

# 2025-2026 RECOMMENDED BUDGET

COUNTY OF YOLO



**OSCAR VILLEGAS - DISTRICT 1**  
**LUCAS FRERICHS - DISTRICT 2**  
**MARY VIXIE SANDY - DISTRICT 3**  
**SHEILA ALLEN - DISTRICT 4**  
**ANGEL BARAJAS - DISTRICT 5**

**Presented by: Michael Webb, County Administrator**



# County of Yolo

## Recommended Budget 2025-26 & Annual Report 2024-25

Presented to the  
**Board of Supervisors**



**OSCAR VILLEGAS**  
District 1



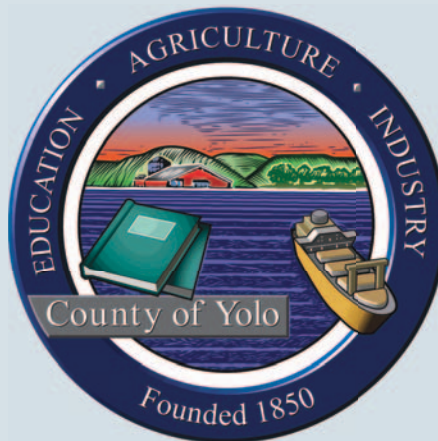
**MARY VIXIE SANDY**  
Chair, District 3



**LUCAS FRERICHS**  
District 2



**SHEILA ALLEN**  
Vice-Chair, District 4



**ANGEL BARAJAS**  
District 5





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# Introduction





# County of Yolo

Office of the County Administrator

**Michael Webb**  
County Administrator

625 Court Street, Room 202 • Woodland, CA 95695  
Phone: (530) 666-8150  
www.yolocounty.gov

June 10, 2025

The Honorable Board of Supervisors  
County of Yolo  
625 Court Street, Room 204  
Woodland CA 95695

Dear Chair Vixie Sandy and Members of the Board:

With this letter, I submit the 2025-26 Yolo County Recommended Budget for your consideration. Pursuant to the County Budget Act, it is presented as the County Administrator’s Recommended Budget. The 2025- 26 Recommended Budget is balanced, meets State appropriation requirements, and reflects both the vision and the policies in the Board of Supervisors’ Long Term Financial Plan. The Board of Supervisors has scheduled a public hearing on June 10<sup>th</sup> to consider this recommended spending plan. This budget will provide appropriation authority until the FY2025-26 Adopted Budget is approved in September. The Board may modify this budget at any time between now and the Adopted Budget hearing by a 3/5 vote. Following approval of the Adopted Budget, a 4/5 vote is required for most budget modifications. This letter highlights the budget preparation process, key assumptions, policies, and high-level changes included in the budget. The Board agenda packet for the June 10<sup>th</sup> budget deliberations includes a comprehensive staff report, prepared in concert with the Department of Financial Services, describing in detail the significant changes, pending issues, areas of risk, individual departmental proposals, and major initiatives contained in the recommended budget.

### County Strategic Plan

On May 7, 2024, the Board approved the 2024-2028 Strategic Plan and established six (6) pillars for the organization.



The FY2025-26 budget includes resources designed to further advance County goals established under each pillar, as illustrated in the table below.

Pillar	County Goals
<b>Thriving Residents</b>	<p>Reduce flood risk to rural communities by collaborating, conducting studies, and advocating for conjunctive use projects that reduce flood risk to infrastructure and ensure groundwater recharge.</p> <p>Update current Animal Service facility and grounds to provide specific improvements, create a welcoming and safe space for the community to come for redemptions, adoptions or surrender services.</p>
<b>Collaborative Communities</b>	<p>Assist persons with mental health and substance use disorders to get the help they need.</p> <p>Expand community engagement successes.</p>
<b>Sustainable Environment</b>	<p>Ensure the effective sustainable management of water resources.</p> <p>Implement the county’s Climate Action and Adaptation Plan through strategic improvements of county infrastructure.</p>
<b>Flourishing Agriculture</b>	<p>Preserve agricultural sustainability on lands subject to conversion to habitat, flood protection and other uses that serve regional or statewide objectives.</p> <p>Collaborate and coordinate with surrounding counties to support pest prevention activities.</p>
<b>Robust Economy</b>	<p>Distribute American Rescue Program funds to provide direct financial relief, enhance economic development, and boost equitable economic recovery for Yolo County residents.</p> <p>Monitor grants, funding streams, and allocations including those within the Infrastructure and Investments and Jobs Act, and the Inflation Reduction Act, and proactively applying to such grant opportunities to best ensure the County receives a fair share of funding to address critical infrastructure and public service needs, particularly in disadvantaged communities.</p> <p>Enhance the County’s financial sustainability.</p>
<b>Operational Excellence</b>	<p>Reinvigorate a spirit of internal operational excellence through inquiry and interdepartmental collaboration.</p> <p>Review project adoption procedures for the Capital Improvement Plan and collaborate with the Board, the CCI and CIC to outline and improved CIP management process.</p> <p>Provide effective legal advocacy in litigation and other contested proceedings.</p>

**Budget Preparation Background**

The Department of Financial Services (DFS) and County Administrator first updated the Board at the January 14, 2025, Board meeting, where the Board received an update on the budget outlook for the 2025-26 fiscal year and reviewed the Five-Year Financial Forecast. At that meeting, staff updated the Board on the increasing budgetary strain experienced by the County over the past several years, highlighting the dramatic increase of the initial base budget gap and the way it has steadily increased year over year. Staff also illustrated the County’s increasing reliance on salary savings as a budget

balancing tool. While use of this tool has been made possible by the County's abnormally high vacancy rate since the COVID-19 pandemic, the practice of balancing the budget on such high salary savings is not sustainable. Further, there has been an increasing reliance on fund balance to balance the Recommended budget in recent years. This is significant because the recommended budget does not include many one-time expenditures, which means that ongoing operating costs have been increasingly funded with an abnormally high use of fund balances. This presents a particular challenge because fund balances have peaked and are projected to decline in coming years. In FY2024-25 actual fund balances fell short of the projection included in the recommended budget, so additional balancing actions were necessary in the adopted budget.

At the January 14 meeting, staff also presented an updated Five-Year Forecast for the General Fund which based on a series of assumptions, and absent corrective action, projected a general fund deficit of between \$8-15 million in fiscal year 2025-26, with increasing deficits in future years. This projected deficit was consistent with prior versions of the Five-Year Forecast; however, high vacancy rates and the influx of COVID-19 emergency response funding in recent years delayed the impact for several years longer than original forecast. Staff noted that the projected deficits are not the result of an anticipated economic recession or temporary decline in general purpose revenues. Much of it is due to increases in salary and benefit costs, including pension, OPEB and employee salaries to remain competitive with the average of the employment market. Other factors, such as insurance, utility costs, and general inflationary costs, have also contributed. This has resulted in what is known as a structural budget deficit, where expenditures are fundamentally on a higher trajectory than available revenues.

Addressing this deficit requires long-term, structural solutions. These solutions include, but are not limited to:

- Organizational commitment to achieving a structurally balanced budget
- Immediate implementation of a hiring freeze or review
- Continue to identify one-time solutions to minimize program reductions and service impacts
- Evaluation of options for long-term cost savings
- Evaluation of options for ongoing revenue enhancements.

Staff returned to the subsequent Board meeting on January 28<sup>th</sup> to provide a further preliminary assessment of the FY2025-26 Budget and to request adoption of the Budget Principles and Budget Development Calendar. The County's Budget Principles were updated to substantively reflect several of the solutions to the County's structural deficit as identified above.

On March 11<sup>th</sup>, staff again returned to the Board to present a comprehensive Budget Development Update. During this update, DFS shared that while the economy remains resilient, concerns of a recession are rising, and the County continues to experience cost pressures that are greater than the gains in forecasted revenues. These cost pressures come from a variety of sources but continue to be driven by increasing salary and benefit costs as we adapt to the effects of regular equity adjustments in our various bargaining units that are needed to keep pace with market averages. The effects of inflation, increased costs for goods, the continued threat of trade wars and the uncertainty of Federal funding further complicate a myriad of projects, programs and services provided by the County. Thus, the challenge for the budget process in the current year and likely future years is to contain costs within available revenue growth while continuing to make progress on Strategic Plan goals and other key initiatives.

As part of the budget development process, departments submitted their budget requests in February. Initial base budget requests, or the amounts needed to maintain status quo operations, exceeded revenue projections by approximately \$39.6 million, while submitted general fund augmentations totaled \$16.6 million, for a total initial gap of \$56.2 million.

Given the County’s structural deficit, at the March 11<sup>th</sup> meeting staff acknowledged that it was unlikely the County would be able to fund any of the requested augmentations and focused instead on addressing the \$39.6 million base budget gap. The Board was presented with a potential budget scenario that utilized a variety of one-time funding sources, elimination of vacant positions and departmental reductions which reduced the base budget gap to approximately \$9 million dollars.

The Department of Financial Services and the County Administrator's Office subsequently held budget review meetings with individual departments in March and April and discussed options to find potential savings to close the budgetary gap. Through these meetings, and the identification of several other one-time funding sources, staff returned to the Board on April 29<sup>th</sup> to provide an additional Budget Development Update. At that meeting, staff from DFS and the CAO’s Office shared proposed solutions to balance the County’s budget and discussed a two-pronged approach to addressing the County's structural deficit. This two-pronged approach splits focus on the immediate required balanced Recommended Budget, and a longer-term focus to address the structural deficit. The presentation also elicited feedback on the proposed budget balancing scenario, with detailed information on balancing strategies provided.

Strategies included implementing a salary savings factor for those departments with a historical trend of vacancies, use of fund balance, base expenditure reductions in services and supplies, use of non-general fund resources where available and the proposed use of the HHSA and CIP reserves, along with a portion of the Audit Disallowance Reserve. Despite use of these strategies, staff shared that a budget gap remained that may require the use of additional reserves to bridge. The Recommended Budget remains largely unchanged from balancing scenario presented to the Board of Supervisors on April 29<sup>th</sup>, utilizing a combination of fund balance, salary savings, one-time funding sources, departmental reductions, and reserves to reach balance.

In past years, when the County used salary savings as a budget balancing strategy it has been done on a limited basis, and the resulting unbudgeted savings from vacant positions would provide a funding source in the form of fund balance for one-time expenditures and balancing subsequent budgets. However, as was done to balance the Recommended Budget in the 2024-25 fiscal year, a high amount of budgeted salary savings is being utilized to balance the 2025-26 Recommended Budget. As the County continues to use higher salary savings factors in the budgeting process, less unrestricted fund balance will likely be available in future years to help bridge budgetary gaps. The following tables provide historical information on the use of salary savings to balance the Recommended budget:

<b>Recommended Budget Salary Savings</b>				
<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
\$ 9,552,592	\$ 13,700,000	\$21,762,445	\$19,459,069	\$24,083,579

<b>Recommended Budget Salary Savings (Not Including HHSA)</b>				
<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
\$ 3,042,286	\$ 4,092,364	\$7,151,241	\$7,717,817	\$6,986,996

While the overall Salary Savings amount for the County has increased, when it is examined independently of the Health and Human Services Agency, the rate appears to have reached a high point in FY2024-25. Staff note the reduction of approximately \$731,000 to be the result of unfunding and potentially eliminating a series of vacant positions throughout numerous departments. Reliance on salary savings is still high; however, this reduction signifies an important first step in addressing the County’s overreliance on this balancing solution. The Recommended Budget assumes a carryforward General Fund unassigned fund balance of approximately \$9 million, which is a decrease of \$7 million from the \$16 million assumed in the FY2024-25 Recommended Budget. A portion of this carryforward balance, about \$2.5 million, is used to fund one-time appropriations such as contingencies, while the remaining amount is recommended to be used to fund the remaining budgetary gap.

As staff noted in various Board presentations leading up to the Recommended Budget, there is significant concern that a consequential number of ongoing expenditures are being funded with one-time resources. While it can be expected that some amount of fund balance will be available each year, staff believes that fund balances have peaked and will continue declining in future years. Further, as previously discussed, the increased reliance on salary savings to balance the budget will further reduce available fund balances in future years. As reflected in the tables below, beginning in the 2024-25 fiscal year, the use of fund balance budgeted in the Recommended Budget was not attained in the close of 2023-24. Prior year fund balance has likely peaked and will begin declining in future fiscal years.

<b>Recommended Budget Use of Fund Balance</b>				
<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
\$12,000,000	\$10,100,000	\$14,000,000	\$16,000,000	\$9,000,000

<b>Actual Fund Balance Realized</b>				
<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
\$17,451,809	\$20,185,352	\$17,878,7712	\$13,585,266	\$TBD

In recent years, balancing the budget has been successfully achieved through a combination of salary savings, use of unassigned fund balance, and base expenditure reductions in service and supplies. When considering balancing the FY2025-26 Recommended budget, given the size and unprecedented nature of budget gap, staff were required to seek and analyze newer strategies to balance the budget. Staff have utilized the following strategies to balance the FY2025-26 Recommended Budget.

**Departmental Reductions**

Upon completion of the Five Year-Forecast, departments were asked to participate in a Departmental Reduction Exercise. While acknowledging that the County’s structural budget deficit would not be resolved in a single fiscal year, this exercise asked departments to identify options to reduce their net county cost by 7%. This reduction amount was not chosen to be reflective of the reduction amount needed to balance the FY2025-26 budget, but was instead chosen to have departments begin to consider ways in which they could reduce costs and evaluate the impact of reduced General Fund support. At the time the exercise was conducted, the size of the true structural deficit was unknown, as staff was still preparing Salary and Benefit projections for the FY2025-26 budget. The goal of the

exercise was to receive \$8.9 million in viable reduction options. Upon CAO and DFS review of the submitted options, \$5.7 million in reductions, revenue enhancements, and salary savings options were deemed viable. Almost all these options are included in the Recommended Budget; however, additional balancing solutions, including additional reductions, revenue enhancements, and salary savings were required from departments in order to balance the budget.

**Supplemental Pension Charge Pause**

The County’s Pension Funding policy, approved in May 2018, established a Section 115 Trust to accumulate assets for pension obligations and provided for a supplemental charge on payroll expenditures for building the Trust balance to a minimum target level. Since that time, an additional percentage charge has been included as part of departmental salary and benefit costs to allow for accumulating assets in the Section 115 Pension trust. In accordance with the policy, the charge for the current fiscal year was scheduled to be 2.25%; however, as part of the budget balancing solutions for the current fiscal year, the County opted to pause the Supplemental Pension charge. During budget development for the 2025-26 fiscal year, staff initially reinstated the Supplemental Pension charge at the 2024-25 fiscal year rate of 2.25%. However, given the fiscal situation facing the County, staff are recommending once again pausing the charge which will save the General Fund approximately \$1.75 million in the FY 2025-26 Recommended Budget. While the County will continue to make all required pension contributions to CalPERS, the pause on the supplemental pension charge will delay the accumulation of discretionary assets available to proactively address the unfunded pension liability. Over the next year staff plan to revisit the Pension Funding policy and bring options to the Board for further consideration.

**Chula Vista Earnings**

The Chula Vista fund was established in 2021 to accumulate additional property tax revenues as a result of changes in the way residual tax increment revenues are distributed to taxing agencies in the wake of the *Chula Vista v. Sandoval* court case. Per Board resolution, the Chula Vista fund is to be used only for:

- Reserve accumulation
- Reduction in long-term liabilities to best position the County to weather the future revenue reductions from the wind-down of redevelopment agencies, or
- Protect the County’s essential services from potential unanticipated events and circumstances not occurring in the normal course of operations.

Staff recommend use of \$2,012,000 in available Chula Vista funds to assist in balancing the FY 2025-26 Recommended budget in order to avoid further reductions in essential County services.

**Use of Reserves**

In a clear sign of the County’s fiscal challenges, staff are recommending the use of three smaller reserves to assist in balancing the FY2025-26 Recommended Budget:

Reserve	Balance	Proposed Use	Remaining Balance
HNSA Reserve	\$1,497,460	\$1,497,460	\$0
CIP Reserve	\$1,442,115	\$1,442,115	\$0
Audit Disallowance	\$2,600,000	\$1,236,687	\$1,363,313

The use of reserves to assist in balancing the Recommended Budget is a significant action that underscores the depth of the structural deficit the County is facing. Utilization of these funds signifies the need for significant restructuring of the organization in the coming fiscal years in order to align ongoing revenues and expenditures.

**Other One-Time Solutions**

Other one-time solutions were needed to balance the budget, including the following:

Solution	Balance	Proposed Use
Tribal Mitigation Fund Balance	\$1,663,000	\$1,663,000
Local Innovation Subaccount Fund Balance	\$599,600	\$599,600
ARPA Contingency	\$501,687	\$501,687

Additionally, \$2 million in ARPA funding previously allocated to Crisis Now was reallocated to assist in balancing the County Budget at the April 29<sup>th</sup> Board of Supervisors Meeting.

**Budget Overview**

The FY2025-26 Recommended Budget is balanced, meets State appropriation requirements, and aligns with the Board of Supervisors adopted financial policies. The County's net operating budget for FY2025-26 is \$723.3 million, with a capital improvement budget of \$34.9 million. The budget is comprised of multiple departments that are funded by numerous funds, including the General Fund, Public Safety Fund, Enterprise funds, and Special Revenue funds, among others. The table below provides a summary of the FY2025-26 Recommended Budget. The amounts exclude Intrafund transfers.

	2023-24 Actual	2024-25 Adopted	2025-26 Recommended
Net Operating Budget	\$601,805,468	\$714,866,060	\$723,373,461
Capital Improvement Budget	\$14,628,595	\$38,201,749	\$34,921,931
Total County Budget	\$616,434,063	\$753,067,809	\$758,295,392
<b><u>Fund Highlights</u></b>			
General Fund	\$90,838,965	\$123,657,213	\$110,459,430
Road/Transportation Fund	\$23,566,724	\$49,389,029	\$49,256,226
Public Safety Departments	\$80,396,888	\$93,649,139	\$93,348,644
Health & Human Services	\$290,161,261	\$267,137,756	\$272,112,162

General purpose revenues are projected to increase approximately 4.65% over FY2024-25 Adopted Budget and approximately 4.9% over FY23-24 actual revenues. Revenues are projected using a variety of sources, including data from HdL Companies, the County’s consultant on General Sales Tax and Proposition 172 revenues, careful review of the Governor’s budget on Realignment, and collaboration with the Assessor’s Office regarding Property Tax Revenues. Projected growth in property tax revenues, sales tax, and document transfer taxes may be adjusted at adopted budget as underlying data and trends are being carefully monitored month-to-month. Below is a table showing

the key sources, including general purpose revenue, Prop 172, and Realignment comparison:

	<b>2023-24 Actuals</b>	<b>2024-25 Adopted</b>	<b>2025-26 Recommended</b>
<b>General Purpose Revenue</b>	\$104,471,653	\$105,012,540	\$109,891,328
<b>Prop 172 Public Safety</b>	\$27,876,864	\$28,152,185	\$29,024,403
<b>Realignment 2011 Public Safety</b>	\$21,266,169	\$20,939,219	\$22,356,312
<b>Realignment 2011 HHS</b>	\$22,737,454	\$23,405,619	\$23,855,266
<b>Realignment 1991 HHS</b>	\$35,503,128	\$39,362,622	\$38,368,393

Given the small amount of growth in general purpose revenues and the county’s structural deficit, staff recommend that all requested general fund positions be deferred to the adopted budget.

In total, 2.0 full-time equivalent (FTE) positions are being recommended to be added, and 55 positions are recommended to be unfunded and/or eliminated. Both of the 2.0 new positions are funded with non-General Fund revenues. Of the 55 positions recommended for unfunding or elimination, 10 are from the Health and Human Services Agency as part of their initial efforts to structurally balance the department’s budget.

In total, the 2025-26 Recommended Budget includes a net reduction of 55.0 full-time equivalent (FTE) positions. Two new positions are recommended to be added, while 57 vacant positions are recommended to be unfunded or eliminated. The two new positions include a Child Support Specialist for the Regional Child Support Agency and a Clinician I/II in the Health and Human Services Agency (HHS). Both of these positions are funded with non-general fund revenue sources.

Of the 57 positions recommended for reduction, 47 are recommended to be unfunded and 10 are recommended to be eliminated. The 10 positions recommended for elimination are in HHS as part of the initial efforts to bring the department’s budget into structural balance. Additional details regarding HHS’s plan for staffing review are provided in the HHS department summary below. The remaining 45 positions recommended for unfunding were largely identified through the department reduction exercise and budget development process based on positions that are currently vacant. However, in keeping with the two-pronged approach to addressing the County’s structural deficit, these positions are only recommended for unfunding at this time until a more thorough and strategic evaluation process can be completed. It is anticipated that staff will be recommending additional positions for elimination once that process is complete.

**2025-26 Recommended Position Changes**

<b>Recommended New Positions</b>			
<b>Department</b>	<b>Position</b>	<b>FTE</b>	<b>Funding Source</b>
Child Support	Child Support Specialist	1.0	State/Federal

HHSA	Clinician I/II (Embedded Clinician)	1.0	ARPA /City of Davis (40%)
	<b>Subtotal</b>	<b>2.0</b>	
<b>Positions Recommended for Elimination</b>			
<b>Department</b>	<b>Position</b>	<b>FTE</b>	<b>Funding Source</b>
HHSA	Emergency Preparedness Specialist II	(1.0)	State/Federal/Realignment
HHSA	Emergency Medical Services Program Coordinator	(1.0)	State/Federal/Realignment
HHSA	Administrative Services Analyst	(1.0)	State/Federal/Realignment
HHSA	Director of Public Health Nursing	(1.0)	State/Federal/Realignment
HHSA	Employment Services Specialist III	(1.0)	State/Federal/Realignment
HHSA	Office Support Specialist	(1.0)	State/Federal/Realignment
HHSA	Outreach Specialist II	(1.0)	State/Federal/Realignment
HHSA	Public Health Nurse	(1.0)	State/Federal/Realignment
HHSA	Senior Administrative Services Analyst	(1.0)	State/Federal/Realignment
HHSA	Senior Public Health Nurse	(1.0)	State/Federal/Realignment
	<b>Subtotal</b>	<b>(10.0)</b>	
<b>Positions Recommended for Unfunding</b>			
<b>Department</b>	<b>Position</b>	<b>FTE</b>	<b>Funding Source</b>
Agriculture	Agricultural & Standards Technician II	(1.0)	General Fund
Agriculture	Office Support Specialist	(1.0)	General Fund
County Administrator	Emergency Preparedness Program Coordinator	(1.0)	General Fund
County Administrator	Emergency Services Planner	(1.0)	General Fund
District Attorney	Senior Probation Officer	(1.0)	General Fund/Prop 172
Financial Services	Auditor II	(1.0)	State/Federal
Financial Services	Property Tax Supervisor	(1.0)	General Fund
General Services	Project Manager	(1.0)	General Fund
General Services	Project Coordinator	(1.0)	General Fund
General Services	Building Craftsmechanic	(1.0)	General Fund
General Services	Procurement and Contract Services Officer (LT)	(1.0)	General Fund
HHSA	Administrative Services Analyst	(1.0)	State/Federal/Realignment
HHSA	Clinician II	(1.0)	State/Federal/Realignment
HHSA	Behavioral Health Case Manager	(1.0)	State/Federal/Realignment
HHSA	Health & Human Services Program Coordinator	(1.0)	State/Federal/Realignment
HHSA	Office Support Specialist	(1.0)	State/Federal/Realignment
HHSA	Outreach Specialist II	(1.0)	State/Federal/Realignment
HHSA	Senior Administrative Services Analyst	(1.0)	State/Federal/Realignment
HHSA	Social Worker Practitioner	(1.0)	State/Federal/Realignment

HHSA	Administrative Services Analyst	(4.0)	State/Federal/Realignment
HHSA	Employment and Social Services Program Supervisor	(1.0)	State/Federal/Realignment
HHSA	Employment Services Specialist I	(4.0)	State/Federal/Realignment
HHSA	Employment Services Specialist III	(2.0)	State/Federal/Realignment
HHSA	Public Assistance Specialist III - IEVS	(1.0)	State/Federal/Realignment
HHSA	Accountant II	(1.0)	State/Federal/Realignment
HHSA	Administrative Services Analyst	(1.0)	State/Federal/Realignment
HHSA	Administrative Services Analyst - Fiscal	(1.0)	State/Federal/Realignment
HHSA	Deputy Branch Director Health and Human Services	(1.0)	State/Federal/Realignment
HHSA	Health and Human Services Program Coordinator	(1.0)	State/Federal/Realignment
HHSA	Senior Accounting Technician	(2.0)	State/Federal/Realignment
HHSA	HHSA Fleet Attendant II	(1.0)	State/Federal/Realignment
ITSD	Database Administrator	(1.0)	IT Fees
ITSD	ERP Analyst	(1.0)	IT Fees
ITSD	Systems Software Specialist III	(1.0)	HHSA Funded
ITSD	Technical Support Specialist	(1.0)	HHSA Funded
ITSD	IT Manager-Security Officer	(1.0)	IT Fees
Probation	Supervising Legal Secretary	(1.0)	General Fund/Prop 172
Probation	Administrative Clerk II	(1.0)	General Fund/Prop 172
Public Defender	Paralegal	(1.0)	General Fund
	<b>Subtotal</b>	<b>(47.0)</b>	
	<b>Net Position Requests</b>	<b>(55.0)</b>	

**Reclassifications**

Department	Position	FTE	Funding Source
ACE	Assessor Clerk Recorder Supervisor to Managing Deputy Clerk Recorder	1.0	General Fund
HHSA	Assoc. Administrative Services Analyst LT to Permanent	1.0	State
HHSA	Adult Protective Services Social Worker LT to Permanent	1.0	Homesafe and APS Expansion
HHSA	Social Services Assistant LT to Permanent	1.0	Justice Assistance Grant
HHSA	Community Health Assistant I LT Extension	1.0	Grant
HHSA	Administrative Services Analyst LT to Permanent	1.0	Community Services Block Grant
	<b>Subtotal</b>	<b>6.0</b>	

**Augmentations**

Department augmentations are minimal, and focus on externally funded requests (grants or state revenues). It is recommended that the Board of Supervisors defer the majority of program augmentations until the Adopted Budget hearing in September. At that time, additional information, including updated revenue trends, final State Budget actions, pending labor agreements, and 2024-25 closing fund balance information, are expected to be known.

**Capital Improvements**

The FY2025-26 Recommended Budget includes a Capital Improvement Program (CIP) budget of \$34.9 million. This budget includes continued funding of the Knights Landing Levee Repair and Flood Management projects and South Davis (Walnut Park) Library Projects, along with the addition of the Tuli Mem Improvement Project and the Ag Shop Project.

Funding for the Knights Landing Levee repairs was secured through \$15.9 million in grant funds from the State Department of Water Resources. This multi-year project is intended to increase flood protection from 25 to 100-year flood levels to reduce flood risk for the Knights Landing Basin area. The local match is 10%, or approximately \$1.6 million. Funding for the local match has been set aside during the FY2019-20 and the FY2020-21 Adopted Budgets from Cannabis Tax revenues and the general fund.

The Knights Landing Flood Management is a \$15.8 million grant-funded project for design of levee improvements along the Knights Landing Ridge Drainage District, which will also provide drainage infrastructure improvements within the town of Knights Landing, along with levee improvements along the County Services Area No. 6 (CSA-6) levee. These improvements are aimed at reducing or preventing flooding to the population and approximately 321 structures and 3,400 acres of agricultural lands.

Funding for the Walnut Park Library has been secured through various sources including a State Library Grant, County Library Measure A funds, and use of the County Capital Improvement Reserve.

Funding for the Tuli Mem Improvement project was secured through American Rescue Plan, Development Impact Fees and Capital Improvement Plan reserves.

Funding for the Ag Shop was secured through use of the Ag Building Replacement Fund, Development Impact Fees, residual CIP bond proceeds, and the Accumulated Capital Outlay Fund.

The table below provides a summary of the FY2025-26 CIP budget.

<b>Project</b>	<b>2025-26 Recommended</b>
Tuli Mem	\$373,978
Ag Shop	\$4,509,674
Knights Landing Levee	\$4,870,907
Knights Landing Flood Management	\$6,842,372
South Davis Library	\$18,325,000
<b>Total</b>	<b>\$34,921,931</b>

**Other Budget Assumptions and Issues**

Cannabis Tax Expenditure Plan: The FY2025-26 Recommended Budget includes \$674,000 in cannabis tax expenditures. The Cannabis Tax Expenditure Plan Framework, approved by the Board

in January 2019, stipulates that cannabis tax revenues should only be programmed for expenditure once received. Through the first three quarters of fiscal year 2024-25, the County received approximately \$483,000 in cannabis tax revenues. In addition, approximately \$41,000 in interest earning is available, and staff are projecting an additional \$150,000 in cannabis tax receipts in the final quarter of 2024-25. Any additional revenues collected in the current year or available fund balance will be appropriated with the Adopted Budget in September.

The 2025-26 Cannabis Tax Expenditure Plan includes funding for the second of a three-year commitment to First 5 Yolo, which was approved by the Board of Supervisors on February 27, 2024. In addition, minor amounts are recommended for continuation of California Cannabis Authority participation fees and for servicing of a portably restroom in Guinda. Consistent with the proposed budget balancing solutions presented to the Board on April 29, 2025, staff recommend a one-time transfer of \$450,000 to the General Fund to assist in balancing the County's budget. Finally, the residual amount of \$47,250 is recommended to be set aside in a reserve. Staff will continue to consider other funding proposals at the adopted budget depending on revenues available.

Health & Human Services Emerging Needs Contingency: In 2002, Yolo County participated in the Pooled Tobacco Securitization Program, which resulted in creation of the Ceres endowment fund that is held by a trustee as collateral for the outstanding tobacco bonds. Under investment strategies approved by the Board in 2002, 2013, and 2018, funds are deallocated annually from the Ceres endowment fund and made available for appropriation as a Health & Human Services Emerging Needs Contingency that may be allocated by the Board throughout the fiscal year to programs and organizations that support emerging health and human service needs. There is no funding set aside for this contingency in the Recommended Budget. These funds are instead being utilized to balance the budget. Staff will reassess the balance of this fund for the Adopted Budget.

Rural Community Investments: The Rural Community Investment Program (formerly known as Rural Initiatives) was initiated in 2015 and serves to enhance economic development as well as health and safety for rural communities by addressing critical infrastructure needs in accordance with the strategic plan Safe Communities goal. Additional Rural Communities Investment Program allocations will be considered as part of the Adopted Budget in September.

Labor Negotiations: The County is currently in negotiation with several of its bargaining units including Attorneys, Deputy County Counsel Association and Correctional Officers. The budget includes known increases for other bargaining units and includes an estimate for those units in bargaining. Should negotiations be complete by Adopted Budget any material differences from current assumptions will be addressed.

Pension Funding: The FY2025-26 Recommended Budget includes \$66.8 million in employer pension contributions, an increase of \$1.5 million from the FY2024-25 Adopted Budget. Employer contributions for FY2025-26 were determined in the CalPERS Annual Valuation Report as of June 30, 2023. As discussed with the Board on several occasions, employer contribution rates have increased significantly over the past several years and are projected to continue increasing for a few more years before stabilizing. These increases are driven primarily by changes in CalPERS' demographic and investment assumptions, particularly related to assumed mortality rates and a lower targeted rate of investment return. The table below shows the projected pension rates over the next five years.

**Employer Pension Contribution Rates**

<b>Fiscal Year</b>	<b>Miscellaneous</b>	<b>Safety</b>
2025-26	33.22%	50.91%
2026-27	34.00%	50.70%
2027-28	34.40%	51.30%
2028-29	34.60%	51.50%
2029-30	34.30%	51.00%
2030-31	34.00%	50.50%

In addition, CalPERS Board of Administration completed their Asset Liability Management (ALM) process during calendar year 2021. The ALM Process resulted in CalPERS lowering their discount rate to 6.80% from 7.00% which means a lower target for future investment earnings which potentially increases employer contributions in future years.

In May 2018, the Board approved a Pension Funding policy to establish best practices and guide the County’s effort to stabilize pension funding and address the unfunded pension liability. This action was a continuation of the effort to stabilize pension funding, following several prior actions including establishment of a pension accounting reserve, evaluation of discretionary contributions, and prepaying annual contributions. Notably, the Pension Funding policy established a Section 115 Trust to accumulate assets for pension obligations and provide for a supplemental charge on payroll expenditures for building the Trust balance to a minimum target level. As part of the budget balancing strategy in both 2024-25 and 2025-26, the supplemental pension charge has been temporarily paused and will be revisited in future years in conjunction with potential revisions to the Pension Funding Policy.

Other Post-Employment Benefits (OPEB): The FY2025-26 Recommended Budget includes \$12.5 million in OPEB charges to departments, a decrease of \$400,000 from the FY24-25 Adopted Budget. The OPEB actuarially determined contribution rate of 6.9% of payroll was included with the Recommended Budget, however, staff was notified well into the budget process that the rate was reduced to 5.1% following the results of the June 30, 2024, valuation report. As part of the budget balancing process, staff assumed a General Fund savings of \$1,150,000 based up on the 1.8% rate reduction. An updated salary and benefit projection will be completed before the Adopted Budget process.

In May 2011, the Board approved the creation of an irrevocable trust to accumulate assets for the purpose of reducing the OPEB liability. The initial policy had a funding ramp up over 15 years; however, the County achieved that ramp-up sooner than anticipated and in November 2019 updated the policy to fund the trust at the actuarially determined contribution level. The OPEB trust is expected to have a balance of approximately \$56.3 million at June 2025. An updated projected for the year ending June 2026 will be available with the Adopted Budget.

In addition to funding the OPEB trust, significant progress has been made in lowering the overall OPEB liability through the implementation of benefit caps for most employee units. As a result of these efforts, the overall OPEB liability declined by \$14.2 million in the June 2024 valuation. The table below shows the OPEB unfunded liability in each of the last three valuation reports.

**OPEB Unfunded Liability**

<b>Valuation Report</b>	<b>Unfunded Liability</b>
June 30, 2020	\$65,180,000
June 30, 2022	\$49,052,000
June 30, 2024	\$34,772,828

Contingency and Reserves: In accordance with the Board Policy on Fund Balances and Reserves, the FY2025-26 Recommended Budget includes the following reserve balances:

General Reserve (8.5%)	\$25,434,115
Liability Reserve	\$600,000
Audit Disallowance Reserve	\$1,363,318
OPEB Trust*	\$56,376,190
Pension Trust**	\$15,618,393

*\*An updated projection for the year ending June 30, 2026, will be included with the Adopted Budget.*

*\*\* No planned contribution during FY2025-26 as part of the budget balancing strategy.*

The Board Policy on Fund Balance and Reserves establishes a General Reserve target of 10% of average General Fund expenditures. In FY2023-24, a contribution was made to the general reserve to bring the reserve percentage to 8.5%. The Recommended Budget does not include a contribution to the reserve. Staff will revisit the potential of maintaining and ideally increasing the reserve percentage during the Adopted Budget process.

The FY2025-26 Recommended Budget also provides appropriations for the following contingencies:

General Fund Contingency	\$2,350,000
<b>Total Contingencies</b>	<b>\$2,350,000</b>

The General Fund Contingency represents approximately 1.3% of general fund expenditures and is crucial in safeguarding against known risks and uncertainties that are identified for the FY2025-26 Recommended Budget, including potential impacts of equity adjustments from required compensation studies and upcoming labor negotiations.

Given the difficulties in balancing the Recommended Budget, there are no other contingencies recommended at this time. In recent years, the County has set aside funds for both Public Safety and HHSA Contingencies. Staff intends to revisit all contingencies as part of the Adopted Budget process. Funding of all contingencies will be revisited at Adopted budget.

The Recommended Budget does not allocate funds to several areas which may need to be considered with the Adopted Budget in September. There are also several other emerging needs or topics that will need to be addressed at that time:

- Insurance Increases – Projections for Workers Compensation, General Liability and Property insurances were estimated during the Recommended Budget process. There still may be an additional budget gap to resolve during the Adopted Budget, as the premiums included in the Recommended Budget are based on estimates from YCPARMIA, and actuals may vary.
- Reserve Contribution – As previously discussed, staff have not included a reserve contribution to maintain the current balance at 8.5%. The County is still working toward its 10% target reserve and will revisit an additional contribution during the Adopted Budget. This reserve is important to safeguard the County against the next economic downturn. Staff will be returning to the Board with an update to the Reserve Policy.
- Additional Contingency Contributions – The General contingency represents approximately 1.3%, and no Public Safety and HHS contingency were included in the Recommended budget. Budgeting for and increasing these contingencies to 1%-3% of total budgeted expenditures should be prioritized during the Adopted Budget process.
- State/Federal Mandates – The County continues to monitor the State and Federal budgets for programmatic mandates that the County should prepare for. The State has added significant new requirements for counties in recent years. The Health and Human Services Agency continues conducting analysis on the impacts of the passing of Proposition 1 and how that will affect funding within the Mental Health Services Act. The Governor's May Revise did not include any funding for implementation of Prop 36, signifying the ongoing expectation that County HHS and Public Safety officials will be responsible for bearing the costs for these services.

### **Looking Forward**

The Recommended Budget for FY2025-26 is balanced and meets statutory requirements. However, as outlined in the April 29<sup>th</sup> presentation to the Board, the 2025-26 Recommended Budget was the immediate focus of a two-pronged approach in the strategic process to address the structural deficit the County is facing. Approval of the Recommended Budget has not resolved the County's structural deficit; that process will likely take several years and much additional work on the part of departments and leadership. The Recommended Budget continues to rely heavily on fund balance to cover ongoing costs, and while we have begun to make process in eliminating vacant positions, the budget continues to utilize salary savings in an unsustainable fashion. As staff has noted for the past several fiscal years, this continued and increasing use of salary savings will continue to erode available fund balance in future years, making balancing the Recommended Budget more and more difficult. As the County continues to grapple with the increasing costs of both labor and contracted services, combined with revenues growing at a slower rate, and as we observed balancing the budget for the 2025-26 fiscal year, the strategies and solutions staff have consistently used to balance the budget in recent years are no longer sufficient.

As staff worked to finalize the Recommended Budget, information regarding the Governor's May Revise was provided to counties on May 14. Initial reviews of this proposed revision to the states FY2025-26 budget indicated additional reductions to various programs and funding streams that will negatively affect the county's FY2025-26 budget and will need to be considered during the Adopted Budget process. Staff anticipate additional reductions in CalWORKs, 1991 and 2011

Realignment and various grant programs. As outlined in the April 29 BOS presentation, staff were already preparing for the likelihood of additional reductions from departments leading into the Adopted Budget process. These additional funding reductions only reinforce the necessity of the work staff will be completing in the coming months, and the need for the County to move towards a structurally balanced budget. While some of the following strategies have already been utilized to balance the 2025-26 Recommended Budget, staff believe it is reasonable to anticipate they will need to be utilized again to balance the 2025-26 Adopted Budget or the 2026-27 Recommended Budget:

- Elimination of positions
- Hiring Review
- Hiring Freeze
- Department Reduction Plans
- Mandatory/Discretionary Program analysis
- Reduce/eliminate discretionary programs
- Use of Reserves
- Revenue Enhancements

### **Conclusion**

These continue to be challenging times for Yolo County, requiring the organization to maintain fiscal discipline and to undertake what will be a difficult process of structural balancing moving forward. It is important to note that the County of Yolo, similar to other counties statewide, is experiencing higher than usual cost increases in labor, services and supplies, and capital improvements. This can be attributed to the ongoing national monetary inflation, shortages in the workforce resulting in upward salary pressures, and continually rising construction costs in our region. There are other factors which are compounding budgetary pressures, including: The State of California's multi-billion-dollar budget shortfall and the impact on counties; the uncertainty about continued federal funding of essential public safety net programs; the relatively slow growth rate of property tax revenues when compared to fast-rising costs in virtually all sectors of government spending; and the historically challenging property tax sharing formula which places the County of Yolo in second to last place when benchmarked with all 58 counties in the state. All these factors require the County to be cautious and diligent in our approach toward budgeting in order to ensure long-term financial responsibility and stability.

In addition to the tumultuous State and Federal fiscal uncertainties, the County is nearing the conclusion of an extensive effort to allocate and implement programs with the use of one-time federal American Rescue Plan Act funds. After a collaborative and engaging process, the County continues to invest these funds in programs for long-term benefits to county residents. However, it should be noted that as ARPA funds are fully depleted, the County will not be able to fund the continuation of these programs and services, implemented largely in collaboration with community partners. Thus, the County must continue to use resources strategically to prepare for the next wave of fiscal challenges that appear on the horizon.

The County Administrator's office remains strongly committed toward working closely with the entire Board of Supervisors, County departments, the community, and our partners to reach a point of structural balance, ensuring that Yolo County residents receive the highest quality and most cost-effective programs and services, while simultaneously operating within our means.

This recommended budget is the product of dedicated county staff across all departments. Special thanks to our Chief Financial Officer, Tom Haynes; Chief Budget Official, Laura Liddicoet; Deputy County Administrator, Mark Bryan; Director of Strategic Operations, Alex Tengolics; Administrative Services Manager, Sandra Rodriguez and her team; Assistant Director of Health and Human Services Agency, Evis Morales; Interim Director of the Health and Human Services Agency, Joan Planell and her team; and the entire Yolo County Department Head team. This has been a concerted team effort with everyone working tirelessly toward achieving and maintaining a balanced budget.

I am extremely grateful for the steadfast leadership of our Board of Supervisors and the tremendous dedication, commitment, perseverance, and long-term vision of the Board to serve Yolo County residents with compassion and a commitment to excellence in service, while continually supporting fiscal responsibility and stewardship both now and for future generations. A special thanks to the Budget Ad Hoc of Chair Vixie Sandy and Vice Chair Allen for their leadership, guidance, and steady hand in navigating these unprecedented budgetary challenges.

Sincerely,



Michael Webb  
Chief Administrative Officer



### Budget Summary

<u>Operations</u>	<b>2023-24 Actual</b>	<b>2024-25 Adopted</b>	<b>2025-26 Recommended</b>
General Fund Departments	\$74,299,805	\$86,679,819	\$82,316,465
Public Safety Departments	\$80,396,888	\$93,649,139	\$93,348,644
Health and Human Services	\$290,161,261	\$267,137,756	\$343,008,794
Road Fund	\$23,566,724	\$49,389,029	\$49,270,346
Library Programs	\$13,945,565	\$14,478,605	\$15,618,349
Child Support Services	\$8,590,222	\$8,980,732	\$9,377,964
Cache Creek Area Plan	\$1,486,801	\$6,455,775	\$3,919,104
County Service Areas	\$6,270,575	\$16,109,299	\$12,850,328
Housing Programs	\$37,590	\$310,500	\$67,500
<i>Subtotal</i>	<b>\$498,755,431</b>	<b>\$543,190,654</b>	<b>\$609,777,494</b>
<b><u>Enterprise/Internal Service Funds</u></b>			
Airport Enterprise	\$846,877	\$862,448	\$729,165
Sanitation Enterprise	\$37,085,097	\$38,902,832	\$44,075,083
Dental Insurance ISF	\$2,064,511	\$2,213,624	\$2,207,624
Unemployment Insurance ISF	\$195,413	\$375,875	\$331,428
Fleet Services ISF	\$2,430,760	\$2,778,107	\$2,832,208
Telecommunications ISF	\$1,296,236	\$1,321,424	\$1,290,018
Yolo Electric ISF	\$7,001,753	\$7,354,181	\$8,432,675
Pension ISF	\$31,510,100	\$40,210,068	\$46,191,801
<i>Subtotal</i>	<b>\$82,430,747</b>	<b>\$94,018,559</b>	<b>\$106,090,002</b>
<b><u>Debt Service Funds</u></b>			
Davis Library	\$350,925	\$356,175	\$352,125
2019 Lease Bonds	\$348,065	\$365,658	\$358,245
CIP Bond	\$1,248,325	\$1,242,700	\$1,244,200
Trane Energy	\$858,825	\$864,198	\$864,201
2020 Lease Bonds	\$1,042,230	\$1,042,230	\$1,042,230
<i>Subtotal</i>	<b>\$3,848,370</b>	<b>\$3,870,961</b>	<b>\$3,861,001</b>
<b>Total Operating Budget</b>	<b>\$585,034,548</b>	<b>\$641,080,174</b>	<b>\$719,728,497</b>
<b><u>Capital Improvement Program</u></b>			
Knights Landing Levee	\$3,193,648	\$12,712,122	\$11,713,279
Tuli Mem	\$0	\$0	\$373,978
Other Facility Improvements	\$2,193,329	\$30,450	\$4,509,674
Walnut Park Library	\$2,448,090	\$19,540,563	\$18,325,000
Yolo Library	\$35,250		\$0
Leinberger Jail Expansion	\$483,647	\$133,284	\$0
Monroe Jail Expansion	\$0	\$0	\$0
Knights Landing Park	\$911,149	\$5,785,330	\$0
<i>Subtotal</i>	<b>\$9,265,113</b>	<b>\$38,201,749</b>	<b>\$34,921,931</b>
<b>TOTAL COUNTY BUDGET</b>	<b>\$594,299,661</b>	<b>\$679,281,923</b>	<b>\$754,650,429 *</b>

\*Equals Total Net Consolidated County Budget of \$758,295,392 less interfund transfers, PC Replacement ISF, Ag Equipment ISF, ACO, ARP, Cannabis Measure K, and Special Revenue Funds (e.g., CCP, Animal Services, DA Consumer Fraud, MDIC, Environmental Health, Court Security, etc.).



Welcome to the Yolo County budget for Fiscal Year 2025-26, which begins on July 1, 2025. This section of the budget document is designed to help readers understand the purpose and content of the budget.

## Guide to Reading the Budget

### 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. Additionally, department goals and strategies directly related to implementation of the 2024-2028 Strategic Plan are noted with the icon directly related to the Strategic Plan goal, priority focus area or organizational priority that is supported. See Yolo County Strategic Plan later in this document for more information.

### 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 2025-26 Recommended Budget on June 10, 2025. 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 Chief Financial Officer 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 County functions, departments and programs. 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 *Background* section. This section includes 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. It also contains information on emerging "issues" and pending State actions.

#### 2. If you are looking for specific information...

...related to County department activities, you'll find department information under *Functional Areas*. County departments are grouped together under categories of similar services. Check the *Table of Contents* for department listings and use the link or page numbers to go to the department directly. All department narratives include an overview of the department's functions, a selected listing of departmental accomplishments in the prior 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.

In the *Appendices* you will find information on a number of topics such as: position listings, equipment purchases, financial standards and policies and the financial summary for Fiscal Year 2022-23 (the most recent year for which audited financial statements are available).

**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.

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:

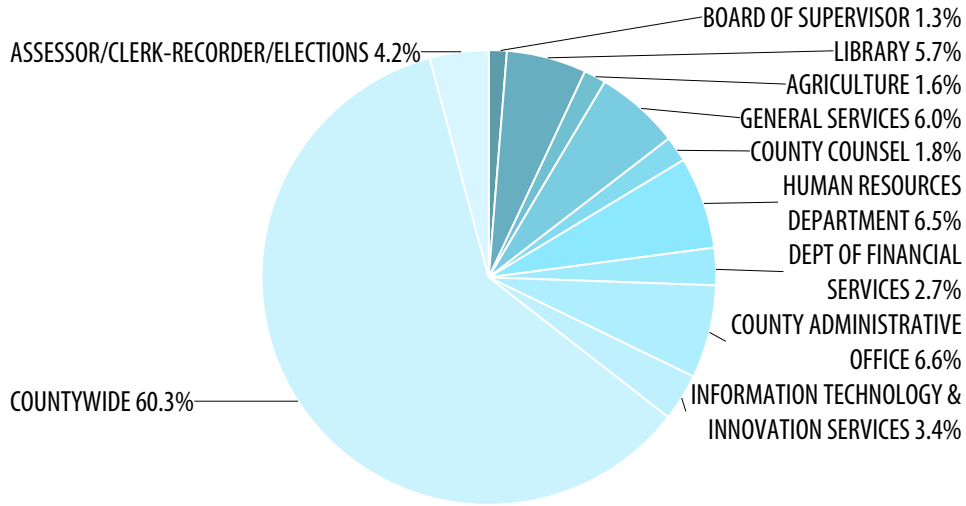
**Internal Service Funds (ISF)** account for the financing of goods or services provided by one department or agency to other departments or agencies of the County or other governmental units on a cost reimbursement basis. A common use of these fund types is to account for the County’s self insurance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



# General Government



### Recommended Appropriations by Department



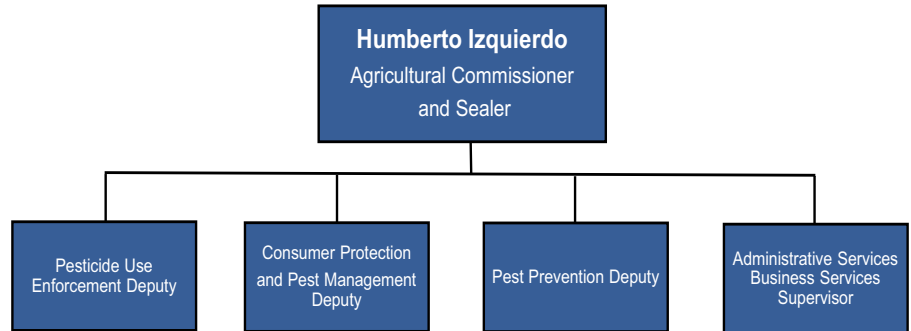
### Adopted Appropriations by Department

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
AGRICULTURE	\$4,041,017	4,303,883	4,464,363	4,323,340	4,301,196
ASSESSOR/CLERK-RECORDER/ELECTIONS	\$9,341,972	10,110,199	11,679,922	11,469,719	11,469,719
BOARD OF SUPERVISOR	\$2,556,583	2,805,417	3,098,709	3,461,946	3,461,946
COUNTY ADMINISTRATIVE OFFICE	\$14,005,584	14,547,156	18,135,204	18,308,963	18,078,741
COUNTY COUNSEL	\$3,153,198	2,990,235	3,307,872	5,016,041	4,977,173
COUNTYWIDE	\$87,635,776	107,476,279	167,521,718	164,834,606	164,834,606
DEPT OF FINANCIAL SERVICES	\$6,201,738	5,380,374	7,020,820	7,325,319	7,282,371
GENERAL SERVICES	\$5,841,914	9,857,147	15,189,095	23,230,393	16,500,050
HUMAN RESOURCES DEPARTMENT	\$12,085,394	14,307,296	16,437,384	18,502,058	17,946,864
INFORMATION TECHNOLOGY & INNOVATION SERVICES	\$3,555,567	4,025,940	4,189,228	9,187,245	9,187,245
LIBRARY	\$11,181,731	18,800,447	14,478,605	15,601,497	15,601,497
<b>TOTALS</b>	<b>\$159,600,473</b>	<b>194,604,372</b>	<b>265,522,920</b>	<b>281,261,127</b>	<b>273,641,408</b>

# Agriculture



**Humberto Izquierdo**  
*Agricultural Commissioner  
and Sealer*



## OUR MISSION

*Our mission is to promote and protect Yolo County agriculture and the environment, ensure the health and safety of our residents and foster confidence and equity in the marketplace through the fair and equitable enforcement of the laws, regulations and ordinances enacted by the people of the State of California and the County of Yolo.*

## Major Services

The Department of Agriculture and Weights & Measures (Ag/W&M) partners with the public, business community and agricultural industries to protect and promote the community, the environment, and agriculture through consistent pesticide regulation, education of growers, farm workers and the public about pesticide safety, assisting with the worldwide exportation of farm products while preventing the introduction and spread of serious agricultural pests, and ensuring equity and fostering confidence in the marketplace through regular inspections of raw and packaged commodities and weighing and measuring devices.

