				
Salary Savings				-\$220,000
Salary Transfer				-\$88,287
Other Personnel Costs				\$42,910
Total	82.6	82.45	77	
 <u>Environmental Health</u>				
Administrative Clerk II	4	4	4	\$2,161 - \$2,626
Administrative Clerk IV	1	1	1	\$2,672 - \$3,248
Director of Environmental Hlth	1	1	1	\$7,504 - \$9,121
Environmental Health Mgr.	1	1	1	\$5,842 - \$7,101
Environmental Health Spec. III	9	9	9	\$4,475 - \$5,440
Hazardous Materials Spec. III	9	9	9	\$4,475 - \$5,440
Supervising Env. Health Spec.	1	1	1	\$4,981 - \$6,055
Supervising Haz Mat Spec.	1	1	1	\$4,981 - \$6,055
Other Personnel Costs				\$60,220
Total	27	27	27	
 <u>Indigent Healthcare</u>				
Administrative Clerk II	1	1	1	\$2,161 - \$2,626
Chief Deputy Director, Health	1	1	1	\$6,476 - \$7,872
Comm. Health Asst. II	1.5	1.5	1.5	\$2,321 - \$2,821
Facilities Services Coord	1	1	1	\$3,498 - \$4,253
Health Dept Program Manager	1	1	1	\$3,882 - \$4,719
Senior Accounting Technician	1	1	1	\$2,984 - \$3,628
Sr. Administrative Services Analyst	1	1	1	\$4,283 - \$5,206
Staff Services Analyst II	0	0.25	0	\$3,998 - \$4,859
Other Personnel Costs				\$10,766
Salary Savings				-\$21,000
Total	7.5	7.75	8	
 <b>Human Resources</b>				
Administrative Clerk II - Conf.	1	1	1	\$2,161 - \$2,625
Director of Human Resources	1	1	1	\$8,130 - \$9,883
Executive Recruiter	1	1	1	\$5,426 - \$6,595
Human Resources Manager	3	3	3	\$5,721 - \$6,953
Personnel Assistant	3	3	3	\$3,243 - \$3,942
Principal Personnel Analyst	1	1	1	\$5,426 - \$6,595
Risk Manager/Safety Officer	1	1	1	\$6,409 - \$7,789
Secretary III - Conf.	1	1	1	\$2,702 - \$3,284
Senior Personnel Analyst	3	3	3	\$4,988 - \$6,063

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Human Resources (cont.)</b>				
Extra Help				\$25,000
Other Personnel Costs				\$35,400
Salary Savings				-\$49,000
Salary Transfer				-\$125,000
Total	15	15	15	
<b>Information Technology</b>				
Information Technology				
Administrative Clerk II	1	1	1	\$2,161 - \$2,626
Business Services Manager	1	1	1	\$4,608 - \$5,601
Data Processing Oper. Coord.	1	1	1	\$4,996 - \$6,072
Database Administrator	1	1	1	\$6,056 - \$7,362
Director of Information Technology	1	1	1	\$8,130 - \$9,883
GIS Coordinator	1	1	1	\$4,454 - \$5,415
GIS Specialist II	1	1	1	\$3,731 - \$4,536
Information Security Officer	1	1	1	\$6,118 - \$7,436
Information Technology Manager	4	4	4	\$6,730 - \$8,181
Internet Systems Specialist	2	2	2	\$5,608 - \$6,816
Network Systems Specialist III	1	1	1	\$5,898 - \$7,169
Programmer Analyst II	2	2	2	\$4,292 - \$5,217
Programmer Analyst III	4	4	4	\$4,926 - \$5,988
Programmer Analyst IV	5	5	5	\$5,703 - \$6,931
Senior Computer Operator	1	1	1	\$2,501 - \$3,040
Sr. Business Systems Analyst	3	3	3	\$4,615 - \$5,609
Supervising Programmer Analyst	1	1	1	\$6,257 - \$7,606
Supervising Technical Supp Spc	1	1	1	\$4,454 - \$5,415
Systems Software Spec. III	1	1	1	\$5,898 - \$7,169
Technical Support Spec. III	8	8	8	\$4,009 - \$4,872
Salary Savings				-\$70,000
Salary Transfer				-\$79,641
Other Personnel Costs				\$92,625
Total	41	41	41	
<b>Telephone Internal Service Fund</b>				
Office Support Specialist	1	1	1	\$2,564 - \$3,116
Supervising Telecommunications	1	1	1	\$4,190 - \$5,094
Telecommunications Coord.	1	1	1	\$4,641 - \$5,642
Telecommunications Technician	2	2	1	\$3,999 - \$4,860
Other Personnel Costs				\$9,000
Salary Transfer				\$79,641
Total	5	5	4	

