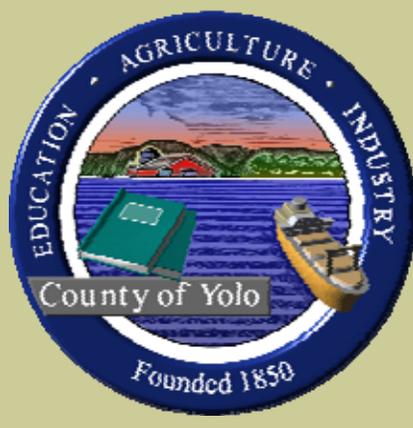
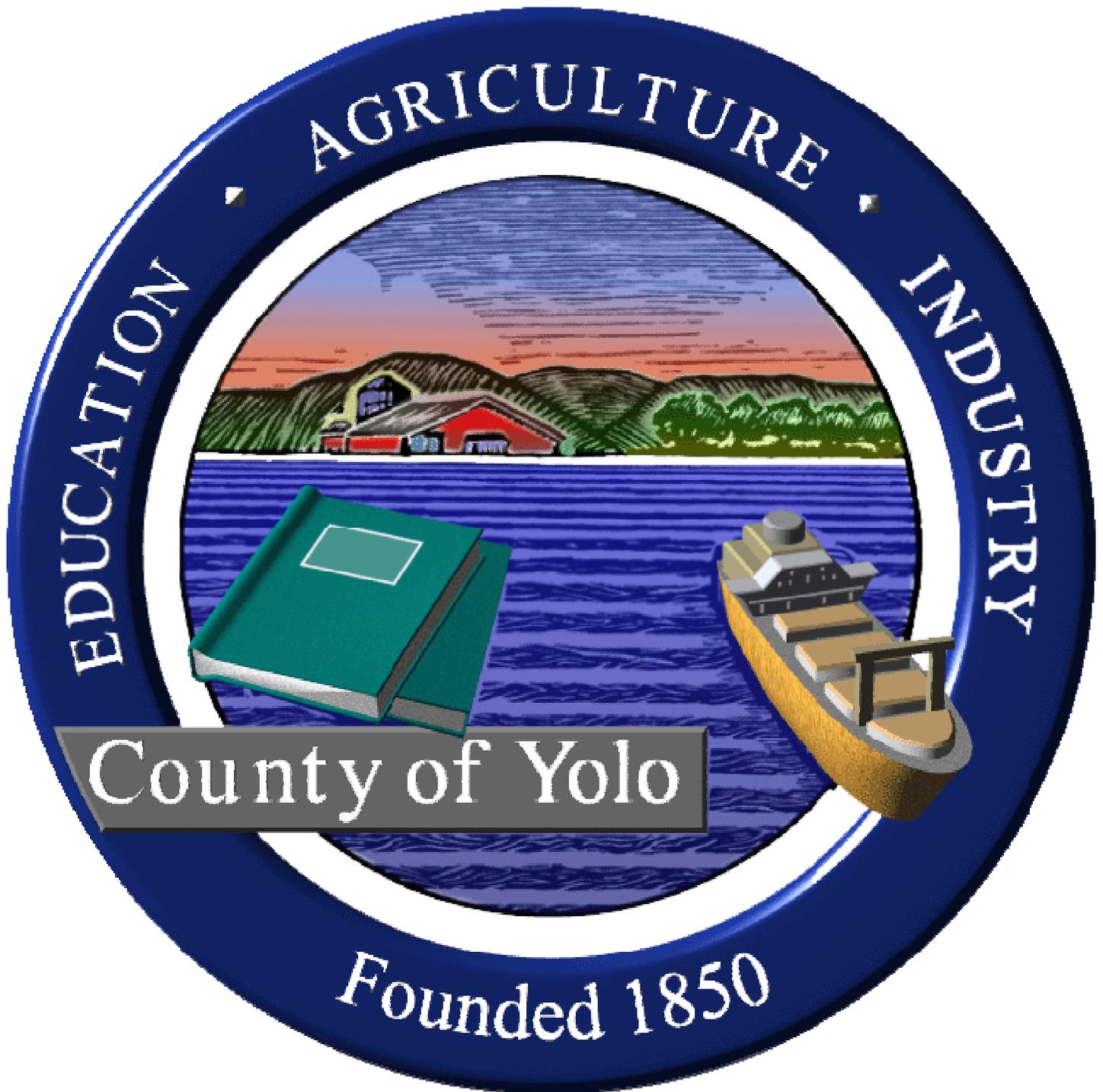


Yolo County 2005-2006 Annual Report



OUR MISSION

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 CORE VALUES

Services • **P**erformance • **I**ntegrity • **R**esponsibility • **I**nnovation • **T**eamwork

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Yolo County Board of Supervisors 2007

Supervisor Matt Rexroad, District 3 ▪ Supervisor Helen M. Thomson, District 2 ▪ Vice-Chair Duane Chamberlain, District 5
 Chair Mariko Yamada, District 4 ▪ Supervisor Michael H. McGowan, District 1

