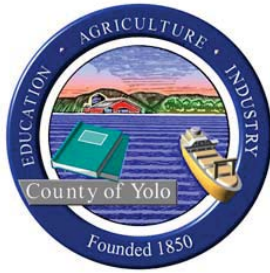




# Introduction





# COUNTY OF YOLO

Office of the County Administrator

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Yolo County Board of Supervisors  
625 Court Street, Room 204  
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May 29, 2020

Dear Members of the Board of Supervisors:

With this letter, I submit for your consideration the 2020-21 Yolo County Recommended Budget. Pursuant to the County Budget Act, it is presented as the County Administrator's recommended budget. The 2020-21 Recommended Budget is balanced, meets State appropriation requirements and reflects the policies embedded in the Board of Supervisor's Long Term Financial Plan. The Board of Supervisors has scheduled a public hearing on June 9 to consider this recommended spending plan, at which time the Board may add, delete or modify the recommended budget by majority vote. This letter highlights some of the assumptions, policies, and high level changes included in the budget. The Board agenda packet for June 9 will include a comprehensive staff report describing in much more detail the significant changes, pending issues and areas of risk within the recommended budget.

Total expenditures for the County are recommended in the amount of \$493,428,239 with general purpose revenues of \$84,118,946, which represents an increase of \$2,637,759 from the 2019-20 year end estimated general purpose revenue. Capital expenditures are recommended at \$45,660,000. The recommended budget revenues were modified in late March shortly after the start of Shelter-in-place orders and utilized information from a UCLA Anderson School of Management economic forecast. That forecast expected an approximate 10% drop in taxable sales during the April-June 2020 quarter with a rebound toward the end of the calendar year. As this was an early forecast, it has likely turned out to be too optimistic and later information in the Governor's May revise demonstrated that a more likely scenario is a reduction of 4.6% in taxable sales during 2019-20 during COVID-19 and a further reduction of 17.3% in taxable sales in 2020-21. As taxable sales are a key underlying source for general fund sales tax, public safety sales tax, and 1991 and 2011 realignment, this will be a key theme as we approach adopted budget.

The 2020-21 budget represents reductions in both discretionary funding as well as State and Federal revenue receipts in most areas. Additionally, the emergency response to Covid-19 coupled with the economic disruption of the closure of businesses has had an impact on the County's financial status. The full impact of these issues is not yet fully known. Additionally, rising pension costs continue to deplete any growth in General Fund revenues. Therefore, the 2020-21 recommended budget is a tentative spending plan designed to allow County departments to operate starting July 1. Staff will work during the intervening months to develop projections for revenue impacts as well as conduct a comprehensive review of budget cutting strategies should an updated economic forecast in July suggests revenues will further decline. In order to be strategic with reductions if required, a process is being facilitated to develop a mandated/discretionary program analysis. This analysis is designed to support a comprehensive Board review and inform where the County has discretion for targeted future reductions.

The Recommended Budget includes 3.0 new non-General Fund positions, however, these are offset by the following position decreases: General Fund (-3.0 FTE) and non-General Fund (-3.0 FTE) positions, as well as an additional 48.75 General Fund vacant positions unfunded for a net decrease in County positions of -50.75 FTE. The unfunded positions are being held vacant in the event the budget scenario in September requires additional reductions. Unfortunately, even if the Covid-19 impacts improve dramatically, reducing General Fund positions is likely to continue as retirement costs outpace revenue growth. The table below reflects the specific positions in each category.