# 2007-08 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
<b>Library</b>				
<u>Archives/Records Center</u>				
Library Assistant II	0.75	0.75	0.75	\$2,394 - \$2,911
Library Specialist	1	1	1	\$2,881 - \$3,502
Total	1.75	1.75	1.75	
<u>Library</u>				
Asst. County Librarian	1	1	1	\$5,723 - \$6,955
Business Services Manager	1	1	1	\$4,608 - \$5,601
County Librarian	1	1	1	\$7,020 - \$8,533
Electronic/Technical Librarian	1	1	1	\$3,818 - \$4,640
Librarian II	6.55	6.55	6.55	\$3,383 - \$4,113
Librarian III	1	1	1	\$3,818 - \$4,640
Librarian IV	1	1	1	\$4,143 - \$5,036
Library Assistant II	0.5	0.5	0.5	\$2,394 - \$2,911
Library Assistant III	15.28	15.28	15.28	\$2,616 - \$3,179
Library Circulation Supervisor	1	1	1	\$2,995 - \$3,640
Library Specialist	2	2	2	\$2,881 - \$3,502
Office Support Specialist	1	1	1	\$2,564 - \$3,116
Program Manager	1	1	1	\$4,077 - \$4,956
Extra Help				\$305,211
Other Personnel Costs				\$42,905
Total	33.33	33.33	33.33	
<u>YoloLINK</u>				
Library Assistant III	0.6	0.6	0.6	\$2,616 - \$3,179
	0.6	0.6	0.6	
<b>Non-Departmental Programs</b>				
<u>Risk Management</u>				
Salary Transfer				\$90,000
<b>Parks and Resources</b>				
<u>Cache Creek Area Plan</u>				
Principal Natural Res Planner	1	1	1	\$5,854 - \$7,116
Resource Specialist	1	1	1	\$3,664 - \$4,453
Extra Help				\$25,000
Salary Transfer				\$70,766
Total	2	2	2	

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Parks and Resources (cont.)</b>				
<u>Parks and Resources</u>				
Administrative Assistant	1	1	1	\$2,937 - \$3,570
Assistant Planner	2	2	2	\$3,885 - \$4,722
Building Craftsmechanic III	0	1	1	\$3,274 - \$3,981
Conservation Program Crew Assistant	1	0	0	\$2,518 - \$3,061
Conservation Program Crew Leader	1	0	0	\$3,027 - \$3,679
Deputy Director - Parks	1	1	1	\$7,252 - \$8,816
Director of Parks and Resources	1	1	1	to be determined
Habitat Mitigation Manager	1	1	1	\$4,990 - \$6,066
Office Support Specialist	1	1	1	\$2,564 - \$3,116
Parks and Grounds Maint Wk III	3	3	3	\$2,883 - \$3,504
Principal Planner	1	1	1	\$5,854 - \$7,116
Project Manager	1	1	1	\$4,273 - \$5,194
Supervising Parks & Grounds Wk	1	1	1	\$3,280 - \$3,987
Extra Help				\$150,000
Salary Transfer				-\$165,000
Total	15	14	14	
 <u>Water Resources</u>				
Water Resources Coord	1	0	0	\$0
Water Resources Manager	1	1	1	\$6,867 - \$8,348
Total	2	1	1	
 <b>Planning and Public Works</b>				
<u>Building and Planning</u>				
Administrative Clerk II - 1	1	1	1	\$2,161 - \$2,626
Administrative Serv Analyst	1	1	1	\$3,893 - \$4,732
Asst Chief Building Official	1	1	1	\$5,121 - \$6,224
Asst. Dir-Planning Services	1	1	1	\$7,328 - \$8,907
Building Inspector III	2	2	2	\$4,229 - \$5,140
Chief Asst Director - PRPW	1	1	1	\$9,078 - \$11,034
Chief Building Official	1	1	1	\$6,327 - \$7,690
Code Enforcement Officer	1	1	1	\$3,678 - \$4,471
Office Support Specialist	2	2	2	\$2,564 - \$3,116
Permit Counter Technician II	4	4	4	\$3,037 - \$3,691
Principal Planner	3	3	3	\$5,854 - \$7,116
Senior Planner	3	3	3	\$5,390 - \$6,552
Other Personnel Costs				\$122,709
Salary Savings				-\$65,000
Salary Transfer				\$142,000
Total	21	21	21	

# 2007-08 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
<b>Planning and Public Works (cont.)</b>				
<u>Integrated Waste</u>				
Civil Engineer	2	2	2	\$5,359 - \$6,513
Construction Inspector	1	1	1	\$4,838 - \$5,881
Deputy Dir-Integrated Waste	1	1	1	\$7,580 - \$9,214
Engineering Technician II	1	1	1	\$3,363 - \$4,088
Office Support Specialist	1	1	1	\$2,564 - \$3,116
Senior Accounting Technician	1	1	1	\$2,984 - \$3,628
Senior Civil Engineer	3	3	3	\$6,494 - \$7,894
Senior Solid Waste Attendant	7	7	7	\$2,844 - \$3,457
Senior Solid Waste Fac. Worker	2	2	2	\$2,901 - \$3,526
Senior Water/Air Quality Spec	1	1	1	\$4,294 - \$5,220
Solid Waste Attendant	2	2	2	\$2,457 - \$2,986
Solid Waste Operations Manager	1	1	1	\$5,087 - \$6,182
Waste Reduction Services/Coord	1	1	1	\$4,126 - \$5,015
Extra Help				\$146,228
Salary Transfer				\$146,135
Other Personnel Costs				\$89,200
Total	24	24	24	
 <u>Roads</u>				
Administrative Serv Analyst	1	1	1	\$3,893 - \$4,732
Asst. Dir-Pub Works	1	1	1	\$7,917 - \$9,623
Asst. Road Maintenance Worker	2	2	2	\$2,358 - \$2,867
Business Services Officer	1	1	1	\$5,292 - \$6,433
Civil Engineer	3	3	3	\$5,359 - \$6,513
Construction Inspector	2	2	2	\$4,838 - \$5,881
County Service Area Manager	1	1	1	\$5,854 - \$7,116
County Surveyor	1	1	1	\$5,672 - \$6,895
Director of Plan, Res and PW	1	1	1	\$9,996 - \$12,151
Office Support Specialist	1	1	1	\$2,564 - \$3,116
Permit Counter Technician II	1	1	1	\$3,037 - \$3,691
Principal Civil Engineer	1	1	1	\$7,160 - \$8,703
Public Works Superintendent	1	1	1	\$5,160 - \$6,272
Road Maintenance Crewleader	2	2	2	\$3,032 - \$3,686
Road Supervisor	2	2	2	\$3,584 - \$4,356
Secretary to the Dir.-Nonsup	1	1	1	\$3,173 - \$3,858
Senior Accountant	1	1	1	\$4,100 - \$4,983
Senior Accounting Technician	2	2	2	\$2,984 - \$3,628
Senior Civil Engineer	5	5	5	\$6,494 - \$7,894
Senior Road Maintenance Worker	18	18	18	\$2,887 - \$3,509
Sign Shop Technician II	1	1	1	\$2,887 - \$3,509