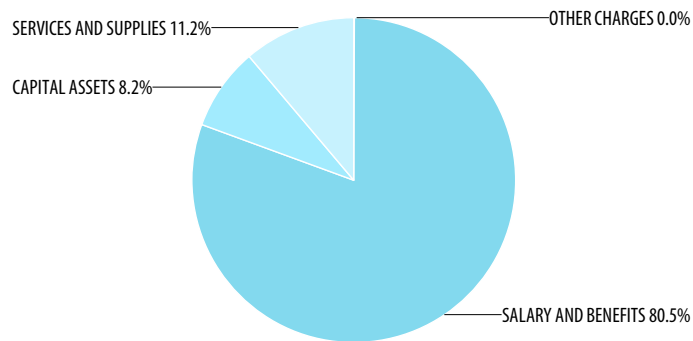
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Agriculture	4,725,691	2,759,548	424,495	1,541,648
<b>Total</b>	<b>4,725,691</b>	<b>2,759,548</b>	<b>424,495</b>	<b>1,541,648</b>

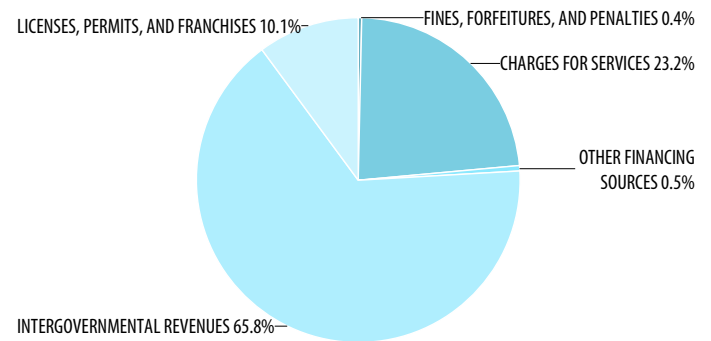
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
LICENSES, PERMITS, AND FRANCHISES	217,659	222,993	230,000	280,000	280,000
FINES, FORFEITURES, AND PENALTIES	14,501	6,300	15,000	10,000	10,000
REVENUE FROM MONEY & PROPERTY	37,570	86,496	0	0	0
INTERGOVERNMENTAL REVENUES	1,914,452	1,783,146	1,850,888	1,814,548	1,814,548
CHARGES FOR SERVICES	660,422	682,460	596,180	640,000	640,000
MISCELLANEOUS REVENUES	10,000	1,000	0	0	0
OTHER FINANCING SOURCES	110,433	200,000	0	15,000	15,000
<b>TOTAL REVENUE</b>	<b>2,965,036</b>	<b>2,982,396</b>	<b>2,692,068</b>	<b>2,759,548</b>	<b>2,759,548</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	3,239,701	3,462,221	3,807,705	3,936,626	3,914,482
SERVICES AND SUPPLIES	599,618	565,574	662,678	544,209	544,209
OTHER CHARGES	1,404	323	1,000	2,000	2,000
CAPITAL ASSETS	0	198,353	0	400,000	400,000
OTHER FINANCING USES	387,472	271,633	0	(135,000)	(135,000)
<b>TOTAL APPROPRIATIONS</b>	<b>4,228,194</b>	<b>4,498,104</b>	<b>4,471,383</b>	<b>4,747,835</b>	<b>4,725,691</b>
<b>USE OF FUND BALANCE</b>	<b>(39,393)</b>	<b>(92,356)</b>	<b>7,020</b>	<b>424,495</b>	<b>424,495</b>
<b>NET COUNTY COST</b>	<b>1,113,551</b>	<b>1,608,064</b>	<b>1,772,295</b>	<b>1,563,792</b>	<b>1,541,648</b>
<b>FUNDED STAFFING</b>	<b>22</b>	<b>22</b>	<b>20</b>	<b>21</b>	<b>21</b>

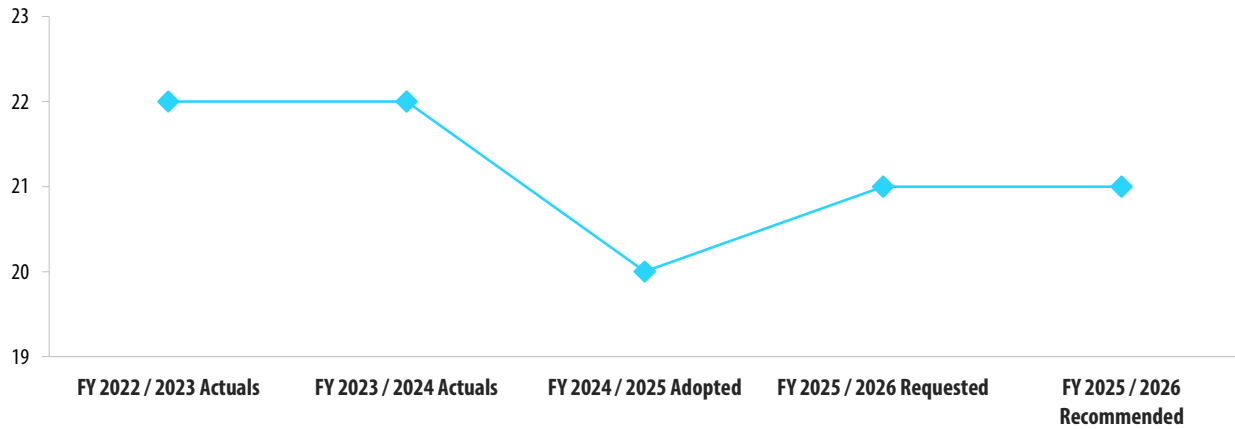
### Expenditures



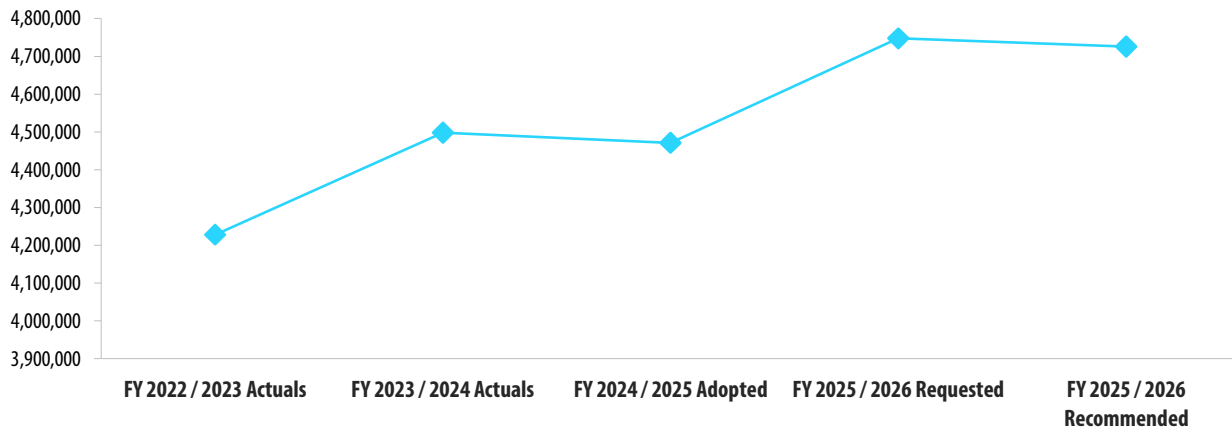
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Recommended FY25-26 Budget for Agriculture includes elimination of two positions, a vacant Administrative Clerk and vacant Agricultural & Standards Technician, as well as contractual reductions. There are increases related to purchasing a replacement Weights & Measures Test Truck that has reached its end of life.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Start inspections with our own K9 inspector and handler at all local parcel sorting facilities.

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#### 2024-25 Strategies

- Complete training of K9 and handler.
- Contact parcel facilities that have not been inspected in the past.

#### Accomplishments

- Dog handler, Chris Tyler, and K9, Berty, were hired in May of 2024. Through their diligent work at parcel sorting facilities and shipment centers, Chris and Berty found 159 AQW rated pests. AQW pests are rated by the California Department of Food and Agriculture and are known to be detrimental to agriculture and our natural environment.

### Goal 2: Complete construction shop and labs at 120 Main Street location.

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#### 2024-25 Strategies

- Work cooperatively with General Services Department (GSD) and contractor to keep project on time and on budget.

#### Accomplishments

- In January of 2025, the Board of Supervisors approved the bid for construction of the Agriculture, Weights and Measures shops. The anticipated completion date is on September 7, 2026.

## Current Year Goals & Strategies

**Goal 1: Convert hardcopy trapping data and adopt a web-based trapping system. Utilize electronic trapping data to improve the accuracy of the trap locations, efficiency of the staff member conducting the trapping, and allow for a quick response if there is an invasive pest find.**



### **2025-26 Strategies**

- Work with Yolo County Innovation and Technology Services (IT) and GIS specialist to develop ESRI software which will serve as the electronic trapping system.
- Transfer data from the hardcopy format to GPS trap data points.

**Goal 2: Implement a new point of sale system to improve our invoicing, collections, and accounts receivable workflow.**



### **2025-26 Strategies**

- Research, identify, and implement a new point of sale system.
- Work with GSD/Procurement and IT to implement the new system.
- Train staff on the functions of the system to improve the customers experience and efficiency of staff members.



## Current Year Goals & Strategies

**Goal 3: Improve Weights and Measures program through the procurement of a new weight truck to comply with the new CARB standards. Design and install a new water bench for water meter testing and an upgraded electrical panel for electric meter testing.**



### **2025-26 Strategies**

- Research designs that will improve the safety of department personnel and increase efficiency by reducing meter testing time.
- Collaborate with the new Weights and Measures lab/shop project engineers to design and install the required equipment and infrastructure.

## Program Summary

### Weights & Measures



*Protect consumer and ensure an equitable marketplace.*

County weights and measures officials serve all consumers as the local regulatory agency authorized to enforce the California Business & Professions Code and the California Code of Regulations pertaining to issues of "Equity in the Marketplace." Sealers annually perform thousands of inspections on commercial weighing and measuring devices (e.g., gas pumps, grocery store scales, truck scales), check packages for net content, review weighmaster records for accuracy, and provide training and education to businesses and individuals.

### Pesticide Use Enforcement



*Enforce state laws and regulations related to the safe and effective use of pesticides in agricultural, industrial, and institutional setting.*

Protect California's agricultural industry, wildlife, natural resources, and the health and safety of County residents and workers by 1) promoting the safe use of pesticides through unannounced pesticide applications inspections, 2) issuance of pesticide use permits, 3) the investigation of pesticide related illnesses and complaints, and 4) education and outreach to the public, farmers, commercial pest control businesses and agricultural field workers.

### Pest Prevention



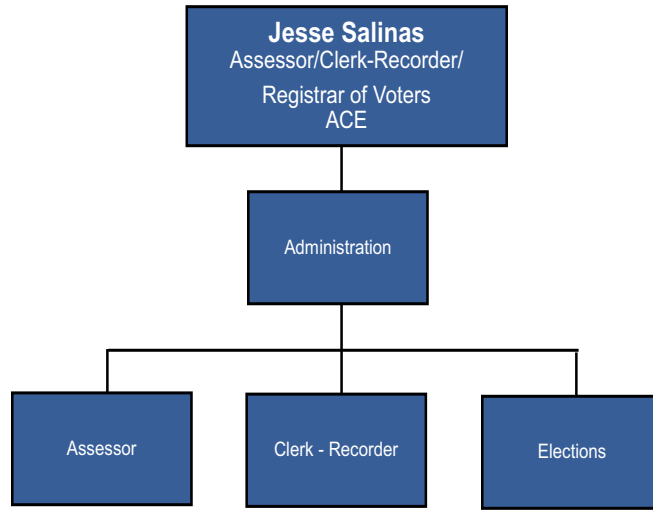
*To prevent the introduction of insect pest, weed and disease that are injurious to agricultural production and natural environment in Yolo County and for California through interception, early detection, and eradication.*

The Pest Prevention Program is comprised of inspections at points of entry, maintenance of quarantines, detection trapping, and pest surveys to prevent the introduction of injurious invasive insects, weeds, and plant diseases that would impact agriculture, urban landscapes, and forests. In addition, staff certifies that local agricultural commodities meet the export requirements to other countries.

# Assessor/Clerk-Recorder/Elections



**Jesse Salinas**  
*Assessor/Clerk-Recorder/  
 Registrar of Voters*



## OUR MISSION

*To serve Yolo County residents with integrity and pride through accessible, fair, and transparent property assessments, records management, and election services.*

## Major Services

The Assessor/Clerk-Recorder/Elections Department oversees the following:

The role of the Assessor is to determine the value of properties within their jurisdiction for tax purposes, creating fair, accurate and timely assessments to establish the tax base to which the property tax levy is applied, as required by law.

The responsibilities of the Clerk-Recorder are mandated by law. They include but are not limited to processing and maintaining records such as official documents affecting Real Property (Deeds, Deeds of Trust, Liens, and Maps), Marriage, Birth and Death Certificates, Notary Oaths, Fictitious Business Names, and Process Servers.

The Elections branch conducts all Federal, State, County, City, School District, and Special District elections as well as maintains, updates and promotes an accurate voter registration database. The Elections branch carries out its duties by adhering to the strict requirements set forth in Federal Law and California Elections Codes and Regulations.

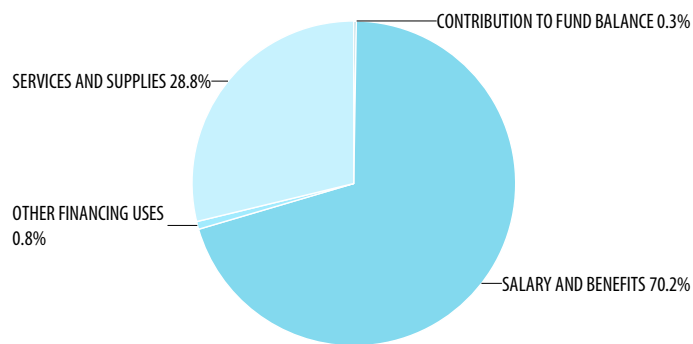
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Assessor	4,898,656	1,970,584	54,300	2,873,772
Clerk-Recorder	3,144,716	1,091,500	467,225	1,585,991
Elections	3,455,347	72,500	0	3,382,847
<b>Total</b>	<b>11,498,719</b>	<b>3,134,584</b>	<b>521,525</b>	<b>7,842,610</b>

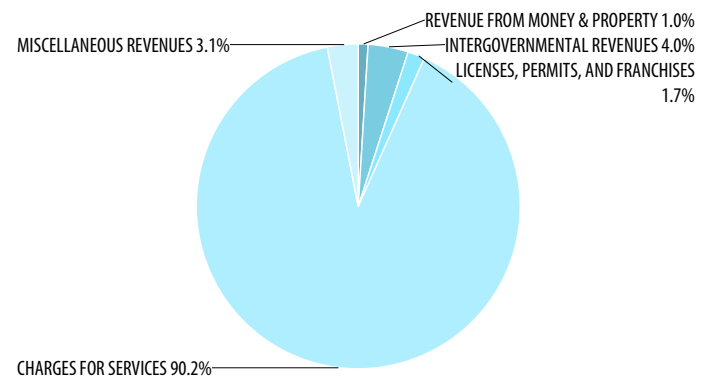
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
LICENSES, PERMITS, AND FRANCHISES	55,071	51,169	53,500	53,500	53,500
REVENUE FROM MONEY & PROPERTY	30,140	79,155	34,000	31,000	31,000
INTERGOVERNMENTAL REVENUES	49,578	94,283	74,167	125,500	125,500
CHARGES FOR SERVICES	3,745,550	3,099,734	3,413,271	2,828,584	2,828,584
MISCELLANEOUS REVENUES	61,257	90,947	96,000	96,000	96,000
OTHER FINANCING SOURCES	3,762	26,239	1,500	0	0
<b>TOTAL REVENUE</b>	<b>3,945,357</b>	<b>3,441,526</b>	<b>3,672,438</b>	<b>3,134,584</b>	<b>3,134,584</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	6,582,092	6,849,648	7,654,676	8,071,330	8,071,330
SERVICES AND SUPPLIES	2,738,417	3,004,786	3,627,170	3,310,140	3,310,140
CAPITAL ASSETS	5,191	170,639	312,481	0	0
OTHER FINANCING USES	16,272	85,125	85,595	88,249	88,249
CONTRIBUTION TO FUND BALANCE	0	0	8,000	29,000	29,000
<b>TOTAL APPROPRIATIONS</b>	<b>9,341,972</b>	<b>10,110,199</b>	<b>11,687,922</b>	<b>11,498,719</b>	<b>11,498,719</b>
<b>USE OF FUND BALANCE</b>	<b>55,453</b>	<b>362</b>	<b>769,641</b>	<b>521,525</b>	<b>521,525</b>
<b>NET COUNTY COST</b>	<b>5,341,163</b>	<b>6,668,310</b>	<b>7,245,843</b>	<b>7,842,610</b>	<b>7,842,610</b>
<b>FUNDED STAFFING</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>

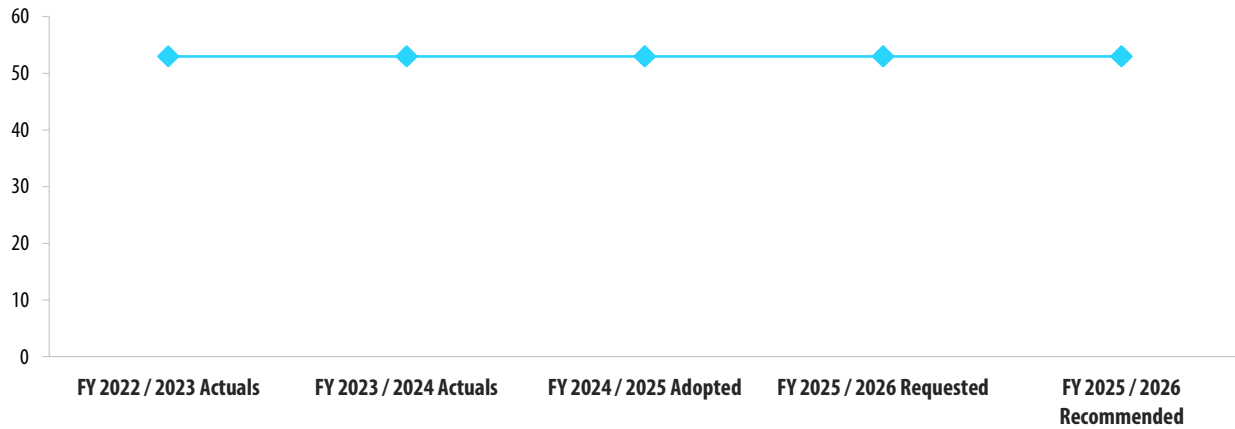
### Expenditures



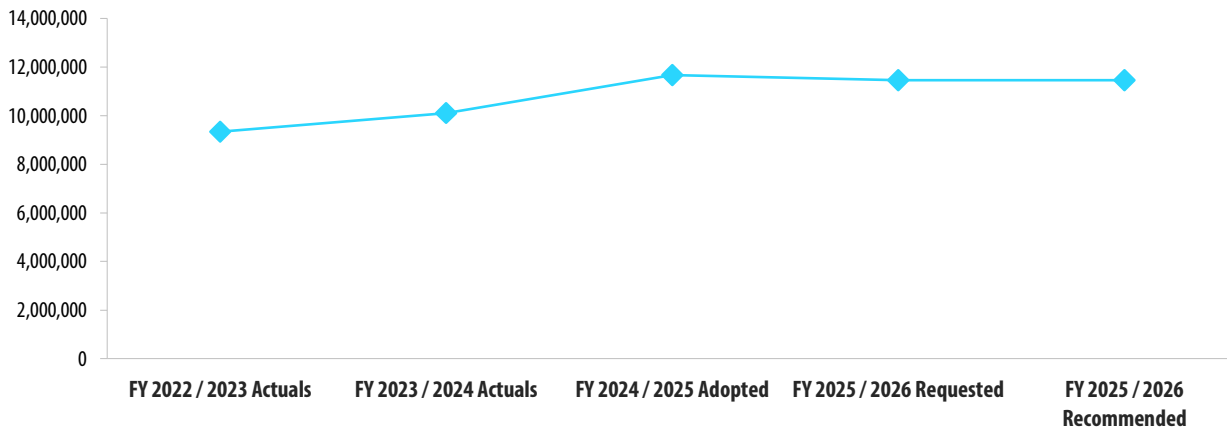
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Assessor/Clerk Recorder/Elections FY2025-26 Recommended Budget includes increases in Property Tax Administration, State Supplementation for County Assessor’s (SSCAP) grant and Recording Fee revenues. Offsetting these increases in departmental revenues are reductions in the Elections division due to no billable measures or candidate contests currently identified as well as reductions to Elections postage and printing expenses.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Expansion of Staff training and employment growth.



#### 2024-25 Strategies

- Explore Enhancement of StrengthsFinder based professional development for ACE staff by coordinating with County Strength coaches to improve employee engagement in 2024/25.
- Implement a comprehensive development program that includes ongoing cross-training, coaching, and mentorship opportunities to nurture employee growth and increase retention rates.

#### Accomplishments

- We have eliminated operational silos across specialties by implementing a collaborative approach to job functions through cross-training, thereby enhancing overall efficiency and customer service. New protocols have been established to standardize procedural documentation. In support of employee development and retention, we have expanded training opportunities and emphasized mentorship and guidance to promote continuous professional growth. Particular focus has been placed on the pursuit of advanced professional certifications, including licenses for senior appraisers and document examiners. We are designating a lead individual to work with County Strengths coaches to oversee the reimplementation and facilitation of the StrengthsFinder program. Furthermore, a cross-training program between the Assessor and Clerk-Recorder branches has been developed and is scheduled for pilot implementation in Fiscal Year 2025–2026.

### Goal 2: Expand technology utilization to include electronic document management systems and digitization of department records. Utilize the new ACE website to expand content and simplify usability for site visitors.



#### 2024-25 Strategies

- The upgraded Elections website will have additional functionality for voters to submit order forms online.
- Users will be able to update content and maintain standardized styles and formats across branches.

## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- We successfully launched a new website and led the transition to a .gov domain for the county, establishing a more secure and credible digital presence. The digitization of all Clerk-Recorder official records—dating back to the county’s founding in 1850—has been completed. Additionally, we have piloted the use of SharePoint and cloud-based storage solutions to enhance document management and collaboration. To date, approximately 40% of Assessor property records have been scanned as part of our ongoing digitization efforts. We also led the development of an online filing system specifically for agricultural businesses and presented the platform to an audience of over 300 farmers. The Elections branch has introduced new functionality that enables the online submission of key forms, further improving accessibility and service delivery. We are piloting an auto-indexing program within the Clerk-Recorder to be one of the first in the state to utilize technology to make document indexing more efficient.

### **Goal 3: Improve user experience and department public-facing media resources to fully engage GIS-based solutions that increase accessibility, analysis and transparency.**



### **2024-25 Strategies**

- Continue using GIS-based analysis for collaboration between the Election and Assessor branches, GIS and USPS to correct and update addresses in Yolo County for voter registration and proper precinct alignment of addresses.
- Use GIS tools to share the analysis of Restricted Covenants clean-up results.

### **Accomplishments**

- The Elections branch continues to work closely with the GIS team to improve election administration processes. In FY 2024–25, the county GIS team developed a new tracking system to evaluate the success of an outreach pilot program. Integration with existing dashboards enhanced centralized accountability. GIS is fully leveraged to improve accessibility, analysis, and transparency, including the production of mandated Assessor parcel maps and the creation of integrated residential and commercial data repositories for valuation. Collaboration between the Assessor and Election branches to cross-reference parcels and develop targeted voter information for more effective outreach and turnout. GIS tools are also used to analyze and share results from the Restricted Covenants implementation plan.

## Prior Year Goals, Strategies & Accomplishments

### Goal 4: Increase awareness and understanding of available resources from each branch.

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#### 2024-25 Strategies

- The Assessor branch will increase community outreach to provide opportunities for the public to learn the property assessment processes and exemption programs.
- The Election branch will continue their partnerships with non-profit organizations and others to increase voter registration and voter turnout.
- The Clerk-Recorder branch will expand the opportunities for weddings and other record services.
- Op-Ed pieces to be published as needed in support of this goal.

#### Accomplishments

- Significant progress has been achieved in expanding community outreach across multiple service areas. In collaboration with the Yolo County Farm Bureau, four targeted events were hosted to engage the agricultural community and provide education on the Williamson Act. In addition, staff participated in various community events to deliver broader public education on property assessment processes and available exemption programs. The Elections branch strengthened partnerships with over ten local community-based organizations, leveraging external foundation resources to extend outreach efforts—particularly in areas with historically low voter turnout. Social media engagement was also enhanced through the expansion and strategic use of multiple platforms to reach a wider audience. The Clerk-Recorder branch expanded its service offerings by providing daily wedding ceremonies in Spanish, improving accessibility and inclusivity. Additionally, an op-ed explaining the complexities of election certification was published in all local newspapers and has since served as a model for other counties seeking to inform the public about the certification process.

### Goal 5: Digitize official Election records.

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#### 2024-25 Strategies

- Continue scanning supporting documents to voter registration records to maintain an accurate voter database.

## Prior Year Goals, Strategies & Accomplishments

- Digitize voter registration affidavits prior to 2019 change of election management systems to access voter registration data and images.
- Currently prior affidavits and signatures cannot be referenced electronically. Secure the services of a professional scanning company to digitize all paper affidavits dating back several decades, allowing for old paper records to be destroyed and valuable storage space reallocated.

### **Accomplishments**

- Successfully accomplished attaching all supporting documents to all voter records. Continue to explore the digitization of voter registration as funding allows.

### **Goal 6: Support the November 5, 2024, Presidential General Election process.**



### **2024-25 Strategies**

- Translate the online voter survey into Yolo County's five supported languages – Chinese, Korean, Punjabi, Russian and Spanish.
- Pursue resources to provide ASL services and interpreters to voters in-person and in educational videos.
- Support the Elections branch by using personnel resources from other branches and county departments.

### **Accomplishments**

- The online voter survey was translated into Yolo County's five supported languages: Chinese, Korean, Punjabi, Russian, and Spanish. While American Sign Language (ASL) services and in-person interpreters were explored, implementation is currently not feasible due to resource constraints.
- The Elections branch received cross-departmental support through the allocation of personnel from other county offices.
- Additionally, the department was honored by the California State Association of Counties (CSAC) with the Presidential Award, recognizing the leadership of Jesse as the California Association of Clerks and Election Officials President and the dedicated efforts of election officials statewide.

## Prior Year Goals, Strategies & Accomplishments

### Goal 7: Coordinate quarterly County Road Show pop-up events.



#### 2024-25 Strategies

- Will help coordinate at least quarterly County Road Show pop-ups at various community events and locations in 2024/25 to provide ACE services and bridge transportation gaps for YC residents in partnership with county departments.
- The Elections Office will use the ACE Mobile Service Center to register voters, conduct voter education and to advertise and promote engagement.

#### Accomplishments

- This important effort will need to be revisited by the CAO's office in the upcoming Fiscal Year. The ACE Mobile Service Center was utilized at multiple rural townships in both the Primary and General 2024 elections to register voters, provide voter education and allow voters to vote.

### Goal 8: Improve office safety, security, and operational functionality.



#### 2024-25 Strategies

- Complete the next phase of Election office security remodel.
- Begin Clerk-Recorder lobby security remodel.
- Evaluate ergonomics of staff stations.

#### Accomplishments

- The remodel of the Elections office front counter and back-office space was successfully completed, resulting in enhanced safety, security, and operational efficiency. The building's camera monitoring system was upgraded and expanded to further improve security
- A high percentage of non-general fund resources were leveraged for this and other Election security work.
- Coordination is ongoing with General Services to complete the Clerk-Recorder lobby remodel, scheduled for summer 2025. Individual ergonomic assessments have been conducted based on specific needs, as full staff evaluations are not feasible at this time. Additionally, Clerk-Recorder staff were successfully relocated on two occasions in response to building-related issues.

## Prior Year Goals, Strategies & Accomplishments

### Goal 9: Increase youth engagement in civic involvement.



#### 2024-25 Strategies

- Increase the Youth Empowerment Summit (YES) annual attendance to 150 and launch the Yolo County Youth Civic Initiative (YCYCI) curriculum throughout the County to promote civic education and increase civic involvement among the county's youth.
- Continue partnership with Yolo County Office of Education (YCOE) and other county community organizations to grow reach.
- Continue partnership with UC Davis for YES venue to accommodate larger attendance.
- Garner funding through legislation or other grants to support YCYCI curriculum effort.

#### Accomplishments

- Successfully hosted the 7th Annual Youth Empowerment Summit (YES) at UC Davis, with participation from over 100 students and nearly 30 elected officials. In partnership with the education community, the event was organized as an official field trip to promote civic engagement among youth. Productive discussions were held with legislative representatives regarding ongoing efforts and future opportunities to support youth empowerment initiatives through legislative advocacy.
- YCYCI curriculum effort in partnership with the Yolo County Office of Education (YCOE) received > \$500,000 grant to support efforts through 2027.

### Goal 10: Digitize all existing official records prior to 1970.



#### 2024-25 Strategies

- Complete integration of digitized records into Tyler records management system after vendor partner has completed scanning, digitization, image clean-up, and delivery of all official records prior to 1970.

#### Accomplishments

- The digitization of all Clerk-Recorder official records, dating back to the county's founding in 1850, has been successfully completed. All digitized records will be uploaded into the Clerk-Recorder software system by summer 2025, enhancing accessibility and streamlining the retrieval process for customers using our public kiosks and online platform.

## Prior Year Goals, Strategies & Accomplishments

### Goal 11: Complete Final Phases of Assembly Bill 1466 Implementation Plan.



#### **2024-25 Strategies**

- Continue identifying and redacting any county counsel confirmed discriminatory language from recorded documents filed with the Clerk-Recorder's office.
- Complete Phases III & IV of the project and launch the GIS map of restrictive language located and redacted within Yolo County.

#### **Accomplishments**

- Phases III and IV of Assembly Bill 1466 implementation plan—covering official records dated from 1850 to 1970—have been reviewed (in partnership with Stanford University) using optical character recognition (OCR) technology to identify documents containing restrictive language. The redaction process is currently underway, and all redacted documents will be integrated into a GIS mapping system, with project completion anticipated by end of summer 2025.

## Current Year Goals & Strategies

### Goal 1: Expand staff training and development to enhance career growth.



#### 2025-26 Strategies

- Explore expansion of StrengthsFinder based professional development for ACE staff by coordinating with County Strength coaches to improve employee engagement in 2025/26.
- Continue implementing a comprehensive development program that includes ongoing cross-training and coaching opportunities to grow employees and increase retention rates.

### Goal 2: Explore usage of advanced technologies such as AI and language learning.



#### 2025-26 Strategies

- Train staff on the use of AI for business operation efficiencies.
- Use AI for ACE accuracy of all public facing materials.
- Launch AI indexing program within Clerk-Recorder branch.

### Goal 3: Promote the expanded use of electronic forms when available.



#### 2025-26 Strategies

- Explore current vendors' offerings on document submissions across all branches of ACE.

### Goal 4: Explore feasibility of offering passport services.



#### 2025-26 Strategies

- Review depth of resources and legal requirements of providing passport services.
- Explore staffing limitations/restrictions.

## Current Year Goals & Strategies

### Goal 5: Improve user experience and department public-facing media resources that increase accessibility, analysis and transparency.



#### 2025-26 Strategies

- Use Geographic Information System (GIS) mapping to share the finding of AB 1466 – Restrictive Covenants.
- Research updated Title 2 ADA compliance requirements.

### Goal 6: Increase public awareness and understanding of available resources from ACE.



#### 2025-26 Strategies

- The Assessor branch will increase community outreach to provide opportunities for the public to learn the property assessment processes and exemption programs.
- The Clerk-Recorder branch will expand the opportunities for weddings and other record services.
- The Election branch will continue their partnerships with non-profit organizations and others to increase voter registration, voter turnout and civic engagement.
- Develop educational videos and Op-Ed pieces to be published as needed in support of these goals.

### Goal 7: Investigate the repurposed use of Assessor Document Repository Room.



#### 2025-26 Strategies

- Complete the digitization of all Assessor records.
- Explore conversion of room to ACE Training Performance Center.

## Current Year Goals & Strategies

### Goal 8: Support the June 2, 2026, Statewide Direct Primary Election.



#### 2025-26 Strategies

- Investigate Election night reporting website improvements.
- Improve the efficiency of the public facing candidate filing and elected officials system.
- Establish in-house appointment calendaring system.
- Expand outreach to low-turnout precincts using GIS-based data.
- Launch bilingual media campaigns across digital and traditional platforms.

### Goal 9: Improve office safety, security, and operational functionality.



#### 2025-26 Strategies

- Complete Clerk-Recorder lobby security remodel.
- Review safety and security of all branches upon completion of remodels of all ACE branches.

### Goal 10: Increase youth engagement in civic involvement.



#### 2025-26 Strategies

- Increase the Youth Empowerment Summit (YES) annual attendance goal to 175 and launch the Yolo County Youth Civic Initiative (YCYCI) curriculum throughout the County to promote civic education and increase civic involvement among the county's youth.
- Continue partnership with Yolo County Office of Education (YCOE) and other county community organizations to grow reach.
- Continue partnership with UC Davis for YES venue to accommodate larger attendance.
- Continue exploration of legislation and other grants to support YCYCI curriculum effort.
- Launch a Countywide high school "I voted" sticker contest

## Current Year Goals & Strategies

- Launch a Youth Election Worker Program.

### Goal 11: Investigate the possible expansion of In-Person Language & Disability Access Services.



#### 2025-26 Strategies

- Explore the expansion of remote interpretation capabilities
- Explore ways to increase curbside voter opportunities.
- Recruit and retain Language Accessibility Advisory Committee (LAAC) and Voter Accessibility Advisory Committee (VAAC) members.

### Goal 12: Strengthen our Election Worker Program.



#### 2025-26 Strategies

- Launch an Election Worker Loyalty Program recognizing returning workers and incentivizing multi-election participation.
- Enhance poll worker training with hybrid modules, hands-on simulations, and on-demand refresher videos.
- Establish an Election Worker Feedback Committee to provide input on training, communication, and Election Day experiences.

## Program Summary

### Assessor



*Create equitable, timely, and accurate property tax assessments.*

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The Assessor is the primary department responsible for the determination of the county tax roll. The three primary elements are assessment of all taxable real property, business property, aircraft, and other miscellaneous personal property. The Assessor also conducts assessment appeals and customer service regarding personal property issues.

### Clerk-Recorder



*Maintain accurate and accessible official and vital records.*

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The Clerk Recorder serves as an archivist of various records. Three major types of these records are vital records (birth, death, and marriage certificates) real property records, and fictitious business name statements, which are related to businesses formed and conducted in Yolo County. All the records in the custody of the Clerk-Recorder are preserved and protected to ensure the records originally submitted are protected from compromise or fraudulent access.

### Elections



*Maximize voter participation in elections*

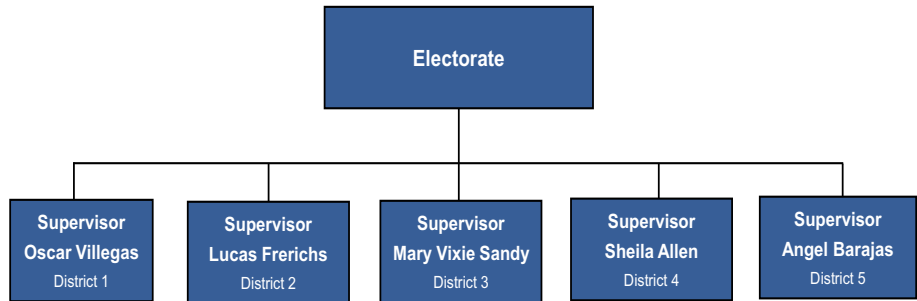
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The Elections branch conducts federal, statewide, and local elections. Through collaboration with stakeholders in the community and other governmental agencies, the elections department strives to inform voters of their ability to vote and to positively engage them in the election process.

# Board Of Supervisors

## OUR MISSION

*Making a difference by enhancing the quality of life in our communities.*



## Major Services

The Board of Supervisors is the duly elected legislative body for the County of Yolo. The Board of Supervisors sets and adopts all policies and establishes programs for law and justice, health and human services, land use, transportation, water resources, air quality, flood management, agriculture, emergency services, intergovernmental relations, libraries, and areas of general governance.

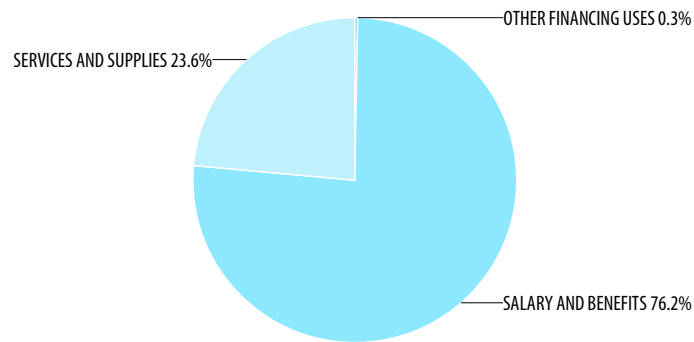
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Board of Supervisors	3,461,946	0	0	3,461,946
<b>Total</b>	<b>3,461,946</b>	<b>0</b>	<b>0</b>	<b>3,461,946</b>

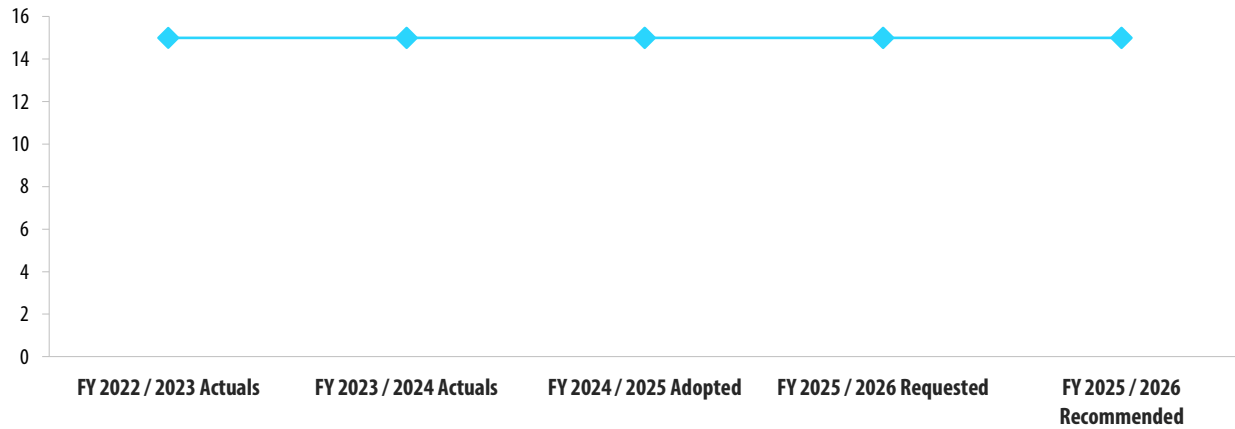
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
LICENSES, PERMITS, AND FRANCHISES	0	(388)	0	0	0
MISCELLANEOUS REVENUES	3,665	0	0	0	0
<b>TOTAL REVENUE</b>	<b>3,665</b>	<b>(388)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	2,091,505	2,254,213	2,496,337	2,637,518	2,637,518
SERVICES AND SUPPLIES	453,573	540,862	592,942	815,518	815,518
OTHER CHARGES	20	0	0	0	0
OTHER FINANCING USES	11,485	10,342	9,430	8,910	8,910
<b>TOTAL APPROPRIATIONS</b>	<b>2,556,583</b>	<b>2,805,417</b>	<b>3,098,709</b>	<b>3,461,946</b>	<b>3,461,946</b>
<b>USE OF FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>2,552,917</b>	<b>2,805,805</b>	<b>3,098,709</b>	<b>3,461,946</b>	<b>3,461,946</b>
<b>FUNDED STAFFING</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>

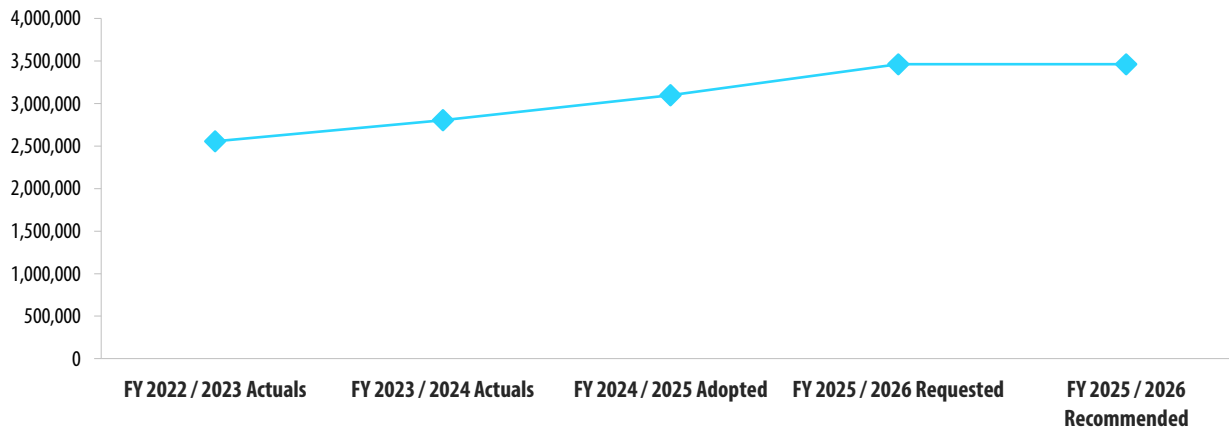
### Expenditures



### Four Year Staffing Trend



### Four Year Expenditures Trend



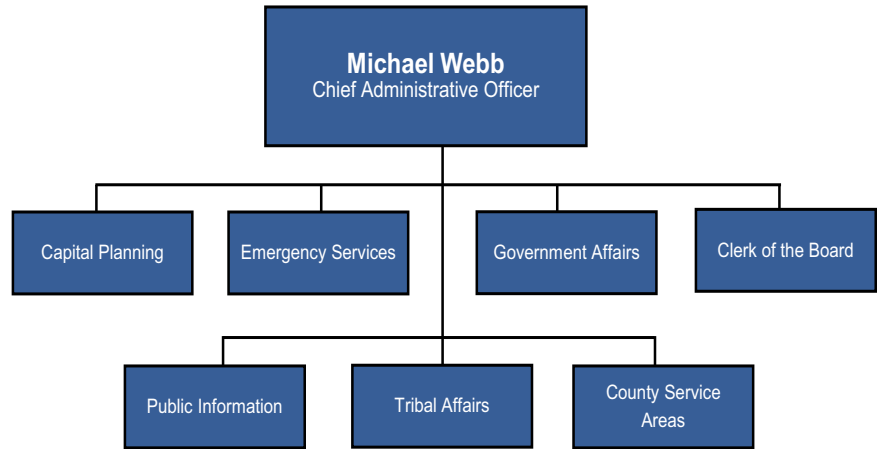
### Significant Budget Changes

There are no significant changes.

# County Administrator's Office



**Michael Webb**  
Chief Administrative Officer



## OUR MISSION

*The mission of the County Administrator's Office is to implement the vision of the Board of Supervisors (Board) through strategic guidance of all county departments and the direct management of legislative initiatives, capital improvements, and budgetary solutions to ensure the long-term sustainability and the prosperity of county government in service of all people in the County of Yolo.*

## Major Services

The County Administrator's Office (CAO) is responsible for implementing the policy direction of the Board of Supervisors through strategic and dynamic oversight of the delivery of county services. The CAO directly manages the annual county budget, revenue development, legislative affairs, Clerk of the Board, emergency services, public information, tribal relations, and economic development.

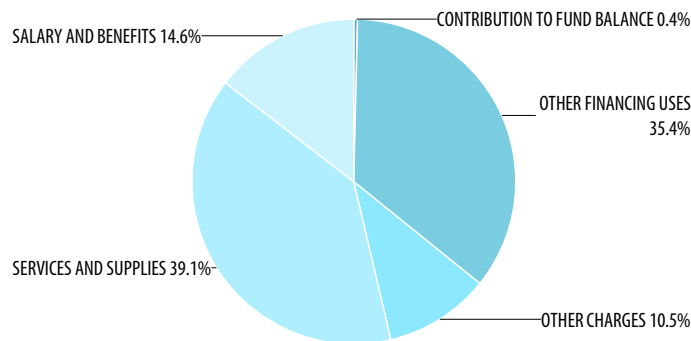
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Administration	4,947,849	564,984	4,000	4,378,865
Emergency Services	2,491,257	1,661,361	690,668	139,228
Housing	1,666,185	1,586,185	0	80,000
Natural Resources	278,124	200,000	0	78,124
Tribal Mitigation	8,792,826	7,129,826	1,663,000	0
Utilities	8,432,675	8,432,675	0	0
<b>Total</b>	<b>26,608,916</b>	<b>19,575,031</b>	<b>2,357,668</b>	<b>4,676,217</b>

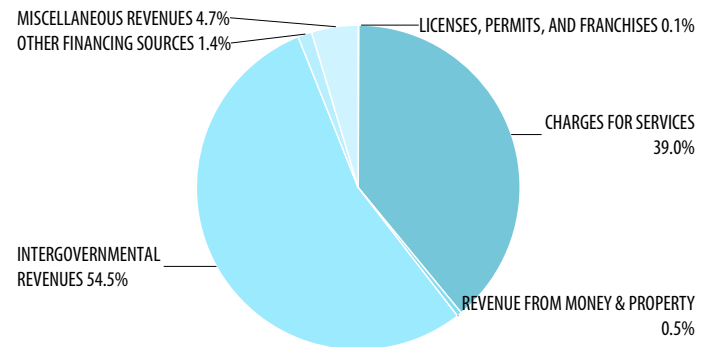
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
TAXES	0	(17,260)	0	0	0
LICENSES, PERMITS, AND FRANCHISES	18,088	13,561	23,000	10,000	10,000
REVENUE FROM MONEY & PROPERTY	56,052	219,194	84,014	92,500	92,500
INTERGOVERNMENTAL REVENUES	8,537,163	9,247,655	11,023,530	10,660,102	10,660,102
CHARGES FOR SERVICES	6,013,642	4,989,447	5,955,516	7,628,175	7,628,175
MISCELLANEOUS REVENUES	1,204,879	842,693	1,555,182	911,071	911,071
OTHER FINANCING SOURCES	454,734	457,785	639,584	273,183	273,183
SPECIAL ITEMS	4,000	(22,182)	0	0	0
<b>TOTAL REVENUE</b>	<b>16,288,557</b>	<b>15,730,894</b>	<b>19,280,826</b>	<b>19,575,031</b>	<b>19,575,031</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	4,214,964	3,775,938	4,288,494	3,878,744	3,878,744
SERVICES AND SUPPLIES	4,346,253	6,018,971	9,609,037	10,401,774	10,401,774
OTHER CHARGES	4,134,653	4,752,122	3,102,911	3,033,176	2,802,954
CAPITAL ASSETS	48,134	48,564	0	0	0
OTHER FINANCING USES	7,743,117	6,875,254	8,488,943	9,427,944	9,427,944
CONTRIBUTION TO FUND BALANCE	0	0	65,000	97,500	97,500
<b>TOTAL APPROPRIATIONS</b>	<b>20,487,121</b>	<b>21,470,849</b>	<b>25,554,385</b>	<b>26,839,138</b>	<b>26,608,916</b>
<b>USE OF FUND BALANCE</b>	<b>(719,262)</b>	<b>1,113,661</b>	<b>74,751</b>	<b>2,587,890</b>	<b>2,357,668</b>
<b>NET COUNTY COST</b>	<b>4,917,826</b>	<b>4,626,294</b>	<b>6,198,808</b>	<b>4,676,217</b>	<b>4,676,217</b>
<b>FUNDED STAFFING</b>	<b>26</b>	<b>23</b>	<b>23</b>	<b>20</b>	<b>20</b>

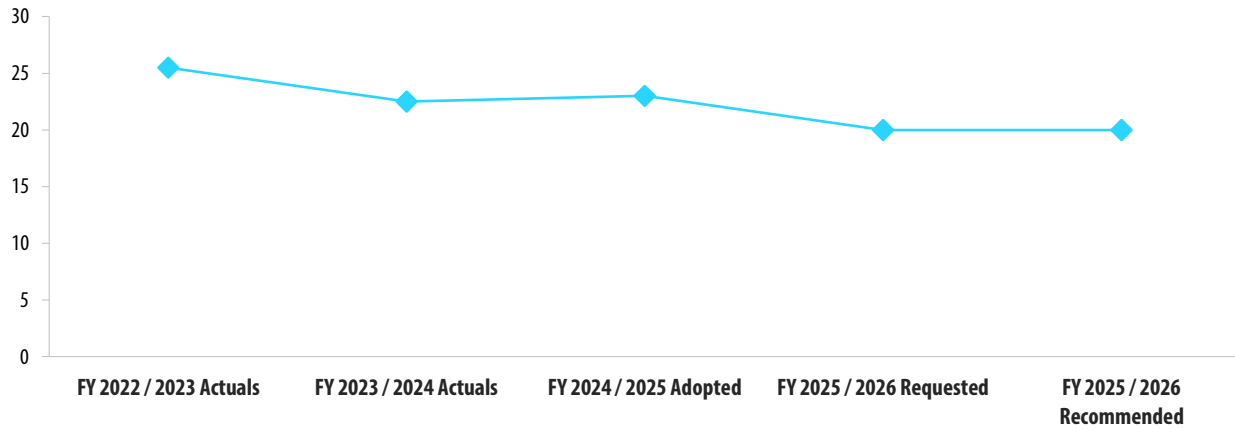
### Expenditures



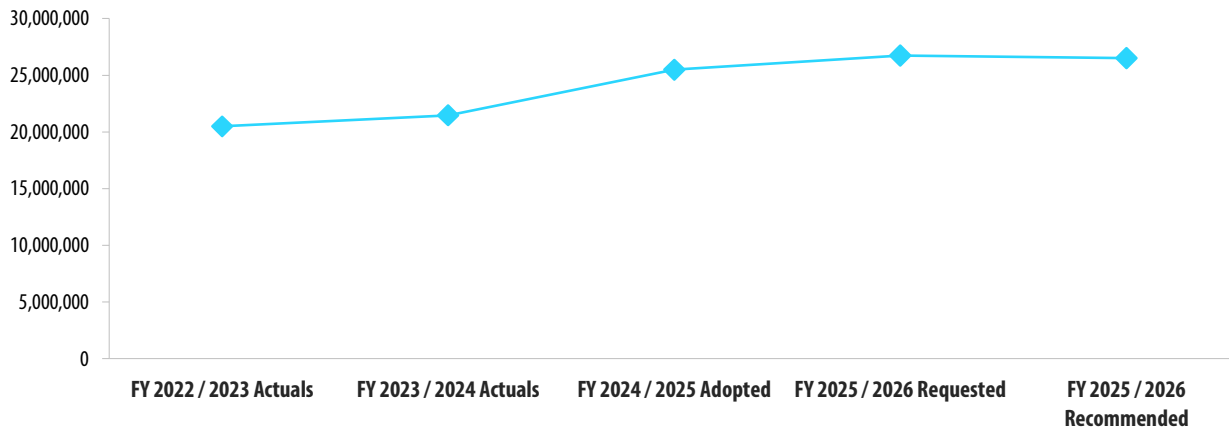
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY 2025-26 Recommended Budget includes the re-budgeting of previously approved grants, along with the unfunding of two vacant positions. The budget also includes the application of a salary savings factor to assist in balancing the budget.

