



# COUNTY OF YOLO

County Administrative Office

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To: The Honorable **Helen Thomson**, Chairwoman  
and Members of the Board of Supervisors

From: **Sharon Jensen**, Assistant County Administrative Officer  
by **Jim Fiack, Don Hoff, Elizabeth Kemper, and Jesse Salinas**, Principal  
Management Analysts

Date: February 1, 2005

Subject: **Midyear Monitor Budget Report for Fiscal Year 2004-05**

## **RECOMMENDED ACTION**

That the Board of Supervisors:

- A. Receive and file the Midyear Monitor Budget report for fiscal year 2004-05, which indicates that, considering those departments submitting information by the deadline, county departments are, in general, managing within their allocated budgets; and
- B. Instruct the County Administrative Office (CAO) staff to work with departments and the Auditor-Controller's Office to develop plans to resolve any financial issues regarding department budgets that are out of balance.

## **FISCAL IMPACT**

Most departments are managing well within their approved budgets. As a result, the projected general fund year-end carryover balance is approximately \$3.2 million. In addition, non-general fund programs project an estimated \$2.8 million carryover. Some departments identified (during the preparation of the midyear report) the need to transfer appropriations between their budget units. Others have identified that additional revenues have been received to cover increased expenditures. In both cases, the departments will have to return to the board for approval of these increased expenditures. CAO staff, with assistance from the Auditor-Controller's Office, will continue to work with departments with significant variances to develop strategies to reduce impacts to the county's overall fiscal status.

## **REASON FOR RECOMMENDED ACTION**

To provide your Board with a midyear report of the county's financial status, including information on the status of departmental revenues and expenditures. In addition, today's action directs CAO staff to work with departments to make adjustments to programs to minimize the impact of programs that are not within budget.

## **BACKGROUND**

The CAO annually provides the Board of Supervisors with regular reports on the current year's budget. This report is the first for 2004-05 and documents how departments' performance compares against projections for the current fiscal year. Attachment 1, *2004-05 Mid-year Budget Report* provides details by budget unit (BU) on all programs. The table sorts program expenditures and revenues into General Fund and Other Funds. The Other Funds column represents amounts that impact grant, state, federal or other restricted revenue resources. Listed below are key notations by department (only items in excess of \$50,000 are described).

### **General Government**

1. Countywide Revenues. This budget unit captures various unrestricted revenue sources. Projected revenues exceed what was budgeted by approximately \$1.8 million. The key components of the increases includes Yolo County's robust housing market has contributed to a large increase in recording fees for property transaction (\$500,000). Property taxes are projected to provide \$400,000 in additional revenues. The state's final accounting on the tax shift was greater than their original estimates and coupled with the increase in property values has resulted in \$400,000 in increased tax revenues. Additionally, Yolo County has seen increased courts fine and fee revenue (\$300,000) and delinquent tax penalties (\$335,000).
2. Countywide Programs. A reduction of \$150,000 in fine and fee revenue was seen in the Justice Collection budget (BU166-2). Additional court revenues from Countywide Revenues discussed above, however, offset this reduction. General fund savings of \$100,000 are also projected for unemployment insurance (BU 187-1). An additional \$100,000 will be needed from contingencies for consultant contracts approved since October.
3. Central Services. Savings of \$50,000 were achieved in utility savings, the result of the office closures during the furlough. Telephone revenues will not meet projections as courts are no longer part of the countywide telephone system. In addition, emergency telecom repairs were required this year. This will require the division to return to the Board for authorization to use telecom reserves.
4. Information Technology. Savings are projected for salaries and services/supplies. Additional revenue of approximately \$70,000 is projected for this division.

### **Law and Justice**

1. District Attorney. Information and analysis not completed as of January 27, 2005.

2. Probation. Projections indicated that the Probation Department's budget would be out-of-balance by approximately \$60,000. This is the result of lost revenue for the work program (BU 261-4). At this time, jail release and work enforcement fees are down as fewer clients are being referred to Probation.
3. Public Defender. General fund savings of approximately \$45,000 are projected, the result of salary savings and increased revenues.
4. Sheriff-Coroner. The department reports that the detention budget unit projects savings of over \$340,000. This helps offset animal services and patrol deficits. Overall, the department projects a deficit of \$300,000, the result of salary increases for the Deputy Sheriff Association which were negotiated after approval of the budget.

### **Health and Human Services**

1. Alcohol, Drug and Mental Health Services. Information and analysis were not completed as of January 27, 2005.
2. Health. With the exception of the Jail-Juvenile Hall Medical unit, the department is balanced. The department will return to the board for use of contingency funds (\$104,000) to bring the unit into balance.
3. Employment and Social Services. The department is projecting savings in salary/benefit (\$784,000) and expenses associated with the General Assistance Program (\$226,000). Reductions in projected revenues result in net DESS savings of \$750,000. General Assistance program savings result in approximately \$135,000 more to the general fund.

