

Glossary of Budget Terms

<u>2009-10</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 unpaid time off 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 2009-10

APPENDIX B

Item No.	Department	BU	Description	Qty	Revenue Source	Unit Cost	Total
1	Sheriff-Animal Svc	208-1	Autoclave unit	1	Dept	\$6,000	\$6,000
2	Sheriff-Civil	240-2	Unmarked vehicle w/equipment	1	Dept	\$48,000	\$48,000
3	Sheriff-Civil	240-2	Computer equipment & supplies	1	Dept	\$16,000	\$16,000
4	Sheriff-Boat Patrol	250-5	Ford F-250 truck	1	ACO	\$45,000	\$45,000
5	Sheriff-Detention	250-9	Tiburon record mgmt system upgrade	1	ACO	\$30,000	\$30,000
6	Sheriff-Detention	250-9	Clets-Tiburon/DOJ	1	Dept	\$13,000	\$13,000
7	Sheriff-Detention	250-9	RAN Livescan equipment	1	Dept	\$60,000	\$60,000
8	Sheriff-Patrol	250-7	Computer & law enforcement equipment	1	Grant	\$10,000	\$10,000
9	Sheriff-Patrol	250-7	Detective vehicle	1	ACO	\$30,000	\$30,000
10	Sheriff-Patrol	250-7	Patrol vehicle - Capay	2	Tribal	\$40,500	\$81,000
11	Sheriff-Patrol	250-7	Patrol vehicles	4	ACO	\$40,500	\$162,000
12	Sheriff-Patrol	250-7	Watchguard camera	1	Tribal	\$6,500	\$6,500
13	Sheriff-Patrol	250-7	Laptop computers	2	Grant	\$6,000	\$12,000
14	DA-YONET	205-3	Vehicle	2	Grant	\$35,000	\$70,000
15	Information Tech	156-1	Routing switches	2	ACO	\$8,000	\$16,000
16	Information Tech	156-1	Storage servers	3	ACO	\$15,000	\$45,000
17	Information Tech	156-1	Servers	6	ACO	\$5,000	\$30,000
18	General Services	135-1	Court holding generator	1	ACO	\$175,000	\$175,000
19	General Services	135-1	Forklift trailer	1	ACO	\$10,000	\$10,000
20	Parks-Cache Creek	297-2	2009 Escape Hybrid vehicle	1	Dept	\$26,000	\$26,000
21	Library	605-1	Self checkout unit	1	Library	\$35,000	\$35,000
22	Library	605-1	Wireless printing	1	Library	\$7,958	\$7,958
23	Library	605-1	Floating collections module	1	Library	\$5,400	\$5,400
24	Winters Library	135-2	Self-checkout machines	2	Library	\$22,000	\$44,000
25	Winters Library	135-2	AV mobile equipment rack	1	Library	\$6,500	\$6,500
26	Winters Library	135-2	Book theft detection system	1	Library	\$35,000	\$35,000
27	Winters Library	135-2	Microfilm reader/printer	1	Library	\$10,000	\$10,000
28	W. Sac Library	135-4	Self-checkout machine	3	Library	\$22,000	\$66,000
29	W. Sac Library	135-4	Video projector/smart podium	1	Library	\$40,000	\$40,000
30	W. Sac Library	135-4	Tel/Data systems server	1	Library	\$20,000	\$20,000
31	Davis Library	605-5	Self-checkout machines	5	Library	\$20,000	\$100,000
32	Davis Library	605-5	Video projector/smart podium	1	Library	\$40,000	\$40,000
33	Davis Library	605-5	Security gates	1	Library	\$35,000	\$35,000
34	Davis Library	605-5	Microfilm reader/printer	1	Library	\$10,000	\$10,000
35	Davis Library	605-5	Tel/Data systems server	1	Library	\$20,000	\$20,000
36	Davis Library	605-5	Automated materials handling system	1	Library	\$600,000	\$600,000
37	PPW-Roads	299-1	Chipper truck	1	PPW	\$95,000	\$95,000
38	PPW-Roads	299-1	16" Chipper	1	PPW	\$75,000	\$75,000
39	PPW-Roads	299-1	1-ton flatbed 4x4 truck	1	PPW	\$45,000	\$45,000
40	PPW-Roads	299-1	Escape 4x4 SUV	2	PPW	\$25,000	\$50,000
41	PPW-Roads	299-1	4x4 utility bed truck for sign shop	1	PPW	\$45,000	\$45,000
42	PPW-Roads	299-1	Retro-reflectivity meter	1	PPW	\$20,000	\$20,000
43	PPW-Integrated Waste	194-1	Leachate pump and controls	1	PPW	\$30,000	\$30,000
44	PPW-Integrated Waste	194-1	Landfill gas monitoring (SEM 500)	1	PPW	\$35,000	\$35,000
45	PPW-Integrated Waste	194-1	Septic receiving station	1	PPW	\$150,000	\$150,000
46	PPW-Integrated Waste	194-1	Trailer	1	PPW	\$6,000	\$6,000
47	PPW-Integrated Waste	194-1	Replacement utility trucks	2	PPW	\$40,000	\$80,000