From the Chair of the Board of Supervisors



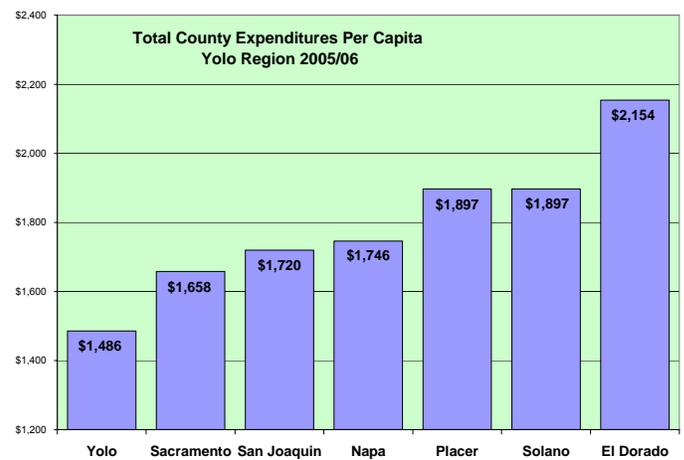
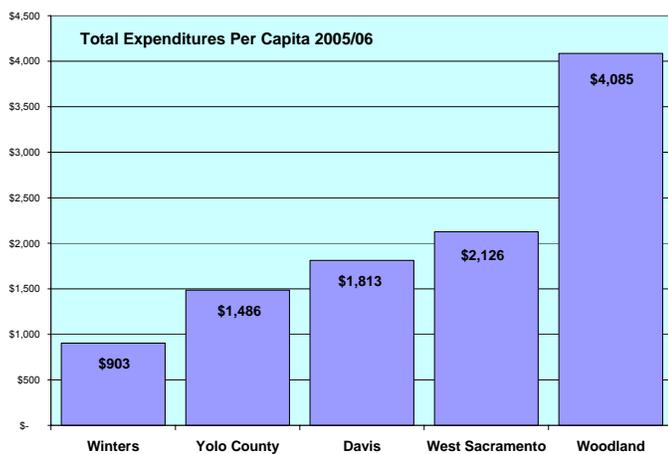
Mariko Yamada, Chair

The Board of Supervisors is the duly elected legislative and executive body of Yolo County. The Board sets and adopts policies, establishes programs, fixes salaries, appropriates funds, and adopts annual budgets for all departments. The five members of the Board are elected by district, are non-partisan and serve four-year terms. In Yolo County, members of the Board also sit as the governing body for the Housing Authority, In-Home Supportive Services Public Authority, eight county service areas and 13 fire districts as well as participating in a number of regional governing bodies including the Sierra-Sacramento Valley Emergency Medical Services Agency, the Sacramento Area Council of Governments, the Area 4 Agency on Aging, the Yolo County Transportation District and the Yolo-Solano Air Quality Management District.

Yolo County has achieved something unique in this era of growth: nearly 90 percent of its population lives within its cities, with almost 95 percent of its land designated for agricultural use. The Board of Supervisors, past and present, takes great pride in this accomplishment. Through the concentrated effort of the Board of Supervisors, county staff and our residents, Yolo County will build on its past achievements while also planning to meet future challenges.

Counties are in the unique position of being the provider of services — often services of last resort. If a child or vulnerable adult needs to be protected from neglect or abuse, or a family requires medical care, food stamps or help collecting back child support, it is a county employee who will provide those services on behalf of the State of California. Yolo County, through the Herculean efforts of approximately 1,750 employees, working in 24 different departments, provides these services countywide, as well as Sheriff's patrol, elections, criminal prosecutions, public health and much, much more.

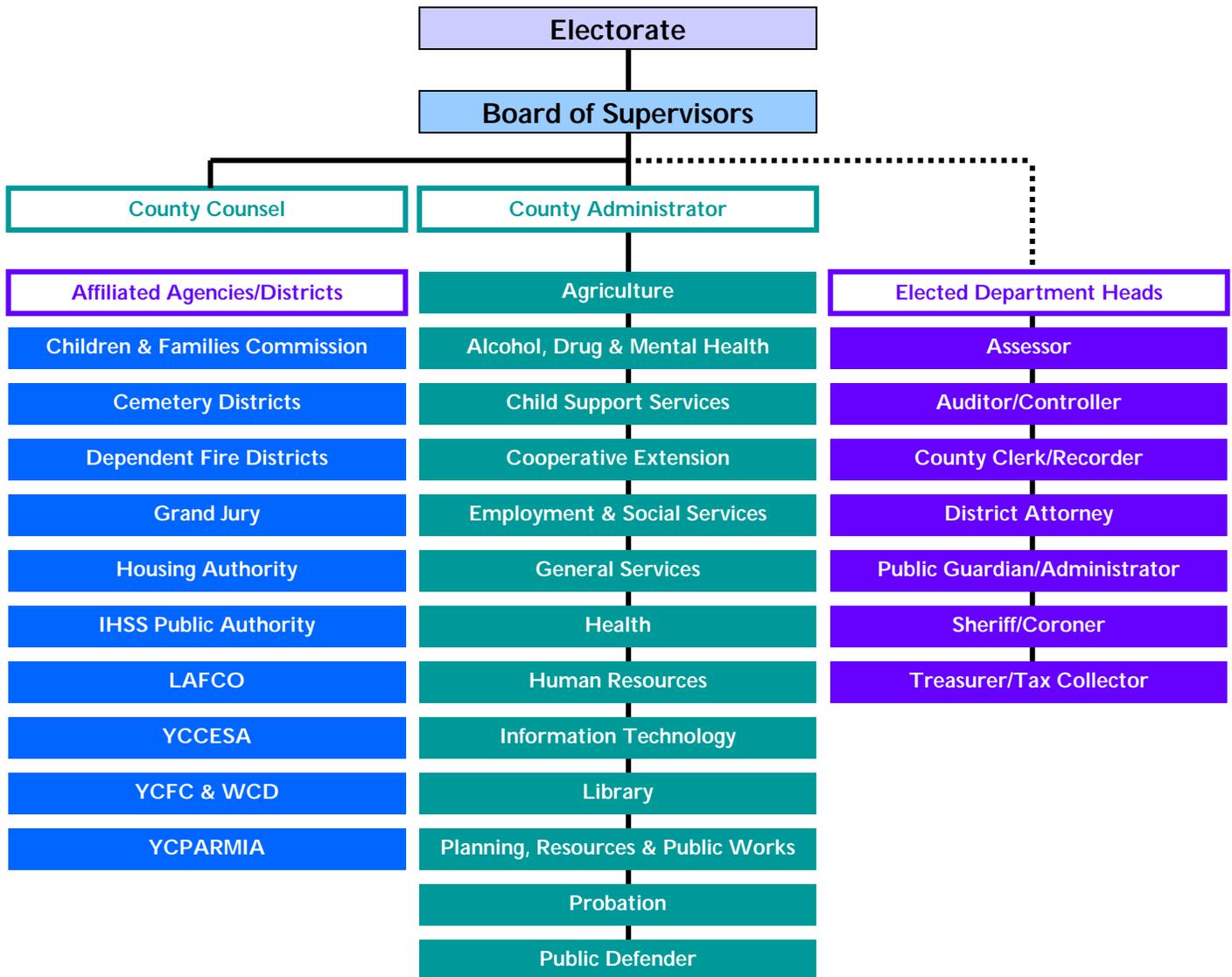
With all of these roles Yolo County has managed — and managed well. The county provides services to its more than 190,500 residents in an efficient and cost effective manner. In fiscal year 2005/06 Yolo County spent \$294 per resident in general funds, compared to a range of \$415 to \$854 per resident by Yolo County's cities in general funds. Among Yolo County governments, total expenditures per resident ranged from a low of \$903 in Winters, to a high of \$4,085 per Woodland city resident. The county comes in next to last at \$1,486 per county resident. Yolo County per capita expenditures also fall below all of the surrounding counties, expending a total of \$1,486 per resident, the lowest of any county in the region.