RECOMMENDED BUDGET LETTER

Department	Position	FTE	Funding Source
<b>Recommended New Positions</b>			
DA	Programmer IV (LT)	1.0	State Funding
HHSA	Adult Services Worker I/II	1.0	State Funding
HHSA	Senior Public Health Nurse	0.5	Public Health
ITS	Web Design	0.5	Department Revenue
ITS	Systems Accountant	1.0	Department Revenue
	<b>Subtotal</b>	<b>4.0</b>	
<b>Positions Unfunded/Eliminated</b>			
Child Support	Senior Child Support Officer	1.0	Federal/State
ITS	Systems Software Specialist III	1.0	Department Revenue
ITS	Programmer Analyst III	1.0	IT Charges
Probation	Administrative Assistant	1.0	General Fund
Probation	Deputy Probation Officer I	1.0	General Fund
Public Defender	Immigration Attorney	1.0	General Fund
	<b>Subtotal</b>	<b>6.0</b>	
<b>Positions Held Vacant</b>			
ACE	Assessor Clerk-Recorder Spec. II	1.0	General Fund
Community Services	Environmental Health Tech II	1.0	General Fund
DA	Deputy District Attorney I	1.0	General Fund
DA	Administrative Services Analyst	1.0	General Fund
DA	DA Investigator II	1.0	General Fund
DA	Sr Deputy Probation Officer	1.0	General Fund
DFS	Operations Support Specialist	1.0	General Fund
General Services	Supervising Parks worker	0.5	General Fund
General Services	Project Coordinator	1.0	General Fund
HHSA	Accountant II	1.0	Federal/State
HHSA	HHSA Social Worker Practitioner	1.0	Federal/State
HHSA	Deputy Branch Director	1.0	Federal/State
HHSA	Public Assistance Specialist II	6.0	Federal/State
HHSA	Clinician II	4.0	Federal/State
HHSA	Behavioral Health Case Manager II	3.0	Federal/State
HHSA	Supervising PH Nutritionist	1.0	Federal/State
HHSA	Accounting Technician	1.0	Federal/State
HHSA	Senior Accounting Technician	2.0	Federal/State
HHSA	Fiscal Administration Officer	1.0	Federal/State
Library	Account Clerk II	0.5	General Fund
Library	Library Assistant II	1.5	General Fund
Probation	Deputy Probation Officer I	1.0	General Fund
Probation	Deputy Probation Officer II	2.0	General Fund
Probation	Senior Deputy Probation Officer III	1.0	General Fund
Sheriff	Animal Services officer	1.0	General Fund/ Cost Sharing Agreements
Sheriff	Deputy Public Administrator	1.0	General Fund
Sheriff	Crime and Intelligence Analyst	1.0	General Fund
Sheriff	Supervising Legal Secretary	1.0	General Fund
Sheriff	Deputy Sheriff	3.75	General Fund
Sheriff	Correctional Officers	4.5	General Fund
Sheriff	Sr. Detention Cook	1.0	General Fund
	<b>Subtotal</b>	<b>48.75</b>	
<b>Total Net Reduction</b>		<b>(50.75)</b>	

In addition to vacant and unfunded positions, budget balancing strategies included a temporary reduction in the supplemental pension contribution of ½ percent (0.5%), a temporary reduction of other post-employment benefit contributions of 1 percent (1.0%), deferring additional correctional staffing at Monroe, elimination of unnecessary travel and training, reduced JPA budgets and therefore County contribution, and the use of special funds and fund balances in lieu of General Fund.

It is recommended the Board of Supervisors defer further program restorations or augmentations until the Adopted Budget hearing in September, at which time additional information, including updated revenue trends, final State Budget actions, labor agreements and 2019-20 closing fund balance information will be known.

The recommended budget relies upon the following assumptions:

**Funds Priority Focus Areas within the 2020-2024 Strategic Plan:**

In November 2019, the Board approved the 2020-2024 Strategic Plan and Priority Focus Areas. In this first full year of the plan, the 2020-21 budget includes resources designed to further the action items necessary to progress the Priority Focus Area objectives. The following table highlights a few of these initiatives. It is important to note that some items may be delayed due to the shift in staff resources responding to the pandemic.

