

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>	Occasionally required by state law or by an initiative, it requires the county to maintain a designated base level of spending, usually in order to receive additional revenues.
<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 Administrator's Office to expend/incure 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>XTO (Extra Time Off)</u>	The program allows County employees to purchase additional time off (up to 80 hours), in excess of vacation, floating holiday, and compensatory time, without loss of benefits.
<u>Salaries & 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 & 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 2008-09

APPENDIX B

Item #	Department	Budget Unit	Description	Qty	Revenue Source	Unit Cost	Total
1	Community Health	501-1	Nightingale-web based application	1	ACO	\$18,000	\$18,000
2	District Attorney-YONET	205-3	Sedan	3	Department	\$33,000	\$99,000
3	District Attorney-Child Abduct	205-5	Sedan	1	Department	\$31,613	\$31,613
4	General Service-Reprograph	160-1	Offset Printing - computer to plate	1	ACO	\$37,000	\$37,000
5	General Services-Facilities	130-3	Forklift	1	ACO	\$27,126	\$27,126
6	General Services-Facilities	130-3	Small dump truck	1	ACO	\$33,000	\$33,000
7	General Services-Facilities	130-3	3/4 ton pickup	2	ACO	\$19,412	\$38,824
8	General Services-Fleet	140-1	Diagnostic software/hardware	1	Fleet	\$17,530	\$17,530
9	Information Technology	156-1	Replacement van	1	ACO	\$20,000	\$20,000
10	Information Technology	156-1	LANDesk upgrade	1	ACO	\$55,000	\$55,000
11	Information Technology	156-1	Servers, mid range	3	ACO	\$7,000	\$21,000
12	Information Technology	156-1	Servers, high range	2	ACO	\$11,000	\$22,000
13	Information Technology	156-1	PGP Software	1	ACO	\$12,000	\$12,000
14	Information Technology	156-1	Servers, high range	3	ACO	\$12,000	\$36,000
15	Information Technology	156-1	Airphoto update	1	ACO	\$10,000	\$10,000
10	Library	605-1	Floating collections module	1	Library	\$5,400	\$5,400
11	Library	605-1	Wireless printing	1	Library	\$7,958	\$7,958
12	Library	605-1	E-commerce	1	Library	\$20,000	\$20,000
13	Library	605-1	ScanEze sensitizer/desensitizer	1	Library	\$6,785	\$6,785
14	Library	605-1	Theft detection system	1	Library	\$18,000	\$18,000
15	Planning & Public Wks	194-1	Scale house ticket automation	1	Sanitation	\$60,000	\$60,000
16	Planning & Public Wks	194-1	GPS survey equipment	1	Sanitation	\$35,000	\$35,000
17	Planning & Public Wks	194-1	SCADA system software upgrade	1	Sanitation	\$17,000	\$17,000
18	Planning & Public Wks	194-1	New 4WD pickup truck	1	Sanitation	\$30,000	\$30,000
19	Planning & Public Wks	194-1	New 4WD SUV	1	Sanitation	\$20,000	\$20,000
20	Planning & Public Wks	194-1	Electric 4WD Vehicle	1	Sanitation	\$15,000	\$15,000
21	Planning & Public Wks	194-1	Gas analyzer	1	Sanitation	\$27,000	\$27,000
22	Planning & Public Wks	194-1	Backup leachate pumps	2	Sanitation	\$10,000	\$20,000
23	Planning & Public Wks	194-1	Backup gas flow meters	2	Sanitation	\$5,000	\$10,000
24	Planning & Public Wks	194-1	Backup flow meters for pumps	3	Sanitation	\$5,000	\$15,000

Equipment List 2008-09

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Item #	Department	Budget Unit	Description	Qty	Revenue Source	Unit Cost	Total
25	Planning & Public Wks	299-1	Sign truck auger	1	Roads	\$15,000	\$15,000
26	Planning & Public Wks	299-1	185 CFM compressor	1	Roads	\$16,000	\$16,000
27	Planning & Public Wks	299-1	24-ton equipment trailer	1	Roads	\$24,000	\$24,000
28	Planning & Public Wks	299-1	Cat asphalt roller	1	Roads	\$45,000	\$45,000
29	Planning & Public Wks	299-1	Grader	1	Roads	\$220,000	\$220,000
30	Planning & Public Wks	299-1	Install hot box	1	Roads	\$65,000	\$65,000
31	Planning & Public Wks	299-1	Main line paint truck	1	Roads	\$275,000	\$275,000
32	Planning & Public Wks	299-1	Ford Escape 4WD	2	Roads	\$20,000	\$40,000
33	Planning & Public Wks	299-1	F-350 flat bed truck 4WD	2	Roads	\$35,000	\$70,000
34	Planning & Public Wks	299-1	Ford Escape	3	Roads	\$20,000	\$60,000
35	Planning & Public Works	297-1	Vehicle 4x4	1	ACO	\$18,000	\$18,000
36	Probation	261-4	Replacement van	2	ACO	\$24,000	\$48,000
37	Sheriff-Animal Control	280-1	Ford F250 Cab & Chassis w/ 8' bed	1	Department	\$27,000	\$27,000
38	Sheriff-Animal Control	280-1	Replacement server	1	Department	\$15,000	\$15,000
39	Sheriff-Boat Patrol	250-5	Pursuit vehicle	1	Grant	\$45,000	\$45,000
40	Sheriff-Civil	240-2	Livescan machine	1	Department	\$30,000	\$30,000
41	Sheriff-Civil	240-2	Replacement vehicle	1	Department	\$39,000	\$39,000
42	Sheriff-Coroner	286-1	Server for Sirron digital photos	1	ACO	\$12,000	\$12,000
43	Sheriff-Detention	250-9	Tiburon servers	2	ACO	\$15,000	\$30,000
44	Sheriff-Patrol	250-7	Patrol vehicle	2	Tribal	\$39,000	\$78,000
45	Sheriff-Patrol	250-7	Patrol vehicle	2	ACO/DIF	\$39,000	\$78,000
46	Sheriff-Patrol	250-7	Patrol vehicle cameras	3	ACO	\$6,500	\$19,500
47	Sheriff-Patrol	250-7	Patrol vehicle	4	ACO	\$39,000	\$156,000
48	Stephens-Davis Libr Project	605-5	Tel/data systems equipment (server)	1	Davis Library	\$20,000	\$20,000
49	Stephens-Davis Libr Project	605-5	Video projector & smart podium	1	Davis Library	\$30,000	\$30,000
50	Stephens-Davis Libr Project	605-5	Self checkout machine w/e-commerce	5	Davis Library	\$20,000	\$100,000
51	West Sac Library Project	135-4	Tel/data systems equipment (server)	1	Winters Library	\$20,000	\$20,000
52	West Sac Library Project	135-4	Book theft detection system	1	Winters Library	\$22,000	\$22,000
53	West Sac Library Project	135-4	Video projector/smart podium	1	Winters Library	\$40,000	\$40,000
54	West Sac Library Project	135-4	Self checkout machine w/e-commerce	3	Winters Library	\$22,000	\$66,000

Equipment List 2008-09

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Item #	Department	Budget Unit	Description	Qty	Revenue Source	Unit Cost	Total
55	Winters Library Project	135-2	Copier w/ ATM pay point	1	Winters Library	\$10,000	\$10,000
56	Winters Library Project	135-2	Microfilm reader/printer	1	Winters Library	\$10,000	\$10,000
57	Winters Library Project	135-2	ScanEze sensitizer/desensitizer	1	Winters Library	\$6,785	\$6,785
58	Winters Library Project	135-2	Book theft detection system	1	Winters Library	\$22,000	\$22,000
59	Winters Library Project	135-2	Audio visual mobile equipment rack	1	Winters Library	\$6,500	\$6,500
60	Winters Library Project	135-2	Video projectors	2	Winters Library	\$5,000	\$10,000
61	Winters Library Project	135-2	Self checkout machine w/e-commerce	2	Winters Library	\$22,000	\$44,000