## Prior Year Goals, Strategies & Accomplishments

**Goal 1: Distribute American Rescue Program funds to provide direct financial relief, enhance economic development, and boost equitable economic recovery for Yolo County residents through 2026. Careful adherence to newly released U.S. Treasury Department guidelines, along with consultation with the Chief Financial Officer (CFO) and County Counsel, is a major goal.**



**Accomplishments**

- Funds have been fully expended as of December 31, 2024.

**Goal 2: Monitor grants, funding streams, and allocations including those within the Infrastructure Investment and Jobs Act, and the Inflation Reduction Act, and proactively applying to such grant opportunities to best ensure the county receives a fair share of funding to address critical infrastructure and public service needs, particularly in disadvantaged communities.**



**Accomplishments**

- Awarded the Engage Empower Implement (EEI) Grant Award. The grant proposal was approved on November 14th for \$277,619 to engage in youth engagement services, local services feedback, and community access as it relates to equity, economy, and transportation in partnership with Health Education Council, RISE, Inc., and Yolo County Office of Education.
- Worked with grant consultant on three successful grant applications with total awards in excess of \$3m.

**Goal 3: Reinvigorate a spirit of internal operational excellence through inquiry and interdepartmental collaboration in Yolo County government through 2024-28.**



**Accomplishments**

- CAO-CSD/EH Division: Road to Licensure Collaboration.



## Prior Year Goals, Strategies & Accomplishments

- 3 Public informational workshops for CMFO permitting.
  - 1 Approved RTL application.
- CAO – 211 Services in Yolo County.
  - Provides essential information and referral connections to health and social services.
  - Integrating community facing resources to strengthen cross-departmental support.
  - Streamline and improve county-wide services.

### **Goal 4: Work collaboratively with board ad hoc subcommittees and standing committees to address emerging issues impacting Yolo County residents through 2024-28.**



#### **Accomplishments**

- Ad Hoc on Aging Issues:
  - CAO and HHSA staff collaborated on a Public Guardian FTE study used to advocate for 3 FTEs for Adult Service Workers for Public Guardian which were approved by the Board of Supervisors.
- Ad Hoc on Yolo Bypass
  - Adopted Position Statement on Regional Water Supply, Flood Protection, and Habitat Restoration Projects.
  - Advanced and advocated for County interests in numerous project planning processes including the Yolo Bypass Cache Slough Master Plan, the Upper Yolo Bypass Study, and the Yolo Bypass Comprehensive Study.

## Prior Year Goals, Strategies & Accomplishments

**Goal 5: Complete essential reorganization of the Department of Human Resources to ensure that existing and future county staff are fully supported with all essential county training and organizational development tools. The goal is to increase core competencies for optimal customer service while promoting the county as an employer of choice in the region.**

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### ***Accomplishments***

- Complete, including the reintegration of Health and Human Services human resources staff into the Department of Human Resources.



## Current Year Goals & Strategies

### Goal 1: Navigate and lead the county through current budgetary environment in collaboration with the Department of Financial Services (DFS).



#### 2025-26 Strategies

- Collaborate with DFS on an ongoing basis to throughout the budget calendar to identify and respond to changes in the county's financial landscape.
- Coordinate with the Budget Ad Hoc of the Board of Supervisors and the full Board on significant changes and decisions.

### Goal 2: Evaluate, analyze, and present options to the Board of Supervisors regarding a potential revenue generation measure.



#### 2025-26 Strategies

- Collaborate with DFS on analysis of potential revenue generation options and present findings to the Board of Supervisors.

### Goal 3: Engage collaboratively with State and Federal agencies leading habitat and flood risk reduction programs in Yolo County, specifically the Healthy Rivers and Landscapes program and the Yolo Bypass Comprehensive Study, to advance the Board-adopted Position Statement on Regional Water Supply, Flood Protection, and Habitat Restoration Projects.



#### 2025-26 Strategies

- Continue to advance County interests as described in the Position Statement on Regional Water Supply, Flood Protection, and Habitat Restoration Projects.

## Current Year Goals & Strategies

### Goal 4: Facilitate and assist administratively with the transition from the Mental Health Services Act to the Behavioral Health Services Act in conjunction with Health and Human Services (HHSA).

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#### 2025-26 Strategies

- Support and collaborate with HHSA to review the impact and resulting changes to service delivery.

### Goal 5: Support and guide the continued stabilization of Animal Services in collaboration with the Department of Community Services (DCS).

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#### 2025-26 Strategies

- Continue to provide administrative support to DCS related to the Animal Services JPA.
- Participate in the conversations related to service delivery and the needs of the Animal Shelter.

### Goal 6: Develop and Launch a Countywide Community Resilience Hub Network.

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#### 2025-26 Strategies

- Establish a network of Community Resilience Hubs in high-risk and underserved areas across Yolo County, integrated with a real-time digital Resilience Dashboard that provides dynamic risk assessment, community resource mapping, and incident communication before, during, and after disasters.

## Program Summary

### Strategic Plan Implementation



*Successful Implementation progress of the Strategic Plan.*

Progress toward achieving Strategic Plan goals is continuously monitored and reported to the Board for feedback and guidance on a quarterly basis. Department-level and Board workshops are also held annually to understand and address any implementation challenges and to adopt best practices countywide.

### Legislative Advocacy and Intergovernmental Affairs



*Protect County resources, preserve local control, and advance the general welfare of County residents.*

Advocacy efforts are guided by Board-adopted Legislative Advocacy Policy, and annual focus areas are identified in the Board-adopted Legislative Advocacy Priorities. The County continually seeks to develop and enhance collaborative relationships with external partners to provide net public benefit and maximize success.

### Clerk of the Board



*Ensure proper public notice and recording of the actions of the Board of Supervisors and related governing bodies.*

The Clerk of the Board is a mandated County function per Government Code. Staff notices and catalogs public agendas, correspondence, and actions of the Board of Supervisors, In-Home Supportive Services Public Authority, Assessment Appeals Board, Yolo County Housing, and other related bodies to preserve the public record. The office also serves as the repository of Assessment Appeals, Planning Commission Appeals,

Williamson Act Contracts, and claims against the County.

### Office of Emergency Services



The Office of Emergency Services (OES) is responsible for the administration of the County's comprehensive, all-hazard emergency management program. The program is responsible for identifying threats, developing response plans and protocols, recommending hazard mitigation strategies, conducting staff training and response exercises, providing preparedness information to the public, collaborating with allied agencies, and coordinating the County's response to and recovery from major emergencies.

### Community Service Areas (CSAs)



*Ensure quality and cost-efficient delivery of services to unincorporated communities with established CSAs.*

CSAs are established to provide services such as water, sewer, road and drainage maintenance, street lighting, fire protection, and landscaping. Management of CSAs includes oversight of the delivery of services, budget monitoring and establishment of appropriate fiscal controls, contract management, interfacing with the public, as well as compliance with local, State, and Federal regulations. Funding sources include Proposition 218 process and annual charges of property-related fees, assessments, and/or special taxes.

## Delta/Water Policy



*Protect County resources including working landscapes by advancing County policy on regional water supply, flood protection, and habitat restoration.*

Advocacy efforts are guided by Board-adopted Position Statement on Regional Water Supply, Flood Protection, and Habitat Restoration Projects. The program tracks and actively engages in initiatives that utilize Yolo County's working landscapes to support regional water supply reliability and flood risk reduction. It aims to minimize adverse impacts on the County.

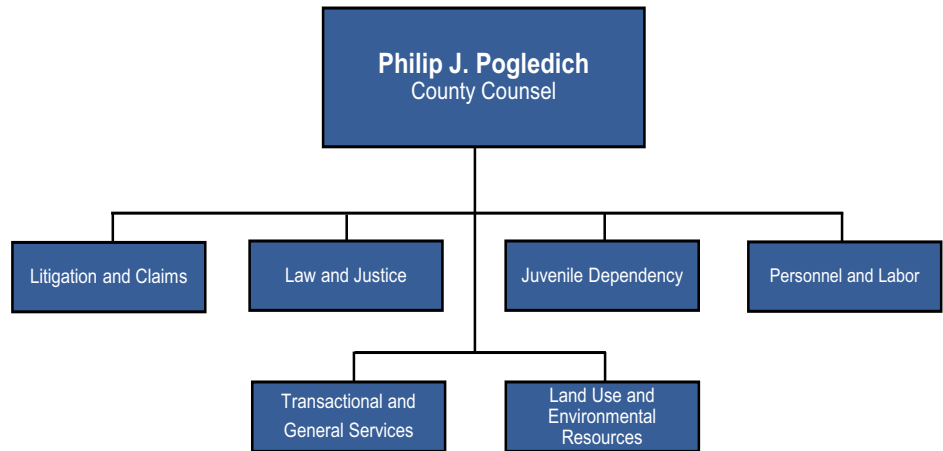
# County Counsel



**Philip J. Pogledich**  
*County Counsel*

## OUR MISSION

*The County Counsel's office provides strategic legal advice and representation that promotes the implementation of County objectives in a manner that is ethical, professional, and dedicated to the public interest.*



## Major Services

The Office of the County Counsel is the general counsel for the County, including the Board of Supervisors and County officers, departments, and affiliated agencies. The Office serves as the in-house counsel to the County organization, providing a full range of legal services across a broad spectrum of practice areas. The Office's attorneys provide, among other things, advice and counsel in areas such as health and social services, land use, labor and employment, law enforcement, public contracting, real estate, and child welfare. The Office also represents the County in certain civil litigation matters, including contract, civil rights, and land use litigation. Additionally, the Office provides legal counsel to many special districts and other affiliated agencies such as Yolo County Housing and the Yolo-Solano Air Quality Management District.

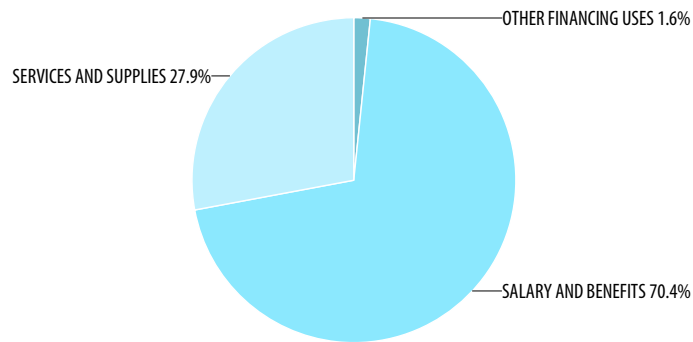
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
County Counsel	3,944,813	1,960,895	0	1,983,918
Indigent Defense	1,032,360	0	0	1,032,360
<b>Total</b>	<b>4,977,173</b>	<b>1,960,895</b>	<b>0</b>	<b>3,016,278</b>

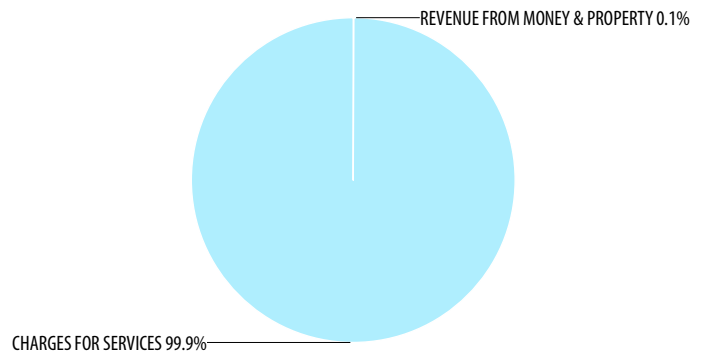
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	200	549	1,000	1,000	1,000
CHARGES FOR SERVICES	411,682	364,921	413,045	1,900,045	1,959,895
MISCELLANEOUS REVENUES	879	255	0	0	0
<b>TOTAL REVENUE</b>	<b>412,761</b>	<b>365,726</b>	<b>414,045</b>	<b>1,901,045</b>	<b>1,960,895</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	3,416,406	3,239,519	3,398,438	3,537,600	3,506,072
SERVICES AND SUPPLIES	1,280,156	1,302,139	1,316,000	1,397,842	1,390,502
OTHER FINANCING USES	(1,543,364)	(1,551,424)	(1,406,566)	80,599	80,599
<b>TOTAL APPROPRIATIONS</b>	<b>3,153,198</b>	<b>2,990,235</b>	<b>3,307,872</b>	<b>5,016,041</b>	<b>4,977,173</b>
<b>USE OF FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>2,740,437</b>	<b>2,624,509</b>	<b>2,893,827</b>	<b>3,114,996</b>	<b>3,016,278</b>
<b>FUNDED STAFFING</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>12</b>	<b>12</b>

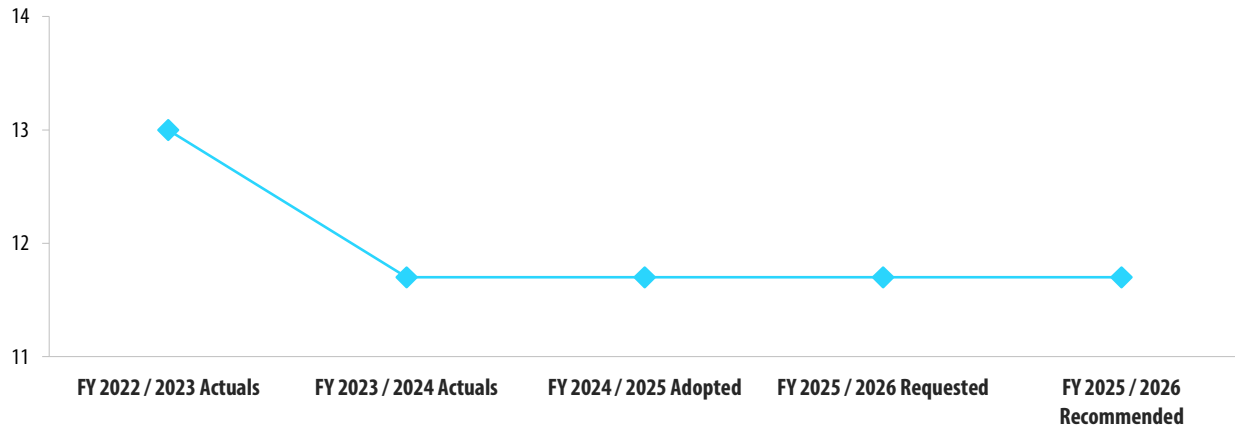
### Expenditures



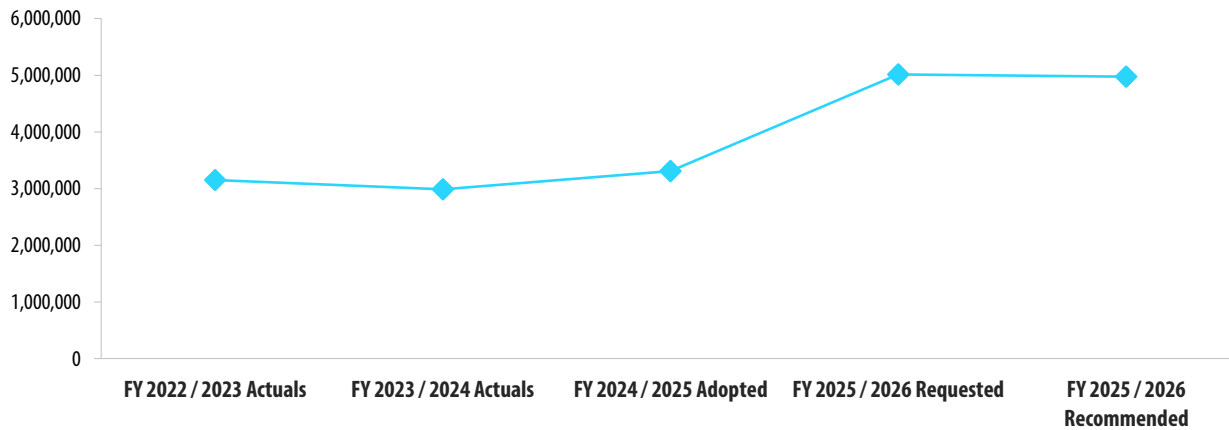
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The 2025-26 Recommended Budget for County Counsel includes the approval of \$60,000 increase in their budget for the Racial Justice Act (RJA) cases. There’s also a revenue enhancement of \$59,000 that will be implemented by the department to charge more of attorneys’ time to existing clients.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Support the Board, County Administrator, and departments in the effective development and implementation of priority policies, programs, and projects.



#### 2024-25 Strategies

- Support Climate Action Plan development and implementation, including by identifying potential means of funding related tasks with new or increased County fees.
- Facilitate major County public projects and real property acquisitions, including South Davis (Walnut Park) Library, Knights Landing Park, and other potential projects and acquisitions (e.g., Pine Tree Gardens-West).
- Contribute to onboarding and integration of new department heads and other leadership staff, including the County Human Resources Director and Internal Audit Manager.
- Support continued implementation of American Rescue Plan Act projects in the Community.

#### Accomplishments

- Led or supported preparation of contracts and other documents essential to several significant County projects and property acquisitions, including: Walnut Park Library; Pine Tree Gardens-West; Knights Landing Park; ADHC Relocation; Dunnigan surplus property (federal conveyance); and the North Davis Meadows Water Consolidation Project.
- Supported the onboarding and integration of various department heads, including: County Administrator (interim and permanent); HR Director; Probation Chief; and HHSA (various leadership positions).
- Through in-person attendance, opening remarks, and pre-event coordination with staff, supported the library in handling public events in accordance with updated policies and procedures.
- Developed advice memo and templates for County departments on federal immigration enforcement matters, including how to handle enforcement action on County properties.
- Supported HHSA in contract negotiations with American Medical Rescue for continued ambulance service within the County.
- Supported HHSA in a variety of efforts relating to public health (tuberculosis control and health order enforcement), the Wellpath bankruptcy, and implementation of CARE Court.

## Prior Year Goals, Strategies & Accomplishments

### **Goal 2: Effectively represent County interests in matters involving regional water, flood protection, and habitat restoration.**



#### **2024-25 Strategies**

- Collaborate with the County Administrator's Office in negotiations concerning the Sites Reservoir Project, including a potential development agreement.
- With Community Services and the County Administrator's Office (and Board direction), ensure assertive representation of the County's interests in major pending matters such as the potential Yolo Bypass expansion in Upper Elkhorn and the Yolo Bypass/Cache Slough Partnership's Master Plan.
- Monitor and ensure County participation in ongoing state proceedings relating to the Bay-Delta Plan Update (State Water Resources Control Board) and Delta Conveyance Project litigation and permitting proceedings.

#### **Accomplishments**

- Regularly advised County staff and led or assisted with advocacy relating to the Big Notch Project, Upper Yolo Bypass Planning Process (Bypass Expansion), Bay-Delta Update (and the Health Rivers and Landscapes Program), Yolo Bypass/Cache Slough Partnership, Tides End Habitat Restoration Project, and related efforts.
- Coordinated with other Delta counties on various legal and policy matters of shared interest, including Delta Conveyance Project litigation, approaches to state-led habitat restoration efforts, and coordinated advocacy with state agencies.
- Led development of the Position Statement on Regional Water Supply, Flood Protection and Habitat Restoration Projects, adopted by the Board of Supervisors on December 3, 2024.
- Continued representation of County interests in pending litigation involving the "Big Notch" project, including filing of a First Amended Petition with updated claims on November 25, 2024, and related coordination with other local agencies and stakeholders; and
- Evaluated development agreement drafts proposed by the Sites Reservoir Authority and coordinated responses with the County Administrator's Office (ongoing).

## Prior Year Goals, Strategies & Accomplishments

### **Goal 3: Maintain an adaptive, client-centered approach to Child Welfare system work, including support for training and policy development as well as assertive advocacy.**



#### **2024-25 Strategies**

- Support Health & Human Services Agency leadership in policy updates, training, and other efforts to enhance legal compliance and the effective provision of services.
- Maintain effective courtroom advocacy and continue a collaborative approach, as appropriate, with appointed counsel for parents and minors.
- Evaluate effectiveness of efforts that began in 2023 to dedicate additional attorney time to supporting Agency staff in case management, hearing preparation, and similar matters.

#### **Accomplishments**

- Develop and conduct multiple trainings in the areas of: Overview of Dependency for New Hires, Petition Writing and Warrants, Testimony, Indian Child Welfare Act, Emergency, RFA, and Relative Placement, and Legal Updates.
- Regularly review existing policies and provide feedback to HHSA on legal compliance and best practices.
- Issue guidance regarding changes in the law.
- Collaborate via email, phone, and case-specific meet and confers, and convene an ongoing monthly calendar call with counsel for parents and minors to discuss both contested matters and challenging cases to improve communication and narrow/settle areas of dispute when possible.
- Communicate directly with child welfare leadership within HHSA to suggest and implement strategies to reduce the frequency and length of contested hearings.
- Regularly consult with ER staff regarding child welfare investigations, participate in needed interviews, and review and revise petitions before filing; and
- Provide consultation to HHSA staff prior to contested hearings to prepare testimony and discuss trial strategies.

## Prior Year Goals, Strategies & Accomplishments

### Goal 4: Support Cannabis Land Use Ordinance permitting and cannabis program sustainability.



#### 2024-25 Strategies

- Actively support the Department of Community Services at all stages of permitting process to minimize challenges to permit decisions.
- Advise on compliance and enforcement matters to ensure effective oversight of licensed cultivators and abatement of violations (including illegal cultivation).
- As necessary, collaborate with Community Services staff on development of changes to the program (including related ordinances) to promote its sustainability.

#### Accomplishments

- Represented the County in administrative appeal hearings arising from significant cannabis enforcement actions, including cases involving large-scale unlicensed cultivation, repeat violations by formerly licensed operators, and efforts to evade enforcement through property transfers or post-violation tampering.
- Handled litigation in Yolo County Superior Court challenging administrative hearing decisions, including preparing legal briefs, participating in case management conferences, and defending the County's enforcement authority and penalty assessments under the Cannabis Land Use Ordinance and Cannabis Licensing Ordinance.
- Engaged in pre- and post-hearing negotiations to resolve cannabis enforcement matters where appropriate, helping the County recover substantial fines and secure compliance while avoiding protracted litigation.
- Advised on the development and refinement of cannabis enforcement procedures--including inspection protocols, notices, and warrant practices--to ensure legal defensibility.
- In coordination with outside counsel, supported defense of the Cannabis Land Use Ordinance in pending litigation (hearing on the merits scheduled in 8/2025).
- Monitored state legislative developments to assess impacts on local regulation; and
- Contributed to the drafting and periodic review of County Code provisions to support effective implementation and long-term program sustainability.

## Prior Year Goals, Strategies & Accomplishments

### **Goal 5: Maintain effective legal support for Human Resources and other County departments on personnel matters, labor negotiations, and other employee-related legal issues.**

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#### **2024-25 Strategies**

- Continue to partner with the County Administrator's Office and Human Resources in labor negotiations.
- In coordination with Human Resources, actively engage with departments in day-to-day personnel matters and support the prompt resolution of disciplinary matters.
- Effectively represent the County in proceedings before the Public Employment Relations Board, the Office of Civil Rights, and in any disciplinary proceedings (e.g., arbitrations) arising under labor agreements.

#### **Accomplishments**

- Partnered with the CAO and Human Resources Department in labor negotiations with five units, including the County's largest unit (General Unit).
- Successfully defended the County in claims regarding employee benefits in Superior Court and in administrative proceedings.
- Partnered with the CAO and Human Resources Department to identify and correct compliance discrepancies regarding employee benefits.
- Partnered with all County Departments and Human Resources to effectively manage personnel matters, including advising on employee discipline, responding to accommodation requests, responding to and investigating employee complaints, and conducting FLSA audits.
- Partnered with CAO and Human Resources Department to respond to multiple requests for unit modification from labor associations; and
- Partnered with the HHSa Threat Assessment Team to respond to and monitor threats to workplace safety.



## Current Year Goals & Strategies

### Goal 1: Support the Board, County Administrator, and departments in the effective development and implementation of priority policies, programs, and projects.



#### 2025-26 Strategies

- Provide advice and services addressing evolving federal legal and policy approaches, including in areas such as immigration, program and grant funding, and DEI.
- Support the Department of Community Services (and other departments, as appropriate) in handling land use matters that are within the County's regulatory authority, particularly with respect to new and/or more flexible ways to permit land uses in agricultural zones.
- Support efforts to address unfunded mandates (in coordination with CAO and DFS) and determine appropriate County strategic approaches.
- Support the effecting handling of County property, facilities, and public project contracting matters, including County solar facilities, Walnut Park Library, Tuli Mem Park (field condition), and other potential projects and acquisitions; and
- Assess opportunities for increased cost-effectiveness and efficiency in handling conflict indigent defense matters, including Racial Justice Act petitioners referred to panel attorneys.

### Goal 2: Effectively represent County interests in matters involving regional water, flood protection, and habitat restoration.



#### 2025-26 Strategies

- In coordination with the County Administrator's Office (and Board direction), ensure assertive representation of the County's interests in major pending matters such as a Yolo Bypass expansion in Upper Elkhorn, Big Notch Project implementation, and other regional flood, habitat restoration, and water infrastructure projects covered by the Board's adopted Position Statement (December 2024).
- Continue to represent County interests in pending litigation involving the Big Notch Project and related state land acquisition efforts; and

## Current Year Goals & Strategies

- Handle negotiations concerning the Sites Reservoir Project, including a potential development agreement, in consultation with the County Administrator’s Office and the Board of Supervisors as needed.

### **Goal 3: Maintain an adaptive, client-centered approach to Child Welfare system work, including support for training and policy development as well as assertive advocacy.**



#### **2025-26 Strategies**

- Support Health & Human Services Agency leadership in policy updates, training, and other efforts to enhance legal compliance and the effective provision of services.
- Maintain effective courtroom advocacy and continue a collaborative approach, as appropriate, with appointed counsel for parents and minors; and
- Continue focused approach (with dedicated attorney time) to advising Agency staff on general case management, hearing preparation, Indian Child Welfare Act, and similar matters.

### **Goal 4: Support Cannabis Land Use Ordinance (CLUO) permitting, enforcement and cannabis program sustainability.**



#### **2025-26 Strategies**

- Actively support the Department of Community Services at all stages of permitting process to minimize challenges to permit decisions.
- If necessary, ensure timely and effective response to any adverse Court ruling in pending litigation involving CLUO.
- Through proactive advice and support at all stages of the investigation and enforcement process, including administrative hearings, support effective enforcement and oversight of licensed cultivators and abatement of violations (including illegal cultivation); and
- As necessary, collaborate with Community Services staff on development of changes to the program (including related ordinances) to ensure its sustainability.

## Current Year Goals & Strategies

### **Goal 5: Maintain effective legal support for Human Resources and other County departments on personnel matters, labor negotiations, and other employee-related legal issues.**

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#### **2025-26 Strategies**

- Continue to partner with the County Administrator's Office and Human Resources in labor negotiations.
- In coordination with Human Resources, actively engage with departments in day-to-day personnel matters and support the prompt resolution of disciplinary matters.
- Effectively represent the County in proceedings before the Public Employment Relations Board, the Office of Civil Rights, and in any disciplinary proceedings (e.g., arbitrations) arising under labor agreements.

## Program Summary

### Transactional and General Government Services



*Support the efficient delivery of services by County departments and external clients.*

Drafting and reviewing resolutions, ordinances, contracts, and other legal instruments for clarity, liability issues, and legal sufficiency, frequently providing oral and written legal advice to County clients, otherwise supporting the Board of Supervisors, County officers, and other clients in the pursuit of their business, administrative, and policy objectives.

### Juvenile Dependency



*Ensure child welfare services are provided in a manner that complies with applicable laws and promotes the best interests of affected children and families.*

Provide a full range of advice, training and court representation to the Health and Human Services Agency in all child welfare proceedings (for the protection of abused and neglected children).

### Employment and Labor



*Ensure the County Administrator’s Office and Human Resources are supported in all aspects of labor and personnel matters.*

Provide regular legal advice, assist with disciplinary proceedings, and participate directly in labor negotiations and training programs offered by Human Resources.

### Health & Human Services



*Provide legal advice and representation necessary to the effective performance of the Health and Human Services Agency and its branches, including but not limited to supporting the negotiation, preparation, and approval of contracts, advice on compliance with a wide and ever-evolving array of federal and state laws and regulations, and advice and litigation support for the Public Guardian function.*

Assist the Agency in contracts and other legal aspects of its relationships with outside service providers; represent the Public Guardian in Lanterman-Petris-Short (mental health) and probate conservatorships.

### Litigation and Claims



*Represent the interests of the County and take all reasonable steps to minimize the risk of an adverse judgment and related costs in all civil cases filed by the County or (if not handled by YCPARMIA) against the County.*

Provide legal representation in litigation and alternative dispute resolution in proceedings brought against (or on behalf of) the County, including through direct representation or (in rare instances) oversight of outside counsel. Risk analysis in connection with contract disputes and other threatened litigation. Review of tort claims/litigation submitted to the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA) for defense, including claims arising from alleged personal injuries, property damage, employment issues and civil rights violations.

## Land Use and Environmental Resources



*Contribute to the effective development and administration of laws, regulations, and policies relating to land use and the environment, consistent with the County General Plan and similar authorities.*

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Provide advice and counsel to the Community Services Department (and other departments as needed) on all land use, zoning, and other matters involving the exercise of the County's legal authority to regulate the use and development of property. Assist in the efficient administration of the County's gravel mining program, Climate Action Plan, and other programs and projects that involve or impact natural resources and the environment.

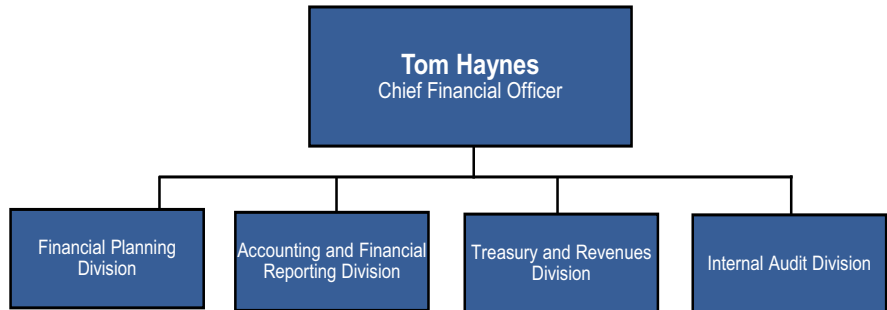
# Financial Services



**Tom Haynes**  
*Chief Financial Officer*

## OUR MISSION

*The Department of Financial Services provides comprehensive financial services to ensure financial accountability and stewardship of public resources.*



## Major Services

The Department of Financial Services is responsible for a comprehensive range of financial services delivered through five divisions: Accounting and Financial Reporting, Financial Planning, Internal Audit, Treasury and Revenues, and Leadership/Countywide Strategic Support.

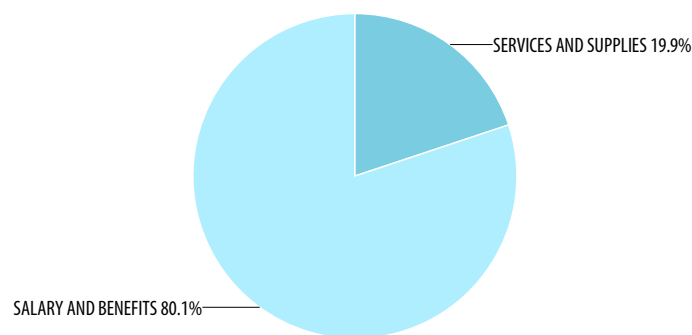
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Financial Services	7,282,371	3,211,051	0	4,071,320
<b>Total</b>	<b>7,282,371</b>	<b>3,211,051</b>	<b>0</b>	<b>4,071,320</b>

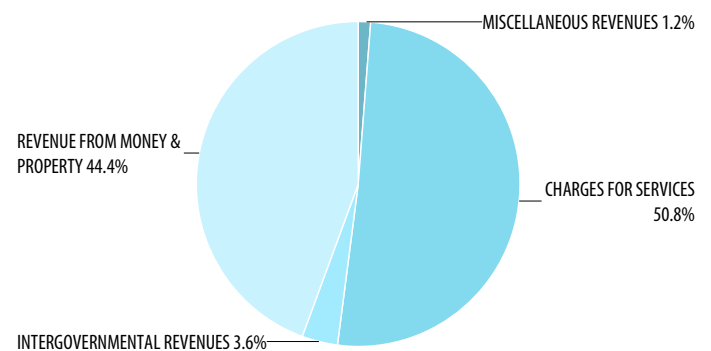
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	1,028,457	1,033,206	1,481,110	1,425,491	1,425,491
INTERGOVERNMENTAL REVENUES	114,206	116,223	114,036	114,036	114,036
CHARGES FOR SERVICES	996,801	959,774	1,631,412	1,631,524	1,631,524
MISCELLANEOUS REVENUES	32,579	972	40,000	40,000	40,000
OTHER FINANCING SOURCES	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>2,172,042</b>	<b>2,110,176</b>	<b>3,266,558</b>	<b>3,211,051</b>	<b>3,211,051</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	5,232,931	4,350,686	5,812,505	6,169,209	6,130,261
SERVICES AND SUPPLIES	1,391,587	1,320,010	1,691,541	1,528,682	1,524,682
OTHER CHARGES	22,128	0	0	0	0
OTHER FINANCING USES	(444,908)	(290,322)	(483,226)	(372,572)	(372,572)
<b>TOTAL APPROPRIATIONS</b>	<b>6,201,738</b>	<b>5,380,374</b>	<b>7,020,820</b>	<b>7,325,319</b>	<b>7,282,371</b>
<b>USE OF FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>4,029,696</b>	<b>3,270,198</b>	<b>3,754,262</b>	<b>4,114,268</b>	<b>4,071,320</b>
<b>FUNDED STAFFING</b>	<b>41</b>	<b>29</b>	<b>34</b>	<b>32</b>	<b>32</b>

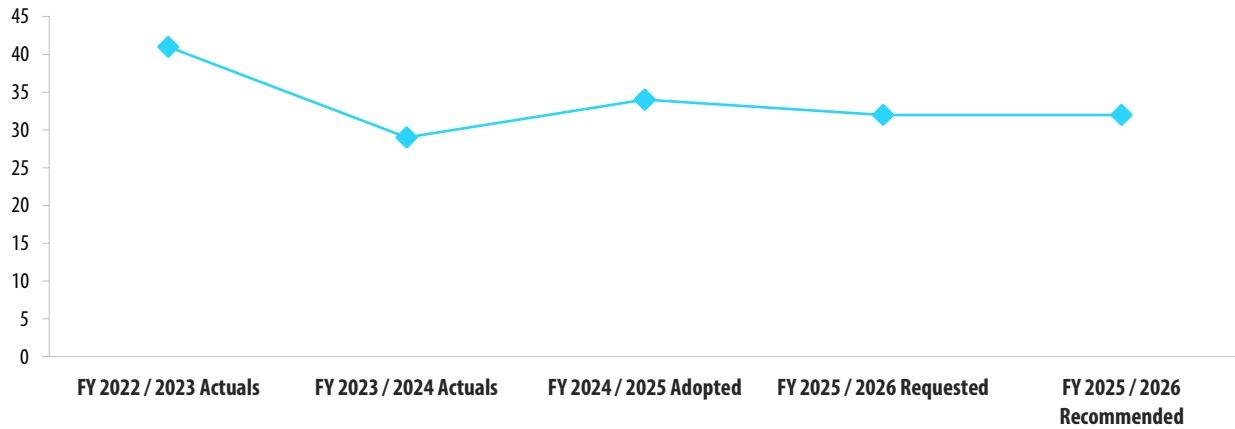
### Expenditures



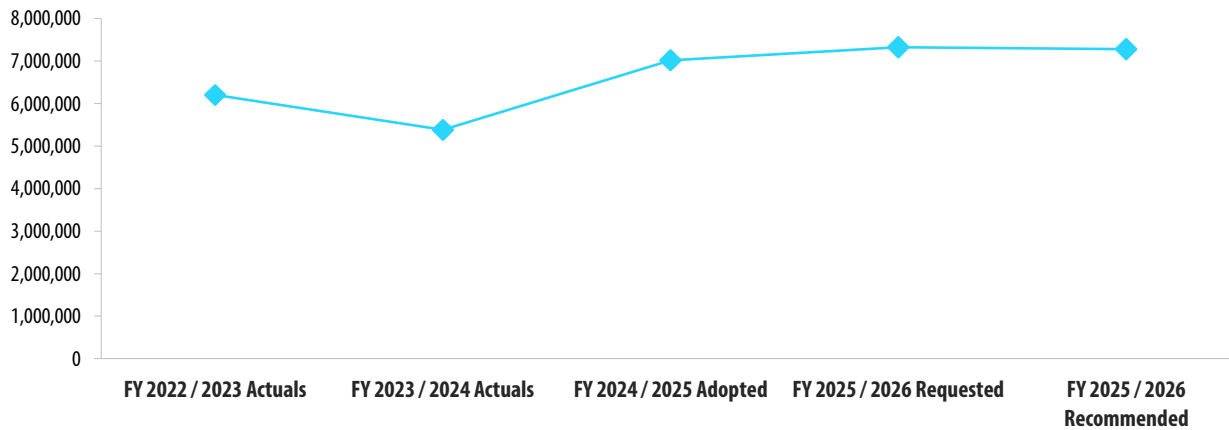
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The 2025-26 Recommended Budget for Financial Services includes un-funding an Auditor II and a Property Tax Supervisor position. For cost-savings measure, reductions were implemented in services and supplies across multiple units.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Ensure sustainability of core programs.



#### 2024-25 Strategies

- Address staffing gaps and succession planning for key functions.
- Document 10 internal policies and procedures.

#### Accomplishments

- Converted a vacant Administrative Services Analyst to an Accounting Manager to ensure sustainability of the Property Tax Accounting unit.
- Converted a vacant, limited-term Accountant II to a permanent position in order to support the high-volume workload in Accounts Payable and Special District support.
- Implemented a strategic reorganization of the accounting division to segregate responsibilities, reduce workload, and allow for greater focus on core accounting and financial reporting duties.
- Created or updated 25 internal policies and procedures across a variety of topics and functional areas.

### Goal 2: Enhance Countywide fiscal competency.



#### 2024-25 Strategies

- Develop Infor training guides for common finance tasks.
- Restart the Fiscal Foundations training series.

#### Accomplishments

- Developed and disseminated four Infor training guides on topics including using the Infor Spreadsheet Designer tool, running custom and delivered trial balance reports, and finance transaction detail personalization.
- Successfully relaunched the Fiscal Foundations training program with a core series of trainings including Infor financial reporting, year-end closing process, cost allocation plan, accounts payable & Cal-Cards, Budget 101, and cash handling.
- Developed and conducted two training sessions for special district staff.

## Prior Year Goals, Strategies & Accomplishments

### Goal 3: Create efficient and effective business practices.



#### 2024-25 Strategies

- Identify & implement system refinements through Infor user groups.
- Address backlog of Internal Audit recommendations.

#### Accomplishments

- Held two Finance Infor User Group meetings to solicit feedback from system users and discuss key topics such as financial reporting.
- In collaboration with the ERP Steering Committee, ITS Department, and County departments, evaluated business needs and issued an RFP for a new timekeeping system with enhanced functionality including, but not limited to, employee cost allocation.
- Implemented and closed six Internal Audit recommendations, with additional recommendations anticipated to be implemented and closed out by the end of the fiscal year or shortly after.
- Materially completed a draft Accounts Payable Policy.
- Proposed minor revisions to the County's Capital Asset Management policy to update capitalization thresholds based on current standards, which will reduce workload and streamline capital asset accounting processes.
- Implemented improvements in the bond tax calculation process, including reconciliation of debt service schedules, developing certification forms for review by school districts, and development of long-range tax rate modeling for each bond issuance.

### Goal 4: Strengthen financial sustainability.



#### 2024-25 Strategies

- Update Policy on Budget & Financial Management.
- Improve fiscal management of capital improvement program.

## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- Developed a draft revision of the County Policy on Budget & Financial Management. It is anticipated that the Policy will be presented to the Board for approval by the end of the fiscal year or shortly after.
- In collaboration with the CAO's Office and other County staff, initiated a process to improve the County's Capital Improvement Program development process, with an emphasis on re-establishing an internal process for reviewing and prioritizing project proposals.
- Provided intensive fiscal support to the Health & Human Services Agency to bridge staffing gaps, stabilize the department, and assess the Agency's long-term financial condition.
- In conjunction with the CAO's Office, initiated a strategic plan of action to address the County's structural budget deficit.

## Current Year Goals & Strategies

### Goal 1: Ensure sustainability of core programs.

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#### 2025-26 Strategies

- Develop a comprehensive framework for documenting and organizing internal policies and procedures.
- Evaluate options for additional restructuring and cross-training in key areas to ensure resilience against potential budgetary impacts Strengthen Internal Audit governance and reporting.

### Goal 2: Strengthen the County's financial sustainability

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#### 2025-26 Strategies

- In coordination with the County Administrator's Office, implement and lead a strategic process to address the County's structural budget deficit.
- Update the County's Pension Funding Policy and Policy on Fund Balance and Reserves.

### Goal 3: Create efficient and effective business practices

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#### 2025-26 Strategies

- Develop a culture of continuous improvement in internal operations through measures such as development of templates, desk manuals, training guides, forms and templates.
- Finalize, implement, and train County fiscal staff on the new Accounts Payable Policy.
- Transition Internal Audit to a performance audit approach.

## Current Year Goals & Strategies

### Goal 4: Enhance customer service

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#### **2025-26 Strategies**

- Implement a comprehensive refresh and redesign of the Department's external website with a customer-focused lens.
- Enhance the quality of fiscal support provided to County departments and special districts.

## Program Summary

### Financial Planning



*Facilitate the proper and efficient allocation of resources to achieve County strategic goals and ensure long-term financial sustainability.*

This function maintains the long-term financial plan for the County, monitors key County revenues, develops the annual County budget, keeps financial policies finetuned to the goals of financial sustainability, and provides financial analyses and forecasts. The Satellite Finance unit provides dedicated fiscal support to client County departments in an efficient, cost-effective manner.

### Treasury and Revenues



*Maintain financial assets, manage debts, and collect taxes and revenues.*

The Treasury serves as a depository for the County and affiliated entities. It is responsible for managing their cash needs as well as the investment of idle funds. The Finance function monitors the current debts of the County and administers debt management programs. The Revenue function collects countywide revenues including taxes and fees.

### Accounting and Financial Reporting



*Uphold efficient and proper accounting.*

This function establishes countywide accounting standards, systems, and procedures, and produces accurate financial reports. The General Accounting unit processes financial transactions; maintains the chart of accounts, general ledger, financial systems, accounting policies and procedures; and prepares financial reports. The Accounts Payable and Special Districts unit processes payments to vendors and assists districts

throughout the County with accounting and fiscal operating needs. The Property Tax Accounting unit calculates and maintains tax rolls, allocates and distributes property tax revenues to various agencies, processes property tax refunds, and prepares tax reports.

### Internal Audit



*Promote accountability, transparency, and the effective use of public resources by providing independent, objective, and risk-based audits that assist the Board of Supervisors in overseeing County operations.*

Internal Audit provides independent assurance on the County's management and use of public resources by conducting internal audits, facilitating risk assessments, and monitoring the design and operation of internal controls to promote accountability, transparency, and effective governance. The Internal Audit Division reports administratively to the Chief Financial Officer and functionally to the Audit Committee, consistent with standards for auditor independence and oversight.

### Leadership & Strategic Support



*Ensure financial leadership in the County government and related strategic support to county departments.*

This function provides countywide leadership on emerging fiscal issues and countywide financial strategic support to help County departments achieve their financial objectives.

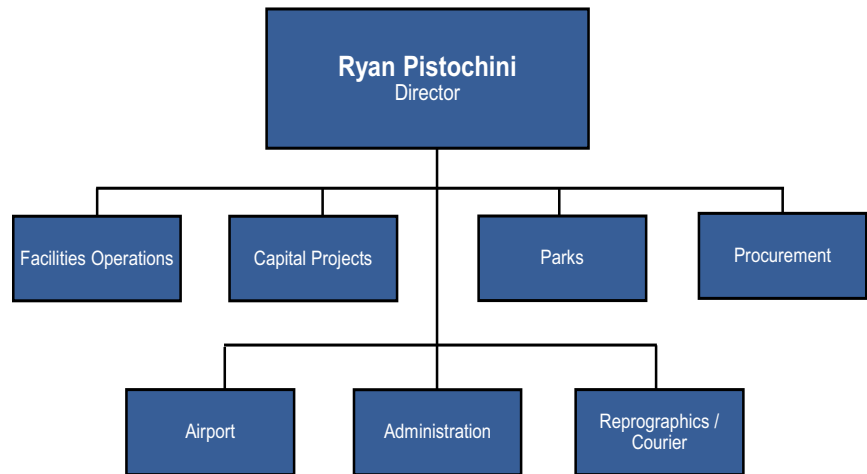
# General Services



**Ryan Pistochni**  
Director

## OUR MISSION

*Providing the foundation to ensure safe and efficient delivery of services in the natural and built environment throughout Yolo County.*



## Major Services

The General Services Department (GSD) plays a critical role in the management and operation of several key county services housed in four divisions. The Facilities Division is responsible for building maintenance and utilities services across county facilities. The Capital Projects Division manages the planning and execution of new construction and capital renewal projects. The Parks Division ensures the maintenance, operations, and capital improvements of the County's parks and open spaces. The Airport Division operates, the Yolo County Airport, a general aviation facility. The Procurement Division is responsible for the efficient acquisitions of goods and services necessary for county operations. Additionally, GSD manages graphics and courier services, providing essential communication and logistics support across the county's operations.

