



COUNTY OF YOLO

Office of the County Administrator

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June 11, 2013

Yolo County Board of Supervisors
625 Court Street, Room 204
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Subject: County of Yolo Recommended Budget 2013-14

Dear Members of the Board of Supervisors:

With this letter, I submit for your consideration the 2013-14 Yolo County Recommended Budget. It is presented as the County Administrator's recommended budget and adjusts departmental expenditures and revenues for the coming fiscal year, meeting State requirements and addressing Board of Supervisors adopted policies. On June 11, the Board of Supervisors has scheduled a public hearing to consider this recommended spending plan at which time the Board may add, delete or modify this recommended budget. This letter is intended to highlight some of the expectations and assumptions used in creating the budget. The Board agenda item presented on June 11 will include a detailed staff report describing the significant changes, pending issues and areas of risk that comprise the recommended budget in greater detail.

Total expenditures for the county are recommended in the amount of \$315,781,168 with general purpose revenues of \$57,670,702 which represents a reduction of \$691,853 from the 2012-13 estimated general purpose revenue. Capital expenditures are recommended at \$2,402,660.

This budget reflects known revenue and expenditure projections for the 2013-14 budget year; however, it does not include any other State Budget related adjustments. This baseline budget is designed as a temporary bridge until a more permanent strategy is developed after the passage of the State Budget and the close of the 12-13 fiscal year. We anticipate these changes will be addressed at the County's Adopted Budget hearing, which could occur as early as August; however, the actual date will be dependent upon final State Budget adoption.

The 2013-14 budget represents the sixth annual budget since the onset of the recession, is balanced, and the only positions scheduled for layoff can be retained if AB 109 funds are allocated to the subject departments. However, it is based on assumptions that agreements will be reached with our two remaining labor groups to continue labor cost savings. If labor cost savings are not maintained it is likely additional cuts and layoffs will be necessary at midyear. Additionally, due to the interconnected nature of the County and the State, once final action on the State Budget is taken it is possible additional layoffs may be necessary.

It is recommended the Board of Supervisors defer further program reductions, restorations or augmentations until the Adopted Budget hearing, at which time additional information including

updated revenue trends, final State Budget actions, labor agreements and 2012-13 closing fund balance information will be known.

The recommended budget also relies upon the assumptions noted below.

Maintain the current General Fund reserve levels. The 2008-09 and 2009-10 budgets relied heavily on the use of one-time funds, including most notably the General Fund reserve, to fund ongoing program needs. For 2010-11, the Board of Supervisors directed that the remaining General Fund reserve be maintained for unexpected emergencies, and in 2011-12 and 2012-13, the General Fund reserve was augmented to be compliant with the Board policy on Fund Balances and Reserves. The 2013-14 recommended budget includes the recommended augmentation of \$713,561 in accordance with the Board's Reserve Policy.

Creation of an adequate contingency. The 2013-14 fiscal year includes many known budget risks. The State Budget, Affordable Care Act implementation on January 2, 2014, and unstable revenue projections represent key concerns as staff constructs the 2013-14 budget. As an example, several public safety budgets include the need for continued and in the Sheriff's budget additional 2011 Public Safety Realignment revenue. While we know the funding is available, it requires the Community Correction Partnership to determine its use. In addition to the aforementioned risks, specific uncertainties identified for 2013-14 include:

- State budget
- Affordable Care Act implementation
- Continued public safety sales tax receipts
- Continued labor concessions with two bargaining units
- Delta related analysis and advocacy
- Assessment appeal outcomes
- Continued effects of the economy

To prepare for unexpected fiscal actions, the preliminary estimate includes a \$2 million General Fund contingency which is 3.0% of the 2013-14 general fund allocations.

More information will be available on a number of variables at the time of the Adopted Budget hearings, including the State Budget, actual closing fund balances and revenue trends. These variables will be considered in the recommended contingency level included in the Adopted Budget. Budgeted contingency is available for Board appropriation throughout the 2013-14 year should unexpected needs arise. Any unused contingency may also provide additional funding flexibility in crafting the 2014-15 budget.

Creating a solid base for long term financial planning. Although economists and other experts conclude the recession has ended, the economy is fragile and unemployment remains high. California's recovery will be slow with governmental revenue recovery lagging behind the remainder of the economy. By funding Tactical Plan implementation strategies, increasing the General Fund reserve in accordance with Board policy, seeking to increase the General Fund contingency at Adopted Budget hearings and including a balanced array of cost reductions comprised of program restructuring, elimination of vacant positions and employee concessions throughout the organization, the proposed budget scenario supports long term financial planning.

Budget Forecast

Current economic and budget projections describe an uncertain future. Even as the economy proceeds through a gradual recovery, Yolo County continues to experience higher unemployment levels than surrounding areas, the State and the Nation. Job growth, while improving, continues at a slow pace. Similar to the 2012-13 budget, the 2013-14 budget continues to generally reflect flat local general purpose revenues.

Background

The figures below describe historic year trends for net operating budgets and total workforce. Since the recession began in 2008-09, revenues and expenditures dropped to a low of \$308 million and have risen slowly over time (Figure 1). Funded positions however, remain lower by 400 (24%). The number of Yolo County employees per 1,000 residents is seeing a slight increase (0.4) over 2012-13 due to additional positions added for expansion of Medi-Cal. However, it continues to be at a low point over a 20 year period (Figure 2).

Figure 1. Ten Year Trend – Yolo County Budget

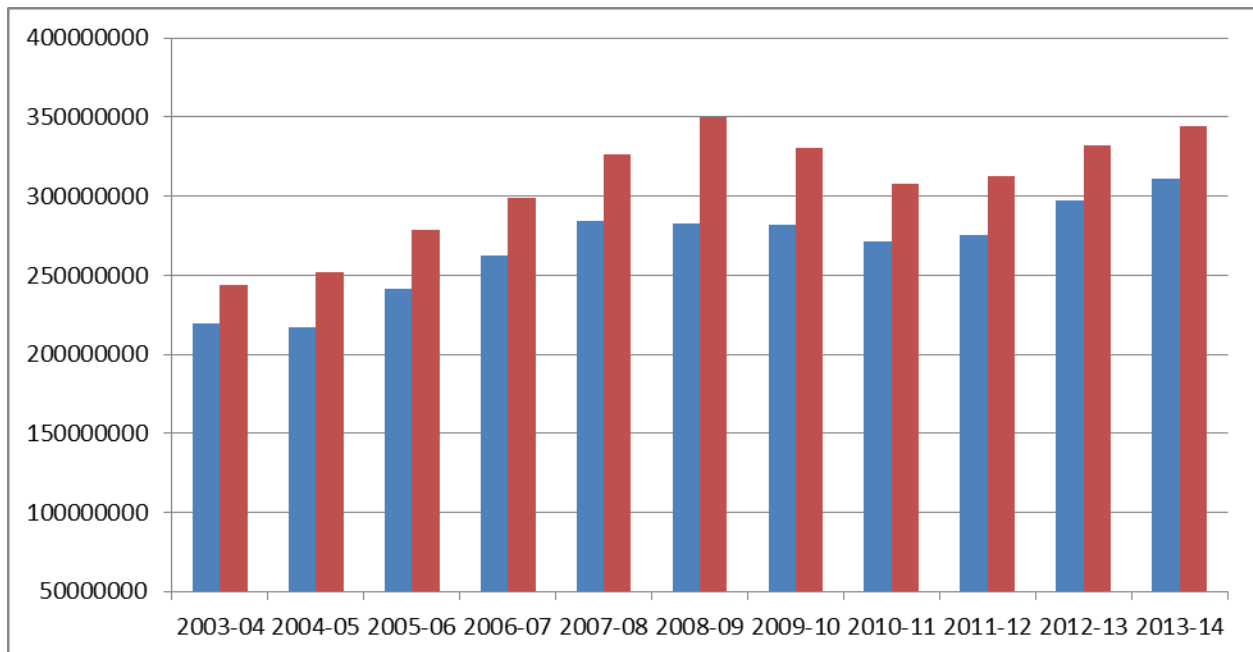
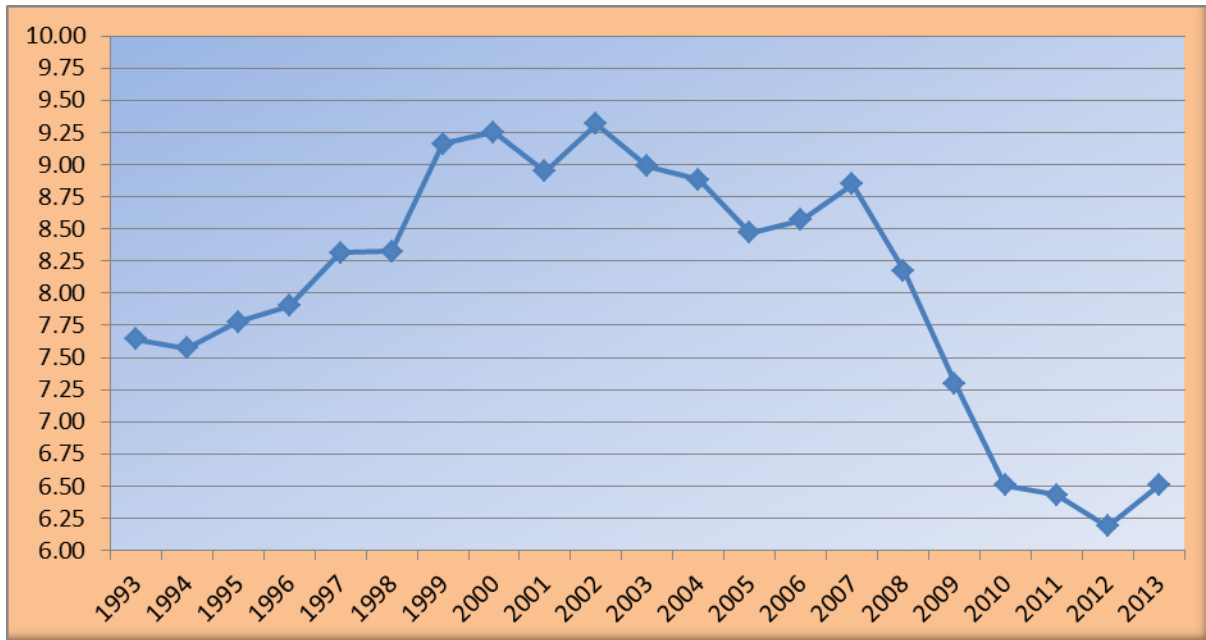


Figure 2. Number of Employees per 1,000 residents



There are signs of improvement on the horizon. Some County revenues, notably Public Safety, Sales Tax and Realignment revenues have also stopped their steep declines and have begun a slow recovery.