**YOLO COUNTY 2020-2024 STRATEGIC PLAN**  
**2020 PRIORITIES**

Goals	Thriving Residents	Safe Communities	Sustainable Environment	Flourishing Agriculture	Robust Economy
	Support social, economic and physical environments which promote good health and protect vulnerable populations so that community members and future generations have the opportunity to learn and grow to their full potential.	Protect the public through cross-system collaborations that focus on prevention, utilize evidence based strategies for treatment and intervention, provide legal representation and ensure code enforcement of unsafe conditions.	Efficiently utilize natural resources to provide recreational opportunities and ensure availability for generations to come, protect and improve water quality and quantity, lower greenhouse gas emissions, maximize the use of renewable energy.	Facilitate a vibrant and resilient agricultural industry that concurrently preserves sufficient farmland to maintain local, state, and national food security in perpetuity.	Promote a balanced economy that offers job opportunities and ample services for every resident as well as avenues for business growth and development.
Priority Strategies	<ul style="list-style-type: none"> <li>Examine the current governance structure of the local homeless system and identify options for improved partnership.</li> <li>Increase the availability of evidence-based home visiting programs so that resiliency for children, youth, and families.</li> </ul>	<ul style="list-style-type: none"> <li>Establish access for wireless point providers to utilize the tower at the Yolo County Central Landfill.</li> <li>Apply for Proposition 68 grant funding for delta, broadband and park infrastructure projects.</li> <li>Identify phasing and components of the Highway 16 Flood Reduction project.</li> <li>Update hydraulic modeling for Madison and Esparto.</li> <li>Develop and begin implementation of a long term sustainability plan, collaboratively with the Yolo County Fire Chiefs Association.</li> <li>Complete Results First Initiative.</li> <li>Prioritize needs in the criminal justice system utilizing updated sequential intercept map.</li> <li>Identify strategies that prevent entry into the criminal justice system.</li> <li>Determine types of collaborative community-oriented law enforcement solutions and programs based on best practices that will increase citizen engagement.</li> <li>Utilize an evidence based approach to determine the types of in-custody programming that will decrease recidivism and can be included in the new jail expansion space.</li> </ul>	<ul style="list-style-type: none"> <li>Conduct a critical review of the existing Climate Action Plan, to determine adequacy and feasibility of implementation.</li> <li>Establish a Climate Action Plan work group, to seek outside funding sources to enhance staff efforts and/or implement programs.</li> <li>Partner with the Yolo Resiliency Collaborative to complete a study with Civic Spark fellows evaluating increased wildfire events.</li> <li>Develop a sustainability plan, based off of the critical review of the Climate Action Plan, Civic Spark studies on weather events and a public engagement effort, to identify additional strategies.</li> </ul>	<ul style="list-style-type: none"> <li>Identify the anticipated number of acres of farmland to be impacted over the next ten years.</li> <li>Complete assessment of current activities and identify areas of improvement to increase FEMA ranking.</li> <li>Develop and conduct an Agricultural Industry Employer Study with the Yolo Farm Bureau.</li> <li>Conduct agricultural industry workforce job fairs and recruitments.</li> <li>Complete needs assessment of the agricultural workforce, building off of the 2017 Yolo County Agricultural Labor Report, to identify size of the workforce and target areas for intervention.</li> </ul>	<ul style="list-style-type: none"> <li>Create an economic development framework for unincorporated Yolo County that identifies business model potential and associated development strategies.</li> <li>Develop a capital improvement investment plan for each of the unincorporated towns.</li> <li>Establish a data collection method and tool to track employment services participant progress.</li> </ul>

**Maintains General Fund reserve in accordance with the Board of Supervisors adopted Fund Balance and Reserve policy:**

Through the Board policy on Fund Balances and Reserves (Appendix H), the Board approved increasing the General Fund reserve annually to achieve best practice standards as established by the Government Finance Officers Association. Due to the fiscal challenges noted above, the 2020-21 recommended budget does not include an augmentation to the reserve. The current reserve is \$14,256,043 which is 6.5% of the General Fund including the public safety fund. If funding allows in September at Adopted Budget, we plan to make progress toward the recommended reserve of 15%, which when combined with program-specific contingencies, will ensure fiscal resilience, continued improved credit ratings and a strengthened ability to address the current pandemic, uncertainty of expense reimbursement related to Covid-19 response, worsening near term economic impacts, General Fund Revenue reductions, and other local emergencies.

**Funds a General Fund contingency in accordance with the Board of Supervisors adopted Fund Balance and Reserve policy:**

The 2020-21 fiscal year includes many known budget risks most specifically limited information about funding and/or reimbursement for costs associated with the pandemic emergency response. In addition, specific uncertainties identified for 2020-21 include:

- Local sales tax and Prop 172 sales tax for public safety
- Length of the current economic slowdown
- Reliance on carryforward assumptions
- Project RoomKey Homelessness Initiative
- Great Plates Delivered
- Flood Protection Planning and Construction
- Community Service District infrastructure
- Monroe Detention Center staffing

The Governor's May revise contemplates providing Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to Counties. Should the legislature approve the concept, the potential exists for the Federal Emergency Management Agency to not reimburse jurisdictions for Covid 19 response until those funds are depleted. To prepare for unexpected fiscal actions, the recommended budget includes a \$2.5 million General Fund contingency, which is 2.9% of the 2020-21 general purpose revenue allocations, a public safety contingency of \$1,300,000 which is 1.6% of the public safety fund expenditures, and a \$400,000 HHSA contingency which is 0.2% of their operating fund. While the General Fund contingency is consistent with the Board policy on contingencies and reserves, the HHSA contingency will need to be augmented at Adopted Budget to achieve the minimum 1% level identified in policy.

