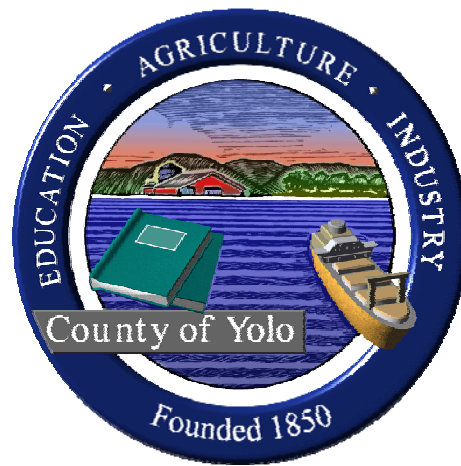


County of Yolo

Recommended Budget

2009-2010



Yolo County Board of Supervisors



Pictured left to right: Mike McGowan, District 1 ♦ Jim Provenza, District 4 ♦ Helen M. Thomson, District 2
Matt Rexroad, District 3 ♦ Duane Chamberlain, District 5

COUNTY OF YOLO

2009-2010 RECOMMENDED BUDGET

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Yolo County Strategic Plan

In 2007, the Board of Supervisors, along with the County Administrator, department heads and staff, embarked on a strategic planning process to establish clear guidance and direction for actions of the county. This planning process established a vision for Yolo County in 15 years (2022), updated county mission and core values, goals for Yolo County in five years (2012) and actions to be taken to achieve those goals.

Our Yolo County Vision for 2022 is...

- Yolo County has preserved agriculture and used open space and natural areas to separate our distinctive communities.
- Yolo County is a place for healthy living supported by easy mobility and a 21st century technology community.
- Yolo County has a strong local economy and an abundance of water.
- A great place to call home!

Our Yolo County Mission is...

The mission of Yolo County is to provide responsive county services and to be financially sustainable. We engage our residents and partner with our community.

Our Yolo County Core Values are...

Service ♦ Performance ♦ Integrity ♦ Responsibility ♦ Innovation ♦ Teamwork (S.P.I.R.I.T.)

Our Yolo County Goals for 2012 are...

- Financially sustainable county government
- Environmentally sensitive and quality county infrastructure, facilities and technology
- Top quality workforce providing responsive services
- Preservation of agriculture and open spaces with planned development
- Partnering for a successful Yolo County
- Safe and healthy community

Strategic Plan

In 2008 the Board of Supervisors further refined the strategic plan. This updated plan contains the following elements:

Policy Agenda

The policy agenda outlines the top and high priorities for the next year which require additional policy direction from the Board of Supervisors.

Top Priority

- Economic development strategy and action (Goal: financially sustainable county government)
- Tribal memorandum of understanding (Goal: partnering for a successful Yolo County)

- Water resources strategy including flood control and levee analysis (Goal: preservation of agriculture and open spaces with planned development)
- Indigent healthcare strategy (Goal: safe and healthy community)
- Alcohol, drug and mental healthcare strategy (Goal: safe and healthy community)

High Priority

- Woodland-Davis bike path (Goal: environmentally sensitive and quality county infrastructure, facilities and technology)
- Landfill direction (Goal: environmentally sensitive and quality county infrastructure, facilities and technology)
- Revenue sharing with cities (Goal: financially sustainable county government)
- Ag-related business retention and attraction (Goal: preservation of agriculture and open spaces with planned development)
- County-cities collaboration (Goal: partnering for a successful Yolo County)

Management Agenda

The management agenda outlines the top and high priorities for the next year on actions in which policy direction generally, is already in place.

Top Priority

- General Plan update (Goal: preservation of agriculture and open spaces with planned development)
- Secure bond and grant money (Goal: financially sustainable county government)
- Workforce planning program (Goal: top quality workforce providing responsive services)
- Advisory boards analysis and action (Goal: partnering for a successful Yolo County)
- Green policy/climate registry (Goal: environmentally sensitive and quality county infrastructure, facilities and technology)

High Priority

- Contracts with community-based organizations analysis and action (Goal: financially sustainable county government)
- Jail expansion (Goal: environmentally sensitive and quality county infrastructure, facilities and technology)
- Development impact fees (Goal: financially sustainable county government)
- Housing and transportation strategies (Goal: partnering for a successful Yolo County)
- Personnel code update (Goal: top quality workforce providing responsive services)
- 2008 state/federal legislative and fiscal priorities (Goal: financially sustainable county government)
- Yolo County 101 (Goal: partnering for a successful Yolo County)

Capital Projects 2008

- New courthouse (Goal: environmentally sensitive and quality county infrastructure, facilities and technology)
- Roads capital investment program (Goal: environmentally sensitive and quality county infrastructure, facilities and technology)
- Capital facilities investment program with financial policy and plan (Goal:

- environmentally sensitive and quality county infrastructure, facilities and technology)
- Parks and Open Space Master Plan update, project prioritization and funding (Goal: preservation of agriculture and open spaces with planned development)
- Grasslands Regional Park land transfer (Goal: preservation of agriculture and open spaces with planned development)
- Groundbreaking for new libraries (Goal: environmentally sensitive and quality county infrastructure, facilities and technology)
- Davis library upgrades (Goal: environmentally sensitive and quality county infrastructure, facilities and technology)

Statistical and Demographic Profile

History of Yolo County



Yolo County was one of the original 27 counties created when California became a state in 1850. “Yolo” may be derived from the native Poewin Indian word “yo-lo-y” meaning “abounding in the rushes.” Other historians believe it to be the name of the Indian chief, Yodo, or the Indian village of Yodoi.

The first recorded contact with Westerners occurred in the late 1830s. These included Spanish missionaries as well as trappers and hunters who could be found along the banks of “Cache Creek” – named by French-Canadian

trappers. The first white settler was William Gordon who received a land grant from the Mexican government in 1842 and began planting wheat and other crops.

The towns of Yolo County were out-growths of native villages along waterways. Its first town, Fremont, was founded in 1849 along the confluence of the Sacramento and Feather Rivers and became the first county seat. Knights Landing, Washington, Cacheville (later called Yolo), Clarksburg, Winters, Esparto, Capay, Guinda, and Davisville (Davis) were all built near waterways. Davisville had the added advantage of being on the path of the newly constructed railroad. Woodland, which became the county seat in 1862, began in a wooded area of valley oaks and was also served by a nearby railroad.

Current Demographics

Yolo County's 1,021 square miles (653,549 acres) are located in the rich agricultural regions of California's Central Valley and the Sacramento River Delta. It is directly west of Sacramento, the State Capital of California, and northeast of the Bay Area counties of Solano and Napa. The eastern two-thirds of the county consists of nearly level alluvial fans, flat plains and basins, while the western third is largely composed of rolling terraces and steep uplands used for dry-farmed grain and range. The elevation ranges from slightly below sea level near the Sacramento River around Clarksburg to 3,000 feet along the ridge of the western mountains. Putah Creek descends from Lake Berryessa offering fishing and



camping opportunities and wanders through the arboretum of the University of California at Davis. Cache Creek, flowing from Clear Lake, offers class II-III rapids for white water rafting and kayaking.

Yolo County sits in the Pacific flyway, a major migration route for waterfowl and other North American birds. Several wildlife preserves are situated within the county. The Yolo Bypass Wildlife Area has been recognized as one of the most successful public-private partnerships for wildlife preservation. It provides habitat for thousands of resident and migratory waterfowl on more than 2,500 acres of seasonal and semi-permanent wetlands.

Over 88% of Yolo County's population of 200,709 (as of 1/1/09) residents reside in the four incorporated cities. Davis, founded in 1868, now with a population of 66,005, has a unique university and residential community internationally known for its commitment to environmental awareness and implementing progressive and socially innovative programs. Woodland, population 56,399, is the county seat. It has a strong historic heritage which is reflected in an impressive stock of historic buildings in its downtown area and surrounding neighborhoods. West Sacramento, population 47,782, sits across the Sacramento River from the state's capital of Sacramento. It is home to the Port of Sacramento which ships out 1.0 million tons of some of Yolo County's many agricultural products, such as rice, wheat, and safflower seed, to world wide markets. West Sacramento is also home to Triple-A baseball team, the Rivercats. The City of Winters, population 7,052, is a small farming town nestled at the base of the Vaca Mountains and offers unique shops, restaurants, galleries and live entertainment at the Palms Playhouse. It is close to Lake Berryessa and has become a favorite destination for bicycle enthusiasts.



**Chart A – Where Does Your Property Tax Dollar Go?:
Distribution of 2008-09 Property Tax – Total Proposition 13 Tax Levy: \$175.6 million**