The explanation for Yolo County's dramatically lower spending demonstrated on these two charts is not simply prudent fiscal management — it is also significantly impacted by Yolo County's structurally impaired revenues. Yolo County has placed 64% of unincorporated lands under the Williamson Act agricultural preserve designation, which lowers the property tax which would otherwise be generated by those properties. The county has steered virtually all development into the incorporated cities. Due to unique circumstances, dating back to the passage of Proposition 13, Yolo County receives the lowest property tax allocation of any county in California. With very, very little sales tax and the elimination of the Vehicle License Fees as local revenues, virtually all of Yolo County's revenue eggs are in one basket — property tax.

Despite these fiscal challenges, we persevere with an engaged, skilled and dedicated workforce that should be recognized for its ongoing commitment to quality, service and integrity for the benefit of the residents of Yolo County. On behalf of the Board of Supervisors, it is my privilege to present the Yolo County 2005-2006 Annual Report — a mere snapshot of our many accomplishments and commendations received during fiscal year 2005-2006.

Yolo County Organization 2005-2006



Glossary

IHSS—In-Home Supportive Services
LAFCO—Local Agency Formation Commission
YCCESA—Yolo County Communications Emergency Service Agency
YCFC & WCD—Yolo County Flood Control & Water Conservation District
YCPARMIA—Yolo County Public Agency Risk Management Insurance Authority

General Government

2005-2006



 In fiscal year 2005-2006 the State Board of Equalization recognized assessment in Yolo County as one of the most accurate in the state. Further, the cost of operations, compared to assessments, was recognized as one of the lowest in the state.

 The Yolo County Auditor-Controller's Office received a Certificate of Achievement for Excellence in Financial Reporting in fiscal year 2005-2006 from the Government Finance Officers Association of the United States and Canada.

County Administrator

The County Administrator's Office implements the policies of the county organization as set by the Board of Supervisors. The office is also responsible for the overall administration, management and support functions for the county.

In fiscal year 2005-06 the County Administrator's office was reorganized to include creation of intergovernmental affairs and economic development and included transfer of the Office of Emergency Services and the Community Development Block Grant program into this office. General Services and Information Technology were removed as divisions of the County Administrator's office and created as stand alone departments.

Assessor

The Assessor's office is responsible for determining the assessed value of all taxable real and personal property located within the boundaries of Yolo County, as well as the collection of those taxes.

The assessment roll for fiscal year 2005-06 reflects values of approximately \$18.1 billion – \$2.3 billion over last year's roll – and resulted in tax revenue of over \$192 million. The office also processed property tax exemptions, re-drafted parcel boundaries, reviewed recorded documents to identify ownership changes and updated assessor's maps.

Auditor-Controller

The Auditor-Controller's office provides accounting, auditing, payroll, investment and collection services to county departments and special districts.

In fiscal year 2005-2006, the Auditor-Controller's office increased the collection of fees, fines and delinquent taxes by 40%. The office also achieved annualized investment returns of 3.46% in excess of benchmarks. The Auditor's office received a clean audit opinion from its independent auditors.

County Clerk-Recorder

The County Clerk-Recorder's office maintains official land title records, vital records such as births, deaths and marriages, Fictitious Name Statements, Notaries and Power of Attorneys. The Elections Division maintains the file of registered voters in Yolo County and conducts elections for the county, municipalities and districts within the county.

Recorder	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Total documents recorded	34,841	40,201	53,340	69,232	67,727	62,259	59,047

The County Clerk-Recorder's office processed over 1,300 U.S. passports this year and recorded over 61,000 documents. Fees associated with these record-keeping activities exceeded \$988,000.

County Counsel

County Counsel provides legal advice and is counsel for the Board of Supervisors, the County Administrator, and all county departments for contracts, Board resolutions and county ordinances. The office provides varying levels of legal advice to special districts within the county. In addition, County Counsel appears in trial and appellate courts in juvenile, public guardian, public administrator proceedings.

County Counsel was significantly involved in the Conaway Ranch litigation, the Yolo County Grand Jury Interim Report responses, the proposed annexation of Yolo County into SMUD, the Clarksburg Old Sugar Mill project and levee and flood control matters.

General Services



Yolo County Juvenile Detention Facility

General Services is responsible for maintaining, managing and construction of county facilities and grounds; oversees purchasing, printing and reprographics; provides a courier service; manages the county airport; and maintains county automobiles.

Purchasing processed 939 purchase orders worth over \$11 million, and reviewed and signed 132 contracts with a total value of \$3 million.

Building and Grounds completed the new Juvenile Hall building, and the new Probation Administration building, initiated the solar cell project at the Herbert Bauer Health and Alcohol, Drug & Mental Health Building, relocated Yolo County Information Technology, and remodeled administrative office areas within the Yolo County Administration building.