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Agriculture Department				
Chief Deputy Ag Commissioner	2	2	2	\$6,109 - \$7,426
Agricultural & Standard Sp IV	8	8	8	\$4,206 - \$5,112
Agricultural & Standards Tech	3	3	3	\$2,824 - \$3,432
Office Support Specialist	1	1	1	\$2,744 - \$3,335
Administrative Assistant	1	1	1	\$3,177 - \$3,862
Administrative Clerk I - 1	1	1	1	\$2,139 - \$2,600
Ag Comm & Sealer of Weights	1	1	1	\$7,046 - \$8,564
Salary Savings				-\$19,267
Work Comp and Unemployment				\$12,500
Overtime				\$3,000
Extra Help				\$60,000
Bilingual				\$1,352
Total	17	17	17	
Alcohol, Drug and Mental Health Department				
<u>Alcohol & Drug</u>				
Administrative Clerk II	3	0	0	\$2,323 - \$2,823
Administrative Serv Analyst	1	0	0	\$4,214 - \$5,122
Alcohol, Drug & MH Spec II	17	0	0	\$2,671 - \$3,247
Alcohol, Drug and MH Prog Coor	3	0	0	\$4,229 - \$5,140
Clinician II	3	0	0	\$4,198 - \$5,102
Outreach Specialist II	3	0	0	\$3,475 - \$4,224
Supervising Clinician	1	0	0	\$4,674 - \$5,682
Salary Transfer				\$1,001,826
Total	31	0	0	
<u>Mental Health</u>				
Account Clerk III	6	5	5	\$2,546 - \$3,094
Accountant	3	2	2	\$3,852 - \$4,682
Administrative Clerk I - IV	15	16	16	\$2,139 - \$3,513
Administrative Serv Analyst	6	6	6	\$4,214 - \$5,122
Alcohol, Drug and MH Prog Coor	0	4	4	\$4,229 - \$5,140
Alcohol, Drug and MH Program Manager	0	1	1	\$5,160 - \$6,272
Alcohol, Drug and MH Spec I - II	11.5	21.5	21.5	\$2,375 - \$3,247
Business Services Officer	1	1	1	\$5,936 - \$7,216
Business Services Supervisor	1	1	1	\$3,269 - \$3,973
Chief Deputy Director of ADMH	1	0	0	\$7,052 - \$8,572
Clinical Program Manager	1	1	1	\$5,788 - \$7,035
Clinical Psychologist II	0.5	0	0	\$4,769 - \$5,796
Clinician I/II	40.5	19	19	\$3,827 - \$5,102

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Alcohol, Drug and Mental Health Department (cont.)				
<u>Mental Health (cont.)</u>				
Dept. IS Coordinator	1	0	0	\$4,765 - \$5,792
Deputy Director-ADMH Clinical	1	1	1	\$6,529 - \$7,936
Deputy Director-ADMH Fiscal	1	1	1	\$6,100 - \$7,414
Deputy Director-ADMH Ops	1	1	1	\$6,529 - \$7,936
Director of Alcohol, Drug & MH	1	1	1	\$8,066 - \$9,804
Nurse Practitioner	2	2	1.5	\$5,819 - \$7,074
Office Support Specialist	2	2	2	\$2,744 - \$3,335
Outreach Specialist II	0	3	3	\$3,475 - \$4,224
Psychiatric Health Spec. II	5.5	5	5	\$3,330 - \$4,049
Psychiatrist-Board Cert. - 2	5	6	5.68	\$12,105 - \$14,714
Psychiatrist-Med. Director - 2	1	1	1	\$12,709 - \$15,448
Quality Mgmt/Data Admin	1	1	1	\$6,004 - \$7,298
Secretary III	1	0	0	\$2,892 - \$3,515
Secretary to the Director - Sup	1	1	1	\$3,606 - \$4,383
Senior Accounting Technician	3	2	2	\$3,202 - \$3,892
Senior Administrative Serv Analyst	1	1	1	\$4,721 - \$5,738
Senior Staff Nurse	2	2	2	\$5,057 - \$6,148
Social Worker	1	1	1	\$3,176 - \$3,861
Staff Development Manager	1	1	1	\$5,835 - \$7,093
Supervising Clin/Psychologist	8	9	9	\$5,269 - \$6,404
Other Personnel Costs				\$135,728
Salary Savings				-\$759,638
Salary Transfer				-\$4,274,104
Total	126	118.5	117.68	
<u>Mental Health Services Act</u>				
Administrative Clerk I - II	3	0	0	\$2,139 - \$2,823
Administrative Serv Analyst	1	0	0	\$4,214 - \$5,122
Alcohol, Drug and MH Prog Coor	2	0	0	\$4,229 - \$5,140
Alcohol, Drug and MH Program Manager	1	0	0	\$5,160 - \$6,272
Alcohol, Drug and MH Spec I - II	10	0	0	\$2,375 - \$3,247
Clinician I - II	2	0	0	\$3,827 - \$5,102
Psychiatrist-Board Elig - 2	1	0	0	\$11,006 - \$13,378
Supervising Clinician	3	0	0	\$4,674 - \$5,682
Salary Transfer				\$3,272,278
Total	23	0	0	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Assessor Department				
Administrative Serv Analyst	1	1	1	\$4,214 - \$5,122
Appraiser I - III	7	7	7	\$3,345 - \$5,031
Assessment Office Spec. I - III	10	10	10	\$2,212 - \$3,359
Assessor	1	1	1	\$10,622 - \$10,622
Cadastral Drafting Technician	1	1	1	\$2,634 - \$3,201
Chief Deputy County Assessor	2	2	2	\$6,530 - \$7,938
Senior Appraiser	3	3	3	\$4,645 - \$5,646
Senior Assessment Technician	2	2	2	\$3,191 - \$3,880
Senior Auditor-Appraiser	2	2	2	\$4,645 - \$5,646
Senior Cadastral Drafting Tech	1	1	1	\$3,007 - \$3,655
Other Personnel Costs				\$26,453
Salary Savings				-\$42,041
Total	30	30	30	
Auditor-Controller/Treasurer-Tax Collector				
Account Clerk III	3	3	3	\$2,546 - \$3,094
Accountant	1	1	1	\$3,852 - \$4,682
Accountant-Auditor I - Conf.	1	1	1	\$3,549 - \$4,313
Administrative Clerk I - II	1	1	1	\$2,139 - \$2,823
Assistant Auditor-Controller	1	1	1	\$6,929 - \$8,422
Auditor II	1	1	1	\$3,864 - \$4,697
Auditor-Controller	1	1	1	\$11,016 - \$11,016
Manager of Internal Audits	1	1	1	\$6,293 - \$7,649
Manager, Cost Acct. & Budget	1	1	1	\$6,246 - \$7,592
Manager, General Accounting	1	1	1	\$6,246 - \$7,592
Revenue Collections Specialist I-II	1	1	1	\$2,649 - \$3,595
Senior Accountant	4	4	4	\$4,399 - \$5,348
Senior Accountant - Conf.	1	1	1	\$4,444 - \$5,401
Senior Accounting Tech - Conf	1	1	1	\$3,215 - \$3,908
Senior Accounting Technician	9	9	8	\$3,202 - \$3,892
Senior Auditor	1	1	1	\$4,840 - \$5,883
Sup. Revenue Collections Officer	1	1	1	\$3,958 - \$4,811
Treasury Specialist	1	1	1	\$3,852 - \$4,682
Other Personnel Costs				\$45,969
Salary Savings				-\$64,554
Total	31	31	30	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Board of Supervisors and County Administrator				
<u>County Administration</u>				
Administrative Management Analyst	1	1	1	\$4,946 - \$6,012
Assistant Supervisors Deputy	5	5	5	\$3,178 - \$3,863
Asst. County Administrator	1	1	1	\$10,072 - \$12,243
Board Clerk I/II/III	3	3	3	\$2,980 - \$3,898
Board of Supervisors	5	5	5	\$4,917 - \$4,917
Chief Budget Analyst	1	1	1	\$7,471 - \$9,081
Clerk of the Board of Supervisors	1	1	1	\$6,138 - \$7,460
Communications Officer	1	1	1	\$6,324 - \$7,687
County Administrator	1	1	1	\$17,398 - \$17,398
Deputy County Administrator	1	1	1	\$9,116 - \$11,082
Executive Assistant to County	1	1	1	\$4,563 - \$5,547
Manager of Economic Res Dev	1	1	1	\$7,984 - \$9,704
Manager of Intergovernmental Affairs	1	1	1	\$7,984 - \$9,704
Principal Management Analyst	5	3	2	\$6,791 - \$8,255
Secretary II/III - Conf.	3	2	2	\$2,620 - \$3,529
Senior Deputy Clerk of the Board	1	0	0	\$3,607 - \$4,384
Supervisors Deputy	5	5	5	\$3,916 - \$4,761
Support from staff in LAFCO				\$50,000
Other Personnel Costs				\$56,408
Salary Savings				-\$152,203
Salary Transfer				-\$15,760
Total	37	33	32	
<u>Community Development Block Grants</u>				
Senior Management Analyst	1	1	1	\$5,330 - \$6,480
Other Personnel Costs				\$1,650
Salary Transfer				\$15,760
Total	1	1	1	
<u>Local Agency Formation Commission</u>				
Board Clerk III	1	1	1	\$3,207 - \$3,898
LAFCO Executive Officer	1	1	1	\$7,091 - \$8,619
Principal Management Analyst	1	1	1	\$6,791 - \$8,255
Workers Comp and Unemployment				\$1,500
Extra Help				\$1,500
Total	3	3	3	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Board of Supervisors and County Administrator (cont.)				
<u>Office of Emergency Services</u>				
Administrative Clerk II	1	1	1	\$2,323 - \$2,823
Emergency Services Manager	1	1	1	\$6,822 - \$8,292
Emergency Services Planner	1	1	1	\$5,175 - \$6,291
Other Personnel Costs				\$1,522
Salary Savings				-\$8,853
Total	3	3	3	
<u>Tribal Relations Office</u>				
County-Tribe Coordinator	1	1	1	\$6,324 - \$7,687
Secretary II - Conf.	0	1	1	\$2,620 - \$3,185
Other Personnel Costs				\$1,599
Payouts				\$2,000
Total	1	2	2	
Child Support Services				
Administrative Clerk I - II	19	14	13	\$2,139 - \$2,823
Administrative Serv Analyst	2	0	0	\$4,214 - \$5,122
Asst. Dir of Child Support Serv	1	0	0	\$6,206 - \$7,543
Business Services Manager	2	2	2	\$5,168 - \$6,281
Business Services Supervisor	1	1	1	\$3,269 - \$3,973
Child Support Assistant	1	0	0	\$2,440 - \$2,966
Child Support Attorney IV/V	3	3	3	\$7,506 - \$9,123
Child Support Officer I/II	31	32	31.9	\$2,778 - \$3,768
Child Support Ombudsperson	1	1	1	\$3,874 - \$4,709
Child Support Program Manager	1	1	1	\$4,783 - \$5,814
Director of Child Support Serv	1	1	1	\$9,421 - \$11,451
Senior Accounting Technician	1	0	0	\$3,202 - \$3,892
Senior Child Support Officer	8	8	8	\$3,369 - \$4,095
Supervising Child Support Off	5	5	5	\$3,874 - \$4,709
Technical Support Spec. III	1	1	1	\$4,179 - \$5,079
Work Comp and Unemployment				\$31,000
Total	78	69	67.9	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Cooperative Extension				
Administrative Assistant	1	1	1	\$3,177 - \$3,862
Administrative Clerk I - II	1	1	1	\$2,139 - \$2,823
Cooperative Extension Asst.	2	2	2	\$3,046 - \$3,702
Office Support Specialist	1	1	1	\$2,744 - \$3,335
Salary Savings				-\$13,346
Work Comp/Unemployment/Other				\$29,325
Total	5	5	5	
County Clerk-Recorder				
<u>Administration</u>				
Administrative Assistant	1	1	1	\$3,177 - \$3,862
Assistant Clerk-Recorder	2	2	2	\$4,580 - \$5,566
Asst. to the Co Clerk/Recorder	1	1	1	\$4,580 - \$5,566
Chief Deputy Clerk/Recorder	1	1	1	\$5,851 - \$7,113
County Clerk-Recorder	1	1	1	\$8,834 - \$8,834
Data Services Coordinator/Prog	1	1	1	\$3,527 - \$4,286
Dept. IS Coordinator	1	1	1	\$4,765 - \$5,792
Overtime				\$16,000
Work Comp and Unemployment				\$1,733
Total	8	8	8	
<u>Elections</u>				
Administrative Assistant	1	1	1	\$3,177 - \$3,862
Administrative Clerk I - II	1	1	1	\$2,319 - \$2,823
Elections Aide	1	1	1	\$1,873 - \$2,276
Elections Technician	1	1	1	\$2,509 - \$3,049
Senior Elections Technician	1	1	1	\$2,812 - \$3,419
Supervising Elections Tech	1	1	1	\$3,036 - \$3,690
Work Comp and Unemployment				\$6,537
Extra Help				\$20,000
Overtime				\$20,000
Salary Savings				-\$22,145
Total	6	6	6	
<u>Recorder</u>				
Accounting Technician	1	0	0	\$2,911 - \$3,540
Clerk-Recorder Supp Spec II	5	5	5	\$3,191 - \$3,880
Clerk-Recorder Technician II	8	6	6	\$2,742 - \$3,333
Secretary III	1	0	0	\$2,892 - \$3,515
Supervising Clerk-Recorder	1	1	1	\$3,536 - \$4,299