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Agriculture				
Administrative Assistant	1	1	1	\$3,333 - \$4,052
Administrative Clerk I - 1	1	1	1	\$2,225 - \$2,705
Ag Comm & Sealer of Weights	1	1	1	\$7,257 - \$8,821
Agricultural/Standard Specialist IV	8	8	8	\$4,374 - \$5,317
Agricultural/Standards Technician	3	3	3	\$2,937 - \$3,570
Chief Deputy Ag Commissioner	2	2	2	\$6,537 - \$7,945
Office Support Specialist	1	1	1	\$2,854 - \$3,469
Total	17	17	17	
Alcohol, Drug & Mental Health				
Account Clerk III	5	5	5	\$2,648 - \$3,218
Accountant	2	2	2	\$4,017 - \$4,883
ADMH Program Coordinator	4	4	4	\$4,453 - \$5,414
ADMH Program Manager	1	1	1	\$5,591 - \$6,797
ADMH Specialist II	21.5	21.5	21.5	\$2,778 - \$3,377
Administrative Clerk II-IV	16	17	17	\$2,526 - \$3,687
Administrative Services Analyst	6	6	6	\$4,383 - \$5,328
Business Services Officer	1	1	1	\$6,475 - \$7,871
Business Services Supervisor	1	1	1	\$3,481 - \$4,232
Clinical Program Manager	1	2	2	\$6,272 - \$7,624
Clinician II	20	18	18	\$4,366 - \$5,307
Deputy Director - ADMH Fiscal	1	0	0	\$6,339 - \$7,709
Deputy Director - ADMH Operations	1	1	1	\$6,785 - \$8,247
Deputy Director - ADMH Clinical	1	1	1	\$6,785 - \$8,247
Director of Alcohol, Drug & MH	1	1	1	\$8,382 - \$10,188
Nurse Practitioner	2	2	1.5	\$6,354 - \$7,724
Office Support Specialist	2	2	2	\$2,854 - \$3,469
Outreach Specialist II	3	3	3	\$3,614 - \$4,393
Psychiatric Health Specialist II	3	3	3	\$3,463 - \$4,209
Psychiatrist-Board Cert. - 2	6	6	5.6	\$12,468 - \$15,155
Psychiatrist-Med. Director - 2	1	1	1	\$13,090 - \$15,912
Quality Mgmt/Data Admin	1	1	1	\$6,184 - \$7,517
Secretary to the Director - Sup	1	1	1	\$3,830 - \$4,656
Senior Accounting Technician	2	2	2	\$3,330 - \$4,049
Senior Administrative Services Analyst	1	1	1	\$5,011 - \$6,091
Senior Staff Nurse	3	3	3	\$5,259 - \$6,392
Social Worker	1	1	1	\$3,303 - \$4,014
Staff Development Manager	1	0	0	\$6,010 - \$7,306
Staff Services Analyst II	1	1	1	\$4,677 - \$5,686
Supervising Clinical Psychologist	6	5	5	\$5,548 - \$6,743
Supervising Clinician	3	3	2	\$4,922 - \$5,982
Total	119.5	116.5	114.6	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Assessor				
Administrative Serv Analyst	1	1	1	\$4,383 - \$5,328
Appraiser III	7	7	6	\$4,305 - \$5,232
Assessment Office Specialist III	10	10	9	\$2,875 - \$3,495
Assessor	1	1	1	\$11,139 - \$11,139
Chief Deputy County Assessor	2	2	2	\$6,848 - \$8,324
Senior Appraiser	3	3	3	\$4,831 - \$5,873
Senior Assessment Technician	2	2	2	\$3,319 - \$4,034
Senior Auditor-Appraiser	2	2	2	\$4,831 - \$5,873
Senior Cadastral Drafting Tech	2	2	1	\$3,127 - \$3,800
Total	30	30	27	
Auditor-Controller/Treasurer-Tax Collector				
Account Clerk III	3	1	1	\$2,648 - \$3,218
Accountant	1	2	2	\$4,017 - \$4,883
Accountant-Auditor I - Conf.	1	1	1	\$3,729 - \$4,533
Administrative Clerk II	1	1	1	\$2,416 - \$2,937
Assistant Auditor-Controller	1	1	1	\$7,248 - \$8,811
Auditor II	1	1	1	\$4,019 - \$4,886
Auditor-Controller	1	1	1	\$11,522 - \$11,522
Manager of Internal Audits	1	0	0	\$6,482 - \$7,878
Manager, Cost Acct. & Budget	1	1	1	\$6,703 - \$8,148
Manager, General Accounting	1	1	1	\$6,703 - \$8,148
Revenue Collections Spec. II	1	1	1	\$3,076 - \$3,740
Senior Accountant	3	3	3	\$4,587 - \$5,576
Senior Accountant - Conf.	1	1	1	\$4,669 - \$5,674
Senior Accounting Tech - Conf	1	1	1	\$3,365 - \$4,091
Senior Accounting Technician	9	6	6	\$3,330 - \$4,049
Senior Auditor	1	1	1	\$5,046 - \$6,133
Supervising Revenue Collections Officer	1	1	1	\$4,127 - \$5,017
Systems Accountant	1	0	0	\$5,135 - \$6,242
Treasury Specialist	1	1	1	\$3,859 - \$4,691
Total	31	25	25	
Board of Supervisors				
Assistant Supervisors Deputy	5	5	5	\$3,440 - \$4,182
Board of Supervisors	5	5	5	\$4,917 - \$4,917
Supervisors Deputy	5	5	5	\$4,355 - \$5,294
Total	15	15	15	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Child Support Services				
Administrative Clerk II	14	13	12	\$2,733 - \$3,323
Business Services Manager	2	2	2	\$5,637 - \$6,852
Business Services Supervisor	1	1	1	\$3,481 - \$4,232
Child Support Attorney V	3	3	3	\$9,480 - \$11,524
Child Support Officer II	32	32	30	\$3,224 - \$3,919
Child Support Ombudsperson	1	1	1	\$3,959 - \$4,812
Child Support Program Manager	1	1	1	\$5,039 - \$6,126
Director of Child Support Serv	1	1	1	\$9,820 - \$11,936
Senior Child Support Officer	8	8	7	\$3,504 - \$4,259
Supervising Child Support Off	5	5	5	\$3,959 - \$4,812
Technical Support Spec. III	1	1	1	\$4,346 - \$5,283
Total	69	68	64	
Cooperative Extension				
Administrative Assistant	1	1	1	\$3,333 - \$4,052
Administrative Clerk II	1	1	1	\$2,416 - \$2,937
Cooperative Extension Assistant	2	2	2	\$3,168 - \$3,850
Office Support Specialist	1	1	1	\$2,854 - \$3,469
Total	5	5	5	
County Administrator				
<u>Administrative Functions</u>				
Account Clerk III	0	0	0	\$2,648 - \$3,218
Administrative Management Analyst	1	1	1	\$5,501 - \$6,686
Asst. County Administrator	1	1	1	\$10,712 - \$13,021
Board Clerk I/II/III	3	2	2	\$2,969 - \$4,219
Chief Budget Analyst	1	1	1	\$7,695 - \$9,353
Clerk of the Board of Supervisors	1	1	1	\$6,644 - \$8,076
Communications Officer	1	1	1	\$7,034 - \$8,550
County Administrator	1	1	1	\$17,398 - \$17,398
Deputy County Administrator	1	1	1	\$9,695 - \$11,784
Executive Assistant to County Administrator	1	1	1	\$4,700 - \$5,713
Manager of Economic Res Dev	1	1	1	\$8,224 - \$9,996
Manager of Intergovernmental Affairs	1	1	1	\$8,224 - \$9,996
Principal Management Analyst	3	3	2	\$6,995 - \$8,503
Secretary III - Conf.	1	1	0	\$3,039 - \$3,695
Senior Accounting Tech - Conf	1	0	0	\$3,365 - \$4,091
Total	18	16	14	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
County Administrator cont.				
<u>Local Agency Formation Commission</u>				
Board Clerk III	1	1	1	\$3,471 - \$4,219
LAFCO Executive Officer	1	1	0.5	\$7,304 - \$8,878
Principal Management Analyst	1	1	1	\$6,995 - \$8,503
Total	3	3	2.5	
<u>Community Development Block Grants</u>				
Senior Management Analyst	1	1	0.8	\$5,929 - \$7,206
Total	1	1	0.8	
<u>Office of Emergency Services</u>				
Administrative Clerk II - Conf.	1	0	0	\$2,441 - \$2,967
Emergency Services Manager	1	1	1	\$7,737 - \$9,406
Emergency Services Planner	1	1	1	\$5,756 - \$6,996
Total	3	2	2	
<u>Tribal Relations Office</u>				
County-Tribe Coordinator	1	1	1	\$6,032 - \$7,333
Secretary III - Conf.	1	1	1	\$3,039 - \$3,695
Total	2	2	2	
Clerk-Recorder				
<u>Administration</u>				
Administrative Assistant	1	1	1	\$3,333 - \$4,052
Assistant Clerk-Recorder	2	1	1	\$4,774 - \$5,803
Asst. to the County Clerk/Recorder	1	1	0	\$3,160 - \$3,841
Chief Deputy Clerk/Recorder	1	1	1	\$6,219 - \$7,560
Chief Deputy Elections	1	1	1	\$6,027 - \$7,325
County Clerk-Recorder	1	1	1	\$9,390 - \$9,390
Data Services Coordinator/Prog	1	1	1	\$3,668 - \$4,458
Departmental IS Coordinator	1	1	1	\$4,883 - \$5,935
Total	9	8	7	
<u>Elections</u>				
Administrative Assistant	1	1	1	\$3,333 - \$4,052
Administrative Clerk II	1	1	1	\$2,416 - \$2,937
Elections Aide	1	1	1	\$1,948 - \$2,367
Elections Technician	1	1	1	\$2,609 - \$3,171
Senior Elections Technician	1	1	1	\$2,924 - \$3,554
Supervising Elections Tech	1	1	1	\$3,192 - \$3,881
Total	6	6	6	