Human Resources

Human Resources recruits, selects, and promotes employees. Further, they administer benefit programs, risk management, staff development and training, employee recognition awards, employee relations and negotiations.

Human Resources annually recognizes employees with service pins for 10, 15, 20, 25, 30 and 35 years of service. In fiscal year 2005-2006, 44 employees were honored. Facilitated by the department, the county also recognizes employees for work ethic, promoting a positive image, customer service and teamwork. The department received 120 nominations for these employee appreciation awards.

The department held seventy-two training sessions, 82 new employees orientation sessions, and a countywide Health and Safety Incentive program was created. A Health and Safety Web site for employees was initiated which contains information about health and safety policies, programs, workers compensation, training, OSHA (Occupational Safety & Health Administration) requirements and employee assistance benefits.

General Services was awarded a PG&E energy conservation grant of \$443,000 in fiscal year 2005-2006 which was used to complete solar cells on the Herbert Bauer, M.D. Health & Alcohol, Drug and Mental Health building.



General Government

2005-2006



During fiscal year 2005-2006 the Yolo County Information Technology Department received an Honorable Mention award from the California State Association of Counties for work simplification.

Information Technology

The Information Technology Department oversees the operations and maintenance of the county's technology infrastructure including hardware, software, and telecommunications support. This includes e-mail services, voice mail, intranet/internet access, workstation support, geographic information services (GIS), and remote access to county systems.

The Information Technology Department moved to a new location in fiscal year 2005-2006 that provides better security and more room. They completed the automated Master Fee Schedule system, for which they received a Yolo County Team award. During 2005-2006 ITD completed 18,466 helpdesk tickets.



The county library system received a significant number of grants in fiscal year 2005-2006 including:

- Gates Grant of \$27,000 to replace outdated computers.
- Tribal Grant of \$20,500 to update computers at the Esparto Branch library.
- Reading Readiness Grant of \$1,700 from the Yolo County Children and Families Commission.



During fiscal year 2005-2006 County Librarian, Mary Stephens was the recipient of the "Librarian for Outstanding Work with a Board of Trustees or Commission" award from the California Association of Library Trustees and Commissioners.

Library

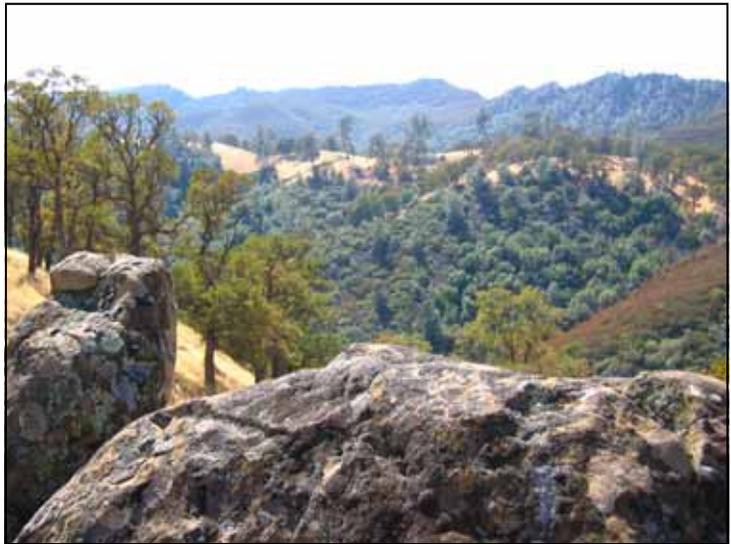
The Yolo County Library provides access to books, informational technology and other media to all areas of the county.

During fiscal year 2005-2006 the fifth annual user satisfaction survey was conducted and results showed improvements in all 15 mission critical areas. Circulation increased by 3%, the collection size increased by 10%, and computer access increased by 13%. Planning continued for a joint-use library with the school in Winters and aging computers continue to be replaced at each branch increasing public computer access.

Library	2000	2001	2002	2003	2004	2005	2006
Total circulation	738,280	770,136	819,592	844,943	874,376	867,543	894,010

Treasurer/Tax-Collector

The Treasurer/Tax Collector's office receives, manages, invests and disburses the funds of the county. In addition, it is responsible for collecting and processing property taxes.



The Treasurer/Tax Collector achieved the highest percentage of secured property tax paid in the state in 2005-2006 by collecting 99% of over \$200 million. The office completed the installation and migration of the property tax system to a new, upgraded computer and worked diligently with all concerned parties to prepare for a seamless transition to the combined office of the Auditor-Controller/Treasurer-Tax Collector in fiscal year 2006-2007.

	2000	2001	2002	2003	2004	2005	2006
Number of tax bills issued	54,486	56,038	56,864	58,330	58,050	59,743	60,834

Law & Justice 2005-2006

Child Support Services

Yolo County Department of Child Support Services acts as an officer of the court to establish and collect child support orders. They do this by determining paternity, locating absent parents and enforcing child support orders.

Last year they surpassed the performance goals set by the state. The current support goal was 51.5 % and 53.1% was achieved. The state goal for arrears was 55%, with Yolo County achieving 59.1%. Total collections for 2005-2006 was in excess of \$14 million

District Attorney

The District Attorney's office is responsible for the prosecution of those charged with criminal offenses within Yolo County. Their investigations include reports of elder abuse, welfare fraud, gang activity, child abduction, and drug activities.



Highlights for the department include the Check Restitution and Prosecution program, which collected and returned \$325,276 from "bad checks"; Special Investigations/Y.O.N.E.T. (Yolo Narcotic Enforcement Team) which arrested 278 individuals and seized drugs valued at \$10.3 million; and Criminal Prosecution which handled over 27,000 criminal counts.

District Attorney	2002	2003	2004	2005	2006
Total felony cases filed	3,207	3,461	3,388	3,328	3,077
Total misdemeanor cases filed	5,410	5,234	5,268	5,270	4,905

Probation

The Probation department is responsible for supervising juvenile and adult offenders who have been placed on probation by the courts, and managing the Juvenile Detention Facility.