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
County Clerk-Recorder (cont.)				
<u>Recorder (cont.)</u>				
Work Comp and Unemployment				\$11,607
Benefit Cashout				\$1,750
Employee Salary Transfer				-\$105,232
Overtime				\$500
Salary Savings				-\$9,756
Total	16	12	12	
County Counsel				
Asst. County Counsel	1	1	1	\$10,549 - \$12,823
County Counsel	1	1	1	\$15,450 - \$15,450
Legal Administrative Assistant	1	1	1	\$3,991 - \$4,852
Secretary - County Counsel	1	1	1	\$3,355 - \$4,078
Secretary III - Conf.	1	1	1	\$2,904 - \$3,529
Senior Deputy Co. Counsel	6	6	5.5	\$8,117 - \$9,866
Other Personnel Costs				\$23,500
Salary Savings				-\$25,240
Total	11	11	10.5	
District Attorney				
<u>Child Abduction</u>				
DA Investigator II	1	1	1	\$4,883 - \$5,935
Deputy District Attorney I-V	1	1	1	\$4,222 - \$10,670
District Attorney Enforce Off	1	1	1	\$3,797 - \$4,615
Legal Secretary II				\$2,726 - \$3,313
Other Personnel Costs				\$10,487
Total	3	3	3	
<u>Criminal Prosecution</u>				
Accounting Technician	1	1	1	\$2,911 - \$3,540
Administrative Serv Analyst	1	1	1	\$4,214 - \$5,122
Asst. Chief Deputy Dist. Atty.	2	2	2	\$9,657 - \$11,738
Business Services Manager	1	1	1	\$5,168 - \$6,281
Business Services Supervisor	1	1	1	\$3,269 - \$3,973
Chief DA Investigator	1	1	1	\$6,616 - \$8,042
Chief Deputy Dist. Attorney	1	1	1	\$10,623 - \$12,913
Chief of Finance and Administration	1	1	1	\$6,278 - \$7,631
DA Confidential Secretary	1	1	1	\$3,379 - \$4,107
DA Investigator II	15	12	12	\$4,883 - \$5,935
DA Lieutenant	4	4	4	\$5,459 - \$6,636