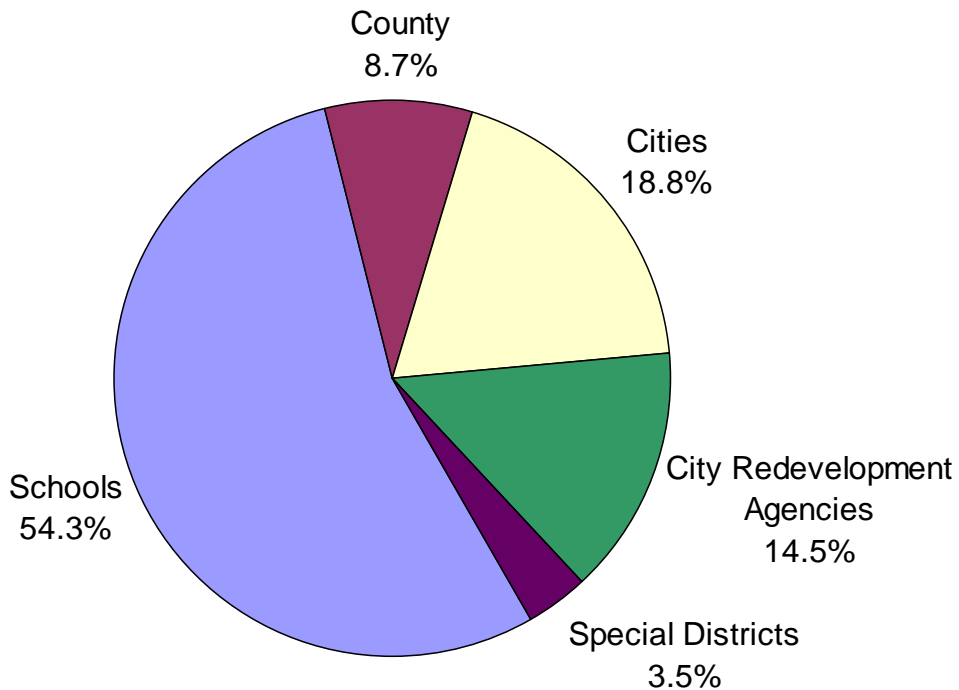
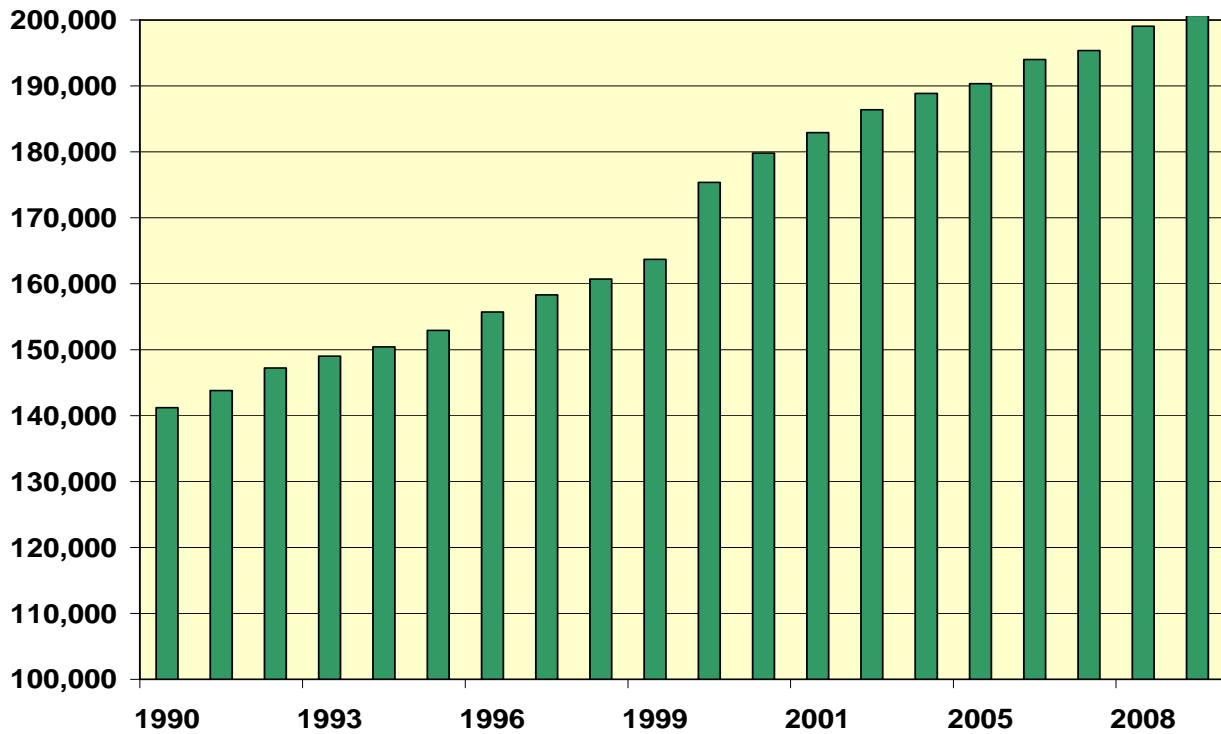
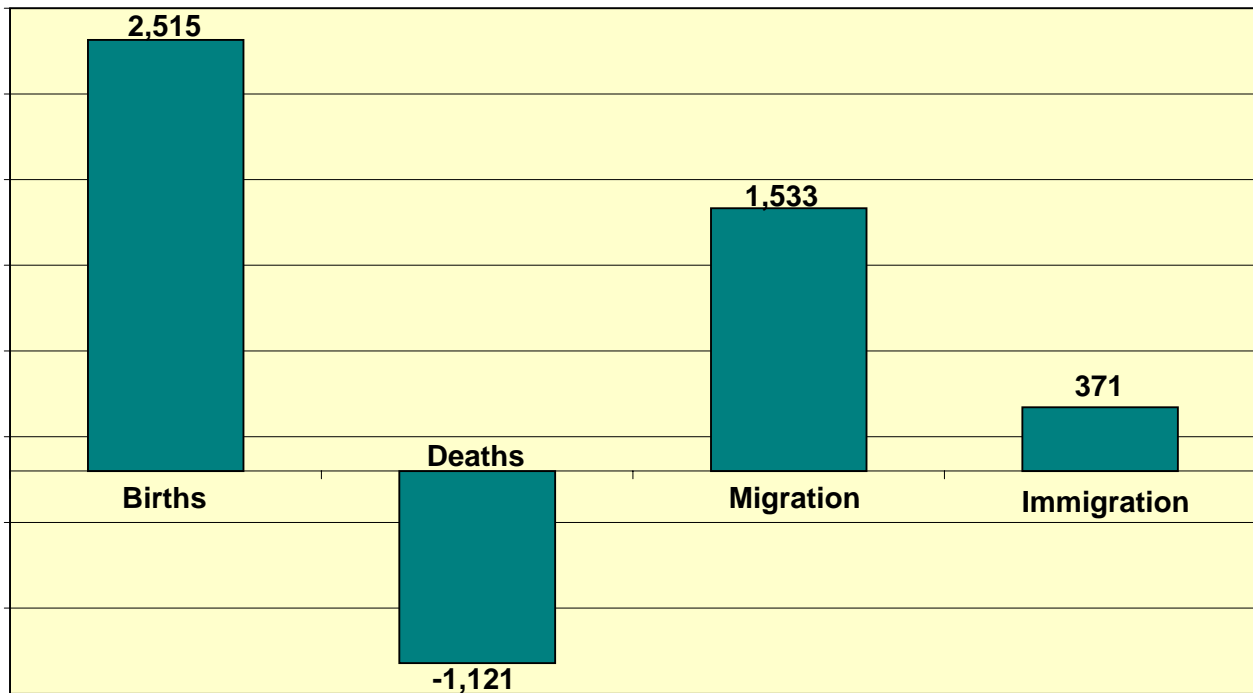


Chart B – Population of Yolo County 1990-2008 (as of 1/1/09, population 200,709)



State of California, Department of Finance, E-1 Population estimates for cities, counties and the state with annual percent change — January 1, 2008 and 2009. Sacramento, California, May 2009.

Chart C – Yolo County Population Change 2007-08 (197,530) to 2008-09 (200,709)



State of California, Department of Finance, California county population estimates and components of change by year, July 1, 2000-2008. Sacramento, California, December 2008.

Chart D – Population of Yolo County (as of 1/1/09, population 200,709)

The unincorporated portion of Yolo County – the area for which the County of Yolo provides municipal services – represents 12% of the county's total population. The rest of Yolo County residents receive services from one of the four different municipal governments and from the county.

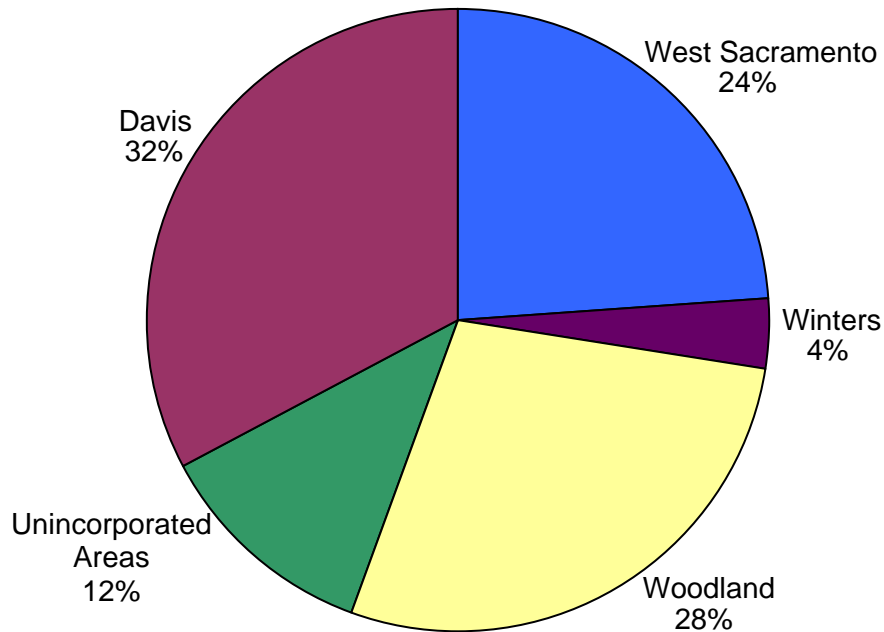


Chart E – Yolo 2008 Population by Race/Ethnicity

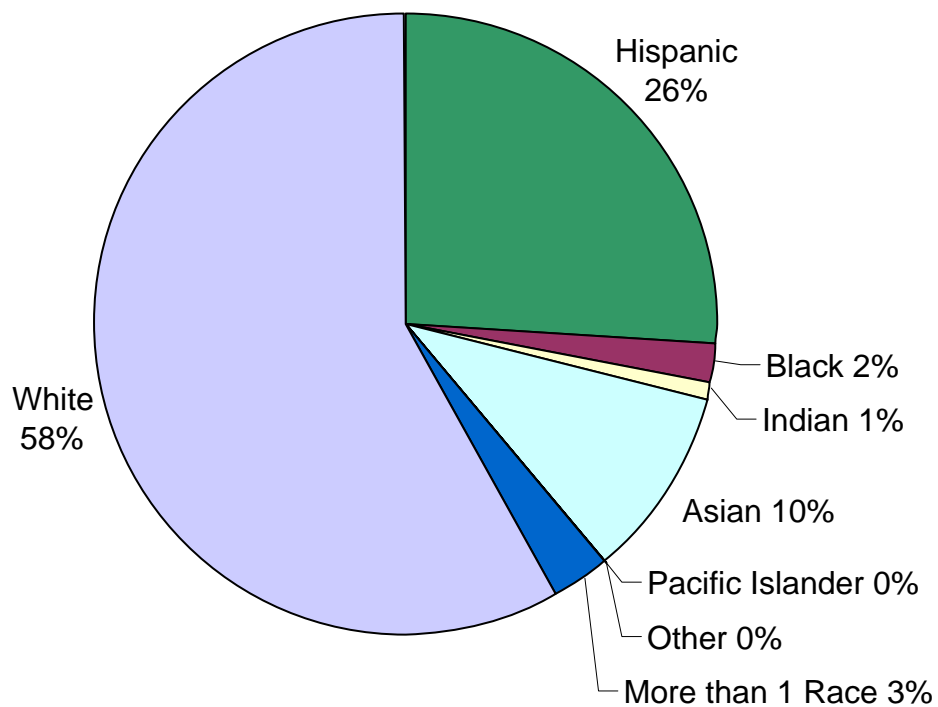


Chart F – Three-Year Trend in Unemployment Rates: Yolo County vs. California vs. U.S.