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Planning and Public Works (cont.)</b>				
Benefit Cashout				\$165,000
Extra Help				\$176,552
Overtime				\$62,000
Salary Transfer				-\$338,096
Other Personnel Costs				\$252,805
Total	49	49	49	
<b>Probation</b>				
<u>Administration</u>				
Account Clerk III	1	1	1	\$2,372 - \$2,884
Administrative Assistant	1	1	1	\$2,937 - \$3,570
Administrative Clerk II	1	1	1	\$2,161 - \$2,626
Administrative Clerk IV	1	1	1	\$2,672 - \$3,248
Administrative Services Analyst	1	1	1	\$3,893 - \$4,732
Asst. Chief Probation Officer	1	1	1	\$6,961 - \$8,461
Chief Probation Officer	1	1	1	\$7,834 - \$9,522
Fiscal Administrative Officer	1	1	1	\$5,577 - \$6,779
Secretary II	4	4	4	\$2,439 - \$2,964
Secretary to the Dir.-Nonsup	1	1	1	\$3,173 - \$3,858
Senior Accounting Technician	1	1	1	\$2,984 - \$3,628
Other Personnel Costs				\$53,620
Salary Savings				-\$35,552
Total	14	14	14	
<u>AB 1913 Juvenile Justice</u>				
Deputy Probation Officer II	2	2	2	\$3,792 - \$4,610
Secretary II	1	1	1	\$2,439 - \$2,964
Supervising Probation Officer	2	2	2	\$4,491 - \$5,460
Other Personnel Costs	0	0	0	\$1,737
Total	5	5	5	
<u>Care of Court Wards</u>				
Deputy Probation Officer II	2	2	2	\$3,792 - \$4,610
Salary Savings				-\$4,744
Total	2	2	2	

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Probation (cont.)</b>				
<u>Detention</u>				
Administrative Assistant	1	1	1	\$2,937 - \$3,570
Asst. Juvenile Hall Superintendent	1	1	1	\$5,131 - \$6,237
Detention Officer II	34	48	48	\$3,334 - \$4,053
Secretary II	1	1	1	\$2,439 - \$2,964
Secretary III	1	1	1	\$2,702 - \$3,284
Senior Detention Officer	5	6	6	\$3,505 - \$4,260
Superintendent of Juv Det Fac	1	1	1	\$6,341 - \$7,708
Supervising Detention Officer	4	4	4	\$3,847 - \$4,676
Extra Help				\$100,000
Other Personnel Costs				\$49,999
Overtime				\$125,000
Total	48	63	63	
 <u>Service</u>				
Administrative Clerk II	2	2	2	\$2,161 - \$2,626
Conservation Prog Crew Asst	0	1	1	\$2,518 - \$3,061
Conservation Prog Crew Leader	0	1	1	\$3,027 - \$3,679
Data Services Coordinator/Prog	0	0	0	\$3,383 - \$4,113
Deputy Probation Officer II	28	28	28	\$3,792 - \$4,610
Probation Program Manager	2	2	2	\$5,657 - \$6,876
Secretary II	4	4	4	\$2,439 - \$2,964
Senior Deputy Probation Off.	8	8	8	\$4,077 - \$4,956
Supervising Probation Officer	4	4	4	\$4,491 - \$5,460
Extra Help				\$120,469
Other Personnel Costs				\$97,700
Overtime				\$64,000
Salary Savings				-\$43,045
Salary Transfer				-\$193,000
Total	48	50	50	
 <u>Work and Transportation</u>				
Administrative Clerk III	1	1	1	\$2,408 - \$2,926
Asst. Juvenile Hall Superintendent	1	1	1	\$5,131 - \$6,237
Detention Officer II	10	10	10	\$3,334 - \$4,053
Senior Detention Officer	1	1	1	\$3,505 - \$4,260
Supervising Detention Officer	1	1	1	\$3,847 - \$4,676
Other Personnel Costs	0	0	0	\$49,334
Overtime	0	0	0	\$20,400
Total	14	14	14	