In fiscal year 2005-2006 the Probation Department moved into new offices and opened the new Juvenile Detention Facility, implemented electronic monitoring for juvenile offenders, expanded the juvenile work program, assigned a probation officer to West Sacramento housed at the West Sacramento Police Department, and started Offender link Program as a supervision program tool for lower risk adult offenders.

Probation	2004	2005	2006
Total minors booked	766	704	746
Total minors released	776	693	765
Average Juvenile Hall daily population	37	35	30

The Yolo County District Attorney's office obtained almost \$1 million in grants in fiscal year 2005-2006 from various sources.



During fiscal year 2005-2006 the Yolo County District Attorney's office received a recognition award from Project Childsafe and District Attorney David Henderson received a Sexual Assault & Domestic Violence Center award, as well as an award from Mothers Against Drunk Driving (M.A.D.D.) for an outstanding contribution in helping stop the crime of Driving Under the Influence.



Supervising Deputy Probation Officer, Terri Hueta was selected as Instructor of the year during fiscal year 2005-2006 at the Sacramento Regional Public Safety Training Center. Supervising Deputy Probation Officer, Jim Metzen received an annual award from the Yolo County Drug Court for his contributions, and Detention Officer Bryan Hoskins received an annual award from the Chief Probation Officers of California.



In fiscal year 2005-2006 the Yolo County Probation Department received over \$1.8 million in grants from various sources, including Alternatives to Incarceration for the Mentally Ill (AIM), the California Juvenile Justice Crime Prevention Act, the California Probation and Camps Funding Act, Traffic Safety grants, and Proposition 36 (Substance Abuse & Crime Prevention Act).



Law & Justice 2005-2006



Public Defender

The Public Defender's Office defends, without cost, anyone who is charged with a crime but is unable to afford a lawyer. The office also provides representation in adoption and emancipation proceedings.

The Public Defender's office opened, or re-opened over 4,000 felony cases in fiscal year 2005-2006. They continue to seek funding that benefits their clients, including SAMHSA (Substance Abuse and Mental Health Services Administration) grants, to provide alternatives to incarceration for the mentally ill, Proposition 36 (Substance Abuse & Crime Prevention Act) funding, and re-funding of the Mentally Ill Offender Crime Reduction Grant.

The department provided training for legal and social worker interns, trained nine summer legal interns and two social worker interns. University of the Pacific's McGeorge School of Law has found that the Public Defender's office intern program is their school's highest rated intern program, and has made it part of a presentation at a national conference for law school internship coordinators.



Public Guardian/Administrator and Veterans Service Office

The Public Guardian's office manages the estate or affairs of those who cannot care for themselves due to physical or mental inability. They make sure that their clients have housing, and have their medical and mental health needs addressed. The Public Administrator investigates and administers the estates of those who die in the county without a will, or a relative able to act as administrator. They arrange for burial, pay bills and taxes and locate heirs.

The Public Guardian's office played a major part in assisting the California State Association of Public Administrators, Public Guardians and Public Conservators in providing statewide training. They also passed the second state audit for Targeted Case Management (TCM) program with 100% compliance - the only county to perfectly pass two TCM audits.



Sheriff-Coroner

The Sheriff's office is the chief law enforcement agency in the county. The office encompasses Patrol, Detention, Coroner, Investigation, Bailiff and Animal Control.

Sheriff	2003	2004	2005	2006
Total patrol calls for service	35,336	37,313	38,630	38,751
Total jail bookings	7,669	10,016	10,170	9,384
Average jail population	429	430	440	416
Animal shelter average daily population	138	140	267	240

The Sheriff's Patrol responded to 37,923 calls for service. Animal Services received 16,000 calls for service, an increase of 41% over last year. Detention completed the installation of a \$1.6 million dollar, state-of-the-art jail security system. The Food Service Program prepared 1,400 to 1,500 meals a day to inmates at a cost of less than \$1.00 per meal. The Records section recorded 9,384 bookings. The Coroner's section investigated 762 deaths and was one of two counties in the state selected to pilot the California Electronic Death Registration System.

Alcohol, Drug and Mental Health

Alcohol, Drug and Mental Health provides treatment and prevention services to adults and juveniles, and services to seriously mentally ill adults and their families.

In fiscal year 2005-2006 the Alcohol, Drug and Mental Health Department established a new Program Support Office to better manage program expenditure tracking and contracting and they also created Regional Clinical Teams, which will increase staff efficiency, awareness of local resources and reduce traveling time.

Employment and Social Services

The Department of Employment and Social Services provides income support and other aid to the needy, employment training, and protective and supportive services for children and vulnerable adults. Their goal is to promote safety, stability and self-sufficiency.

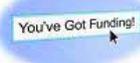
One-on-one health-related training was provided to each In-Home Supportive Services social worker. Child Welfare Services implemented Differential Response, a preventive program to help families in crisis before issues escalate requiring formal intervention. Employment and Transitional Services works with partner agencies to help job seekers find employment and provide temporary assistance to meet basic needs in the form of cash, food, and medical coverage. Employment and Social Services successfully implemented the new statewide computer system in fiscal year 2005-2006.

Employment & Social Services	2004	2005	2006
Average monthly active elder abuse cases	22	22	15
Elder abuse reports	114	133	107
Average annual food stamp cases	3,150	3,286	3,407
Value of foods stamps issued	8,289,836	9,506,214	10,697,861
Average monthly In-Home Support hours	90,305	98,055	106,102

In 2005-2006 a \$400,000 grant from Alternatives to Incarceration for the Mentally Ill was awarded to establish an Assertive Community Treatment team. Additionally, the National Association of Counties awarded a \$5,000 grant for the Yolo County Conference on Mental Illness and Criminal Justice.



A \$150,000 National Emergency grant was awarded to the Department of Employment and Social Services in fiscal year 2005-2006 which provided funding for eight workers to clear slough waterways in the Yolo County Flood Control & Water Conservation District.