More information will be available on a number of variables at the time of the Adopted Budget hearings in September, including State Budget impacts, actual closing fund balances and updated revenue trends. These variables will inform the recommended contingency level included in the Adopted Budget. Budgeted contingency is available for Board appropriation throughout the 2020-21 fiscal year should unexpected needs arise. Any unused contingency may also provide additional funding flexibility in crafting the 2020-21 budget.

**Supports long term financial planning:**

As mentioned above, the current economic outlook is unstable due to the unknown impacts of Covid-19. By seeking to increase operating fund contingencies at Adopted Budget hearings and including a balanced



array of cost reductions comprised of program restructuring, elimination of vacant positions and reduced expenditures, the proposed budget scenario supports long term financial planning and places the County’s finances in a position to also be better prepared for the continued economic impacts of the pandemic.

**Fiscal Year 2020-21 Recommended budget**

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

	Recommended Budget	
	2019-20	2020-21
CAFR Defined General Fund	\$ 162,219,353	\$168,412,084
Employment & Social Services Fund	\$ 105,182,278	\$109,912,793
Public Safety Fund	\$ 80,255,880	\$78,353,574
Medical Services Fund	\$ 15,513,629	\$11,687,821
Behavioral Health Fund	\$ 51,854,188	\$51,174,840
Road Fund	\$ 21,613,660	\$31,783,085
Library Fund	\$ 10,209,651	\$10,958,109
Child Support Services	\$ 5,948,363	\$5,948,363*
Cache Creek Area Plan	\$ 1,757,161	\$3,930,156

The total budget of all funds pays for a wide variety of services, programs and projects that are financed by many revenue sources including grant funds, State and Federal revenues, and numerous fees that are paid in exchange for providing requested services to the public. When all of these funds and sources are combined, the fiscal year 2020-21 recommended operating budget totals \$493,689,180.

\*After the budget was finalized, Child Support services received their allocation letter reducing their revenue by \$337,917 to \$5,405,254. The department has anticipated this reduction and planned for reduced expenditures. The updated budget will be brought forward in September with Adopted Budget.

**Capital Improvements and Debt Service**

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The capital improvement budget is financed by State grants, development impact fees, Accumulated Capital Outlay (ACO) funds, certain special revenue funds and lease revenue bond financing. The recommended budget for funded capital improvements is \$45,660,000. The CIP Projects funded in 2020-21 include the Monroe Expansion and Renovation and Leinberger jail replacement. The major portion of the 2020-21 Capital Projects budget will be reimbursed from State grants while the remaining projects will be funded by the CIP debt financing obtained in July 2017. The updated 2020-2024 rolling five-year Capital Improvement Plan was presented to the Board on June 2, 2020. While not included with recommended budget, it is likely that the Yolo Library will be ready for construction once a funding plan is determined. An updated CIP will be presented to the Board on June 2. Once that is approved, staff anticipates that there will need to be a reconciliation process with the budget as part of Adopted Budget if not sooner.

General government debt service remains low but is increasing – only \$2,049,833, representing <1.0% of the total budget. Debt service currently being paid includes the District Attorney’s building, the Davis



Library, and the July 2017 CIP bond issuance. Debt service related to enterprise and internal service funds are budgeted within those respective funds which includes debt associated with the County Landfill, County Telecommunications system, County Solar Arrays and Energy Conservation Project and thus are not included in this figure. The County has completed a financing associated with the acquisition of the Child Support Building and the Health & Human Services Gonzales building. These obligations will be built into the Adopted budget in September.

**Reserves**

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During past years when the County experienced growth, primarily in property taxes, the Board of Supervisors put aside funds to be spent as necessary in recessionary times, which helped moderate recessionary reductions and preserve core county services. Those reserves were depleted during the recession and since 2010-11, the recommended budget has modestly increased the reserve in accordance with the Board’s Fund Balances and Reserves Policy. This reserve is to be used in the event of a catastrophic event or major unexpected cost and serves as a fiscally prudent backstop to nearly \$494 million in County expenditures.