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Public Defender</b>				
Administrative Assistant	1	1	1	\$2,937 - \$3,570
Asst. Chief Deputy Public Defender	1	1	1	\$8,527 - \$10,365
Chief Deputy Public Defender	1	1	1	\$8,988 - \$10,924
Chief Public Defender Investigator	1	1	1	\$4,861 - \$5,908
Deputy Public Defender I - V	21	21	21	\$3,681 - \$9,304
Legal Secretary II	5	5	5	\$2,615 - \$3,178
Public Defender	1	1	1	\$9,761 - \$11,864
Public Defender Invest. II	3	3	3	\$4,303 - \$5,230
Supervising Legal Secretary	1	1	1	\$3,162 - \$3,843
Extra Help				\$20,000
Other Personnel Costs				\$91,676
Overtime				\$20,000
Salary Savings				-\$129,909
Total	35	35	35	
<b>Public Guardian-Public Administrator</b>				
<u>Public Guardian/Administrator</u>				
Asst. Public Guardian/Adminin.	1	1	1	\$4,912 - \$5,971
Conservatorship Officer	5	5	5	\$3,145 - \$3,822
Deputy Public Administrator	2	2	2	\$3,145 - \$3,822
Office Support Specialist	1	1	1	\$2,564 - \$3,116
Public Guardian/Administrator	1	1	1	flat \$8,312
Senior Accounting Technician	1.75	2	2	\$2,984 - \$3,628
Other Personnel Costs				\$38,309
Salary Savings				-\$30,000
Total	11.75	12	12	
<u>Veterans Service Office</u>				
Veterans Service Officer	1	1	1	\$4,123 - \$5,011
Veterans Service Rep I/II	2	2	2	\$2,553 - \$3,448
Total	3	3	3	
<b>Sheriff-Coroner</b>				
<u>Animal Services</u>				
Animal Care Attendant	4	4	4	\$1,578 - \$1,918
Animal Care Technician	2	2	2	\$2,292 - \$2,786
Animal Services Officer II	9	9	9	\$2,650 - \$3,221
Business Services Manager	1	1	1	\$4,608 - \$5,601
Sheriff's Records Clerk II	4	4	4	\$2,408 - \$2,926
Supv. Animal Services Officer	2	2	2	\$3,003 - \$3,651

# 2007-08 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
<b>Sheriff-Coroner (cont.)</b>				
<u>Animal Services (cont.)</u>				
Extra Help				\$50,000
Other Personnel Costs				\$473,998
Overtime				\$60,000
Salary Savings				-\$28,937
Total	22	22	22	
 <u>Boat Patrol</u>				
Deputy Sheriff	2	2	2	\$3,837 - \$4,664
Sergeant	1	1	1	\$4,562 - \$5,546
Other Personnel Costs				\$120,177
Overtime				\$17,510
Salary Savings				-\$4,000
Total	3	3	3	
 <u>Civil Process</u>				
Deputy Sheriff	1	1	1	\$3,837 - \$4,664
Legal Secretary II	3	4	4	\$2,488 - \$3,178
Sergeant	1	1	1	\$4,562 - \$5,546
Supervising Legal Secretary	1	1	1	\$3,162 - \$3,843
Other Personnel Costs				\$159,761
Salary Savings				-\$6,200
Total	6	7	7	
 <u>Coroner</u>				
Deputy Coroner II	4	4	4	\$3,873 - \$4,708
Supervising Deputy Coroner	1	1	1	\$4,257 - \$5,175
Other Personnel Costs				\$159,728
Overtime				\$49,291
Total	5	5	5	
 <u>Court Security</u>				
Deputy Sheriff	19	19	19	\$3,837 - \$4,664
Sergeant	1	1	1	\$4,562 - \$5,546
Other Personnel Costs				\$721,840
Total	20	20	20	

# 2007-08 Authorized Position Summary

## FULL-TIME EQUIVALENT

Department/Division	Current	Recommended	Funded	Salary Range
<b>Sheriff-Coroner (cont.)</b>				
<u>Detention</u>				
Captain	1	1	1	\$6,386 - \$7,762
Correctional Lieutenant	2	2	2	\$4,361 - \$5,300
Correctional Officer II	92	92	92	\$2,968 - \$3,608
Correctional Sergeant	9	9	9	\$3,322 - \$4,037
Corrections Records Shift Sup	4	4	4	\$3,085 - \$3,750
Corrections Records Spec. II	19	19	19	\$2,615 - \$3,178
Deputy Sheriff	8	8	8	\$3,837 - \$4,664
Detention Senior Cook	6	6	6	\$2,354 - \$2,862
Food Services Coordinator	1	1	1	\$2,703 - \$3,285
Lieutenant	1	1	1	\$5,670 - \$6,893
Sergeant	1	1	1	\$4,562 - \$5,546
Sheriffs Operation Tech	1	1	1	\$3,060 - \$3,720
Sheriffs Records Manager	1	1	1	\$4,575 - \$5,561
Sheriff's Service Technician	2	2	2	\$2,531 - \$3,078
Benefit Cashout				\$76,139
Extra Help				\$65,152
Overtime				\$603,590
Work Comp and Unemployment				\$350,184
Total	148	148	148	
 <u>Management</u>				
Accountant-Auditor I	3	3	3	\$3,275 - \$3,982
Administrative Serv Analyst	2	2	2	\$3,893 - \$4,732
Captain	1	1	1	\$6,386 - \$7,762
Sher. Chief of Finance	1	1	1	\$6,394 - \$7,773
Sher. Community Outreach Spec.	0	1	1	to be determined
Sheriff's Conf. Secretary	1	1	1	\$3,306 - \$4,018
Sheriff-Coroner	1	1	1	flat \$11,865
Sheriff's Operations Tech	2	2	2	\$3,060 - \$3,720
Sher. Planning/Research Mgr	1	1	1	\$4,543 - \$5,522
Supervising Legal Secretary	2	2	2	\$3,162 - \$3,843
Undersheriff-Coroner	1	1	1	\$8,493 - \$10,324
Other Personnel Costs	0	0	0	\$557,857
Salary Savings	0	0	0	-\$114,000
Total	15	16	16	