Health Department



Bio Hazard Drill

The Health Department provides a wide range of services to the community including outreach and informational activities, vital records for births and deaths, and public health emergency preparedness. Family health areas encompass Public Health Nursing, Maternal, Child and Adolescent Health, Communicable Disease Control, and In-Home Support Services. The department also provides Environmental Health programs, Hazmat inspections and consulting, and Indigent Health Services.

The department developed a Crisis Emergency Risk communication plan that will work in conjunction with the county Public Information Office and the Office of Emergency Services. During West Nile virus activity in 2006 the department was able to coordinate public outreach and education, and implemented a public information call-in response system.

In fiscal year 2005-2006 the Health Department's Emergency Preparedness Team was one of 36 county health jurisdictions in the nation to receive a National Association of City and County Health Organization's Model Practices award.



Health Department	2002	2003	2004	2005	2006
Primary care clinic visits	7,238	7,442	8,720	10,430	9,624
Detention Health sick calls		5,418	7,010	6,522	7,261
Adult Day Health Center average daily attendance	43	44	45	45	46
Women, Infants & Children (WIC) caseload		4,550	4,550	4,550	4,725

Planning, Resources & Public Works 2005-2006



In fiscal year 2005-2006 the Yolo County Planning, Resources & Public Works Department received over \$2.3 million in state and federal grants, \$605,000 of which was a federal Ecological Society of America grant for Yolo Habitat—the largest award in California for 2005. This award will be used for Phase II of the Habitat Conservation Plan/Natural Communities Conservation Plan.

Planning, Resources and Public Works

Planning, Resources and Public Works regulates land use planning and building, manages county parks, museums, and natural resources. It is also responsible for integrated waste services, road maintenance, engineering and other public works.

The Building Division improved customer service through expanded counter hours and by increasing the number of Spanish translated handouts. The Integrated Waste Management Division saw a 42% increase in e-waste (television, monitors and CPUs) disposal. They also received a \$257,920 grant from the California Integrated Waste Management Board for the construction of a permanent Household Hazardous Waste facility.

The Parks & Resources Division completed the 2006 Cache Creek Status Report and Trend Analysis, which evaluates activities within the Cache Creek Resources Management Plan area from 1996-2006 and provides future monitoring and project implementation recommendations. The division also developed a flyer notifying residents in the floodplain of flood risk and encouraging consideration of flood insurance; and helped to draft a successful application for a \$500,000 planning grant (received by the Water Resources Association of Yolo County, of which Yolo County is a member) to develop the Integrated Regional Water Management Plan.

Buildings Division	2002	2003	2004	2005	2006
Number of permits issued	800	750	1,137	1,052	1,129

Landfill	2000	2001	2002	2003	2004	2005	2006
Total tonnage entering landfill	167,356	166,279	163,919	172,338	184,654	196,513	194,231
Total tonnage recycled	49,203	72,351	61,794	66,820	80,312	88,357	91,467
Total tonnage	216,559	238,630	225,713	239,158	264,966	284,870	285,698



Camp Haswell

Agriculture Department

The Agriculture Department works to protect the community through pesticide regulation and education. They conduct regular inspections of raw and packaged commodities, and weighing and measuring devices.

Pesticide Use Enforcement makes sure that pesticides are used in an appropriate and responsible manner. Yolo County is the only Northern California county that manufactures rodent bait. Staff improved the efficiency of manufacturing and storing bait to meet increased demand.

Environmental Protection and Agricultural Services Division issued permits for pesticide use, monitored applications, and provided training and education to users. They participated with the Yolo County Ag Futures Alliance dedicated to maintain and enhance agriculture and the environment in Yolo County.

An organic certification program was implemented by the Consumer Protection and Pest Management Services Division to assure that fresh fruits, nuts, vegetables, eggs and other products sold as organic meet the standards set by law.



Agriculture	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>
Pesticides permits issued	654	650	654	643	620
Phytosanitary certificates issued		3,202	3,447	3,793	3,601
Phytofield acres inspected	7,595	11,440	17,366	18,303	19,558
Pounds of rodent bait manufactured	59,547	61,225	80,432	65,090	79,149

Cooperative Extension

The University of California Cooperative Extension provides the people of Yolo County with research-based knowledge and information through its agriculture, natural resources, and human resource programs.

Cooperative Extension's agriculture program worked to find ways to protect water quality by reducing the use of pesticides and fertilizers. The urban horticulture program assisted over 3,000 citizens with educational and informational materials. Over 5,000 volunteer hours were donated to Cooperative Extension programs. The 4-H Youth development program served 13 community-based 4-H clubs with over 580 youth participants, and conducted the 71st Spring Show showcasing 1,300 entries. The nutrition, family and consumer science program provided educational tips to families and schools.

Cooperative Extension received over \$1.5 million in grants in fiscal year 2005-2006, including \$814,000 from the State Water Resources Control Board, and \$250,000 for 4th grade health education to prevent childhood obesity.



During fiscal year 2005-2006 Cooperative Extension received an award from USDA Food and Nutrition for curriculum development in nutrition and seafood safety for low resource audiences.



Citizen's Financial Report 2005-2006

Statement of Net Assets

The statement of net assets presents information on all of Yolo County's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the county's financial position is improving or deteriorating.

For fiscal year 2005-06, Yolo County's net assets totaled \$213.6 million, an increase of \$16.6 million, or 8.4%, from fiscal year 2004-05.