Figure 3. Total Spending by Program Area

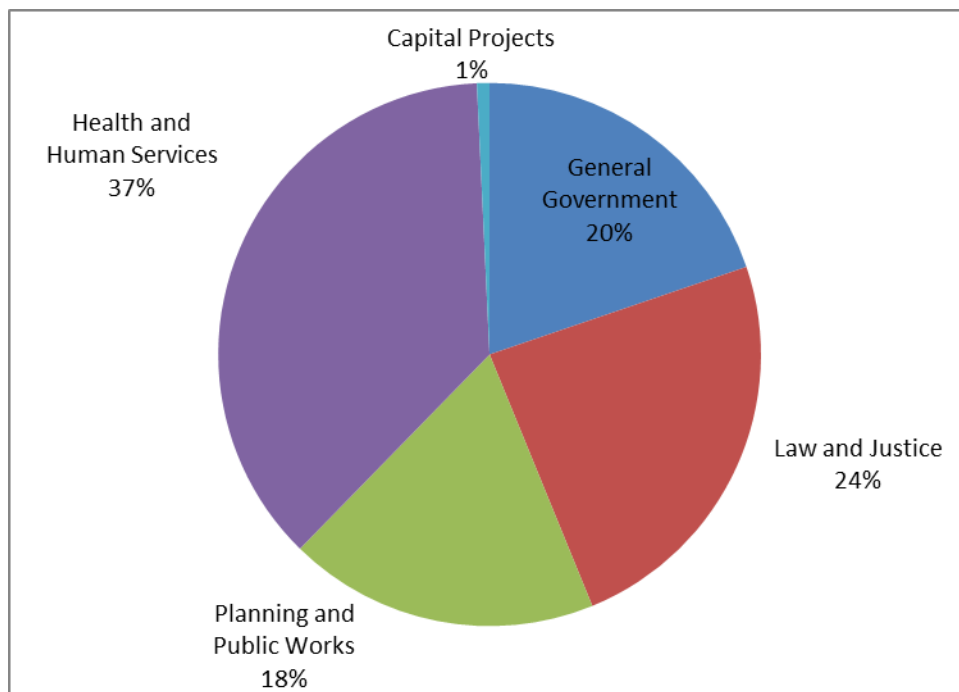


Figure 4. General Fund Spending by Program Area

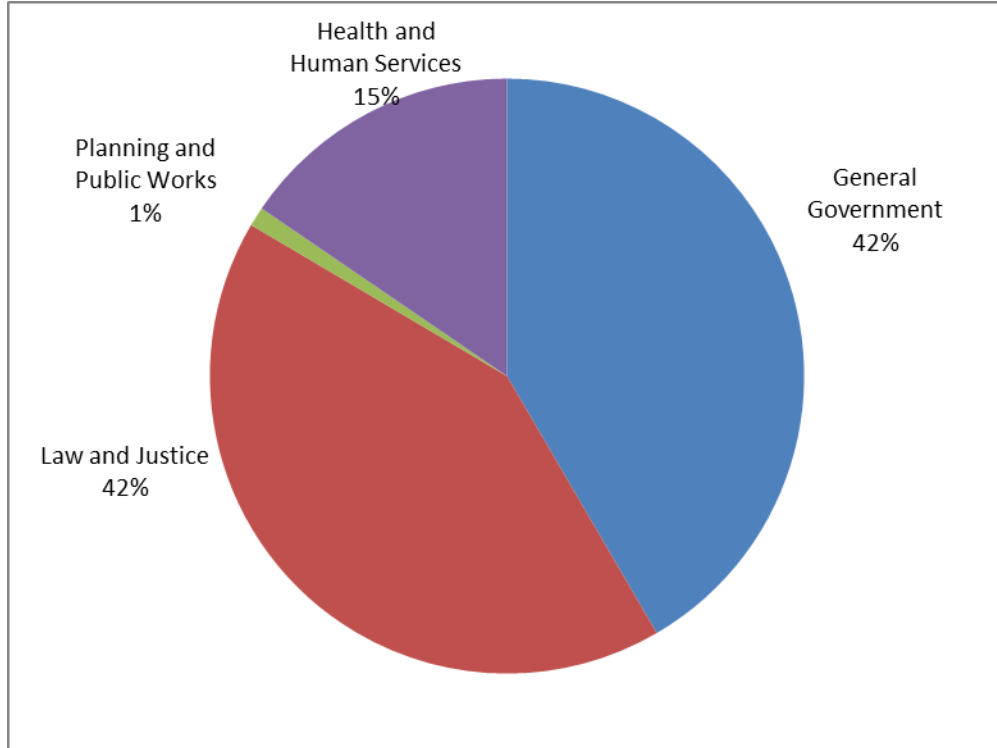


Figure 5. Sources of Total County Funds

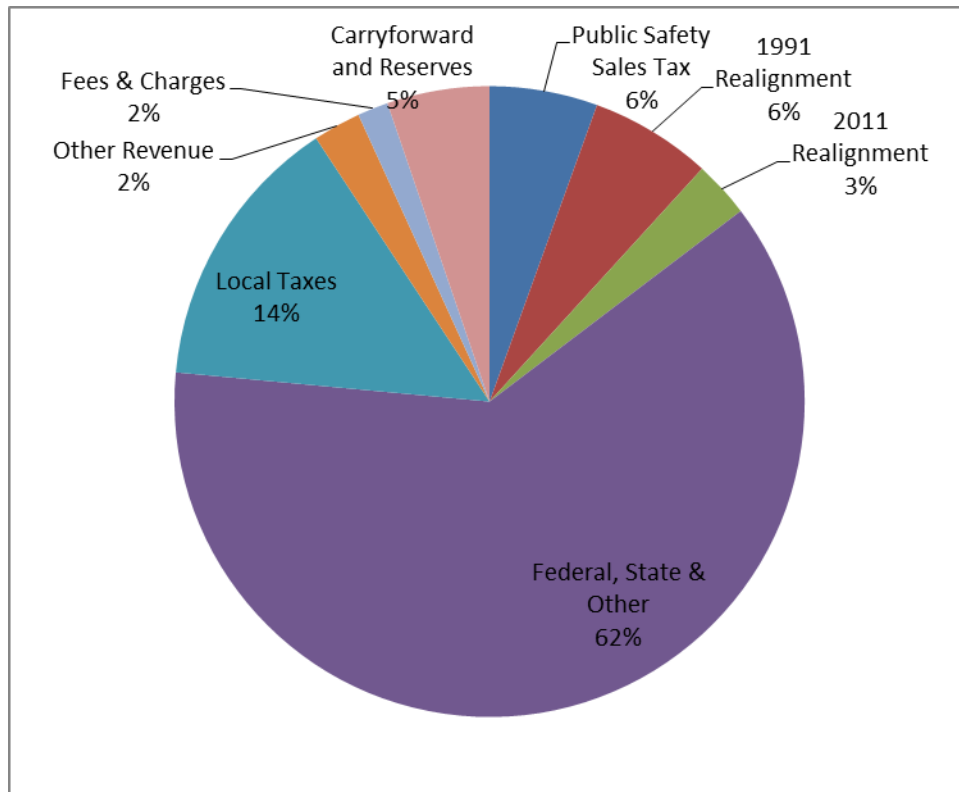
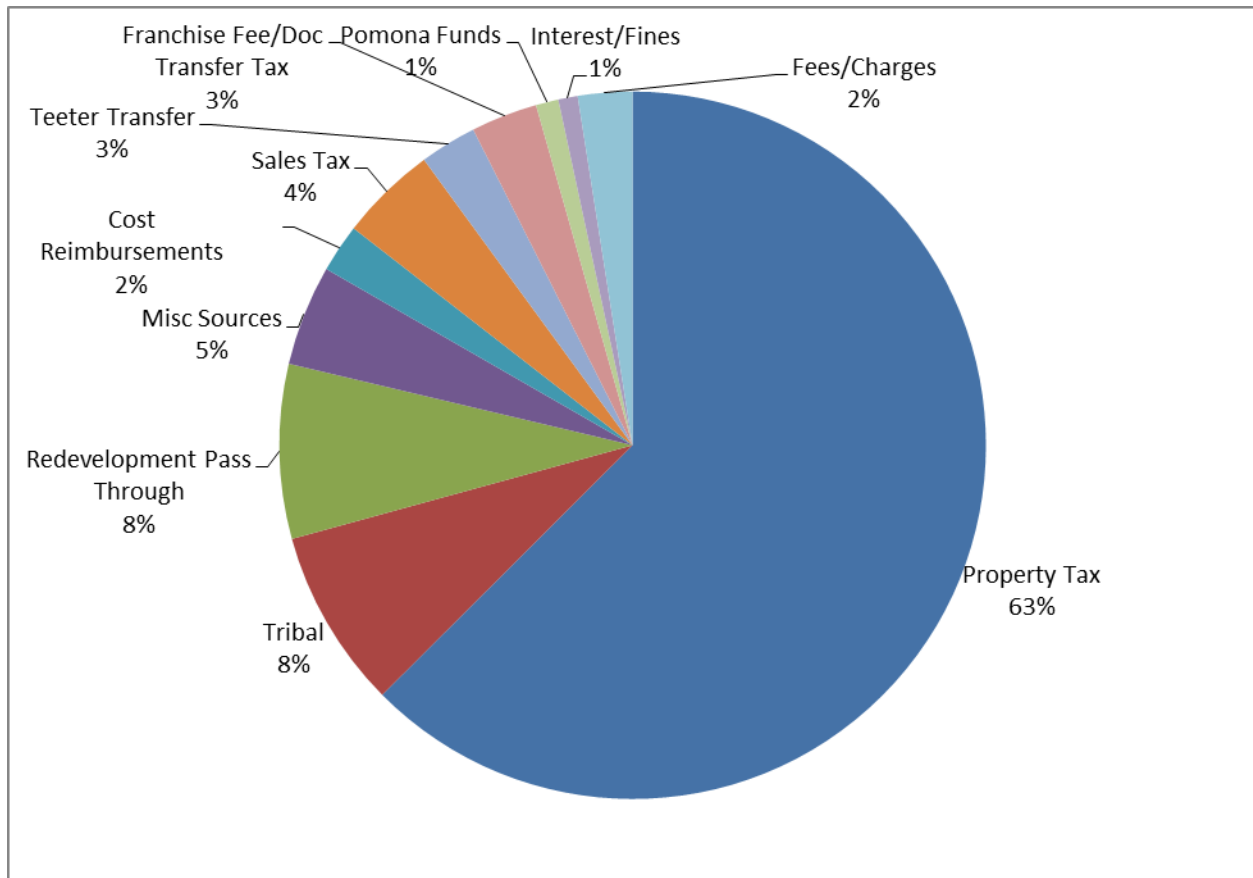


Figure 6. Sources of County General Fund



Fiscal Year 2013-14 Recommended budget

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

General Fund*	\$62,170,704
Employment & Social Services Fund	\$72,050,538
Public Safety Fund	\$71,016,086
Medical Services and Indigent Healthcare Funds	\$25,410,896
Mental Health Fund	\$20,697,980
Road Fund	\$26,825,719
Library Fund	\$6,391,767
Child Support Services	\$5,938,721
Cache Creek Area Plan	\$853,396

*General fund transfer amounts are included in the various fund totals as well as in the total general fund amount.

The total budget of all funds pays for a wide variety of services, programs and projects that are financed by many revenue sources including grant funds, State and Federal revenues, and numerous fees that are acquired in exchange for providing requested services to members of the public. When all of these funds and sources are combined, the fiscal year 2013-14 recommended budget totals \$315,781,168.