## 2007-08 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
<b>Sheriff-Coroner (cont.)</b>				
<u>Patrol</u>				
Captain	1	1	1	\$6,386 - \$7,762
Crime Scene Investigator	1	1	1	\$2,955 - \$3,592
Deputy Sheriff	41	41	41	\$3,837 - \$4,664
Lieutenant	2	2	2	\$5,670 - \$6,893
Sergeant	6	6	6	\$4,562 - \$5,546
Sheriffs Operations Tech	1	1	1	\$3,060 - \$3,720
Sheriff's Service Technician	0	0	0	\$2,531 - \$3,078
Sr. Crime Scene Investigator	1	1	1	\$3,398 - \$4,130
Extra Help				\$7,880
Overtime				\$294,058
Salary Savings				-\$146,000
Total	53	53	53	
 <u>Training</u>				
Deputy Sheriff Recruit/Trainee	1	1	1	\$\$\$3,479 - \$4,229
Sheriffs Training Manager	1	1	1	\$4,543 - \$5,522
Other Personnel Costs				\$31,913
Total	2	2	2	

# 2007-08 Budget Principles and Strategies

Consider the following budget principles and strategies and direct the County Administrator to utilize these principles and strategies in the development of the 2007-08 recommended budget:

**Principle 1: The preservation of agricultural lands, enhancement of open space and habitat, consistent with the preservation of agricultural land; the provision of “safety net” services (defined as basic protective services to children and vulnerable adults emergency medical, food and shelter programs); and maintaining support for public safety are the Board’s top priorities.**

## **Strategies**

- a) Promote economic development compatible with and in advancement of the above priorities.
- b) Work in cooperation with private, non-profit and governmental entities, including the University of California – Davis, to identify new revenue sources for county services. The Office of the County Administrator shall coordinate efforts to identify the revenue sources.
- c) Analyze county systems to find economical and innovative ways to provide excellent services to the public.
- d) Collaborate with other entities to identify financial models and strategies that would advance the county’s goal of preserving agricultural lands.

**Principle 2: The county will exercise strong fiscal responsibility and integrity and provide the highest and best level of service attainable within the county’s resources.**

## **Strategies**

- a) Maximize revenue enhancements, including applying user fees and charges when appropriate to fully cover program costs, aggressively applying for new grant sources (including private funding sources), and consider new taxes (e.g., county sales taxes, transient occupancy tax, other) when appropriate, justified, and necessary.
- b) Utilize existing resources and new revenues to leverage the maximum benefit possible through, for example, the draw down of federal or state matching funds.
- c) Develop partnerships with cities and other agencies and enhance approaches to resolve fiscal issues to benefit both parties (examples include annexations and general plan modifications).
- d) Clearly identify mandated and non-mandated programs and expenditures.
- e) Consistently evaluate, on an ongoing basis, county programs for efficiency and effectiveness.

**Principle 3: The county will not use local revenue to backfill any lost state or federal funding sources, unless specifically authorized by the Board.**

## **Strategies**

- a) Require identification of new funding sources to finance new program costs.
- b) Require existing programs facing a decrease in state and/or federal funding to be subject to this principle.
- c) Require an analysis of existing grant programs, including: identifying county match share, positions funded, and residents served by each program.

**Principle 4: Recognize that the success of Yolo County employees is the key to the success of the county's mission -- they can and do make a positive difference in the lives of Yolo County residents. Yolo County should be recognized as an excellent place to work and as a responsive, effective and efficient workforce.**

**Strategies**

- a) Maintain staffing levels in accordance with the county's policies and principles.
- b) Identify appropriate opportunities for training and development.
- c) Reassign staff impacted by a reduction or elimination of programs to other departments, as appropriate, giving consideration to each employee's job skills and personal needs.
- d) Consider voluntary measures first, whenever feasible, as an alternative to lay-offs. If necessary, voluntary time-off will be encouraged by all departments.
- e) Layoffs are the last resort.

**Principle 5: All county funds are allocated and solely appropriated at the discretion of the Board of Supervisors. Due to its limited nature, the general fund is the fund of last resort. The budgets of every department and program are built first on all other available funding sources. The amount of general fund dollars, if any, will be determined after all other funding sources have been fully utilized.**

**Strategies**

- a) Consider the long-term financial impact to the county general fund when deciding on the budget for any one fiscal year.
- b) Utilize reserves, year-end balances, and other one-time funds conservatively and strive to maintain sufficient reserves to cover both current year and future year needs.
- c) The use of one-time monies to fund ongoing expenditures must be clearly identified and justified.
- d) Allocate 40% of casino mitigation revenue to the general fund, as directed by the Board of Supervisors and included in the County-Tribe Agreement.
- e) Allocate \$1,000,000 in annual Yolo Endowment Fund (the Pomona Fund) to the general fund to be appropriated by the Board of Supervisors through the budget process.
- f) Consider revising the policies and principles if significant impacts result from the adoption of the state's 2007-08 budget.
- g) Provide direction to departments from The Board of Supervisors and County Administrator to maintain financial stability.

**Principle 6: The state has a constitutional obligation to provide adequate revenue to the county for the cost of state mandated programs.**

**Strategies**

Identify and aggressively pursue reimbursement for all state-mandated costs.

# Financial Standards for Yolo County

## 1. Principles and Responsibilities

### a. Guiding Principles

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

### b. Roles and Responsibilities

- (1.) The Board of Supervisors adopts policies, provides directives to staff and has the ultimate responsibility for ensuring that county financial resources are safeguarded and utilized effectively and efficiently.
- (2.) The County Administrator (CAO) plans, acquires and allocates financial resources in accordance with Board policy and directives, and ensures adequate accountability. Department heads utilize financial resources in the most efficient way to achieve operational goals and are accountable to the Board.
- (3.) The Auditor-Controller maintains the financial system and provides independent review to ensure that financial plans are executed as approved and that proper accountability of county financial resources exists.
- (4.) The Treasurer is responsible for the safe custody of county financial resources.

## 2. Financial Planning

### a. Annual Financial Plan

- (1.) The county should have an annual financial plan that includes the goals to be achieved and the planned uses of financial resources.