2009-10 Authorized Position Summary

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Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Clerk-Recorder cont.				
<u>Recorder</u>				
Clerk-Recorder Support Spec II	5	5	5	\$3,319 - \$4,034
Clerk-Recorder Technician II	6	6	6	\$2,852 - \$3,467
Supervising Clerk-Recorder	1	1	1	\$3,614 - \$4,393
Total	12	12	12	
County Counsel				
Asst. County Counsel	1	1	1	\$11,391 - \$13,846
County Counsel	1	1	1	\$15,914 - \$15,914
Legal Administrative Assistant	1	1	1	\$4,206 - \$5,112
Secretary - County Counsel	1	1	1	\$3,512 - \$4,269
Secretary III - Conf.	1	1	1	\$3,039 - \$3,695
Senior Deputy Co. Counsel	6	5	4.5	\$8,766 - \$10,654
Total	11	10	9.5	
District Attorney				
<u>Child Abduction</u>				
DA Enforcement Officer	1	1	1	\$3,949 - \$4,800
DA Investigator II	1	1	1	\$5,204 - \$6,325
Deputy District Attorney V	1	1	1	\$9,480 - \$11,524
Total	3	3	3	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
District Attorney cont.				
<u>Criminal Prosecution</u>				
Accounting Technician	1	1	1	\$3,027 - \$3,679
Administrative Serv Analyst	1	1	1	\$4,383 - \$5,328
Asst. Chief Deputy Dist. Atty.	2	2	2	\$10,430 - \$12,679
Business Services Manager	1	1	1	\$5,637 - \$6,852
Business Services Supervisor	1	1	1	\$3,481 - \$4,232
Chief DA Investigator	1	1	1	\$7,673 - \$9,327
Chief Deputy Dist. Attorney	1	1	1	\$11,806 - \$14,350
Chief of Finance and Administration	1	1	1	\$6,466 - \$7,858
DA Confidential Secretary	1	1	1	\$3,453 - \$4,197
DA Enforcement Officer	5	7	6	\$3,949 - \$4,800
DA Investigator II	13	10	6	\$5,204 - \$6,325
DA Lieutenant	4	5	4	\$6,323 - \$7,686
Departmental IT Manager	1	1	1	\$6,363 - \$7,734
Deputy District Attorney I-V	22	23	23	\$4,560 - \$11,524
District Attorney	1	1	1	\$14,935 - \$14,935
Information Technology Asst.	1	0	0	\$3,224 - \$3,919
Legal Secretary II	19	18	17	\$2,835 - \$3,446
Office Support Specialist	1	1	1	\$2,854 - \$3,469
Senior Accountant	1	1	1	\$4,587 - \$5,576
Sr. Deputy Probation Officer	1	1	1	\$4,420 - \$5,373
Supervising Legal Secretary	2	2	2	\$3,457 - \$4,203
Total	81	80	73	
 <u>Criminal Prosecution Grants</u>				
Deputy District Attorney I-V	9	9	7	\$4,560 - \$11,524
DA Investigator I-II	3	3	2	\$5,204 - \$6,325
Senior Social Worker	1	0	0	\$3,771 - \$4,584
Total	13	12	9	
 <u>Insurance Fraud Grants</u>				
DA Enforcement Officer	1	0	0	\$3,949 - \$4,800
DA Investigator I-II	1	2	2	\$4,957 - \$6,325
Total	2	2	2	
 <u>Multi-Disciplinary Interview Center</u>				
Social Worker	1	1	1	\$3,303 - \$4,014
DA Enforcement Officer	1	1	1	\$3,949 - \$4,800
DA Investigator II	1	1	1	\$5,204 - \$6,325
Total	3	3	3	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
District Attorney cont.				
<u>Special Investigations (YoNET)</u>				
District Attorney Enforcement Officer	2	2	2	\$3,949 - \$4,800
Total	2	2	2	
<u>Victim Witness</u>				
Senior Social Worker	1	2	2	\$3,771 - \$4,584
Victim Witness Program Manager	1	0	0	\$4,634 - \$5,632
Victim Witness Program Asst.	2	2	2	\$2,965 - \$3,604
Senior Victim Witness Prog Asst.	1	0	0	\$3,384 - \$4,114
Legal Secretary II	1	1	1	\$2,835 - \$3,446
Total	6	5	5	
Employment & Social Services				
Accountant	1	1	0	\$4,017 - \$4,883
Accountant-Auditor I	4	4	3	\$3,664 - \$4,453
Accounting Technician	2	2	1	\$3,027 - \$3,679
Administrative Assistant	5	5	3	\$3,333 - \$4,052
Administrative Clerk II	23	23	21	\$2,416 - \$2,937
Administrative Clerk IV	1	0	0	\$3,033 - \$3,687
Administrative Hearings Off	2	2	2	\$3,812 - \$4,634
Administrative Serv Analyst	29	23	18	\$4,383 - \$5,328
Adult Services Worker I - II	7	7	5	\$3,435 - \$4,768
Assistant Director, DESS	3	3	2	\$7,295 - \$8,867
Career Development Instructor	2	0	0	\$3,929 - \$4,775
Chief Deputy Director, DESS	1	1	1	\$7,824 - \$9,510
Chief Financial Officer, DESS	1	0	0	\$6,727 - \$8,176
Child Welfare Worker I - II	6	6	3	\$3,804 - \$5,087
Departmental HR Coordinator	1	1	1	\$5,120 - \$6,223
Director of Employment and SS	1	1	1	\$9,898 - \$12,032
Employment Services Specialist I - II	46	44	39	\$3,303 - \$4,584
ESS Division Manager	9	8	5	\$6,632 - \$8,062
ESS Program Supervisor	23	23	18	\$4,245 - \$5,160
Facilities Services Coord	1	0	0	\$3,654 - \$4,442
Home Care Specialist	1	0	0	\$2,680 - \$3,258
Office Support Specialist	20	18	15	\$2,854 - \$3,469
Public Assistance Spec III-IEVS	3	3	3	\$3,787 - \$4,603
Public Assistance Specialist I/II/III	104	100	88	\$2,780 - \$4,343
Secretary III	4	3	3	\$3,008 - \$3,656
Secretary to the Dir.-Sup	1	0	0	\$3,830 - \$4,656
Senior Accountant	3	3	1	\$4,587 - \$5,576
Senior Accounting Technician	11	11	10	\$3,330 - \$4,049
Senior Admin Services Analyst	3	3	3	\$5,011 - \$6,091