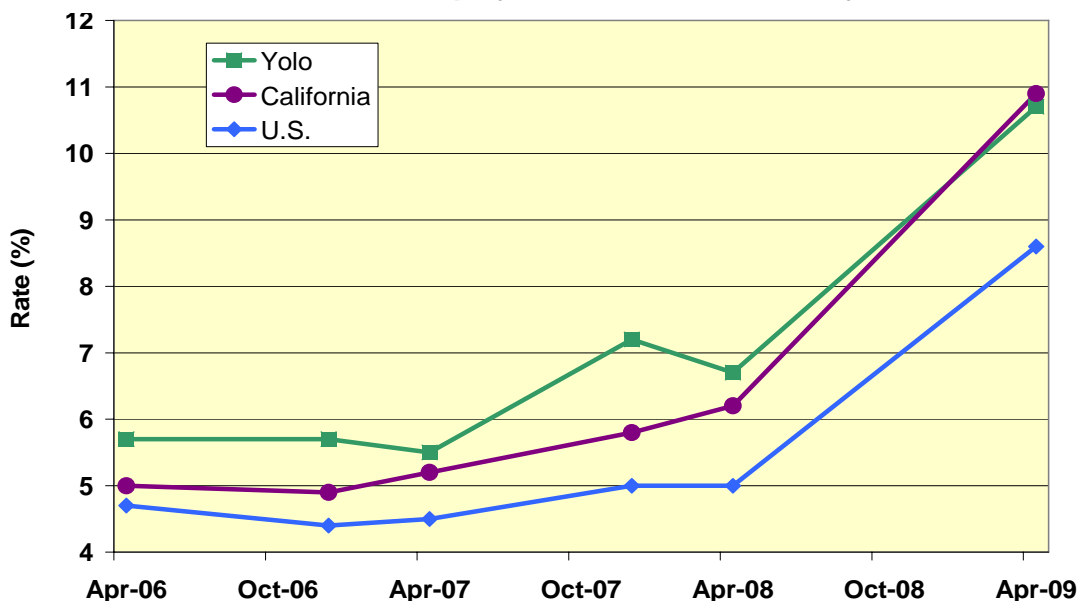


Chart G – 2008 Largest Employers in Yolo County – Yolo County is the 5th largest employer.

<u>Company Name</u>	<u>Number of Employees</u>
UC Davis	11,455
Cache Creek Casino Resort	2,420
State of California	2,162 (includes 134 intermittent employees)
U.S. Postal Service	1,900
Yolo County	1,720 (includes 108 temporaries)
Raley's Inc.	839
Woodland Healthcare	773
Wal-Mart Stores Inc.	655
Pacific Gas & Electric Co.	627
Sutter Davis Hospital	615
City of West Sacramento	582 (includes 150 temporaries)
City of Davis	462
Sacramento Logistics, LLC	440
Coventry Health Care (formerly First Health Group)	425
Nugget Markets Inc.	425
City of Woodland	383 (includes 102 temporaries)
AT&T California	316
Roadway Express Inc	300
Citigroup	280
Clark Pacific	280
Kobra Enterprises	250
Affymetrix Inc.	190
Woodland Community College	85
Safeway Inc.	84
Blue Shield of California	51

Source: Sacramento Business Journal, June 6, 2008

Chart H – 2008 Annual Agricultural Crop Value by Commodity (estimated)

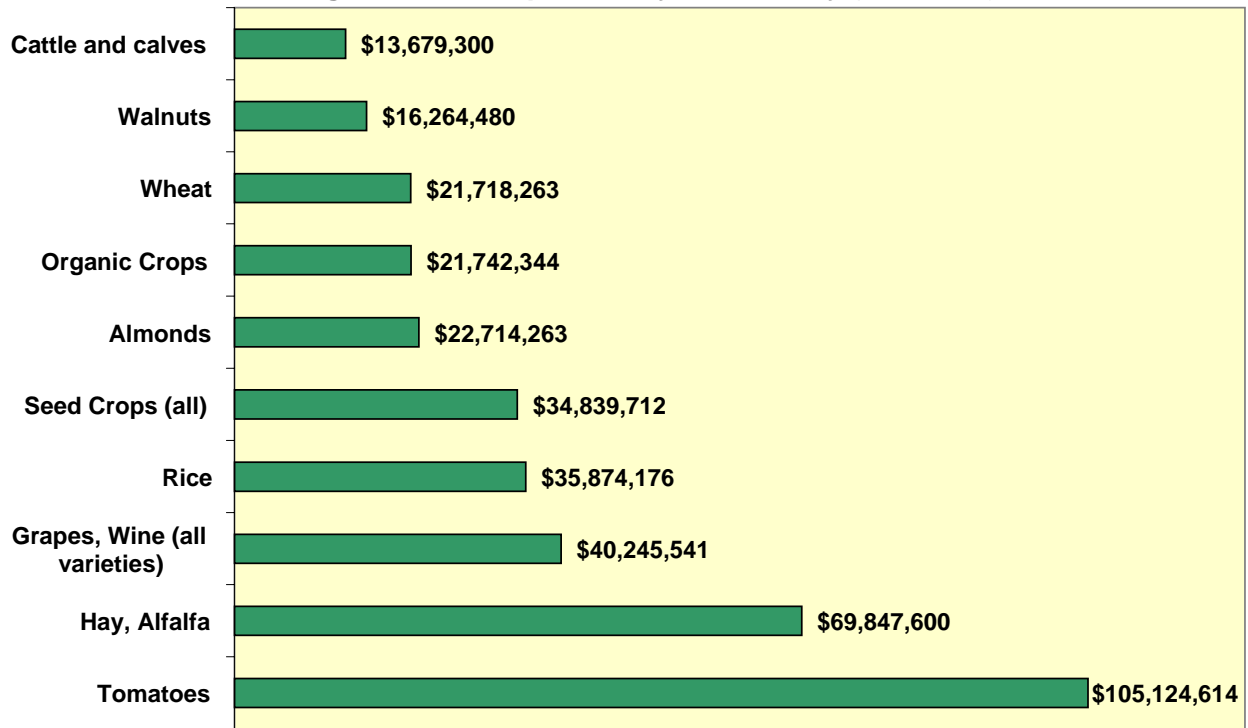
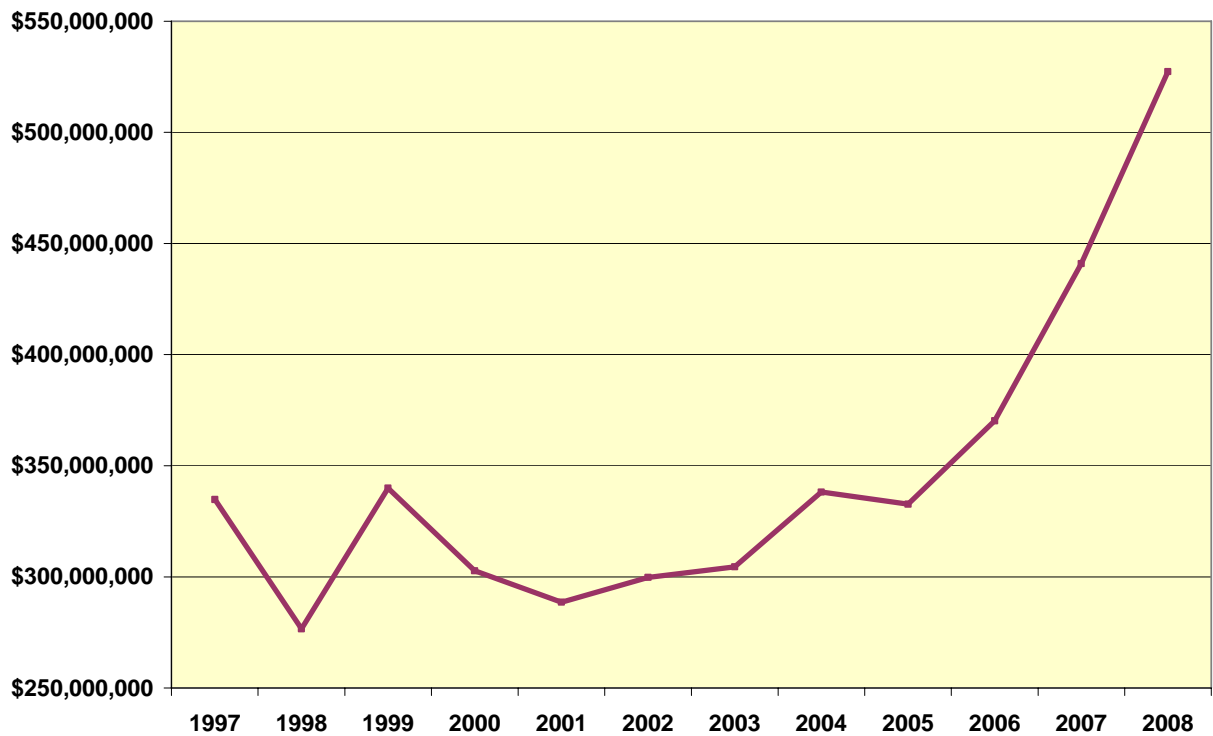


Chart I – 2007-08 Yolo County Crop Values



Comparable Counties

The following charts provide statistical comparison between Yolo County and other similar counties (Butte, Colusa, Glenn, Lake, Placer, San Joaquin, San Luis Obispo, Solano, Sonoma and Sutter). These eight counties were selected for comparison to Yolo County based on their similar characteristics.