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

#### **b. Long-range Financial Plan**

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

### **3. Financial Management**

#### **a. Revenues**

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

**b. Expenditures**

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

**c. Assets**

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

**d. Liabilities**

- (1) The Board of Supervisors must pre-approve all significant commitment of current or future county financial resources.
- (2) All county liabilities should be promptly recognized and recorded.
- (3) Except for emergency and temporary cash flow financing, the county should not borrow for working capital.
- (4) Since each fund has its purpose internal borrowing should be kept to a minimum.
- (5) Long-term debt should be incurred only to fulfill the long-term needs of county residents.
- (6) Total debts should be kept at a healthy level.
- (7) The county must be committed to full and timely repayment of all debts.

#### **e. Reserves**

- (1.) The county should maintain a general reserve for emergency.
- (2.) The county should maintain a reserve to mitigate the effect of funding fluctuations.
- (3.) Other reserves should be created and funded in accordance with the county's long-term financial plan to meet all known long-term obligations.

#### **f. Fund Balance**

- (1.) Unused resources should revert to fund balance at fiscal year-end.
- (2.) After reserves are funded the remaining fund balance may be made available for special appropriations within the constraints of the funds.

### **4. Accountability**

#### **a. Level of Accountability**

- (1.) The county should strive to maintain the highest level of accountability expected by any major stakeholder group.
- (2.) The degree of accountability is measured by the extent to which:
  - (i) Resources are acquired and used effectively and efficiently.
  - (ii) Laws and regulations are complied with.
  - (iii) Results are appropriately reported to demonstrate good stewardship.
- (3.) Accountability should pervade all echelons of the county organizational structure.

#### **b. Reporting**

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

#### **c. Internal Control**

- (1.) County management should maintain internal controls to obtain reasonable assurance that long-term county goals are achieved efficiently and in compliance with laws.

- (2.) County internal auditors should help to validate the results reported by departments.
- (3.) County internal auditors should monitor countywide internal controls regularly and make recommendations to improve them.
- (4.) The risk of non-accountability should be periodically assessed countywide and mitigated through audits and reviews.

**d. Audit**

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

# Realignment

In 1991, the state faced a multibillion dollar budget deficit. To resolve this budget crisis, the legislature developed a package of realignment legislation that:

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

These three principles form the foundation and base funding of realignment.

Any amount by which the sales tax and VLF realignment revenues grow is deposited into a series of state sub-accounts, each associated with one of the mental health, social services, or health accounts of each county. These funds are known as general growth dollars. Given the uncertainty of these growth dollars and the tardiness of their availability in the budget process, departments do not budget these general growth funds until the next fiscal year. Furthermore, any additional funds available at the state level beyond realignment base funding and growth are eventually transferred to counties for payments of social service caseload growth not previously paid in prior years. For example in 2006-07, the backlog of prior year caseload payments included: \$666,341 for 2003-04; \$488,574 for 2004-05; and \$403,565 for 2005-06.

Below is a summary of the sales tax and VLF revenue estimated for 2007-08. In addition the table captures the general growth dollars for each department.

## Realignment: Fiscal Year 2007-08 Estimated Revenue

<b>Realignment Account</b>	<b>Sales Tax</b>	<b>Vehicle License Fee</b>	<b>Total*</b>
Social Services	\$9,166,131	\$470,559	\$9,636,690
Health	\$1,446,423	\$4,224,885	\$5,671,308
Mental Health	\$4,366,225	\$1,560,390	\$5,926,615
<b>TOTAL</b>	<b>\$14,978,779</b>	<b>\$6,255,834</b>	<b>\$21,234,613</b>

\* 2007-08 total is calculated using the 2006-07 base provided by the State Department of Finance.

# Fire District And Other Special Districts

This appendix summarizes the recommended budgets for the special districts governed by the Board of Supervisors. Special districts are a form of local government created by a local community to meet a specific need. A special district is a separate local government that delivers public services to a particular area. When residents or landowners want new services or higher levels of existing services, they form a district to pay for and administer them.

## Fire Protection District Budgets

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency/ Reserve	Total
<p><b>Capay Fire Protection District</b> Provides fire protection and Emergency Medical Response services to the Capay Valley which includes Brooks, Guinda and Rumsey. The district has a Board of Commissioners selected by the Board of Supervisors. The Board of Commissioners has powers to govern and regulate itself in most matters.</p>	\$12,870	\$80,430	\$0	\$45,000	\$26,000	<b>\$164,300</b>
<p><b>Dunnigan Fire Protection District</b> Provides fire protection and Emergency Medical Response services to the town of Dunnigan. The district has a Board of Commissioners selected by the Board of Supervisors. The Board of Commissioners has powers to govern and regulate itself in most matters.</p>	\$43,460	\$69,850	\$37,040	\$173,928	\$5,000	<b>\$329,278</b>
<p><b>East Davis Fire Protection District</b> Provides fire protection and Emergency Medical Response services to East Davis. The services are provided through a contract with the Davis Fire Department. The district has a Board of Commissioners selected by the Board of Supervisors. The Board of Commissioners as powers to govern and</p>	\$0	\$532,020	\$0	\$0	\$274,807	<b>\$806,827</b>