### **Land, Education and Recreation**

1. Library. General fund savings totaling approximately \$60,000 are projected for the library. Salary and supply savings are seen for BU 605-1; revenue adjustments for BU 605-2.
2. Planning and Public Works. Savings are projected for both the roads and sanitation units as the result of changes to project schedules. This will result in carry over funds to next fiscal year for roads (\$545,000) and sanitation (\$645,000). In addition, approximately \$25,000 in general fund savings were made in total between fleet services (BU 140-1) and surveyor/engineer (BU 150-1) units. Revenues in the planning and building budget are ahead of projections by approximately \$300,000 through December.
3. Library. General fund savings totaling approximately \$60,000 are projected for the library in salary and supply savings and revenue adjustments.

## **Contingencies and Special Revenue Funds**

1. General Fund Contingency. When your Board approved the 2004-05 budget on October 26, 2004, it included a General Fund Contingency of \$2,257,000. Charged against this account to date is \$750,000 for contingencies for ADMH's housing care/acute inpatient programs; \$104,000 for Jail/Juvenile Hall medical services; \$218,500 for District Attorney's welfare fraud unit; and \$100,000 for unanticipated consultant contracts. Each department will return for board approval for these allocations. If all transfers are approved, the contingency fund balance will be reduced to \$1,084,500.
2. Library Fund Contingencies. Library fund contingencies remain at \$120,749.
3. Realignment Fund Contingencies. No projected expenditures are anticipated. The realignment contingencies will remain at \$350,000.
4. Social Services – Realignment Growth. The state calculates in December whether counties receive growth monies. This year we were allocated an additional \$628,000. These increased revenue amounts were not included in the adopted budget.
5. Capital Funds. Both the juvenile hall and health building projects remain within allocations. In addition, bids for the Monroe Jail renovation were \$400,000 less than expected. These savings will remain with the ACO fund for future years.

## **OTHER AGENCY INVOLVEMENT**

The County Administrative Office will work in cooperation with departments and return to the Board for consideration of requests as needed.

## 2004-05 Mid-year Budget Report

Department and Budget Unit	BU	Budget Status	General Fund	Other Funds
			Surplus/Shortfall(-)	Surplus/Shortfall(-)
<b>GENERAL GOVERNMENT</b>				
<b>Assessor</b>	108-1	Balanced	\$0	
Assessor Property	108-2	Balanced	\$0	
<b>Auditor-Controller</b>	105-1	Balanced	\$0	
Auditor-Controller - TRANS	106-2	Increased revenue	\$4,634	
OR&R	201-5	Balanced	\$0	
<b>Board of Supervisors</b>	101-1	Balanced	\$0	
Clerk of the Board	101-2	Balanced	\$0	
<b>County Administrators Office</b>	102-1	Salary savings	\$30,000	
LAFCO	298-1	Balanced	\$0	
<b>Central Services</b>	130-4	Balanced	\$0	
Facilities	130-3	Balanced	\$0	
Utilities	130-5	Savings due to furloughs	\$50,000	
Purchasing	110-1	Increased revenue	\$6,404	
Reprographics	160-1	Balanced	\$0	
Telephone	185-1	Communication upgrade; revenue lost (courts)	-\$185,162	
<b>Countywide Programs</b>	165-1	Economic growth, state revenues and fines.	\$1,790,000	
Criminal Justice Collections	166-2	Decreased revenues from courts.	-\$150,000	
Dental Insurance (ISF)	188-1	Balanced	\$0	
Risk Management	155-1	Balanced	\$0	
Special Employee Services	167-1	Balanced	\$0	
Tribal Relations	165-2	Balanced	\$0	
Unemployment Insur. (ISF)	187-1	Savings projected for UI claims.		\$100,000
<b>Human Resources</b>	103-1	Balanced	\$0	
Quality & Training	103-2	Balanced	\$0	
<b>Information Technology</b>	156-1	Salary and supply savings; increased revenue	\$69,754	
<b>County Clerk-Recorder</b>	201-2	Balanced	\$0	
Elections	120-1	Balanced	\$0	
Recorder	285-1	Balanced	\$0	
<b>County Counsel</b>	115-1	Balanced	\$0	
Indigent Defense	210-5	Balanced	\$0	
<b>Grand Jury</b>	215-1	Balanced	\$0	
<b>Treasurer-Tax Collector</b>	106-1	Decreased fees	-\$4,352	
<b>sub-total</b>			<b>\$1,611,278</b>	<b>\$100,000</b>