The recommended budget includes the following reserves:

General Fund Reserve .....	\$14,256,043
Reserve for claims against the county .....	\$600,000
Capital Improvement Plan .....	\$1,823,655
Audit Disallowance.....	\$2,000,000

Additional funding is set aside in trust for specific purposes:

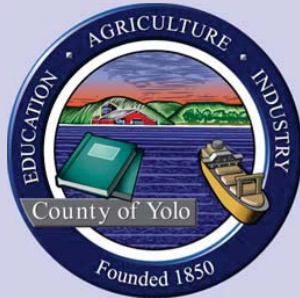
Other Post-Employment Benefits (OPEB) Trust.....	\$22,941,922*
Pension Liability Trust.....	\$4,696,200*

\*These figures include estimated contributions for 2020-21.

**Unfunded Liabilities**

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There are three major unfunded liabilities that continue to be of significant concern. Pensions, retiree health and road maintenance have a combined current estimated and unfunded liability of \$892,177,208. While total unfunded liabilities are lower this year as a result of the retiree health liability decrease, the pension liability of \$335,286,208 has more than doubled within the last four years despite pension reform lowering the formula for new employees. This is due to changes in CalPERS’ assumed investment earnings, changes in accounting methodology and revised assumptions of higher age retirement. This amount will continue to increase as CalPERS phases in a change from a 30-year amortization to a 20-year amortization for payment of the unfunded liability. The retiree health liability continues to see reductions due to the ongoing efforts of the Board-approved pre-funding plan with the most recent 2018 actuarial study showing an unfunded liability of \$79,891,000. This is down from \$153,091,000 in 2014. The road maintenance liability of \$477,000,000 has yet to be addressed, though SB 1 has substantively strengthened road maintenance investment in the county.



Welcome to the Yolo County budget for fiscal year 2020-21, which begins on July 1, 2020. These sections of the budget document are designed to help readers understand the purpose and content of the budget.



# Guide to Reading the Budget

## Purpose of the Budget

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

The budget is also a vehicle for presenting plans and opportunities that will make Yolo County an even better place to live and work. It includes a narrative from each department that reports program successes in the prior year, as well as goals for the next year. In the latter case, new approaches may be presented for more effective and relevant methods of delivering services to county residents. Additionally, department goals and strategies directly related to implementation of the 2020-2024 Strategic Plan are noted in with the icon directly related to the Strategic Plan goal, priority focus area or organizational priority that is supported. See Yolo County Strategic Plan later in this document for more information.

## Developing the Budget

Every year, the County of Yolo goes through a budget development cycle to ensure the preparation of a balanced budget for the coming fiscal year. The last day of the county’s fiscal year always falls on June 30. The County Administrator compiles and presents to the Board of Supervisors a recommended budget, which is produced as a team effort, with input from all departments, and meets the County Administrator’s standards as a sound, comprehensive plan, consistent with Board policy direction, and achievable within estimates of available resources. The Board of Supervisors is scheduled to consider the 2019-20 Recommended Budget on June 9, 2020. They will return for a vote on what will become the Adopted Budget following passage of the State budget. At the end of the year, the Chief Financial Officer will submit the Final Budget incorporating all of the changes made to the budget during the year.

## How to Locate Information in the Budget

The budget is divided into County functions, departments and programs. It covers a wide range of information from general overviews to specific data.

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

...about the budget as a whole, see *Background* section. These sections include an overview of the recommended budget, preliminary budget assumptions for the coming fiscal year due to baseline trends, State budget issues and the current economic climate. They also contain information on emerging “issues” and pending State actions.

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

...related to County department activities, you’ll find department information under *Functional Areas*. County departments are grouped together under categories of similar services. Check the *Table of Contents* for department listings and page numbers. All department narratives include an overview of the department’s functions, a selected listing of departmental accomplishments in the prior year and objectives for the coming year, and a summary of anticipated budget expenses and revenues, as compared to the prior year’s adopted expenses.

In the *Appendices* you will find information on a number of topics such as: position listings, equipment purchases, financial standards and policies and the financial summary for year before last.

## Guide to Reading the Budget (continued)



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

#### Budgetary Amendments

After the budget is adopted it becomes necessary to amend the budget from time to time. Budgetary amendments that change total revenues or appropriations for a department require Board of Supervisors approval.

#### Accounting Basis used in the Budget

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

### Fund Types used by the County

#### Governmental Fund Types:

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

**Public Safety Fund:** Passed by the voters to help backfill counties for the loss of local property taxes the State shifted to schools, Proposition 172 provided a statewide, ½ cent sales tax to help counties pay for law enforcement related services.