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Employment & Social Services cont.				
Senior Storekeeper	1	1	1	\$3,001 - \$3,648
Social Services Assistant	6	6	6	\$2,286 - \$2,778
Social Worker Practitioner	36	36	35	\$4,736 - \$5,757
Social Worker Supervisor I	2	2	2	\$4,711 - \$5,727
Social Worker Supervisor II	7	7	3	\$5,295 - \$6,437
Storekeeper	2	2	1	\$2,726 - \$3,313
Support Services Supervisor	1	1	1	\$3,928 - \$4,774
Total	373	350	295	
General Services				
<u>Administration</u>				
Accountant-Auditor I	1	1	1	\$3,664 - \$4,453
Business Services Officer	1	1	1	\$6,475 - \$7,871
Deputy Director of General Services	1	1	1	\$7,774 - \$9,450
Director of General Services	1	1	1	\$8,625 - \$10,483
Secretary to the Dir.-Nonsup	1	1	1	\$3,531 - \$4,292
Total	5	5	5	
<u>Airport</u>				
Airport Operations Manager	1	0	0	\$6,009 - \$7,303
Total	1	0	0	
<u>Facilities Operations and Maintenance</u>				
Account Clerk III	1	1	1	\$2,648 - \$3,218
Building Craftsmechanic III	10	9	9	\$3,550 - \$4,316
Building Services Attendant	1	1	0	\$2,518 - \$3,061
Facilities Services Coord	1	0	0	\$3,654 - \$4,442
Lead Building Craftsmechanic	1	1	1	\$3,726 - \$4,529
Parks/Facilities Worker III	1	1	1	\$3,126 - \$3,799
Project Manager	2	1	1	\$4,463 - \$5,424
Supervising Building Craftmech	1	1	1	\$4,056 - \$4,931
Total	18	15	14	
<u>Fleet Services</u>				
Auto & Heavy Equipment Mech	1	1	1	\$3,548 - \$4,312
Fleet Services Manager	1	1	1	\$6,009 - \$7,303
Fleet Services Operations Coor	1	1	1	\$3,379 - \$4,107
Fleet Services Technician	1	0	0	\$2,726 - \$3,313
Heavy Equipment Mechanic	1	1	1	\$3,594 - \$4,369
Senior Accounting Technician	1	1	1	\$3,330 - \$4,049
Shop Supervisor	1	0	0	\$4,172 - \$5,072
Total	7	5	5	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
General Services cont.				
<u>Purchasing</u>				
Administrative Clerk II	1	1	1	\$2,416 - \$2,937
Buyer II	2	2	2	\$3,516 - \$4,275
Lead Buyer	1	0	0	\$4,231 - \$5,143
Manager of Purchasing Services	1	1	1	\$6,008 - \$7,302
Total	5	4	4	
<u>Reprographics</u>				
County Printer	1	1	1	\$2,497 - \$3,036
Courier-Clerk	1.63	1.63	1.63	\$2,087 - \$2,537
Graphic Arts/Courier Supervisor	1	1	0	\$3,568 - \$4,337
Total	3.63	3.63	2.63	
Health				
<u>Children's Medical Services</u>				
Accounting Technician	1	0	0	\$3,027 - \$3,679
Administrative Clerk II	1	1	1	\$2,416 - \$2,937
Administrative Serv. Analyst	0.5	0	0	\$4,383 - \$5,328
Children Services Elig Spec II	1	1	1	\$2,812 - \$3,419
Children Services Elig Supervisor	1	1	1	\$3,370 - \$4,097
Community Health Assistant II	1	1	1	\$2,549 - \$3,099
Health Department Program Manager	1	1	1	\$5,192 - \$6,312
Office Support Specialist	1	1	1	\$2,854 - \$3,469
Physical Therapist	2	2	2	\$7,457 - \$9,065
Physician	0	1	1	\$9,528 - \$11,580
Senior Public Health Nurse	4	4	3.75	\$5,600 - \$6,807
Supervising Phys/Occ Therapist	1	0	0	\$8,061 - \$9,798
Supervising Public Health Nurse	1	1	1	\$5,960 - \$7,245
Therapy Aide	1	1	1	\$2,854 - \$3,469
Total	16.5	15	14.75	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Health cont.				
<u>Community Health</u>				
Administrative Assistant	1	1	1	\$3,333 - \$4,052
Administrative Clerk II	4	1	1	\$2,526 - \$3,070
Administrative Clerk III	1	1	1	\$2,733 - \$3,323
Administrative Clerk IV	1	1	1	\$3,033 - \$3,687
Administrative Serv Analyst	2	2	2	\$4,383 - \$5,328
Assistant Director - Public Health Nurs	1	1	1	\$6,766 - \$8,224
Business Services Supervisor	1	1	1	\$3,481 - \$4,232
Chief of Public Health Lab Services	1	1	1	\$6,564 - \$7,979
Community Health Assistant II	9.6	6.6	6.6	\$2,549 - \$3,099
Department Director/Health Officer	1	1	1	\$12,610 - \$15,328
Deputy Dir/Health Fiscal	1	1	1	\$6,492 - \$7,892
Deputy Dir/Health Programs	1	1	1	\$6,492 - \$7,892
Director - Public Health Nursing	1	1	1	\$7,287 - \$8,858
Facilities Services Coord	1	1	1	\$3,654 - \$4,442
Health Department Program Manager	1	0	0	\$5,192 - \$6,312
Health Educator	1	1	1	\$4,108 - \$4,993
Health Program Coordinator	5	4	2.6	\$4,906 - \$5,963
Laboratory Technician	0.6	0.6	0.6	\$2,746 - \$3,337
Lactation/Breastfeeding Coord.	1	1	1	\$3,691 - \$4,488
Lead Vital Statistics Tech.	1	1	1	\$3,308 - \$4,020
Office Support Specialist	2	1	1	\$2,854 - \$3,469
Outreach Specialist I	1	0	0	\$3,302 - \$4,013
Outreach Specialist II	9	9	5.85	\$3,614 - \$4,393
Physician	1	0	0	\$9,528 - \$11,580
Public Health Epidemiologist	1	1	1	\$5,088 - \$6,183
Public Health Microbiolog. II	1	1	0.6	\$4,338 - \$5,273
Public Health Nutritionist	2	2	1.4	\$3,849 - \$4,678
Public Health Prep Manager	1	1	1	\$6,667 - \$8,104
Secretary III	1	1	1	\$3,008 - \$3,656
Secretary to the Dir.-Nonsup	1	1	1	\$3,531 - \$4,292
Senior Accounting Technician	0	1	1	\$3,330 - \$4,049
Senior Admin Services Analyst	0	1	1	\$5,011 - \$6,091
Senior Comm. Health Asst.	4	4	3	\$2,791 - \$3,394
Senior Public Health Nurse	10	6	4.9	\$5,600 - \$6,807
Supervising Public Health Nurse	2	1	1	\$5,960 - \$7,245
Technical Support Specialist III	1	1	1	\$4,346 - \$5,283
Total	73.2	59.2	51.55	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Health cont.				
<u>Environmental Health</u>				
Accounting Technician	1	1	1	\$3,027 - \$3,679
Administrative Clerk II	2	2	2	\$2,416 - \$2,937
Administrative Clerk IV	1	1	1	\$3,033 - \$3,687
Director of Environmental Health	1	1	1	\$8,194 - \$9,960
Environmental Health Spec. III	9	9	8	\$4,933 - \$5,997
Hazardous Materials Spec. III	9	9	8	\$4,933 - \$5,997
Office Support Specialist	1	1	0	\$2,854 - \$3,469
Supervising Environmental Health Spec.	1	1	1	\$5,290 - \$6,431
Supervising Haz Mat Spec.	1	1	1	\$5,290 - \$6,431
Total	26	26	23	
<u>Indigent Healthcare</u>				
Chief Deputy Director of Health	1	1	1	\$7,161 - \$8,705