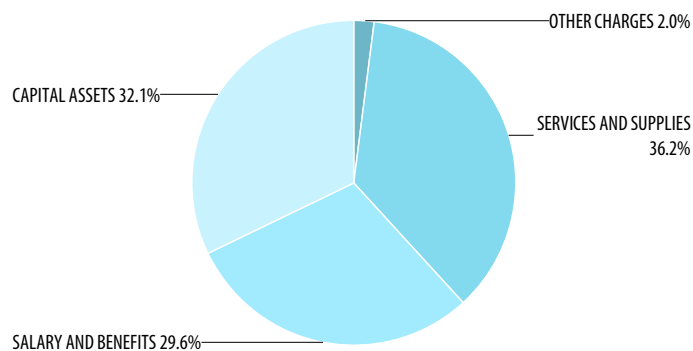
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Airport	729,165	197,043	232,600	299,522
County Service Areas	457,051	121,591	0	335,460
Facilities	12,715,385	8,488,563	0	4,226,822
Graphics	182,141	81,273	0	100,868
Parks	1,921,823	237,870	0	1,683,953
Procurement	951,536	218,338	0	733,198
<b>Total</b>	<b>16,957,101</b>	<b>9,344,678</b>	<b>232,600</b>	<b>7,379,823</b>

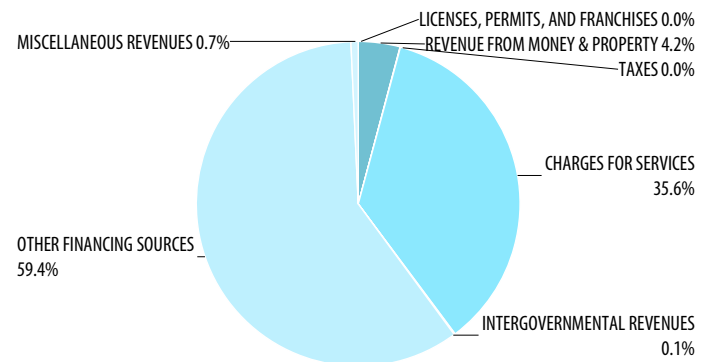
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
TAXES	0	0	3,500	3,500	3,500
LICENSES, PERMITS, AND FRANCHISES	0	925	80	370	370
FINES, FORFEITURES, AND PENALTIES	14,002	11,379	0	0	0
REVENUE FROM MONEY & PROPERTY	389,946	369,558	385,696	388,988	388,988
INTERGOVERNMENTAL REVENUES	518,475	788,518	801,801	135,671	10,000
CHARGES FOR SERVICES	1,313,410	1,422,476	2,359,619	3,451,491	3,325,820
MISCELLANEOUS REVENUES	14,263	25,110	41,000	66,000	66,000
OTHER FINANCING SOURCES	438,555	2,271,306	5,024,224	5,550,000	5,550,000
<b>TOTAL REVENUE</b>	<b>2,688,652</b>	<b>4,889,271</b>	<b>8,615,920</b>	<b>9,596,020</b>	<b>9,344,678</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	2,913,174	4,327,874	5,028,474	5,556,879	5,118,903
SERVICES AND SUPPLIES	2,501,201	2,266,578	5,425,113	6,850,582	6,252,582
OTHER CHARGES	298,535	275,639	345,452	346,477	346,477
CAPITAL ASSETS	811,233	3,477,041	6,217,193	11,461,000	5,550,000
OTHER FINANCING USES	(365,555)	(489,985)	(1,349,989)	(310,861)	(310,861)
<b>TOTAL APPROPRIATIONS</b>	<b>6,158,588</b>	<b>9,857,147</b>	<b>15,666,243</b>	<b>23,904,077</b>	<b>16,957,101</b>
<b>USE OF FUND BALANCE</b>	<b>17,944</b>	<b>256,414</b>	<b>603,592</b>	<b>232,600</b>	<b>232,600</b>
<b>NET COUNTY COST</b>	<b>3,047,172</b>	<b>4,711,462</b>	<b>5,910,779</b>	<b>14,075,457</b>	<b>7,379,823</b>
<b>FUNDED STAFFING</b>	<b>28</b>	<b>36</b>	<b>37</b>	<b>37</b>	<b>35</b>

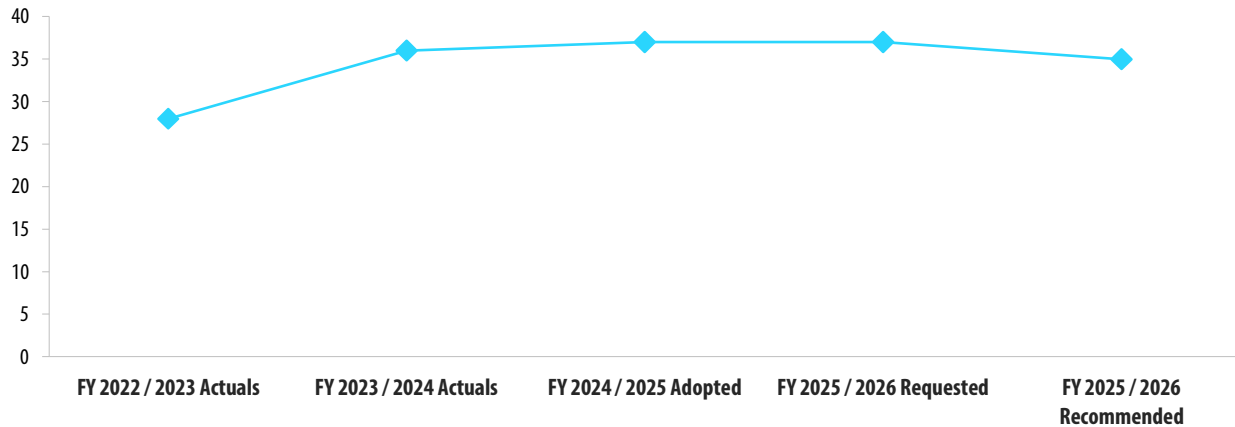
### Expenditures



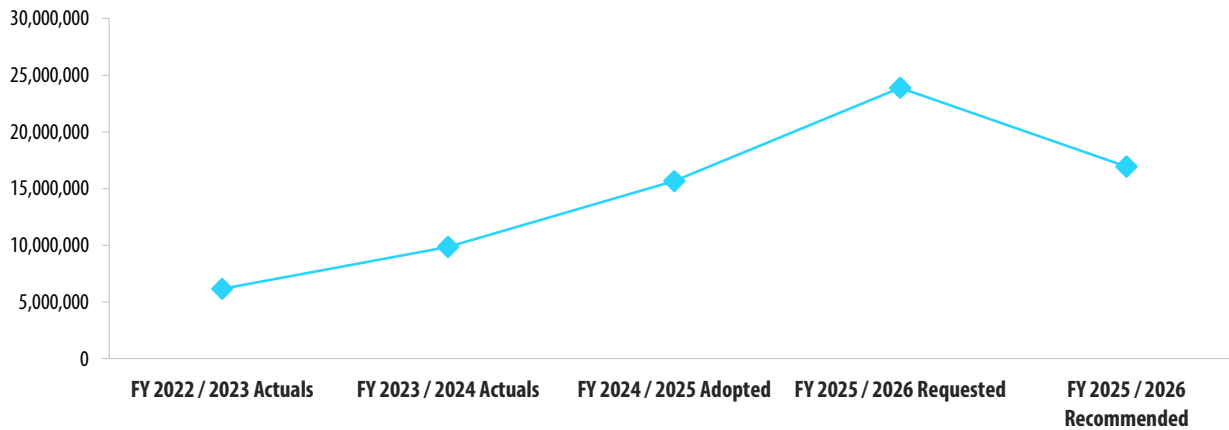
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The General Services FY2025-26 Recommended Budget includes \$5.5 million in Accumulated Capital Outlay (ACO) funding for multiple countywide projects. Other notable changes in the department include removal of Measure K Cannabis revenues, conclusion of the EV charging and Prop 68 grants and additional balancing solutions that include the unfunding of positions to balance the departmental budget.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Maintain and invest in county facilities to provide the public and employees with safe and productive facilities.



#### 2024-25 Strategies

- Complete the relocation of the Agriculture Department to a modern workspace.
- Begin the construction of Walnut Park Branch Library in South Davis.
- Continue to address deferred maintenance by re-roofing various county buildings.
- Begin process to preserve and utilize the third floor of the Historic Courthouse.

#### Accomplishments

- The relocation of the Agriculture Department has been coordinated with a phased approach. The department has successfully moved into 120 West Main Street, Suite D, in Woodland to provide a workspace for countystaff while other construction phases take place simultaneously. The construction of the Agriculture shops began this spring, which marked the first phase of the project. The remainder of the project, which includes additional office improvements and facility enhancements, is expected to be completed in FY25-26 and FY26-27. This phased approach ensures that the Agriculture Department relocation transitions smoothly into a fully upgraded and functional space over the next few years.
- The construction of the Walnut Park Branch Library in South Davis is progressing as planned. Logistics for construction have begun to ensure that all necessary preparations are in place. The groundbreaking ceremony is scheduled for April 18, 2025, marking the official start of the project. The Library's completion is targeted for FY25-26 to provide the community with a new, modern library that will enhance access to educational resources and public services.
- GSD continues to address deferred maintenance by re-roofing various county buildings. GSD completed the reroof of the Historic Courthouse and 500A Jefferson and will soon reroof the Juvenile Detention Facility. Additionally, GSD will assess and prioritize the next set of roofs for future years to ensure the long-term preservation and functionality of county facilities. This ongoing effort reflects the County's commitment to maintaining safe and reliable infrastructure for employees and the public.
- GSD participated in a Board of Supervisors Ad Hoc Committee on courthouse facility planning. As a result of this effort, the Historic Courthouse's aging windows are prioritized for rehabilitation to occur in the upcoming fiscal year.

## Prior Year Goals, Strategies & Accomplishments

### Goal 2: Improve and invest in community access to parks and open spaces.



#### 2024-25 Strategies

- Open the newly constructed Knights Landing Community Park to the public.
- Complete improvements to Grasslands Regional Park's dog park to expand vehicular parking and eradicate invasive weeds.
- Begin improvements to Tuli Mem Community Park.

#### Accomplishments

- The newly constructed Knights Landing Community Park has been completed and is now open to the public. The park is actively being used by the community, including local sports programs, which provide a valuable recreational space for residents. This new facility enhances community engagement and supports outdoor activities for individuals and families in the area.
- The improvements to Grasslands Regional Park's dog park have been fully completed. The project expanded vehicular parking to accommodate more visitors and eradicated invasive weeds to restore the natural habitat, thereby ensuring a more accessible and environmentally sustainable space for park users and their pets.
- The improvements to Tuli Mem Community Park will soon go out to bid, marking the next step in the project. Once a contractor is selected, work will begin to enhance the park's facilities and amenities to ensure it remains a valuable recreational space for the community. These upgrades align with the County's commitment to maintaining and improving public parks for residents' enjoyment and well-being.

## Current Year Goals & Strategies

### Goal 1: Continue managing the construction phase of the Walnut Park Branch Library in South Davis.



#### 2025-26 Strategies

- Achieve substantial completion of the Walnut Park Branch Library construction by the end of Fiscal Year 2025-2026.

### Goal 2: Successfully implement the updated version of a computerized facility maintenance management system to provide a more user-friendly experience while aligning the system with IT-recommended standards.



#### 2025-26 Strategies

- Implement a new computerized facility maintenance management system that is cloud-based, removing the need for the County to retain outdated server and program.

### Goal 3: Continue to address deferred maintenance by re-roofing various county buildings.



#### 2025-26 Strategies

- Re-roof the Juvenile Detention Facility and an additional set of roofs dependent on the final re-roof allocation budget. Each reroofing project undertaken in the fiscal year reduces the deferred maintenance backlog.

## Current Year Goals & Strategies

### Goal 4: Complete improvements to Tuli Mem Community Park.

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#### **2025-26 Strategies**

- Complete the installation of additional park improvements at the Tuli Mem Community Park to provide more recreational opportunities to the public.

### Goal 5: Complete of the Agriculture Department Shop project.

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#### **2025-26 Strategies**

- Complete the new construction project to build new Agriculture Shops.

## Program Summary

### Facilities Operations



*Ensure safe and stable County owned and operated facilities.*

The General Services Department (GSD) is responsible for the maintenance of County-owned buildings, leased spaces and grounds, and remodeling projects. The department handles approximately 4,200 work orders each year and manages essential services including solid and household waste, janitorial, water, pest control, landscaping, and other related building utilities for facilities that support general government and criminal justice department functions. Additionally, GSD is responsible for collecting rent and lease payments for County buildings. The department closely monitors and analyzes utility cost increases, implementing conservation measures to mitigate rising expenses. GSD also manages the County's security patrol contract, ensuring a safe and secure environment for all County properties.

### Capital Projects



*Construct and renew County operated facilities to provide safe and effective workspaces for the public and county employees.*

The Capital Projects Division is responsible for managing new construction or capital renewal projects of County facilities. This includes conducting space needs analysis, facilities conditions assessments, capital planning, and overseeing construction management to ensure the successful delivery of projects that meet the County's long-term needs.

### Parks



*Preserve open space and recreational opportunities for Yolo County residents and visitors.*

The Parks Division is dedicated to preserving open space and recreational opportunities for Yolo County residents and visitors. It is responsible for planning, maintenance, operation, and capital improvements to the County's parks and open spaces, including the Cache Creek Canyon Campground. This division also focuses on the preservation and restoration of natural habitats, ensuring the sustainable management of the County's natural resources for future generations.

### Airport



*Provide safe and effective aviation operations.*

The Yolo County Airport is a general aviation facility featuring a 6,000-foot-long runway. Responsibilities include the development and execution of the Airport Capital Improvement Plan, grant management for facility improvements, hangar lease management, environmental monitoring, and overseeing daily operations to ensure the efficient and safe functioning of the airport.

### Reprographics / Courier



*Increase productivity and availability of reprographics and courier services.*

The General Services Department provides offset printing, copying, signage, and courier services to County departments and including West Sacramento and Woodland Police Departments and the Yolo County Housing Authority, on a full-cost recovery basis. The

department processes approximately 150 general printing and signage requisitions annually. Additionally, the courier services manage inter-office mail pickup and delivery to 44 different locations throughout Yolo County twice a week, ensuring efficient communication and document distribution across the region.

## Procurement



*Ensure that procurement of goods and services needed for County operations be fulfilled in an effective, efficient, fair, and transparent manner.*

The Procurement Division is responsible for implementing the County procurement policy, managing countywide contracts with major suppliers of goods, equipment, and services, and ensuring compliance with procurement standards. The division also oversees the management of the CalCard program and travel programs for the County, ensuring efficient and cost-effective operations. Additionally, the division maintains oversight of contract performance and monitors adherence to established guidelines to ensure the procurement process runs smoothly across the County.

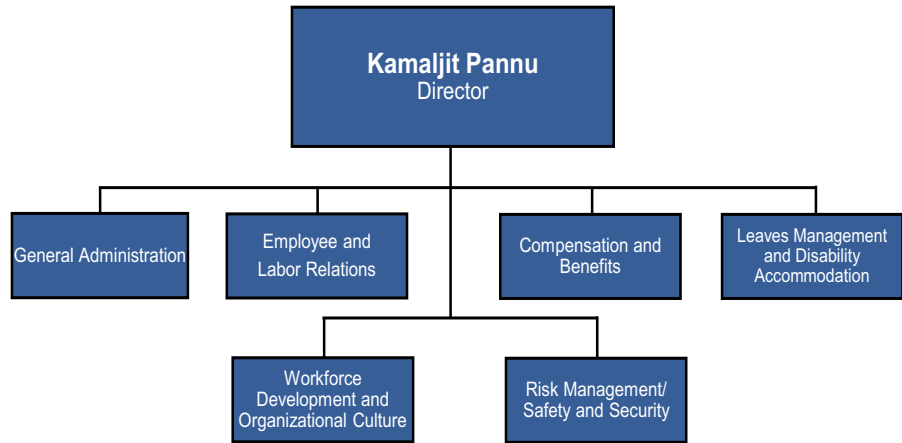
# Human Resources



**Kamaljit Pannu**  
*Director*

## OUR MISSION

*The Yolo County Human Resources Team is making a difference by supporting employees and creating opportunities for success by providing collaborative human resource services and preserving the integrity of the personnel system consistent with County values.*



## Major Services

Working closely with the County Administrator’s Office, the Human Resources Department supports initiatives and requirements that impact our greatest asset, our employees. The department provides core human resource services: payroll, benefits administration for active employees and retirees, recruitment, classification, compensation, leaves and disability management, risk management/safety, performance management, and workforce development, including regulatory and elective training. The department is also responsible for managing personnel policies and procedures and employee and labor relations by administering all memoranda of understanding between the County and its ten (10) bargaining unit partners. The Human Resources Department continues to lead and implement various employee-centric initiatives that support the innovative and collaborative culture in support of the County’s Strategic Plan.

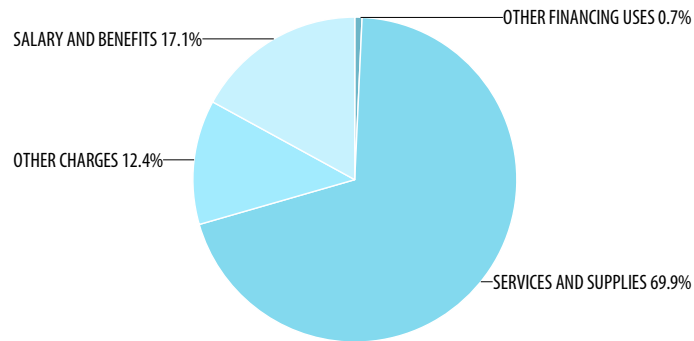
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Administration	16,843,124	15,381,659	0	1,461,465
Human Resources	3,642,792	311,382	0	3,331,410
<b>Total</b>	<b>20,485,916</b>	<b>15,693,041</b>	<b>0</b>	<b>4,792,875</b>

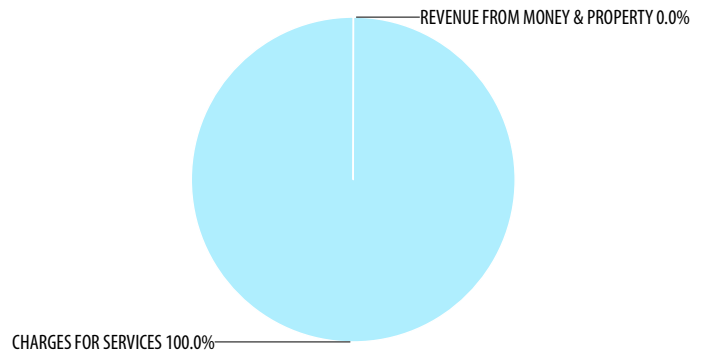
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	19,726	132,300	12,297	6,297	6,297
CHARGES FOR SERVICES	11,287,246	12,859,852	14,789,959	15,686,744	15,686,744
MISCELLANEOUS REVENUES	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>11,306,972</b>	<b>12,992,152</b>	<b>14,802,256</b>	<b>15,693,041</b>	<b>15,693,041</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	2,857,285	3,271,855	3,370,618	3,995,284	3,493,490
SERVICES AND SUPPLIES	11,057,146	13,273,861	13,352,097	14,363,781	14,310,381
OTHER CHARGES	0	0	2,296,149	2,539,052	2,539,052
CAPITAL ASSETS	0	3,468	0	0	0
OTHER FINANCING USES	(110,334)	18,036	8,019	142,993	142,993
<b>TOTAL APPROPRIATIONS</b>	<b>13,804,097</b>	<b>16,567,221</b>	<b>19,026,883</b>	<b>21,041,110</b>	<b>20,485,916</b>
<b>USE OF FUND BALANCE</b>	<b>(831,831)</b>	<b>(405,437)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>3,328,956</b>	<b>3,980,505</b>	<b>4,224,627</b>	<b>5,348,069</b>	<b>4,792,875</b>
<b>FUNDED STAFFING</b>	<b>18</b>	<b>18</b>	<b>19</b>	<b>22</b>	<b>19</b>

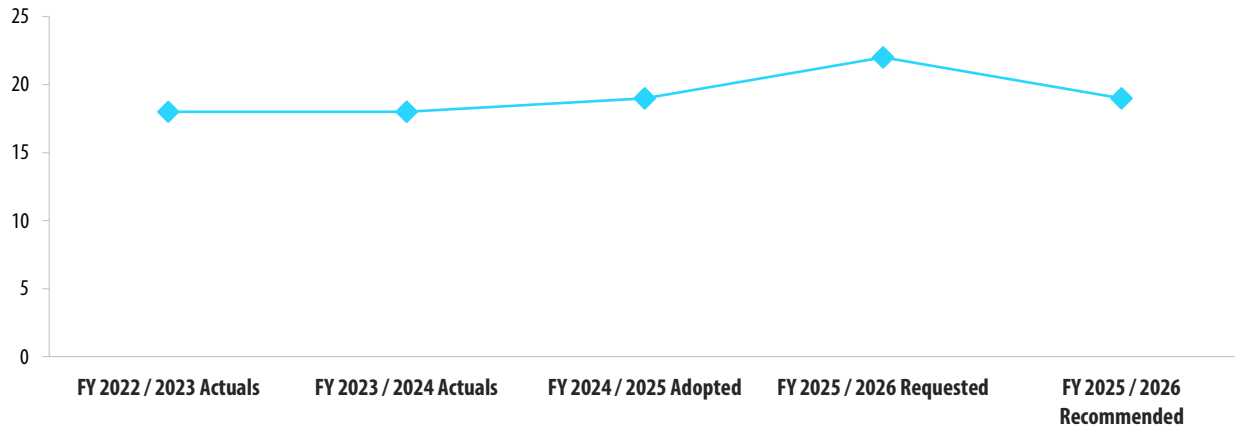
### Expenditures



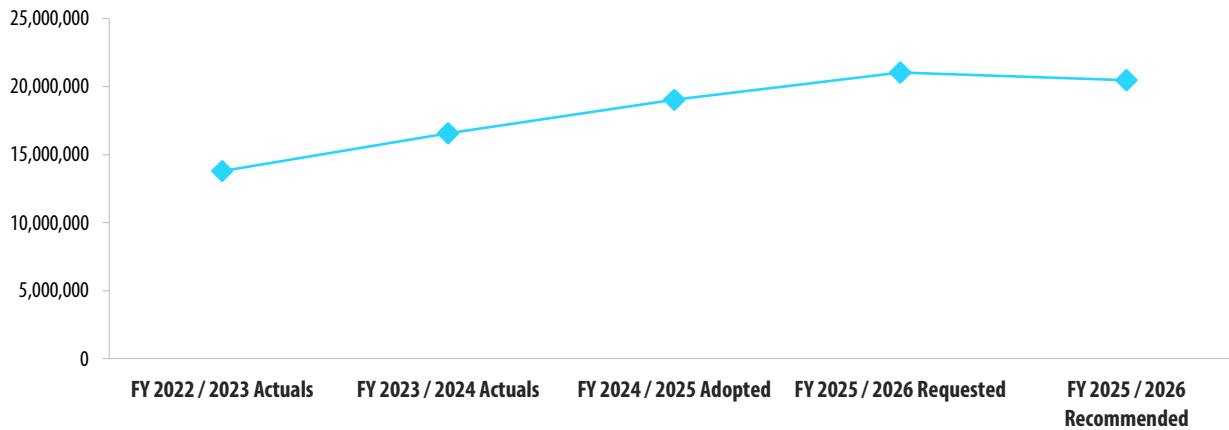
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Human Resources FY2025-26 Requested Budget includes increases in General Liability, Workers Compensation and Property/Boiler insurance premiums. Additionally, revenues are projected to increase due to the addition of cost plan payroll charges that were not included as part of last year’s Recommended Budget submission. Offsetting these increased revenues are increased Salaries and Benefits expenses in the unit.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Improve Payroll Processes, Auditing, and Control.

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#### **Accomplishments**

- Implemented project planning tools and systems to improve workflows leading to improved services.
- Implemented county wide training structures for HR generalists serving all departments.

### Goal 2: Successfully negotiate new agreements with 4 of our bargaining units.

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### Goal 3: Re-establish a comprehensive Risk Management program.

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#### **Accomplishments**

- Developed and implemented safety trainings such as Workplace Violence Program.
- Established Yolo County Safety Team.

## Current Year Goals & Strategies

### Goal 1: Expand Generalist training program and topics align county wide HR procedures and process.

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#### 2025-26 Strategies

- Implement survey to gather feedback inform training topics.
- Utilize data collection activities to identify gaps with Human Resources and Risk Management to inform training needed.
- Develop standard operating procedures for Human Resources functions and implement associated trainings.

### Goal 2: Review and revise policies and procedures in HR and Risk.

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#### 2025-26 Strategies

- Update and revise current Human Resources related policies and procedures.
- Develop and implement policies and procedures need to support that areas within Human Resources and Risk Management.

### Goal 3: Establish standing meetings with departments' leadership teams to support their on-going HR needs.

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#### 2025-26 Strategies

- Assign HR Analyst to support specific departments.
- HR management team will debrief meetings and provide support as needed.
- HR Director will engage with Department Heads to ensure implementation.

## Program Summary

### Human Resource Services



Human Resources provides centralized services to County departments. Services include employee relations, recruitment and outreach to fill County positions, employee and leadership training and development, maintenance of County classification and compensation systems, employee recognition and engagement, compliance with federal and state employment laws, administration of terms and conditions of employment for employees, disability and leaves management, risk management and safety, and performance management including disciplinary action and workplace investigations.

### Payroll and Benefits Administration



The Payroll team ensures that all County employees are paid biweekly, and in accordance with federal and state wage regulations and County policy, coordinates employee wages with supplemental wage programs, handles quarterly and annual tax filings, and reports wages to CalPERS. The team also administers benefits and wellness programs, including health, dental, vision, and voluntary insurance products.

### Risk Management



Employees of Yolo County have the right to a safe and secure workplace, and the County is committed to evaluating, planning, and addressing any safety and security issues. Risk Management serves as a strong advocate for excellence in programs and policies that create a culture of safety to protect every County employee. Risk Management provides centralized services related to risk management, safety, and workers' compensation programs. Additionally, Risk Management oversees the Countywide Safety Committee.

### Workforce Development



Workforce Development ensures that the training required by law or statute is accomplished in compliance with the applicable mandate and provides county-wide training in various core competency areas, supervisory training, and workplace wellness. Training is offered through a variety of methods and modalities. At the enterprise level, the Workforce Development Division coordinates, develops, and provides system administration of ongoing eLearning courses (Yolo Training Academy), providing opportunities for in-person and computer-based learning developed and trained by staff or vendor subject matter experts. Employee training and development programs are designed to foster and sustain an ethical, diverse, safe, and high-performing workplace, and to engage employees in the mission and values of the County.

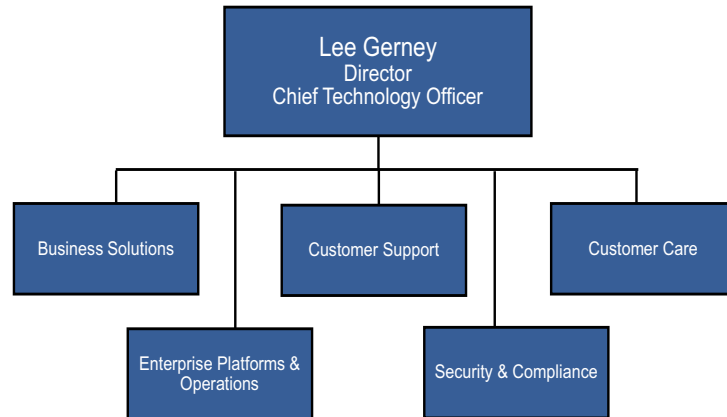
# Innovation & Technology Services



Lee Gerney  
*Director*

## OUR MISSION

*Serving our customers through effective teamwork, professionalism, and responsibility to deliver world class, innovative, fiscally responsible, and secure Innovation & Technology Services.*



## Major Services

The Innovation and Technology Services Department plays a pivotal role in driving technological advancement and efficiency throughout the county. Our department's core services encompass a comprehensive range of vital functions, organized into the following categories:

- Business Solutions: implementing technology solutions tailored to meet diverse business needs.
- Enterprise Platforms & Operations: Management and operation of critical infrastructure, encompassing network, communications, and data center operations.
- Customer Support: Aiding end-users, providing support for computers, mobile devices, and desktop software.
- Security & Compliance: Safeguarding digital assets and ensuring regulatory compliance.
- Customer Care: Maintaining relationships and collaboration across departments.
- Administration: Department leadership, staff management, policy development, budgeting, and technology procurement.

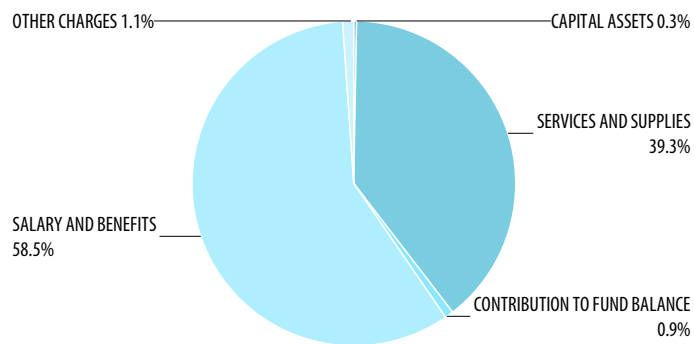
### Summary of Budget by Program

<b>Program</b>	<b>Expenditures</b>	<b>Revenue</b>	<b>Use of Fund Balance</b>	<b>Net County Cost</b>
Communications	1,290,018	1,290,018	0	0
Information Technology	9,593,355	9,431,670	161,685	0
<b>Total</b>	<b>10,883,373</b>	<b>10,721,688</b>	<b>161,685</b>	<b>0</b>

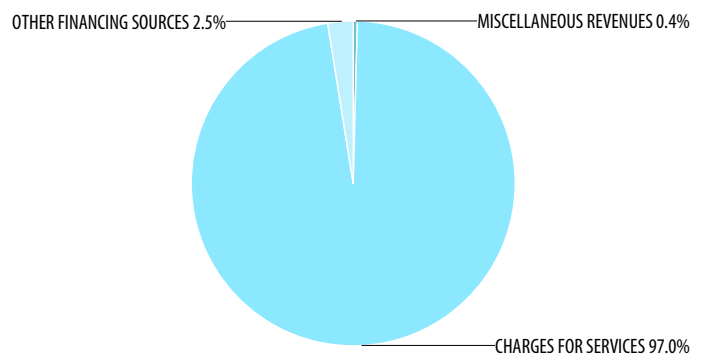
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	39,893	65,817	0	0	0
INTERGOVERNMENTAL REVENUES	0	0	500,000	0	0
CHARGES FOR SERVICES	3,822,254	4,719,193	4,950,052	10,405,263	10,405,263
MISCELLANEOUS REVENUES	2,089	0	45,000	45,000	45,000
OTHER FINANCING SOURCES	281,505	313,094	258,470	271,425	271,425
<b>TOTAL REVENUE</b>	<b>4,145,740</b>	<b>5,098,104</b>	<b>5,753,522</b>	<b>10,721,688</b>	<b>10,721,688</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	6,284,093	6,823,971	8,160,609	7,896,876	7,896,876
SERVICES AND SUPPLIES	3,734,671	4,381,950	4,933,459	5,310,594	5,310,594
OTHER CHARGES	311,331	306,305	630,100	150,100	150,100
CAPITAL ASSETS	503,560	100,795	55,000	35,000	35,000
OTHER FINANCING USES	(5,936,561)	(6,145,623)	(8,141,716)	(2,626,182)	(2,626,182)
CONTRIBUTION TO FUND BALANCE	0	0	161,100	116,985	116,985
<b>TOTAL APPROPRIATIONS</b>	<b>4,897,094</b>	<b>5,467,398</b>	<b>5,798,552</b>	<b>10,883,373</b>	<b>10,883,373</b>
<b>USE OF FUND BALANCE</b>	<b>149,526</b>	<b>(90,712)</b>	<b>45,030</b>	<b>161,685</b>	<b>161,685</b>
<b>NET COUNTY COST</b>	<b>601,828</b>	<b>460,006</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUNDED STAFFING</b>	<b>42</b>	<b>41</b>	<b>43</b>	<b>38</b>	<b>38</b>

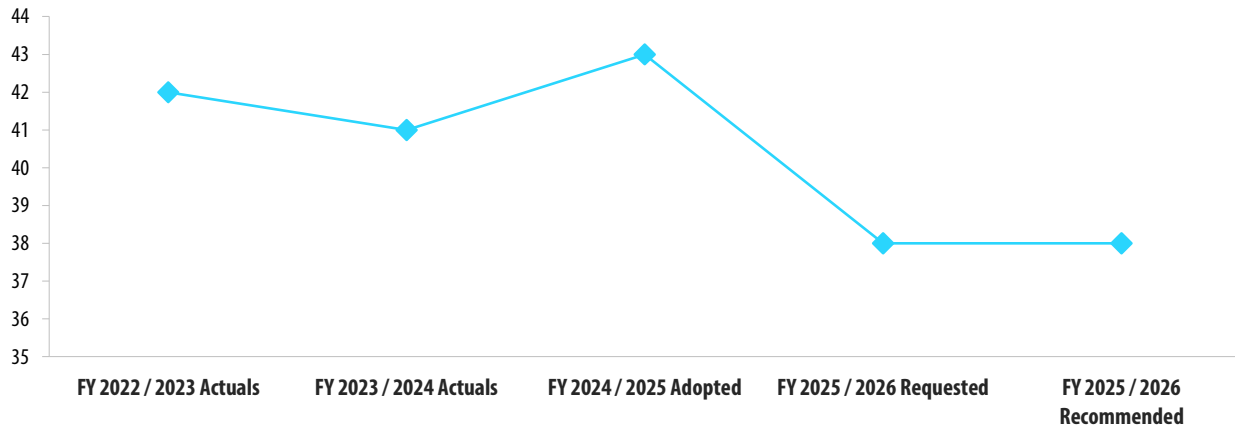
### Expenditures



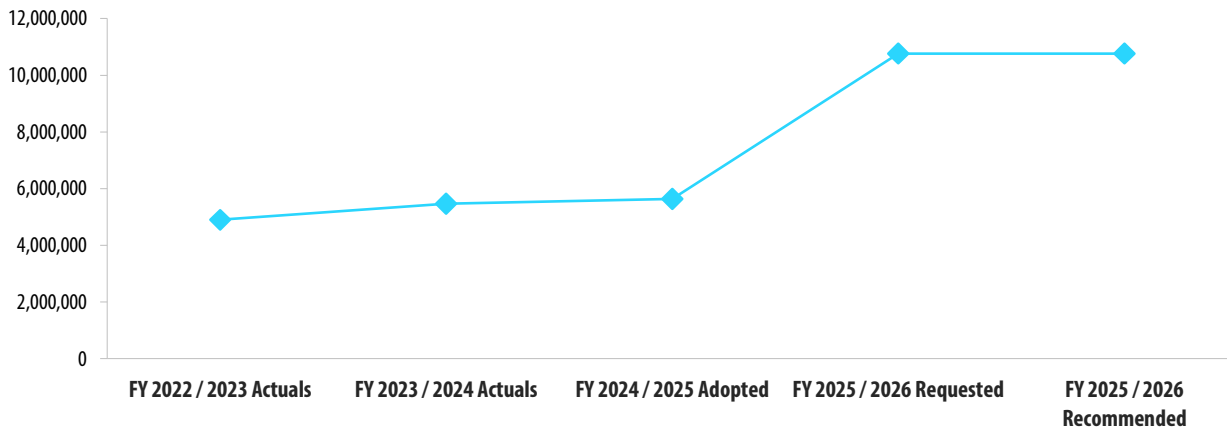
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Innovation and Technology Services (ITS) Department does not carry a net county cost for FY2025-26 due to balancing solutions that include the unfunding of positions. Additionally, Included in the departments Recommended Budget are appropriation for the purchase of a new Layer 3 (L3) Switch and removal of revenues and expenses related to the Homeland Security grant.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Champion and support Broadband expansion throughout Yolo County to create a more connected, inclusive, and prosperous community that can fully leverage the benefits of the digital era.



#### 2024-25 Strategies

- Support Broadband expansion through supporting the implementation of the Yolo County Broadband planning and feasibility study.
- Support local, State and Federal grant efforts.
- Advocate to local ISP providers for continued Broadband investment.
- Support advocacy at the local, State and Federal levels for rural broadband funding and expansion.

#### Accomplishments

- Partnered with AT&T to successfully apply for and receive Federal Funding Account dollars to expand broadband networks in Dunnigan, Yolo, Woodland and West Sacramento.
- Via Local Agency Technical Assistant (LATA) grant funds, partnered with Golden State Connect Authority to create high-level and low-level Broadband network designs in areas of the county needing furthering Broadband development.

### Goal 2: Build a World-class Information Technology Program that seeks to leverage technology as an enabler for efficient government and enhanced public services to the community.



#### 2024-25 Strategies

- Implement an efficient and sustainable IT Governance Model.
- Update IT Strategic and Tactical plans.
- Redevelop the Information Technology Policies.

#### Accomplishments

- Partnered with Info-Tech to design a County IT Governance structure.

## Prior Year Goals, Strategies & Accomplishments

- Developed and published Artificial Intelligence guidelines to prepare the county for AI adoption and usage.
- Conducted InfoTech Business Vision Survey to benchmark departments' satisfaction and perceived value of ITS core services.

### **Goal 3: Ensure the consistent and reliable accessibility of data and technology systems for conducting business functions by maintaining, operating, and upgrading the Information and Communications Technology infrastructure of the County.**



#### **2024-25 Strategies**

- Replace desktop equipment that is approaching the end of its usable life.
- Replace infrastructure equipment that is approaching the end of its usable life.
- Implement enhanced system monitoring, alerting and management to be better informed of decreases in system performance or system failures.

#### **Accomplishments**

- Updated server infrastructure to ensure out systems remain compliant with vendor support requirements but also to enhance performance, reliability, and security across our entire network.
- Replaced hardware as necessitated by standard hardware replacement cycles.
- Deployed endpoint tools improving security and operational efficiencies.

### **Goal 4: Achieve top-tier information security and compliance standards to keep County data safe and secure.**



#### **2023-24 Strategies**

- Develop IT Security Strategic Plan.
- Redevelop the IT Security Policies.
- Implement cyber security protections to enhance overall resilience from cyber security threats.

## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- Delivered monthly and bi-monthly user awareness security trainings to employees, raising awareness and resiliency to cyber threats.
- Completed National Cyber Security Review (NCSR) to benchmark the county's security program maturity against best practices.

### **Goal 5: Identify technological opportunities that directly align with and contribute to the strategic objectives of the County.**

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### **2024-25 Strategies**

- Deploy modern enterprise tools that improve county department services.
- Deploy modern enterprise tools the improve county department efficiencies.
- Deploy modern enterprise tools that support and enable data-driven decision making.
- Support and enhance county departmental systems.

### **Accomplishments**

- Implemented new ITS ticketing system.
- Developed enhancements to department core systems (District Attorney, Agriculture, Probation)
- Expanded the use of GIS technologies throughout the county providing services to almost every department.



## Current Year Goals & Strategies

### Goal 1: Achieve top-tier information security and compliance standards to keep County data safe and secure.



#### 2025-26 Strategies

- Mature CIS Critical Controls implementation group 1 security controls.
- Implement cyber security protections to enhance overall resilience from cyber security threats.
- Deliver best-in-class end-user awareness training to employees, raising awareness and resiliency to cyber threats.

### Goal 2: Ensure the consistent and reliable accessibility of data and technology systems for conducting business functions by maintaining, operating, and upgrading the Information and Communications Technology infrastructure of the County.



#### 2025-26 Strategies

- Upgrade the County's internet connection to 10gb.
- Replace desktop equipment that is approaching the end of its usable life.
- Replace infrastructure equipment that is approaching the end of its usable life.
- Keep core county systems up to date to minimize employee downtime and mitigate security risks.

### Goal 3: Identify technological opportunities that directly align with and contribute to the strategic objectives of the County.



#### 2025-26 Strategies

- Deploy modern enterprise tools that improve county department services.
- Deploy modern enterprise tools the improve county department efficiencies.
- Deploy modern enterprise tools that support and enable data-driven decision-making.

## Current Year Goals & Strategies

- Support and enhance county departmental systems.

### Goal 4: Organizational Excellence & Effectiveness

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#### **2025-26 Strategies**

- Implement new ITS Operating Model.
- Implement Service Management Framework
- Explore budget reduction opportunities.
- Deliver end-user training on core county systems.

## Program Summary

### Business Solutions



*Drive organizational success by leveraging innovative technology solutions tailored to meet diverse County business needs, empowering our stakeholders with enhanced efficiency, agility, and strategic decision-making capabilities.*

Our focus is on delivering tailored technology solutions that align closely with the unique business needs of the County. Through a combination of innovation, expertise, and strategic collaboration, we aim to empower our stakeholders with the tools and resources necessary to streamline operations and achieve their objectives efficiently. We support Commercial Off the Shelf applications, Enterprise Resource Planning systems, Geographic Information Systems and County developed systems.

### Enterprise Platforms & Operations



*Ensure the secure, reliable, and high-performing technology foundation that powers County operations by delivering robust enterprise platforms, scalable infrastructure, and seamless IT operations.*

Our focus is to manage the County's core IT infrastructure, including servers, network, voice, database systems, and data center operations. We ensure the stability, security, and performance of the platforms that support critical County services. By maintaining resilient infrastructure and responsive operations, we enable County departments to deliver essential services to the community with confidence and continuity.

### Customer Support



*To deliver exceptional technical support and assistance to end-users, ensuring optimal functionality and productivity across computers, mobile devices, and desktop software.*

Our focus is to provide responsive and comprehensive support services, aiming to enhance user experience, resolve issues efficiently, and empower our stakeholders to leverage technology effectively in achieving their objectives. We support 2000+ end user accounts and 2500+ end user devices.

### Security & Compliance



*To safeguard County assets and ensure regulatory compliance through the implementation of robust information security measures, comprehensive risk management strategies, and diligent adherence to industry standards.*

Our focus is to protect the confidentiality, integrity, and availability of data and systems, thereby fostering a secure and resilient organizational environment capable of withstanding evolving cyber threats and regulatory requirements.

### Customer Care



*To foster strong relationships and collaboration across departments ensuring seamless integration and alignment of technological solutions with organizational goals.*

Our focus is on delivering exceptional customer service, proactive communication, and strategic support to internal and external stakeholders, thereby enhancing satisfaction, promoting loyalty, and driving mutual success.

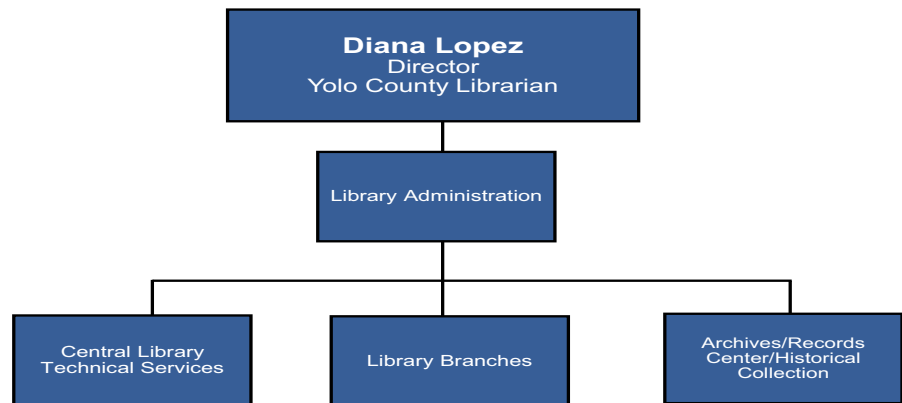
# Library



Diana Lopez  
*Director*

## OUR MISSION

*Yolo County Library provides access for all to ideas that inform, entertain and inspire. We connect people and ideas.*



## Major Services

Yolo County Library serves the entire County, except for the City of Woodland, which has city-funded public library services. Branch libraries are located in Clarksburg, Davis, Esparto, Knights Landing, West Sacramento, Winters, and Yolo. A satellite branch is located in South Davis at Montgomery Elementary School. Library Administration, Technical Services, Archives, Records Center, and the Yolo County Historical Collection are located in Woodland at the Shipley Walters Center for Yolo County Archives and Library Services and the Gibson House property. Additionally, the Library's bookmobile makes regular visits to areas of the County not served by physical branches.

Yolo County Library offers the following free services: a robust and updated collection of print and digital materials, Link+, Books by Mail, Zip Books, Internet and Wi-Fi access, use of computers and software applications, community meeting and group study rooms, adult and family literacy services including ESL classes, multilingual storytimes and parent/caregiver education workshops, programs for all ages, homework and research assistance, reference services and oversight of the County Archives, Records Center, and the Yolo County Historical Collection.



## Summary of Budget by Program

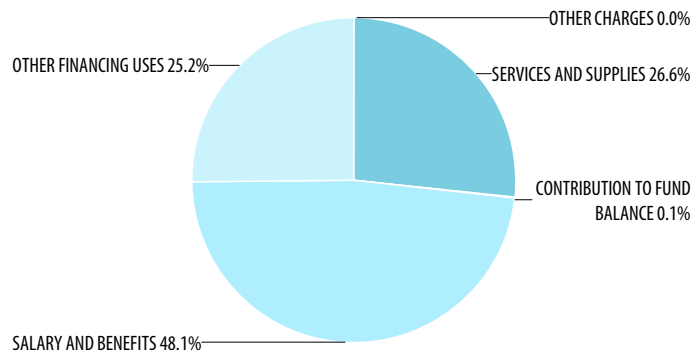
<b>Program</b>	<b>Expenditures</b>	<b>Revenue</b>	<b>Use of Fund Balance</b>	<b>Net County Cost</b>
Archives/Records	349,887	126,015	0	223,872
Gibson House Museum	152,659	100	0	152,559
Library Services	15,115,803	14,212,289	903,514	0
<b>Total</b>	<b>15,618,349</b>	<b>14,338,404</b>	<b>903,514</b>	<b>376,431</b>

### Summary of Budget by Category

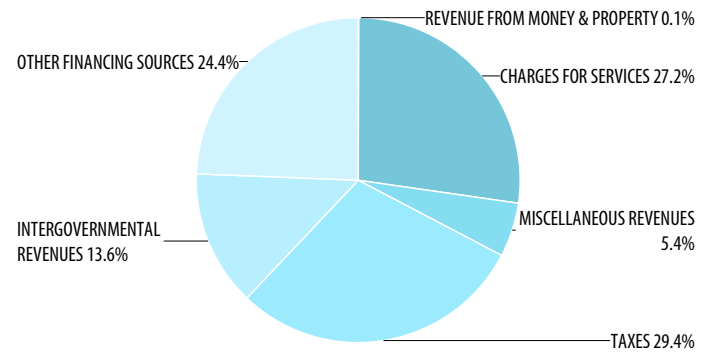
	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
TAXES	3,853,968	4,068,497	4,148,000	4,216,000	4,216,000
REVENUE FROM MONEY & PROPERTY	147,274	513,949	10,500	10,500	10,500
INTERGOVERNMENTAL REVENUES	2,513,046	2,574,404	1,921,642	1,943,695	1,943,695
CHARGES FOR SERVICES	2,728,224	2,785,538	2,763,765	3,898,302	3,898,302
MISCELLANEOUS REVENUES	1,384,779	832,001	779,186	774,436	774,436
OTHER FINANCING SOURCES	1,401,781	3,171,175	3,030,587	3,495,471	3,495,471
<b>TOTAL REVENUE</b>	<b>12,029,072</b>	<b>13,945,565</b>	<b>12,653,680</b>	<b>14,338,404</b>	<b>14,338,404</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	5,565,565	6,163,773	7,001,590	7,508,254	7,508,254
SERVICES AND SUPPLIES	3,153,229	4,068,190	3,750,601	4,159,970	4,159,970
OTHER CHARGES	2,863	2,885	3,500	4,075	4,075
CAPITAL ASSETS	48,495	84,549	254,623	0	0
OTHER FINANCING USES	2,411,580	8,481,050	3,468,291	3,929,198	3,929,198
CONTRIBUTION TO FUND BALANCE	0	0	0	16,852	16,852
<b>TOTAL APPROPRIATIONS</b>	<b>11,181,731</b>	<b>18,800,447</b>	<b>14,478,605</b>	<b>15,618,349</b>	<b>15,618,349</b>
<b>USE OF FUND BALANCE</b>	<b>(1,167,249)</b>	<b>4,854,882</b>	<b>1,459,393</b>	<b>903,514</b>	<b>903,514</b>
<b>NET COUNTY COST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>376,431</b>	<b>376,431</b>

<b>FUNDED STAFFING</b>	<b>41</b>	<b>42</b>	<b>44</b>	<b>44</b>	<b>44</b>
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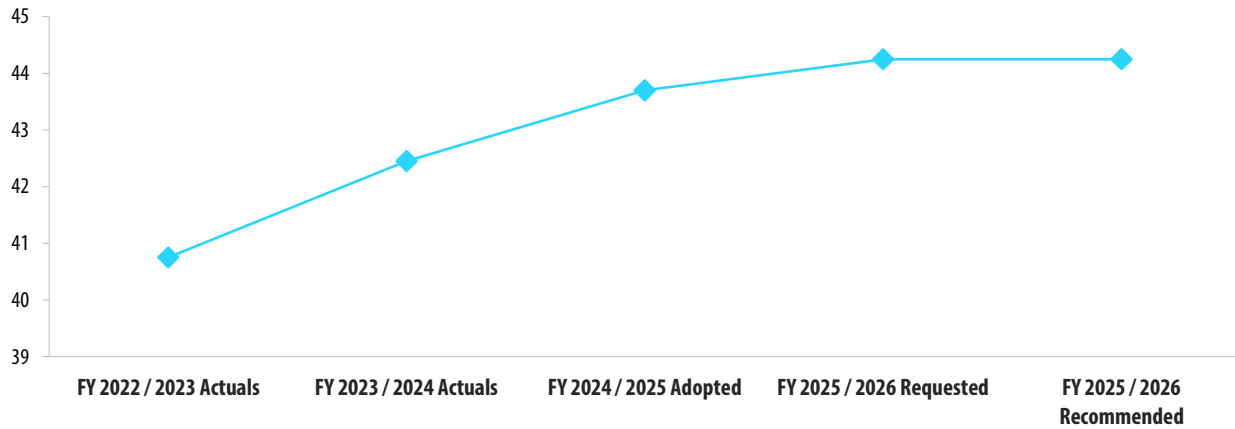
### Expenditures



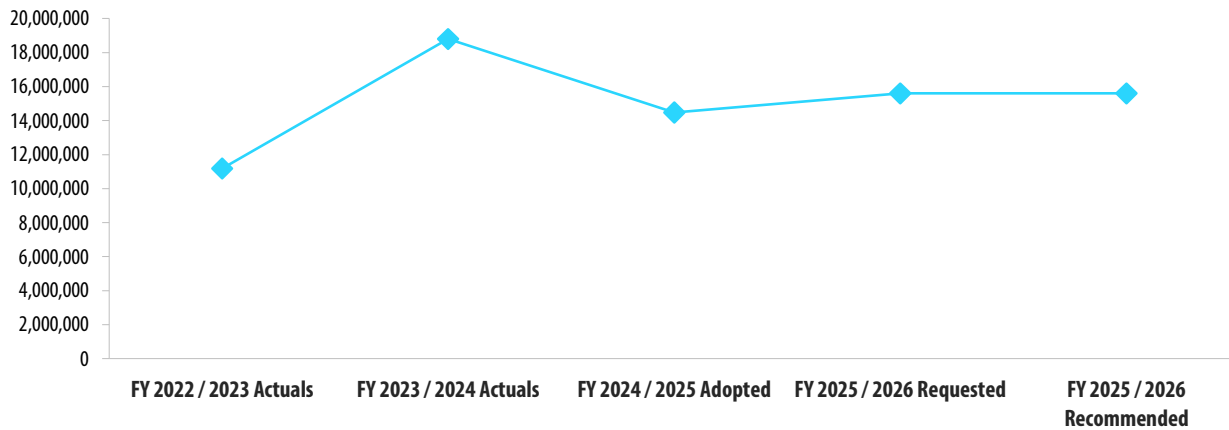
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Library’s Recommended Budget includes a new Measure T that was approved for funding the operation of the new Walnut Park Library in South Davis. To balance the budget, some reductions were implemented in several expense costs in the Archives and Gibson House Museum units.

## Prior Year Goals, Strategies & Accomplishments

**Goal 1: Archives, and Yolo County Historical Collection - Connect residents to our diverse culture and history by preserving and making the Yolo County Archives (YCA) and Historical Collection (YCHC) records and objects available online and throughout the County so that students, teachers, and community members have more equitable access to their history.**



### 2024-25 Strategies

- Digitize half of the YCHC objects in Collections Storage and continue to digitize YCA records that are fragile, of high research value, or support other County initiatives, goals, and projects, and make them available online through the YCA and YCHC's website.
- Develop content for teachers, students, and families to support 3rd grade social studies curriculum and primary source literacy.
- Display historic objects in Yolo County Library branches and other public spaces throughout the County.
- Perform an audit of the Yolo County Archives (YCA) and Historical Collection (YCHC) facilities and collections and create an updated emergency preparedness and disaster plan to ensure the continued preservation and protection of Yolo County's historic records and objects.
- Apply for the "Ready or Not" Cultural Heritage Disaster Preparedness Project through the State Library for consultants to provide a free report that includes recommendations for mitigating risks, taking emergency preparedness actions, and completing a disaster plan for both collections.
- Complete emergency and disaster preparedness plan for YCA and YCHC.
- Evaluate the Gibson House furnace for maintenance or replacement to protect the mansion and YCHC against fire.

### Accomplishments

- The Archives digitized 15 collections, including Woodland Shakespeare Club Minutes; Japanese internment camp letters from the Betty Coman Collection; photographs from Capay Valley, Yolo, and Woodland families; scrapbooks about Monticello Dam and the Woodland Public Library; documents from the Yolo County Historical Resources Survey (1986); the Life Odyssey Oral History Collection from the Unitarian Universalist Church of Davis; and indexes for Archives' collections. Over 2,200 photographs and 900 documents and audiovisual records have been digitized for a total of over 14,000 digitized collection items online.