## Fire Protection District Budgets

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency/ Reserve	Total
<p><b>Esparto Fire Protection District</b> Provides fire protection and Emergency Medical Response services to the town of Esparto. The district has a Board of Commissioners selected by the Board of Supervisors. The Board of Commissioners has powers to govern and regulate itself in most matters.</p>	\$100,725	\$152,524	\$0	\$65,000	\$0	<b>\$318,249</b>
<p><b>Knights Landing Fire Protection District</b> Provides fire protection and Emergency Medical Response services to the town of Knights Landing. The district has a Board of Commissioners selected by the Board of Supervisors. The Board of Commissioners has powers to govern and regulate itself in most matters.</p>	\$22,460	\$83,350	\$0	\$0	\$4,870	<b>\$110,680</b>
<p><b>West Plainfield Fire Protection District</b> Provides fire protection and Emergency Medical Response services to the south area of Yolo County between Winters and Davis. The district has a Board of Commissioners selected by the Board of Supervisors. The Board of Commissioners has powers to govern and regulate itself in most matters.</p>	\$143,146	\$112,249	\$0	\$13,750	\$8,705	<b>\$277,850</b>



## Special District Budgets

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency /Reserves	Total
<p><b>Clarksburg Lighting District:</b> Provides street lighting services in the town of Clarksburg. The district is governed by the Board of Supervisors and is administered by the Department of Planning and Public Works.</p>	\$0	\$3,580	\$0	\$0	\$0	<b>\$3,580</b>
<p><b>Special Road Maintenance District # 3:</b> The Board of Supervisors adopted the Special Road Maintenance District #3 (Dunnigan) in August of 1972. The District funds are used to maintain existing roads in Dunnigan. The District is under the direct supervision of the Yolo County Board of Supervisors and is administered by the Department of Planning and Public Works.</p>	\$0	\$1,600	\$0	\$0	\$0	<b>\$1,600</b>
<p><b>Rolling Acres Permanent Road Maintenance District</b> Provides road maintenance services to twenty-one properties with road access to Yellowstone Avenue, Carlsbad Avenue and Yosemite Avenue. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.</p>	\$0	\$4,800	\$0	\$0	\$0	<b>\$4,800</b>

## Special District Budgets

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency /Reserves	Total
<p><b>El Macero County Service Area</b> Provides water, sewer, &amp; fire protection services to the El Macero community located in Davis. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works</p>	\$0	\$652,856	\$0	\$0	\$15,000	<b>\$667,856</b>
<p><b>County Service Area #6 - Snowball</b> Provides levee maintenance along a 6-mile stretch of the Sacramento River located in the town of Knights Landing. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.</p>	\$0	\$32,900	\$0	\$0	\$0	<b>\$32,900</b>
<p><b>Wild Wings CSA - Sewer</b> Provides sewer services to the Wild Wings subdivision located along Hwy 16. The district is governed by the Board of Supervisors and administered by the Department of Planning and Public Works to meet requirements imposed by the Regional Water Quality Control Board and the Department of Health Services.</p>	\$0	\$262,500	\$0	\$23,406	\$85,000	<b>\$370,906</b>

## Special District Budgets

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency /Reserves	Total
<p><b>Wild Wings CSA - Water</b></p> <p>Provides water services to the Wild Wings subdivision located along Hwy 16. The district is governed by the Board of Supervisors and administered by the Department of Planning and Public Works to meet requirements imposed by the Regional Water Quality Control Board and the Department of Health Services.</p>	\$0	\$176,000	\$0	\$17,000	\$107,014	<b>\$300,014</b>
<p><b>County Service Area #9</b></p> <p>Provides emergency/medical response and fire protection to the unincorporated area adjacent to West Sacramento. The services are provided through a contract with West Sacramento. The district is governed by the Board of Supervisors.</p>	\$0	\$0	\$14,080	\$0	\$0	<b>\$14,080</b>
<p><b>County Service Area #10 - N Davis Meadows</b></p> <p>Provides water services, storm drainage control, street lighting, park services, median and landscape maintenance for the North Davis Meadows subdivision. The district is governed by the Board of Supervisors which is administered by the Department of Planning and Public Works.</p>	\$0	\$125,810	\$0	\$0	\$7,125	<b>\$132,935</b>

## Special District Budgets

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency /Reserves	Total
<p><b>County Service Area #10 - Sewer</b></p> <p>Provides sewer services to the North Davis Meadows Subdivision. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.</p>	\$0	\$48,816	\$0	\$0	\$0	<b>\$48,816</b>
<p><b>Dunnigan County Service Area #11</b></p> <p>Provides street lighting services in the town of Dunnigan. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.</p>	\$0	\$6,400	\$0	\$0	\$0	<b>\$6,400</b>
<p><b>Willowbank County Service Area</b></p> <p>Provides water administrative services to the Willowbank Subdivision. The district is governed by the Board of Supervisors, which is advised by a citizen advisory committee and administered by the Department of Planning, and Public Works.</p>	\$0	\$4,550	\$0	\$0	\$0	<b>\$4,550</b>

## Special District Budgets

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency /Reserves	Total
<p><b>Esparto County Service Area</b></p> <p>Provides soil erosion control, storm drainage, park &amp; recreation services in the town of Esparto as a part of the Madison Esparto County Service Area. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.</p>	\$0	\$27,350	\$0	\$0	\$0	<b>\$27,350</b>
<p><b>Madison County Service Area</b></p> <p>Provides soil erosion control and storm drainage in the town of Madison as a part of the Madison Esparto County Service Area. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.</p>	\$0	\$26,660	\$0	\$0	\$2,500	<b>\$29,160</b>