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
District Attorney (cont.)				
<u>Criminal Prosecution (cont.)</u>				
Departmental IT Manager	1	1	1	\$6,178 - \$7,510
Deputy District Attorney I-V	23	22	22	\$4,222 - \$10,670
District Attorney	1	1	1	\$14,091 - \$14,091
District Attorney Enforce Off	6	4	4	\$3,797 - \$4,615
Information Technology Asst.	1	1	1	\$3,100 - \$3,768
Legal Secretary II	20	20	19	\$2,726 - \$3,313
Office Support Specialist	1	1	1	\$2,744 - \$3,335
Senior Accountant	1	1	1	\$4,399 - \$5,348
Sr. Deputy Probation Officer	1	1	1	\$4,250 - \$5,166
Supervising Legal Secretary	2	2	2	\$3,306 - \$4,018
Extra Help				\$26,071
Other Personnel Costs				\$55,243
Overtime				\$21,915
Salary Savings				-\$51,638
Total	86	80	79	
<u>Criminal Prosecution Grants</u>				
DA Investigator II	2	2	2	\$4,883 - \$5,935
Deputy District Attorney IV	2	2	8	\$7,506 - \$9,123
Deputy District Attorney V	7	7	1	\$8,778 - \$10,670
Senior Social Worker	1	1	1	\$3,626 - \$4,407
Extra Help				\$85,069
Overtime				\$65,684
Other Personnel Costs				\$15,513
Salary Savings				-\$8,342
Total	12	12	12	
<u>Insurance Fraud Grants</u>				
DA Enforcement Officer	1	1	1	\$3,797 - \$4,615
DA Investigator II	1	1	1	\$4,883 - \$5,935
Other Personnel Costs				\$9,344
Total	2	2	2	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
District Attorney (cont.)				
<u>Multi-Disciplinary Interview Center</u>				
DA Enforcement Officer	1	1	1	\$3,797 - \$4,615
DA Investigator II	1	1	0	\$4,883 - \$5,935
Social Worker	1	1	1	\$3,176 - \$3,861
Other Personnel Costs				\$16,858
Salary Transfer				\$19,323
Total	3	3	2	
 <u>Special Investigations (YoNET)</u>				
District Attorney Enforcement Officer	2	2	2	\$3,797 - \$4,615
Other Personnel Costs				\$3,779
Total	2	2	2	
 <u>Victim Witness</u>				
Legal Secretary II	1	1	1	\$2,726 - \$3,313
Senior Social Worker	1	1	1	\$3,626 - \$4,407
Senior Victim Witness Prog Ast	1	1	0	\$3,254 - \$3,955
Victim Witness Program Asst.	2	2	2	\$2,851 - \$3,466
Victim Witness Program Manager	1	1	1	\$4,317 - \$5,248
Other Personnel Costs				\$8,502
Salary Savings				-\$4,060
Total	6	6	5	
 Employment and Social Services				
<u>Administration of Public Assistance and Support</u>				
Accountant	1	1	1	\$3,852 - \$4,682
Accountant-Auditor I	4	4	3	\$3,514 - \$4,272
Administrative Assistant	5	5	5	\$3,177 - \$3,862
Administrative Clerk II	25	25	25	\$2,323 - \$2,823
Administrative Clerk IV	1	1	1	\$2,890 - \$3,513
Administrative Hearings Off	2	2	2	\$3,665 - \$4,454
Administrative Serv Analyst	29	29	27	\$4,214 - \$5,122
Asst. Director of Emp & SS	3	3	3	\$6,905 - \$8,394
Career Development Instructor	2	2	2	\$3,778 - \$4,592
Chief Asst. Director of Emp	1	1	1	\$7,596 - \$9,234
Chief Financial Officer, DESS	1	1	1	\$6,531 - \$7,939
Departmental HR Coordinator	1	1	1	\$4,750 - \$5,774
Director of Employment and SS	1	1	1	\$9,610 - \$11,682
Emp & SS Division Manager	9	9	9	\$6,277 - \$7,630
Employment & SS Program Sup.	23	23	23	\$4,049 - \$4,921

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Employment and Social Services (cont.)				
<u>Administration of Public Assistance and Support (cont.)</u>				
Facilities Services Coord	1	1	1	\$3,575 - \$4,346
Home Care Specialist	1	1	1	\$2,577 - \$3,132
Office Support Specialist	20	20	18	\$2,744 - \$3,335
Public Assistance Spec III-IEVS	3	3	2	\$3,641 - \$4,426
Public Asst Specialist I-II-III	104	104	98	\$2,673 - \$4,175
Secretary III	4	4	4	\$2,892 - \$3,515
Secretary to the Dir.-Sup	1	1	1	\$3,606 - \$4,383
Senior Accountant	3	3	3	\$4,399 - \$5,348
Senior Accounting Technician	11	11	11	\$3,202 - \$3,892
Senior Admin Services Analyst	3	3	3	\$4,721 - \$5,738
Senior Employment Specialist	23	23	23	\$3,626 - \$4,407
Senior Social Worker	35	35	32	\$3,626 - \$4,407
Senior Storekeeper	1	1	1	\$2,886 - \$3,508
Social Services Assistant	6	6	6	\$2,198 - \$2,671
Social Worker Practitioner	37	37	36	\$4,102 - \$4,985
Social Worker Supervisor I - II	9	9	9	\$4,049 - \$5,531
Storekeeper	2	2	2	\$2,621 - \$3,187
Support Services Supervisor	1	1	0	\$3,763 - \$4,574
Vacant Position Savings				-\$398,246
Extra Help				\$41,613
Overtime				\$200,000
Salary Savings				-\$309,253
Salary Transfer Reimbursement				-\$1,403,657
Work Comp and Unemployment				\$203,468
Total	373	373	356	

Community Services Block Grant

Salary Transfer \$58,325

Workforce Investment Act

Salary Transfer \$1,290,953

General Services

Administration

Accountant-Auditor I	1	1	1	\$3,514 - \$4,272
Business Services Officer	1	1	1	\$5,936 - \$7,216
Deputy Director of General Services	1	1	1	\$7,548 - \$9,174
Director of General Services	1	1	1	\$8,374 - \$10,180
Secretary to the Dir.-Nonsup	1	1	1	\$3,395 - \$4,127

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
General Services (cont.)				
<u>Administration (cont.)</u>				
Senior Accounting Technician	1	0	0	\$3,202 - \$3,892
Other Personnel Costs				\$28,840
Salary Savings				-\$20,547
Total	6	5	5	
 <u>Airport</u>				
Airport Operations Manager	1	1	1	\$5,834 - \$7,092
Other Personnel Costs				\$1,178
Salary Transfer				\$20,000
Total	1	1	1	
 <u>Facilities Operations and Maintenance</u>				
Account Clerk III	1	1	1	\$2,546 - \$3,094
Building Craftsmechanic III	10	10	10	\$3,413 - \$4,149
Building Services Attendant	1	1	1	\$2,421 - \$2,942
Facilities Services Coord	1	1	1	\$3,575 - \$4,346
Lead Building Craftsmechanic	1	1	1	\$3,583 - \$4,355
Parks & Grounds Maint. Wk III	1	1	1	\$3,006 - \$3,654
Project Manager	2	2	2	\$4,522 - \$5,496
Supervising Building Craftmech	1	1	1	\$3,969 - \$4,824
Benefit Cashout				\$21,135
Other Personnel Costs				\$77,949
Overtime				\$15,000
Salary Savings				-\$62,740
Standby Pay				\$14,000
Total	18	18	18	
 <u>Fleet Services</u>				
Auto & Heavy Equipment Mech	1	1	1	\$3,412 - \$4,148
Fleet Services Manager	1	1	1	\$5,834 - \$7,092
Fleet Services Operations Coor	1	1	1	\$3,249 - \$3,949
Fleet Services Technician	1	1	1	\$2,621 - \$3,187
Heavy Equipment Mechanic	1	1	1	\$3,456 - \$4,201
Senior Accounting Technician	0	1	1	\$3,202 - \$3,892
Shop Supervisor	1	1	1	\$3,949 - \$4,800
Benefit Cashout				\$37,760
Other Personnel Costs				\$42,750
Salary Savings				-\$11,784
Total	6	7	7	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
General Services (cont.)				
<u>Purchasing</u>				
Administrative Clerk II	1	1	1	\$2,323 - \$2,823
Buyer II	2	2	2	\$3,381 - \$4,110
Lead Buyer	1	1	1	\$4,068 - \$4,944
Manager of Purchasing Services	1	1	1	\$5,498 - \$6,683
Other Personnel Costs				\$11,720
Salary Savings				-\$13,795
Salary Transfer				\$2,333
Total	5	5	5	
<u>Reprographics</u>				
County Printer	1	1	1	\$2,401 - \$2,918
Courier-Clerk	1.63	1.63	1.63	\$2,007 - \$2,439
Graphic Arts/Courier Supervisor	1	1	1	\$3,358 - \$4,081
Other Personnel Costs				\$2,492
Salary Savings				-\$5,945
Total	3.63	3.63	3.63	
Health				
<u>Children's Medical Services</u>				
Accounting Technician	1	1	1	\$2,911 - \$3,540
Administrative Clerk II	1	1	1	\$2,323 - \$2,823
Administrative Serv. Analyst	0.5	0.5	0.5	\$4,214 - \$5,122
Children Services Elig Spec II	2	1	1	\$2,704 - \$3,287
Children Services Elig Supervisor	1	1	1	\$3,231 - \$3,928
Comm. Health Asst. II	1	1	1	\$2,451 - \$2,980
Health Dept Program Manager	1	1	1	\$5,041 - \$6,128
Office Support Specialist	1	1	1	\$2,744 - \$3,335
Physical Therapist	2.5	2	2	\$7,170 - \$8,715
Senior Public Health Nurse	6	4	4	\$5,385 - \$6,546
Supervising Phys/Occ Therapist	1	1	1	\$7,887 - \$9,587
Supervising Pub Health Nurse	1	1	1	\$5,385 - \$6,546
Therapy Aide	1	1	1	\$2,744 - \$3,335
Other Personnel Costs				\$6,619
Salary Transfer				\$75,015
Total	20	16.5	16.5	
<u>Community Health</u>				
Administrative Assistant	1	1	1	\$3,177 - \$3,862
Administrative Clerk II	4	4	4	\$2,323 - \$2,823