Chart J – Comparable Counties

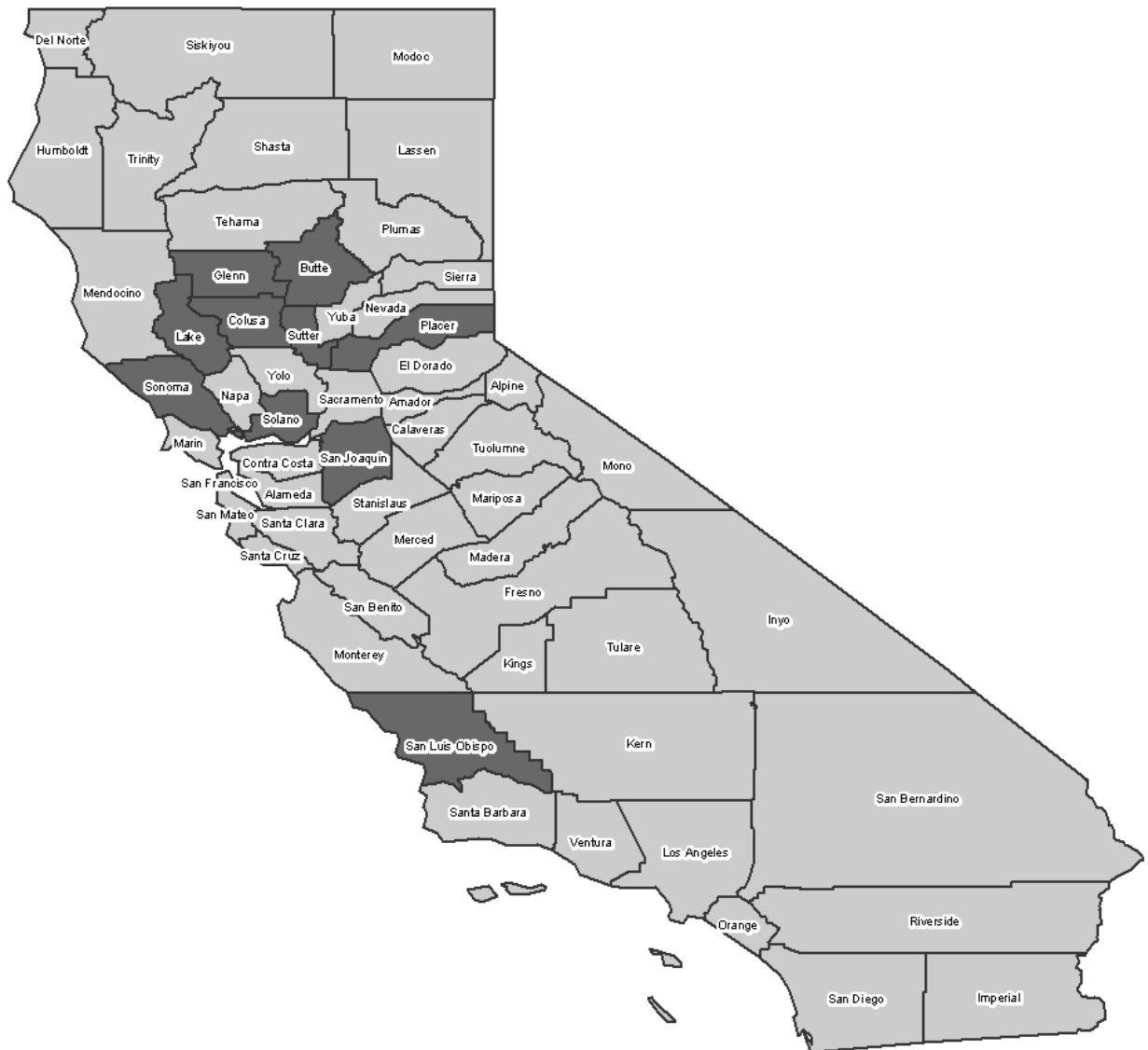


Chart K – Comparable Counties: Full Time Employees per 1,000 Residents

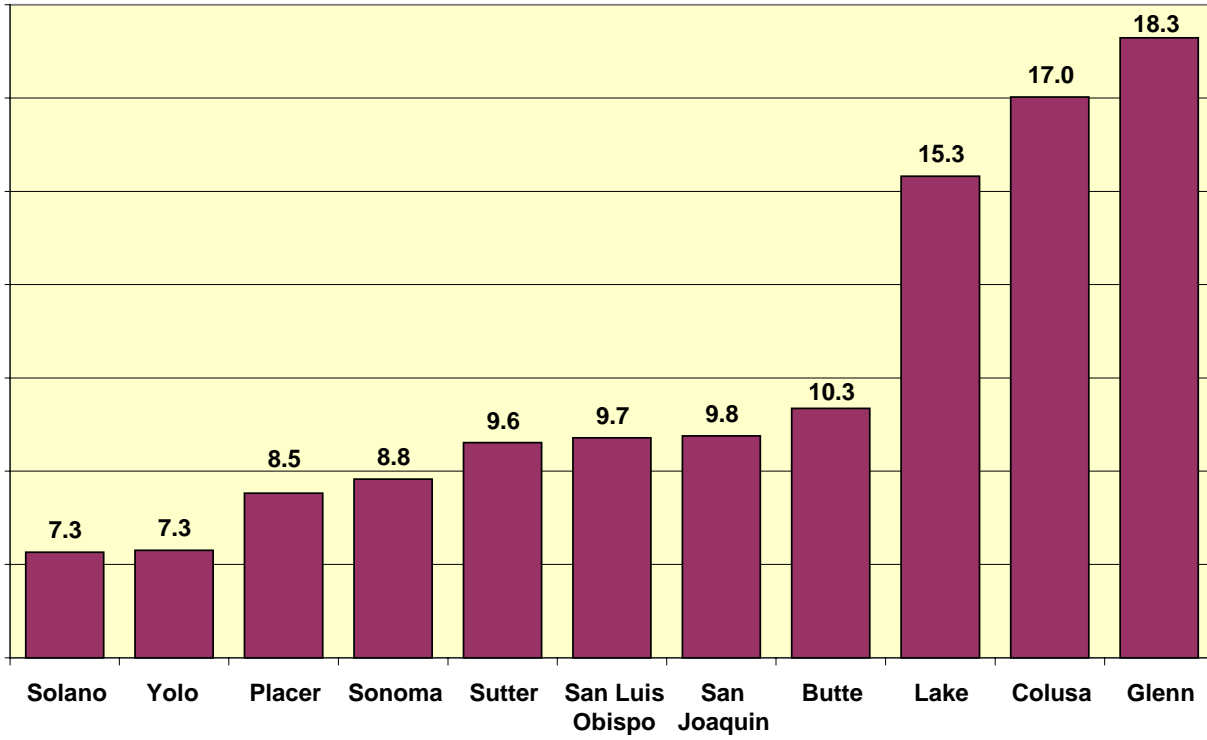


Chart L – Comparable Yolo County Cities: Full Time Employees per 1,000 Residents

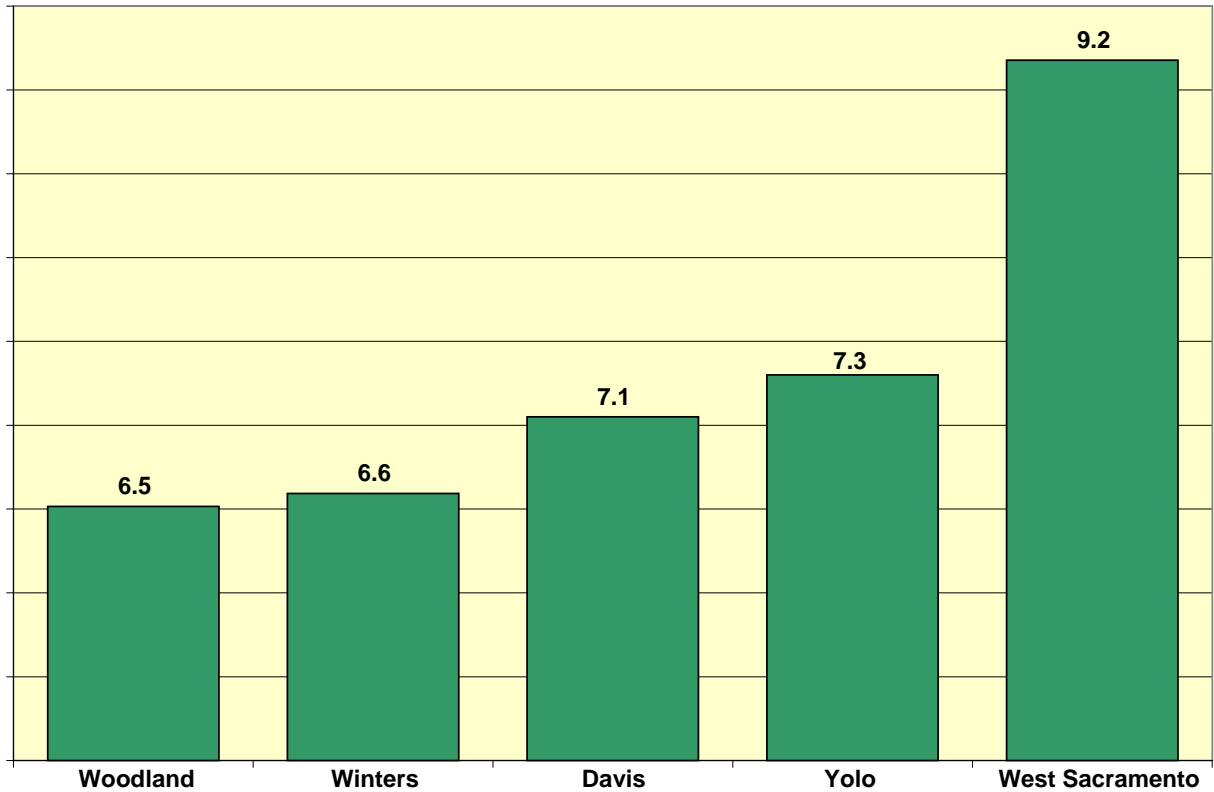


Chart M – Comparable Counties: Land Area (square miles)

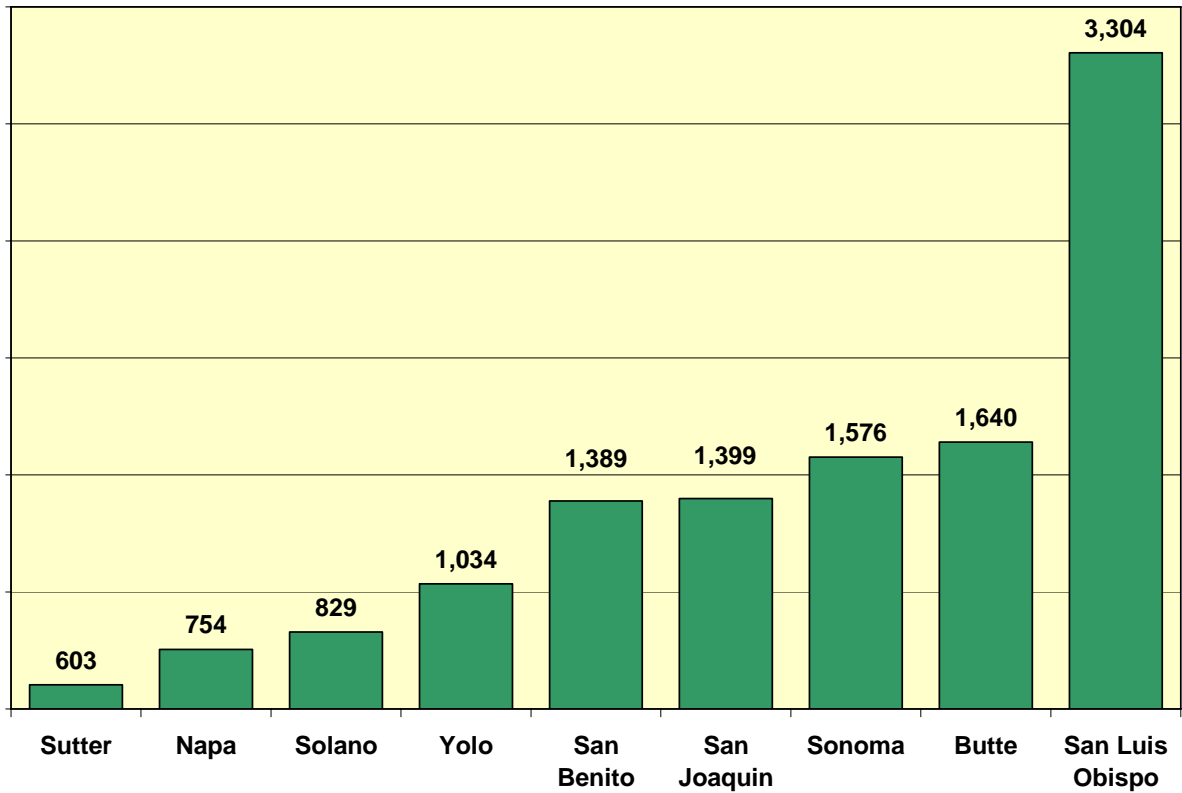


Chart N – Comparable Counties: Where do people live? City or Unincorporated Area?