Health Department Program Manager	1	1	0	\$5,192 - \$6,312
Senior Accounting Technician	1	0	0	\$3,330 - \$4,049
Senior Administrative Services Analyst	1	0	0	\$5,011 - \$6,091
Senior Public Health Nurse	0	1	1	\$5,600 - \$6,807
Total	4	3	2	
Human Resources				
Administrative Clerk II - Conf.	1	1	1	\$2,441 - \$2,967
Director of Human Resources	1	1	1	\$8,625 - \$10,483
HR Recruiting Specialist	1	0	0	\$5,962 - \$7,247
Human Resources Manager	3	3	3	\$6,838 - \$8,312
Personnel Assistant	4	3	3	\$3,877 - \$4,713
Risk Manager/Safety Officer	1	1	1	\$6,799 - \$8,265
Secretary III - Conf.	1	1	1	\$3,039 - \$3,695
Senior Personnel Analyst	3	2	2	\$5,962 - \$7,247
Total	15	12	12	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Information Technology				
<u>Information Technology Administration</u>				
Administrative Clerk II	1	1	1	\$2,416 - \$2,937
Business Services Manager	1	1	1	\$5,637 - \$6,852
Database Administrator	1	1	1	\$6,947 - \$8,444
Departmental IS Coordinator	1	1	1	\$4,883 - \$5,935
Departmental IT Manager	1	0	0	\$6,363 - \$7,734
Director of IT and Telecom	1	1	1	\$8,625 - \$10,483
GIS Coordinator	1	1	1	\$4,748 - \$5,771
GIS Specialist II	1	1	1	\$4,046 - \$4,917
Information Security Officer	1	1	1	\$7,019 - \$8,532
Information Technology Manager	4	4	4	\$7,719 - \$9,383
Internet Systems Specialist	2	1	1	\$5,949 - \$7,230
Network Systems Specialist III	1	1	1	\$6,395 - \$7,774
Programmer Analyst I-IV	11	9	9	\$4,020 - \$7,516
Sr. Business Systems Analyst	3	2	2	\$5,485 - \$6,666
Supervising Programmer Analyst	1	0	0	\$7,066 - \$8,589
Supervising Technical Support Spec	1	1	1	\$4,678 - \$5,687
Systems Software Spec. III	1	1	1	\$6,395 - \$7,774
Technical Support Spec. III	7	7	6	\$4,346 - \$5,283
Total	40	34	33	
<u>Telecommunications Internal Service Fund</u>				
Office Support Specialist	1	1	1	\$2,854 - \$3,469
Supervising Telecommunications	1	1	1	\$4,376 - \$5,319
Telecommunications Coord.	1	1	1	\$4,847 - \$5,891
Telecommunications Technician	2	1	1	\$4,336 - \$5,271
Total	5	4	4	
Library				
<u>Archives and Records Center</u>				
Library Assistant II	0.75	0.75	0	\$2,677 - \$3,255
Library Specialist	1	1	1	\$3,363 - \$4,088
Total	1.75	1.75	1	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Library cont.				
<u>Library</u>				
Assistant County Librarian	1	1	1	\$6,225 - \$7,566
Business Services Manager	1	1	1	\$5,637 - \$6,852
County Librarian	1	1	1	\$8,625 - \$10,483
Electronic/Technical Librarian	1	1	1	\$4,457 - \$5,418
Librarian I-IV	9.55	9.55	9.55	\$3,203 - \$6,068
Library Assistant I-III	14.78	14.78	14.78	\$2,403 - \$3,556
Library Circulation Supervisor	1	1	1	\$3,496 - \$4,250
Library Specialist	3	3	3	\$3,363 - \$4,088
Office Support Specialist	1	1	1	\$2,854 - \$3,469
Program Manager	1	1	1	\$4,877 - \$5,928
Total	34.33	34.33	34.33	
<u>YoloLINK</u>				
Library Assistant III	0.6	0.6	0.6	\$2,926 - \$3,556
Total	0.6	0.6	0.6	
Parks & Resources				
<u>Cache Creek Area Plan</u>				
Principal Natural Res Planner	1	1	1	\$6,150 - \$7,476
Resource Specialist	1	1	1	\$3,973 - \$4,830
Total	2	2	2	
<u>Parks/Museum/Water Resources</u>				
Accountant-Auditor I	1	0	0	\$3,664 - \$4,453
Administrative Assistant	1	1	1	\$3,333 - \$4,052
Building Craftsmechanic III	1	1	1	\$3,550 - \$4,316
Director of Parks and Resources	1	1	1	\$8,073 - \$9,813
Habitat Mitigation Manager	1	1	1	\$6,088 - \$7,400
Office Support Specialist	1	1	1	\$2,854 - \$3,469
Parks/Facilities Worker III	3	3	3	\$3,126 - \$3,799
Principal Parks Planner	1	1	1	\$6,324 - \$7,687
Project Manager	1	0	0	\$4,463 - \$5,424
Senior Accounting Technician	0	1	1	\$3,330 - \$4,049
Senior Parks Planner	2	2	2	\$5,844 - \$7,103
Supervising Parks/Grounds Worker	1	1	1	\$3,568 - \$4,337
Water Res/Cons Program Manager	1	1	1	\$7,214 - \$8,770
Total	15	14	14	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Planning & Public Works				
<u>Building and Planning</u>				
Administrative Clerk II - 1	2	1	1	\$2,416 - \$2,937
Administrative Services Analyst	1	1	1	\$4,383 - \$5,328
Assistant Chief Building Official	1	1	1	\$5,817 - \$7,071
Assistant Director - Planning Services	1	1	1	\$8,271 - \$10,054
Building Inspector III	3	2	2	\$4,664 - \$5,669
Chief Assistant Director - PRPW	1	1	1	\$9,631 - \$11,708
Chief Building Official	1	1	1	\$7,513 - \$9,132
Code Enforcement Officer	1	0	0	\$4,056 - \$4,931
Office Support Specialist	2	2	2	\$2,854 - \$3,469
Permit Counter Technician II	4	3	3	\$3,349 - \$4,071
Principal Planner	3	2	2	\$6,324 - \$7,687
Senior Planner	3	3	3	\$5,844 - \$7,103
Total	23	18	18	
<u>Integrated Waste</u>				
Civil Engineer	2	2	2	\$5,810 - \$7,062
Construction Inspector	1	1	1	\$5,246 - \$6,376
Deputy Dir-Integrated Waste	1	1	1	\$8,271 - \$10,054
Engineering Technician II	1	1	1	\$3,646 - \$4,431
Office Support Specialist	1	1	1	\$2,854 - \$3,469
Senior Accounting Technician	1	1	1	\$3,330 - \$4,049
Senior Admin Services Analyst	0	1	1	\$5,011 - \$6,091
Senior Civil Engineer	3	3	3	\$7,281 - \$8,849
Senior Solid Waste Attendant	7	6	6	\$3,136 - \$3,813
Senior Solid Waste Fac. Worker	3	3	3	\$3,198 - \$3,887
Senior Water/Air Quality Spec	1	1	1	\$4,734 - \$5,755
Solid Waste Attendant	2	2	2	\$2,708 - \$3,291
Solid Waste Operations Manager	1	1	1	\$5,675 - \$6,899
Supervising Solid Waste Attendant	1	1	1	\$3,488 - \$4,239
Waste Red/Recycling Manager	1	1	1	\$5,188 - \$6,305
Waste Reduction/Recycling Coord	1	1	1	\$4,548 - \$5,528
Total	27	27	27	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Planning & Public Works cont.				
<u>Roads</u>				
Administrative Serv Analyst	1	1	1	\$4,383 - \$5,328
Assistant Director - Public Works	1	1	1	\$8,534 - \$10,373
Assistant Road Maintenance Worker	2	2	2	\$2,556 - \$3,107