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Health (cont.)				
<u>Community Health (cont.)</u>				
Administrative Clerk III	1	1	1	\$2,605 - \$3,167
Administrative Clerk IV	1	1	1	\$2,890 - \$3,513
Administrative Serv Analyst	3	2	2	\$4,214 - \$5,122
Asst. Dir of Public Health Nur	2	1	1	\$6,396 - \$7,775
Business Services Supervisor	1	1	1	\$3,269 - \$3,973
Chief of Public Health Lab Ser	1	1	1	\$6,041 - \$7,343
Comm. Health Asst. II	9.6	9.6	9.35	\$2,451 - \$2,980
Compliance Officer	1	0	0	\$4,888 - \$5,941
Department Director/Health Off	1	1	1	\$11,677 - \$14,194
Deputy Dir/Health Fiscal	1	1	1	\$6,173 - \$7,503
Deputy Dir/Health Programs	1	1	1	\$6,173 - \$7,503
Director of Public Health Nurs	1	1	1	\$6,883 - \$8,365
Facilities Services Coord	0	1	1	\$3,575 - \$4,346
Health Dept Program Manager	1	1	0	\$5,041 - \$6,128
Health Educator	2	2	1.8	\$3,950 - \$4,802
Health Program Coordinator	5	5	3.6	\$4,800 - \$5,835
Laboratory Technician	0.6	0.6	0.6	\$2,640 - \$3,210
Lactation/Breastfeeding Coord.	1	1	1	\$3,549 - \$4,313
Lead Vital Statistics Tech.	1	1	1	\$2,742 - \$3,333
Office Support Specialist	1	2	1	\$2,744 - \$3,335
Outreach Specialist II	10	10	8.35	\$3,475 - \$4,224
Physician	1	1	1	\$9,250 - \$11,244
Public Health Epidemiologist	2	1	1	\$4,892 - \$5,947
Public Health Microbiolog. II	1.5	1	0.6	\$4,171 - \$5,070
Public Health Nutritionist	2	2	1.6	\$3,701 - \$4,498
Public Health Prep Manager	2	1	1	\$6,129 - \$7,450
Secretary II	1	1	1	\$2,610 - \$3,173
Secretary to the Dir.-Nonsup	1	1	1	\$3,395 - \$4,127
Senior Comm. Health Asst.	4	4	1.9	\$2,684 - \$3,262
Senior Public Health Nurse	12	10	8.9	\$5,385 - \$6,546
Senior Staff Nurse	1	0	0	\$5,057 - \$6,148
Supervising Pub Health Nurse	2	2	2	\$5,811 - \$7,063
Technical Support Spec. I - III	1	1	1	\$3,566 - \$5,079
Other Personnel Costs				\$29,661
Salary Transfer				-\$140,920
Total	80.7	74.2	64.7	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Health (cont.)				
<u>Environmental Health</u>				
Administrative Clerk II	2	2	2	\$2,323 - \$2,823
Administrative Clerk IV	1	1	1	\$2,890 - \$3,513
Director of Environmental Hlth	1	1	1	\$7,869 - \$9,564
Environmental Health Mgr.	1	0	0	\$6,059 - \$7,365
Environmental Health Spec. III	9	9	8	\$4,743 - \$5,765
Hazardous Materials Spec. III	9	9	8	\$4,743 - \$5,765
Office Support Specialist	2	2	2	\$2,744 - \$3,335
Supervising Env. Health Spec.	1	1	1	\$5,176 - \$6,292
Supervising Haz Mat Spec.	1	1	1	\$5,176 - \$6,292
Other Personnel Costs				\$44,635
Salary Transfer				-\$10,229
Standby Pay				\$16,000
Total	27	26	24	
<u>Indigent Healthcare</u>				
Administrative Assistant	0	0	0	\$3,177 - \$3,862
Comm. Health Asst. II	1.5	0	0	\$2,451 - \$2,980
Department Director/Health Off	0	0	0	\$11,677 - \$14,194
Deputy Director - Medical Services	1	1	1	\$6,173 - \$7,503
Facilities Services Coord	1	0	0	\$3,575 - \$4,346
Health Dept Program Manager	1	1	1	\$5,041 - \$6,128
Office Support Specialist	1	0	0	\$2,744 - \$3,335
Senior Accounting Technician	1	1	1	\$3,202 - \$3,892
Sr. Administrative Services Analyst	1	1	1	\$4,721 - \$5,738
Other Personnel Costs				\$3,262
Salary Savings				-\$62,803
Salary Transfer				\$78,014
Total	7.5	4	4	
Human Resources				
Administrative Clerk II - Conf.	1	1	1	\$2,332 - \$2,835
Director of Human Resources	1	1	1	\$8,374 - \$10,180
HR Recruiting Specialist	1	1	0	\$5,532 - \$6,724
Human Resources Manager	3	3	3	\$6,345 - \$7,712
Personnel Assistant	3	4	4	\$3,597 - \$4,372
Principal Personnel Analyst	1	1	1	\$6,017 - \$7,314
Risk Manager/Safety Officer	1	1	1	\$6,601 - \$8,024
Secretary III - Conf.	1	1	1	\$2,904 - \$3,529
Senior Personnel Analyst	3	2	1	\$5,532 - \$6,724