Pomona Funds

The total of Pomona funds are a combination of de-allocated monies from the Board created investment vehicle titled the “Ceres Endowment” and General Fund savings from the Energy Conservation Project. For the last few years, these combined Pomona Funds have been included as part of general fund revenue and allocated in support of indigent healthcare. On April 9, 2013, the Auditor-Controller presented options for the board to consider in the use of the endowment de-allocation. In order to preserve those options, the 2013-14 budget does not include the de-allocation, only the energy conservation transfer in the amount of \$596,422.

Capital Improvements and Debt Service

The capital improvement budget is financed by State grants, development impact mitigation fees, Accumulative Capital Outlay funds and certain special revenue funds. The recommended budget for capital improvements is \$2,402,660.

Road Fund Projects are proposed in the amount of \$26,825,719 million.

Debt service remains low – only \$3,903,016, representing less than 2% of the total budget. Debts currently being paid include the West Sacramento County Service Center, the District Attorney’s building, Davis Library and the four solar projects (library, Monroe, Beamer/Cottonwood and Grasslands).

Reserves

During years when the County was experiencing growth, primarily in property taxes, the Board of Supervisors put aside funds to be spent as necessary in recessionary times, which helped moderate reductions in 2008-09 and 2009-10 and preserve core county services. Since 2010-11, the recommended budget has maintained the remaining reserve as well as modestly increasing it in accordance with this Board’s Fund Balances and Reserves policy. This reserve is to be used in the event of a catastrophic event or major unexpected cost and serves as a fiscally prudent backstop to more than \$300 million in County expenditures.

The recommended budget includes the following reserves:

General Fund Reserve	\$5,631,647
Reserve for claims against the county	\$890,000
Other Post-Employment Benefits (OPEB) Trust	\$800,000
Reserve for OPEB Benefits	\$300,000

Unfunded Liabilities

There are three major unfunded liabilities that continue to be a concern to the overall health of the county fiscal climate. Pensions, retiree health, and road maintenance have a combined current estimated liability of \$583,744,075. The pension liability of \$139,647,805 is being addressed through pension reform and lowering of the formula for new employees as well as a change in CalPERS’ rate changes. The retiree health liability of \$138,080,000 is being addressed through additional funds being added to the trust, capping the county premium contribution and one-time funds being reserved. The road maintenance liability of \$305,487,270 has yet to be addressed and staff is developing options for consideration which may include a

regional road maintenance tax proposal, General Fund contribution, incurring debt and/or reserving one-time funds.

The County of Yolo continues to benefit from an engaged, skilled and dedicated workforce who should be recognized for their ongoing commitment to quality, service and integrity. I wish to thank our department heads, budget staff, the Auditor-Controller and fiscal staff throughout the County whose hard work contributed to the creation of this budget. I also wish to acknowledge the Board of Supervisors for focusing attention on long term financial planning which already is showing dividends as the County's fiscal health continues to strengthen.

Respectfully submitted,



Patrick S. Blacklock
County Administrator



Yolo County Board of Supervisors Strategic Plan Goals for 2013-14...

- ◆ Advance innovation
- ◆ Champion job creation and economic opportunities
- ◆ Collaborate to maximize success
- ◆ Enhance and sustain the safety net
- ◆ Preserve and ensure safe and crime free communities
- ◆ Preserve and support agriculture
- ◆ Protect open space and the environment
- ◆ Provide fiscally sound, dynamic and responsive services

Each Strategic Plan Goal has a three-year tactical plan which identifies the activities occurring during each fiscal year which are designed to advance the strategic goal. The following pages include the tactical plan elements and identify the department whose budget includes goals to achieve progress in 2013-14.





Goal 1

Advance innovation

Meaning

To push for, or introduce, something new that will improve outcomes and top-quality service delivery.



Three-Year Tactical Plan for Board of Supervisors

Goal 1: Advance innovation

Key Concepts

Continuous quality improvement

An organization can better serve if it is willing to continuously evaluate and improve its services and organizational processes

Core competency standards

Defining the desired staff skills and building the organization around them is the best way to achieve goals

Partnerships

Internal and external partnerships and teams bring new perspectives and ideas to problem solving

Improve technology and tools

Up to date, data-driven systems and equipment are imperative for staff productivity, service delivery and outcome measurement

Objectives

- A. Service delivery is improved by analyzing and altering work flow to maximize effectiveness
- B. The organization embraces change to serve our customers more effectively
- C. Staff skills are more concretely aligned with organization's business needs
- D. An inventory of potential sharing opportunities and partners within the region is developed and maintained
- E. Participation in professional organizations in every discipline is commonplace
- F. Organizational responsiveness and effectiveness is improved through better communication and mobility
- G. More services are available online both internally and externally
- H. Desktop computers and network hardware is kept up to date
- I. Fiscal information is readily accessible through dashboard reporting countywide
- J. Human resource information management capabilities are more effective, available and intuitive





Goal 2

Champion job creation and economic opportunities

Meaning

A balanced, thriving economy that offers a job opportunity for every citizen who wants to work, ample services, and up-to-date infrastructure and technology for long term sustainability.



Yolo County Jobs

Three-Year Tactical Plan for Board of Supervisors

Goal 2: Champion job creation and economic opportunities

Key Concepts

Create quality jobs that are right for Yolo and that fit our residents

Attract industries and jobs that support our strengths of agriculture, research and services

Support job growth, housing and community balance throughout the county

Seek a healthy balance between regional workforce, employers concentrated in cities and development in the county

Improve local quality of life and track trends as measures of success

Understanding our economy and improving our services allow us to adapt quickly to opportunities and threats

Business climate that makes it easier for business to succeed

Encouraging investment locally is critical. Regulations should protect public health, safety and the environment without impeding job creation

Promote the benefits of doing business in Yolo County

Job creation and job growth are driven primarily by our small businesses

Objectives

- A. Zoning and incentives friendly to expanding the food value chain
- B. Technology commercialization significantly smoother
- C. Integrated workforce development programs fully matched to employers' needs and workers' skillset
- D. Airport hangar square footage and annual operations increased 10%
- E. Development and infrastructure at designated General Plan locales
- F. County economic, social, environmental and fiscal dashboard created to monitor business climate
- G. Measurable progress toward downtown revitalization in Esparto, Clarksburg, Knights Landing and Madison
- E. Participation in professional organizations in every discipline is commonplace
- H. Permit and regulatory staff dedicated to understanding applicant needs
- I. Straightforward, fair fee structure maintained to adequately cover County costs without being excessive
- J. Adequate, quality and affordable housing programs for low income residents
- K. Business attraction and retention processes that bring revenue and include city partners
- L. Expanded tourism in unincorporated Yolo County



Goal 3 Collaborate to maximize success

Meaning

*internal and external partners
to maximize success for all
residents through shared
vision and collaborative
service development.*



Three-Year Tactical Plan for Board of Supervisors

Goal 3: Collaborate to maximize success

Key Concepts

Collaborative and cooperative service development

County and community partners share responsibility, accountability and risk, and agreed upon definitions of success through non-competitive, supportive relationships

Shared vision and mutual benefit

Partners share common goals to create a strong Yolo County, pooling broad resources for mutual benefit

Sustainability and long-term effectiveness

A culture of collaboration is valued and fostered at all levels. Collaborative programs are evaluated on an ongoing basis to maintain benefit to all partners.

Fiscally and structurally feasible

Shared services are jointly funded and mutual aid capacity is developed among participating partners with efficient and innovative outcomes. Programs acknowledge fiscal and organizational challenges.

Objectives

- A. Programs and policies for collaboration efforts throughout the county, including recommendations for internal and external partners and evaluation audits
- B. Platform of tools to encourage shared services and criteria to seek and foster partnerships
- C. Internal and external operating clearinghouse to identify and administer collaborative projects and shared service opportunities
- D. County cultural shift to stimulate participation includes comprehensive training, leadership support, recognition of existing programs and legislative and funding for current and future efforts
- E. Shared service priorities and agreements between County, cities, special districts and other support agencies to formalize relationships through LAFCO
- F. Joint funding obtained to support collaborative priorities

COLLABORATION:

Two or more people working
together towards shared goals



Goal 4

Enhance and sustain the safety net

Meaning

The County seeks to promote healthy living, protect vulnerable populations and assure a community able to achieve and maintain self-sufficiency.



Three-Year Tactical Plan for Board of Supervisors

Goal 4: Enhance and sustain the safety net

Key Concepts

Promote healthy communities

Continuously creating and improving physical and social environments, and expanding community resources that enable residents to make healthy lifestyle choices, decrease their risk of chronic disease and develop to their maximum potential

Protect vulnerable populations

Ensure that those who are unable to protect themselves are protected from harm (includes: the mentally ill, elderly and families with children)

Achieving/maintaining self-sufficiency

Healthy people are able to contribute to the economic stability of themselves, their family and the community

Objectives

- A. Expanded access to health care services with focus on both treatment and prevention for all members of the community
- B. Assured a healthy and safe environment
- C. Provided programs and services that promote healthy behaviors
- D. Strengthened families
- E. Trained public and private agency staff to recognize signs of abuse, mental illness and trauma to reduce stigma and encourage support
- F. Identified and informed community of services available to the vulnerable populations
- G. Identified gaps in services for under-served and un-served populations
- H. Developed and sought competent provider partnerships to ensure quality community services
- I. Developed forum for non-profit providers and for-profit business community to partner efforts to employ those with challenges
- J. Promoted GED and job readiness skills training





Goal 5

Preserve and ensure safe and crime free communities

Meaning

Yolo County seeks to collaboratively promote and enhance safe and crime free communities through well-informed offender case management, bringing about an appropriate blending of criminal justice supervision and evidence-based treatment strategies that maintain, but then improve, public safety.



Three-Year Tactical Plan for Board of Supervisors

Goal 5: Preserve and ensure safe and crime free communities

Key Concepts

Safe communities

Uphold the law through strategies that hold offenders accountable, restore victims and ensure a safe environment for all residents and visitors

Offender case management

All high risk offenders will be case managed and treated with an emphasis on behavior change and recidivism reduction

Evidence-based criminal justice practices

Ensure that criminal justice partners are employing practices, policies and operating standards that have been proven to effectively reduce crime and an offender's likelihood to reoffend

Collaboration across agencies

Create sustainable partnerships with internal and external stakeholders to systemically manage, leverage and maximize community resources and develop innovative

Objectives

- A. Local crime and recidivism rates are reduced
- B. Increased collection of restitution for victims
- C. All high risk offenders are needs-assessed and have a criminogenic needs-driven case plan
- D. All high risk offenders are held accountable using a system of graduated sanctions for violation behaviors
- E. Data on service delivery and effectiveness is available and regularly reported to inform decision-making
- F. A plan for continuous quality improvement exists and is regularly revised
- G. Programs are regularly assessed or evaluated for effectiveness
- H. The Community Corrections Partnership has been sustained and continues to drive system changes





Goal 6

Preserve and support agriculture

Meaning

Encourage a vibrant and resilient agricultural economy that concurrently preserves sufficient farmland to maintain regional food security in perpetuity.