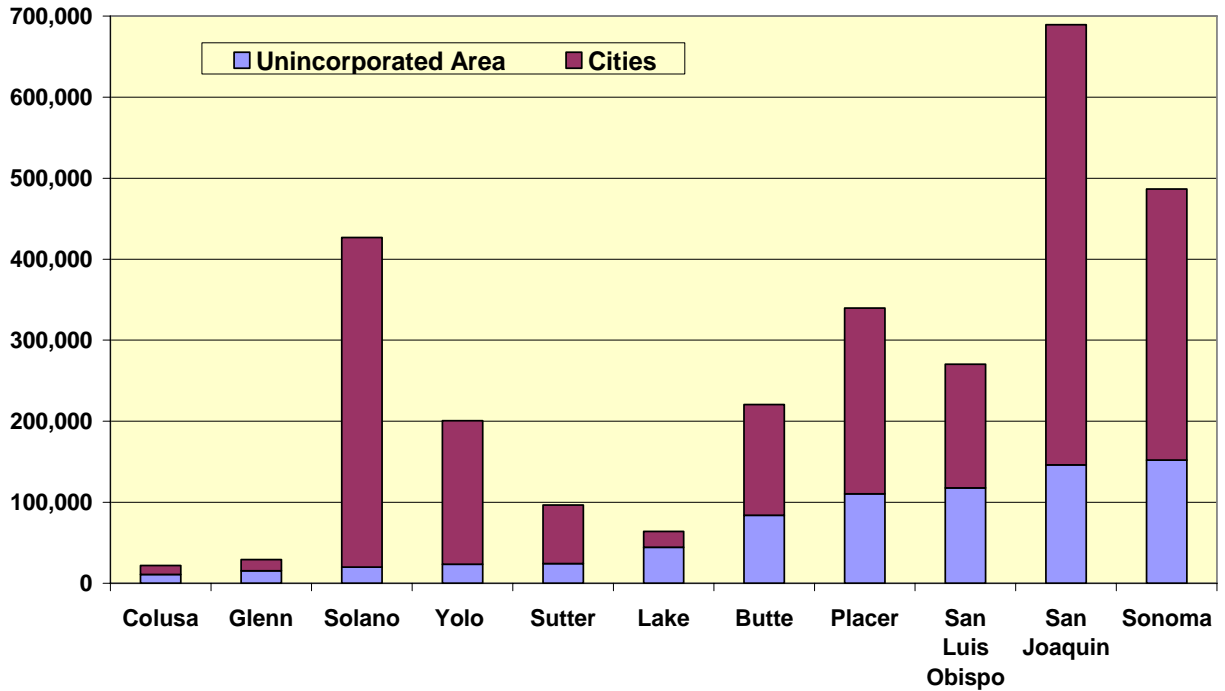


Chart O – Comparable Counties Per Capita Expenditures

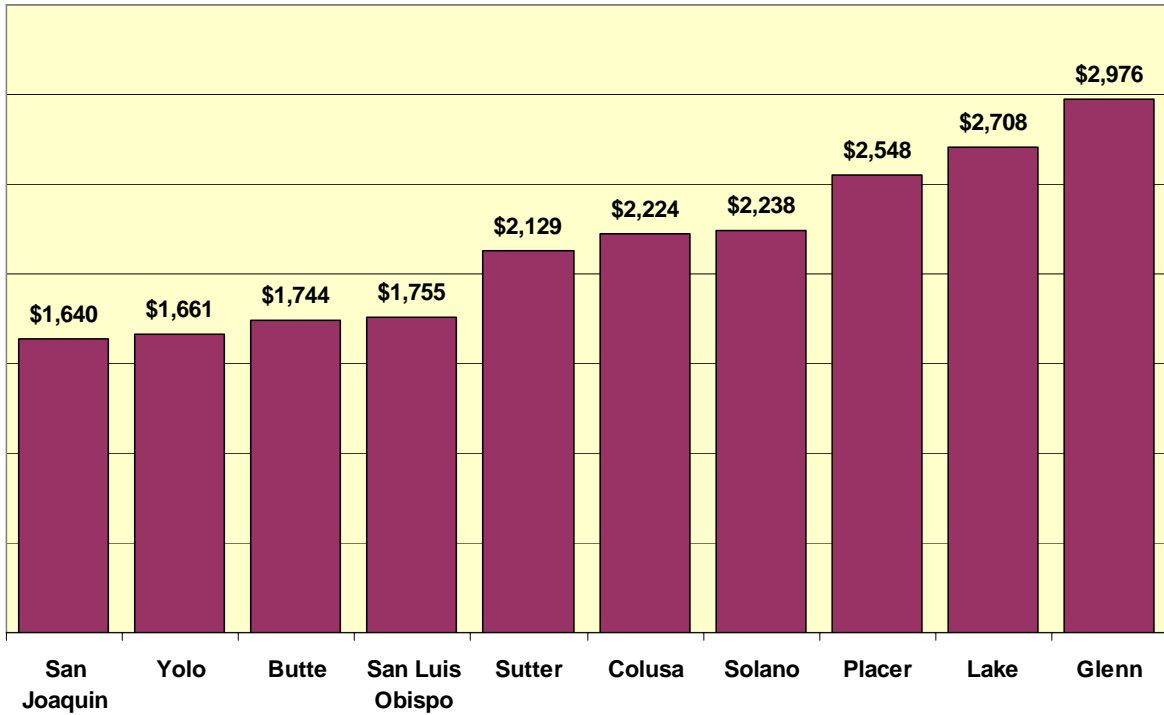
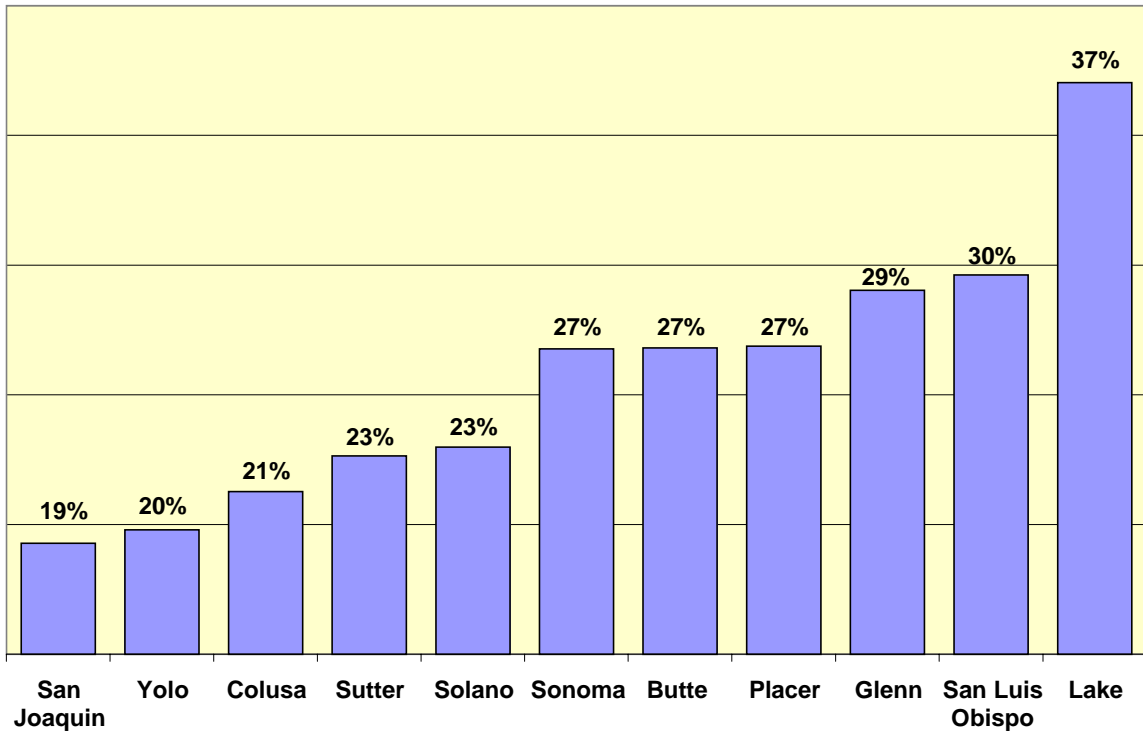
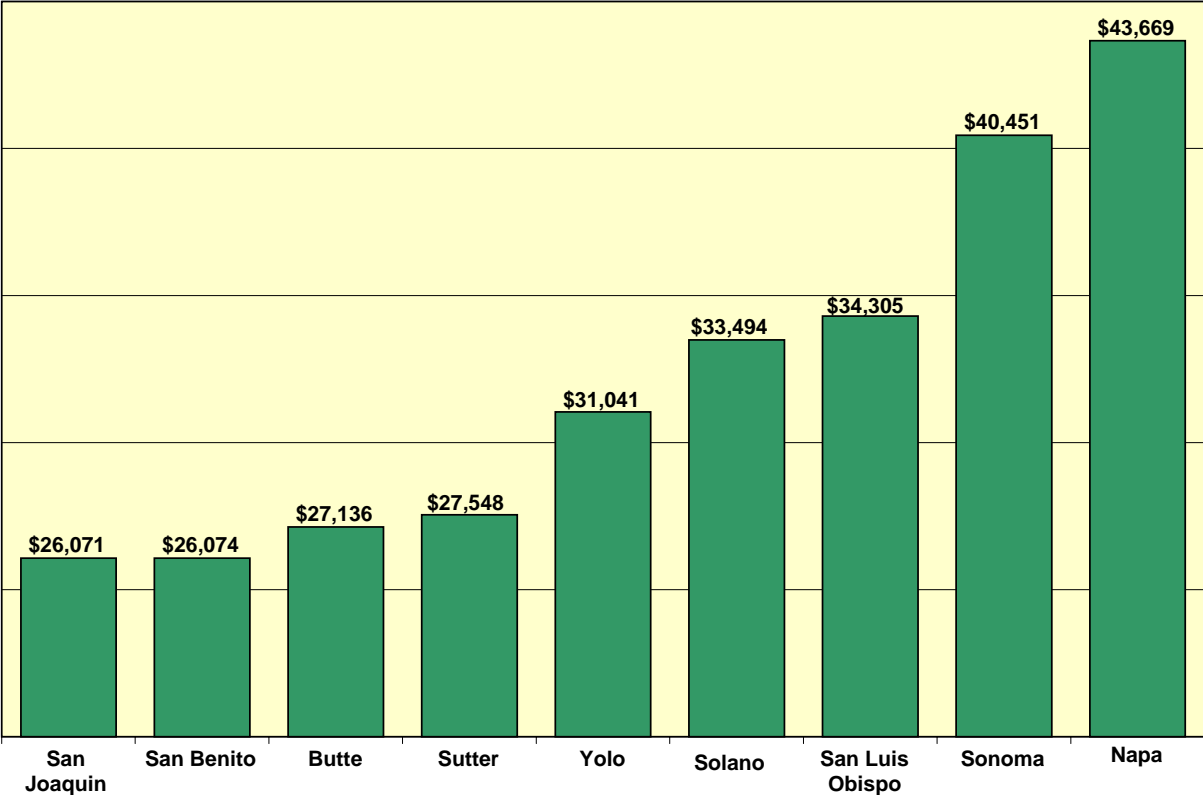