Business Services Officer	1	1	1	\$5,475 - \$7,871
Civil Engineer	3	3	3	\$5,810 - \$7,062
Construction Inspector	2	2	2	\$5,246 - \$6,376
County Service Area Manager	1	1	1	\$6,211 - \$7,550
County Surveyor	1	1	1	\$6,150 - \$7,476
Director of Planning & Public Works	1	1	1	\$10,605-12,891
Office Support Specialist	1	1	1	\$2,854 - \$3,469
Principal Civil Engineer	1	1	1	\$7,522 - \$9,143
Public Works Superintendent	1	1	1	\$6,080 - \$7,390
Road Maintenance Crewleader	2	2	2	\$3,287 - \$3,995
Road Supervisor	2	2	2	\$3,978 - \$4,835
Secretary III	1	1	1	\$3,008 - \$3,656
Secretary to the Dir-Sup	1	1	1	\$3,830 - \$4,656
Senior Accountant	1	1	1	\$4,587 - \$5,576
Senior Accounting Technician	2	2	2	\$3,330 - \$4,049
Senior Civil Engineer	5	5	5	\$7,281 - \$8,849
Senior Road Maintenance Worker	18	18	16	\$3,130 - \$3,805
Sign Shop Technician II	1	1	1	\$3,130 - \$3,805
Total	49	49	47	
Probation				
<u>AB 1913: Juvenile Justice</u>				
Deputy Probation Officer II	2	2	2	\$4,111 - \$4,998
Office Support Specialist	1	1	1	\$2,854 - \$3,469
Supervising Probation Officer	1	1	1	\$4,778 - \$5,808
Total	4	4	4	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Probation cont.				
<u>Administration</u>				
Account Clerk III	1	1	1	\$2,648 - \$3,218
Administrative Assistant	1	1	1	\$3,333 - \$4,052
Administrative Clerk II	1	2	2	\$2,416 - \$2,937
Administrative Services Analyst	1	1	1	\$4,383 - \$5,328
Asst. Chief Probation Officer	1	1	1	\$7,557 - \$9,186
Business Services Supervisor	1	1	1	\$3,481 - \$4,232
Chief Probation Officer	1	1	1	\$9,038 - \$10,986
Fiscal Administrative Officer	1	1	1	\$6,808 - \$ 8,274
Secretary II	4	3	3	\$2,714 - \$3,300
Secretary to the Dir.-Nonsup	1	1	1	\$3,531 - \$4,292
Senior Accounting Technician	1	1	1	\$3,330 - \$4,049
Total	14	14	14	
 <u>Care of Court Wards</u>				
Deputy Probation Officer II	2	2	2	\$4,111 - \$4,998
Total	2	2	2	
 <u>Detention/Work & Transportation</u>				
Administrative Assistant	2	2	2	\$3,333 - \$4,052
Administrative Clerk IV	1	1	1	\$3,033 - \$3,687
Asst. Juvenile Hall Superintendent	2	2	2	\$5,391 - \$6,553
Detention Officer II	58	56	56	\$3,615 - \$4,394
Secretary II	1	1	1	\$2,714 - \$3,300
Senior Detention Officer	7	7	7	\$3,800 - \$4,620
Superintendent of Juv Det Fac	1	1	1	\$6,870 - \$8,352
Supervising Detention Officer	5	5	5	\$4,108 - \$4,993
Total	77	75	75	
 <u>Service</u>				
Administrative Clerk II	1	0	0	\$2,416 - \$2,937
Conservation Prog Crew Asst	1	0	0	\$2,730 - \$3,319
Conservation Prog Crew Leader	1	0	0	\$3,282 - \$3,989
Deputy Probation Officer II	29	28	28	\$4,111 - \$4,998
Office Support Specialist	2	2	2	\$2,854 - \$3,469
Probation Program Manager	2	2	2	\$5,943 - \$7,224
Secretary II	2	2	2	\$2,714 - \$3,300
Senior Accounting Tech	0	1	1	\$3,330 - \$4,049
Senior Deputy Probation Officer	7	7	7	\$4,220 - \$5,373
Supervising Probation Officer	5	4	4	\$4,778 - \$5,808
Total	50	46	46	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Public Defender				
Administrative Assistant	1	1	1	\$3,333 - \$4,052
Asst. Chief Deputy Public Defender	1	1	0	\$10,501 - \$12,764
Chief Deputy Public Defender	1	1	1	\$11,379 - \$13,831
Chief Public Defender Investigator	1	1	1	\$5,787 - \$7,034
Deputy Public Defender II - V	22	22	20	\$5,608 - \$11,524
Legal Secretary II	5	5	5	\$2,835 - \$3,446
Public Defender	1	1	1	\$11,646 - \$14,155
Public Defender Investigator II	3	3	3	\$4,749 - \$5,772
Supervising Legal Secretary	1	1	1	\$3,457 - \$4,203
	36	36	33	
Public Guardian-Public Administrator				
<u>County Veterans Service Office</u>				
Veterans Service Officer	1	1	1	\$4,931 - \$5,994
Veterans Service Rep I/II	2	0	0	\$2,875 - \$3,883
Total	3	1	1	
<u>Public Guardian - Public Administrator</u>				
Asst. Public Guardian/Admin.	1	1	1	\$5,211 - \$6,335
Conservatorship Officer	4	3	3	\$3,410 - \$4,145
Deputy Public Administrator	2	1	1	\$3,410 - \$4,145
Public Guardian/Administrator	1	1	1	\$9,390 - \$9,390
Senior Accounting Technician	2	1	1	\$3,330 - \$4,049
Total	10	7	7	
Sheriff-Coroner				
<u>Animal Services</u>				
Animal Care Attendant	4	4	0	\$1,860 - \$2,262
Animal Care Technician	2	2	2	\$2,701 - \$3,283
Animal Services Officer II	9	9	8	\$3,122 - \$3,795
Business Services Manager	1	1	1	\$5,637 - \$6,852
Sheriff's Records Clerk II	4	4	4	\$2,690 - \$3,270
Supervising Animal Services Officer	2	2	2	\$3,341 - \$4,060
Total	22	22	17	
<u>Boat Patrol</u>				
Deputy Sheriff	2	2	2	\$4,197 - \$5,101
Sergeant	1	1	1	\$5,177 - \$6,293
Total	3	3	3	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Sheriff-Coroner cont.				
<u>Civil Process</u>				
Deputy Sheriff	1	1	1	\$4,197 - \$5,101
Legal Secretary II	4	4	3	\$2,835 - \$3,446
Sergeant	1	1	1	\$5,177 - \$6,293
Supervising Legal Secretary	1	1	1	\$3,457 - \$4,203
Total	7	7	6	
<u>Coroner</u>				
Chief Deputy Coroner	1	1	1	\$5,016 - \$6,097
Deputy Coroner II	4	4	3	\$4,362 - \$5,301
Total	5	5	4	
<u>Court Security</u>				
Deputy Sheriff	20	20	20	\$4,197 - \$5,101
Sergeant	1	1	1	\$5,177 - \$6,293
Total	21	21	21	
<u>Detention</u>				
Captain	1	1	1	\$7,035 - \$8,551
Correctional Lieutenant	2	2	2	\$5,566 - \$6,765
Correctional Officer II	92	92	88	\$3,815 - \$4,637
Correctional Sergeant	9	9	8	\$4,218 - \$5,127
Corrections Records Shift Sup	4	4	4	\$3,409 - \$4,143
Corrections Records Spec. II	19	19	16	\$2,923 - \$3,552
Deputy Sheriff	8	8	6	\$4,197 - \$5,101
Detention Senior Cook	6	6	6	\$2,552 - \$3,103
Food Services Coordinator	1	1	1	\$3,354 - \$4,077
Lieutenant	1	1	1	\$6,268 - \$7,619
Sergeant	1	1	1	\$5,177 - \$6,293
Sheriffs Operations Technician	1	1	1	\$3,432 - \$4,172
Sheriffs Records Manager	1	1	1	\$5,306 - \$6,450
Sheriff's Service Technician	2	2	2	\$3,243 - \$3,942
Total	148	148	138	