Three-Year Tactical Plan for Board of Supervisors

Goal 6: Preserve and support agriculture

Key Concepts

Economic viability

Assist in regulatory processes, identifying local and new markets and siting local processing facilities

Maintain and enhance infrastructure

Provide transportation and distribution modes, research, training and technical support, and access to water, raw materials and storage

Land availability

Preserve agricultural lands through mitigation, easements and land reserved for food and fiber production

Local economic benefit

Realize economic benefits with local jobs, tax revenue and increase in local GDP

Objectives

- A. Farmbudsman position created to assist farmers and ranchers with the permitting process
- B. Effective Farm-to-School program created to bring fresh, locally grown/produced food to school meals and provide farm education programs
- C. Refrigeration and consolidation unit sited reducing truck trips to small farms with partial loads
- D. Legislative priorities to mitigate FEMA flood and Bay Delta Conservation Plan impacts to Yolo County
- E. Study conducted to determine whether a higher mitigation ratio for loss of agricultural land is warranted
- F. Alternative I-505 site recommended to be zoned Ag Commercial





Goal 7

Protect open space and the environment

Meaning

Efficient utilization of resources to provide recreational opportunities for county residents, improve water quality, lower greenhouse gas emissions, and ensure that natural resources are available for future generations.



Three-Year Tactical Plan for Board of Supervisors

Goal 7: Protect open space and the environment

Key Concepts

Efficiently manage natural resources and open space for future generations

Protect natural areas to maintain open space and habitat for public access with sustainable revenue to cover expenses

Expand recreational opportunities

Maintain existing and develop new recreational facilities for residents and facilitate regional tourism

Improve water quality resources in the county

Reduce sources of surface and ground water contamination to improve public health/environment

Lower green house gas emissions

Reduce the impacts of climate change to minimize impacts for drought, floods and crop yield decline

Objectives

- A. Aligned County regulations to support goals and established formal green space buffers between cities and towns
- B. Pursued public/private partnerships to preserve habitat. Established local benefit districts for new or existing community parks
- C. Identified future park needs and potential locations and enhanced multiple public uses within open space corridors
- D. Expanded the system of bicycle and pedestrian trails to connect parks to existing nearby trail systems
- E. Protected surface/ground water supplies from pollution and reduced impacts of toxic substances on riparian species
- F. Improved access to quality municipal water and sewer supplies and systems for rural housing and unincorporated communities
- G. Created incentives and regulations to help reduce greenhouse gases and the detrimental impacts caused by climate change
- H. Developed County regulations that promote alternative energy generation facilities and uses



Delta Counties Coalition

Contra Costa County · Sacramento County · San Joaquin County · Solano County · Yolo County
 "Working together on water and Delta issues"

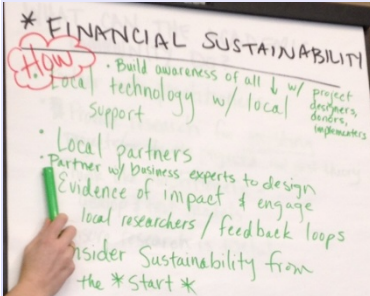


Goal 8

Provide fiscally sound, dynamic and responsive services

Meaning

County employees are enthusiastically engaged in providing the services that customers need, in a financially responsible manner.



Three-Year Tactical Plan for Board of Supervisors

Goal 8: Provide fiscally sound, dynamic and responsive services

Key Concepts

Fiscally sound services

Services provided financially sustainable

Dynamic services

Services adapted to changing conditions while remaining consistent with best practices

Responsive services

Empowered and valued employees pro-actively serve customers

Objectives

- A. The cost of providing current and future services is recognized and fully recovered or funded with reliable revenue sources
- B. Operating resources and assets are organized in such a way as to optimize their performance
- C. The management structure reinforces fiscal accountability, provides transparency and supports performance-based management
- D. Service outcomes measured and shared with other agencies to ensure coordinated progress toward achieving County strategic goals
- E. The ability and readiness to continue services and adapt is maintained through regular assessment and mitigation of short-term threats and long-term trends
- F. The types, levels and quality of services are periodically evaluated and realigned to address long-term needs and conform with best practices
- G. The value of County services is regularly monitored, maintained and communicated to customers and the public
- H. Employees are empowered and valued
- I. Employees proactively work to find solutions for customers





Tactical Plan Implementation Strategies

Included in 2013-14 Department Key Initiatives

Agriculture

- Continue implementation of the Farm to School Program.
- Continue implementation of the Farmbudsman Program.
- Work with the Sacramento Area Council of Governments (SACOG) on the completion of the Aggregation Study.
- Work with County Counsel on the completion of the Ag Mitigation Study.
- Research the possible creation of an Ag Economic Development Innovation Fund to defer up-front project fees for agricultural projects.

Auditor

- Evaluate proposals and recommend a course of action to the Board of Supervisors.
- Participate in designing a new integrated organization that is capable of delivering world class financial services and recommend a structure for the new organization to the Board of Supervisors.
- Identify ways to engage finance staff in support of operational decision making Identify ways to engage finance staff in support of operational decision making.
- In conjunction with the County Administrator, evaluate County contracts and projects to ensure maximum potential cost recovery in accordance with adopted County cost recovery principles.
- Evaluate proposals and recommend a course of action to the Board of Supervisors Participate in designing a new integrated organization that is capable of delivering world class financial services and recommend a structure for the new organization to the Board of Supervisors.
- Identify ways to engage finance staff in support of operational decision making.
- In conjunction with the County Administrator, evaluate County contracts and projects to ensure maximum potential cost recovery in accordance with adopted County cost recovery principles.
- Implement budget and financial planning and capital asset policies.
- Prepare analysis of financial environment and devise strategies to address financing gaps.
- Develop revenue strategy to increase revenue sources and maximize collections in concert with economic development and shared service efforts.



Tactical Plan Implementation Strategies

Included in 2013-14 Department Key Initiatives (continued)

County Administrator

- Develop and monitor a balanced 2013-14 budget that includes an enhanced revenue development function.
- Identify other grant sources for eligible housing initiatives, programs and goals.
- Recommend a vendor and begin implementation of an upgraded or new fiscal management system that provides forecasting, integrated budgeting and accounting functionality and resource tracking.
- Continue implementation of the three-year tactical plan.
- Continue progress on performance measures for all departments including outreach to stakeholders and development of dashboard reporting.
- Establish standard process for staff and external stakeholders to recommend and collaborate in the development of new ideas.
- Encourage participation in professional organizations throughout the County.
- Pilot a leadership competency development model with CAO staff.
- Continue to pursue shared services opportunities (i.e. animal services).
- Continue to work with community colleges to identify workforce development programs that match training with employers' needs.
- Continue to work with community colleges to identify workforce development programs that match training with employers' needs.
- Begin certification program for high level fiscal and accounting positions and create development plans leading to certification.
- Secure software and continue implementation of competency-based Human Resources management system.
- Focus training on key areas of continuous learning, improvement, collaboration, and customer service.
- Develop and implement countywide employee satisfaction survey allowing for department specific indicators.
- business support, permit fast tracking, downtown revitalization programs and tourism.
- Promote food processing and other target industries through active participation in Food Central, Seed Central, Farm-to-School and other initiatives.
- Implement active Airport and hangar development program and recruit new based aircraft.
- Upgrade website to facilitate additional online services and develop plan to provide more services online and via web apps.
- Continue economic development collaboration efforts along major county roadways.

Employment & Social Services

- Increase CalFresh participation through mobile outreach and community partnerships.
- Increase accessibility and flexibility for clients through uses of technology such as Benefits CalWIN, Call Center and Mobile Outreach.



Tactical Plan Implementation Strategies

Included in 2013-14 Department Key Initiatives (continued)

General Services

- Develop a server virtualization infrastructure for a Yolo County "Private Cloud."
- Enhance alternative energy solutions.
- Continue to keep County facilities running smoothly.
- Continue to modernize the phone and voicemail systems.

Health

- Expand coverage to low-income adults.
- Assess top priority health risks in Yolo County.
- Build evidence-based interventions to address high priority areas.
- Develop a community garden adjacent to the Health building to support nutrition education, wellness and physical activity promotion for WIC participants, mental health clients and other neighborhood community members.
- Expand community access to high quality home visitation programs by providing Public Health Nurse home visiting services to high risk women and children in coordination with other existing home visitation and child development efforts in the county.
- Enhance the effectiveness and efficiency of the California Children's Services Medical Therapy Program through delivery of support services to address social and emotional needs of handicapped children and their families.
- Increase food security for low income families through coordination and collaboration with key partner agencies and by providing leadership in the development of the County Nutrition Action Plan.

Probation

- Fully and efficiently integrate risk/needs assessment information into court reports for adults.
- Develop and fully implement a collaboratively developed system of graduated sanctions and incentives for probationers that maximally supports behavior change.
- Enhance collaboration with partner agencies and community stakeholders to provide better and more comprehensive correctional treatment services and cost-effective public safety solutions.
- Develop and enhance technology solutions to increase efficiency and provide more relevant reporting that supports outcome evaluation.

Statistical and Demographic Profile



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 Patwin Indian word "yo-loy" meaning "abounding in the rushes." Other historians believe it to be the name of the Indian chief, Yodo, or the Indian village of Yodoi.

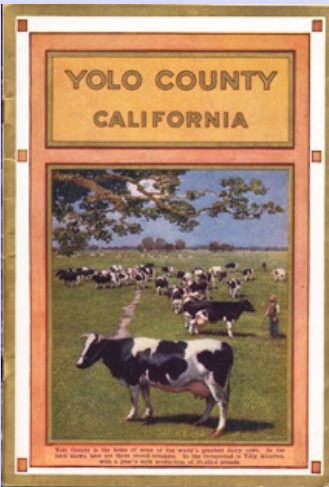
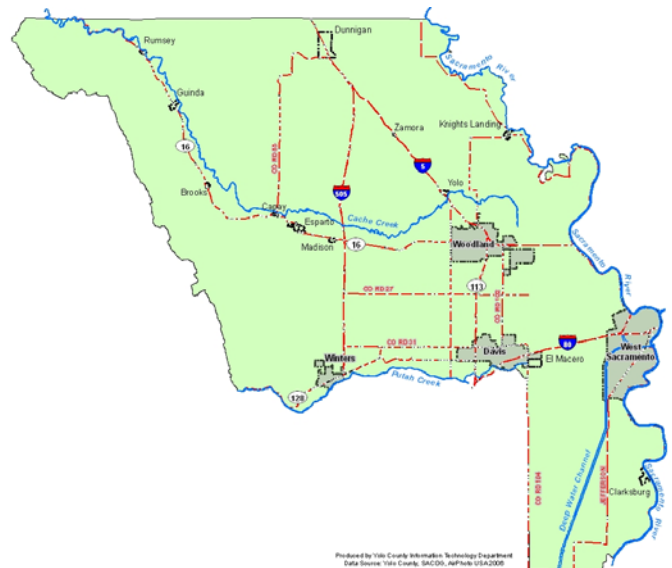
The first recorded contact with Westerners occurred in the late 1830s. These included Spanish missionaries as well as trappers and hunters who could be found along the banks of "Cache Creek" – named by French-Canadian trappers. The first white settler, William Gordon, received a land grant from the Mexican government in 1842 and began planting wheat and other crops.