**INDEX****PAGE**

AB 1913 Juvenile Justice .....	121
Accumulative Capital Outlay Fund (ACO) .....	247
Administration .....	36
Administration of Public Assistance and Support Services-DESS.....	168
Adolescent Family Life Program-DESS.....	170
Adult-Juvenile Detention Medical Services .....	179
Agriculture Department .....	227
Airport.....	66
Alcohol, Drug and Mental Health (ADMH)-Summary .....	154
Alcohol and Drug.....	158
Animal Services.....	141
Archives/Records Center .....	85
Assessor .....	47
Auditor-Controller/Treasurer-Tax Collector .....	50
Authorized Position Summary (Appendix C) .....	257
Boat Patrol .....	147
Budget Message from the County Administrator.....	(i)
Building and Planning.....	195
Budget Principles and Strategies (Appendix D).....	280
Cache Creek Area Plan.....	238
Capital Improvements Summary .....	243
Capital Improvements – Accumulative Capital Outlay Fund (ACO) .....	247
Capital Improvements – Winters Library. ....	248
Care of Court Wards .....	122
Child Abduction Unit.....	108
Child Support Services .....	103
Children's Medical Services .....	180
Civil Process - Sheriff .....	144
Community Contracts Program - DESS .....	171
Community Development Block Grant .....	41
Community Health.....	181
Community Services Block Grant - DESS.....	172
Conflict Indigent Defense .....	132
Contingencies and Reserves .....	7
Cooperative Extension Services .....	231
Coroner - Sheriff.....	145
County Clerk-Recorder Summary .....	53
County Clerk-Administration.....	55
County Clerk-Elections.....	56
County Clerk-Recorder.....	57
County Counsel .....	59
County Surveyor .....	196
County Veterans Service Office .....	137
Court Security - Sheriff .....	146
Criminal Justice Collections .....	91

**INDEX****PAGE**

Criminal Prosecution .....	109
Criminal Prosecution Grants .....	111
Davis Library Debt Service .....	7
Davis Administration Building Debt .....	7
Debt Service - County Service Center West Sacramento .....	7
Debt Service - District Attorney Building.....	7
Debt Service - Davis Library.....	7
Debt Service - Library-Central Services/Records Center .....	7
Dental Insurance .....	92
Department of Employment and Social Services (DESS)-Summary .....	165
Detention (Probation) .....	123
Detention (Sheriff) .....	137
District Attorney-Summary .....	106
Elder Care .....	183
Elections.....	56
Emergency Medical Services .....	184
Employment and Social Services (see DESS) .....	165
Environmental Health .....	185
Equipment List (Appendix B).....	255
Expenditures Chart.....	31
Facilities Management .....	67
Financial Standards (Appendix E) .....	282
Fish and Game Fund.....	239
Fire Districts and Other District Budgets (Appendix G) .....	288
Fleet Services .....	68
General Assistance Aid .....	173
General Purpose Revenue Estimate .....	7
General Services Summary .....	62
General Services Administration .....	65
Glossary of Budget Terms (Appendix A) .....	251
Grand Jury .....	93
Guide to Reading the Budget.....	10
Health Summary .....	177
Human Resources Summary .....	73
Indigent Healthcare .....	186
Information Technology Summary .....	76
Information Technology.....	78
Insurance Fraud Grants .....	112
Integrated Waste (Previously Sanitation) .....	197
Introduction and Overview.....	7
Landfill (see Integrated Waste) .....	197
Library Summary .....	82

**INDEX****PAGE**

Library .....	86
Library-YoloLINK .....	87
Local Agency Formation Commission .....	42
Mental Health Administration .....	160
MHSA – (Mental Health Services Act).....	162
Multi-Disciplinary Interview Center .....	113
Non-Departmental Program Budgets Summary .....	89
Non-Departmental Expenditures .....	94
Office of Emergency Services .....	43
Organizational Chart .....	32
Parks and Resources Summary.....	235
Parks and Museum .....	240
Patrol - Sheriff .....	149
Planning and Public Works Summary .....	191
Probation Summary.....	118
Probation-Administration .....	120
Probation-Care of Court Wards .....	122
Probation-Detention .....	123
Probation-AB 1913 Juvenile Justice.....	121
Probation-Service Unit .....	125
Probation-Work and Transportation .....	127
Public Defender Summary .....	129
Public Guardian-Public Administrator Summary .....	134
Public Guardian-Public Administrator .....	136
Purchasing .....	69
Realignment .....	287
Recorder .....	57
Reprographics .....	70
Reserves .....	7
Revenues Chart .....	7
Risk Management (Insurance) .....	97
Roads.....	199
Road Fund Project List .....	200
Road Fund Project Maps.....	202
Sanitation Enterprise Fund Capital Improvement Project List .....	250
Sheriff-Coroner Summary .....	139
Sheriff-Animal Services .....	141
Sheriff-Boat Patrol.....	143
Sheriff-Civil Process .....	144
Sheriff-Detention .....	147
Sheriff-Management.....	148
Sheriff-Patrol .....	149
Sheriff-Training.....	151

**INDEX****PAGE**

Special Districts and Agency List (Appendix G) .....	288
Special Districts List .....	27
Special Employee Services .....	98
Special Investigation (YoNET) .....	114
State Required Appropriations List.....	31
Statistical and Demographic Profile.....	15
Surveyor.....	196
TANF/CalWORKS/Foster Care - DESS .....	174
Telecommunications Internal Service Fund .....	80
Tobacco Tax Funds.....	187
Transportation .....	198
Treasurer-Tax (see Auditor Controller).....	50
Tribal Relations .....	45
Unemployment Insurance .....	99
Utilities.....	71
Veterans Service Office.....	137
Victim Witness Program .....	116
Vision for Yolo County .....	2
Water Resources .....	241
Who Provides Local Services?.....	28
Workforce Investment Act (WIA) .....	175
Yolo County Organizational Chart.....	32
YoloLINK (see Library) .....	87
YONET-Special Investigation.....	114