## Prior Year Goals, Strategies & Accomplishments

- Volunteers photographed 15% of the photographable items in the Yolo County Historical Collection.
- The Archives partnered with Dr. Cecilia Tsu, Associate Professor of History at UC Davis, on her project entitled “Uncovering Diverse Histories of Yolo County.” Dr. Tsu and a team of undergraduate and graduate students conducted preliminary research at the Archives for potential case studies with the goal of translating that research into curriculum for K-12 classrooms. A pilot lesson plan about the African American community in Woodland was developed and presented to students in one school for Black History Month in February. Additionally, the Archives also provided research support and archival reproductions for the Winters Joint Unified Instructional Coach for the creation of Ethnic Studies curriculum.
- Three temporary exhibitions were displayed in the Gibson House, which included 85 objects that had not been displayed for at least eight years. Additionally, over 150 historical objects were displayed in Yolo County Library branches and the Yolo County Administration Building.
- Staff collaborated with the office of Supervisor Barajas to create exhibits for Latino/a Heritage Month at library branches and the Yolo County Administration Building. Staff partnered with Ethnic Studies YOLO Academy to display reproductions at the Yolo County Administration Building for the Land & Labor Exhibit. Staff created exhibits at library branches highlighting contributions women made to Yolo County schools for Women’s History Month. Lastly, staff partnered with Dr. Tsu and UC Davis students to develop an exhibit at the Woodland Opera House about the Yolo Singing Club, a local African American musical group.
- Staff applied for and received two grants that allowed for the hiring of a consultant to draft emergency preparedness plans for the Archives and the Historical Collection, as well as the purchase of disaster spill kits and improvements to the alarm system at the Gibson House.

### Goal 2: Library – Offer programs and services that strengthen community connections.



#### 2024-25 Strategies

- Offer programs and services that reflect and celebrate our diverse languages, cultures, identities and history.
- Launch a bookmobile to visit rural and underserved communities in Yolo County, providing library services including books, Wi-Fi, and programming.
- Continue improving materials and collections to be more diverse and reflect our communities.
- Build interdepartmental partnerships to expand services to underserved populations, especially in rural areas.

## Prior Year Goals, Strategies & Accomplishments

- Provide tweens and teens with opportunities that provide job-readiness skills through youth advisory, volunteering, and mentoring programs.
- Provide opportunities for community members to develop connections with each other in a safe space through shared learning experiences in regular, ongoing programs such as book clubs, stay-and-play events, maker-centered activities, and conversation groups.

### **Accomplishments**

- Provided programs and services that celebrated diversity, including: Juneteenth; Black History Month; Pride; Latinx Heritage Month; Disability Pride Month; Native American Heritage Month; Arab American Heritage Month; Asian American, Native Hawaiian and Pacific Islander Heritage Month; Jewish American Heritage Month; Lunar New Year; and Women's History Month.
- Launched the Yolo Bibliobus, a 24-foot Sprinter van that makes regularly scheduled stops in rural and underserved areas of Yolo County. The Yolo Bibliobus is stocked with over 1,000 books, DVDs, hot spots, Chromebooks, educational tablets, and early learning kits available for check-out, has an onboard Wi-Fi router and wireless printer available to the public, and is staffed with bilingual library professionals providing services including library card registrations, materials requests, reference services, and an array of programming including storytimes and crafts. The Bibliobus partnered with organizations throughout the Capay Valley, as well as the migrant centers, fire stations, and Yolo County Housing sites.
- Improved the diversity of offerings in book, ebook, and e-audio collections.
- Added children's bilingual books and ebooks in Arabic, Bengali, Chinese, Dari, Hindi, Pashto, Spanish, and Vietnamese.
- Expanded the American Indian collection at the Esparto Regional Library to encompass multiple age ranges, formats, and genres.
- Partnered with YoloWorks! to provide County resources to 45 ESL class participants in Esparto and Winters, sharing information about workers' rights, housing, job opportunities, financial aid, and more.
- Collaborated with YoloWorks! to host donation drives for farmworkers and provide training to library staff on YoloWorks! services for farmworkers.
- Hosted National Night Out at our Yolo Branch Library with community partners and provided outreach during National Night Out at Yolo County Housing communities in Winters, West Sacramento, and Woodland.
- Collaborated with Yolo County Parks, including tabling at the grand opening of the Knights Landing Park and Esparto Community Park, and Concert on Court in Woodland.
- Partnered with the Elections department to provide voting opportunities at rural library locations.

## Prior Year Goals, Strategies & Accomplishments

- Offered job training opportunities through internships at libraries, Archives, and the Gibson House, and partnered with YoloWorks! staff to offer resume review and job search assistance at the Davis Branch Library.
- Offered eight ESL courses in Knights Landing, Esparto, Winters, and South Davis, with over 100 adults attending.
- Continued to offer regular book clubs, language conversations groups, family storytime, stay-and-play activities, and programs for all ages.
- Began offering new makerspace programs with the opening of the yololab makerspace at the Davis Branch Library, providing access to equipment including sewing machines, a Cricut, laser cutter, 3D printers, and more.
- Offered regular repair cafes and craft programs for youth and adults at multiple library branches, such as decoupage, crocheting, paper crafts, working with resin, floral arranging, and making keychains, teddy bear backpacks, and candles.

### Goal 3: Library – Ensure residents read and thrive.



#### 2024-25 Strategies

- Improve our patron browsing experience by reconfiguring the picture book collection to make it easier for customers to find what they are looking for.
- Distribute free books to build home libraries through Pop-up Summer Lunch programs, the Summer Reading Program, Día de los Niños/Día de los Libros events, ESL classes, and literacy programs.
- Promote reading through offering diverse collections, displays, reading lists, heritage month celebrations, reading recommendation services, author talks, and research and learning platforms on our website.
- Improve literacy, mitigate children's learning loss, and foster grade-level reading by providing a robust Summer Reading Program with incentives for completion of reading goals.
- Provide a wide array of library resources and programs for parents and caregivers so more children read at grade level. Promote school readiness for TK, Pre-K, and K by offering storytimes, curated learning kits, and professionally vetted educational technology.
- Collaborate with Yolo County Housing and other community groups to provide needed Early Literacy services, books, and programs at Davis and Madison migrant centers.
- Continue the Student Success program at the following participating districts: Esparto Unified School District, Winters Joint Unified School District, and Davis Joint Unified School District,

## Prior Year Goals, Strategies & Accomplishments

provide all students with a Yolo County Library card, and continue to reach out to nonparticipating districts in our service area.

### **Accomplishments**

- Completed the picture book reconfiguration, which improved the patron browsing experience by grouping picture books by subject matter instead of author, empowering young children to locate their own reading materials.
- Distributed over 12,000 books to build home libraries through the Pop-up Summer Lunch program, Summer Reading Program, Día de los Niños/Día de los Libros events, ESL classes, Yolo Bibliobus, Migrant Centers, and literacy programs. Funding for giveaway books was obtained through grants and support from the Yolo County Library Foundation and various Friends of the Library groups.
- Hosted the annual Summer Reading Program at all eight branches, with over 5,000 participants of all ages. Participants read 38,596 books for a total of 11,189 hours. Participation at rural branches increased nearly 50% over the prior year. Over 9,000 books were distributed to participants to help build home libraries, and all survey respondents indicated that they or their children read or were read to either more often or about the same as during the school year because of the Summer Reading Program.
- Added 23 new Launchpad reading academy tablets to the collection, which have quality phonics, letter recognition, and other activities that support school readiness.
- Held five workshops in Spanish on school readiness for 33 parents and para-educators with a grant from Save the Children.
- Welcomed residents for opening day at the Davis and Madison migrant centers, distributed free books to children to help create home libraries, and offered craft activities. Throughout the season, held biweekly storytimes and activities, and set up a small free community library for all ages for residents to use.

### **Goal 4: Library – Help life-long learners succeed.**



#### **2024-25 Strategies**

- Continue providing one-on-one technology help, hosting iPhone and Android phone trainings and providing free Wi-Fi in rural communities at bookmobile stops.
- Collaborate with local agencies to provide ESL classes in underserved and rural communities.



## Prior Year Goals, Strategies & Accomplishments

- Provide services and resources to historically marginalized groups through an equity lens with an emphasis on culturally-responsive services and supports.
- Provide a safe space for community members.

### **Accomplishments**

- Provided regular one-on-one tech support appointments at the West Sacramento and Winters libraries. Provided eBook help appointments at the Davis Library. Hosted iPhone and Android phone trainings at multiple library branches and continued to offer technology help at all branches.
- Held eight ESL courses in Knights Landing, Esparto, Winters, and South Davis with grant funding from California Library Literacy Services and collaborations with Yolo County Office of Education and the City of Davis.
- Facilitated one-on-one tutoring for adult learners in the Yolo Reads Adult Literacy program by training tutors, assessing learners, and providing materials and ongoing support.
- Provided services to 55 rural and underserved caregivers through the Yolo Reads Family Literacy program, using storytelling and materials in the language and culture of the families served. Provided tools and training that enable parents and caregivers to support their children's learning at home.
- Increased accessibility by installing a Morhic toolbar on all public computers and on staff computers upon request, allowing quick access to computer accessibility features.
- Acquired a mobile assistance device to support patrons with physical disabilities at the Davis Branch Library.

### **Goal 5: Records Center – Increase collaboration with Yolo County departments.**



#### **2024-25 Strategies**

- Complete records retention schedules for at least one County department.
- Work on updating the County-wide retention schedule in partnership with other County departments.

#### **Accomplishments**

- Completed records retention schedule for the Probation Department in January 2025.
- Drafted a revised County-wide retention schedule for department heads and County Counsel to review.

## Prior Year Goals, Strategies & Accomplishments

### Goal 6: Library – Improve ability of library staff to respond to safety issues and critical incidents.



#### 2024-25 Strategies

- Provide community members with a safe space during inclement weather.
- Conduct safety audits at all branches/units.
- Provide staff training on mental health and critical incident responses.

#### Accomplishments

- Opened select branches as cooling centers during a heat wave around the 4th of July 2024, in partnership with the Office of Emergency Services and Health and Human Services.
- Conducted safety audits at library facilities and began implementing consultant recommendations.
- Worked with Risk Management to install AED machines at additional library facilities.
- Worked with Yolo County Mental Health Services to provide in-person suicide prevention and mental health first aid trainings at library branches.
- Provided Safe and Compassionate Libraries training for all staff, taught by a library security specialist.

### Goal 7: Library – Begin construction of the Walnut Park Library.



#### 2024-25 Strategies

- Continue working with architects to finalize the design of the Walnut Park Library, and develop a plan for furniture, fixtures, and equipment.
- Create a public art plan in collaboration with YoloArts, the General Services Department, and the community.
- Develop robust plan for services, circulating collections, and programs.
- Host public information sessions about the new Walnut Park Library.

## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- Finalized the design of the Walnut Park Library and awarded a construction contract in November 2024.
- Held groundbreaking for the Walnut Park Library in April 2025.
- Narrowed down submissions and are on track to provide a recommendation for public art to the Board of Supervisors in May, in collaboration with YoloArts, the General Services Department, and the community.

### **2023-24 Strategies**

- Improve our patron browsing experience by reconfiguring the picture book collection to make it easier for customers to find what they are looking for.
- Distribute free books to build home libraries through Pop-Up Summer Lunch programs, the Summer Reading Program, Día de los Niños/Día de los Libros events, ESL classes, and literacy programs.
- Partner with County Parks division and community environmental conservation agencies to offer educational nature programs in English and Spanish at all library branches and various outdoor locations.
- Install a permanent StoryWalk in a Yolo County park. StoryWalks encourage literacy and appreciation of nature by displaying a picture book about the outdoors with a panel informing people about the free State Parks passes available at Yolo County Libraries.
- Collaborate with Yolo County Housing and others community groups to provide needed Early Literacy services, books, and programs at Davis and Madison migrant centers.
- Continue to expand Student Success, providing all students in a school district with a Yolo County Library card.

### **Accomplishments**

- The Mary L. Stephens Davis Branch Library reconfigured the picture book collection so customers can browse by category instead of authors' last names. Picture books are grouped together into categories, such as animals, art, dinosaurs, etc., creating a much friendlier browsing experience. Other branches will finish reconfiguring their picture book collections during the next fiscal year.
- Over 10,000 books were given away to build home libraries through the Pop-up Summer Lunch program, Summer Reading Program, Día de los Niños/Día de los Libros events, ESL classes, and literacy programs.
- Offered over 60 nature-themed programs at library branches, several county park locations, Dunnigan Hall, and the Davis Migrant Center. Thirteen (13) programs were provided in Spanish

## Prior Year Goals, Strategies & Accomplishments

or with a Spanish interpreter, and bilingual Spanish staff were available at all programs. Major partners included the Yolo County Parks Division, Tuleyome, and Latino Outdoors.

- Installed a permanent Story Trail at the Capay Open Space Park.
- Provided giveaway books at the opening day of the Davis Migrant Center and weekly programs for children throughout the season.
- Provided over 8,300 students in the Davis Joint Unified School District with Yolo County Library cards through the Student Success program.

## Current Year Goals & Strategies

**Goal 1: Archives and Yolo County Historical Collection - Connect residents to our diverse culture and history by preserving and making the Yolo County Archives (YCA) and Historical Collection (YCHC) records and objects available online and throughout the County so that students, teachers, and community members have more equitable access to their history.**



### 2025-26 Strategies

- Continue to digitize Historical Collection objects and Archives records that are fragile, of high research value, or support other County initiatives, goals, and projects, and make them available online.
- Display historic objects and records in Yolo County Library branches and other public spaces throughout the County.
- Continue to inventory the Yolo County Historical Collection, including matching objects to accession paperwork, editing and improving metadata, and updating object locations throughout collections storage spaces.
- Develop at least two new in-person programs at the Gibson House property or out in the community, and expand existing online programs available through social media, to highlight and celebrate the rich and diverse history of Yolo County.
- Process, catalog, and make available online all born-digital Archives collections.

**Goal 2: Records Center – Increase collaboration with Yolo County departments.**



### 2025-26 Strategies

- Complete records retention schedules for at least one County department.
- Continue to work on updating the County-wide retention schedule in partnership with other County departments.

## Current Year Goals & Strategies

### Goal 3: Ensure residents read and thrive.



#### 2025-26 Strategies

- Promote reading by offering diverse collections, displays, reading lists, heritage month celebrations, reading recommendation services, author talks, and research and learning platforms on our website.
- Distribute free books to build home libraries through the Summer Reading Program, Día de los Niños/ Día de los Libros events, and literacy programs.
- Improve literacy, mitigate children's learning loss, and foster grade-level reading by providing a robust Summer Reading Program with incentives for completion of reading goals.
- Provide a wide array of library resources and programs for parents and caregivers so more children read at grade level. Promote school readiness for TK, Pre-K, and K by offering storytimes, curated learning kits, and professionally vetted educational technology.
- Collaborate with Yolo County Housing and other community groups to provide needed Early Literacy services, books, and programs at the Davis and Madison migrant centers.
- Continue the Student Success program at the following participating districts: Esparto Unified School District, Winters Joint Unified School District, and Davis Joint Unified School District, providing all students with a Yolo County Library card, and continue to reach out to nonparticipating districts in our service area.

### Goal 4: Help life-long learners succeed.



#### 2025-26 Strategies

- Continue providing one-on-one technology help, hosting iPhone and Android phone trainings and providing free Wi-Fi in rural communities at bookmobile stops.
- Collaborate with local agencies to provide English as a Second Language (ESL) classes in underserved and rural communities.
- Provide conversation groups for learners to practice English and Spanish and share cultural traditions.
- Offer early literacy resources to parents and caregivers.

## Current Year Goals & Strategies

- Offer volunteer opportunities for teens and adults.
- Partner with YoloWorks! to provide workforce preparedness services for patrons and share County and community resources for adults.
- Offer access to new technologies, equipment, and materials through STEAM programs, creative craft programs, and programs at the yololab makerspace for patrons who want to learn new skills.

### Goal 5: Offer programs and services that strengthen community connections.



#### 2025-26 Strategies

- Offer programs and services that reflect and celebrate our diverse languages, cultures, identities and history.
- Continue improving materials and collections to be more diverse and reflect our communities.
- Conduct regular Yolo Bibliobus (bookmobile) visits in rural and underserved communities in Yolo County, providing library services including books, Wi-Fi, and programming.
- Provide opportunities for community members to develop connections with each other in a safe space through shared learning experiences in regular, ongoing programs such as book clubs, stay-and-play events, maker-centered activities, ESL classes, and conversation groups.

### Goal 6: Continue progress on the Walnut Park Library.



#### 2025-26 Strategies

- Complete major construction of the Walnut Park Library.
- Issue purchase orders for furniture, fixtures, equipment, and shelving.
- Conclude Building Forward grant from the California State Library.
- Complete public art projects.
- Develop plans for staffing and recruitment.
- Begin planning, purchasing, and processing the opening day collection.

## Current Year Goals & Strategies

### Goal 7: Maintain libraries as safe community spaces.

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#### **2025-26 Strategies**

- Revise the Library's Behavior Code to be more specific and provide clear consequences for behavior violations.
- Add signage in branches indicating prohibited activities in particular areas.
- Provide resources and workshops to support marginalized community members.

## Program Summary

### Library Administration



*Enhance the Department's ability to deliver quality Library services and resources to local residents.*

Library Administration provides leadership, guidance, support, data collection and evaluation, and direction for all internal functions and operations of the department and all external and internal partnerships. This includes human resources functions such as recruitment and selection of new employees, performance evaluations, payroll and staff development, fiscal management functions including budget management, purchasing and procurement, grants administration, fund development and management, contract management and negotiation, as well as public relations, capital projects, and facilities maintenance.

### Library Technical Services



*Maximize the efficient and cost-effective management of the Library's print and digital resources.*

Library Technical Services manages the Library's collection, materials processing, cataloging, database maintenance, Link+, Zip Books, courier services, website support, PC and related equipment maintenance, and automated circulation system support.

### Branch Libraries



*Increase access to and utilization of library resources and programs for residents at eight locations in Yolo County. Provide public library services to the entire county except for the City of Woodland, which has city-funded public library services.*

Yolo County Library branches are located in Clarksburg, Davis, Esparto, Knights Landing, West Sacramento, Winters, and Yolo. A satellite branch is co-located at the South Davis Montgomery Elementary School. The Winters Community Library operates as a joint-use facility with Winters High School. Services provided include collection management, circulation, Link+, Zip Books, use of computers and Internet access, meeting and study room use (where available), programming, homework and research assistance, reference, and community information.

### Bookmobile



*Increase access to and utilization of library resources and programs for residents in Yolo County that are not served by physical branches.*

The Yolo Bibliobus is a cargo van modified to provide library services; materials for checkout including books, DVDs, Chromebooks, and hotspots; Link+; Zip Books; internet access; programming; research assistance; reference; and community information.

### Yolo County Archives



*Ensure the preservation of and access to historical records and resources in Yolo County. Yolo County Archives are the official repository for records that have permanent legal, fiscal, administrative, or historical value. The Archives provide guidance and direction for the preservation and retention of records and history.*

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Archives records are used by County staff to document, confirm and defend the variety of actions that constitute the governance of the County, for public relations purposes, and for historical background information and documentation. The public uses these records to document their local histories and to educate and inform students of all ages.

archaeological items, tools, ceramics, household items, furniture, and personal items. This collection illustrates what life was like for early Yolo County residents.

### Records Center



*Ensure the County's obligations for the storage, maintenance, and destruction of County records are met.*

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The Records Center is the storage facility for the inactive records of the County. The Records Center also ensures that all legal, fiscal, and administrative obligations for the records of the County are met, including destruction or transition of pertinent documents to the County Archives as appropriate.

### Yolo County Historical Collection



*The Yolo County Historical Collection is comprised of 11,000 objects which date from the 1830s to the 1930s.*

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The collection includes textiles, agricultural equipment, paintings, archival materials, ephemera, photographs,



# Community Services



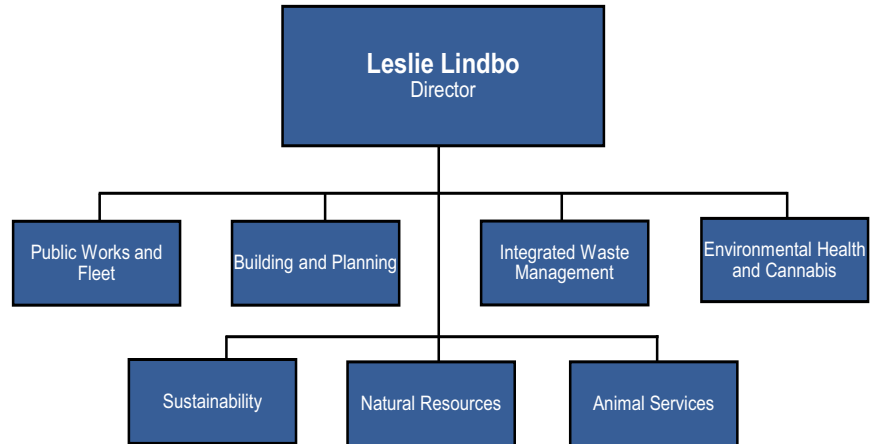
# Community Services



**Leslie Lindbo**  
Director

## OUR MISSION

*Preserve, enhance, promote quality of life, and public safety through the responsible development of reliable and sustainable infrastructure and services.*



## Major Services

Community Services oversees land use planning and development, building permitting and inspection, code enforcement, floodplain management, consumer and environmental protection, water well construction, public water systems, and onsite wastewater treatment systems, natural resources, hazardous materials and waste compliance, and emergency response, integrated waste management, hazardous waste disposal and recycling services, engineering services, including construction and maintenance of roads and bridges, countywide fleet services, cannabis regulatory compliance, inspection and enforcement, climate sustainability, and animal services.

## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Animal Services	5,266,726	4,138,127	44,582	1,084,017
Building	1,956,228	1,409,115	547,113	0
Cannabis Taskforce	1,518,312	863,597	654,715	0
Code Enforcement	194,003	5,000	0	189,003
County Service Areas	195,138	195,138	0	0
Environmental Health	5,070,807	4,699,943	327,451	43,413
Fleet Services	2,832,208	2,778,107	54,101	0
Integrated Waste Management	44,811,583	43,045,322	1,766,261	0

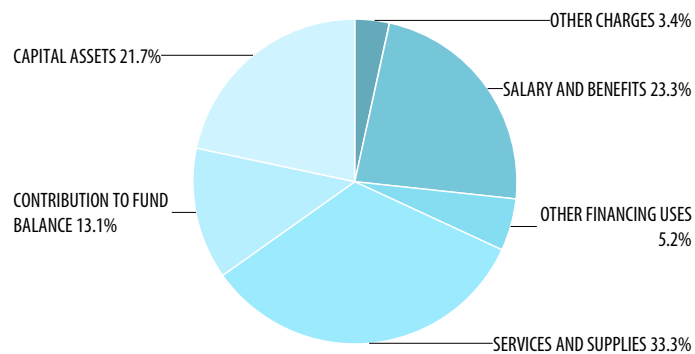
### Summary of Budget by Program

<b>Program</b>	<b>Expenditures</b>	<b>Revenue</b>	<b>Use of Fund Balance</b>	<b>Net County Cost</b>
Natural Resources	5,282,287	4,164,849	958,755	158,683
Planning	4,434,353	2,584,847	0	1,849,506
Roads/Public Works	51,612,970	28,891,975	22,720,995	0
Surveyor	41,250	41,250	0	0
<b>Total</b>	<b>123,215,865</b>	<b>92,817,270</b>	<b>27,073,973</b>	<b>3,324,622</b>

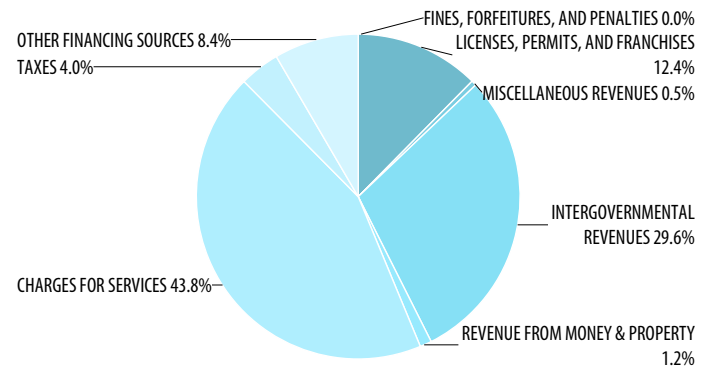
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
TAXES	3,390,080	4,004,913	3,757,156	3,757,156	3,757,156
LICENSES, PERMITS, AND FRANCHISES	10,559,085	9,418,913	11,492,621	11,541,033	11,541,033
FINES, FORFEITURES, AND PENALTIES	7,064	209,445	4,000	2,700	2,700
REVENUE FROM MONEY & PROPERTY	1,971,351	2,708,935	554,944	1,081,776	1,081,776
INTERGOVERNMENTAL REVENUES	16,861,759	16,414,500	27,111,762	27,497,178	27,497,178
CHARGES FOR SERVICES	32,431,102	37,133,935	38,341,871	40,656,412	40,656,412
MISCELLANEOUS REVENUES	289,400	516,912	317,500	456,000	456,000
OTHER FINANCING SOURCES	11,879,230	3,730,707	4,287,302	7,825,015	7,825,015
<b>TOTAL REVENUE</b>	<b>77,389,069</b>	<b>74,138,261</b>	<b>85,867,156</b>	<b>92,817,270</b>	<b>92,817,270</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	18,207,902	22,018,479	26,607,343	29,534,005	28,670,123
SERVICES AND SUPPLIES	24,849,583	30,808,781	41,570,887	41,057,557	41,057,557
OTHER CHARGES	5,963,983	12,518,517	4,497,718	4,221,794	4,221,794
CAPITAL ASSETS	26,615,082	14,898,557	26,422,695	26,715,191	26,715,191
OTHER FINANCING USES	12,197,716	2,226,094	3,903,127	6,397,010	6,397,010
CONTRIBUTION TO FUND BALANCE	0	0	19,454,424	16,154,190	16,154,190
<b>TOTAL APPROPRIATIONS</b>	<b>87,834,266</b>	<b>82,470,427</b>	<b>122,456,194</b>	<b>124,079,747</b>	<b>123,215,865</b>
<b>USE OF FUND BALANCE</b>	<b>7,994,322</b>	<b>7,515,845</b>	<b>32,340,580</b>	<b>27,884,705</b>	<b>27,073,973</b>
<b>NET COUNTY COST</b>	<b>1,078,225</b>	<b>816,321</b>	<b>2,126,439</b>	<b>3,377,772</b>	<b>3,324,622</b>
<b>FUNDED STAFFING</b>	<b>138</b>	<b>140</b>	<b>166</b>	<b>174</b>	<b>167</b>

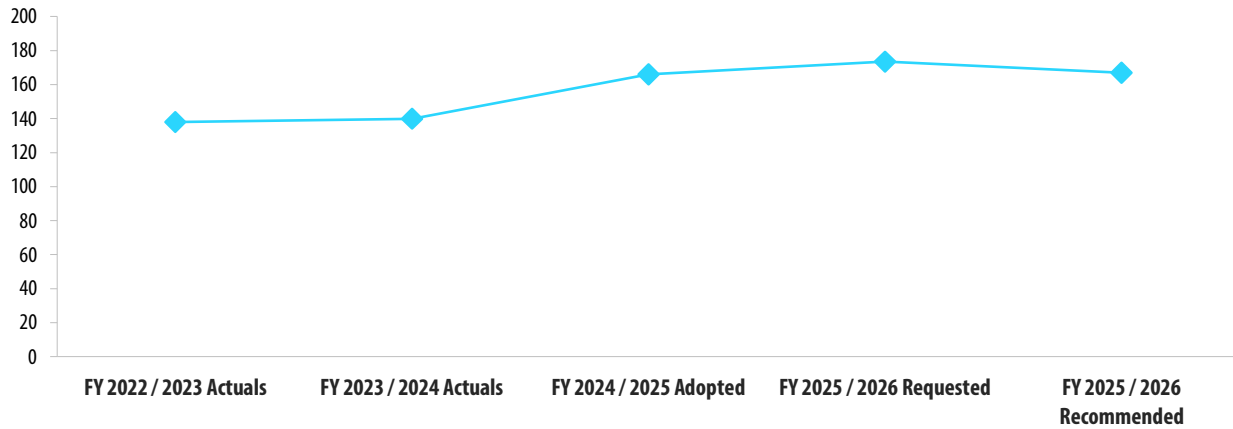
### Expenditures



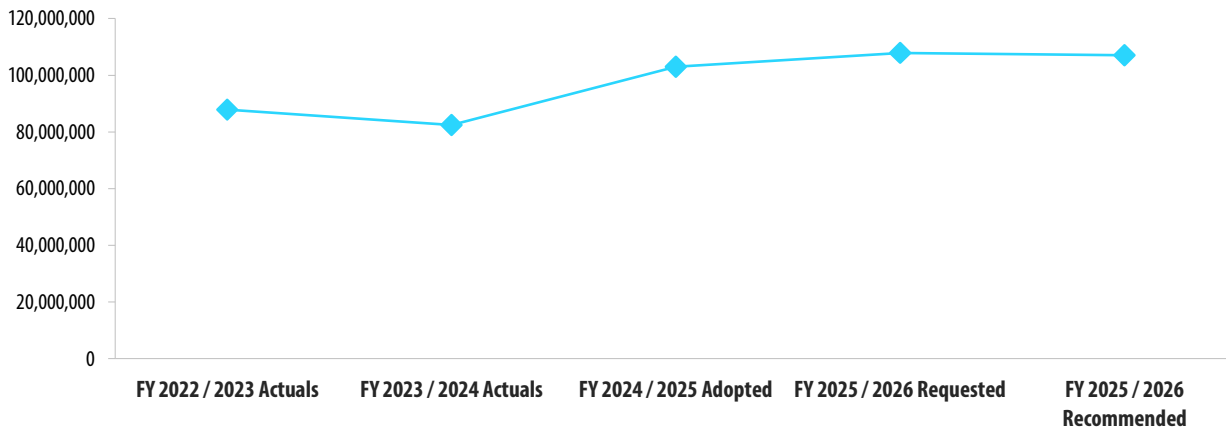
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Recommended FY25-26 Budget for Community Services includes increases mostly in the Integrated Waste Management unit due to new capital projects and anticipated revenues. Other divisions utilized additional vacancy savings, position conversions, and other various cost saving strategies to limit budget impact.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Protect and preserve agricultural resources, sustain environmental integrity, work with local communities to develop and implement plans for orderly, appropriate growth, assist residents and business owners through the land development process.



#### 2024-25 Strategies

- Seek opportunities for affordable housing in community plan areas.
- Update Inclusionary Housing Ordinance and Inclusionary Housing In-Lieu Fee.
- Identify funding source for comprehensive General Plan update.

#### Accomplishments

- Collaboration with Districts 2 and 5 to identify long-term and short-term solutions related to the development of affordable, quality housing, including for farmworkers and their families who call Yolo County their home.
- The Inclusionary Housing Ordinance has been updated and is in its draft form, expected to be adopted by the end of 2025.
- The General Plan Cost Recovery fee has been identified as a potential funding source to update the Countywide General Plan, including any Area Community Plans that require updates to address immediate community needs.

### Goal 2: Protect the public and environmental health through effectively delivered environmental health services.



#### 2024-25 Strategies

- Update County Well Permitting Ordinance.
- Transform our retail food regulatory program to a risk-based approach with a focus on preventing foodborne illness and injury.
- Implement new permitting and data management system for Environmental Health.
- Complete a successful triennial evaluation (audit) of the Hazmat Unit (CUPA) by CalEPA scheduled for Fall 2024.

## Prior Year Goals, Strategies & Accomplishments

- Develop and implement new cannabis licensing programs including processing, manufacturing, distribution, nursery, retail, testing, and microbusiness.

### **Accomplishments**

- The Board of Supervisors, in October 2024, approved Environmental Health’s Urgency Ordinance for agricultural well permitting. Environmental Health continues to work towards a long-term well permitting ordinance update.
- Environmental Health staff is working on the FDA Voluntary Program Standards for our retail food safety program. This past year we have achieved Program Standard 3 which focuses on having a risk-based inspection approach.
- Environmental Health’s new database, HS Gov, went live on April 21, 2025. Staff are continuing to adapt to the new database and look forward to the ability to fully utilize all the features of the software.
- Environmental Health staff have been working with CalEPA on the triennial evaluation (audit) of the HazMat Unit (CUPA). Staff have successfully completed the required joint inspections with State inspectors and provided all required documentation.
- The Cannabis Unit has completed the development of the nursery licensing program. Work continues on the other new license types.

### **Goal 3: Operation of a fully integrated County/City waste management system.**



### **2024-25 Strategies**

- Secure funding to maintain illegal dumping cameras in Clarksburg and extend partnership with the District Attorney’s Office to add surveillance along County Road 22 in rural Woodland near Tule Canal and Elkhorn Station.
- Develop and release an RFP for the operation of the landfill’s methane plant and power purchase agreement. The current 30-year agreement with SMUD is coming to an end in 2026 and the Division will need to assess whether to convert to Renewable Natural Gas, stay with the existing engine model, or other suitable methane capture.
- Establish out-of-county gate fee to mitigate greenhouse gas (GHG) emissions brought into Yolo County via waste transport. Once funds are established, coordinate with the Sustainability Division to use funds for public-facing infrastructure such as electric vehicle (EV) charging stations and home rebates for EV installation.

## Prior Year Goals, Strategies & Accomplishments

- To respond to the growing demand of using the landfill, the Division will complete the design of a new landfill entrance which includes additional inbound lanes and routes all outbound traffic through a new exit on CR 104, reducing wait times and addressing current safety concerns with backup on CR 28H. Once the design is final in 2024, a bid will be released in 2025 for construction.

### Accomplishments

- Secured funding to maintain illegal dumping cameras in Clarksburg and extended partnership with the District Attorney's Office to add surveillance along County Road 22 in rural Woodland near Tule Canal and Elkhorn Station. The County Road 22 camera installation is set for June 2025 with surveillance ongoing through December 2026.
- Developed a Request for Proposals (RFP) for the operation of the landfill's methane plant and power purchase agreement. on April 8, 2025, the Board of Supervisors approved the project and RFP was released on May 1, 2025.
- Established an out-of-county gate fee to mitigate greenhouse gas (GHG) emissions brought into Yolo County via waste transport. Sustainability Division is using funds for public-facing infrastructure such as electric vehicle (EV) charging stations, at-home rebates for EV installation, and other expenses related to GHG transportation mitigation.
- Completed design of a new landfill entrance with a traffic consultant and determined that a phased construction approach would be best to help with traffic safety. Phase 1 will include the installation of an additional scale on the "self-haul" side of the Scale house in the Fall 2025. During this construction, trucks will be rerouted through County Road 104 for exit scale.

### Goal 4: Safe, efficient, fiscally sound county roadway system.



### 2024-25 Strategies

- Continue to maintain a safe fleet of vehicles and equipment and monitor upcoming environmental or state-mandated policy changes.
- Complete necessary road repairs to damages caused by the storms of Winters 22/23 and 23/24.
- Continue to utilize low-cost maintenance treatments such as chip seal, asphalt rubberized chip seal, and micro-surfacing when appropriate.
- Reduce gravel road maintenance costs through the application of enzyme treatments.
- Apply for federal, state, and local grants for priority capital projects.
- Construct the 2024 Road Resurfacing Project for our yearly road maintenance project.

## Prior Year Goals, Strategies & Accomplishments

- Design the 2025 Pavement Preservation Project for our upcoming yearly road maintenance project.
- Design of a Bridge Preventative Maintenance Project for preventative maintenance on several county bridges.
- Design the County Road 102 Bike and Safety Improvement Project using Highway Safety Improvement Program (HSIP) funds.
- Continue right-of-way acquisition for the County Road 98 Bike and Safety Improvement Project, County Road 41 Bridge over Cache Creek Replacement Project, County Road 29 Bridge over Dry Slough Project, and County Road 96 Bridge over Dry Slough Project.

### **Accomplishments**

- The Road Maintenance Team is fully staffed as of April 2025.
- The first Volve DD25 electric roller/compactor in the State of California was added to the County Fleet.
- Awarded a \$4.2 million Railroad Crossing Elimination (RCE) Program grant for the County Road 32A Railroad Crossing Relocation and Grade Separation Project.
- Completed Construction of the 2023 Road Rehabilitation Project and constructed the 2024 Road Resurfacing Project.
- Designed and went out to bid in March 2025 for the 2025 Pavement Preservation Project.
- Completed design of the Bridge Preventive Maintenance Project 1 for preventive maintenance on several county bridges.
- Completed right-of-way acquisition for the County Road 41 Bridge over Cache Creek Replacement Project.

### **Goal 5: Build a sustainable environment.**



#### **2024-25 Strategies**

- Launch the Yolo County Regional Resilience Collaborative (in partnership with Cities, Yocha Dehe, UC Davis, and community partners) using grant award from the Governor’s Office of Planning and Research. Collaborative will align sustainability goals and coordinate funding opportunities Countywide.
- Adopt Climate Action and Adaptation Plan and begin implementation (anticipated Fall 2024).

## Prior Year Goals, Strategies & Accomplishments

- Secure funding for the Phase-1 Priority Actions Identified in the Climate Action and Adaptation Plan.
- Complete Inventory and Feasibility Study to Remove Fossil Fuels from County Operations (in partnership with the Department of General Services).
- Complete Countywide ZEV Action Plan and Fleet Transition Plan (anticipated 2025) using grant award from Caltrans.

### **Accomplishments**

- Completed Inventory and Feasibility Study to Remove Fossil Fuels from County (May 2025 completion estimated).
- Launched the Yolo County Regional Resilience Collaborative.
- Adopted the 2030 Climate Action and Adaptation Plan in December 2024.
- Achieved 30 percent reduction in Emissions Countywide since 2016, according to updated GHG emissions inventory.
- 325 community members engaged at Sustainability Division workshops and tabling events.
- \$60,000 in direct incentives provided to Yolo County farmers to electrify farm equipment.
- Launched Weatherization Program, Home Energy Score Pilot Program, and Electric Advisors Hotline to support community members in lowering their utility bills.

### **Goal 6: Provide leadership in the stewardship of the natural resources of Yolo County while maintaining a healthy balance between economic and environmental factors.**



### **2024-25 Strategies**

- Develop an actionable conjunctive use plan that uses flood/storm water for water supply resilience to ensure that all locally developed flood projects provide conjunctive use benefits (i.e. detention, groundwater recharge, or habitat creation).
- Complete design, engineering, and environmental review for Phase 2 of the Knights Landing Flood Management project by June 20, 2025.
- Complete Drought Resilience Plan by June 30, 2025, to ensure compliance with SB 552.
- Complete and implement Lake Management Plans for eligible mining operations to ensure methylmercury levels remain within regulatory standards.

## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- Construction of the Knights Landing Drainage Infrastructure Improvement Project was completed in late 2024.
- Construction of the Huff's Corner In-Channel Repairs Project and Huff's Corner Levee Maintenance Project, funded by the California Department of Water Resources, were completed in late 2024.
- Progress on completing design, engineering, and environmental review of the Knights Landing Flood Management Project continued throughout 2024.
- Efforts to complete the Drought Resilience Plan continue under leadership in the County Administrator's Office.
- Development of Lake Management Plans commenced in late 2024 and continue to be refined in coordination with the participating gravel operators.

### **Goal 7: Provide high quality service to the public and care to animals at the shelter and expand veterinary support services to the community.**



### **2024-25 Strategies**

- Update current Animal Services facility and grounds to provide specific improvement of indoor housing for dogs in our care, create a welcoming and safe space for the community to come for redemptions, adoptions or surrender services.
- Work with animal welfare experts to determine options to optimize the existing space.
- Collaborate with the Yolo Animal Services Planning Agency JPA and city partners to address areas of concern.
- Determine expansion options for Animal Services including potential additional space adjacent current facility.
- Provide spay/neuter services for backlog of adopted cats and dogs using grant funds awarded January 2024 both in-house and utilizing private clinics in the community.
- Engage the community by enhancing our social media presence to promote an increase in funding, as well as increase spay, neuter, vaccination, and licensing rates, educate the public and improve outcomes for the animals in shelter care.
- Update and improve Animal Services webpages.
- Provide cities contracted for services with unified and updated information for their social media/resources.

## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- Completed interior insulation and installed HVAC in dog kennel building, replacing outdated swamp coolers.
- Provided spay/neuter services for backlog of adopted animals both on-site and with local veterinary clinics utilizing grant funding.
- Provided 2 free microchip and vaccine clinics held in Woodland and West Sacramento.
- Awarded additional grant funding for the purchase of a Clinic in a Can (CIAC), replacement for outdated Big Fix Rig surgery trailer, expected to be operational Fall 2025.
- Completed initial renovations of available space adjacent to existing property to house community spay/neuter and vaccine services.
- Increased locations and business partnerships throughout the community to host adoption events.
- Provided social media resources to jurisdictional partners increasing messaging continuity.
- Increased licensing revenue and decreased staff time using DocuPet to manage licensing compliance.

## Current Year Goals & Strategies

### Goal 1: Protect and preserve agricultural resources, sustain environmental integrity, work with local communities to develop and implement plans for orderly and appropriate growth, and assist residents and business owners through the land development process.



#### 2025-26 Strategies

- Work with the Capay Valley Citizens Advisory Committee and community stakeholders to commence an update of the Capay Valley Area Community Plan to consider an Agricultural District Overlay that would streamline permitting for housing needs and promote recreational uses.
- Adopt the updated Zoning Code which includes amendments to the Inclusionary Housing Ordinance and new regulations to permit short-term rentals and tiny homes.
- Complete the land use entitlement and permitting process for all existing licensed cannabis cultivators.

### Goal 2: Protect the public and environmental health through effectively delivered environmental health services.



#### 2025-26 Strategies

- Work with partners to update the County's well permitting procedures and work on a plan for long term update to the County's well permitting ordinance.
- Continue working on Food Programs Standards. This year we will be continuing our work on Program Standards 3 & 7, which we have already met, as well as continuing to work on meeting additional standards. In particular, we will be focusing on Program Standard 5, which focuses on foodborne illness and injury preparedness, and starting a risk factor study to determine where food facilities struggle the most to comply with safe food handling practices.
- Continue working with CalEPA to complete a successful triennial CUPA evaluation (audit).
- Develop and implement remaining new cannabis licensing programs including processing, manufacturing, distribution, retail, testing and microbusiness.
- Complete a comprehensive fee study to ensure Environmental Health has the proper funding to fulfill mandated program requirements.

## Current Year Goals & Strategies

### Goal 3: Operation of a fully integrated County/City waste management system.



#### 2025-26 Strategies

- Secure new agreement with Landfill Gas (LFG) owner, to operate gas-to-energy plant in 2027.
- Complete construction of Waste Management Unit H4 pond to allow for liquid waste storage from expanded compost facility and additional customer intake.
- Complete Phase 1 construction of additional scale at entrance to landfill to improve traffic safety along County Road 28H and shorter wait times by Spring 2026.
- Host 50th Anniversary Community Celebration at Yolo County Central Landfill on July 19, 2025. Yolo County Central Landfill opened on July 14, 1975 and has since served more than 2 million customers. The event will focus on our countywide sustainability efforts and education programs.

### Goal 4: Safe, efficient, fiscally sound county roadway system.



#### 2025-26 Strategies

- Continue to maintain a safe fleet of vehicles and equipment and monitor upcoming environmental or state-mandated policy changes.
- Complete necessary road repairs to damages caused by the storms of Winter 2024/25.
- Continue to utilize low-cost maintenance treatments such as chip seal, asphalt rubberized chip seal, and microsurfacing when appropriate.
- Reduce gravel road maintenance costs through the application of enzyme treatments.
- Apply for federal, state, and local grants for priority capital projects.
- Construct the 2025 Pavement Preservation Project for our yearly maintenance project.
- Construct the Bridge Preventive Maintenance Project 1 for preventive maintenance on several county bridges.
- Design the 2026 Pavement Preservation Project for our upcoming yearly road maintenance project.

## Current Year Goals & Strategies

- Begin design of the Bridge Preventive Maintenance Project 2 for preventive maintenance on several county bridges that may include work in creek areas.
- Design the County Road 102 Bike and Safety Improvement Project using Highway Safety Improvement Program (HSIP) funds.
- Secure a consultant and begin assembly of the Yolo County Comprehensive Safety Action Plan using Safe Streets 4 All (SS4A) grant funding.
- Continue right-of-way acquisition for the County Road 98 Bike and Safety Improvement Project Phase II, County Road 29 Bridge over Dry Slough Project, County Road 96 Bridge over Dry Slough Project, and County Road 49 Bridge over Hamilton Creek Project.
- Begin right-of-way acquisition for the County Road 96 Bridge over Union School Slough Project.
- Receive approval from Caltrans to go out to bid and begin construction on the County Road 41 Bridge over Cache Creek Replacement Project.

### Goal 5: Build a sustainable environment.



#### 2025-26 Strategies

- Complete remaining design, engineering, permitting, and environmental review tasks for Phase 2 of the Knights Landing Flood Management Project and begin new construction on outstanding project elements during the 2026 construction season.
- Construct the Huff's Corner Off-Site Mitigation Project.
- Facilitate implementation of Lake Management Plans with participating mining operations to ensure methylmercury levels remain within regulatory standards.
- Secure funding to remove pipe penetrations from the County Service Area No. 6 levee.
- Conduct an aerial survey (i.e., collection of LiDAR data and high-resolution imagery) for the Cache Creek Area Plan boundary, as required by programmatic documents.

## Current Year Goals & Strategies

### **Goal 6: Provide leadership in the stewardship of the natural resources of Yolo County while maintaining a healthy balance between economic and environmental factors.**



#### **2025-26 Strategies**

- Complete remaining design, engineering, permitting, and environmental review tasks for Phase 2 of the Knights Landing Flood Management Project and begin new construction on outstanding project elements during the 2026 construction season.
- Construct the Huff's Corner Off-Site Mitigation Project.
- Facilitate implementation of Lake Management Plans with participating mining operations to ensure methylmercury levels remain within regulatory standards.
- Secure funding to remove pipe penetrations from the County Service Area No. 6 levee.
- Conduct an aerial survey (i.e., collection of LiDAR data and high-resolution imagery) for the Cache Creek Area Plan boundary, as required by programmatic documents.

## Current Year Goals & Strategies

### Goal 7: Provide high-quality service to the public and care to animals at the shelter and expand veterinary support services to the community.



#### 2025-26 Strategies

- Continue with repairs/replacement of deferred maintenance and outdated equipment including the re-wiring, lighting replacement, and sound boards in the dog building.
- Receive Clinic in a Can and increase surgical efficiency for onsite spay/neuter and medical procedures.
- Reallocate unspent grant funding towards completion of the Community Spay/Neuter Clinic.
- Continue to provide free microchip and vaccine clinics in multiple areas throughout the County.
- Launch a new Animal Services website to increase the information and resources available to the communities.
- Continue collaboration between the County and city partners to maximize services provided under current agreement costs.
- Provide cities contracted for services with unified and updated information for their social media/resources.

## Program Summary

### Planning



*Protect agriculture, sustain environmental integrity, increase public safety through the resolution of code violations, and enhance the development of distinctive communities.*

Responsible for reviewing land use activities within the County's unincorporated areas by implementing a variety of local and State laws. Provides public outreach by serving as liaison to eight community advisory committees and the Planning Commission. Works with landowners to ensure compliance with zoning and land use regulations. Ensure the Countywide General Plan and Development Code (Zoning Regulations) remain compliant with state and local laws and relevant with current growth trends.

### Natural Resources



*The Natural Resources Division is responsible for providing leadership and policy recommendations that contribute to the protection and enhancement of natural resources.*

The Natural Resources Division is responsible for providing leadership in the stewardship of the natural resources of Yolo County while maintaining a healthy balance between economic and environmental factors. This includes inter-agency and public outreach, natural resource conservation, collaborative integrated water management, flood risk reduction activities, agricultural preservation, and habitat conservation.

### Building



*Ensure the safety of property in accordance with established codes and minimize public and private losses due to flood*

Responsible for inspection services, plan review, and customer service to every architect, engineer, developer, contractor, business, and property owner that resides or works within the County relative to life, safety, and the safeguarding of property through enforcement of California Codes and local ordinances. Responsible for code enforcement and flood plain management to protect Yolo County residents.

### Environmental Health



*Protect and enhance the quality of life of Yolo County residents by identifying, assessing, mitigating, and preventing environmental hazards.*

Implements mandated programs, including retail food safety and sanitation, public swimming pool safety and sanitation, body art sanitation, substandard housing complaint response (unincorporated areas only), water well and boring construction and monitoring, public water system oversight, solid waste inspection and enforcement, septic system construction, waste tire disposal, land use review, hazardous materials business plans, hazardous waste generator and treatment program, underground and aboveground petroleum storage, California Accidental Release program, and hazardous materials emergency response.

**Cannabis**



*Allowing cannabis cultivation in a regulated commercial market while protecting the health and safety of our communities.*

Implement a comprehensive local program to license and regulate commercial cannabis activities. This program assures compliance with state and local laws, ordinances, and ensures the cannabis industry contributes positively to the economic vitality of Yolo County.

**Public Works**



*Maintains and improves the county road system using Board established priorities and collaboration with regional partners. Plans and designs capital improvement projects to improve safety and enhance multimodal transportation. Maintains traffic data and manages public rights of way for information requests from the public.*

Supports Yolo County public transit via general State sales tax.

Fleet Services ensures all County vehicles are properly reported, managed, and maintained, and works to reduce costs and environmental impact.

The County Surveyor receives, reviews, and processes maps and associated documents prior to recording to ensure accuracy and compliance. The program is currently staffed by a contracted surveyor under the public works budget unit.

**Integrated Waste Management**



*Reduce the environmental impacts and emissions from waste disposal and increase waste diversion.*

Oversees franchised solid waste, organics waste and recycling collection programs for the residents and businesses in the unincorporated area of Yolo County, ensures CalGreen diversion compliance through our Construction & Demolition Recycling Facility and Plan Review process, operates the countywide Household & Small Business Hazardous Waste collection programs, operates a Class III waste disposal landfill and recycling operations at the Yolo County Central Landfill and maintains the Esparto Convenience Center (transfer station) in District 5, oversee a 182,000 ton Covered Aerated Static Pile (CASP) compost facility serving the entire region, manages liquid waste and septic waste receiving ponds, holds weekly and monthly thrift store events to encourage reuse and repair of materials and coordinates the activities of the Waste Advisory Committee and various waste reduction education and outreach programs for civic clubs, schools and beyond. This Division operates as an enterprise fund, which means user fees must cover all costs of the programs and facilities, including capital improvements and eventual landfill closure and post-closure costs.