The towns of Yolo County first developed along the Sacramento River. Fremont, its first town, 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.



Statistical and Demographic Profile (continued)



Source of data for graphs on the right: State of California, Department of Finance, E-1 Population Estimates for Cities, Counties and the State with Annual Percent Change

Current Demographics (continued)

Over 87% of Yolo County’s population of 205,999 (as of 2013) residents reside in the four incorporated cities. Davis, founded in 1868, now with a population of 66,471, has a unique university and residential community internationally known for its commitment to environmental awareness and implementing progressive and socially innovative programs. Woodland, population 56,908, is the county seat. It has a strong historic heritage, reflected in an impressive stock of historic buildings in the downtown area and surrounding neighborhoods. West Sacramento, population 50,460, sits across the Sacramento River from the state’s capital of Sacramento. It is home to the Port of West 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 a Triple-A baseball team, the Rivercats. The City of Winters, population 6,974, is a small farming town nestled at the base of the Vaca Mountains, offering 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 – Population of Yolo County 1990-2013 (population 205,999 as of January, 2013)

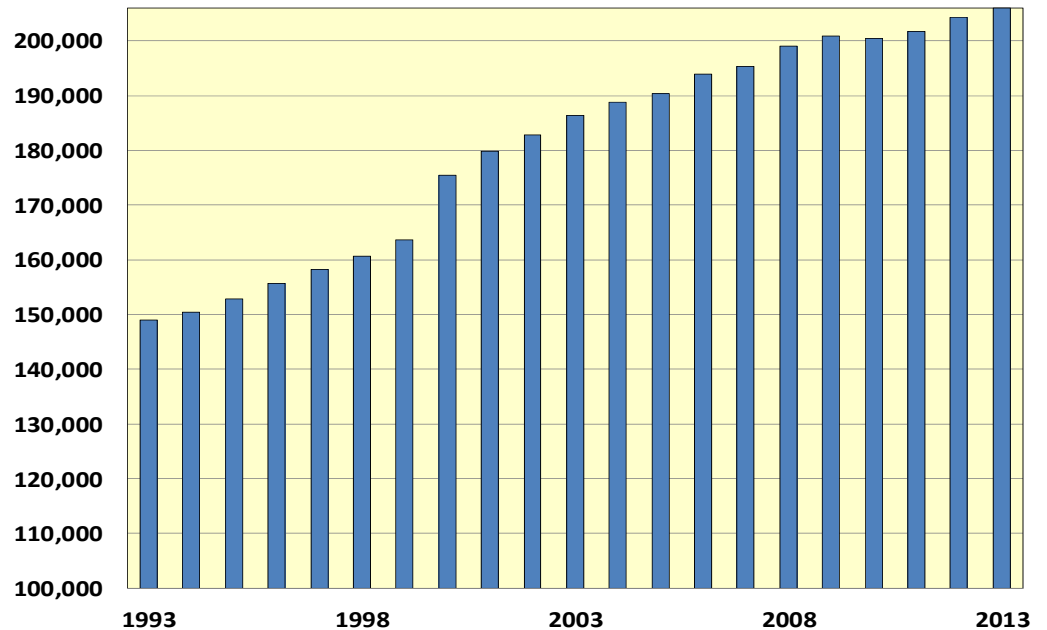
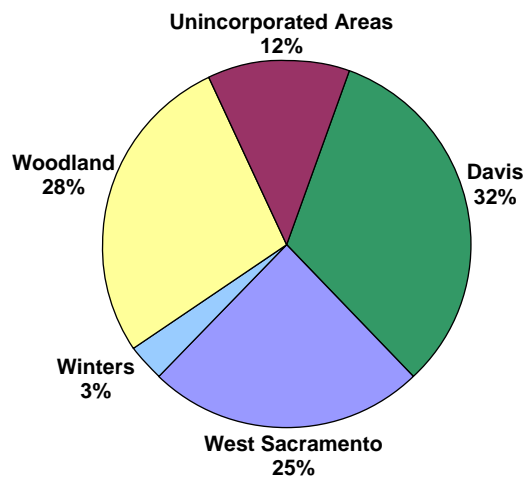


Chart B – Population Distribution in Yolo County



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 receives services from one of the four different municipal governments and from the county.

**Statistical
and
Demographic
Profile**
(continued)



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

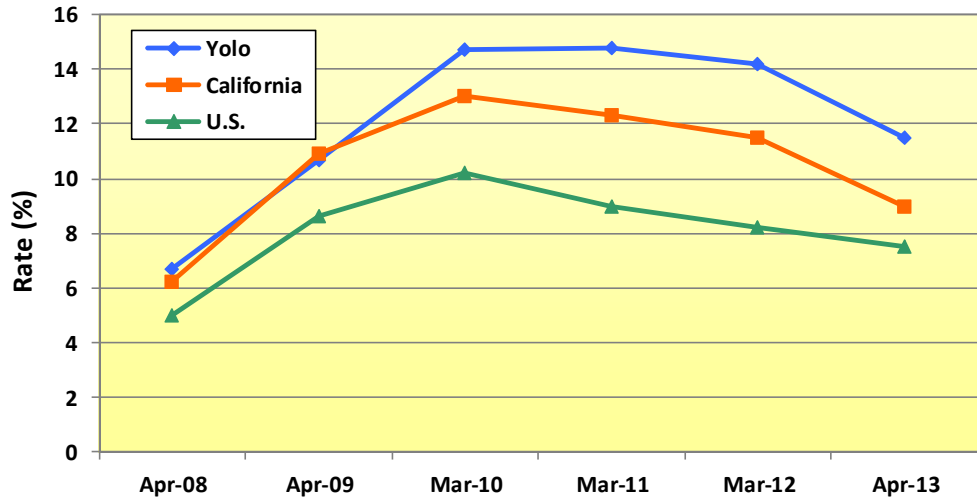


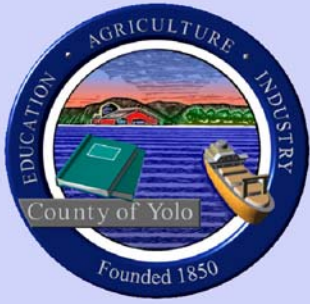
Chart D – Largest Employers in Yolo County – Yolo County is the 4th largest employer.

<u>Company Name</u>	<u>Number of Full Time Employees</u>
1. UC Davis.....	21,586
2. State of California.....	2,486
3. Cache Creek Casino Resort.....	2,200
4. Yolo County.....	1,252
5. Woodland Joint Unified School District.....	1000
6. Woodland Healthcare.....	991
7. Raley’s Family of Fine Stores.....	833
8. Davis Joint Unified School District.....	790
9. City of Davis.....	700
10. Pacific Gas & Electric Co.....	671
11. Sutter Davis Hospital.....	511
12. Nugget Market Inc.....	380
13. City of West Sacramento.....	331
14. All-Phase Security Inc.....	278
15. City of Woodland.....	277
16. Monsanto Co., Vegetable Seeds Division.....	250
17. NOR-CAL Beverage Co. Inc.....	232
18. Winters Joint Unified School District.....	200
19. Vertis, Inc.....	172
20. CommuniCare Health Centers.....	167
21. Woodland Community College.....	162
22. Esparto Unified School District.....	150
23. St. John’s Retirement Village.....	140
24. Nor-Cal Produce Inc.....	129
25. University Retirement Community at Davis.....	125

Footnote: Employers surveyed for this list are in Yolo County. Several employers did not respond to inquiries. Among them were: Target Corp., ranked No. 8 last year, Coventry Health Care, which ranked No. 12, Clark Pacific Corp., which ranked No. 18, United Parcel Service and Yolo County office of Education. The U.S. Postal Service did not provide ranking information. It ranked No. 3 last year.

Source: Sacramento Business Journal Book of Lists, June 15, 2012

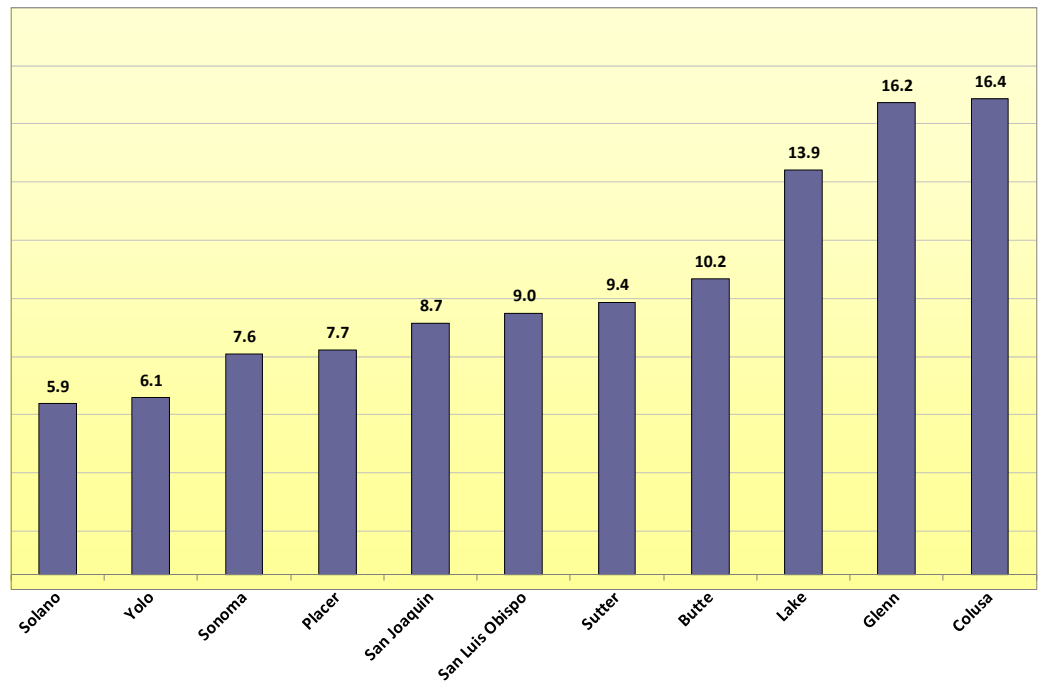
Comparable Counties



The chart shown on this page provides statistical comparison between Yolo County and other similar counties (Butte, Colusa, Glenn, Lake, Placer San Joaquin, San Luis Obispo, Solano, Sonoma and Sutter). These counties were selected for comparison to Yolo County based on their similar characteristics.