Chart P – Comparable Counties: Percent Population 55 years and Older by 2010

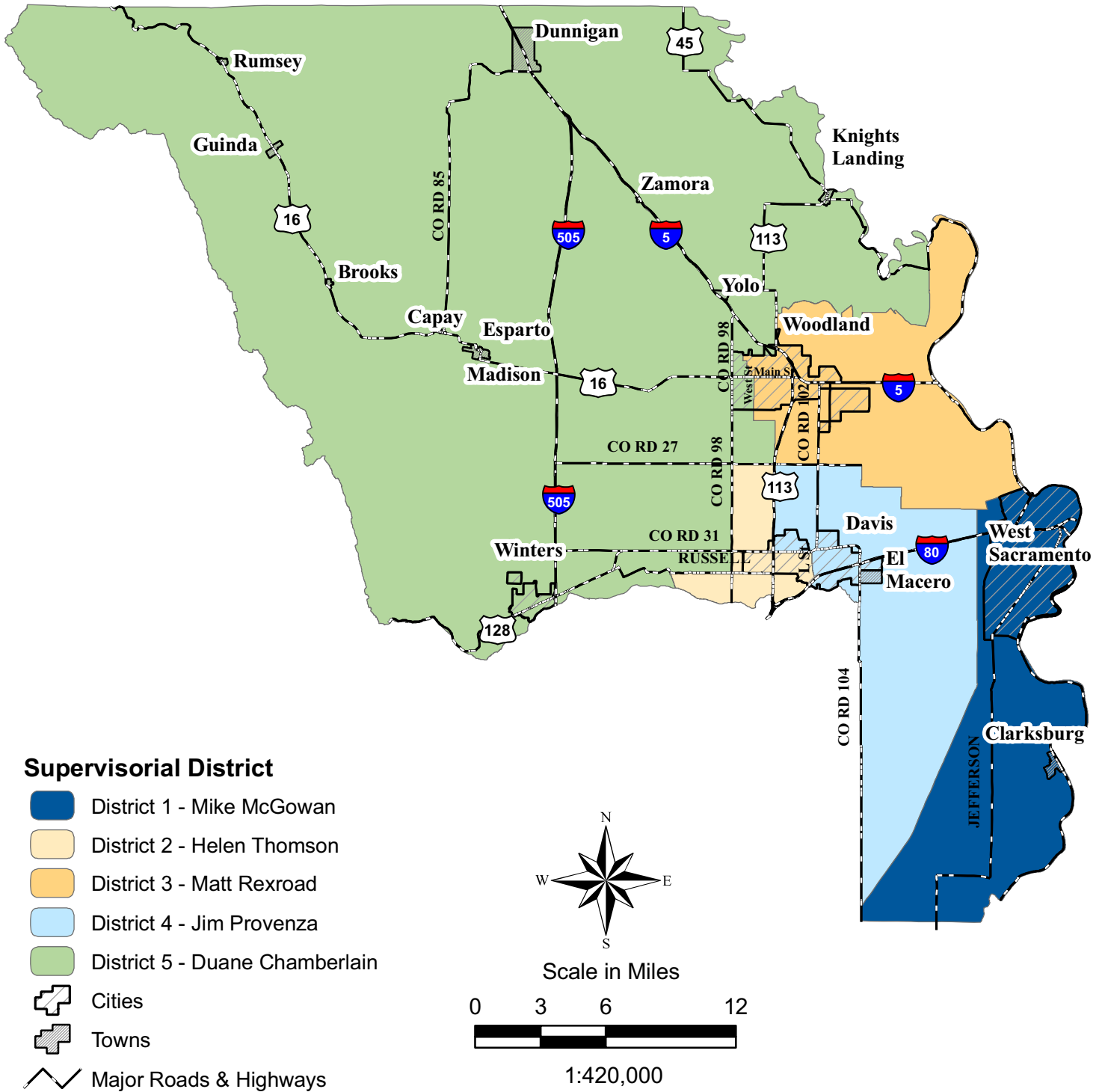


Source: State of California, Department of Finance, Population Projections for California and Its Counties 2000-2050, by Age, Gender and Race/Ethnicity, Sacramento, California, July 2007.

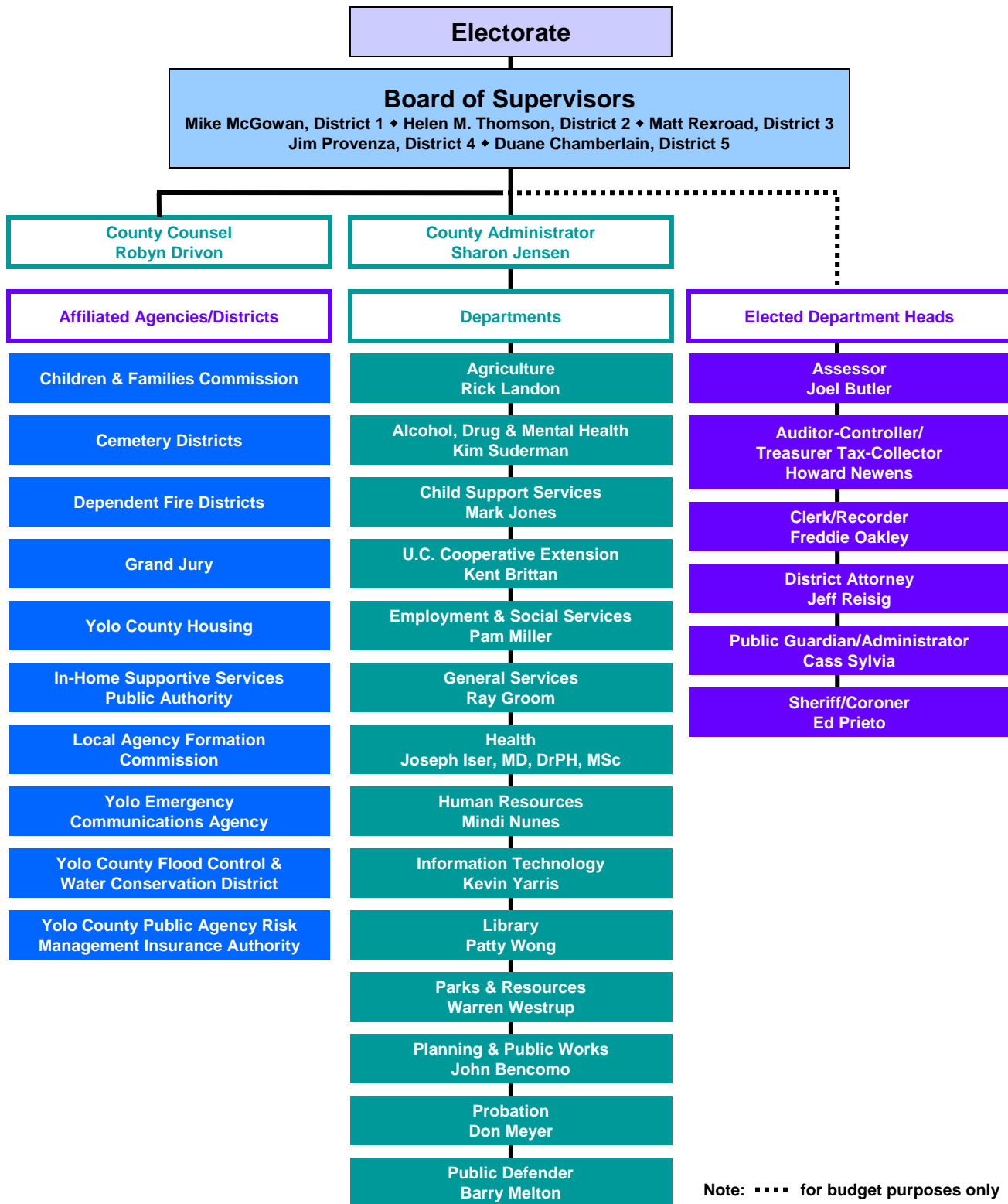
Chart Q – Comparable Counties: Per Capita Personal Income



Yolo County Supervisorial Districts



Yolo County Organization



Who Provides Local Services?

With 7.3 employees per 1,000 residents, Yolo County provides all the services below throughout the county playing three very different roles as a county government: (1) as a regional government, the county provides countywide services, including elections, criminal prosecutions and public health; (2) for the residents of the unincorporated areas, Yolo County provides all the municipal services a city would provide, including patrol services, trash collection, and road maintenance; and (3) as a political subdivision of the state, the county provides state and federal services including child protective services, food stamps, and mental health services.

Countywide Services	County	City
Adult Detention (Jail)	x	
Agricultural Commissioner	x	
Aid to Victims of Crime and Violence	x	
AIDS Education, Prevention, Testing	x	
Animal Regulation	x	
Assessor	x	
Auditor-Controller	x	x
Child Abductions	x	
Communicable Disease Control	x	
Cooperative Extension	x	
Coroner/Medical Examiner	x	
District Attorney (Prosecution)	x	
Domestic Violence	x	
Elections	x	x
Emergency Children's Shelters	x	
Environmental Health	x	
Environmental Protection Programs	x	
Epidemiology	x	
Flood Control	x	
Forensic Labs	x	
Hazardous Waste Collection	x	
Homeless Shelters	x	x
Immunizations	x	
Indigent Burials	x	
Juvenile Detention	x	
Juvenile Justice Programs	x	
Landfill/Recycling	x	
Law Library	x	
Livestock Inspector	x	
Local Agency Formation Commission	x	
Probation (Adult and Juvenile)	x	
Public Administrator	x	
Public Defender	x	
Public Guardian-Conservator	x	
Recorder/Vital Statistics	x	
Regional Parks	x	
Treasurer/Tax Collector	x	
Weights and Measures	x	
Veteran's Services	x	

Municipal Services	County	City
Airports	x	x
Building Inspector/Code Enforcement	x	x
Building Permits/Plan Checking	x	x
County Clerk/City Clerk	x	x
County Counsel/City Attorney	x	x
Disaster Preparedness	x	x
Economic Development	x	x
Emergency Services	x	x
Fire Protection	x	x
Housing	x	x
Library Services	x	x
Parks and Recreation	x	x
Pest Control	x	x
Planning and Zoning	x	x
Police Protection	x	x
Sewers	x	x
Street Lighting/Maintenance	x	x
Street Trees/Landscaping	x	x
Streets/Roads/Highways/Storm Drains	x	x
Water Delivery	x	x
Weed Abatement	x	x

Statewide Services	County	City
Adult Protective Services	x	
Anti-Tobacco Programs	x	
California Children's Services	x	
CalWORKS	x	
Child Care Licensing	x	
Child Health and Disability Program	x	
Child Protective Services	x	
Child Support Services	x	
Drug and Alcohol Abuse Services	x	
Family Planning	x	
Food Stamps	x	
Foster Care	x	
Foster Grandparents	x	
General Assistance	x	
In-Home Support Services	x	
Job Training	x	
Maternal and Child Health	x	
Medical Care Services	x	
Medically Indigent Adults	x	
Public Health Services	x	
Public Health/Laboratory	x	
Women, Infants and Children (WIC)	x	

American Recovery & Reinvestment Act of 2009

On February 18, President Obama signed the American Recovery and Reinvestment Act (ARRA) of 2009 – a wide-ranging effort to jumpstart the weakened economy and to lay the groundwork for developing an economy that will be able to meet the challenges of the 21st century.