**Sustainability**



*Develop and implement programs to improve community resilience and achieve the Board-adopted goal of reaching Net-Negative Emissions by 2030 while centering equity and achieving a Just Transition.*

Coordinates climate action, adaptation, and sustainability efforts among County Departments; works closely with external partners including local municipalities, regional agencies, community-based organizations, universities, and local community leaders to align sustainability priorities and collaborate on regional climate mitigation and adaptation efforts.

Develops and implements the 2030 Climate Action and Adaptation Plan; conducts public outreach and pursues grant funding opportunities to assist with the implementation of Countywide sustainability efforts. Tracks GHG emissions and implements emission reduction strategies across the on- and off-road transportation, energy consumption, water and wastewater, solid waste, and agriculture sectors.

### Animal Services



*Enhance public safety and protect animals by responding to complaints of abandoned and stray animals, complaints of animal cruelty, and complaints of aggressive or dangerous dogs causing injury to people or other animals. Protect the public health by conducting rabies control investigations and enforcement, and quarantining animals when necessary. Provide care and influence the best outcomes for animals in the care of the Yolo County Animal Shelter. Facilitate access to low-cost spay neuter.*

The Animal Services Section is responsible for the operation of the Yolo County Animal Services shelter and animal control services to the cities, unincorporated areas of the county, and the property of the University of California Davis. The program is supported primarily through contracts for service with the cities, generous donations from citizens and businesses, and dog licensing fees. Shelter and patrol staff focus on the abandoned, stranded or cruelly victimized animals in Yolo County. Shelter for these animals makes the community safer and provides a loving home for animals that might otherwise have been euthanized. The State of California regulates Food and Agriculture codes. These codes require extended holding periods for stray, feral, and relinquished pets. The law allows more time for animal adoption and the results are subsequently overcrowding at shelters.

Offers low-cost vaccinations and microchips to the public. Provides health and welfare checks for injured, sick, abused, and neglected animals, for both stray and owned animals. Offers safe keeping of owned animals

when owners are involved in traffic accidents or fires, or in the case of the owner's death until next of kin is located. Enforces laws pertaining to animal abuse, including animal fighting, hoarding, neglect, and abandonment. Manages the rabies control program in reports of animal bites and enforces State and County rabies and licensing laws. Provides humane sheltering of stray and unwanted animals, as well as humane euthanasia. The program also works to increase rescues of unadoptable animals by organizations that will rehabilitate them, giving them a second chance for life.

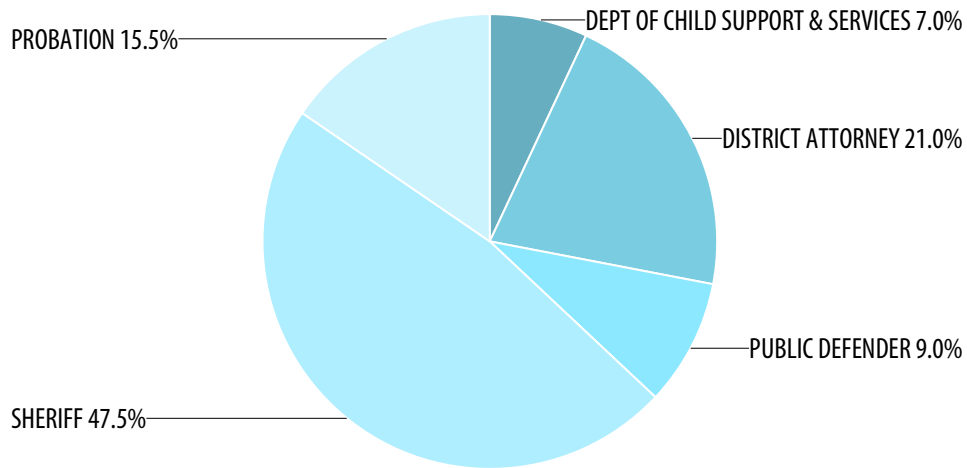




# Law and Justice System



## Recommended Appropriations by Department



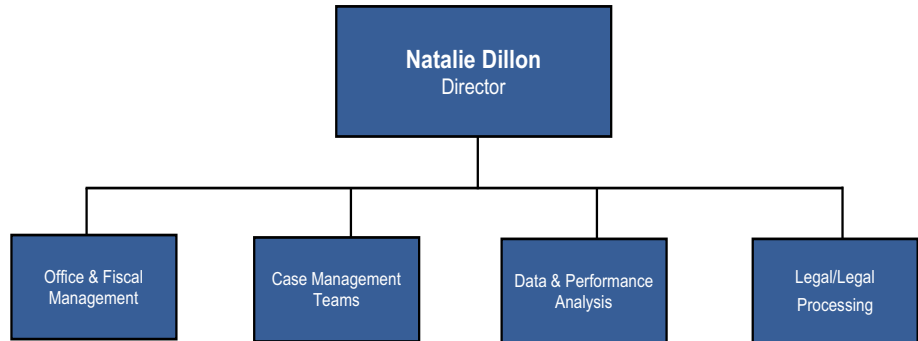
## Adopted Appropriations by Department

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
DEPT OF CHILD SUPPORT & SERVICES	\$8,803,242	8,590,222	8,980,732	9,377,964	9,377,964
DISTRICT ATTORNEY	\$24,466,097	24,945,192	28,558,489	29,555,907	28,178,851
PROBATION	\$13,442,217	15,755,334	19,881,490	20,640,446	20,560,165
PUBLIC DEFENDER	\$9,505,478	10,265,636	11,007,464	13,418,860	12,107,127
SHERIFF	\$52,824,445	53,145,437	60,858,934	65,765,455	63,760,446
<b>TOTALS</b>	<b>\$109,041,480</b>	<b>112,701,821</b>	<b>129,287,109</b>	<b>138,758,632</b>	<b>133,984,553</b>

# Child Support Services



**Natalie Dillon**  
*Director*



## OUR MISSION

*The Colusa, Sutter and Yolo Regional Child Support Agency (RCSA) works with families to promote self-sufficiency and the wellbeing of children by establishing parentage and financial support.*

## Major Services

The RCSA assists parents and guardians with court-ordered child and medical support. Child support services include locating parents, establishing parentage, establishing, modifying, and enforcing a court order for child support, and/or for medical insurance coverage.

The RCSA works collaboratively with the courts, employers, Health and Human Services, Empower Yolo, and various State and Federal agencies. The RCSA has approximately 9,300 cases and collects and distributes about \$22 million annually.

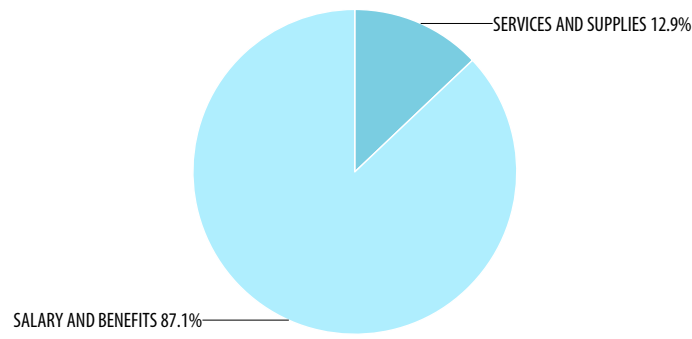
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Child Support Services	9,377,964	9,377,964	0	0
<b>Total</b>	<b>9,377,964</b>	<b>9,377,964</b>	<b>0</b>	<b>0</b>

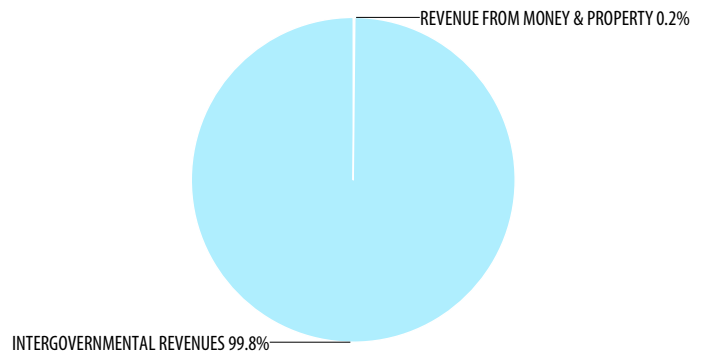
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	24,387	37,361	5,000	15,000	15,000
INTERGOVERNMENTAL REVENUES	8,786,459	8,561,575	8,975,732	9,362,964	9,362,964
MISCELLANEOUS REVENUES	261,678	0	0	0	0
<b>TOTAL REVENUE</b>	<b>9,072,523</b>	<b>8,598,936</b>	<b>8,980,732</b>	<b>9,377,964</b>	<b>9,377,964</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	7,067,534	7,294,670	7,710,030	8,165,480	8,165,480
SERVICES AND SUPPLIES	1,675,659	1,227,173	1,196,082	1,212,484	1,212,484
CAPITAL ASSETS	24,676	0	0	0	0
OTHER FINANCING USES	35,373	68,379	74,620	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>8,803,242</b>	<b>8,590,222</b>	<b>8,980,732</b>	<b>9,377,964</b>	<b>9,377,964</b>
<b>USE OF FUND BALANCE</b>	<b>(269,282)</b>	<b>(8,714)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUNDED STAFFING</b>	<b>60</b>	<b>61</b>	<b>58</b>	<b>57</b>	<b>57</b>

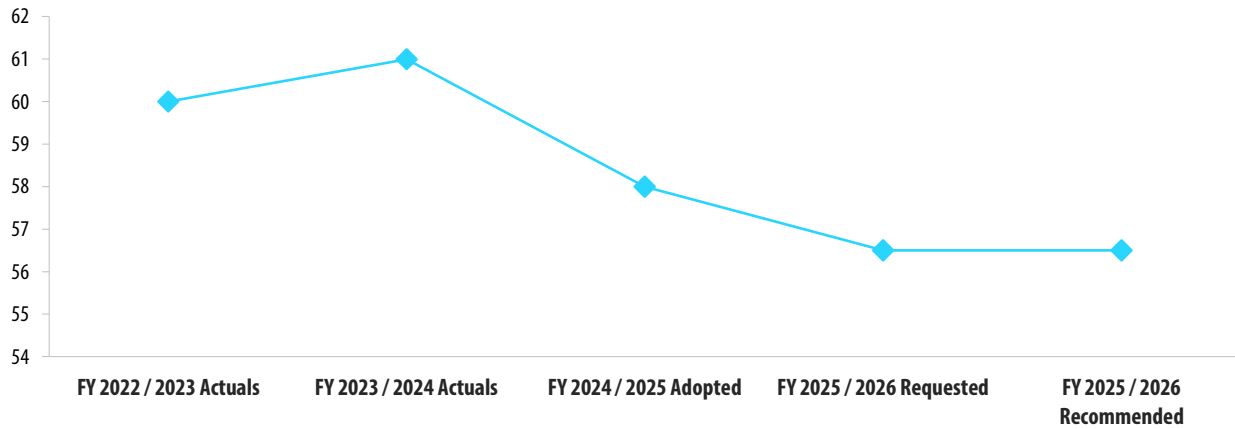
### Expenditures



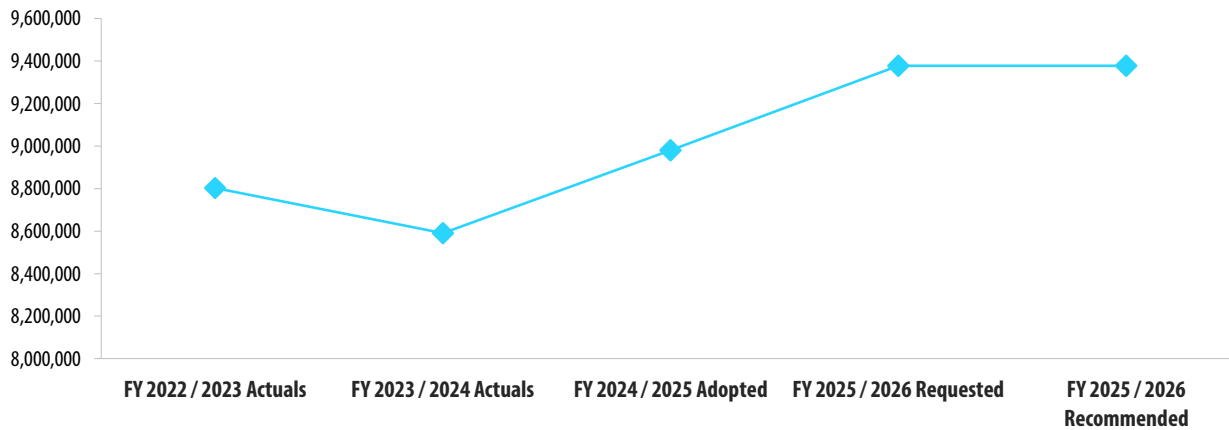
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Recommended FY25-26 Budget for Child Support Services includes updated operational costs and the addition of a Child Support Specialist position.



## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Continued focus on increasing the RCSA caseload in support of local families.



#### Accomplishments

- Educating our community on the type and quality of service we provide at a free or low-cost option continues to be an important initiative. We believe our success in educating the community will aid in increasing our caseload. However, caseloads continue to decline statewide. Our total caseload declined 9% from Federal Fiscal Year (FFY) 2023 to FFY 2024. We had a total of 9,374 open cases at the end of FFY 2024 across our three counties. In FFY 2024, we saw a steeper decline than usual due to implementation of AB 1686 that amended Family Code §17552, ceasing most foster care referrals to child support and requiring closure of most existing foster care cases. The agency closed almost 600 cases because of this mandate.
- Our agency has attended many community events, local collaborations, completed website enhancements, and continued its digital marketing. Currently, we are working on implementing a court referral process designed to facilitate parents who have obtained a child support order through a family law matter in applying for services. Our agency is partnering with each of the three superior courts and the Family Law Facilitators.

### Goal 2: Continue to clean up data for the California Parentage Performance Measure change.



#### Accomplishments

- California continues to consider how parentage performance is measured and whether moving away from the Federal Performance Measure for the Statewide Paternity Establishment Percentage (Statewide PEP) to the Federal Performance Measure for IV-D Paternity Establishment Percentage (IV-D PEP) is preferred.
- IV-D PEP measures the ratio of the total number of children in the IV-D caseload at the end of the current month for whom paternity has been established or acknowledged, to the total number of children in the IV-D caseload at the end of the month (prior year) who were born out-of-wedlock, expressed as a percentage. The agency monitors for data discrepancies through monthly reporting as a result of this change. For FFY 2024, our IV-D PEP came in at 100.9%, slightly higher than the statewide IV-PEP of 99%.

## Prior Year Goals, Strategies & Accomplishments

### Goal 3: Reduce eligible child support debt held by low-income obligors that owe money to the government.



#### Accomplishments

The agency continues to utilize the statewide Debt Reduction Program. For FFY 2024, we approved twelve (12) Debt Reduction Program applications. This is slightly lower than FFY 2023, where we approved 15 applications. Additionally, we are reviewing cases that may be eligible for a reduction of past due support owed to the state via the Collectability Review in accordance with AB 135 (2021-2022), which added FC §1400(a)(2)(C). Arrearages assigned to the state shall be deemed uncollectable when the sole source of income for the parent ordered to pay is one of the four sources as defined by the statute. Reducing or eliminating qualifying past child support debt owed to the State helps low-income obligors on a fixed income.

### Goal 4: Increase the consistency of child support paid.



- Federal Performance Measures exist for the agency’s performance in current support and arrears collected. For FFY 2024, the agency collected 67.2% of current support, ranking 15 out of 47 in local child support agencies statewide. Additionally, we had a collection on 61.3% of cases with arrears balances, ranking 37 statewide. Improving collections on arrears is a renewed focus. We are performing 16% higher than the Statewide average on our stipulation rate. The agency continues its work to increase the consistency of child support payments through stipulated and right-sized orders. In addition, the agency uses existing locate tools to reach those individuals with arrears and educate them on their balances.
- In May of 2024, California Child Support began passing through Child Support payments on formerly assisted arrears balance to persons receiving support rather than recouping them as done previously. Through February of 2025, the RCSA has passed through \$781,054 to families that were previously being recouped.



## Prior Year Goals, Strategies & Accomplishments

### Goal 5: Increase program efficiencies through utilization of e-service and the expansion of e-filed documents.



#### **Accomplishments**

- The Regional Child Support Agency is currently working with the State on the implementation of e-service.
- The agency currently e-files 16 form sets between Yolo and Sutter counties, which was an increase of 4 from the previous year, with the room to increase the number of form sets this year. Having the e-service and e-file in place will lower our postage and paper costs while simultaneously providing all customers with required legal documents quickly.

## Current Year Goals & Strategies

**Goal 1: Continued focus on increasing the RCSA caseload in support of local families.**

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**Goal 2: Continue to clean up data for the California Parentage Performance Measure change.**

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**Goal 3: Reduce eligible child support debt held by low-income obligors that owe money to the government.**

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**Goal 4: Increase the consistency of child support paid.**

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**Goal 5: Increase program efficiencies through utilization of e-service and the expansion of e-filed documents.**

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## Program Summary

### Case Management



*Increase the self-sufficiency of families through the establishment and enforcement of Child Support.*

These teams ensure that both parents share the financial responsibility for their children. Staff locate parents to legally establish parentage as well as child and medical support orders. Child Support Specialists enforce the court orders, collect and distribute child support payments, maintain payment records, and modify court orders when appropriate.

### Office Management



*Increase the efficiency of all department staff and quality customer service.*

The staff in this team are responsible for our reception duties as well as handling all incoming mail and document imaging to our statewide child support system (CSE). This unit is also responsible for office supplies, facilities, payroll, budget and HR functions.

### Financial Management



*Maintain accurate Child Support fiscal accounts and accurate public assistance recoupments.*

This unit is mandated by regulation and charged with the creation of and adjustments to child support accounts in the statewide child support system (CSE). Staff are responsible for auditing payment histories to ensure the accuracy of the child support balances and auditing the amount of public assistance (CalWORKs and Foster Care) paid to ensure accurate recoupment of public assistance.

### Legal



*Utilization of legal and court services for the establishment, enforcement, and collection of child support.*

Child Support Services has attorneys on staff who are responsible for the legal work necessary to establish and modify court orders and other court proceedings required to establish, enforce, and collect child support. They handle summons and complaints, modifications, and all special remedies, including contempt and criminal prosecutions. There are additional staff responsible for providing legal processing support. Data & Performance Analysis Increase the performance efficiency of all department staff and program operations. The Data & Performance Analysis staff conducts data analysis for performance and organizational improvement.

### Staff Development



*Develop and train Child Support staff.*

Staff Development is responsible for new hire and refresher training, leadership development, policy and procedure documentation, specialty training, interpersonal and practical skill building and more.

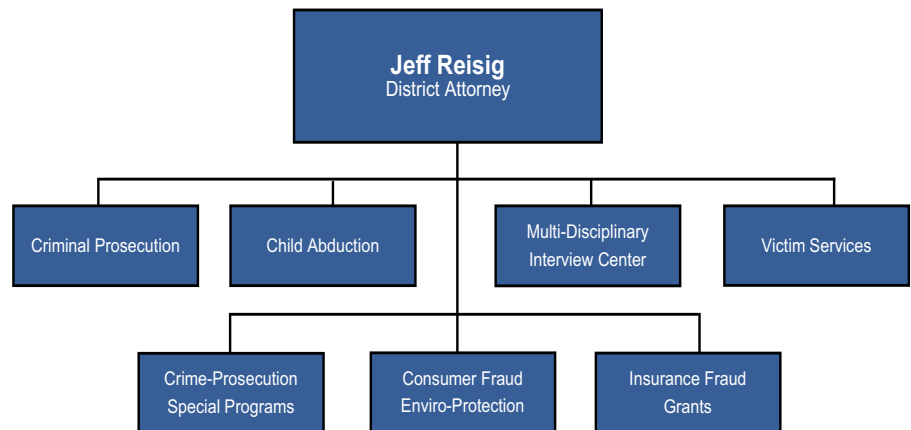
# District Attorney



**Jeff Reisig**  
*District Attorney*

## OUR MISSION

*We pursue truth and justice for victims and our communities with commitment, compassion, courage and integrity.*



## Major Services

The District Attorney is responsible for the prosecution of all adult and juvenile felonies and misdemeanors committed in Yolo County. Up to this point in the fiscal year, law enforcement submitted 5,940 cases to the District Attorney's office for a charging decision. Of those, the District Attorney charged 4439 cases. The department is also responsible for environmental and consumer protection and advising the Grand Jury. Grant funds are received to pursue and prosecute automobile insurance fraud and workers' compensation insurance fraud. The department receives grant funding from the Office of Traffic Safety to prosecute drug-impaired drivers. The department uses a combination of local and grant funding to provide comprehensive services for victims of violent crimes, and to operate the Restorative Justice Partnership (formerly Neighborhood Court).

The District Attorney also has held a leadership role in the County's Collaborative Courts (Mental Health Diversion, Department of State Hospitals, Mental Health Court and Addiction Intervention Court), where the goal is to decriminalize, and divert from traditional prosecution, as well as help people with mental illnesses and/ or substance use disorders get healthy and become contributing members of society, rather than send them to jail or prison. With the overwhelming support for the passage of Proposition 36 in the November 2024 election, we are prioritizing a process to serve the court-mandated treatment population. The District Attorney partnered with Health and Human Services to implement the \$6 million Prop 47 grant the county received to help individuals who are unhoused, have substance use disorders, and are criminal justice involved. The District Attorney received a three-year \$2.145 million grant from the Board of State and Community Corrections targeting Organized Retail Crime.

Additionally, the District Attorney in conjunction with HHSa also received a three-year \$2.145 million Justice Assistance Grant to partially fund the Restorative Justice Partnership. The District Attorney is responsible for overseeing the Special Investigations Unit, which identifies, gathers intelligence, and enforces laws associated with individuals involved in

crimes such as narcotics, firearms, theft/burglary, human trafficking, and assisting other agencies with complex or high-frequency crimes in their jurisdiction when the needs arise. The department also oversees the Child Advocacy Center, which coordinates and facilitates a multi-agency response to child abuse and receives grant funding.

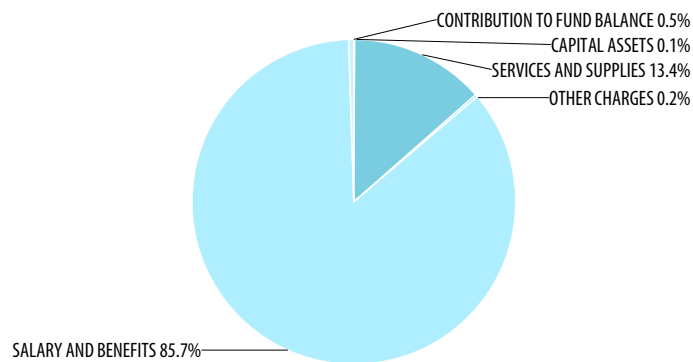
### Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Community Corrections	380,792	377,058	3,734	0
Consumer Protection	3,656,875	3,656,875	0	0
Investigation	3,137,902	2,972,045	165,857	0
Neighborhood Court	1,147,897	975,270	0	172,627
Prosecution	19,022,274	7,049,210	130,939	11,842,125
Trust & Agency	20,000	20,000	0	0
Victim Assistance	963,407	619,115	12,366	331,926
<b>Total</b>	<b>28,329,147</b>	<b>15,669,573</b>	<b>312,896</b>	<b>12,346,678</b>

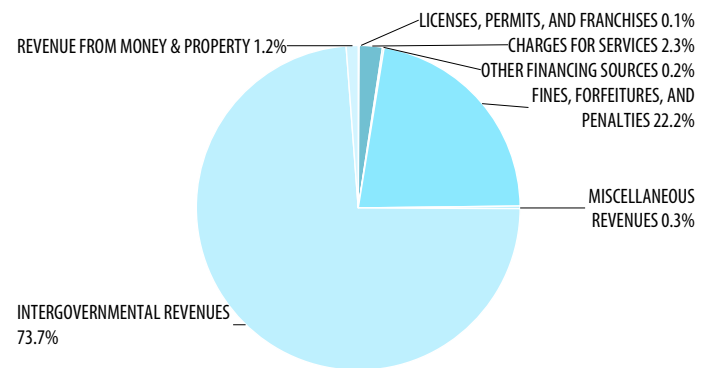
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
LICENSES, PERMITS, AND FRANCHISES	59,325	36,603	16,284	16,284	16,284
FINES, FORFEITURES, AND PENALTIES	2,904,147	8,217,615	3,298,153	3,713,593	3,485,875
REVENUE FROM MONEY & PROPERTY	236,783	719,434	160,850	518,350	184,350
INTERGOVERNMENTAL REVENUES	12,169,848	11,194,012	11,716,294	11,555,066	11,555,066
CHARGES FOR SERVICES	570,843	607,825	762,277	358,998	358,998
MISCELLANEOUS REVENUES	51,047	37,155	54,140	41,000	41,000
OTHER FINANCING SOURCES	28,000	11,427,862	28,000	28,000	28,000
<b>TOTAL REVENUE</b>	<b>16,019,993</b>	<b>32,240,506</b>	<b>16,035,998</b>	<b>16,231,291</b>	<b>15,669,573</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	21,050,801	21,689,889	24,925,031	26,723,961	25,450,405
SERVICES AND SUPPLIES	4,385,856	4,179,724	4,704,725	4,005,856	3,992,356
OTHER CHARGES	64,856	32,500	85,000	70,000	70,000
CAPITAL ASSETS	0	101,536	52,400	115,000	25,000
OTHER FINANCING USES	(1,035,415)	(1,058,458)	(1,208,667)	(1,358,910)	(1,358,910)
CONTRIBUTION TO FUND BALANCE	0	0	83,899	150,296	150,296
<b>TOTAL APPROPRIATIONS</b>	<b>24,466,097</b>	<b>24,945,192</b>	<b>28,642,388</b>	<b>29,706,203</b>	<b>28,329,147</b>
<b>USE OF FUND BALANCE</b>	<b>(1,511,444)</b>	<b>(7,295,314)</b>	<b>664,323</b>	<b>312,896</b>	<b>312,896</b>
<b>NET COUNTY COST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,162,016</b>	<b>12,346,678</b>
<b>FUNDED STAFFING</b>	<b>119</b>	<b>120</b>	<b>112</b>	<b>121</b>	<b>118</b>

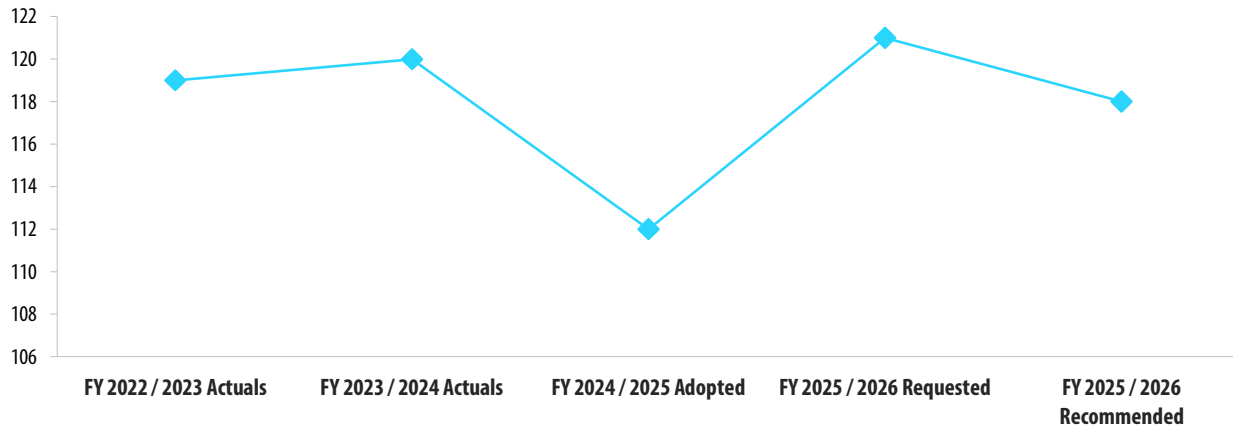
### Expenditures



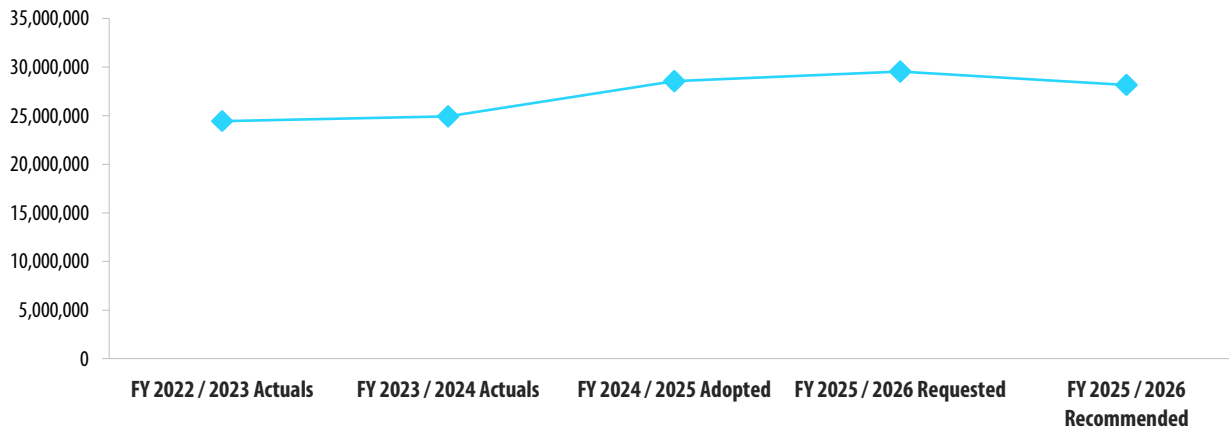
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY2025-26 Budget includes standard increases to salaries, continuation of a series of grants, and the application of a salary savings factor to assist in balancing the budget. Augmentation requests related to staffing and vehicle replacement have been deferred to the Adopted Budget process.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Community Engagement.

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#### 2024-25 Strategies

- Victim Rights Ceremony.
- Hold Yolo DA Citizens Academy.
- Hold Youth Academy.
- Revive DA for a Day Program.
- Hold Senior Fraud Fair.
- Increase social media presence to enhance transparency and educate public.
- Attend local/regional recruiting events.

#### Accomplishments

- Held 19th annual Victim’s Tribute Ceremony
- Held Citizens Academy
- Held Youth Academy
- Held DA for a Day
- Participating in Senior Fair scheduled for May 22, 2025
- Continued social media presence
- Professional staff and DDA’s participated in National Night Out
- Attended and/or participating in recruiting events with local schools
- Held Virtual Town Hall meetings throughout the year

### Goal 2: Collaborate with Internal/External Stakeholders.

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#### 2024-25 Strategies

- Collaborate with internal and external stakeholders to develop balanced criminal justice policies and procedures.



## Prior Year Goals, Strategies & Accomplishments

- Collaborate with internal and external stakeholders to develop a robust re-entry program in jail.
- Participate in the revived Juvenile Blue-Ribbon Committee.
- Continue to participate in expungement clinics.

### **Accomplishments**

- Juvenile DDA and CAC Director participated in the revived Juvenile Blue-Ribbon Committee. This committee has now been moved to be a part of the Yolo County Child Abuse Prevention Council (CAPC).
- YCDA Chief Investigator and CAC Director are active members and represent YCDA and Cameron's Place on the CAPC.
- Continued monthly Multi-Cultural Community Counsel.
- Participated in expungement clinics

### **Goal 3: Improve Prosecution Processes.**



### **2024-25 Strategies**

- Use data from Commons, Measure for Justice portal, to drive policy change with a focus on reducing disparity in the criminal justice system.
- Restore Restorative Justice Partnership staffing numbers to 2018.
- Expand youth diversion program.
- Complete implementation of NICE Justice in partnership with the Public Defender to digitize A/V discovery.
- Expand the FastPass program by adding additional retailers and county law enforcement agencies.

### **Accomplishments**

- Our office used data from Commons to start a bilingual campaign educating our community of the dangers of driving impaired.
- We completed our implementation of NICE Justice in partnership with the Public Defender so the A/V discovery they receive is through the platform.
- We continue to add interested retailers and county law enforcement agencies to FastPass and currently have 12 retailers participating.

## Prior Year Goals, Strategies & Accomplishments

### Goal 4: Strengthen Department Workforce.



#### **2024-25 Strategies**

- Expand Recruitment and Retention.
- DA team building.
- Continue all-office monthly meetings.
- Provide stipends to law interns to compete with other DA's offices and private law firms and to recruit diverse applicants.
- Maintain paralegal staffing.
- Complete Victim Services reclassification to be competitive with other equivalent job opportunities.

#### **Accomplishments**

- DDA positions are fully staffed.
- Hired three post-bar interns after successful passing of the bar all of whom had previously interned with our office.
- Conducted monthly MCLE training for DDA's and paralegals.
- Provided small stipends to summer legal interns and post-bar clerks
- Paralegal staffing maintained.
- Held all-office meetings every two months.

## Current Year Goals & Strategies

### Goal 1: Balance Implementation of Proposition 36.



#### 202-26 Strategies

- Develop specialized treatment pathways for “treatment-mandated felony” cases.
- Ensure consistent and equitable charging decisions for repeat offenders.
- Integrate implementation with community safety initiatives.
- Maximize efficiency in case processing under new penalty structures.
- Evaluate impacts and outcomes through comprehensive data collection.

### Goal 2: Collaborate with Internal/External Stakeholders.



#### 2024-25 Strategies

- Enhance FastPass, our division focused on retail theft investigations and prosecutions.
- Create protocols for emerging scams targeting local businesses.
- Develop public-private partnerships for fraud prevention education.
- Implement specialized training for prosecutors on complex financial crimes.

### Goal 3: Improve Prosecution Processes.



#### 2025-26 Strategies

- Continue to explore the data within our Commons Data Dashboard for opportunities to drive policy change with a focus on reducing disparity in the criminal justice system.
- Expand NICE Justice implementation to include Conflict Attorneys and Private Attorneys to receive digital A/V discovery.
- Implement standardized case evaluation protocols.

## Current Year Goals & Strategies

- Establish quality assurance reviews for case preparation.
- Implement technology solutions for case tracking and management.
- Use AI in an ethical manner that ensures compliance with confidentiality requirements.
- Maintain current staffing and expertise in the High-Tech Unit.

### Goal 4: Foster a Skilled and Engaged Workforce.

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#### 2025-26 Strategies

- Continue all-office meetings.
- Create comprehensive professional development pathways.
- Implement succession planning for key positions.
- Establish wellness programs to prevent burnout.
- Create metrics to measure staff engagement and satisfaction.
- Maintain staffing levels.
- Maintain Legal Intern program.

### Goal 5: Maximize Efficiency Through Technology and Process Improvement.

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#### 2025-26 Strategies

- Connect our system to the court’s case management system through APIs for automatic data sharing.
- Implement performance analytics for Attorneys, Investigators, and Professional Staff.
- Create standardized workflows for routine case processing.
- Develop data-driven approaches to resource allocation.
- Establish regular process improvement reviews.

## Program Summary

### Criminal Prosecution



*Ensure that offenders are held accountable for violations of felony and misdemeanor crimes within Yolo County, while also using different tools and approaches for those for whom traditional prosecution isn't warranted.*

The program provides services towards the prosecution of felony and misdemeanor crimes committed in Yolo County by adults and juveniles.

### Charging and Intake Division



*A dedicated team responsible for reviewing referrals from law enforcement agencies. Decides whether to charge a case, reject a case, request further investigation, or divert into one of many programs, which include:*

Driving on a suspended license, specialty courts including Mental Health and Addiction Intervention Courts, Court Mandated Treatment, Department of State Hospital grant program, Mental Health Diversion program, or Restorative Justice. Review cases alleging retail theft submitted directly from retailers under FastPass program.

### Consumer Fraud



*Ensure offenders (primarily businesses) are held accountable, in both criminal and civil courts, for using illegal and/or unfair business practices to defraud consumers.*

The program protects consumers from illegal, fraudulent, deceptive business practices, including advertising.

### Environmental Protection



*Ensure offenders (most often businesses) are held accountable for practices that would damage and endanger the health and safety of Yolo County residents and the county's natural resources.*

The program prosecutes those who damage and endanger the citizens and the environment of Yolo County. Ensures Yolo County residents' health and safety are protected, and the integrity of the county's natural resources are maintained now and into the future.

### Child Abduction



*Enforce compliance of child custody/visitation orders and assist in locating/returning children maliciously taken, detained, or concealed in violation of court orders through any appropriate civil and criminal proceedings.*

This unit performs all actions necessary to locate and return children, by use of any appropriate civil or criminal proceeding, and to obtain compliance with court orders relating to child custody or visitation. A critical function of the unit is to locate missing or concealed offenders and children. The Child Abduction Unit provides training on child abduction and enforcement of child custody and visitation orders for local law enforcement.

**Restorative Justice Partnership - RJP (formerly Neighborhood Court)**



*Reduce recidivism among offenders in the program facilitate appropriate connections to services and treatment to support positive reintegration and ensure victim and community restoration.*

The program, which is funded with grant funds, county general and CCP funds, supports an adult criminal diversion program based on restorative justice that addresses criminal violations that impact the quality of life in the community. Restorative justice is accomplished in RJP by involving the victim, the offender, and community members in a collaborative resolution process that seeks to repair the negative impacts of crime.

**Office Traffic Safety (OTS) DUI**



*Ensure that DUI and Driving under the Influence of Drugs (DUID) offenders are held accountable and deter DUI/DUID activity in Yolo County. Also, educate the public, particularly transition-aged youth, about the dangers of driving while under the influence of drugs and/or alcohol.*

Grantfunding that affords the department greater presence to deter DUI activity through “on-scene” investigation and prosecution as well as “vertical prosecution” of the offense. DDA’s also provide training to law enforcement partners and education to the community. If appropriate, the attorney may provide the individual an opportunity to enter into a diversion program.

**Fraud Unit**



*The objective of this unit is to increase fraud awareness, deter fraud, and investigate and prosecute fraud violations. The auto insurance fraud and worker’s compensation fraud investigations are funded by grants from the California Department of Insurance. Real estate fraud investigations are funded through Yolo County recording fees.*

The various grants currently fund one full-time investigator dedicated to worker’s compensation insurance, one part-time dedicated to auto insurance fraud, one part-time investigator dedicated to real estate fraud, one part-time attorney, and one full-time legal process clerk.

**Victim Services Unit**



*Support victims of crime by allowing their voices to be heard, increasing compensation/support, and increasing wellness as well as increasing offender knowledge of victim impact.*

It is the goal of the Victim Services Program to serve crime victims with comprehensive services and to lead victims through the criminal justice process with as little trauma as possible. Staff refers victims to appropriate service agencies to facilitate recovery from adverse effects occurring because of the crime. Penal Code Section 13835 and Proposition 9 (as of November 2008) set forth the mandated services for victim services programs.

Staff includes a program manager, three victim advocates, a senior social worker, a legal secretary, two extra-help program assistants, and multiple student staff from surrounding community colleges and universities interns. Advocate services include court accompaniment, assistance with completing State Victim of Crime applications for mental health and medical expenses, assistance submitting victim-impact statements to the court at the time of defendant’s

sentencing, assistance with property return and follow up counseling.

### Cameron's Place, Yolo County Children's Advocacy Center



*To ensure a coordinated multi-agency response that supports child abuse victims and minimizes system-inflicted trauma on both victims and their families by providing essential support services.*

Cameron's Place, formerly MDIC, coordinates and facilitates a multi-agency response to cases of child sexual, physical, and severe emotional abuse, as well as to witnesses to violent crimes, such as homicide and Commercially Sexually Exploited Children (CSEC). Cameron's Place offers forensic and child welfare interviews, sexual assault evidentiary exams, investigative assistance by a part-time DA investigator, clinical mental health services, advocacy, assistance with victims of crime applications, and outreach and support services to all children suspected of being abused. Services at Cameron's Place are available in English and Spanish with interpretation services provided for other languages as needed.

### Conviction & Sentencing Review Unit



*The Yolo County District Attorney's C&SRU, the third of its kind in California, was formed in 2014 to address cases where new evidence suggested innocence but was later expanded to examine cases in which other factors justify an additional review: <https://yoloda.org/the-das-office/conviction-integrity-unit/>.*

The C&SRU examines cases looking at factors such as the seriousness of the crime, rehabilitation in prison, and the overall risk of reoffending if a person is released early. Victim input is also an important factor. The C&SRU works with the Yolo County Public Defender's Office, which refers cases to the C&SRU for review. This unit also works with immigration attorneys to ensure that pending cases and older convictions do not result in

immigration consequences. The unit uses a new law to reduce prison sentences that no longer serve the interests of justice. Over the last several years, the legislature has increased and expanded opportunities for incarcerated individuals to have their sentences revisited.

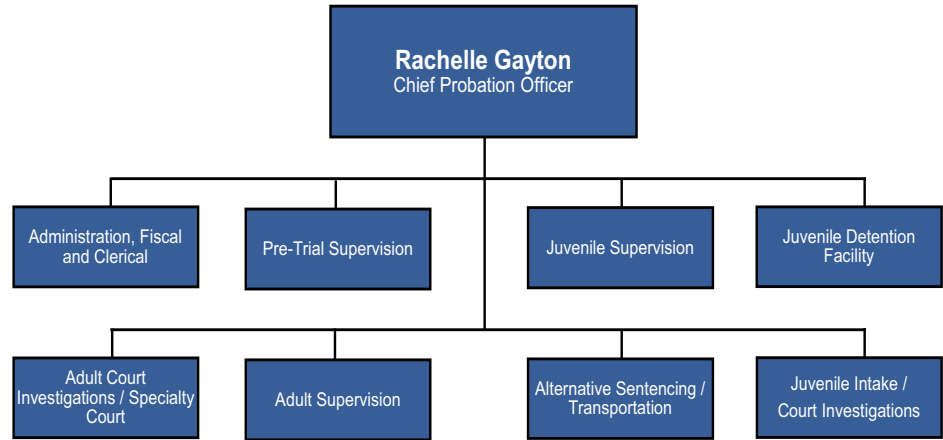
# Probation



**Rachelle Gayton**  
*Chief Probation Officer*

## OUR MISSION

*The Probation Department fosters behavioral change to ensure public safety.*



## Major Services

Probation Department responsibilities include: supervision, case management, and correctional intervention with delinquent youth and their families, as well as the adult community corrections population (pre-trial, probation, post-release community supervision, and mandatory supervision); monitoring of youth who are placed in out-of-home settings; operating the Juvenile Detention Facility; completion of pre-trial and pre-sentence assessments, investigations and recommendations to assist with judicial decision-making; investigation and assessment of all juvenile referrals and preparation of juvenile dispositional reports and recommendations; rehabilitative programs and services, including incentives, transportation, diversion; and providing alternatives to custody such as alternative work programs for adult and youthful offenders.

## Summary of Budget by Program

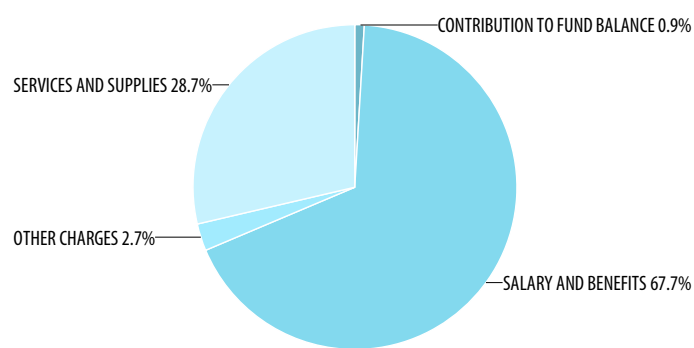
Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Administration	66,030	66,030	0	0
Adult	5,420,728	5,116,158	69,965	234,605
Juvenile	15,312,382	11,469,045	952,979	2,890,358
<b>Total</b>	<b>20,799,140</b>	<b>16,651,233</b>	<b>1,022,944</b>	<b>3,124,963</b>

### Summary of Budget by Category

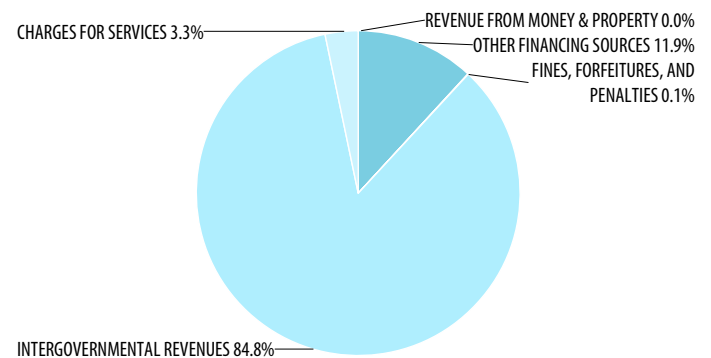
	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
FINES, FORFEITURES, AND PENALTIES	11,406	10,335	10,000	10,000	10,000
REVENUE FROM MONEY & PROPERTY	85,154	336,899	1,000	1,000	1,000
INTERGOVERNMENTAL REVENUES	12,801,558	13,239,721	13,829,294	14,119,057	14,119,057
CHARGES FOR SERVICES	566,697	448,533	641,419	547,234	547,234
MISCELLANEOUS REVENUES	22,405	240	0	0	0
OTHER FINANCING SOURCES	214,525	2,691,913	1,466,758	1,973,942	1,973,942
<b>TOTAL REVENUE</b>	<b>13,701,744</b>	<b>16,727,641</b>	<b>15,948,471</b>	<b>16,651,233</b>	<b>16,651,233</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	13,515,381	14,824,546	17,329,482	17,155,267	17,085,058
SERVICES AND SUPPLIES	4,059,193	4,269,151	5,998,892	7,231,309	7,231,309
OTHER CHARGES	159,069	275,139	669,236	681,647	681,647
CAPITAL ASSETS	34,497	55,672	352,006	0	0
OTHER FINANCING USES	(4,325,923)	(3,669,173)	(4,468,126)	(4,427,777)	(4,437,849)
CONTRIBUTION TO FUND BALANCE	0	0	848,381	238,975	238,975
<b>TOTAL APPROPRIATIONS</b>	<b>13,442,217</b>	<b>15,755,334</b>	<b>20,729,871</b>	<b>20,879,421</b>	<b>20,799,140</b>
<b>USE OF FUND BALANCE</b>	<b>(1,423,709)</b>	<b>(972,307)</b>	<b>1,968,771</b>	<b>1,033,016</b>	<b>1,022,944</b>
<b>NET COUNTY COST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,195,172</b>	<b>3,124,963</b>

<b>FUNDED STAFFING</b>	<b>108</b>	<b>105</b>	<b>105</b>	<b>104</b>	<b>103</b>
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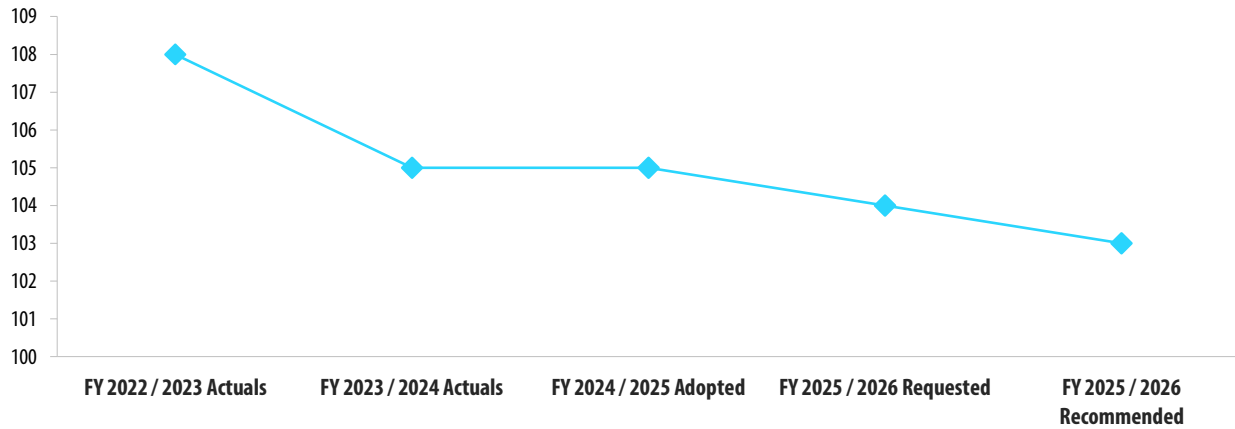
### Expenditures



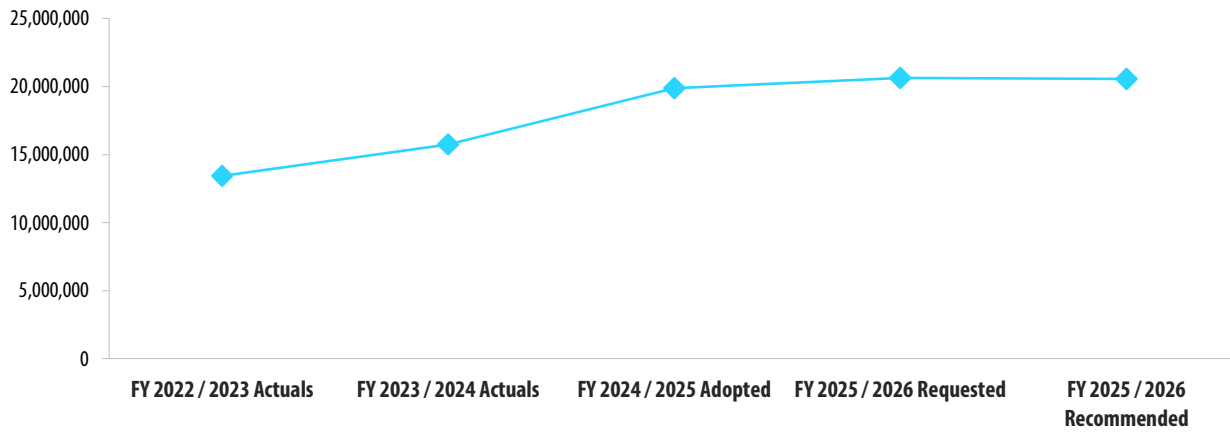
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY2025-26 Recommended Budget for the Probation Department includes an increase in revenues in Prop 47 grant, SB678, and increase in \$170,000 of State funding from HHS for 1 Deputy Probation Officer. There's a decline of \$200,000 in revenue which will be offset by use of fund balance from YOYG and JJCPA. To balance the budget, reductions in expenses were made across multiple units as well as un-funding a vacant Legal Secretary.



## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Holistic Case Management.



#### 2024-25 Strategies

- Identify/enhance educational and vocational development opportunities for youth and adults.
- Develop a Transportation Officer position to assist with client transports to appointments, treatment, etc.
- Evaluate the juvenile case management model (family team meetings).
- Explore other sanction opportunities, i.e., Work Program.
- Explore areas in which services and programs for clients might be expanded.