Chart E – Comparable Counties: Full Time Employees per 1,000 Residents (FY 2012-13)



Property Tax Allocation



Property Tax Allocation

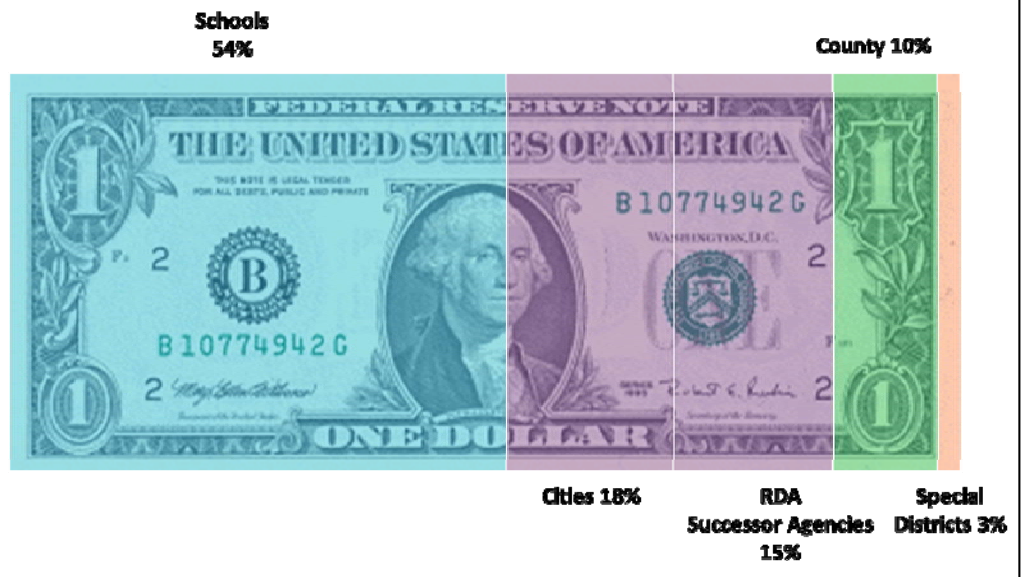
The property tax is a tax on certain kinds of property. It is based on the value of the property. The property tax is a state tax administered by counties. Counties and cities do not impose and cannot increase the property tax except as described below. Taxable property includes “real property” (land and the buildings that are on it), as well as things like boats, aircraft and business equipment.

How is property tax revenues distributed?

Proposition 13 transferred the authority to determine where property tax revenues go to the Legislature. Generally, property taxes are allocated within a county based upon the historical share of the property tax received by local agencies prior to Proposition 13. However, those allocations have changed over the years; the most significant change being the ERAF property tax shift. Proposition 1A restricts the Legislature to following certain procedures before allocating property tax from counties, cities and special districts to schools; and before changing the allocations between counties, cities and special districts.

Below is a chart illustrating how a Yolo County property tax dollar is allocated:

Property Tax Allocation



Sales Tax Allocation



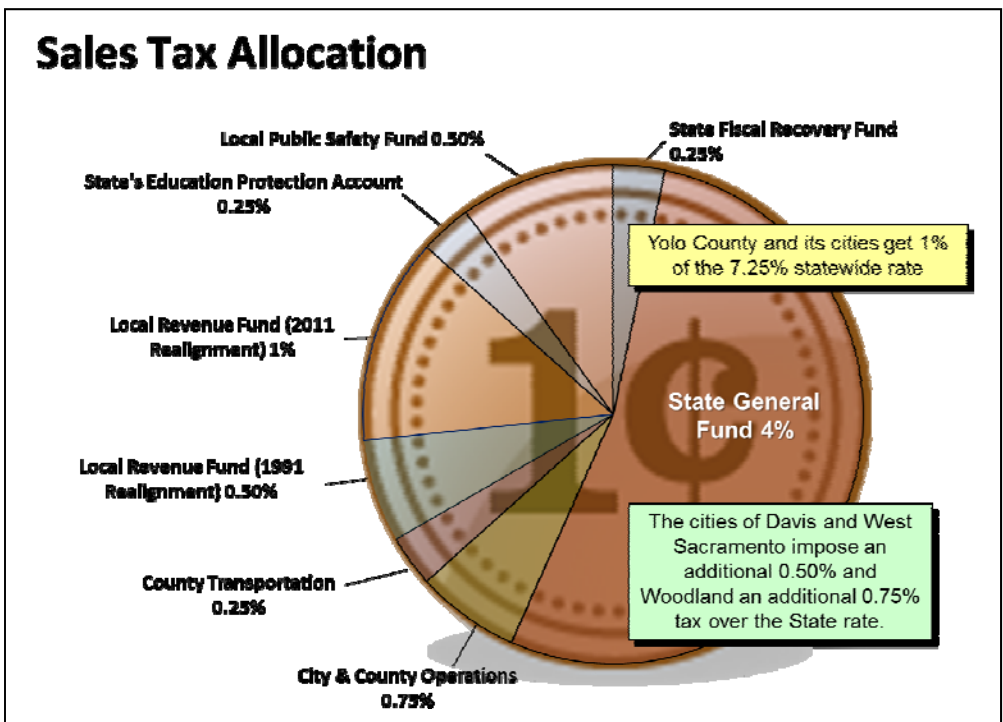
Sales Tax Allocation

Consumers are familiar with the experience of going to a store, buying something, and then having an amount added for sales tax. The sales tax is actually imposed on retailers for the privilege of selling tangible personal property in California. Services are exempt from the sales tax as well as certain items, like most groceries and medicine. Retailers typically pass this tax along to the consumer. The sales tax is assessed as a percentage of the amount purchased.

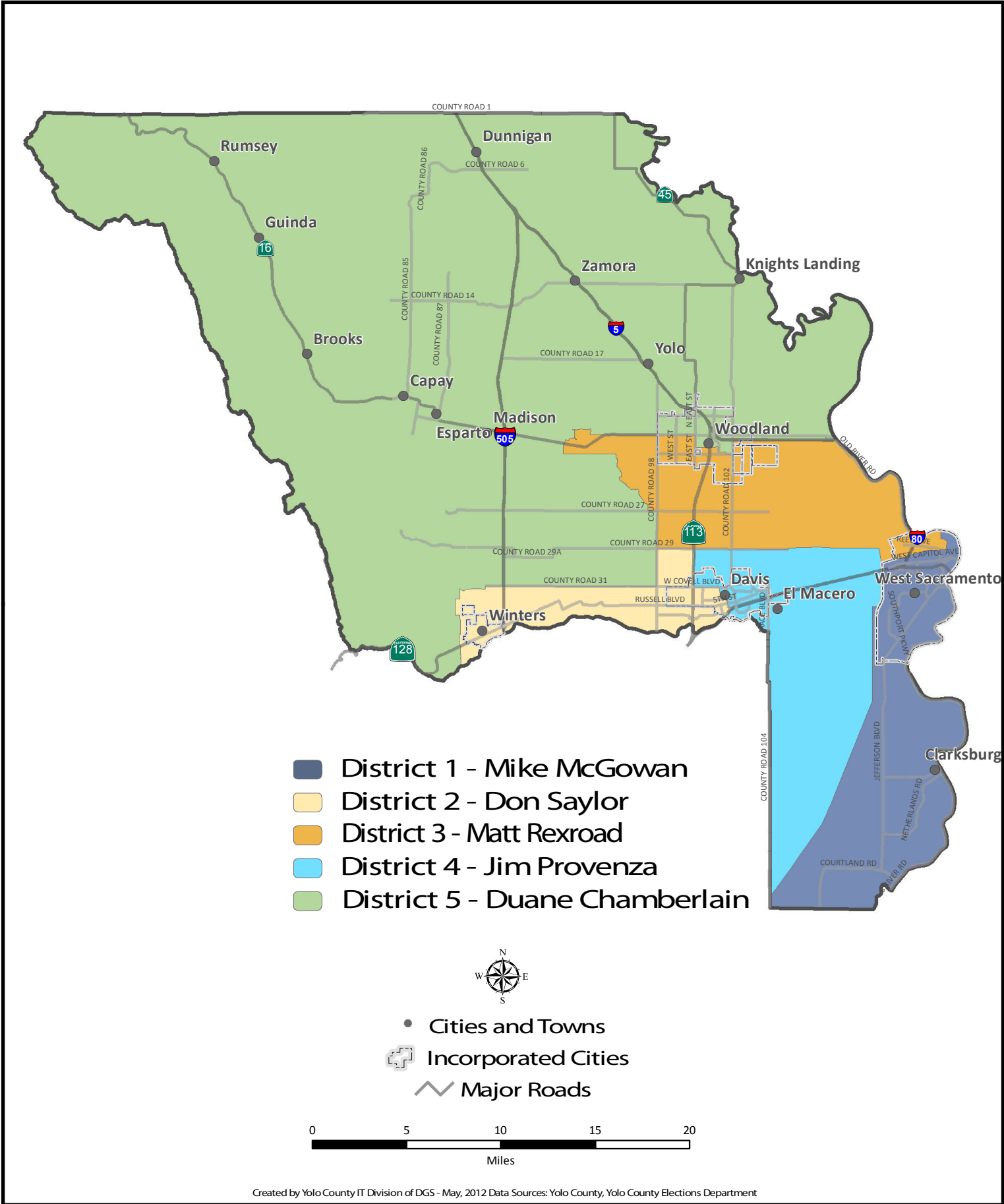
The “base” sales tax rate of 7.25% has a number of components. For example, the State imposes a basic sales tax rate of 6.25%. This means if you bought an item for \$10.00 and the cash register receipt shows 73 cents for sales tax, then about 60 cents of that sales tax goes to the State — 50 cents to the State general fund. About 10 cents come back to local governments (5 cents for counties to fund health social service and mental health programs and 5 cents for counties and cities to fund public safety services). A fourth component exists in certain counties and cities which have increased the use tax rate to fund programs such as transportation, criminal justice facilities and the acquisition of open space.

Locally, counties may impose a sales and use tax up to 1.25%. Cities may impose a sales and use tax at the rate of up to 1%. Payment of the city sales tax is credited against payment of the county sales tax, which simply means you don’t have to pay twice for the local share — only once. Cities keep all of the local sales tax collected within the city; counties keep the local sales tax collected outside city boundaries.