In response to the ARRA, the County Administrator's office formed a Strike Force to assist departments in researching ARRA funding opportunities. As Yolo County learned more about opportunities available from the ARRA, it became clear that significant funding would be directed to cities and high-population counties. Because of the Board of Supervisors' commitment to protecting agricultural land and open space, and directing growth to urban areas, over 88% of Yolo County's population lives in the cities. Such efforts have resulted in some of the lowest commute times in the six-county Sacramento region and other benefits related to maintaining a low rate of greenhouse gas emissions. Conversely, these efforts have also resulted in low property tax and sales tax revenue for the county because of limited development in the unincorporated area.

Still, funding opportunities for Yolo County did exist and the Strike Force worked hard in assisting departments in identifying funding opportunities. The benefits received from the ARRA included:

- \$1.1 million to rehabilitate a section of Old River Road between West Sacramento and Woodland
- \$15,000 in Byrne formula law enforcement funding (the cities and the county combined will receive \$363,000; the cities have agreed to allocate a share of their funding to the county to fund one probation position totaling \$90,000)
- \$1.35 million for improvements at the Yolo County Airport
- \$9 million for the Department of Employment and Social Services over three years resulting from an increase in the Federal Medical Assistance Percentage (FMAP)
- \$2.0 million for youth, adult and dislocated worker employment services, doubling the amount the Department of Employment and Social Services normally receives for these programs
- The Sacramento Area Council of Governments also moved up \$368,000 in funding to complete the Davis-Woodland Bikeway from 2011 to 2009 because of the additional ARRA funding for transportation
- The District Attorney's office will receive an additional \$60,000 for a total of \$150,000 for the Violence Against Women program.
- Multiple applications have been submitted by various county departments for competitive grants funded through the ARRA. To date no awards have been announced.

Realignment

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

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

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

Any amount by which the sales tax and VLF realignment revenues grow is deposited into a series of state sub-accounts, each associated with one of the mental health, social services, or health accounts of each county. These funds are known as general growth dollars. Given the uncertainty of these growth dollars and the tardiness of their availability in the budget process, departments do not budget these general growth funds until the next fiscal year. Furthermore, any additional funds available at the state level beyond realignment base funding and growth, is eventually transferred to counties for payments of social service caseload growth not previously paid in prior years.

Unfortunately, realignment funds in 2008-09 are projected to be at 7% below original (base) estimates. Given the ongoing downturn in the economy, it is recommended that departments budget 7.5% below 2008-09 projected base in 2009-10.

Below is a summary of the sales tax and VLF revenue being estimated for 2009-10.

Realignment: Fiscal Year 2009-10 Budgeted Revenue

	Sales Tax	VLF	Total
Social Services	\$8,054,131	\$413,504	\$8,467,635
Health	\$1,271,043	\$3,712,618	\$4,983,661
Mental Health	\$3,836,820	\$1,371,193	\$5,208,013
Total	\$13,161,994	\$5,497,314	\$18,659,308

* Due to the downturn in the economy, the 2009-10 total is calculated using a 7.5% reduction from the 2008-09 base provided by the State Department of Finance.

Proposition 172 (Public Safety Sales Tax)

In Yolo County, the maintenance of effort level (MOE) was set in 1994 and has been adjusted each year since then, pursuant to the law. Yolo County's maintenance of effort for 2008/09 is as follows:

2008/09	
Maintenance of Effort Required	\$21,376,909
Local Financial Resources	\$47,137,710
Justice/Fleet	\$336,685
Justice/Information Technology	\$614,712
Total MOE Related Expenditures	\$48,088,807
Amount Over Maintenance of Effort	+ \$26,711,898

This MOE is a base dollar amount which is adjusted each year. When calculating the base amount, the following revenues were excluded: one time funds, grant funds, child support activity related funds, emergency funds, asset forfeiture funds, contract services (if a jurisdiction provided law enforcement to another jurisdiction under a contract) and certain worker's compensation or retirement.

History

In 1992-93, seeking to close a multi-billion shortfall in the state budget, Governor Wilson and the legislature shifted property taxes from counties, cities and special districts to schools to reduce the amount of state general fund to schools required by Proposition 98. The shift was initially adopted as a one-time adjustment to the local share of property taxes. Subsequently, in 1993-94, the shift was reinstated and made permanent.

The result of this shift was catastrophic for local governments. During the first year, counties (which shouldered 75% of the shift) lost billions in property tax revenue. Virtually overnight, Yolo County saw its share of property tax plummet from 23.9% to 9.23%. In 1991-92, Yolo County received \$15,898 in property taxes. By 1993-94, that amount had decreased to \$5,823,584 – a 64% drop in revenue.

Clearly, with this sudden and dramatic revenue decline, counties would be unable to provide basic services including public safety. The legislature was persuaded to provide relief. However, rather than simply reducing the shift (which would not have helped the state's budget deficit), the legislature agreed to convert an already existing, but about to expire, temporary sales tax from the Loma Prieta earthquake repairs to a fund to support public safety.

SB 509 and SCA 1 were amended and adopted in conjunction with the budget in June of 1993. The bills required that each county Board of Supervisors adopt a resolution accepting the funds and ratifying the imposition of the statewide sales tax. SCA 1 was approved by the voters as Proposition 172 in a special election on November 2, 1993. These bills did not require any maintenance of effort requirements. The year after Proposition 172 passed, the legislature subsequently passed a bill imposing a maintenance of effort on Proposition 172 revenues. Should a county not meet its required maintenance of effort expenditure levels, the funds received from Proposition 172 are reduced dollar for dollar for any amount under the maintenance of effort.

Budget Introduction and Overview

Total Budget

The total budget is \$330,675,671 and is balanced. A summary of the total appropriation is provided on the fiscal year 2009-10 State Required Appropriations List (Appendix D).

General Purpose Revenue

General purpose revenue (as summarized on the following table) is projected to decrease by \$2,315,323 (-4%) compared to the prior year's estimated actual. The most significant change results from the decrease in the various property tax revenues (-\$1.4 million) resulting from a projected 4% decrease in assessed valuations. In addition, an account change has moved tribal supplemental funds direct to the Sheriff and District Attorney budgets.

	Adopted 2008-09	Est. Actual 2008-09	Recommended 2009-10	Est. Actual vs. Recommended
Property Tax - Secured	\$13,860,000	\$14,280,000	\$13,711,600	-\$498,400
Property Tax - Unsecured	542,482	542,482	520,783	-21,611
Property Tax - In Lieu/VLF	19,756,862	20,424,562	19,707,580	-716,982
Sales Tax Swap	909,492	909,492	873,112	-36,380
Redevelopment Pass Thru	4,147,185	4,147,185	3,981,298	-165,887
Supplemental Roll	1,231,712	920,000	1,101,000	181,000
PILOT	0	0	50,000	50,000
Teeter Transfer	0	0	0	0
Sales Tax	2,277,557	2,271,000	2,271,000	0
Document Transfer Tax	1,100,000	815,000	860,750	45,750
Franchise Fee	480,000	561,000	571,000	10,000
Williamson Act	1,300,000	1,154,700	1,154,700	0
County Stabilization	574,000	574,000	574,000	0
Cost Reimbursements.	2,648,738	2,723,738	2,723,738	0
Other	753,400	793,400	843,400	50,000
Interest Earnings	1,070,000	450,000	720,000	270,000
Fines	249,320	249,320	249,320	0
Other Government	322,993	390,000	390,000	0
Penalty on Delq. Taxes	260,235	310,235	360,000	49,765
Tribal Proceeds (40%)	2,080,000	2,080,000	2,142,400	62,400
State Payment of SB 90	25,000	25,000	25,000	0
Tribal Fund ACTM	1,000,000	1,000,000	200,000	-800,000
Fees, charges and assessments ¹	0	0	1,050,000	1,050,000
Pomona Loan	700,000	717,000	0	-717,000
Landfill Host Fee	300,000	150,000	150,000	0
Retirement Set-aside	700,000	1,127,890	0	0
Conaway Settlement	240,000	240,000	240,000	0
TOTAL REVENUES	\$56,528,976	\$56,786,004	\$54,470,681	-\$2,315,323

The economy has a major influence on many of the consumer-driven general purpose revenue sources, which include: property taxes, sales tax and other discretionary revenue. Based on the

¹ In 2007-08 and 2008-09, \$650,000 in fees, charges and assessment funds were appropriated in the Accumulative Capital Outlay (ACO) fund to finance facility improvements and equipment.

current economic forecast, staff is projecting slow economic growth and no increase in the consumer driven revenue sources such as sales tax. The slowdown in the housing market continues to impact property tax related revenues. As a result of numerous property value resets, staff is projecting a negative 4% growth in property tax revenue.

Based on the 3rd Quarter Budget Report, the beginning general fund carry forward balance is estimated to be \$0.

Contingencies

Contingencies are established to cover items, which occur after adoption of the final budget and cannot be absorbed within other existing appropriations. The appropriation is also normally used to finance major items for which the total cost cannot be determined in advance (as in the case of settlement of pending litigation).

A contingency fund of 3% was, at one time, considered prudent fiscal management by the State of California. A 3% contingency on the net operating budget would require an appropriation of approximately \$8.4 million. The recommended contingency appropriations for the general fund (\$1,010,000) and library (\$120,749) equal \$1,130,749, or 0.40% of the net operating budget.

Contingencies are expended by first being moved to an operating fund and then spent. No funds are directly spent from contingencies. After adoption of the final budget, a transfer of contingencies requires a four-fifths vote of the Board of Supervisors.

General Fund Contingency - \$1,010,000

General Fund Contingency has increased from the \$369,136 budgeted in 2008-09.

Library Fund Contingency - \$120,749

Library Fund Contingencies are recommended in the same amount as the prior year.

Reserves

To provide onetime funding to maintain essential services, \$4.2 million in reserves have been allocated in the recommended budget, which is a 50% reduction from the prior year's use of reserves of \$8,295,470. Reserves are established to save funds for future obligations. After the use of the \$4.2 million, It is recommended that the 2009-10 budget include the following remaining reserves:

- General Reserve of \$3,725,628
- Reserve Against Unfunded Liabilities of \$890,000
- Other Post Employment Benefits Reserve of \$1,100,000

Debt Service

County Services Center, West Sacramento \$371,596

Debt service payments are made to the City of West Sacramento for the purchase and remodeling of the County Services Center pursuant to a tri-party agreement between the County of Yolo, City of West Sacramento and West Sacramento Redevelopment Agency (Fund 825).

Source of Financing: ACO Fund \$371,596

Library-Davis Debt Service \$1,854,440

Debt service payments are made to the library fund (\$1,569,761) for operation and maintenance costs and a loan payment (\$198,679) for principal and interest costs for the bond passed to expand the Davis Library. The bond debt is for 30 years, with final payment due in 2022 (Fund 827).