2009-10 Authorized Position Summary

APPENDIX C

Department/Division	FULL-TIMED EQUIVALENT			Salary Range
	Current	Recommended	Funded	
Sheriff-Coroner cont.				
<u>Management</u>				
Accountant-Auditor I	3	3	2	\$3,664 - \$4,453
Administrative Serv Analyst	2	2	1	\$4,383 - \$5,328
Captain	1	1	1	\$7,035 - \$8,551
Sheriff - Chief of Finance	1	1	1	\$6,806 - \$8,272
Sheriff - Communication Officer	1	1	0	\$4,949 - \$6,015
Sheriff - Planning/Research Manager	1	1	1	\$5,039 - \$6,126
Sheriff-Coroner	1	1	1	\$14,156 - \$14,156
Sheriff's Conf. Secretary	1	1	1	\$3,830 - \$4,656
Sheriffs Operations Tech	2	2	1	\$3,432 - \$4,172
Supervising Legal Secretary	2	2	2	\$3,457 - \$4,203
Undersheriff-Coroner	1	1	1	\$9,355 - \$11,372
Total	16	16	12	
<u>Patrol</u>				
Captain	1	1	1	\$7,035 - \$8,551
Crime Scene Investigator	1	1	1	\$3,204 - \$3,894
Deputy Sheriff	41	41	39	\$4,197 - \$5,101
Lieutenant	2	2	2	\$6,268 - \$7,619
Property and Evidence Technician	1	1	1	\$2,975 - \$3,616
Senior Crime Scene Investigator	1	1	1	\$3,684 - \$4,477
Sergeant	6	6	5	\$5,177 - \$6,293
Sheriffs Operations Technician	1	1	1	\$3,432 - \$4,172
Total	54	54	51	
<u>Training</u>				
Deputy Sheriff Recruit/Trainee	1	1	0	\$3,735 - \$4,540
Sheriffs Training Manager	1	1	1	\$5,039 - \$6,126
Total	2	2	1	
Grand Total	1,680.51	1,589.01	1,465.26	