**Special Revenue Funds:** These funds account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

**Debt Service Funds:** These funds account for the accumulation of resources for, and payment of, general long-term debt principal, interest and related costs.

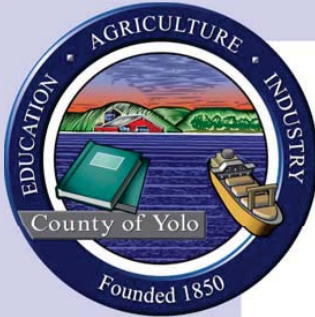
**Capital Projects Funds:** These funds account for financial resources used for the acquisition or construction of major capital facilities (other than those in proprietary fund types).

#### Proprietary Fund Types:

**Enterprise Funds:** State and local governments use the enterprise funds to account for “business-type activities” – activities similar to those found in the private sector. Business type activities include services primarily funded through user charges.

#### Internal Service Funds:

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



## Budget Summary

	2018-19 Actual	2019-20 Adopted	2020-21 Adopted
<b>Operations</b>			
General Fund Departments	\$53,063,930	\$75,336,658	\$84,003,774
Public Safety Departments	\$92,799,742	\$112,393,048	\$110,740,098
Social Services Programs	\$102,177,830	\$110,351,812	\$127,950,554
Public Health Services	\$15,354,789	\$19,227,090	\$29,173,595
Behavioral Health Services	\$39,263,581	\$49,656,154	\$49,168,563
Road Fund	\$20,281,434	\$22,445,152	\$32,309,048
Library Programs	\$6,914,769	\$8,140,431	\$8,533,274
Child Support Services	\$5,447,059	\$5,948,363	\$5,612,446
Cache Creek Area Plan	\$820,521	\$1,747,161	\$4,019,561
County Service Areas	\$4,560,088	\$9,891,827	\$5,853,554
Housing Programs	\$1,156,210	\$565,514	\$161,204
<i>Subtotal</i>	<b>\$341,839,954</b>	<b>\$415,703,210</b>	<b>\$457,525,671</b>
<b>Enterprise/Internal Service Funds</b>			
Airport Enterprise	\$741,490	\$1,346,030	\$1,221,927
Sanitation Enterprise	\$22,033,901	\$39,745,824	\$28,833,717
Dental Insurance ISF	\$2,071,037	\$1,982,100	\$1,877,295
Unemployment Insurance ISF	\$142,420	\$189,882	\$190,179
Fleet Services ISF	\$1,724,080	\$1,980,709	\$2,005,565
Telecommunications ISF	\$1,231,306	\$2,580,010	\$1,256,068
Yolo Electric ISF	\$5,238,765	\$4,242,600	\$4,617,897
Pension ISF	\$21,009,967	\$40,264,068	\$40,264,068
<i>Subtotal</i>	<b>\$54,192,966</b>	<b>\$92,331,223</b>	<b>\$80,266,716</b>
<b>Debt Service Funds</b>			
Davis Library	\$528,279	\$530,725	\$528,275
DA Building	\$282,108	\$276,558	\$275,483
CIP Bond	\$5,467,561	\$1,247,576	\$12,190,361
<i>Subtotal</i>	<b>\$6,277,948</b>	<b>\$2,054,859</b>	<b>\$12,994,119</b>
<b>Total Operating Budget</b>	<b>\$402,310,867</b>	<b>\$510,089,292</b>	<b>\$550,786,506</b>
<b>Capital Improvement Program</b>			
Courthouse Renovation	\$6,553,643	\$3,690,583	
Library Archives	\$1,525,520	\$324,614	
Esparto Park & Pool	\$5,430,695	\$0	\$204,035
Other Facility Improvements	\$977,726	\$170,091	\$3,105,267
Yolo Library	\$155,316	\$173,251	
Monroe Jail Expansion	\$18,073,802	\$21,623,000	\$12,783,500
Leinberger Jail Expansion	\$548,761	\$33,300,000	\$33,000,000
Juvenile Detention Facility Expansion	\$4,558	\$0	
IT Capital Projects			\$835,436
<i>Subtotal</i>	<b>\$33,270,023</b>	<b>\$59,281,539</b>	<b>\$49,928,238</b>
<b>TOTAL COUNTY BUDGET</b>	<b>\$435,580,890</b>	<b>\$569,370,831</b>	<b>\$600,714,744</b>