Statement of Net Assets			
	Fiscal Years		
	2006	2005	% Change
Current and other assets	160,467,753	157,068,022	2.16%
Non-current & capital assets	123,646,796	98,115,675	26.02%
Total assets	284,114,549	255,183,697	11.34%
Current liabilities	38,244,531	42,409,657	-9.82%
Long-term liabilities	32,253,522	32,345,725	-0.29%
Total liabilities	70,498,053	74,755,382	-5.70%
Invested in capital assets net of related debt	96,235,266	85,511,019	12.54%
Restricted	74,207,383	77,683,067	-4.47%
Unrestricted	43,173,847	17,234,229	150.51%
Total net assets	213,616,496	180,428,315	18.39%
Total liabilities and net assets	284,114,549	255,183,697	11.34%

Net Assets Components:

- The largest component of the county's net assets is **invested in capital assets, net of related debt** used to acquire those assets, in the amount of \$96.2 million or 45% of the total net assets. Even though the county's investment in capital assets is reported net of related debt, the capital assets themselves cannot be used to liquidate the county's debt, and so the resources needed to pay these liabilities must be provided from other resources.
- **Restricted net assets** amount to \$74.2 million and are resources that are subject to external restrictions on how they may be used. External restrictions include those imposed by grantors, contributors, laws/regulations of other governments, or restrictions imposed by law through constitutional provision or legislation, including those passed by the county itself.
- **Unrestricted net assets** are resources the county may use to meet its ongoing obligations to citizens and creditors. Unrestricted net assets totaled \$43.1 million at the end of FY 2005-06, an increase of \$25.9 million. The most significant factor resulting in the increase was increased property tax receipts and \$9.1 million received from the sale of tobacco settlement revenue.

Citizen's Financial Report 2005-2006

Statement of Activities

For the fiscal year ended June 30, 2006, Yolo County's revenues totaled \$234.3 million, an increase of \$10.4 million from the previous year, and expenses totaled \$217.7 million, an increase of \$25.9 million.

Statement of Activities				
Fiscal Years				
	2006	% of Total	2005	% of Total
Revenues				
<u>Program Revenues</u>				
Charges for services	\$ 35,656,116	15.22%	\$ 32,991,162	14.74%
Operating grants and Contributions	130,532,996	55.71%	135,195,172	60.36%
Capital grants and Contributions	5,884,727	2.51%	11,948,809	5.33%
<u>General Revenues</u>				
Property taxes	42,952,354	18.33%	33,606,827	15.00%
Sales tax	3,064,856	1.31%	2,687,588	1.20%
Other taxes	2,001,262	.85%	2,258,251	1.01%
Use of property and money	4,010,540	1.71%	4,195,074	1.87%
Other general revenues	10,213,756	4.36%	1,094,396	0.49%
Total revenue	\$ 234,316,607	100.00%	\$ 223,977,279	100.00%
Expenses				
General government	\$ 24,123,703	11.08%	\$ 21,254,929	11.09%
Public protection	62,405,908	28.65%	56,827,559	29.63%
Public ways and facilities	6,479,556	2.97%	6,068,656	3.16%
Health and sanitation	40,237,937	18.47%	36,378,783	18.96%
Public assistance	70,615,790	32.42%	65,497,119	34.14%
Education	4,143,369	1.90%	3,538,996	1.84%
Recreation and cultural services	797,425	0.37%	952,155	0.50%
Debt service interest	656,027	0.30%	735,593	0.38%
Airport	167,467	0.08%	170,568	0.09%
Central landfill	8,181,962	3.76%	399,601	0.21%
	\$ 217,809,144	100.00%	\$ 191,823,959	100.00%
Change in net assets				
Net assets, beginning of the year	\$ 197,109,033		\$ 149,523,956	
Restatements and adjustments			15,431,757	
Net assets, end of year	\$ 213,616,496		\$ 197,109,033	

Revenues:

Program revenues are derived directly from the program itself or from parties outside the county's taxpayers or citizenry.

- **Charges for Services** are revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided.
- **Grants and Contributions** are monies received from parties outside the county and are generally restricted to one or more specific program.

General Revenues are taxes, unrestricted interest, rents and other items not reported as program revenues.

Expenses:

Expenses are classified by function or services.

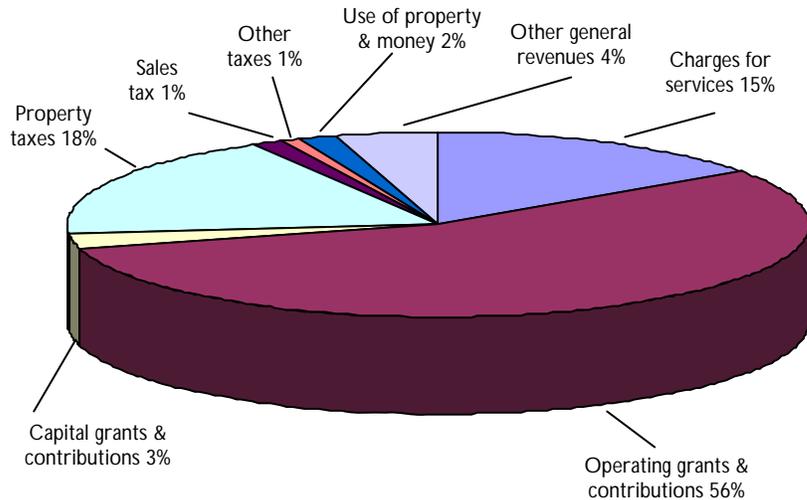
- **General Government** include expenses for administrative offices, including the Board of Supervisors, Clerk of the Board, County Administrator, Assessor, Auditor-Controller, Treasurer-Tax Collector, County Counsel, Elections, Human Resources, General Services, Risk Management, Information Technology, and Surveyor-Engineer.
- **Public Protection** includes Sheriff-Coroner, District Attorney, Probation, Sheriff-Court Security, Grand Jury, Public Defender, Recorder, Disaster Response, Child Support Services, Agriculture, Public Guardian-Administrator, Planning, Resource Management and Code Enforcement.