#### Accomplishments

- Researching Independent Living Program for Young Adult Court.
- Transportation officer is not possible this year due to budget considerations.
- Looking for trainings and working to define evaluation criteria.
- Collaborated with the Public Defender's office to update our sanctions matrix to now include work program as an alternative to filing a violation of probation as a response to lower-level violations. This allows an officer to still uphold court orders, hold clients accountable to their actions, and provide a service to the community.
- Probation has identified gaps in service areas. Collaborating with HHSA and Communicare to bridge those gaps.

### Goal 2: Relevant Detention and Alternative Sentencing Services.



#### 2024-25 Strategies

- Ensure adequate programming for detained youth.
- Train staff to support a nimble Alternative Sentencing Program to meet needs of clients (detained youth and Work Program clients) and County contracts.
- Design in-house program or secure contract(s) for SecureTrak population.
- Right-size Alternative Sentencing Program.

## Prior Year Goals, Strategies & Accomplishments

- Implement CalAIM component related to youth re-entry.

### **Accomplishments**

- In the process of renovating space at JDF to provide a sensory room to assist in de-escalation of aggression in JDF youth. Will be completed in two to three months.
- Additional Extra Help has been hired to reinstate the Work Program to seven days per week, which increases the opportunity for participation and increases revenue for the Department.
- Probation secured Secure Trak Contract with El Dorado County.
- The restoration of the Work Program to seven days a week and utilizing Extra Help staff has been a “win-win” for the community and the department.
- The Department is in the planning stage for full CalAIM implementation.

### **Goal 3: Quality Assurance/Continuous Quality Improvement.**



### **2024-25 Strategies**

- Further develop metrics to evaluate Probation’s impact.
- Utilize metrics to explain Probation’s impact internally and externally.
- Strengthen program evaluations.
- Refine and expand LawSuite Database.
- Develop a system to evaluate and pursue grant opportunities.

### **Accomplishments**

- The department has developed an annual report that tracks important metrics by age group, reason for arrest etc.
- The department is working to determine how to use the data to impact policy decisions.
- The department is holding regular meetings with partners to address issues/ensure appropriate services are provided.
- As part of the CalAIM project, the LawSuite database is being updated and expanded to improve data integrity and enhance user interface.
- The Probation management team is reviewing grant announcements on a regular basis and has pursued them if there is a benefit to the department and the community. A recent successful grant application was a \$2.0M award for Proposition 47.

## Prior Year Goals, Strategies & Accomplishments

### Goal 4: Capable, Supported Workforce.



#### **2024-25 Strategies**

- Further evolve succession planning.
- Seek training opportunities related to Evidence-Based Practice and Non-Violent Crisis Intervention.
- Create wellness opportunities.

#### **Accomplishments**

- The Department has experienced significant changes in the leadership team which accelerated the succession planning process. The Department has done a good job of managing these transitions and is continuing our coaching training for all supervisors and manager.
- The Department continues to seek out evidence-based training opportunities especially ones that meet the STC accreditation requirements.
- The Department has held two different wellness trainings for the Department in the past fiscal year.

## Current Year Goals & Strategies

### Goal 1: Revisiting Service Levels based on Mandated and Discretionary Services to better align our resources with our current budget.



#### 2025-26 Strategies

- Looking at CQI opportunities to see the efficacy of current initiatives.
- Review Specialty funds specifically JJCPA/YOBG to bring down the utilization of fund balance for operations.
- Reevaluate internal policies and procedures to determine if cost efficiencies exist.
- Continue to build on succession planning and to ensure opportunity for staff development.

### Goal 2: Review and evaluate opportunities to utilize AI and LawSuite edits to assist us in report preparation and case notes.



#### 2025-26 Strategies

- Merging Juvenile Hall and Probation in LawSuite.
- Reduce the use of paper.
- Increase the use of technology.
- Ensure capable fully trained staff on new technology applications.

### Goal 3: Reduce recidivism in the community.



#### 2025-26 Strategies

- Increase efforts to assist clients in attending mandated court dates. (text alerts, reminders, transportation)
- Utilize all options to locate a client prior to issuing a violation of probation (VOP).
- Collaborate with justice partners to implement Proposition 36.
- Continue towards full implementation of CalAIM utilizing the whole person approach in the Juvenile Detention Facility.

## Program Summary

### Adult Court Investigations



*Restore victims of crime and accurately assess the risk to community safety.*

Prepare investigative reports and provide recommendations to the court regarding felony matters as mandated by law.

Contact victims of crime to ensure their statement and restitution request is factored into sentencing.

Complete risk assessments on offenders to assess the likelihood of recidivism.

Conduct stepparent adoptions investigation and provide the necessary response to the court.

### Adult Supervision



*Increase community safety and improve client stability.*

Supervise approximately 800 adults in the community, including felons and misdemeanants.

Complete risk assessments to help guide decision-making about appropriate supervision levels.

Complete needs assessments to accurately connect offenders with appropriate treatment and community resources to increase their stability and reduce the risk of re-offense.

### Mental Health Court & Mental Health Diversion



*Partnership with the Public Defender, District Attorney, Health & Human Services, and the Court.*

Improve the stability of community members with severe mental illness and improve their independence.

Assign a Probation Officer to the court to assist in the Mental Health Court.

Supervise up to 30 severely mentally ill offenders with a treatment-oriented model.

Participate in the Mental Health Court collaborative team.

Encourage independence and compliance with medical and psychiatric treatment plans.

### Addiction Intervention Court



*Partnership with Public Defender, District Attorney, Health & Human Services and the Court.*

Improve behavior and increase the stability/sobriety for each client.

Assign a Probation Officer to assist in Addiction Intervention Court.

Supervise up to 30 offenders whose primary criminogenic factor is tied to addiction.

Participate in the Addiction Intervention Court team.

Connect clients with treatment and residential care resources.

Encourage sobriety through a case plan established with the Addiction Intervention Court team.

### Alternative Sentencing Work Transportation



*Increase community landscape beautification and reduce jail incarceration.*

- Provide alternatives to incarceration for adult offenders.
- Reserve bed space at the County Jail for more serious offenders.
- Allow offenders to give back to the community by providing community work services.
- Garner revenue from State, city, and county agencies that utilize the work crews.
- Monitor offender participation in court-ordered community service programs.

### Pre-Trial Supervision



*Partnership with Public Defender, District Attorney and the Court.*

- Reduce pre-disposition offenses and reduce failures to appear in court.
- Provide alternatives to incarceration for clients pending criminal justice disposition.
- Supervise clients pending trial or disposition.
- Connect clients to services in the community and assist in creating stability.
- Utilize GPS and electronic alcohol monitoring to provide an alternative to bail for release from custody.
- Provide resources and reminders to assist clients appearing in court.

### Juvenile Detention Facility



*Increase youth well-being, increase youth stability, and increase community safety.*

- Operate Board of State and Community Corrections approved facility with capacity for 90 youth.
- Provide on-site self-change and social skills training.
- Facilitate a community volunteer program that provides mentorship, pro-social programming, and additional services.

### Juvenile Intake



*Increase community safety and accurately assess the risk to the community.*

- Screen all in-custody and out-of-custody referrals from law enforcement pursuant to the Welfare & Institutions Code.
- Assess youth using a validated risk assessment tool, mental health screening tool, and detention risk assessment tool to determine custody status, appropriate referrals to services, and referral to the District Attorney.
- Utilize alternatives to incarceration (contract release, electronic monitoring, and GPS) whenever possible during the Court process pre-adjudication phase.

### Juvenile Court Investigations



*Accurately assess risk, improve the stability of youth, and provide recommendations to the court for case disposition.*

- Assess all youth who are referred to juvenile court, utilizing the Ohio Youth Assessment System to identify

criminogenic needs that must be targeted to reduce their likelihood to re-offend.

Contact family, supports, and victims of crime for input and insight into youth behavior.

Generate a case plan, which helps to drive the recommendations to the Juvenile Court for appropriate terms and conditions of probation and targeted treatment interventions.

Incorporate all processes into legislatively mandated social studies and dispositional reports under the Continuum of Care Reform, which seeks to ensure that all children live as members of committed, nurturing, and permanent families.

### Juvenile Diversion



*Minimize the number of youths entering the juvenile justice system.*

Redirect youth toward a healthy, law-abiding lifestyle. Utilize both informal and formal diversion opportunities.

Collaborate with community Juvenile Review Boards.

Address racial disparities.

Address root causes of youths' behavior by increasing access to services for youth and families.

Engage youth and victims in a restorative process.

In partnership with the Yolo County Office of Education, provide an intensive work/education environment in the form of the Yolo County Career Pathways as an alternative to out-of-home placement.

### Wraparound



*Collaborate with the Wraparound Team of Probation, Health & Human Services, Yolo County Office of Education, and community-based organizations to identify needs and coordinate services.*

Provide youth and families with strength-based, needs-driven, family-centered, cost-effective services.

Improve family function, overcoming barriers, preventing, or reducing out-of-home placements, skill building, and self-efficacy.

### Placement



*Increase the stability and the independence of court wards through the AB12 Non-Minor Dependent program.*

Collaborate with the Interagency Placement Committee, made up of Probation, Health & Human Services, Yolo County Office of Education, Yolo County Court Appointed Special Advocates, and community-based organizations, to identify needs and coordinate services.

Make out-of-home placement decisions.

Engage family and youth in out-of-home placement case planning.

Locate and utilize residential interventions including Foster Care Placement/Resource Family, Independent Living Programs/Transitional Living Facilities and Short-Term Residential Treatment Programs.

Monitor progress and work to safely transition youth to their home or another permanent place.

## Juvenile Supervision



*Increase community safety and increase the stability of criminal justice-involved youth.*

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Employ a coordinated and collaborative approach to trauma-informed care and development of case plans by integrating the Family Team Meetings and incorporating family's natural supports.

Engage youth and families in behavior change programs designed to reduce the likelihood that they will re-offend.

Engage youth and families, as appropriate, in pro-social activities that target behavior change.

Supervise reduced juvenile caseloads to focus on and provide higher intensive case management.

Work directly with families to prepare them to participate in and benefit from rehabilitative programming.

Utilize alternatives to incarceration supervision (electronic monitoring, GPS) when appropriate at the post-disposition phase of the Court process.

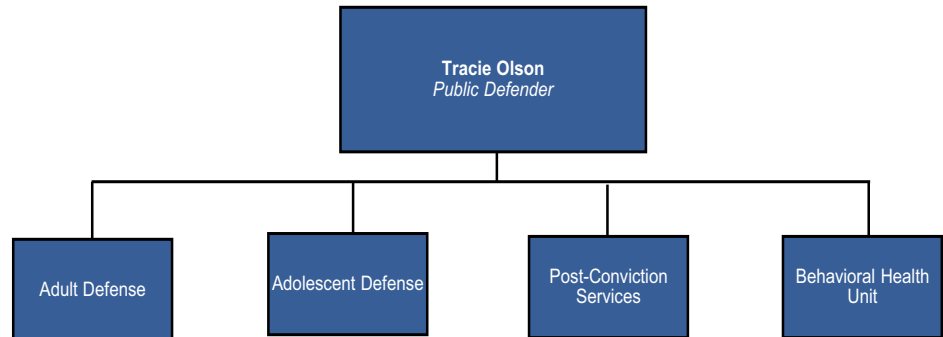
# Public Defender



**Tracie Olson**  
*Public Defender*

## OUR MISSION

*The mission of the Yolo County Public Defender's Office (YCPD) is to empower communities through fearless advocacy, because justice is a right for all, not a privilege for a few.*



## Major Services

The legal services provided by the YCPD are mandated by both the Federal and State Constitutions. The right to counsel—particularly when the government seeks to deprive an individual of their freedom—is a fundamental principle of liberty and justice at the core of our civil and political institutions. This right would be meaningless if it depended on a person's financial ability to hire an attorney. Therefore, the law requires the government to provide effective legal representation to individuals who cannot afford to retain counsel.

The YCPD delivers legal and related services to indigent adults charged with felony and misdemeanor offenses; juveniles accused of conduct that would be criminal if committed by an adult; individuals involved in mental health and conservatorship proceedings; and others whose liberty interests are at risk due to government action.

While the YCPD serves as the primary legal representative for the indigent accused, it cannot represent every individual in need. The State Bar of California's Rules of Professional Conduct prohibit attorneys from representing clients when doing so would create a conflict of interest. A conflict arises when an attorney's duty to one client would require action that is adverse to another client's interests. In such cases, the YCPD must declare a conflict and withdraw from representation. When this occurs, the County provides legal representation through a panel of independent criminal defense attorneys under contract. Information about these conflict indigent defense services can be found in the County Counsel budget section.

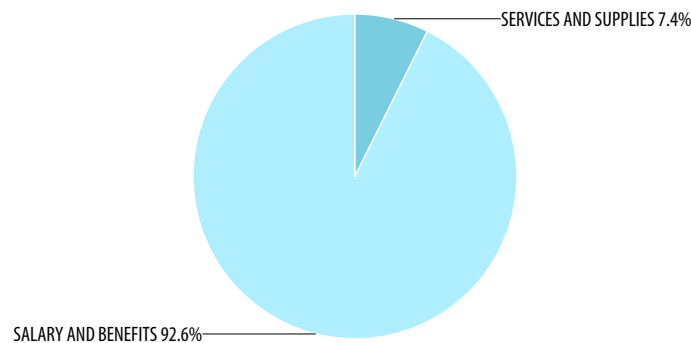
### Summary of Budget by Program

<b>Program</b>	<b>Expenditures</b>	<b>Revenue</b>	<b>Use of Fund Balance</b>	<b>Net County Cost</b>
Community Corrections	562,140	377,058	185,082	0
Public Defender	11,544,987	341,324	93,750	11,109,913
<b>Total</b>	<b>12,107,127</b>	<b>718,382</b>	<b>278,832</b>	<b>11,109,913</b>

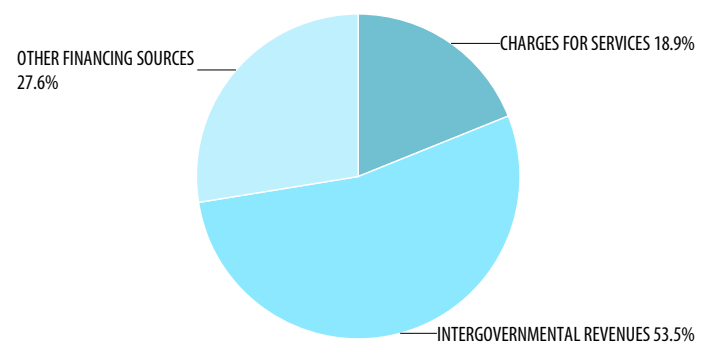
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	4,340	17,910	0	0	0
INTERGOVERNMENTAL REVENUES	686,511	658,402	436,356	384,344	384,344
CHARGES FOR SERVICES	0	12,629	20,000	136,000	136,000
MISCELLANEOUS REVENUES	0	971	0	0	0
OTHER FINANCING SOURCES	163,772	165,871	293,109	198,038	198,038
<b>TOTAL REVENUE</b>	<b>854,623</b>	<b>855,783</b>	<b>749,465</b>	<b>718,382</b>	<b>718,382</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	9,137,707	9,983,806	10,810,155	13,276,772	12,025,039
SERVICES AND SUPPLIES	888,702	919,556	951,590	960,620	960,620
OTHER CHARGES	6,542	3,458	0	0	0
CAPITAL ASSETS	40,237	0	0	60,000	0
OTHER FINANCING USES	(567,711)	(641,183)	(754,281)	(878,532)	(878,532)
CONTRIBUTION TO FUND BALANCE	0	0	13,123	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>9,505,478</b>	<b>10,265,636</b>	<b>11,020,587</b>	<b>13,418,860</b>	<b>12,107,127</b>
<b>USE OF FUND BALANCE</b>	<b>(210,877)</b>	<b>(365,974)</b>	<b>0</b>	<b>278,832</b>	<b>278,832</b>
<b>NET COUNTY COST</b>	<b>8,861,732</b>	<b>9,775,827</b>	<b>10,271,122</b>	<b>12,421,646</b>	<b>11,109,913</b>
<b>FUNDED STAFFING</b>	<b>45</b>	<b>48</b>	<b>51</b>	<b>59</b>	<b>51</b>

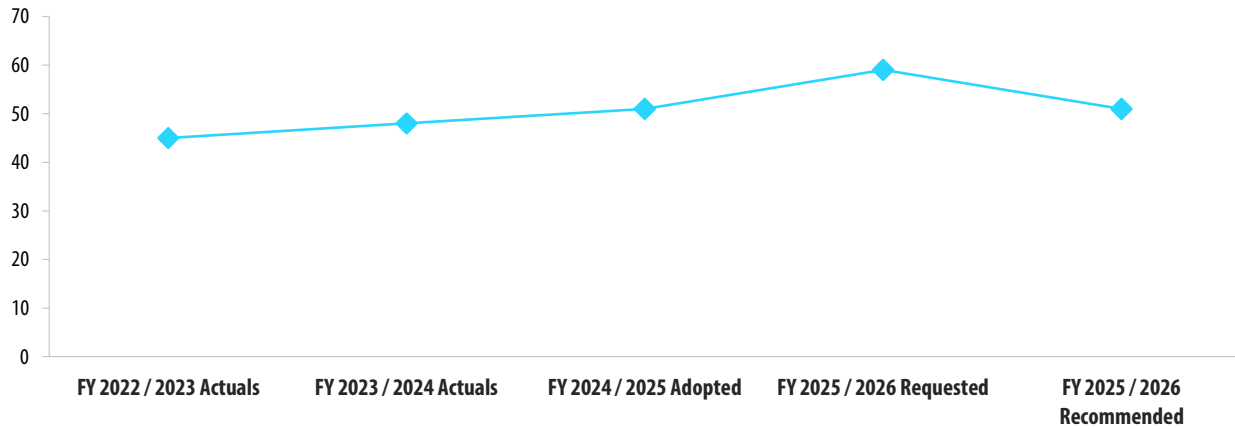
### Expenditures



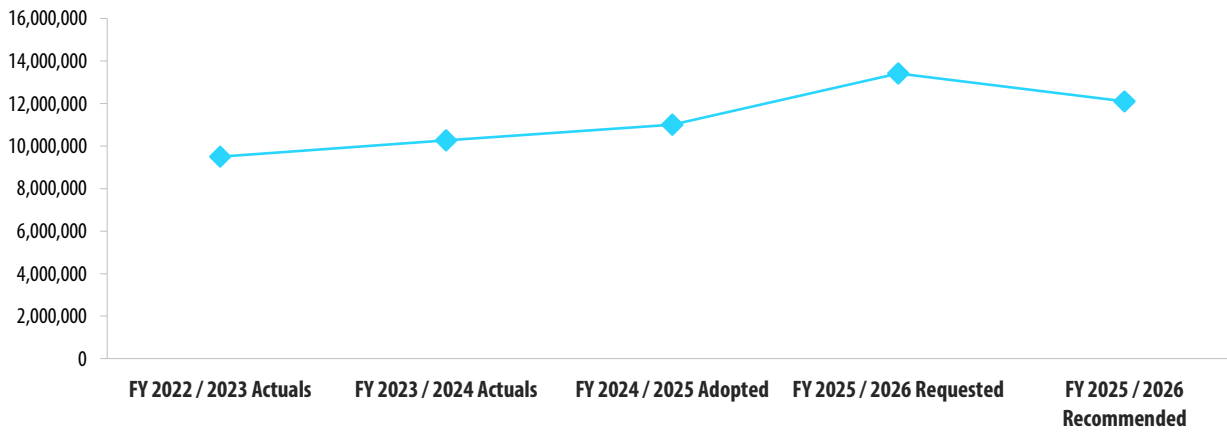
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Public Defender’s FY2025-26 Recommended Budget includes increases to salary and benefit expenses that are being offset in part by an increase in funding from the Community Corrections Partnership (CCP) in order to offset staff expenses for Deputy Public Defenders assigned to projects funded by the CCP. The department submitted augmentations for several new positions that are not recommended for approval at this time.



## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Uphold the guarantees of the 6th Amendment of the United States Constitution by providing high-quality legal representation that complies with practice and ethical standards for indigent defense



#### 2024-25 Strategies

- Review staffing levels against accepted workload study requirements.
- Evaluate areas to strengthen holistic defense services that align with industry best practices.
- Make recommendations on staffing and operational improvements for all core units.
- Pursue internal and external funding opportunities to add necessary resources.

#### Accomplishments

- Completed a comprehensive workload analysis using established workload standards to benchmark attorney caseloads and non-attorney staff ratios.
- Identified staffing shortfalls in felony, misdemeanor, and support staff units, laying the groundwork for resource justification. The results of the analysis were presented to county leadership with data-driven recommendations for necessary staffing models.
- Identified priority areas for enhancement of holistic defense services. With sustained investment, the office is well-positioned to meet workload expectations and fully implement a holistic defense model—one that integrates early intervention, mitigation, and support services.
- Pursued funding to support core services and meet growing demands. In this fiscal year, six grants were serviced or closed out, and advocacy through the California Public Defenders Association helped restore Year Three of the Public Defense Pilot Program.

### Goal 2: Establish client-centered programs that enable clients to access services necessary for their well-being and growth, thereby enhancing public safety.



#### 2024-25 Strategies

- Increase the provision of legal services that seek to reverse or modify criminal convictions or sentences to remove barriers to services, employment, and housing, reunite families, and strengthen communities.

## Prior Year Goals, Strategies & Accomplishments

- Expand the scope of the Adolescent Defense Team’s representation to individuals under the age of 25 to align the expertise of attorneys and staff trained in adolescent development with the service needs of the transitional-aged youth population.

### Accomplishments

- Provided legal representation and advocacy that secured court-ordered resentencing under new laws, helping incarcerated individuals reunite with family members and their community. These outcomes reflect the recognition of rehabilitation and the potential of these individuals to contribute positively to society.
- Successfully reduced or cleared legal barriers to employment, housing, and vital support systems through the office’s in-house unit and collaborative community-based clinics.
- Expanding representation for transitional-aged youth remains a priority for the office; however, implementation has been deferred pending additional funding and resources.

### Goal 3: Reduce racial disparities in the criminal legal system by establishing prevention and intervention programs that address systemic issues and root causes.



### 2024-25 Strategies

- Remedy disparities in charging and sentencing decisions that have resulted in the overincarceration of people of color through the implementation of the Racial Justice Act.
- Reduce racial disparities in the criminal legal system by establishing a Young Adult Court to support the transition of youth into healthy adulthood.

### Accomplishments

- Trained attorneys on how to raise Racial Justice Act (RJA) claims at the charging, pretrial, sentencing, and post-conviction stages.
- Collaborated with data analysts and external experts to track racial disparities in the legal system, enabling more targeted litigation strategies.
- Filed multiple RJA motions based on evidence of racially discriminatory practices where charging and sentencing disparities harmed people of color.
- Participated in a collaborative planning process to establish a Young Adult Court, aimed at providing a developmentally appropriate response for transitional-aged youth and reducing long-term system involvement. The court has not yet launched.

## Prior Year Goals, Strategies & Accomplishments

### Goal 4: Assist persons with mental health and substance use disorders to get the help they need.



#### 2024-25 Strategies

- Help establish the Community Assistance, Recovery and Empowerment (CARE) Court, as required by the CARE Act.
- Increase the efficacy of collaborative courts, including Mental Health Court, Mental Health Diversion, and Addiction Intervention Court, through evaluation and resources.

#### Accomplishments

- Supported the successful launch of CARE Court and began accepting appointments to provide legal representation for respondents, ensuring due process and informed advocacy.
- Expanded efforts to increase the effectiveness of collaborative courts. The passage of Proposition 36 has influenced the level of engagement from some justice partners, presenting challenges in maintaining consistent collaboration and shared commitment to treatment-based approaches.

### Goal 5: Support a strong and positive work environment that provides employee development and engagement.



#### 2024-25 Strategies

- Build talent acquisition strategies to develop an external pipeline of skilled, diverse, and committed individuals interested in working in public service.
- Ensure employees are engaged and supported from onboarding through exit interviews, including implementation of proven DEI strategies.
- Promote professional excellence through increased training and educational opportunities.
- Support the Racial Justice Committee's mission and goals.
- Secure office space that meets the needs of the department.

## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- Maintained strong partnerships with local schools and remained competitive in attracting diverse, skilled candidates through our internship program, which continues to serve as a key pipeline for developing a high-quality and representative workforce.
- Implemented mandatory annual bias training, established objective and transparent promotion practices, and enhanced regular coaching processes to support continuous feedback and professional development.
- Delivered regular internal trainings approved for MCLE credit by the State Bar and supported external training opportunities for both attorney and non-attorney staff.
- The Racial Justice Committee formally dissolved itself after members identified limited capacity to sustain discretionary initiatives alongside mandatory obligations. This decision aligns with the County’s direction to prioritize core duties amid current resource constraints. The office remains committed to advancing racial equity and will continue to embed these principles into its core legal work and daily operations.
- While aesthetic improvements to the public-facing lobby are underway, the office continues to face a more significant challenge: a lack of adequate space. The current footprint no longer meets operational demands, and dedicated funding is needed to expand into the building’s basement or establish a satellite location. A suitable satellite site has already been identified, pending the allocation of necessary resources.

### **Goal 6: Create a highly supportive infrastructure by adopting necessary and innovative technologies.**



### **2024-25 Strategies**

- Upgrade technology and supplies to ensure staff are not hindered by outdated infrastructure.

### **Accomplishments**

- Replaced the case management system to improve digital evidence handling, client communications, and workflow management.
- Supported staff through training and troubleshooting.
- Collaborated with the District Attorney’s vendor and County IT to improve access to audio-visual discovery and ensure staff can operate efficiently with modern, reliable tools. This effort is ongoing.

## Prior Year Goals, Strategies & Accomplishments

### Goal 7: Increase connection to county partners and the community we serve.



#### **2024-25 Strategies**

- Improve external and internal-facing websites.
- Share information with the county and public through press releases and other appropriate sources.
- Organize community events, including the Holiday Toy Shoppe and Defenders of Tomorrow.
- Leverage community grants and nonprofit partnerships to increase opportunities and services for clients.

#### **Accomplishments**

- Enhancements to the office's external-facing website are underway, with a focus on improving accessibility to system-involved individuals and their families.
- Shared information with stakeholders to inform policy decisions and promote public understanding of public defense work.
- Yolo Public Defender CARES, an IRS-recognized 501(c)(3) nonprofit, was awarded a 2025 CommonSpirit Health Community Health Grant to continue operating the Resilient Futures Fund, which addresses the health needs of justice-involved individuals.

## Current Year Goals & Strategies

### Goal 1: Uphold the guarantees of the 6th Amendment of the United States Constitution by providing high quality legal representation that complies with practice and ethical standards for indigent defense.

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#### 2025-26 Strategies

- Ensure early and meaningful access to counsel.
- Incorporate holistic and client-centered representation.
- Maintain manageable caseloads.
- Invest in ongoing training and professional development.
- Engage in systemic advocacy and reform.

### Goal 2: Foster a positive and supportive work environment through strong employee engagement and reliable technology infrastructure.

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#### 2025-26 Strategies

- Conduct regular employee check-ins and coaching.
- Establish internal peer review and mentorship opportunities.
- Leverage technology and tools for case management.
- Maintain competitive recruitment and retention practices to attract and support a diverse, high-quality workforce.

### Goal 3: Increase connection to county partners and the community we serve.

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#### 2025-26 Strategies

- Participate in multi-agency collaborations and planning efforts to strengthen partnerships with the criminal legal system and county service providers.

## Current Year Goals & Strategies

- Maintain an active internship and volunteer program, offering hands-on experience to law students, undergraduates, and others interested in public service and criminal legal system reform.
  - Improve client access and navigation.
-

## Program Summary

### Felony and Misdemeanor Teams



*Improve case and life outcomes for clients charged with felony and misdemeanor crimes.*

The Adult Criminal Teams consist of attorneys, investigators, immigration advisors, paralegals, mitigation specialists, and support staff who provide legal representation to indigent adults charged with criminal conduct. These teams cover arraignments, prehearing conferences, preliminary hearings, motions, settlement conferences, jury trials, sentencing, and post-conviction matters, including probation and parole violations.

Investigators gather case-critical information and evidence.

The Immigration Unit ensures compliance with Padilla v. Kentucky by advising clients and attorneys on the immigration consequences of criminal charges and convictions.

Paralegals and support staff assist attorneys and support clients in various legal processes.

Mitigation Specialists, who hold advanced degrees in social work or related fields, support clients both pre- and post-adjudication. They develop diversion and treatment plans, advocate for reduced sentencing alternatives, and assist with re-entry, discharge planning, and connections to community-based services.

### Adolescent Defense Team



*Improve case and life outcomes for youth charged with criminal conduct.*

The Adolescent Defense Team (ADT) provides holistic legal representation to youth in the juvenile justice system. Attorneys work alongside investigators and a dedicated mitigation specialist to respond to the root

causes and consequences of youth involvement in the system.

The team provides multisystemic representation, collaborates with service providers, advocates for educational needs, and facilitates access to prosocial activities.

The Mitigation Specialist conducts risk assessments, crisis intervention, and case management, develops re-entry and housing plans, and writes youthful offender parole reports.

After Proposition 57, the team also represents minors facing transfer to adult court, a decision that can significantly alter a young person’s future.

The team actively participates in youth-focused committees and collaborates with local organizations to meet youth needs around clothing, education, and extracurricular engagement.

### Behavioral Health Legal Unit



*Improve case and life outcomes for clients with high mental health or related needs.*

This unit represents individuals in mental health-related legal proceedings, including:

- LPS and Probate conservatorship hearings
- CARE Court proceedings under the CARE Act
- Laura’s Law (Assisted Outpatient Treatment)
- Civil commitment cases (e.g., sexually violent predators)
- Incompetent to stand trial hearings and involuntary commitment extensions

The team staff’s collaborative treatment courts include Mental Health Court, Mental Health Diversion, Addiction Intervention Court, and other diversion programs. They work with justice partners to develop individualized treatment plans that connect clients with community-based care and reduce system involvement.

## Record Mitigation Clinic and Post-Conviction Unit



*Clear or reduce criminal convictions for eligible individuals to support successful re-entry.*

This unit provides post-conviction legal services that remove barriers to employment, housing, education, and immigration stability. Services include:

Expungements, felony reductions, early probation terminations.

Certificates of rehabilitation, vacatur of illegal convictions.

Record sealing and SB 384 sex offender registration redesignation.

The office also handles court-ordered resentencings under evolving laws such as:

Youthful Offender Parole (for individuals convicted under age 25).

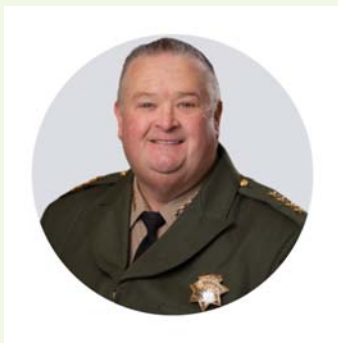
Senate Bill 1437, which allows resentencing for unintentional homicides under the felony murder doctrine.

Penal Code amendments expanding resentencing in the interest of justice.

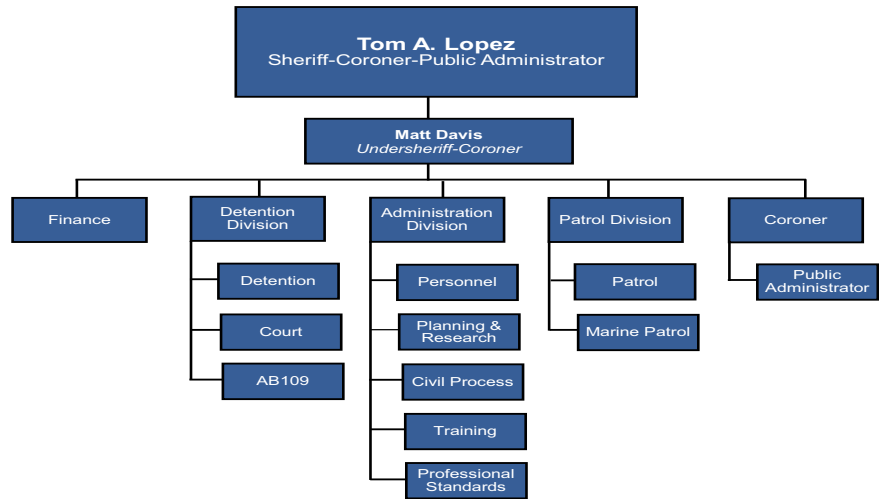
Senate Bill 483, removing outdated sentence enhancements.

Although these laws create meaningful opportunities for justice-involved individuals, they are rarely accompanied by sustained or adequate funding. The Yolo County Public Defender must absorb this critical work within its existing resources, placing additional strain on staff while remaining committed to delivering life-changing legal relief.

# Sheriff



**Tom A. Lopez**  
*Sheriff-Coroner-Public Administrator*



## OUR MISSION

*With a commitment to professionalism, integrity, and collaboration, we strive to uphold and respect the rights of all to liberty, equality, and justice.*

## Major Services

The Sheriff-Coroner-Public Administrator Office provides the following Major Services: patrol, civil, detention, coroner, investigation, court services, and public administrator. The Monroe Detention Center is the primary jail for Yolo County.

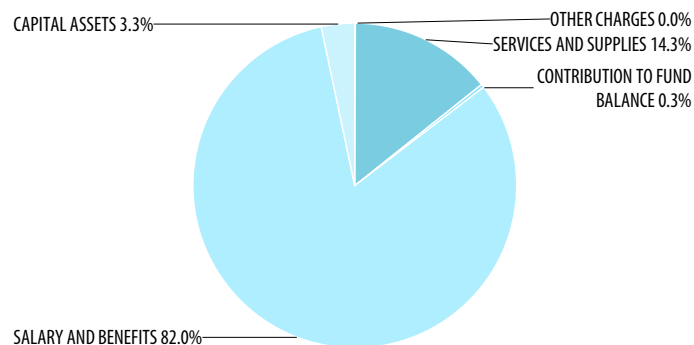
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Administration	6,288,980	3,393,684	16,580	2,878,716
Community Corrections	501,464	0	0	501,464
Coroner	1,921,102	476,401	0	1,444,701
Court Security	5,768,796	4,037,129	0	1,731,667
Detention	28,519,925	11,236,538	689,700	16,593,687
Patrol	20,381,059	8,164,295	2,600,000	9,616,764
Public Administrator	611,465	135,000	0	476,465
<b>Total</b>	<b>63,992,791</b>	<b>27,443,047</b>	<b>3,306,280</b>	<b>33,243,464</b>

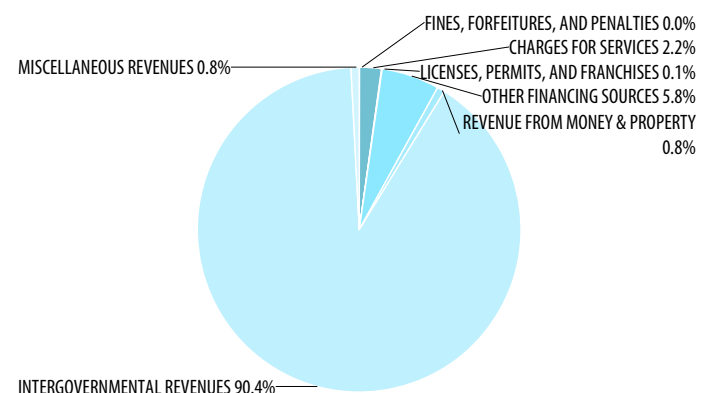
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
TAXES	0	4,688	0	0	0
LICENSES, PERMITS, AND FRANCHISES	401,047	12,284	20,060	20,060	20,060
FINES, FORFEITURES, AND PENALTIES	6,685	1,180	8,000	8,000	8,000
REVENUE FROM MONEY & PROPERTY	260,538	487,742	209,250	209,250	209,250
INTERGOVERNMENTAL REVENUES	23,273,100	23,507,540	24,739,880	24,805,372	24,805,372
CHARGES FOR SERVICES	3,185,181	630,194	341,079	598,265	598,265
MISCELLANEOUS REVENUES	142,276	169,205	222,100	222,100	222,100
OTHER FINANCING SOURCES	1,535,135	30,582,302	1,652,593	1,580,000	1,580,000
<b>TOTAL REVENUE</b>	<b>28,803,962</b>	<b>55,395,135</b>	<b>27,192,962</b>	<b>27,443,047</b>	<b>27,443,047</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	47,344,041	48,888,736	53,071,238	55,714,025	55,714,025
SERVICES AND SUPPLIES	7,436,579	6,714,129	9,064,685	9,951,668	9,684,659
OTHER CHARGES	10,000	10,000	24,500	24,500	24,500
CAPITAL ASSETS	1,460,352	1,017,088	2,424,458	4,008,000	2,270,000
OTHER FINANCING USES	(3,426,528)	(3,484,516)	(3,725,947)	(3,932,738)	(3,932,738)
CONTRIBUTION TO FUND BALANCE	0	0	169,195	232,345	232,345
<b>TOTAL APPROPRIATIONS</b>	<b>52,824,445</b>	<b>53,145,437</b>	<b>61,028,129</b>	<b>65,997,800</b>	<b>63,992,791</b>
<b>USE OF FUND BALANCE</b>	<b>68,157</b>	<b>(2,670,056)</b>	<b>2,924,316</b>	<b>3,306,280</b>	<b>3,306,280</b>
<b>NET COUNTY COST</b>	<b>380,183</b>	<b>420,358</b>	<b>436,724</b>	<b>35,248,473</b>	<b>33,243,464</b>
<b>FUNDED STAFFING</b>	<b>307</b>	<b>303</b>	<b>285</b>	<b>294</b>	<b>294</b>

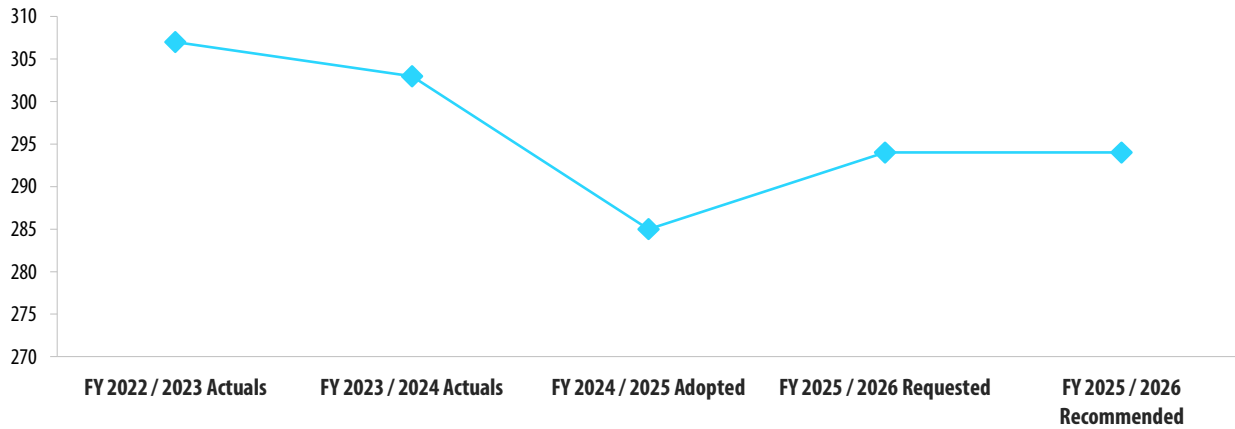
### Expenditures



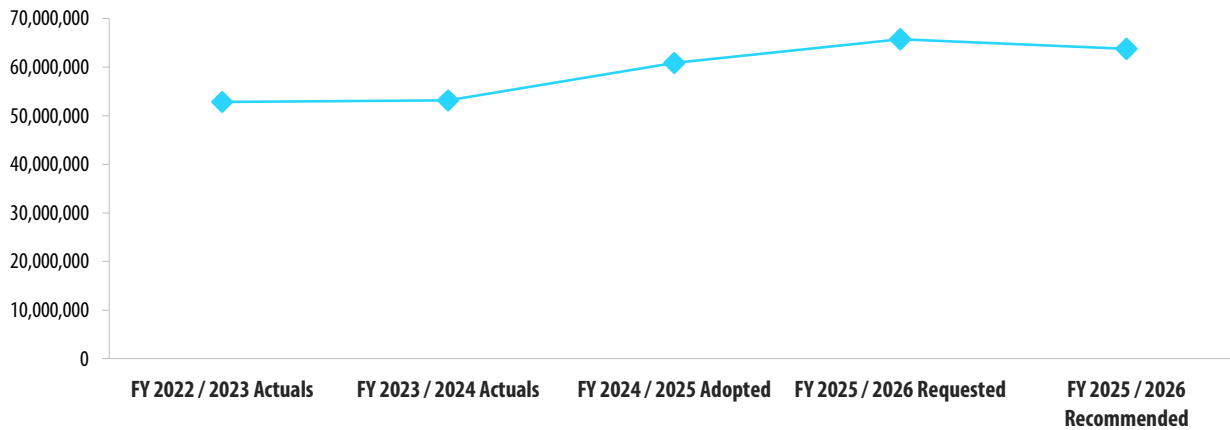
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY 2025-26 Recommended Budget includes appropriations of \$2 million in special revenue funds for replacement of the RMS/JMS system. The budget also includes replacement of several vehicles in the Capay Augmented Patrol division, funded by Yocha Dehe Wintun Nation. In recognition of numerous vacancies and as a cost savings measure, \$3.3 million in salary savings has been budgeted.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Bring vacancy rates to near zero.

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#### 2024-25 Strategies

- Focus recruitment campaign on correctional officer positions.
- Implement stay interviews throughout the department.

#### Accomplishments

- Initiated a Correctional Officer Recruitment Campaign to enhance staffing efforts and outreach.
- Partnered with County Human Resources to optimize and streamline the correctional officer hiring process.
- Established bi-monthly informational sessions to educate prospective candidates on the correctional officer role and application process.

### Goal 2: Foster Employee Development & Support.

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#### 2024-25 Strategies

- Develop a private department SharePoint site with training and employee resources.
- Streamline the onboarding business process for each job classification.

#### Accomplishments

- Partnered with UC San Diego to implement the 720 Health Initiative, promoting employee wellness and preventive health measures.
- Expanded the Peer Support Team by increasing membership to enhance employee wellness and critical incident response capacity.

## Prior Year Goals, Strategies & Accomplishments

### Goal 3: Expand External Communication & Community Engagement.



#### 2024-25 Strategies

- Designate a culturally competent, Spanish-speaking outreach team.
- Develop a citizen security camera registry program.

#### Accomplishments

- Expanded the scope and frequency of community outreach by increasing both the number and variety of events attended to strengthen community engagement.
- Assigned Spanish-speaking deputies to community events to foster trust, transparency, and stronger engagement within Spanish-speaking populations.
- Fully staffed the Resident Deputy Program, expanding community outreach and enhancing accessibility for residents in the unincorporated areas of the county.

### Goal 4: Invest in Technology & Facility Needs.



#### 2024-25 Strategies

- Digital Inmate Tracking System: Acquire and deploy Digital Inmate Tracking System new inmate tracking technology as recommended by the Grand Jury.
- Body-Worn Camera Technology: Further deployment of Body-Worn Camera Technology into our detention division.
- Release RFP for a new Records Management System/Jail Management System.
- Begin construction of electric vehicle infrastructure.

#### Accomplishments

- Initiated discussions with Court executives to explore the expansion of body-worn camera usage within court security operations.
- Deployed Flock license plate recognition cameras across the unincorporated areas of the county to enhance investigative capabilities and public safety.

## Prior Year Goals, Strategies & Accomplishments

- Collaborated with a law enforcement consulting firm to develop a comprehensive RFP for a new Records Management System (RMS) and Jail Management System (JMS), scheduled for release in Q4 of FY 2024–2025.

### **Goal 5: Increase our ability to meet the diverse and growing needs of the incarcerated population.**

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#### **2024-25 Strategies**

- Expand jail programming to include food-safe certification classes.
- Expand culturally competent, bilingual in-custody programming.
- Implement phase 3 of CalAIM, assuring all in-custody persons are screened and enrolled in Medi-Cal.

#### **Accomplishments**

- Achieved a more than 100% increase in participation in the inmate GED program, fostering greater educational opportunities within the facility.
- Successfully executed Phase 3 of the CalAIM initiative, advancing healthcare transformation and enhancing service delivery
- Ensured all jail programs were bilingual and culturally competent by overseeing contract compliance and monitoring service delivery standards.
- Launched a new food safety certification course, the first to be administered via inmate laptops, enhancing access to educational opportunities and skills development.

## Current Year Goals & Strategies

### Goal 1: Increase our ability to meet the diverse and growing needs of the incarcerated population.



#### 2025-26 Strategies

- Hire additional Correctional Officers to ensure the safe operation of the Leinberger Facility, addressing the increased jail population resulting from Proposition 36 and enhancing inmate classification, safety, and operational capacity.
- Fully implement the Cal-AIM program by hiring additional staff required to meet state mandates and adhere to established timelines.

### Goal 2: Invest in Technology & Facility Needs.



#### 2025-26 Strategies

- Successfully award a new RMS and JMS contract via RFP to selected vendors and initiate project implementation.
- Implement new equipment tracking software to ensure the accurate and efficient tracking of county assets.

### Goal 3: Maintain public safety standards while effectively managing resource constraints during budget reductions.



#### 2025-26 Strategies

- Implement a vehicle replacement decision framework that considers both quantitative and qualitative factors to determine the optimal timing for public safety vehicle replacement.
- To mitigate the impact of hiring freezes, strategically allocate deputy staffing to maintain response times and ensure continued public safety service levels.

## Current Year Goals & Strategies

### Goal 4: Expand External Communication & Community Engagement.



#### 2025-26 Strategies

- Reestablish monthly town hall meetings across unincorporated communities to strengthen communication, transparency, and community engagement.
- Increase outreach efforts within Spanish-speaking communities by organizing and participating in targeted events to enhance communication, trust, and engagement.

### Goal 5: Foster Employee Development & Support.



#### 2025-26 Strategies

- Expand volunteer recognition efforts by leveraging the President’s Volunteer Service Award program to formally acknowledge and honor volunteer member contributions.
- Expand peer support efforts to include additional services, training opportunities, and outreach initiatives aimed at enhancing employee wellness and resilience.
- Create a leadership development program to prepare personnel for supervisory and command roles, which will provide mentorship to guide employees through advancement opportunities.

## Program Summary

### Civil



*Ensure timely and impartial assistance to the public with the service of process and enforcement of court orders.*

The Sheriff’s Office Civil Section serves civil process as law prescribes. The civil process includes summons and complaints, small claims documents for a civil lawsuit, restraining orders, bench warrants, evictions, and any other court notice or order. The Civil Section also levies wages, bank accounts, vehicles, or any asset of the judgment debtor.

### Coroner



*To determine the manner and cause of all deaths within the jurisdiction of the Coroner’s Office.*

The primary duty of the Coroner is to determine the cause and manner of death through on-scene investigation, the examination of evidence, interviews, medical records, toxicological analysis, forensic pathology examination, and autopsies. In addition, the Coroner’s unit determines identification of decedents, issues certificates of death, provides notification to next-of-kin, collects and processes evidence, and secures the decedent’s property.

### Public Administrator



*Ensure the resolution of finances and proper burial of decedents without a will or any known relatives to act on their behalf.*

The Public Administrator’s duties include searching for the decedent’s family, protecting the decedent’s property from waste, loss, or theft, making appropriate arrangements for burial, conducting investigations to discover all decedent estate assets, paying the decedent’s bills and taxes, and locating persons entitled to inherit from the decedent estate and ensuring that these persons receive their inheritance. The Public Administrator also provides burial/cremation services for indigent decedents who are residents of Yolo County.

### Detention



*Ensure the safety and security of those housed in Yolo Detention Facilities.*

The Monroe Detention Center is the primary jail for Yolo County. It is a medium/maximum security facility rated to house prisoners of virtually every security classification. The new Leinberger Center completed construction in 2023.

The adult detention facilities provide for the care and custody of those incarcerated. In addition, inmates are offered special programs such as educational opportunities, work experience, certified medical care, and, when qualified, the electronic home detention program.

### Court Services



*Ensure a safe and secure environment for inmates accessing the Courthouse and provide bailiff and security services for courthouse staff and the general public.*

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The section conducts threat assessment investigations involving judges and court staff and provides required law enforcement services in the Courthouse to support the contracted private perimeter security officers. The Superior Court provides funding for this service as provided in State law. This section is also responsible for transporting inmates throughout the state and, at times, the country.

## Patrol



*Ensure the protection of people, property, and rights in our community.*

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The Patrol Division provides the best service possible to the citizens of Yolo County. The Patrol Division is organized to provide emergency first response, investigate reported crimes, conduct marine patrols, provide specialized law enforcement services, assist citizens, and create safe neighborhoods.





# Health and Human Services



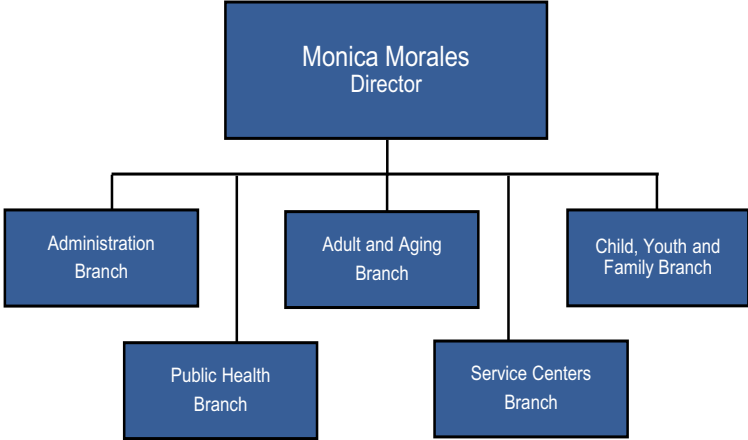
# Health & Human Services



**Monica Morales**  
*Director*

### OUR MISSION

*Promote a healthy, safe, and economically stable community.*



### Major Services

The Yolo County Health and Human Services Agency (HHSA) promotes the health, safety, and economic stability of Yolo County residents. HHSA serves every member of the community, both in its service centers and through community initiatives, outreach, or contracts with community partners. HHSA focuses on serving individuals that are vulnerable, such as adults and children eligible for Medi-Cal, through the administration of more than 60 state and federally mandated and non-mandated programs. The agency directly served nearly 60,000 residents with one or multiple programs over fiscal year (FY) 2024-25 and served all County residents with public health information.