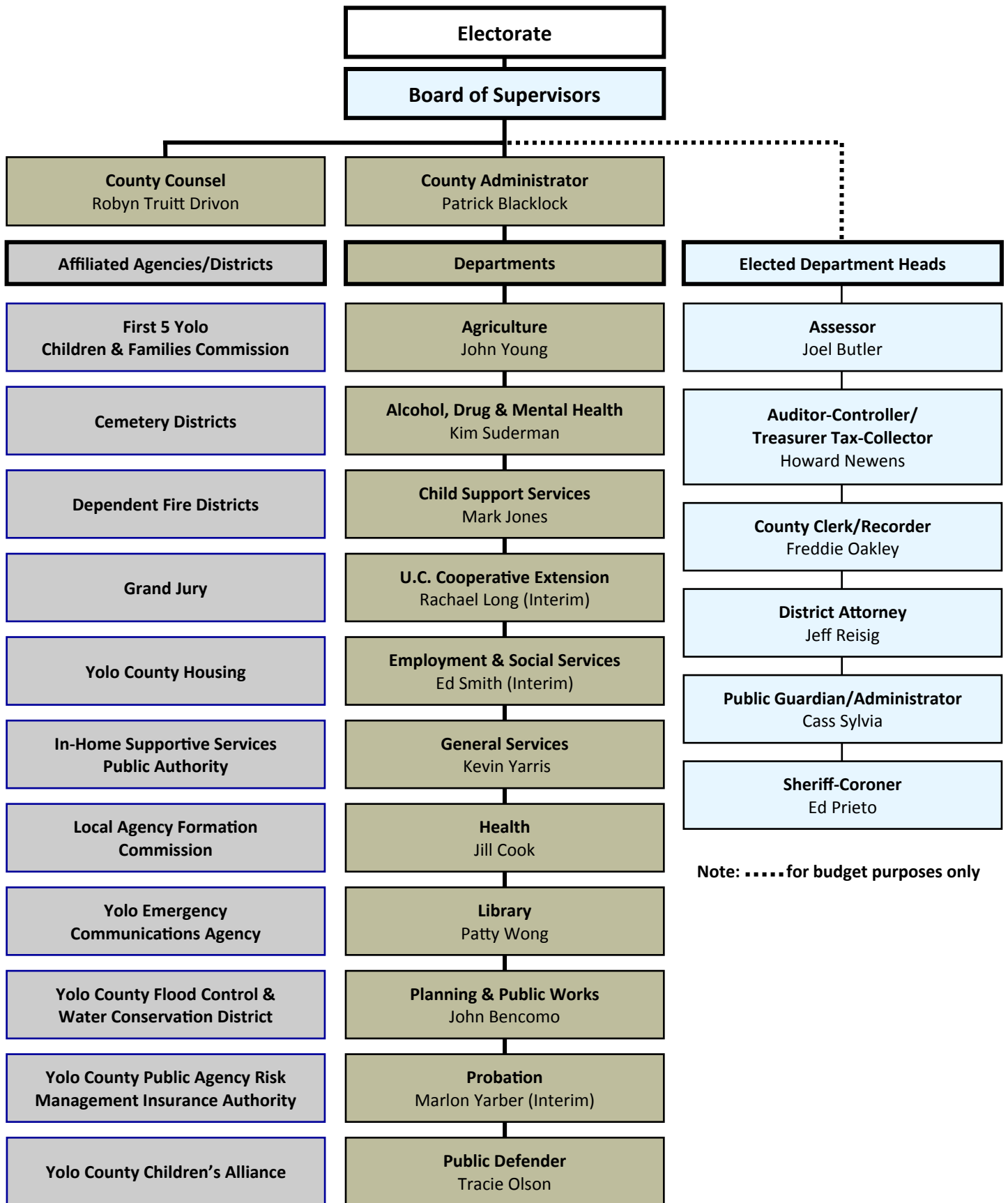
The chart below illustrates how the Yolo County sales tax is allocated:



Yolo County Supervisorial Districts



Yolo County Organization





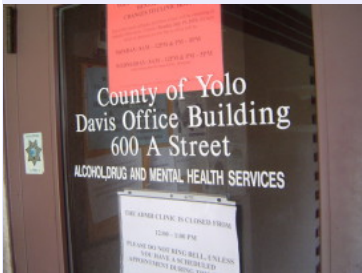
The different roles of county government

With 6.1 employees per 1,000 residents in fiscal year 2013-14, Yolo County provides all the services highlighted in the table on the right, throughout the county, playing three very different roles as a county government:

- 1) the County, as a regional government, provides countywide services, including public health, elections and criminal prosecutions;
- 2) for the residents of the unincorporated areas, the County provides all the municipal services a city would provide, including patrol services, waste management and road maintenance; and
- 3) as a political subdivision of the State, the County provides Federal and State services, including child protective services, food stamps and mental health services.

Services Provided by Yolo County

(1)	(2)	(3)
<u>Countywide Services</u>	<u>Municipal Services</u>	<u>Statewide Services</u>
Adult Detention (Jail) Agricultural Commissioner Aid to Victims of Crime & Violence AIDS Education, Prevention & Testing Animal Regulation Assessor Auditor-Controller Child Abductions Communicable Disease Control Cooperative Extension Coroner/Medical Examiner District Attorney (Prosecution) Domestic Violence Elections Emergency Children’s Shelters Environmental Health Environmental Protection Programs Epidemiology Flood Control Forensic Labs Hazardous Waste Collection Homeless Shelters Immunizations Indigent Burials Juvenile Detention Juvenile Justice Programs Landfill/Recycling Law Library Livestock Inspector Local Agency Formation Commission Probation (Juvenile and Adult) Public Administrator Public Defender Public Guardian-Conservator Recorder/Vital Statistics Regional Parks Treasurer/Tax Collector Weights and Measures Veterans Services	Airports Building Inspector/Code Enforcement Building Permits/Plan Checking County Clerk/City Clerk County Counsel/City Attorney Disaster Preparedness Economic Development Emergency Services Fire Protection Housing Library Services Parks and Recreation Pest Control Planning and Zoning Police Protection Sewers Street Lighting/Maintenance Street Trees/Landscaping Streets/Roads/Highways/Storm Drains Water Delivery Weed Abatement	Adult Protective Services Anti-Tobacco Programs California Children’s Services CalWORKs Child Care Licensing Child Health and Disability Program Child Protective Services Child Support Services Drug and Alcohol Abuse Services Family Planning Food Stamps Foster Care Foster Grandparents General Assistance In-Home Support Services Job Training Maternal and Child Health Medical Care Services Medically Indigent Adults Mental Health Services Public Health/Laboratory Women, Infants and Children (WIC)



Realignment

In general, realignment means shifting primary responsibility for providing a specific public service from State government to local government, particularly counties. This shift of responsibility is usually accompanied by both a revenue source and the authority to shape that particular public service program to best accommodate local conditions and priorities.

1991 Realignment

In 1991, the State faced a multibillion dollar budget deficit. To resolve this budget crisis, the Legislature developed a legislative package that formed the foundation and base funding of 1991 Realignment. This legislation:

- ◆ 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.

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

The 2013-14 recommended budget projects 1991 Realignment revenues will increase \$629,794 (3%) over the 2012-13 budgeted amount of \$17.7 million. Below is a summary of how these dollars are distributed in the 2013-14 budget.

Fiscal Year 2013-14 Budgeted Realignment Revenue			
Social Services	Health	Mental Health	Total
\$8,452,791	\$4,704,609	\$5,212,831	\$18,370,231

2011 Health and Human Services Realignment

The Governor’s 2011 budget included a major realignment of public safety programs but proposals were also included to realign nearly all Health and Human Service programs as well. A primary rationale for this realignment of services was that transferring funding and responsibilities to local governments would allow governments at all levels to focus on becoming more efficient and effective.

Based on the Governor’s proposed framework, the Legislature passed several bills that initiated a process of realignment in 2011-12, in which counties have assumed programmatic and financial responsibility for a number of public safety, health, and human services programs that previously were funded by the State. These include foster care and child welfare, children’s mental health, community reintegration, and other services vital to the well being of vulnerable families and communities. Many mandates related to Health and Human Services were also suspended. The full impact of these changes on the county budget will become more apparent in the next few years.



Realignment (continued)

2011 Public Safety Realignment

Under AB 109, signed by Governor Jerry Brown in April 2011 and funded by the State budget passed in June 2011, realignment refers to the shifting of criminal justice responsibilities from the State prisons and parole board to local county officials and superior courts.

Effective October 1, 2011, counties began to take over the supervision of prisoners placed on parole whose last offense was not a violent crime or a sex offense. There are certain exceptions to this rule if the offender is judged to be “high risk”. In addition, newly convicted offenders who are deemed to be non-violent, non-serious, and non-sex offenders will be placed on probation or in local jails in lieu of sentences to state prison. Lower risk parole violators will be kept at the local level. AB 109 is prospective, which means no inmates currently in State prison will be transferred to county jails or released early.

For public safety, AB 109 realigns correctional duties for specified felony offenders to local governments and includes intent language to provide revenues to cover the related costs. Another key provision of AB 109 is that it shifts all offenders released from prison who do not have current convictions for serious or violent felonies, who are not “third strikers”, and who are not high-risk sex offenders to post-release supervision by counties rather than the State parole board. Post-release supervision is to be implemented in a manner consistent with evidence-based practices to reduce recidivism.

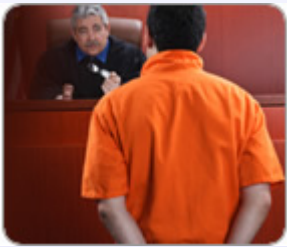
The 2011 Realignment expands the role and purpose of the Community Corrections Partnership (CCP), which was previously established in Penal Code §1230 and requires the CCP to develop and recommend to the Board of Supervisors an implementation plan for 2011 public safety realignment. It also creates an Executive Committee from the CCP members comprised of:

- ◆ Chief Probation Officer
- ◆ Chief of Police
- ◆ Sheriff
- ◆ District Attorney
- ◆ Public Defender
- ◆ Presiding Judge of the Superior Court (or his or her designee)
- ◆ A representative from either the County Department of Social Services, Mental Health or Alcohol and Substance Abuse Programs as appointed by the Board of Supervisors

The plan is deemed accepted by the Board of Supervisors unless the Board rejects the plan by a four-fifths vote.

The table below shows Yolo County’s AB 109 allocation for 2011-12, 2012-13 and 2013-14:

AB 109 Allocations				
Fiscal Year	Allocation for AB 109 programs	Allocation for AB 109 DA/PD Activities (revocation)	Allocation for training, retention purposes (one-time in 2011-12)	Allocation for CCP planning
2011-12	\$2,974,703	\$106,629	\$209,900	\$150,000
2012-13	\$6,036,683	\$119,749	\$0	\$150,000
2013-14 Estimate	\$7,154,122	\$140,254	\$0	\$150,000





Proposition 172 (Public Safety Sales Tax)

Allocation of Public Safety Funds

	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Sheriff	\$9,429,235	\$8,486,312	\$8,500,428	\$8,656,038	\$9,104,559	\$10,550,352
District Attorney	\$3,220,449	\$2,996,306	\$2,902,737	\$2,960,791	\$3,020,007	\$3,515,548
Probation	\$3,167,734	\$2,947,260	\$2,594,508	\$2,913,997	\$2,972,277	\$3,418,856
Total	\$15,817,418	\$14,429,878	\$13,997,673	\$14,530,826	\$15,096,843	\$17,484,756

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 \$15,930,100 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. Shortly thereafter, 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 (MOE) requirements. The year after Proposition 172 passed, the Legislature subsequently passed a bill imposing a MOE on Proposition 172 revenues. Should a county not meet its required MOE expenditure levels, the funds received from Proposition 172 are reduced dollar for dollar for any amount under the MOE.



General Purpose Revenue

General purpose revenue (as summarized on the following table) is projected to decrease by \$691,853 (-1%) compared to the prior year's estimated actual.

The most significant change results from decreases in the teeter transfer (-\$500,000). Other decreases in prior year revenues include overhead cost reimbursements (-\$315,477), Pomona funds (-\$189,578), document transfer tax (-\$148,758) Justice Collections (-\$111,250) and Board control penalties (-\$20,400). These decreases are partially offset by increases in property taxes, sales tax and other revenues (\$593,610).

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 current economic forecast, staff is projecting relatively slow economic growth. Although the housing market appears to be making a recovery, the original housing slowdown continues to impact property tax related revenues. As a result of numerous property value resets, staff is projecting minimal growth in property tax revenue.

Based on the 3rd Quarter Budget Report, the beginning general fund carry forward balance is estimated to be positive \$4.5 million.