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Human Resources (cont.)				
Other Personnel Costs				\$18,760
Salary Savings				-\$52,276
Salary Transfer				-\$139,585
Total	15	15	13	
Information Technology				
<u>Information Technology Administration</u>				
Administrative Clerk II	1	1	1	\$2,323 - \$2,823
Business Services Manager	1	1	1	\$5,168 - \$6,281
Database Administrator	1	1	1	\$6,486 - \$7,884
Departmental IT Manager	1	1	1	\$6,178 - \$7,510
Director of Information Technology	1	1	1	\$8,374 - \$10,180
GIS Coordinator	1	1	1	\$4,599 - \$5,590
GIS Specialist II	1	1	1	\$3,890 - \$4,728
Information Security Officer	1	1	1	\$6,553 - \$7,965
Information Technology Manager	4	4	4	\$7,208 - \$8,760
Internet Systems Specialist	2	2	2	\$5,776 - \$7,020
Network Systems Specialist III	1	1	1	\$6,149 - \$7,474
Programmer Analyst II	2	2	2	\$4,474 - \$5,439
Programmer Analyst III	4	3	3	\$5,135 - \$6,242
Programmer Analyst IV	5	6	6	\$5,945 - \$7,226
Senior Computer Operator	1	0	0	\$2,607 - \$3,169
Sr. Business Systems Analyst	3	3	3	\$5,127 - \$6,232
Supervising Programmer Analyst	1	1	1	\$6,650 - \$8,084
Supervising Technical Supp Spc	1	1	1	\$4,565 - \$5,549
Systems Software Spec. III	1	1	1	\$6,149 - \$7,474
Technical Support Spec. III	8	8	8	\$4,179 - \$5,079
Work Comp and Unemployment				\$12,017
Benefit Cashout				\$11,150
Overtime				\$3,427
Salary Savings				-\$51,806
Salary Transfer				-\$91,633
Total	41	40	40	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Information Technology (cont.)				
<u>Telecommunications Internal Service</u>				
Office Support Specialist	1	1	1	\$2,744 - \$3,335
Supervising Telecommunications	1	1	1	\$4,282 - \$5,205
Telecommunications Coord.	1	1	1	\$4,743 - \$5,765
Telecommunications Technician	1	1	1	\$4,169 - \$5,067
Other Personnel Costs				\$33,193
Salary Transfer				\$91,633
Total	4	4	4	
Library				
<u>Archives and Records Center</u>				
Library Assistant II	0.75	0.75	0.75	\$2,574 - \$3,129
Library Specialist	1	1	1	\$3,154 - \$3,835
Extra Help				\$9,278
Total	1.75	1.75	1.75	
<u>Library</u>				
Asst. County Librarian	1	1	1	\$5,969 - \$7,254
Business Services Manager	1	1	1	\$5,168 - \$6,281
County Librarian	1	1	1	\$8,374 - \$10,180
Electronic/Technical Librarian	1	1	1	\$4,180 - \$5,080
Librarian II	6.55	6.55	6.43	\$3,703 - \$4,500
Librarian III	1	1	1	\$4,226 - \$5,137
Librarian IV	1	1	1	\$4,585 - \$5,573
Library Assistant II	0.5	0.5	0	\$2,574 - \$3,129
Library Assistant III	15.28	15.28	14.65	\$2,813 - \$3,420
Library Circulation Supervisor	1	1	1	\$3,279 - \$3,986
Library Specialist	3	3	2.5	\$3,154 - \$3,835
Office Support Specialist	1	1	1	\$2,744 - \$3,335
Program Manager	1	1	1	\$4,522 - \$5,496
Extra Help				\$348,140
Other Personnel Costs				\$51,056
Total	34.33	34.33	32.58	
<u>YoloLINK</u>				
Library Assistant III	0.6	0.6	0.6	\$2,813 - \$3,420
Workers Compensation				\$70
Total	0.6	0.6	0.6	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Non-Departmental Programs				
<u>Risk Management</u>				
Salary Transfer				\$139,585
 <u>Non-Departmental Expenditures</u>				
Extra Help				\$20,000
 Parks and Resources				
<u>Cache Creek Area Plan</u>				
Principal Natural Res Planner	1	1	1	\$5,971 - \$7,259
Resource Specialist	1	1	1	\$3,820 - \$4,644
Salary Transfer				\$114,663
Extra Help				\$30,000
Total	2	2	2	
 <u>Parks and Museum</u>				
Accountant-Auditor I	1	1	1	\$3,514 - \$4,272
Administrative Assistant	1	1	1	\$3,177 - \$3,862
Building Craftsmechanic III	1	1	1	\$3,413 - \$4,149
Director of Parks and Resources	1	1	1	\$7,838 - \$9,528
Habitat Mitigation Manager	1	1	1	\$5,911 - \$7,185
Office Support Specialist	1	1	1	\$2,744 - \$3,335
Parks and Grounds Maint Wk III	3	3	3	\$3,006 - \$3,654
Principal Planner	1	1	1	\$6,055 - \$7,361
Project Manager	1	1	1	\$4,367 - \$5,308
Senior Planner	2	2	2	\$5,619 - \$6,830
Supervising Parks & Grounds Wk	1	1	1	\$3,421 - \$4,159
Water Res	1	1	1	\$7,004 - \$8,513
Work Comp and Unemployment				\$53,267
Benefit Cashout				\$1,000
Extra Help				\$90,000
Overtime				\$2,000
Salary Transfer				-\$210,369
Salay Savings				-\$30,000
Total	15	15	15	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Planning and Public Works				
<u>Building and Planning</u>				
Administrative Clerk II - 1	1	1	1	\$2,323 - \$2,823
Administrative Serv Analyst	1	1	1	\$4,214 - \$5,122
Asst Chief Building Official	1	1	1	\$5,506 - \$6,693
Asst. Dir-Planning Services	1	1	1	\$8,030 - \$9,762
Building Inspector III	3	3	3	\$4,485 - \$5,451
Chief Asst Director - PRPW	1	1	1	\$9,350 - \$11,365
Chief Building Official	1	1	1	\$6,920 - \$8,411
Code Enforcement Officer	1	1	1	\$3,900 - \$4,741
Office Support Specialist	2	2	2	\$2,744 - \$3,335
Permit Counter Technician II	4	4	4	\$3,220 - \$3,914
Principal Planner	3	3	3	\$6,055 - \$7,361
Senior Planner	3	3	3	\$5,619 - \$6,830
Other Personnel Costs				\$58,183
Salary Savings				-\$50,000
Salary Transfer				\$45,812
Total	22	22	22	
<u>Integrated Waste</u>				
Civil Engineer	2	2	2	\$5,587 - \$6,790
Construction Inspector	1	1	1	\$5,044 - \$6,131
Deputy Dir-Integrated Waste	1	1	1	\$8,030 - \$9,762
Engineering Technician II	1	1	1	\$3,506 - \$4,261
Office Support Specialist	1	1	1	\$2,744 - \$3,335
Senior Accounting Technician	1	1	1	\$3,202 - \$3,892
Senior Civil Engineer	3	3	3	\$6,843 - \$8,317
Senior Solid Waste Attendant	7	7	7	\$3,015 - \$3,665
Senior Solid Waste Fac. Worker	3	3	3	\$3,075 - \$3,738
Senior Water/Air Quality Spec	1	1	1	\$4,552 - \$5,534
Solid Waste Attendant	2	2	2	\$2,604 - \$3,166
Solid Waste Operations Manager	1	1	1	\$5,391 - \$6,553
Supervising Solid Waste Attendant	1	1	1	\$3,413 - \$4,149
Waste Red/Recycling Manager	1	1	1	\$5,037 - \$6,123
Waste Reduction/Recycling Coord	1	1	1	\$4,373 - \$5,316
Work Comp and Unemployment				\$59,000
Benefit Cashout				\$44,000
Extra Help				\$46,000
Overtime				\$34,974
Salary Transfer				\$194,807
Total	27	27	27	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Planning and Public Works (cont.)				
<u>Roads</u>				
Administrative Serv Analyst	1	1	1	\$4,214 - \$5,122
Asst. Dir-Pub Works	1	1	1	\$8,285 - \$10,071
Asst. Road Maintenance Worker	2	2	2	\$2,458 - \$2,988
Business Services Officer	1	1	1	\$5,936 - \$7,216
Civil Engineer	4	4	4	\$5,587 - \$6,790
Construction Inspector	2	2	2	\$5,044 - \$6,131
County Service Area Manager	1	1	1	\$6,030 - \$7,330
County Surveyor	1	1	1	\$5,913 - \$7,187
Director of Plan, Res and PW	1	1	1	\$10,296 - \$12,516
Office Support Specialist	1	1	1	\$2,744 - \$3,335
Principal Civil Engineer	1	1	1	\$7,303 - \$8,877
Public Works Superintendent	1	1	1	\$5,574 - \$6,776
Road Maintenance Crewleader	2	2	2	\$3,161 - \$3,842
Road Supervisor	2	2	2	\$3,776 - \$4,590
Secretary III	1	1	1	\$2,892 - \$3,515
Secretary to the Dir-Sup	1	1	1	\$3,606 - \$4,383
Senior Accountant	1	1	1	\$4,399 - \$5,348
Senior Accounting Technician	2	2	2	\$3,202 - \$3,892
Senior Civil Engineer	4	4	4	\$6,843 - \$8,317
Senior Road Maintenance Worker	18	18	18	\$3,010 - \$3,659
Sign Shop Technician II	1	1	1	\$3,010 - \$3,659
Standby Pay				\$30,000
Work Comp and Unemployment				\$32,920
Benefit Cashout				\$100,000
Extra Help				\$91,000
Overtime				\$72,000
Total	49	49	49	
Probation				
<u>AB 1913: Juvenile Justice</u>				
Deputy Probation Officer II	2	2	2	\$3,953 - \$4,806
Office Support Specialist	1	1	1	\$2,744 - \$3,335
Supervising Probation Officer	2	1	1	\$4,675 - \$5,683
Other Personnel Costs				\$761
Total	5	4	4	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Probation (cont.)				
<u>Administration</u>				
Account Clerk III	1	1	1	\$2,546 - \$3,094
Administrative Assistant	1	1	1	\$3,177 - \$3,862
Administrative Clerk II	1	1	1	\$2,323 - \$2,823
Administrative Services Analyst	1	1	1	\$4,214 - \$5,122
Asst. Chief Probation Officer	1	1	1	\$7,337 - \$8,918
Business Services Supervisor	1	1	1	\$3,269 - \$3,973
Chief Probation Officer	1	1	1	\$8,415 - \$10,229
Fiscal Administrative Officer	1	1	1	\$5,965 - \$7,250
Secretary II	4	4	4	\$2,610 - \$3,173
Secretary to the Dir.-Nonsup	1	1	1	\$3,395 - \$4,127
Senior Accounting Technician	1	1	1	\$3,202 - \$3,892
Other Personnel Costs				\$15,042
Salary Savings				-\$24,080
Total	14	14	14	
<u>Care of Court Wards</u>				
Deputy Probation Officer II	2	2	2	\$3,953 - \$4,806
Salary Savings				-\$6,680
Total	2	2	2	
<u>Detention</u>				
Administrative Assistant	2	2	2	\$3,177 - \$3,862
Asst. Juvenile Hall Superintendent	1	1	1	\$5,234 - \$6,363
Detention Officer II	48	48	48	\$3,476 - \$4,226
Secretary II	1	1	1	\$2,610 - \$3,173
Senior Detention Officer	6	6	6	\$3,654 - \$4,442
Superintendent of Juv Det Fac	1	1	1	\$6,670 - \$8,108
Supervising Detention Officer	4	4	4	\$4,020 - \$4,887
Extra Help				\$25,000
Other Personnel Costs				\$46,727
Overtime				\$100,000
Salary Savings				-\$36,509
Shift Differential Pay				\$32,000
Total	63	63	63	
<u>Service</u>				
Administrative Clerk II	2	1	1	\$2,323 - \$2,823
Conservation Prog Crew Asst	1	1	1	\$2,625 - \$3,191
Conservation Prog Crew Leader	1	1	1	\$3,156 - \$3,837