Department and Budget Unit	BU	Budget Status	General Fund	Other Funds
			Surplus/Shortfall(-)	Surplus/Shortfall(-)
<b>LAW &amp; JUSTICE SERVICES</b>				
<b>Child Support Services</b>	204-1	Balanced	\$0	
<b>District Attorney</b>	205-1	Information/analysis not completed by 1/27/05		
Child Abduction	205-5	Information/analysis not completed by 1/27/05		
Criminal Grants	205-8	Information/analysis not completed by 1/27/05		
Insurance Fraud	205-9	Information/analysis not completed by 1/27/05		
YONET	205-3	Information/analysis not completed by 1/27/05		
Victim Witness	205-4	Information/analysis not completed by 1/27/05		
<b>Probation</b>	261-1	Unplanned cashouts for retirements.		-\$61,469
AB1913	261-7	Balanced		\$0
Care-of-Court Wards	575-1	Placement savings.		\$143,762
Detention	261-3	Salary savings.		\$58,502
Service	261-6	Increased fee collections.		-\$8,366
Work Program	261-4	Lost revenues from court referrals & work program		-\$190,976
<b>Public Defender</b>	210-1	Salary savings; increased revenue.	\$44,812	
<b>Public Guardian</b>	287-1	Salary & services/supply savings.	\$11,622	
<b>Sheriff-Coroner</b>				
Animal Services	280-1	Salary/benefit costs.		-\$127,134
Boat Patrol	250-5	Salary increases.		-\$15,265
Civil Process	240-2	Increased revenues.		\$19,557
Coroner	286-1	Service and supply increases.		-\$23,640
Court Security	240-1	Balanced		\$0
Detention	250-9	Salary/benefit savings.		\$343,430
Management	250-2	Salary savings.		\$11,760
Patrol	250-7	Salary increases.		-\$502,716
Training	251-2	Salary increases.		-\$5,020
<b>sub-total</b>			<b>\$56,434</b>	<b>-\$357,575</b>

Department and Budget Unit	BU	Budget Status	General Fund	Other Funds
			Surplus/Shortfall(-)	Surplus/Shortfall(-)
<b>HEALTH &amp; HUMAN SERVICES</b>				
<b>ADMH</b>				
Alcohol & Drug	505-6	Information/analysis not completed by 1/27/05		
Access	505-3	Information/analysis not completed by 1/27/05		
Mental Health	505-2	Information/analysis not completed by 1/27/05		
Adult System of Care	505-4	Information/analysis not completed by 1/27/05		
Children System of Care	505-5	Information/analysis not completed by 1/27/05		
<b>Health</b>				
Children's Medical Services	501-9	Balanced	\$0	
Community Health	501-1	Balanced	\$0	
Elder Care	502-3	Balanced	\$0	
Emergency Medical Services	525-3	Balanced	\$0	
Environmental Health	501-3	Balanced	\$0	
Health Care Financing - YCHIP	503-1	Balanced	\$0	
Indigent Healthcare	502-3	Balanced		\$0
Jail-Juvenile Hall Medical	501-4	Balanced by use of contingency funds.	\$0	
<b>DESS</b>				
CalWORKS	564-0	Salary savings.		\$91,741
Community Contract Programs	551-4	Balanced	\$0	
CSBG	565-0	Balanced	\$0	
General Assistance	561-2	Program savings.	\$134,320	
Local Discretion	567-0	Balanced	\$0	
Public Assistance	551-1	Salary savings.		\$524,441
TANF/CalWORKS/Foster Care	552-2	Balanced	\$0	
Veterans Service Office	580-1	Balanced	\$0	
WIA	562-1	Balanced	\$0	
<b>sub-total</b>			<b>\$134,320</b>	<b>\$616,182</b>

Department and Budget Unit	BU	Budget Status	General Fund	Other Funds
			Surplus/Shortfall(-)	Surplus/Shortfall(-)
<b>LAND, EDUCATION &amp; RECREATION</b>				
Agriculture	270-1	Balanced	\$0	
Cooperative Extension	610-1	Balanced	\$0	
Library	605-1	Salary & supply savings.		\$40,000
Archives and Records	605-2	GENLED revenue adjustment.		\$19,753
YoloLINK	605-4	Revenue down.		-\$729
<b>Planning &amp; Public Works</b>				
Airport	193-1	Balanced	\$0	
Building and Planning	297-1	Increased fee collections.	\$273,556	
Cache Creek	297-2	Balanced	\$0	
Code Enforcement	288-1	Salary savings.	\$9,000	
Fish and Game	294-1	Balanced	\$0	
Fleet Services	140-1	Salary and supply savings.		\$22,751
Housing Grants	295-1	Increased revenues.		\$36,345
Parks	701-1	Balanced	\$0	
Roads	299-1	Savings from change in project schedules.		\$544,166
Sanitation Enterprise	194-1	Savings from change in project schedules.		\$654,500
Surveyor and Engineer	150-1	Service and supply savings.	\$1,894	
Transportation	299-5	Balanced	\$0	
Water Resources	297-5	Balanced	\$0	
<b>sub-total</b>			<b>\$284,450</b>	<b>\$1,316,786</b>
<b>CONTINGENCIES AND SPECIAL REVENUE FUNDS</b>				
General Fund Contingencies			\$1,084,500	
Library Fund Contingencies				\$120,749
Realignment Fund Contingencies				\$350,000
Social Services - Realignment Growth				\$627,927
<b>sub-total</b>			<b>\$1,084,500</b>	<b>\$1,098,676</b>
<b>Total Operations Budget</b>			<b>\$3,170,982</b>	<b>\$2,774,069</b>