	Adopted 2011-12	Adopted 2012-13	Estimated Actual 2012-13	Recommended 2013-14
Property Tax - Secured	\$13,406,424	\$13,995,900	\$13,926,628	\$14,065,895
Property Tax - Unsecured	\$585,929	\$562,500	\$571,394	\$577,108
Property Tax - In Lieu/VLF	\$20,611,000	\$20,107,100	\$20,045,181	\$20,245,633
Sales Tax Swap	\$752,204	\$715,300	\$920,861	\$930,070
Redevelopment Pass Thru	\$4,756,284	\$4,763,425	\$4,550,000	\$4,595,500
Supplemental Roll	\$449,126	\$244,600	\$244,600	\$244,600
Pomona	\$796,671	\$786,000	\$786,000	\$596,422
Teeter Transfer	\$1,700,000	\$2,000,000	\$2,000,000	\$1,500,000
Sales Tax	\$1,938,000	\$2,515,400	\$2,510,650	\$2,560,863
Document Transfer Tax	\$694,000	\$648,900	\$1,148,758	\$1,000,000
Franchise Fee	\$760,519	\$773,500	\$752,700	\$752,700
Williamson Act	\$500,000	\$497,598	\$460,683	\$460,683
County Stabilization	\$574,000	\$574,000	\$574,000	\$574,000
Cost Reimbursements	\$2,896,568	\$1,588,365	\$1,588,365	\$1,272,888
Interest Earnings	\$50,000	\$75,300	\$97,076	\$97,076
Fines	\$2,114,755	\$1,603,200	\$1,571,232	\$1,459,982
Other Government	\$249,134	\$166,100	\$167,700	\$167,700
Penalty on Delinquent Taxes	\$473,698	\$164,300	\$205,396	\$205,396
Tribal Proceeds	\$5,103,282	\$4,384,079	\$4,610,324	\$4,730,000
Board Controlled Penalties	\$755,541	\$306,200	\$204,000	\$183,600
Conaway Settlement	\$240,000	\$240,000	\$240,000	\$240,000
Other	\$1,132,149	\$1,200,290	\$1,187,007	\$1,210,586
TOTAL REVENUES	\$60,539,284	\$57,912,057	\$58,362,555	\$57,670,702

Note: Adopted 2011-12 has been adjusted to reflect classifications used in 2012-13 and 2013-14.



Welcome to the Yolo County budget for fiscal year 2013-14, which begins on July 1, 2013. These sections of the budget document are designed to help readers understand the purpose and content of the budget.

Guide to Reading the Budget

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.

For the first time this year, each department whose budget includes funding activities directly related to the tactical plan implementation will have a notation next to the key initiative funded. The **tactical plan code** will refer to the board strategic goal and tactical plan objective. For example, a code of **2A** refers to Board strategic goal **2**—Champion job creation and economic opportunities and objective **A**—Zoning and incentives friendly to expanding the food value chain.

Developing the Budget

Every year the County of Yolo goes through a budget development cycle to ensure the preparation of a balanced budget for the coming fiscal year. The last day of the county's fiscal year always falls on June 30. The County Administrator compiles and presents to the Board of Supervisors a recommended budget, which is produced as a team effort, with input from all departments, and meets the County Administrator's standards as a sound, comprehensive plan, consistent with Board policy direction, and achievable within estimates of available resources. The Board of Supervisors is scheduled to consider the 2013-14 Recommended Budget on June 11. They will return for a vote on what will become the Adopted Budget following passage of the State budget. At the end of the year, the Auditor-Controller will submit the Final Budget incorporating all of the changes made to the budget during the year.

How to Locate Information in the Budget

The budget is divided into 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...

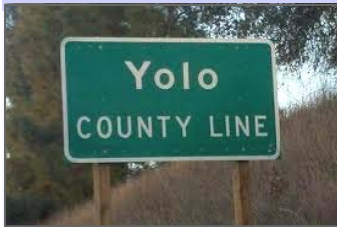
...about the budget as a whole, see *Introduction and Overview* or the *Letter from the County Administrator*. These sections include an overview of the recommended budget, preliminary budget assumptions for the coming fiscal year due to baseline trends, state budget issues, and the current economic 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. Check the *Table of Contents* for department listings and page numbers. All department narratives include an overview of the department's functions; a selected listing of departmental accomplishments in the 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.

You will also find specific information in the Appendix on a number of topics such as: position listings, equipment purchases, financial standards and policies and the State Required Appropriation List.

Guide to Reading the Budget (continued)



Policies/Methodologies Helpful for Understanding the County Budget

Budgetary Amendments

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

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.

Fund Types used by the County

Governmental Fund Types:

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

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

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

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

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

Proprietary Fund Types

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

Internal Service Funds:

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

2013-14 Budget Process / Planning Calendar

January 2013

Jan 2–25, 2013	CAO analysts/Auditor/departments detail beginning assumptions used for development of 2013-14 base budget. Assumptions in areas of: Carry forward policy, Public Safety Sales Tax, Realignment, Property tax assessment, grant funding, A87 costs, labor costs, unemployment costs, etc.
Jan 10, 2013	Governor’s budget released
Jan 15, 2013	Departments submit 2012-13 mid-year budget monitor reports to CAO
Jan 24–Mar 25	Departments review current goals and prepare 2013-14 Key Initiatives, objectives and performance measures. The performance measures should include 2011-12 actuals, 2012-13 estimates and 2013-14 projections. All items should align with the Board of Supervisor’s strategic goals and tactical plans.

February 2013

Feb 12, 2013	Board of Supervisors reviews Mid-Year Budget Monitor and approves 2013-14 base budget assumptions and budget planning calendar.
Feb 12 –25	Prepare various allocation scenarios for the 2013-14 budget -- CAO processes these with various committees.
Feb 12–May 21	Departments report to the Board regarding progress on their 2012-13 initiatives, goals and objectives, anticipated accomplishments for the current fiscal year, which includes reconciliation and alignment with the county’s strategic plan and tactical plan.
Feb 26, 2013	Board of Supervisors strategic/tactical planning workshop.
Feb 27, 2013	CAO distributes to departments: 2012-13 base budget reports, general fund allocations, salaries and benefits worksheets, budget/planning calendar and budget instructions.

March 2013

March 6, 2013	Budget Meeting – Q & A session for departments (attendance optional)
Mar 25, 2013	Departments submit requested budget, to include: <ul style="list-style-type: none"> · Updated program descriptions · Performance measures for each program · Detail of each revenue estimate and expenditure account lines · Accomplishments of previous year · Demonstrated commitment to board adopted goals and tactical plans · Equipment requests · Requested FTEs and funding source for individual FTEs · Department transfers, both in and out valid and authentic comment to board adopted goals and tactical plans
Mar 29, 2013	Submit proposed changes into the Master Fee database

March - April 2013

Mar 26-Apr 30	CAO meets with departments to review requested budget and determines recommended budget.
Mar 26-Apr 30	CAO and Auditor’s office analyzes detailed budget planning documents and requested budget numbers

May 2013

May 1–May 28	Auditor updates budget accounting documents to be consistent with recommendation.
May 1–May 28	CAO staff assemble and review budget book
May 7, 2013	Master Fee public hearing and Board budget update.

June 2013

May 31, 2013	Recommended Budget distributed to media/public
Jun 11, 2013	2013-14 Recommended Budget presented to the Board of Supervisors



How to Read Budget Tables

How to Read Budget Tables

At the bottom right of each department face page you will find a table labeled "2013-14 Summary of Budget Units" (see example on the right).

This table gives specific details related to each of the department's budget units.

At the top of the second page of each department section is another table showing a summary of the total budget for the department by various appropriation and revenue categories (see example on the right). This also shows changes in the authorized appropriation for the department between the current year and next year's recommended budget.

(NOTE: the examples shown of his page are for illustrative purposes only and do not reflect real budget numbers.)

How much Fund Balance is used in the budget, if any

How much General Fund is needed to balance the department's budget.

How much spending is proposed in each budget unit.

Amount of revenue other than General Fund anticipated in each budget unit.

Amount of General Fund being used in each budget unit.

How many positions are being paid for in each budget unit.

2013-14 Summary of Budget Units

	Appropriation	Revenue	General Fund	Staffing
Administration (261-1)	\$1,085,472	\$276,640	\$808,832	8.00
Detention/Work & Transportation (261-3)	\$6,657,908	\$5,988,454	\$669,454	52.60
Probation Service (261-6 & 261-2)	\$1,731,081	\$1,574,250	\$156,831	24.75
AB 1913 Juvenile Justice (261-7)	\$776,667	\$776,667	\$0	6.00
Corrections Performance Incentives Fund (CCPIF)	\$1,888,154	\$1,888,154	\$0	9.65
Community Corrections Partnership AB109 (261-9)	\$2,138,291	\$2,138,291	\$0	15.75
Care of Court Wards (575-1)	\$888,385	\$886,074	\$2,311	1.00
TOTAL	\$15,821,203	\$14,183,775	\$1,637,428	117.75

How much money, other than General Fund, is available and from what source.

How much spending is proposed for the department and in which category.

Summary of 2013-14 budget	Actual 2010-11	Actual 2011-12	Budget 2012-13	Requested 2013-14	Recommended 2013-14
Revenues					
Fines, Forfeits & Penalties	\$181,165	\$1,109,396	\$301,872	\$398,711	\$398,711
Public Safety Sls Tax Prop 172	\$2,919,165	\$2,940,194	\$2,960,791	\$2,960,791	\$3,020,007
2011 Public Safety Realignment	\$0	\$0	\$0	\$93,575	\$93,575
Intergovt Revenue-State	\$1,352,095	\$1,131,307	\$1,421,924	\$1,255,380	\$1,255,380
Intergovt Revenue-Federal	\$558,498	\$641,437	\$614,772	\$315,151	\$315,151
Intergovt Rev-Other	\$238,221	\$232,092	\$245,706	\$196,995	\$196,995
Charges For Services	\$908,158	\$1,025,569	\$930,114	\$1,014,996	\$1,014,996
Other Financing Sources	\$935,884	\$323,865	\$117,450	\$132,450	\$132,450
Total Revenue	\$7,093,186	\$7,403,860	\$6,592,629	\$6,368,049	\$6,427,265
Appropriations					
Salaries And Employee Benefits	\$10,908,938	\$10,585,902	\$10,767,495	\$11,824,191	\$10,732,261
Services And Supplies	\$965,919	\$1,035,185	\$1,039,502	\$1,302,941	\$1,302,941
Other Charges	\$0	\$34,545	\$35,000	\$53,250	\$53,250
Fixed Assets-Equipment	\$68,192	\$58,389	\$0	\$40,000	\$40,000
Operating Transfers Out	\$0	\$19,627	\$0	\$0	\$0
Intrafund Transfers	(\$69,660)	(\$64,728)	(\$110,707)	(\$61,991)	(\$61,991)
Total Appropriations	\$11,873,389	\$11,668,920	\$11,731,290	\$13,158,391	\$12,066,461
Use Of Fund Balance Available	(\$199,068)	(\$959,825)	\$0	\$0	\$0
Net County Cost	\$5,276,596	\$5,224,885	\$5,138,661	\$6,790,342	\$5,639,196