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Probation (cont.)				
<u>Service (cont.)</u>				
Deputy Probation Officer II	29	29	29	\$3,953 - \$4,806
Office Support Specialist	2	2	2	\$2,744 - \$3,335
Probation Program Manager	2	2	2	\$5,770 - \$7,014
Secretary II	2	2	2	\$2,610 - \$3,173
Senior Deputy Probation Off.	7	7	7	\$4,250 - \$5,166
Supervising Probation Officer	4	5	5	\$4,675 - \$5,683
Extra Help				\$14,000
Overtime				\$30,000
Salary Savings				-\$46,339
Other Personnel Costs				\$68,205
Total	50	50	50	
 <u>Work and Transportation</u>				
Administrative Clerk IV	1	1	1	\$2,890 - \$3,513
Asst. Juvenile Hall Superintendent	1	1	1	\$5,234 - \$6,363
Detention Officer II	10	10	10	\$3,476 - \$4,226
Senior Detention Officer	1	1	1	\$3,654 - \$4,442
Supervising Detention Officer	1	1	1	\$4,020 - \$4,887
Other Personnel Costs				\$15,988
Overtime				\$5,800
Salary Savings				-\$12,360
Total	14	14	14	
 Public Defender				
Public Defender				
Administrative Assistant	1	1	1	\$3,177 - \$3,862
Asst. Chief Deputy Public Defender	1	1	1	\$9,723 - \$11,818
Chief Deputy Public Defender	1	1	1	\$10,239 - \$12,446
Chief Public Defender Investigator	1	1	1	\$5,325 - \$6,473
Deputy Public Defender I - V	22	22	22	\$4,222 - \$10,670
Legal Secretary II	5	5	5	\$2,726 - \$3,313
Public Defender	1	1	1	\$10,988 - \$13,356
Public Defender Invest. II	3	3	3	\$4,566 - \$5,550
Supervising Legal Secretary	1	1	1	\$3,306 - \$4,018
Extra Help				\$20,000
Other Personnel Costs				\$19,530
Salary Savings				-\$230,000
Total	36	36	36	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Public Guardian-Public Administrator				
<u>Public Guardian - Public Administrator</u>				
Asst. Public Guardian/Admin.	1	1	1	\$5,059 - \$6,150
Conservatorship Officer	5	4	4	\$3,279 - \$3,986
Deputy Public Administrator	2	2	2	\$3,279 - \$3,986
Office Support Specialist	1	0	0	\$2,744 - \$3,335
Public Guardian/Administrator	1	1	1	\$8,834 - \$8,834
Senior Accounting Technician	2	2	2	\$3,215 - \$3,908
Other Personnel Costs				\$17,543
Salary Savings				-\$62,452
Total	12	10	10	
 <u>County Veterans Service Office</u>				
Veterans Service Officer	1	1	1	\$4,573 - \$5,559
Veterans Service Rep I/II	2	2	2	\$2,764 - \$3,733
Work Comp and Unemployment				\$32,308
Total	3	3	3	
 Sheriff-Coroner				
<u>Animal Services</u>				
Animal Care Attendant	4	4	4	\$1,770 - \$2,153
Animal Care Technician	2	2	2	\$2,571 - \$3,126
Animal Services Officer II	9	9	9	\$2,972 - \$3,613
Business Services Manager	1	1	1	\$5,168 - \$6,281
Sheriff's Records Clerk II	4	4	4	\$2,587 - \$3,145
Supv. Animal Services Officer	2	2	2	\$3,238 - \$3,936
Other Personnel Costs				\$103,394
Overtime				\$60,000
Salary Savings				-\$14,482
Total	22	22	22	
 <u>Boat Patrol</u>				
Deputy Sheriff	2	2	2	\$3,976 - \$4,833
Sergeant	1	1	1	\$4,805 - \$5,840
Overtime				\$18,850
Salary Savings				-\$3,206
Other Personnel Costs				\$19,041
Total	3	3	3	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Sheriff-Coroner				
<u>Civil Process</u>				
Deputy Sheriff	1	1	1	\$3,976 - \$4,833
Legal Secretary II	4	4	4	\$2,276 - \$3,313
Sergeant	1	1	1	\$4,805 - \$5,840
Supervising Legal Secretary	1	1	1	\$3,306 - \$4,018
Other Personnel Costs				\$16,996
Salary Savings				-\$8,651
Total	7	7	7	
<u>Coroner</u>				
Chief Deputy Coroner	1	1	1	\$4,693 - \$5,705
Deputy Coroner II	4	4	3	\$4,194 - \$5,098
Other Personnel Costs				\$20,329
Overtime				\$62,437
Salary Savings				-\$12,819
Total	5	5	4	
<u>Court Security</u>				
Deputy Sheriff	19	19	19	\$3,976 - \$4,833
Sergeant	1	1	1	\$4,805 - \$5,840
Other Personnel Costs				\$43,827
Overtime				\$64,590
Total	20	20	20	
<u>Detention</u>				
Captain	1	1	1	\$6,931 - \$8,425
Correctional Lieutenant	2	2	2	\$4,957 - \$6,025
Correctional Officer II	92	92	90	\$3,572 - \$4,343
Correctional Sergeant	9	9	9	\$3,981 - \$4,838
Corrections Records Shift Sup	4	4	4	\$3,293 - \$4,004
Corrections Records Spec. II	19	19	17	\$2,811 - \$3,418
Deputy Sheriff	8	8	8	\$3,976 - \$4,833
Detention Senior Cook	6	6	6	\$2,454 - \$2,983
Food Services Coordinator	1	1	1	\$3,229 - \$3,925
Lieutenant	1	1	1	\$6,175 - \$7,505
Sergeant	1	1	1	\$4,805 - \$5,840
Sheriffs Operation Tech	1	1	1	\$3,277 - \$3,984
Sheriffs Records Manager	1	1	1	\$4,978 - \$6,050
Sheriff's Service Technician	2	2	2	\$2,897 - \$3,522
Work Comp and Unemployment				\$363,074

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Sheriff-Coroner (cont.)				
<u>Detention (cont.)</u>				
Benefit Cashout				\$58,200
Extra Help				\$64,590
Other Personnel Costs				\$198,448
Overtime				\$474,720
Salary Savings				-\$75,431
Salary Transfer				-\$203,823
Total	148	148	144	
<u>Management</u>				
Accountant-Auditor I	3	3	3	\$3,514 - \$4,272
Administrative Serv Analyst	2	2	2	\$4,214 - \$5,122
Captain	1	1	1	\$6,931 - \$8,425
Sher. Communication Officer	1	1	1	\$4,805 - \$5,840
Sher. Mgr of Adm Services	1	1	1	\$6,329 - \$7,692
Sher. Plan Research Mgr	1	1	1	\$4,834 - \$5,877
Sheriff-Coroner	1	1	1	\$13,356 - \$13,356
Sheriff's Conf. Secretary	1	1	1	\$3,606 - \$4,383
Sheriffs Operations Tech	2	2	1	\$3,277 - \$3,984
Supervising Legal Secretary	2	2	2	\$3,306 - \$4,018
Undersheriff-Coroner	1	1	1	\$9,217 - \$11,204
Other Personnel Costs				\$89,776
Salary Savings				-\$30,105
Total	16	16	15	
<u>Patrol</u>				
Captain	1	1	1	\$6,931 - \$8,425
Crime Scene Investigator	1	1	1	\$3,081 - \$3,745
Deputy Sheriff	41	41	40	\$3,976 - \$4,833
Lieutenant	2	2	2	\$6,175 - \$7,505
Property and Evidence Technician	0	1	1	\$2,897 - \$3,522
Sergeant	6	6	5	\$4,805 - \$5,840
Sheriffs Operations Tech	1	1	1	\$3,277 - \$3,984
Sr. Crime Scene Investigator	1	1	1	\$3,542 - \$4,305
Other Personnel Costs				\$231,050
Overtime				\$291,000
Total	53	54	52	