2009-10 State Required Appropriations List

	2007-08 Adopted	2008-09 Adopted	2009-10 Recommended
<u>OPERATIONS</u>			
General Fund	\$59,322,225	\$58,571,614	\$56,277,999
Interfund Transfer from General Fund	\$26,516,777	\$32,109,120	\$28,107,580
Employment and Social Services	\$72,415,161	\$74,971,936	\$72,580,539
Public Safety Fund	\$52,916,835	\$56,014,164	\$54,475,349
Medical Services & CHIP Funds	\$22,074,513	\$21,691,856	\$16,978,256
Alco. Drug & Mental Health Services	\$30,138,539	\$22,994,640	\$25,885,610
Road/Transportation Fund	\$21,179,826	\$20,816,570	\$25,440,805
Library Fund	\$4,990,632	\$5,275,098	\$6,357,540
Cache Creek Area Plan	\$1,843,688	\$2,024,296	\$2,555,342
SUBTOTAL	\$291,398,196	\$297,542,041	\$288,659,020
<u>INTERNAL SVC./ENTERPRISE FUNDS</u>			
Airport Enterprise	\$306,338	\$397,645	\$2,527,410
Fleet Services (ISF)	\$1,844,648	\$2,053,273	\$1,417,059
Telecommunications (ISF)	\$2,179,706	\$1,629,800	\$1,960,296
Sanitation Enterprise	\$12,369,974	\$10,398,746	\$12,049,055
Dental Insurance (ISF)	\$2,517,055	\$2,606,640	\$2,572,000
Unemployment Insurance (ISF)	\$182,000	\$202,000	\$460,600
SUBTOTAL	\$19,399,721	\$17,288,104	\$20,986,420
OPERATING BUDGET	\$310,797,917	\$314,830,145	\$309,645,440
LESS Interfund Transfer	(\$26,516,777)	(\$32,109,120)	(\$28,107,580)
NET OPERATING BUDGET	\$284,281,140	\$282,721,025	\$281,537,860
<u>CAPITAL PROJECTS FUND</u>			
Stephens-Davis Library	\$0	\$6,630,000	\$6,629,496
West Sacramento Library	\$0	\$7,660,000	\$5,953,434
Winters Library	\$5,067,193	\$5,114,459	\$3,469,551
Public Safety Detention	\$0	\$8,700,000	\$0
Accumulative Capital Projects (ACO)	\$9,417,820	\$4,107,678	\$2,430,951
SUBTOTAL	\$14,485,013	\$32,212,137	\$18,483,432
<u>DEBT SERVICE</u>			
West Sacramento Building	\$371,744	\$371,136	\$371,596
DA Building	\$293,967	\$294,467	\$289,795
Davis Library	\$689,534	\$1,854,440	\$1,854,440
Davis Administrative Building	\$156,838	\$151,539	\$30,968
SUBTOTAL	\$1,511,475	\$2,671,658	\$2,546,799
TOTAL CAPITAL/DEBT BUDGET	\$15,996,488	\$34,883,795	\$21,030,231
TOTAL COUNTY BUDGET	\$326,794,405	\$349,713,940	\$330,675,671

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.

County of Yolo Special District and Agency Listing

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

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

Dependent County Service Areas (CSA)

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

Dependent Fire Districts

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

Independent Cemetery Districts

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

Independent Fire Districts

Yolo Fire Protection District

Independent Reclamation Districts

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

Other Independent Districts/Agencies

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

Independent Community Services Districts

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

Special District Budgets

APPENDIX F

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency/ Reserve	Total
<p>Clarksburg Lighting District</p> <p>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</p> <p>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</p> <p>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
<p>El Macero County Service Area</p> <p>Provides water, sewer, & fire protection services to the El Macero community located in Davis. The district is governed by the Board of Supervisors which is advised by a citizen advisory committee and administered by the Department of Planning and Public Works.</p>	\$0	\$652,856	\$0	\$0	\$0	\$652,856
<p>County Service Area #6 - Snowball</p> <p>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

Special District Budgets

APPENDIX F

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency/ Reserve	Total
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.	\$0	\$297,500	\$0	\$23,406	\$0	\$320,906
Wild Wings County Service Area - 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.	\$0	\$215,000	\$0	\$0	\$10,000	\$225,000
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.	\$0	\$127,410	\$0	\$0		\$127,410
County Service Area #10 - Sewer 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.	\$0	\$75,700	\$0	\$0	\$0	\$75,700
Dunnigan County Service Area #11 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.	\$0	\$6,600	\$0	\$0	\$0	\$6,600

Special District Budgets

APPENDIX F

	Salaries & Benefits	Services & Supplies	Other Charges	Fixed Assets	Contingency/ Reserve	Total
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.	\$0	\$4,550	\$0	\$0	\$0	\$4,550
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.	\$0	\$27,350	\$0	\$0	\$0	\$27,350
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.	\$0	\$26,660	\$0	\$0	\$0	\$26,660

Budget Principles 2009-10

Financially Sustainable County Government

- General Fund is the fund of last resort - all other available funds will be utilized first.
- Expand and diversify revenues with the goal of achieving stable sources of revenue to fund ongoing services.
- New programs or higher levels of service must be fully self-funding or mandated by law unless the new program replaces a less effective program or service.
- New positions shall be fully justified by reductions of equivalent positions and/or expenditures that result in a net decrease in general fund spending.
- One-time monies and their impacts should be fully identified.
- User fees and charges must fully cover costs unless prohibited by law or by specific action of the Board of Supervisors.
- Programs that have lost state or federal funding should be evaluated first for reduction or elimination.
- Reductions or enhancements will be considered in the context of impact on county revenue.
- Grant applications must explicitly identify both short term and long term impacts on general fund and include any impacts on other departments.
- 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.
- Priority in funding allocations should reflect the level of services mandated by law, public health and safety, essential infrastructure and quality of life for county residents.

Environmentally Sensitive and Quality County Infrastructure

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

Top Quality Workforce Providing Responsive Services

- Labor is an essential team member.
- Training and development remain essential to quality services.
- Identify and implement best practices with demonstrated performance outcomes to improve county services.
- After feasible alternatives have been exhausted, layoffs are the last resort.
- Aggressively pursue grant funding.

Preservation of Agriculture and Open Spaces with Planned Development

- Promote economic development to preserve and grow the county's economy and enhance the County's fiscal sustainability.

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.
- Identify opportunities for collaboration and coordination with other entities serving the same or similar populations to enhance services and reduce costs.

Safe and Healthy Community

- Evaluate programs based on outcomes by ensuring proper data collection to provide adequate information for analysis.
- Preserve core services that directly protect public health and safety.

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.