Citizen's Financial Report 2005-2006

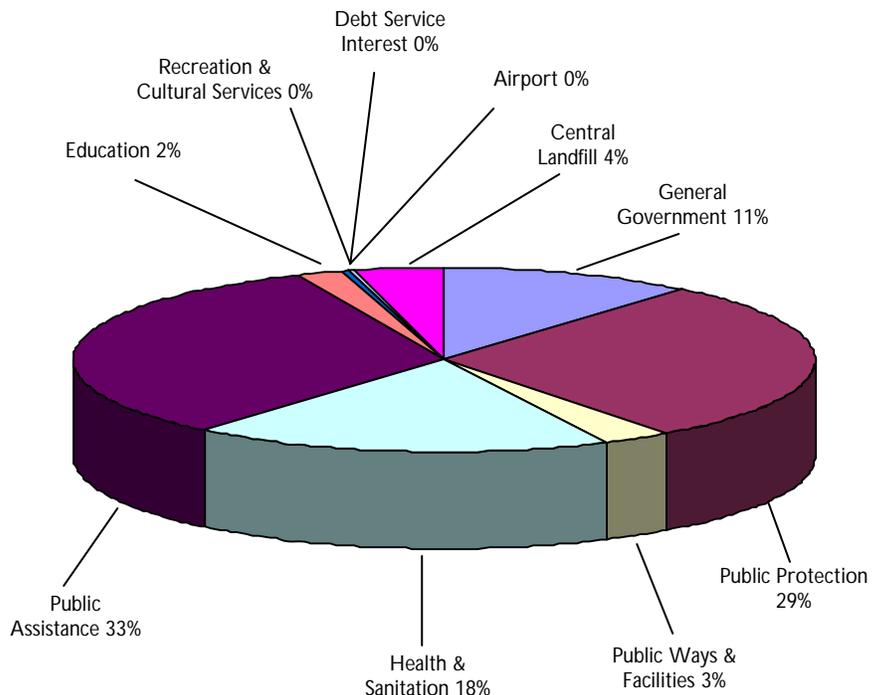
Expenses (cont.):

- **Public Ways and Facilities** includes repairs, maintenance and construction of public roads and transit services.
- **Health and Sanitation** includes, Indigent Health Care, Public and Environmental Health, Alcohol & Drug Programs, Mental Health Services and Emergency Medical Services.
- **Public Assistance** includes Social Services Programs, Housing Assistance, Victims of Crime Assistance, Employment Services and Veterans Services.
- **Education** includes the operating and capital costs of providing library services and providing agricultural education through the Cooperative Extension department.
- **Recreation and Cultural Services** includes the cost of operating the County parks system and contributions to Yolo County Historical Society for support of the County Museum and the Yolo County Arts Council.
- **Debt Service Interest** includes both interest expense incurred on both short-term and long-term debt financing.
- **Airport** includes operating and capital improvement expenditures to operate and manage the County Airport.
- **Central Landfill** includes operating and capital improvement expenditures to operate the County Central Landfill.

Where the money comes from...



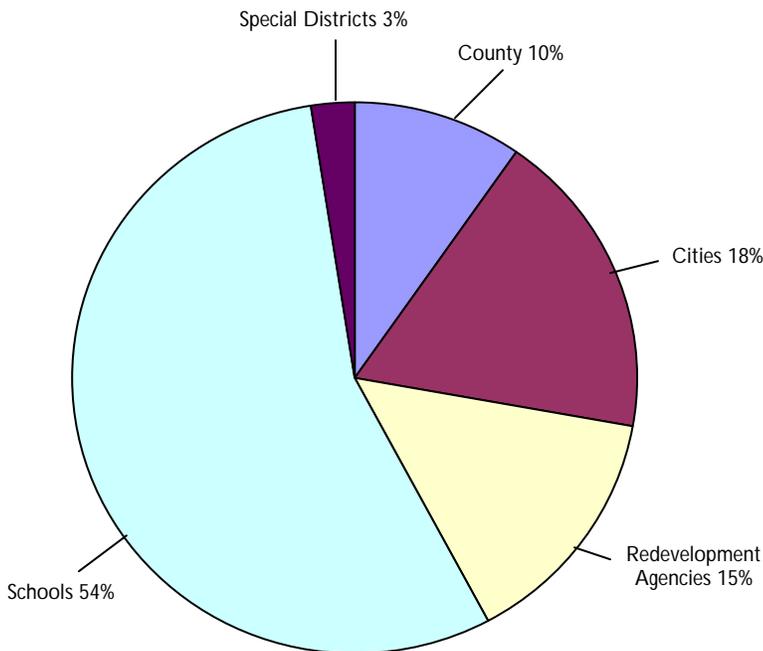
Where the money goes...



Your Property Tax Dollars

Property taxes are assessed, collected and distributed by Yolo County. The chart below summarizes the distribution of the 1% General Levy.

Who spends your property tax dollars...



Schools. The largest share of your property tax dollars, 54%, is spent by school districts.

County. About 10% of the property tax General Levy is distributed to the county's General Fund to finance all of the functions and activities mentioned above in the Statement of Activities section.

Special Districts. About 3% goes to special districts to fund fire, mosquito abatement, cemetery, flood control, resource conservation and rural municipal services.

Cities. About 18% of your tax dollars is spent by cities to provide a variety of municipal services.

Redevelopment Agencies. 15% of tax dollars are shifted from the other jurisdictions within the county to redevelopment agencies to improve infrastructure within the cities to reduce blight and to attract business and new development.

In addition to the 1% General Tax levy many jurisdictions add additional "special taxes" to your tax bill to fund operations, capital improvements and repayment of debt. Most of these special taxes are parcel taxes and are not levied based on a property's value, but are based on the amount of benefit a parcel receives from the services or improvements. School General Obligation Bonds special assessments are levied as an additional percentage of the assessed value of your property. All of these special assessments along with the 1% General Tax levy are collected by Treasurer-Tax Collector as part of you tax bill and distributed to the appropriate agencies by the Auditor-Controller.

You can view your tax bill on-line at www.taxcess.com/yolo.



Readers wanting more detailed financial information should refer to Yolo County's 2005-06 Comprehensive Annual Financial Report (CAFR) available on-line at www.yolocounty.org/org/auditor/financials.htm.