2008-09 Authorized Position Summary

Department/Division	FULL-TIME EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Sheriff-Coroner (cont.)				
<u>Training</u>				
Deputy Sheriff Recruit/Trainee	1	1	1	\$3,605 - \$4,382
Sheriffs Training Manager	1	1	1	\$4,834 - \$5,877
Other Personnel Costs				\$70,372
Salary Savings				-\$4,332
Total	2	2	2	
Grand Total	1,775.5	1,674.5	1,626.8	

Budget Principles 2008-09

Strategic Goal: Financially Sustainable County Government

- General Fund is the fund of last resort. All other available funds will be utilized first
- The county should continuously strive to expand and diversify its revenue base with the goal of achieving stable sources of revenue.
- New programs or higher levels of service must be fully self-funding or mandated by law.
- New positions shall be revenue neutral.
- One-time monies should only fund one-time expenditures.
- Apply user fees and charges to fully cover program costs.
- Programs that have lost state or federal funding should be evaluated first for reduction or elimination.
- Enhancements or reductions will be considered in the context of impact on county revenue.
- Grant applications must consider both short term and long term impacts on general fund.
- Pomona Funds are reserved for separate allocation by the Board of Supervisors.
- Sufficient reserves to cover both current year and future year needs must be maintained.
- Reimbursement for all state-mandated costs must be aggressively pursued.

Strategic Goal: Environmentally Sensitive and Quality County Infrastructure

- Maintain critical county infrastructure and workspaces.
- Aggressively pursue all feasible energy/fuel savings.

Strategic Goal: Top Quality Workforce Providing Responsive Services

- Labor agreements will be honored and respected.
- Identify appropriate opportunities for training and development.
- Identify and implement best practices to improve fiscal sustainability, promote accountability and improve services.
- Layoffs are the last resort.

Strategic Goal: Preservation of Agriculture and Open Spaces with Planned Development

- Promote economic development.

Strategic Goal: Partnering for a Successful Yolo County

- Work closely with cities, other agencies and the private sector to promote fiscal sustainability and high quality services to Yolo County residents.

Strategic Goal: Safe and Healthy Community

- Evaluate programs based on outcomes; ensure proper data collection to provide adequate information.

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.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: POLICY ON RESERVE AND FUND BALANCE	DEPARTMENT: Auditor-Controller
TYPE: POLICY	DATE: June 10, 2008

A. PURPOSE

This policy provides a framework for the county to plan for financial contingencies.

B. APPLICABILITY

This policy provides guidance on the annual determination of the adequacy of financial reserves. It is a further elaboration of the standards related to reserve and fund balance contained in the policy titled *Financial Standards* adopted by the Board of Supervisors on May 23, 2006.

C. POLICY

The county plans for financial contingencies on three levels:

1. PRUDENT CASH MANAGEMENT

As part of its normal daily cash and investment management the county treasury maintains cash and investments in proper amount and duration to meet the estimated cash flow requirements of the county and the treasury pool participants for the next six months. The county treasurer submits a certification to this effect monthly to the board of supervisors, as required by the Government Code (Section 53646).

2. PRO-ACTIVE FINANCIAL PLANNING

Annually, as part of the budget process county managers set aside sufficient financial resources in accounting funds to discharge the county's financial obligations in the next fiscal year, within the purposes of these funds. Management also considers the risk factors that may affect these obligations and plan for a prudent appropriation for contingency and an unreserved fund balance within each fund, as necessary, to mitigate the negative effect of these risk exposures.

In the long-term, the county sets aside sufficient funds to discharge its long-term obligations such as debt service, landfill closure, self-insurance pay-out, and tax losses. County staff diligently follows accounting standards, statutory formulae or actuarial recommendations as appropriate, in maintaining adequate balances in these funds. In addition the county takes the initiative to comply with all accounting standards pertaining to long-term liabilities such as those relating to pension benefits, other post employment benefits (OPEB) and environmental remedial costs. The county recognizes and records these liabilities timely in accordance with generally accepted accounting principles, and pro-actively funds them within the constraints of its resources.

3. PROVISION FOR COUNTYWIDE CONTINGENCIES

The county maintains sufficient unreserved fund balance in the general fund to mitigate the risks associated with unforeseen events caused by uncertainties in the economy and state funding and unpredictable disaster. These unreserved fund balances are in the range of 5% to 10% of general fund revenues as reported in the annual county financial report for the most recent fiscal year and are comprised of two components:

D R A F T
County of Yolo
Administrative Policies and Procedures Manual

TITLE: POLICY ON RESERVE AND FUND BALANCE	DEPARTMENT: Auditor-Controller
TYPE: POLICY	DATE: June 10, 2008

- a. **General Reserve** - This reserve can only be used to defray the costs related to a countywide disaster upon a declaration of emergency. It is maintained at 2% of general fund revenues and is funded annually through the budget process.

- b. **Reserve for Economic Uncertainties** – This reserve is used to make up budget deficiencies in any county fund arising from revenue shortfall caused by reduction in state funding or by depressed economic conditions, or arising from unforeseen expenditures due to unusual circumstances such as large audit disallowances, settlements, infrastructure failure, etc... The balance in this reserve is maintained in the range 3% to 8% of the general fund revenues. This reserve may be funded from one-time revenue windfall or during the annual budget process.

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, is eventually transferred to counties for payments of social service caseload growth not previously paid in prior years.

Unfortunately, realignment funds in 2007-08 are projected to be at 5% below original (base) estimates. Given the ongoing downturn in the economy, it is recommended that departments budget the same amount (5% below 2007-08 projected base) in 2008-09.

Below is a summary of the sales tax and VLF revenue being estimated for 2008-09.

Realignment: Fiscal Year 2008-09 Budgeted Revenue

Realignment Account	Sales Tax	Vehicle License Fee	Total*
Social Services	\$8,707,168	\$447,031	\$9,154,200
Health	\$1,374,101	\$4,013,641	\$5,387,742
Mental Health	\$4,147,914	\$1,482,371	\$5,630,284
TOTAL	\$14,229,183	\$5,943,042	\$20,172,225

* Due to the downturn in the economy, the 2008-09 total is calculated using a 5% reduction from the 2007-08 base provided by the State Department of Finance.

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.

Special District Budgets

APPENDIX H

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency Reserve		Total
<p>Clarksburg Lighting District: 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		\$3,580
<p>Special Road Maintenance District # 3: 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	\$1,800	\$0	\$0	\$0		\$1,800
<p>Rolling Acres Permanent Road Maintenance District 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		\$4,800

Special District Budgets

APPENDIX H

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency Reserve	Total
<p>EI Macero County Service Area Provides water, sewer, & fire protection services to the EI 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	\$667,856
<p>County Service Area #6 - Snowball 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	\$37,900	\$0	\$0	\$0	\$37,900
<p>Wild Wings CSA - Sewer 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	\$277,500	\$0	\$23,406	\$20,000	\$320,906

Special District Budgets

APPENDIX H

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency/ Reserve	Total
<p>Wild Wings CSA - Water 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	\$206,000	\$0	\$0	\$10,000	\$216,000
<p>County Service Area #9 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	\$14,500	\$0	\$0	\$14,500
<p>County Service Area #10 - N Davis Meadows 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	\$0	\$125,810

Special District Budgets

APPENDIX H

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency/ Reserve	Total
<p>County Service Area #10 - Sewer</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	\$71,050	\$0	\$0	\$0	\$71,050
<p>Dunnigan County Service Area #11</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	\$6,600	\$0	\$0	\$0	\$6,600
<p>Willowbank County Service Area</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	\$4,550

Special District Budgets

APPENDIX H

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency/ Reserve	Total
<p>Esparto County Service Area Provides soil erosion control, storm drainage, park & 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	\$27,350
<p>Madison County Service Area 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	\$0	\$26,660