Source of Financing: Davis Mello-Roos Bond \$1,851,740
 Interest \$2,700

District Attorney Building \$289,795

Debt service for the building occupied by the District Attorney office. The building was completed in 1999. The debt on the Certificates of Participation is for 30 years, with final payment due in November 2028 (Fund 822).

Source of Financing: Development Fees \$35,000
 Rents \$51,001
 ACO Fund \$203,794

Davis Administration Building Debt \$30,968

Debt service for the payment of a \$1.78 million loan. The 20-year loan will expire in 2009 (Fund 828).

Source of Financing: Rents \$30,000
 ACO Fund \$968

Guide to Reading the Budget

Welcome to the Yolo County budget for the fiscal year 2009-10, which begins on July 1, 2009. These sections of the budget document are designed to help readers understand the purpose and content of the budget, as well as locate whatever data and/or information for which they may be looking.

The 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.

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 24 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 adoption of the 2009-10 Budget on June 16 (and June 17 if necessary).

County of Yolo Budget Calendar

- February 19.....State budget (fiscal year 2008/10) passes
- February 24.....Mid-year monitor & budget bulletin to Board of Supervisors
- February 26 & 27Board of Supervisors strategic budget planning workshop
- March 11Distribute budget Instructions & salary projection worksheets to departments
- March 11 Budget instructions workshop for fiscal staff
- March 31 Deadline for departments to submit the following to CAO:
- Information Technology requests
 - Human Resource requests
 - Equipment/facility requests
 - Tribal Mitigation Fund requests
- April 6..... Budget request submission deadline

April 7 - 17..... County Administrator meets with department heads

April 21.....April budget bulletin to Board of Supervisors

April 24..... 3rd quarter monitor due to County Administrator

May 14 Governor's May revision

May 19 3rd quarter monitor to Board of Supervisors

May 19 Master fee resolution to Board of Supervisors

May 19 - 29 County Administrator review of final recommended budget

June 4 Recommended budget to print shop

June 5 Distribution of 2009-10 Recommended Budget & media briefing

June 16 -18..... Budget hearings and adoption by Board of Supervisors

August 17.....1st quarter monitor & summer budget bulletin to Board of Supervisors

August 15..... Close of fiscal year books & fund balance calculated

October 2 Statutory deadline to adopt 2009-10 final budget

How the Final Budget Affects Residents of Yolo County

The paramount goal of county government is to enhance and protect the quality of life for local residents. To that end, the County of Yolo acts as an administrative agent for municipal, state, and federal programs and services. The budget ensures that residents continue to receive comprehensive and fiscally sound services in the following areas throughout each fiscal year:

- **State and federal services** are those that impact nearly all county residents. Such services are, for the most part, found in the areas of health and human services, including health and public health, foster care, employment and assistance programs, in-home supportive services for the disabled, alcohol and drug and mental health services. These services are funded primarily by state and federal funds.
- **Countywide (local) services** are common to all counties in California and support all residents of the county. These include the District Attorney, Public Defender, jail and juvenile detention facilities, Assessor, Elections, Auditor-Controller/Treasurer-Tax Collector, regional parks, roads, Clerk-Recorder and the Office of Emergency Services.
- **Municipal services** pertain mainly to unincorporated areas of the county and include fire protection, Sheriff's patrol, building and land use regulations, road maintenance, parks and other municipal type services.

How to Locate Information in the Budget

The budget is divided into subject and/or category sections. 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 *Introduction and Overview*, the *Letter from the County Administrator*, or the *Appendix*. 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, see *Individual Departments*. County departments are grouped together under categories of similar services, which are marked by tabs. Check the *Table of Contents* for department listings and page numbers. All department narratives include the following:

- an overview of the department’s functions;
- a selected listing of departmental accomplishments in the previous 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.

3. You can also find data and information on the following topics in the Appendix:

- **Glossary of Budget Terms**
- **Equipment List:** a listing of all equipment purchases with a cost unit in excess of \$5,000 recommended for the year.
- **Position Listings:** a comprehensive list of county positions followed by a listing of salaries.
- **State Required Appropriations List**
- **Information on Special Districts:** showing which districts are independent and which are governed by the Board of Supervisors, as well as a listing of special district budgets.
- **2009-10 Budget Principles:** the county financial policies that guide the creation of the budget.
- **Financial Standards for Yolo County:** management and protection of assets, revenue, expenditures and the county treasury.
- **Policy on Reserve and Fund Balance**

Other 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. These include: (1) the appropriation of revenues not included in the adopted budget; (2) reductions to estimated revenues and related appropriations when it is determined that the revenues will not be received; (3) appropriation increases supported by use of available fund balance, reserves, designations or appropriations for contingencies; or (4) the transfer of monies or appropriations from one fund or department to another.

The 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. The government-wide, proprietary and investment trust fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Fund Types used by the County

Governmental Fund Types:

- **General Fund:** This is the general operating fund of the county. All financial resources except for 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. Yolo County Special Revenue Funds include: Health and Mental Health Services, State Realignment, Development Impact fees, Tribal Mitigation and various other restricted funds.
- **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).

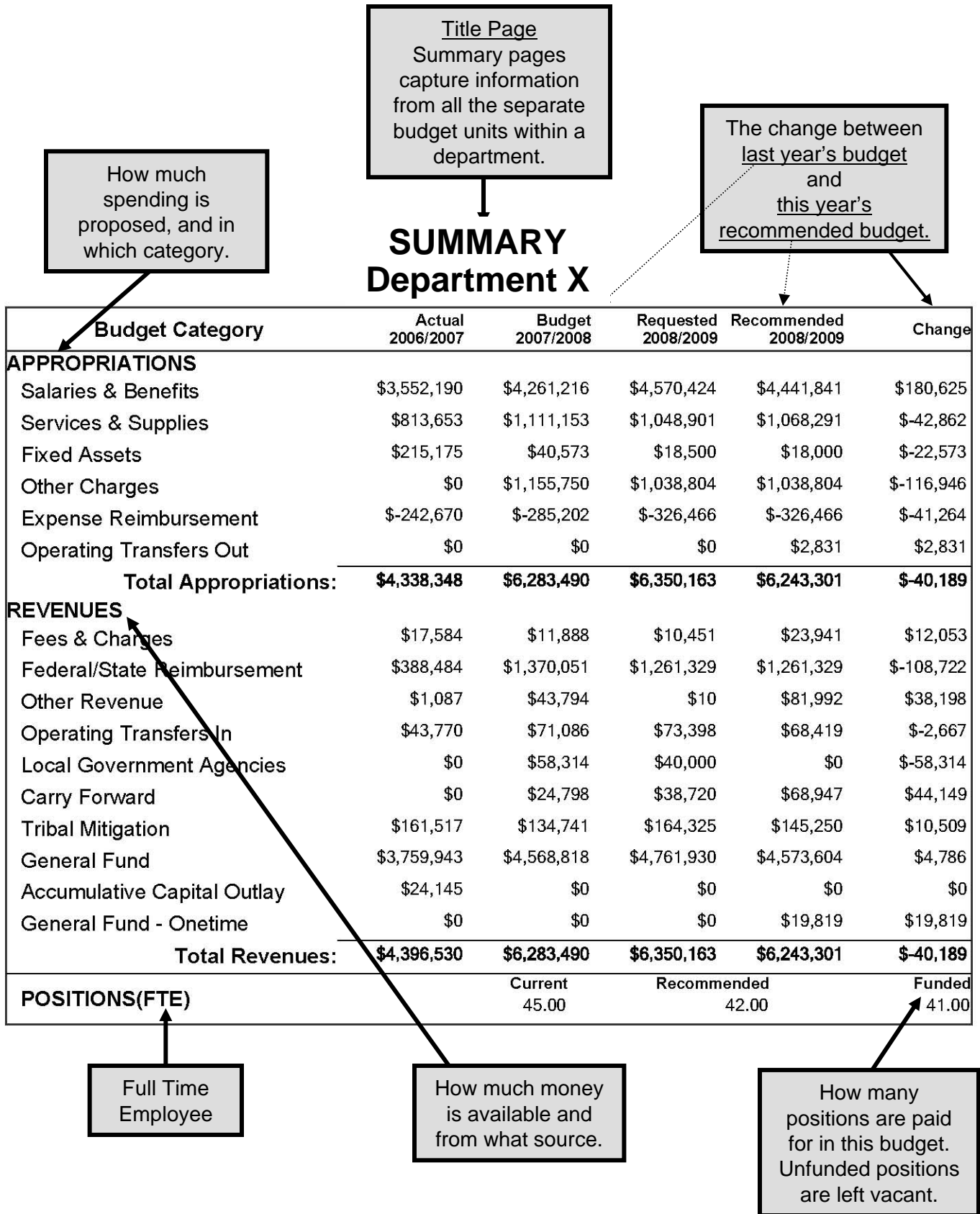
Proprietary Fund Types:

- **Enterprise Funds:** Enterprise funds account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the Board of Supervisors is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis are financed primarily through user charges or (b) where the Board of Supervisors has decided that periodic determination of revenues earned, expenses incurred, and net income or loss is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds:

- **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.

How to Read Budget Tables



SUMMARY Department X

Budget Category	Actual 2006/2007	Budget 2007/2008	Requested 2008/2009	Recommended 2008/2009	Change
APPROPRIATIONS					
Salaries & Benefits	\$3,552,190	\$4,261,216	\$4,570,424	\$4,441,841	\$180,625
Services & Supplies	\$813,653	\$1,111,153	\$1,048,901	\$1,068,291	\$-42,862
Fixed Assets	\$215,175	\$40,573	\$18,500	\$18,000	\$-22,573
Other Charges	\$0	\$1,155,750	\$1,038,804	\$1,038,804	\$-116,946
Expense Reimbursement	\$-242,670	\$-285,202	\$-326,466	\$-326,466	\$-41,264
Operating Transfers Out	\$0	\$0	\$0	\$2,831	\$2,831
Total Appropriations:	\$4,338,348	\$6,283,490	\$6,350,163	\$6,243,301	\$-40,189
REVENUES					
Fees & Charges	\$17,584	\$11,888	\$10,451	\$23,941	\$12,053
Federal/State Reimbursement	\$388,484	\$1,370,051	\$1,261,329	\$1,261,329	\$-108,722
Other Revenue	\$1,087	\$43,794	\$10	\$81,992	\$38,198
Operating Transfers In	\$43,770	\$71,086	\$73,398	\$68,419	\$-2,667
Local Government Agencies	\$0	\$58,314	\$40,000	\$0	\$-58,314
Carry Forward	\$0	\$24,798	\$38,720	\$68,947	\$44,149
Tribal Mitigation	\$161,517	\$134,741	\$164,325	\$145,250	\$10,509
General Fund	\$3,759,943	\$4,568,818	\$4,761,930	\$4,573,604	\$4,786
Accumulative Capital Outlay	\$24,145	\$0	\$0	\$0	\$0
General Fund - Onetime	\$0	\$0	\$0	\$19,819	\$19,819
Total Revenues:	\$4,396,530	\$6,283,490	\$6,350,163	\$6,243,301	\$-40,189
POSITIONS(FTE)					
		Current 45.00	Recommended 42.00	Funded 41.00	