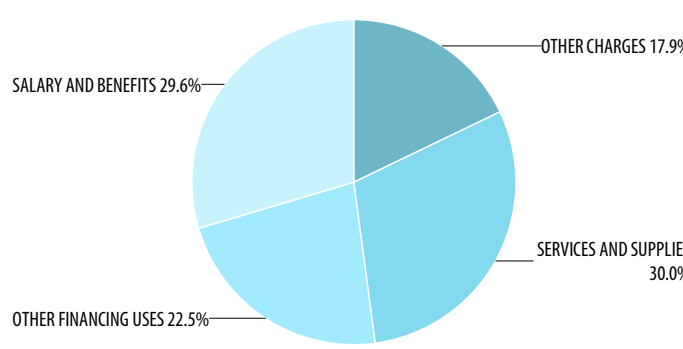
### Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Administration	72,625,505	65,601,226	7,024,279	0
Adult & Aging	90,088,772	83,733,122	0	6,355,650
Child, Youth and Family	48,002,434	48,002,434	0	0
Client Aid	54,399,806	52,184,295	0	2,215,511
Public Health	24,783,854	18,352,760	0	6,431,094
Service Centers	53,108,424	51,041,513	0	2,066,911
<b>Total</b>	<b>343,008,795</b>	<b>318,915,350</b>	<b>7,024,279</b>	<b>17,069,166</b>

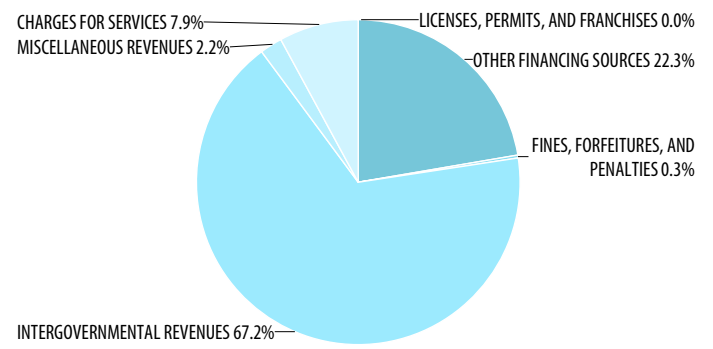
### Summary of Budget by Category

	FY 2022 / 2023 Actuals	FY 2023 / 2024 Actuals	FY 2024 / 2025 Adopted	FY 2025 / 2026 Requested	FY 2025 / 2026 Recommended
<b>REVENUE</b>					
LICENSES, PERMITS, AND FRANCHISES	0	22,460	72,000	45,000	45,000
FINES, FORFEITURES, AND PENALTIES	1,011,884	878,111	793,109	876,382	876,382
REVENUE FROM MONEY & PROPERTY	533,300	1,480,430	0	0	0
INTERGOVERNMENTAL REVENUES	183,664,969	193,681,061	202,598,910	215,211,696	214,380,922
CHARGES FOR SERVICES	21,504,086	21,727,674	26,564,495	25,529,912	25,284,734
MISCELLANEOUS REVENUES	1,897,462	8,167,954	5,798,940	7,128,928	7,128,928
OTHER FINANCING SOURCES	70,167,303	37,873,457	13,063,272	73,974,965	71,199,384
<b>TOTAL REVENUE</b>	<b>278,779,004</b>	<b>263,831,147</b>	<b>248,890,726</b>	<b>322,766,883</b>	<b>318,915,350</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	84,797,879	93,248,365	103,798,972	101,878,081	101,503,789
SERVICES AND SUPPLIES	75,859,540	82,095,453	100,527,152	103,884,701	102,919,482
OTHER CHARGES	60,732,350	59,175,470	59,337,654	61,325,092	61,325,092
CAPITAL ASSETS	114,197	1,226,038	2,683,898	2,544,069	0
OTHER FINANCING USES	68,657,296	21,777,707	790,080	77,233,555	77,260,432
<b>TOTAL APPROPRIATIONS</b>	<b>290,161,262</b>	<b>257,523,033</b>	<b>267,137,756</b>	<b>346,865,498</b>	<b>343,008,795</b>
<b>USE OF FUND BALANCE</b>	<b>(416,907)</b>	<b>(6,308,116)</b>	<b>1,001,443</b>	<b>7,024,279</b>	<b>7,024,279</b>
<b>NET COUNTY COST</b>	<b>1,552,926</b>	<b>2</b>	<b>0</b>	<b>17,074,336</b>	<b>17,069,166</b>
<b>FUNDED STAFFING</b>	<b>759</b>	<b>750</b>	<b>753</b>	<b>713</b>	<b>710</b>

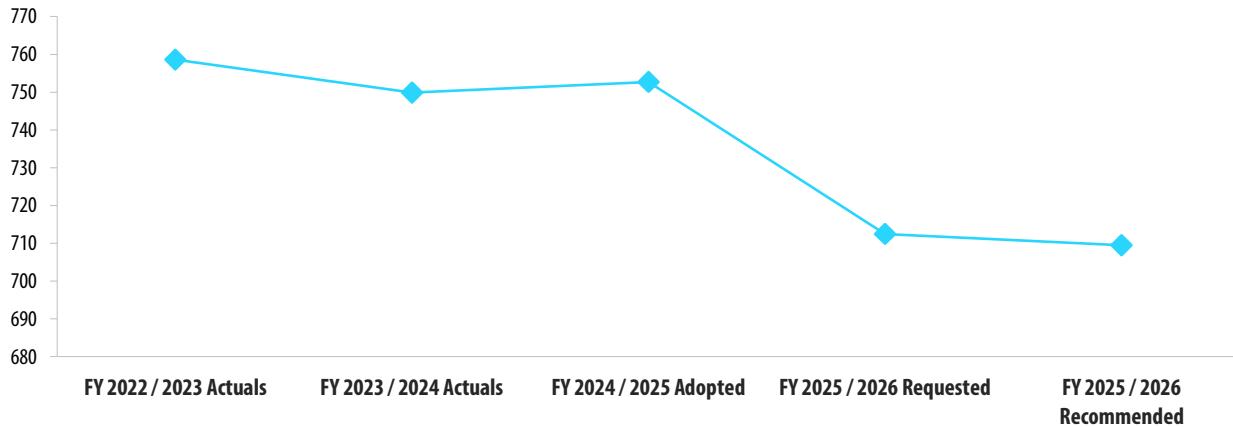
### Expenditures



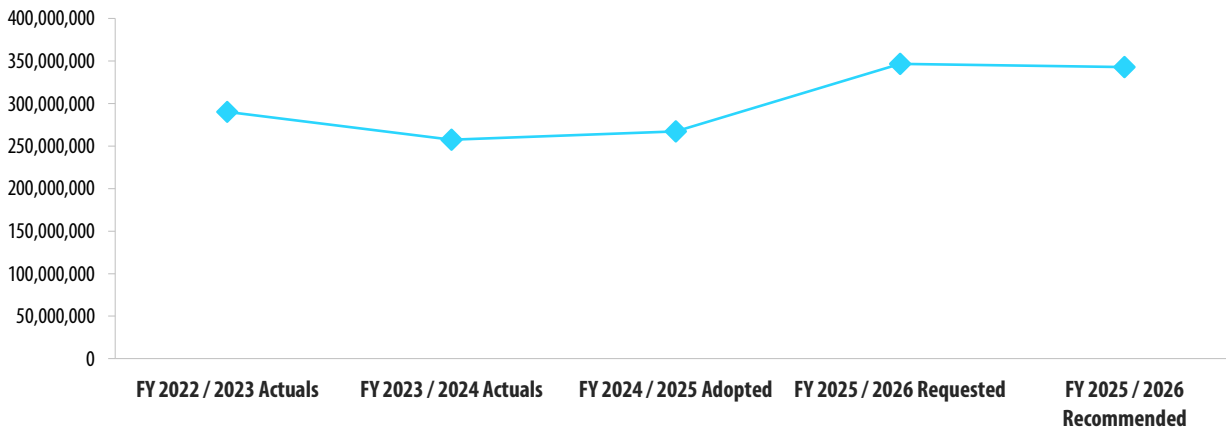
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Recommended FY25-26 Budget for Health & Human Services includes updated costs including a change in the methodology for how Realignment and related revenues are accounted for. Additionally, approximately 30 positions are either unfunded or eliminated as well as some significant contractual reductions to limit net county costs.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Create a comprehensive Behavioral Health Crisis Continuum of Care by 2027.



#### Accomplishments

- HHSA implemented a fully operational 24/7 Call Center through a contract with Well Space. The call center provides residents in behavioral health crisis “someone to talk to” and quality crisis intervention care in real time. Implementation is also progressing on development of a 24/7 Mobile Crisis Response Team, providing callers with “someone to come”. Currently, American Medical Response (AMR) provides in-person response services throughout the County on weekends and overnight, while HHSa staff are on standby to provide telehealth services when needed. Davis dispatch is embedded in the process and Yolo Emergency Communications Agency (YECA) will be integrated next into the workflow to ensure seamless communication between callers and responders.
- The Agency provided Crisis Intervention Training to all law enforcement agencies in the County and to the Yocha DeHe Wintun nation law enforcement.
- HHSa made significant efforts in FY 2024-25 to design a Crisis Receiving and Stabilization Center, a short-term crisis solution of eight “chairs” (up to 23 hours 59 minutes) for adults experiencing a behavioral health crisis. However, due to budget reductions, the Agency is shifting towards considering less costly alternatives for the Receiving Center.
- The SB 43 workgroup began meeting to plan implementation of changes to Lanterman-Petris-Short Conservatorship by January 2026.
- HHSa implemented the Community Assistance Recovery and Empowerment (CARE) Act. The CARE Act creates a new pathway to access mental health and substance use disorder treatment to eligible individuals who have untreated schizophrenia spectrum or other psychotic disorders. In addition, Care Court provides a civil court process for individuals when a petitioner files a petition at the Yolo County self-help center or through Yolo County Behavioral Health.

## Prior Year Goals, Strategies & Accomplishments

### Goal 2: Strengthen the Yolo County Homeless Continuum of Care and achieve functional zero by 2027.



#### Accomplishments

- HHSa hosted a CalAIM resource fair in collaboration with the Camden Coalition to convene all enhanced care management and community support providers. Over 40 agencies attended.
- HHSa partnered with agencies such as Bay Area Community Services to purchase deeply affordable shared housing in Woodland & West Sacramento.
- The Agency mapped resources for housing inventory, services, and providers. HHSa is working with the Homeless and Poverty Action Coalition to utilize the map and publish regular updates to partners using the coordinated entry process.
- HHSa facilitated city and county connect meetings with all major jurisdictions to align strategies and re-establish reoccurring multi-disciplinary teams for case management clients.
- HHSa increased support and resources for CalWORKS families facing homelessness. Two different housing projects are being pursued by the CalWORKs team, including the Pacifico renovation in Davis and the renovation of an existing building in Woodland for up to 11 enrolled families.
- Fourth and Hope is opening 24 interim units for individuals with behavioral health needs using Behavioral Health Bridge Housing (BHBH) funding in Fall 2025.

### Goal 3: Provide timely and accessible services in County eligibility programs by meeting timeliness compliance standards in CalWORKs, CalFresh, Medi-Cal, and General Assistance by June 2027.



#### Accomplishments

- HHSa collected data on eligibility program workloads to project staffing needs and meet timeliness compliance standards.
- HHSa piloted a continuous recruitment process with ongoing testing and interviewing in an effort to quickly fill vacant positions. In addition, the Eligibility staff onboarding process was restructured to decrease the time from training to casework. Targeted Quality Control case reviews were implemented to ensure staff had experience in various areas of case processing. This reduced the number of case reviews needed during on-the-job training.

## Prior Year Goals, Strategies & Accomplishments

- HHSA implemented a revised process for walk-ins to provide more immediate assistance for CalFresh and Medi-Cal recipients. The General Assistance program also implemented a new application process and CalFresh began planning for a new interview process to decrease phone wait times. In partnership with County IT, HHSA refined reports for program performance and service delivery. Improved ad hoc reports were built within existing platforms, and the teams met with external vendors to receive demos on additional data analytics capabilities.

### **Goal 4: Modernize the Public Health Branch workforce and structure to better address current health priorities in the community by implementing branch-focused initiatives by 2025.**



#### **Accomplishments**

- The HHSA Public Health Branch continued its implementation of the California Department of Public Health Career Ladder training grant program for staff. Staff participated in trainings such as StrengthsFinder leadership and development, Trauma-Responsive Approach, 360 Feedback, The Art of Storytelling, and Public Health 101.
- The HHSA Public Health Branch updated its Mission, Vision, and Values. These updates are being rolled into the Branch's update of its Public Health Strategic Plan, which is nearing completion. Finalizing the Strategic Plan will enable future work to stabilize branch staffing structure and reorganization.
- The HHSA Public Health Branch continues to work towards Public Health Reaccreditation.

### **Goal 5: Reduce disparity in at least one significant health outcome by investing upstream in prevention and addressing at least one root cause social determinant of health by 2025 (e.g., education, income, neighborhood, and housing).**



#### **Accomplishments**

- HHSA completed and released the triennial Public Health Community Health Assessment and continued to track progress on Phase I of the Public Health Community Health Improvement Plan.
- HHSA completed several initiatives aimed at addressing the health and wellbeing needs of agricultural workers. The first Farmworker Health Survey was completed, and an assessment

## Prior Year Goals, Strategies & Accomplishments

was presented to the Board of Supervisors and Yolo County Health Council. HHSA also worked on a joint grant application with the Yolo County Community Services Department (CSD) to address impacts of climate change on farmworkers.

- HHSA collaborated with the Yolo County Office of Education (YCOE) Roadmap to the Future team to merge efforts around key community issues and form a cross-sector collaborative. The teams will be launching a 9-month capacity building effort called the Transformational Change Partnership in early FY 2025-26. HHSA is also coordinating efforts to relaunch Healthy Yolo and develop performance measures for the initiative.
- The Yolo Basic Income Pilot has been completed, and the results of the study were reported to the Yolo County Board of Supervisors. Some of the key takeaways from the report were that YOBI families moved in a positive direction on every indicator of the housing security scale, that family functioning and resilience scores increased, and that depressive symptoms in parents decreased.

### **Goal 6: Continue to reduce Yolo County's Foster Care population by reinforcing Yolo County's Children's Welfare Team and Children's Safety net staffing, training, and workforce supports by 2028.**



#### **Accomplishments**

- HHSA took several steps toward maintaining a low vacancy rate among Child Welfare staffing, including utilizing an open recruitment process, engaging with local universities to develop internship opportunities, developing career opportunities for staff including the option to gain clinical licensing hours, and promoting the County's telecommuting policy to attract new candidates and retain existing employees. HHSA is also seeking to develop a contract with HopSkipDrive, a transportation provider that specializes in working with child welfare populations, which would reduce workload strain for social workers that currently are required to arrange for or provide transportation for children and families on their caseloads. Finally, the agency has reorganized its staffing structure to better support some areas of Child Welfare.
- HHSA continued to partner with UC Davis Northern Training Academy to obtain Integrated Core Practice Model training for Child Welfare staff.
- The Child Welfare Program maintained success in minimizing the number of children entering foster care. The most recent available data from the California Child Welfare Indicators Project showed that the number of children entering care from October 2023 to September 2024 was the fourth-lowest number of entries for that timeframe for the past 25 years.
- Opportunities were explored to provide Enhanced Care Management services for California Children's Services clients through agreements with managed care plans.

## Prior Year Goals, Strategies & Accomplishments

- HHSA developed a comprehensive continuum of substance use disorder services for children. HHSA currently has a local contract in place for Outpatient and Intensive Outpatient treatment services, and options are available to develop single-case agreements for residential substance use disorder services.

### **Goal 7: Enhance Emergency Medical Services and Emergency Preparedness by collaborating with first responder partners, implementing new protocols, and updating countywide preparedness plans in Yolo County by 2028.**



#### **Accomplishments**

- The City of Davis Dispatch Center went live using the Yolo County-approved protocol for Emergency Medical Dispatch (EMD). With this milestone, all calls to 911 for medical assistance in Yolo County receive the same level of EMD triage and treatment.
- HHSA formed an EMD steering committee with both EMD dispatch centers to advance the development of a tiered response system based on EMD protocols.
- HHSA developed improved Emergency Medical Services (EMS) data collection platforms and treatment alternatives for transporting low-acuity patients to emergency rooms. These form the framework for sustainable EMS in the future.
- The HHSA Public Health Emergency Preparedness (PHEP) program held a Healthcare Preparedness Coalition medical response and surge exercise. The next annual exercise is currently being planned to assess the capability of our Coalition and the Region to respond to the impacts of an incident with a large number of casualties.
- PHEP and HHSA Service Centers Branch made progress in developing various response and preparedness plans, including the Public Health Continuity of Operations plan and the Mass Care and Shelter plan. Updates to the Coalition Response plan are expected in the next quarter.

### **Goal 8: Improve health outcomes for justice-involved individuals in Yolo County by the end of 2027.**



#### **Accomplishments**

- HHSA, Yolo County Probation, and the Yolo County Sheriff's Office formed a workgroup to plan post-release support for justice-involved individuals, such as enrolling them in social and health services. The workgroup is in the process of expanding to include other agencies. In

## Prior Year Goals, Strategies & Accomplishments

addition, planning for ongoing discharge interventions is underway between HHSA and the Sheriff's Office.

- HHSA participated in quarterly Jail Multi-Disciplinary Quality Assurance Peer Review Committee (MAC) meetings. MAC has representatives from HHSA, Probation, the Sheriff's Office, and community providers.
- HHSA completed all jail inspections for medical, nutrition, and environmental health.
- Providing Access and Transforming Health-Justice Involved (PATH JI) re-entry planning involving HHSA, Probation, and the Sheriff's office is in process.

### **Goal 9: Provide direct services to Yolo County farmworkers through the Agricultural Coordinator program initiative and establish a dashboard that provides deliverables of services to this underserved population by 2025.**



#### **Accomplishments**

- HHSA was awarded a two-year \$450,000 competitive grant from the Irvine Foundation to expand the Agricultural Coordinator role and enhance the overall impact of the program. As part of this expansion, a program dashboard is being developed to track key metrics and outcomes. HHSA is also forming listening circles with farmworkers to better understand the critical services they need and identify gaps in existing services.
- The Agricultural Coordinator engaged with farmworkers directly in the field to connect them to essential services such as CalFresh and Medi-Cal. The Coordinator leveraged partnerships with eligibility, enrollment, and employment staff to promote seamless access to these services for the farmworkers.
- HHSA successfully assisted farmworkers with immigration-related issues by connecting them to partner agencies specializing in legal services. The Agricultural Coordinator hosted a virtual Know Your Rights session in collaboration with Legal Services of Northern California and the California Rural Legal Federation. This event provided critical information on immigration rights and available legal resources, with over 40 individuals in attendance.
- HHSA hosted a Farmworker Resource Fair in partnership with Woodland Community College where 123 attendees were connected with vital resources.
- HHSA YoloWorks! launched Digital Literacy Classes tailored for farmworkers. The classes were offered in Spanish and focused on computer skills to enhance attendees' access to technology. These initiatives equipped farmworkers with essential skills and resources, empowering them with career growth opportunities and greater access to education.

## Prior Year Goals, Strategies & Accomplishments

**Goal 10: Reinforce the senior safety net through a collaborative network of aging and disability-focused non-profits, navigation services for those in need, outreach to aging and disabled populations, assessment of existing county aging and disabled programs, and continued pursuance of local resources to support Yolo County's aging and disabled community.**



### **Accomplishments**

- HHSA successfully applied for recuperative care enrollment through CalAIM on behalf of Haven House. This brought in dedicated recuperative care beds for the unhoused who need additional support following hospital stays.
- Two HHSA staff serve as Commissioners to the Yolo County Aging Commission. Both Commissioners serve on a workgroup to review the Aging Commission charter and update the Commission's goals. HHSA leadership also attend the Aging Ad Hoc workgroup, whose goal is to identify key needs in the aging community and develop action steps.
- The Aging Ad Hoc group also began planning efforts for several other initiatives including an annual older adult and disabilities issues conference, a review for local navigation services viability, a bi-annual report on needs and trends for older adults and disabilities issues, and a collaboration with Yolo Regional Transit to address concerns for older adult residents and residents with disabilities.
- HHSA is creating a performance dashboard for all programs in the Adult and Aging Branch to provide transparency on compliance with timeliness standards for services such as Veterans, Public Guardian, and Adult Protective Services.

### **Goal 11: Reduce Vacancies.**



### **2024-25 Strategies**

- Fill vacancies across the agency.
- Update classifications to improve ability to recruit competitively.
- Provide leadership support for manager and executives.

### **Accomplishments**

The Agency has had a challenging year filling vacancies due to mitigation efforts that have been in place to manage budgetary concerns, such as intermittent hiring freezes. Despite these

## Prior Year Goals, Strategies & Accomplishments

challenges, HHS did have success in filling high turnover positions in classifications such as Public Assistance Specialist and Social Worker Practitioner. Additionally, HHS was successful in hiring and onboarding several hard to fill executive level positions.

### Goal 12: Ensure a Healthy, Equitable, and Safe Workforce.



#### 2024-25 Strategies

- Provide and support a healthy workplace in response to feedback on the Healthy Workplace Survey.
- Develop programs that address systemic inequity, including racial inequities, among our workforce.
- Develop and implement measures to improve staff safety.

#### Accomplishments

- HHS took measures to improve the psychological health and safety of its employees. The HHS Executive Leadership Team and managers received training on utilizing a trauma-informed response to supporting employees, managing performance, and providing tools to manage toxic stress and the burnout that can result from it. Quiet rooms were designated so that staff can have spaces to decompress, and all staff were provided free access to the Calm app.
- HHS offered staff opportunities to join identity-based Affinity Groups and hosted stigma reduction cultural trainings which are open to staff, providers, and interested stakeholders. Finally, HHS hosted the first annual Cultural Heritage Fair to great success.
- HHS contracted with Yolo Conflict Resolution to provide confidential team coaching, training, and mediation services for staff dealing with conflict resolution issues.
- HHS created an agency wide Threat Assessment Team to evaluate potential threats of violence posed to any of our staff or clients, develop threat mitigation strategies, and monitor the situation until resolution. HHS also created an agency Security Committee with several Security Workgroups to proactively address security challenges for our employees and clients.
- HHS began offering agency-wide de-escalation training along with field safety and situational awareness trainings for employees who work out in the field. These trainings equip staff with tools to mitigate unsafe situations.

## Prior Year Goals, Strategies & Accomplishments

### Goal 13: Reorganize our Financial Structure.



#### 2024-25 Strategies

- Establish Branch-specific budgets.
- Facilitate the implementation of INFOR CloudSuite.

#### Accomplishments

- HHSA implemented a new accounting general ledger structure. The new structure includes six accounting segments that allow the Agency to better track expenditures and revenues that specifically tie back to State, Federal, and grant funds. These account segments also allowed HHSA to establish FY 2024-25 budgets by branch and program and to provide branches with a FY 2025-26 base budget. The branch-specific budgets provide the foundation for enhanced reporting capabilities and increased financial transparency.
- HHSA dedicated staff to plan and prepare for the implementation of Infor CloudSuite, the County's Enterprise Resource Planning system. Staff participated in County workgroups and internal HHSA workgroups. Staff facilitated communication, coordinated planning efforts, made recommendations on technical decisions, developed resources and provided training to staff, and served as the level one helpdesk during the transition period. Infor CloudSuite was successfully implemented. In FY 2024-25, HHSA continued to maintain and update HHSA-specific user guides and Infor-related training material to assist new and continuing staff to work in Infor CloudSuite.

### Goal 14: Refresh our Space.



#### 2024-25 Strategies

- Implement Project Refresh to revitalize HHSA building spaces and infrastructure.

#### Accomplishments

HHSA has had a challenging year with Project Refresh due to budgetary constraints that have limited the Agency's capacity to implement large-scale facility improvement projects. However, the Agency was able to successfully close out some projects that were already in the planning or implementation phase, including the refresh of most public facing lobbies and conference room spaces at the Woodland campus, renovations to the warehouse space, and automation of the new gate at the West Sacramento campus.

## Prior Year Goals, Strategies & Accomplishments

### Goal 15: Respond to Emerging Issues.



#### 2024-25 Strategies

- Implement and facilitate major emerging initiatives, including statutory requirements and emerging needs identified in our community.

#### Accomplishments

- The State's CalAIM initiative introduced changes to the Medi-Cal billing process, causing HHSA to experience challenges billing providers for Medi-Cal services in a timely and accurate manner. This caused a significant impact to HHSA's revenue generation. In response, staff were dedicated to a Medi-Cal billing project aimed at helping the agency get caught up on its billing and improve the process for future billing.
- Many communities experienced an emerging spread of diseases such as Avian Flu and Measles. While the risk for these diseases remained relatively low in Yolo County, HHSA was active in educating the public about how to protect against infection and spread. In addition, HHSA joined public health partners in monitoring markers of disease prevalence, providing personal protective equipment to at risk industries, and advocating for preventative measures such as vaccination.
- HHSA lost several members of its Executive Leadership Team, including the Agency Director and both Assistant Directors. The knowledge drain and loss of organizational and cultural leadership presented immense challenges to overcome. HHSA and its remaining leaders were resilient. The Agency took steps to reinvigorate its leadership, including having the executive team attend training to build a trauma informed agency, enlisting leaders to fill in gaps in high-need areas, bringing in an experienced consultant to serve in an Assistant Director and Interim Director role, and staying connected in the leadership recruitment process.

## Current Year Goals & Strategies

### Goal 1: Create a comprehensive behavioral health Crisis Continuum of Care by 2027.



#### 2025-26 Strategies

- Fully execute a contract for dedicated crisis receiving chairs at a regional Behavioral Health Crisis Receiving and Stabilization Center by June 30, 2024, to provide Yolo County residents in behavioral health crisis “a place to go”, ensuring geographical access for specific areas of the Yolo County community.
- Provide semi-annual Crisis Intervention Team (CIT) training to Yolo County first responders, including 40-hour initial courses and 8-hour follow-up courses.
- Implement a fully operational, local Crisis Receiving and Stabilization Center by January 1, 2026, to provide Yolo County residents in Behavioral Health crisis “a place to go”, providing short-term (under 24 hours) observation and crisis stabilization services in a home-like environment to reduce unnecessary hospitalization and/or incarceration.
- Implement changes to Lanterman-Petris-Short (LPS) Conservatorship criteria enacted by Senate Bill 43 by January 1, 2026. Pieces of this fit under Crisis and Forensics. Action steps will include local tools, resources, and training regarding 5150 criteria, analysis of Public Guardian capacity and staffing, as well as tools, resources, and training for public guardian team and other partners such as law enforcement and hospital systems.

### Goal 2: Strengthen the Yolo County Homeless Continuum of Care and achieve functional zero by 2027.



#### 2025-26 Strategies

- Expand new partnerships and reinforce existing integrated efforts with the homeless non-profit sector and city partners.
- Utilize new housing partnerships to expand inventory to increase affordable, permanent, and supportive housing for adults and families.
- Facilitate an intercept mapping process for the homeless system.
- Improve care coordination between primary care, behavioral health, and homeless & housing services (ex. Enhanced Care Management and Community Supports) through the creation and

## Current Year Goals & Strategies

enhancements of multi-disciplinary teams in each major city and one county unincorporated grouping.

- Collaborate with local partners to open a family shelter accessible to CalWORKs families towards the goal of attaining functional zero.
- Increase supports and resources for CalWORKs families facing housing instability.

### **Goal 3: Provide timely and accessible services in county eligibility programs by meeting timeliness compliance standards in CalWORKs, CalFresh, Medi-Cal, and General Assistance by June 2027.**



#### **2025-26 Strategies**

- Assess and streamline County eligibility processes and operations at all customer service junctions.
- Implement Quality Control case reviews.
- Refine CalSAWS reports and data dashboards for program performance and service delivery.

### **Goal 4: Modernize the Public Health Branch workforce and structure to better address current health priorities in the community by implementing branch-focused initiatives.**



#### **2025-26 Strategies**

- Implement the Public Health Branch's California Department of Public Health (CDPH) Career Ladder grant training plan for Public Health staff.
- Develop new Public Health Strategic Plan outlining path forward for the branch and its programs.
- Stabilize the branch's staffing structure and (if needed) reorganize programs based on new Public Health strategic plan.
- Achieve Public Health Advisory Board (PHAB) re-accreditation.
- Improve worker conditions resulting in higher staff scores on HHSA's annual Healthy Work Survey.

## Current Year Goals & Strategies

### **Goal 5: Reduce disparity in at least one significant health outcome by investing upstream in prevention and addressing at least one root cause social determinant of health (e.g., education, income, neighborhood, and housing).**



#### **2025-26 Strategies**

- Complete the triennial county-wide Public Health Community Needs Assessment.
- Complete the Public Health Community Health Improvement Plan (CHIP).
- Complete the County's first Farmworker Healthy Survey assessing the health and wellbeing of local agricultural workers.
- Develop intervention plan to address the findings of the Farmworker Health Survey.
- Relaunch the Healthy Yolo 2.0 cross-sector collaborative focusing on implementation of primary prevention interventions addressing social determinants of health.
- Integrate the Yolo County Office of Education's Roadmap to the Future initiative with Healthy Yolo 2.0 collaborative.
- Develop performance measures to track Healthy Yolo progress and outcomes.

### **Goal 6: Continue to reduce Yolo County's Foster Care population by reinforcing Yolo County's Children's Welfare Team and Children's Safety net staffing, training, and workforce supports by 2028.**



#### **2025-26 Strategies**

- Maintaining <10% Vacancy Rate Amongst Child Welfare Social Workers.
- Ensure all CYF staff receive Integrated Core Practice Model Training.
- Continue to reduce entries into Foster Care through enhanced prevention, community supports, family resources, and programs.
- Improve Ability to Provide Case Management for California Children's Services (CCS) Clients
- Explore alternate funding models for CCS through Enhanced Case Management (ECM), CalAIM, and grants.
- Develop a Comprehensive Continuum of Substance Use Disorder (SUD) Services for children.

## Current Year Goals & Strategies

- Improve the Child, Youth and Family Branch's score on the Healthy Work Survey.

### **Goal 7: Enhance Emergency Medical Services and Emergency Preparedness by collaborating with first responder partners, implementing new protocols, and updating countywide preparedness plans in Yolo County by 2028.**



#### **2025-26 Strategies**

- Collaborate with first-responder partners to implement a tiered emergency medical response system in Yolo County by December 31st, 2025.
- Establish a plan for the sustainable delivery of countywide evidence-based Emergency Medical Services into the future by December 31st, 2028.
- Conduct annual emergency response exercise with Healthcare Preparedness Coalition members by June 30th of each year.
- Update emergency response preparedness plans for Medical/Health and Mass Care & Shelter by December 31st, 2026.

### **Goal 8: Improve health outcomes for justice-involved individuals in Yolo County by the end of 2027.**



#### **2025-26 Strategies**

- Establish and maintain partnerships with at least 3 service providers to provide post-release support, with at least 60% of individuals enrolled in Medi-Cal and establishing access to healthcare services, to include medical and behavioral health services, within three months of release.
- Complete annual jail inspections, to include medical and behavioral health reviews, with zero deficiencies.
- Enhance coordinated re-entry planning for residents of Yolo County transitioning from in-custody to community-based behavioral health treatment services by 2026.

## Current Year Goals & Strategies

### **Goal 9: Provide direct services to Yolo County Farmworkers through the Ag Coordinator program initiative and establish a dashboard that provides deliverables of services to this underserved population.**



#### **2025-26 Strategies**

- Define and expand ongoing program expectations for the Agricultural Coordinator.
- Identify gap services for individuals in the agricultural community.
- Ensure the agricultural community is connected to and enrolled in CalFresh and Medi-Cal programs.
- Provide Agricultural Coordinator with staff to assist with eligibility, enrollment, and employment services.
- Assist agricultural community with immigration issues by referring to partner agencies to access immigration lawyers for assistance.
- Provide educational services to agricultural community through workshops, resource fairs, and referral to community college and vocational training programs.

### **Goal 10: Reinforce the senior safety net through a collaborative network of aging and disability focused non-profits, navigation services for those in need, outreach to aging and disabled populations, assessment of existing county aging and disabled programs and continued pursuance of local resources to support Yolo County's aging and disabled community.**



#### **2025-26 Strategies**

- The County will provide capacity building and CalAIM technical assistance to enhance non-profit service delivery and older adult programming through ECM, Community Supports, and Recuperative Care expansion.
- Provide staff support and work with the Yolo County Commission on Aging and Adult Services and other existing organizations to analyze the existing structure of services for older adults and adults with disabilities, recommending upgrades and additional resources from across the County.
- Launch an annual local older adult and disability issues coordinating conference.

## Current Year Goals & Strategies

- Create plans for local navigators and/or navigation centers for local older adults and adults with disabilities needing services navigation, care support, or assistance in navigating services.
- Produce a State of Older Adult and Disability Report every two years covering demographics, needs, trends, and resource gaps for local older adults and adults with disabilities in Yolo County.
- Engage Yolo Regional Transit and elevate concerns around older adult and disability transportation issues.
- Provide timely and accessible services in County older adult and disability programs by meeting timeliness compliance standards in Veterans Services, Public Guardian, and Adult Protective Services.

## Program Summary

HHSA administers a diverse set of programs and services for clients. In total, the Agency has 68 programs. Each program is housed in one of the Agency's five branches.

### ADMINISTRATION BRANCH



The purpose of the Administration Branch is to provide business support services for the Health and Human Services Agency. The Branch primarily serves internal staff, though support is also provided to external community providers who have a business relationship with the Agency. The goal of the Branch is to promote financial stability, integrative efficiencies, and long-term Agency success. The programs and services provided by the Administration Branch are Audits, Budgeting, Collections, Contracts, Fleet, Human Resources, Issuance, Payments & Purchasing, Office of the Director, Revenue Generation, and Support Services.

### ADULT AND AGING BRANCH



The Adult and Aging Branch's purpose is to provide specialized behavioral health and social services to vulnerable adults and older adults in Yolo County. The services empower clients to create or regain stability and structure as they move towards a place of wellness, autonomy, and community. The Branch's programs focus on the areas of Behavioral Health and Social Services. These include Adult Inpatient Mental Health, Adult Mental Health Promotion, Adult Outpatient Mental Health, Adult Protective Services, Adult Residential, Behavioral Health Quality Management, Criminal Justice Behavioral Health, Crisis Now, Homeless Services, In Home Supportive Services, Public Authority, Public Guardian, Substance Use Treatment Services, and Veterans Services.

### CHILD, YOUTH AND FAMILY BRANCH



The Child, Youth and Family Branch's purpose is to provide specialized medical, behavioral health, and child welfare services to strengthen families, promote wellness, and ensure child safety. The branch serves clients from birth to age 18 in all programs and youth and young adults from age 18 to 20 in services such as specialty mental health programs and extended foster care. Child, Youth and Family programs include Adoptions, Case Management Systems, Child & Youth Inpatient Mental Health, Child & Youth Outpatient Mental Health, Child Abuse Prevention, Child Welfare Court Investigations, Child Welfare Emergency Response, Child Welfare Ongoing Services, Child Welfare Training, Child Welfare Transition Age Youth, Children's Medical Diagnostic, Treatment & Care Coordination, Children's Preventive Health, Children's Substance Use Treatment Services, Early Childhood Mental Health, Eligibility, Intensive Community Based Services, Juvenile Justice Mental Health Services, Quality Management, Resource Family Approvals & Support, and School Based Mental Health Services.

### PUBLIC HEALTH BRANCH



The Public Health Branch's purpose is to improve the conditions of the community in which people live and work. In addition, the Branch's programs promote and protect health across the lifespan to ensure residents have optimal health at every age. This is accomplished through community education, public policy adoption, tracking and mitigation of communicable disease transmission, and preparedness efforts. Branch programs include Child Passenger Safety, Emergency Medical Services, Health in All Policy & Health Equity, Healthy Eating Active Living, Infectious Disease Prevention & Control, Jail Health Services, Maternal, Child, Adolescent Health Promotion, MHSA Planning, Evaluation & Assessment, Oral Health Promotion, Public

Health Emergency Preparedness, Tobacco & Substance Use Prevention, and Women, Infants and Children (WIC).

### **SERVICE CENTERS BRANCH**



The Service Centers Branch's purpose is to provide safety net services to Yolo County's most vulnerable residents and to provide job seekers with career exploration tools, training opportunities, and other resources to reach self-sufficiency. The Branch connects eligible clients to health, food, cash, and case benefits. Branch programs include Agricultural Outreach, CalFresh Eligibility, CalWORKs Eligibility, CalWORKs Employment Services, Employment Center, General Assistance Eligibility, Medi-Cal, Staff Development, Systems Management, and Workforce Innovation and Opportunity Act (WIOA).





# Capital Projects



## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
FACILITY CAPITAL PROJECTS	22,834,674	9,001,374	13,833,300	0
KNIGHTS LANDING LEVEE	11,713,279	11,713,279	0	0
TULI MEMORIAL PARK & POOL	373,978	328,098	45,880	0
<b>Total</b>	<b>31,355,156</b>	<b>21,042,751</b>	<b>13,879,180</b>	<b>0</b>

### Tuli Mem

The Tuli Mem Improvement Project is intended to provide additional picnic and community spaces for recreational spaces at the Tuli Mem Park and Pool in Esparto. Funding for this project was secured through the American Rescue Plan Act, Development Impact Fees and Capital Improvement Plan reserves.

- Total Estimated Cost of Project: \$373,978
- 2025-26 Budgeted Expenses: \$373,978

### Ag Shop

The Agriculture Department requires a new fully equipped shop that supports all operational requirements. This move is anticipated to relocate the shop to a commercial zone that will fulfill this need while reducing the departments footprint a residential zone. Funding for this project was secured through the use of the Ag Building Replacement Fund, Development Impact Fees, residual CIP Bond proceeds, and Accumulated Capital Outlay Fund.

- Total Estimated Cost of Project: \$4,509,678
- 2025-26 Budgeted Expenses: \$4,509,678

### Knights Landing Levee

The Knights Landing Flood Risk Reduction Project is the first phase of implementation of the 2019 Knights Landing Flood Risk Reduction Study. Project components include: design, environmental review, and permitting of critical levee repair sites along the Sacramento River and the Knights Landing Ridge Cut; construction of portions of the federally designed “Mid-Valley Project”; planning, design and permitting of several recreational and/or environmental restoration projects; and a governance study for the hydraulic basin.

- Total Estimated Cost of Project: \$16,851,112
- 2025-26 Budgeted Expenses: \$4,870,907

### Knights Landing Flood Management

The Knights Landing Flood Management is a grant funded project for design of levee improvements along the Knights Landing Ridge Drainage District, which will also provide drainage infrastructure improvements within the town of Knights Landing, along with levee improvements along the County Services Area No. 6 (CSA-6) levee. These improvements are aimed at reducing or preventing flooding to the population and approximately 321 structures and 3,400 acres of agricultural lands.

- Total Estimated Cost of Project: \$15,800,000
- 2025-26 Budgeted Expenses: \$6,842,372

### ***Walnut Park Library***

The existing Davis library, Mary F. Stephens Library, is undersized to serve the Davis population. The proposed plan is the construction of a new, nearly 12,000 square foot facility. The project began architectural and engineering efforts in late fiscal year 2022-2023. The planning is expected to be completed during mid-calendar year 2024, with bidding occurring shortly thereafter to begin construction in late calendar year 2024.

- Total Estimated Cost of Project: \$21,330,051
- 2025-26 Budgeted Expenses: \$18,325,000



# Background



## Statistical and Demographic Profile



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.

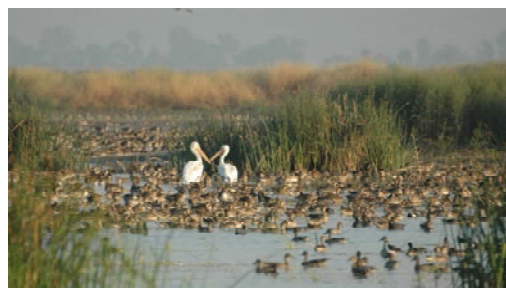
The first white settler, William Gordon, received a land grant from the Mexican government in 1842 and began planting wheat and other crops.

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.

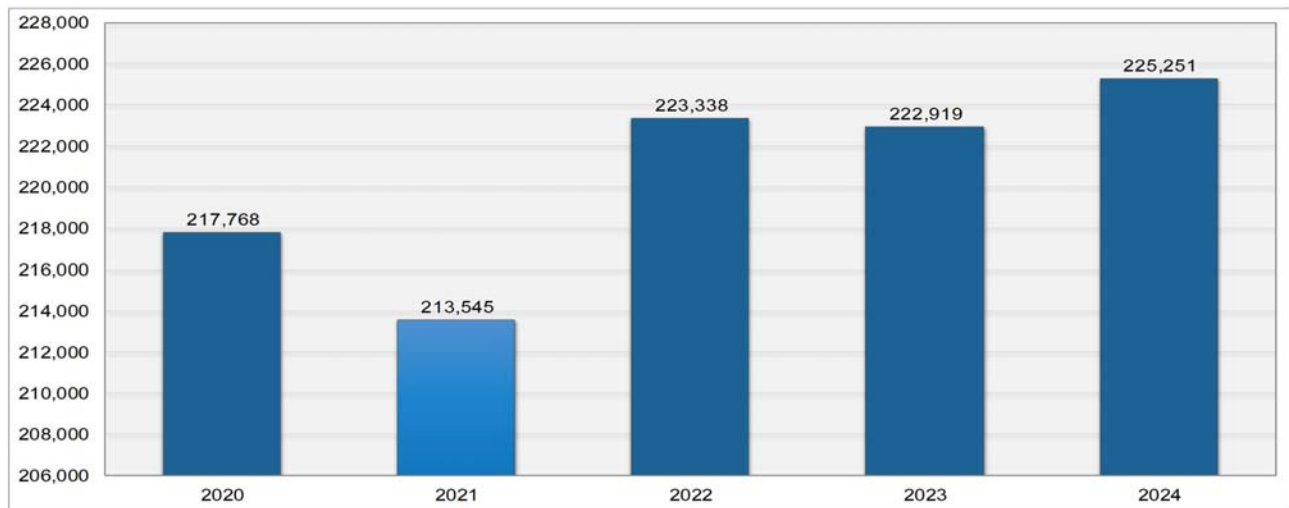
Yolo County sits in the Pacific flyway, a major migration route for waterfowl and other North American birds. Several wildlife preserves are situated within the county. The Yolo Bypass Wildlife Area has been recognized as one of the most successful public-private partnerships for wildlife preservation.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



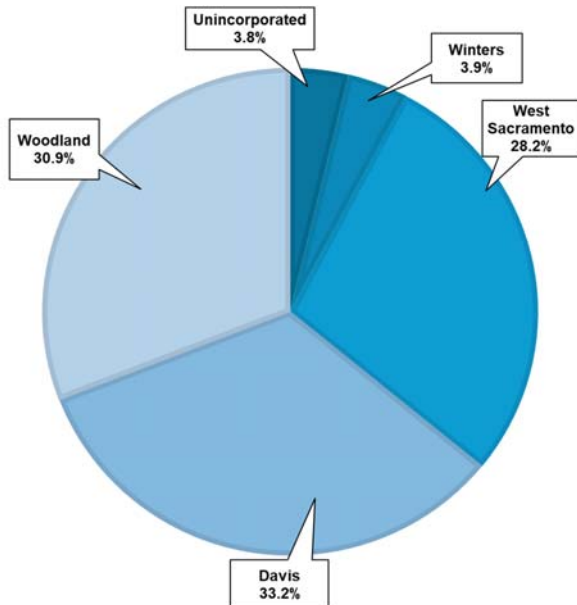
**Current Demographics (continued)**

Over 87% of Yolo County’s population of 216,403 residents (as of the April 1, 2020 census) reside in the four incorporated cities. Davis, founded in 1868, with a population of 66,850, has a unique university and residential community internationally known for its commitment to environmental awareness and implementing progressive and socially innovative programs. Woodland, population 61,032, 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 53,915, 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 7,115, is a small farming town nestled at the base of the Vaca Mountains, offering unique shops, restaurants, galleries and live entertainment. It is close to Lake Berryessa and has become a favorite destination for bicycle enthusiasts.

**Chart A – Population of Yolo County 2020-2024**

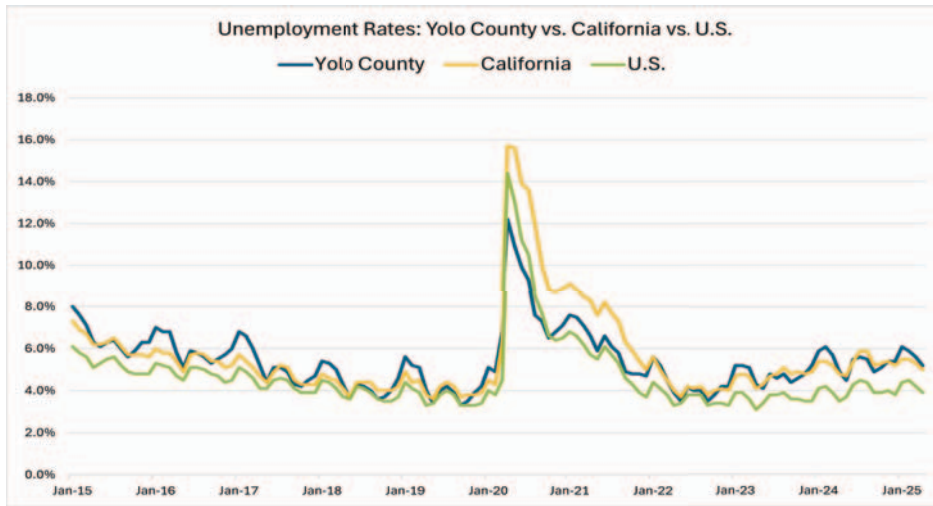


**Chart B – Population Distribution in Yolo County**

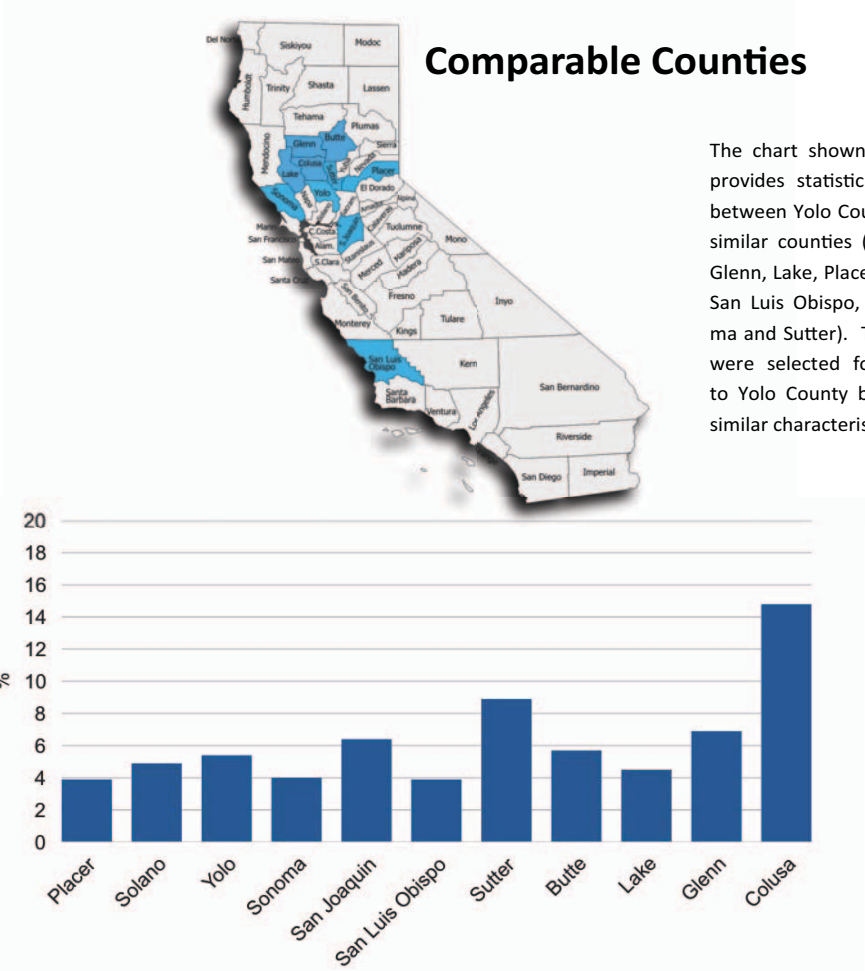


The unincorporated portion of Yolo County – the area for which the County of Yolo provides municipal services – represents 13% of the county’s total population. The rest of Yolo County receives services from one of the four different municipal governments and from the county.

**Chart C – Unemployment Rates: Yolo County vs. California vs. U.S.**



**Chart D – Comparable Counties: Full Time Employees per 1,000 Residents\***



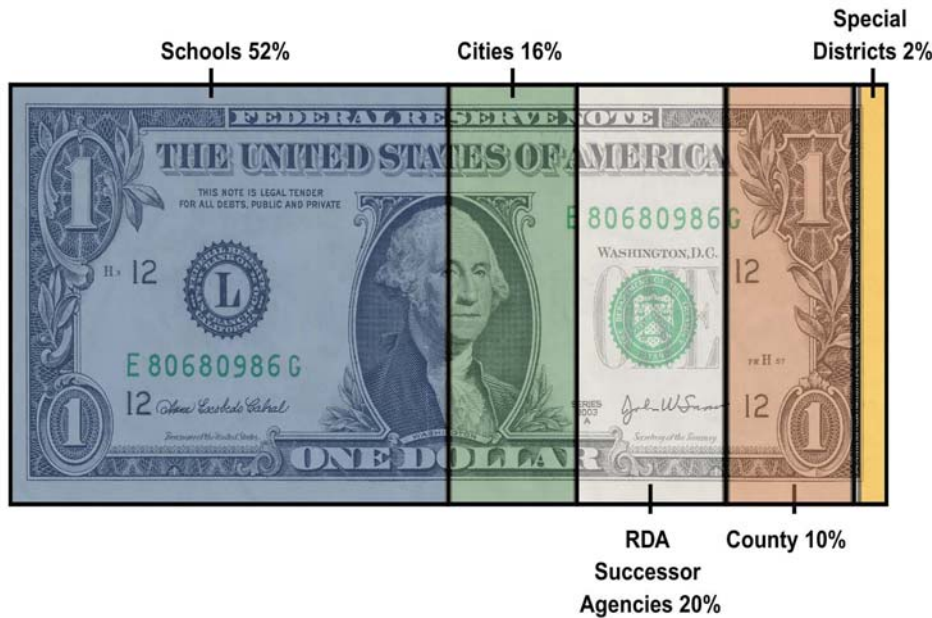
## Property Tax Allocation

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 revenue 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 (Education Revenue Augmentation Fund) 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:



Vehicle License Fees (VLF) prior to 2004 were taxed at 2% rate and funding after state administrative fees were provided to Cities and Counties. In 2004, the State as part of Proposition 1A enacted the VLF Swap which now VLF Revenues are received by the State and property Taxes are provided to cities and counties through this swap from the Educational Revenue Augmentation Fund to replace the loss of VLF revenues. The VLF Swap is treated as property tax revenues to cities and Counties above the AB8 percentages (shown above)





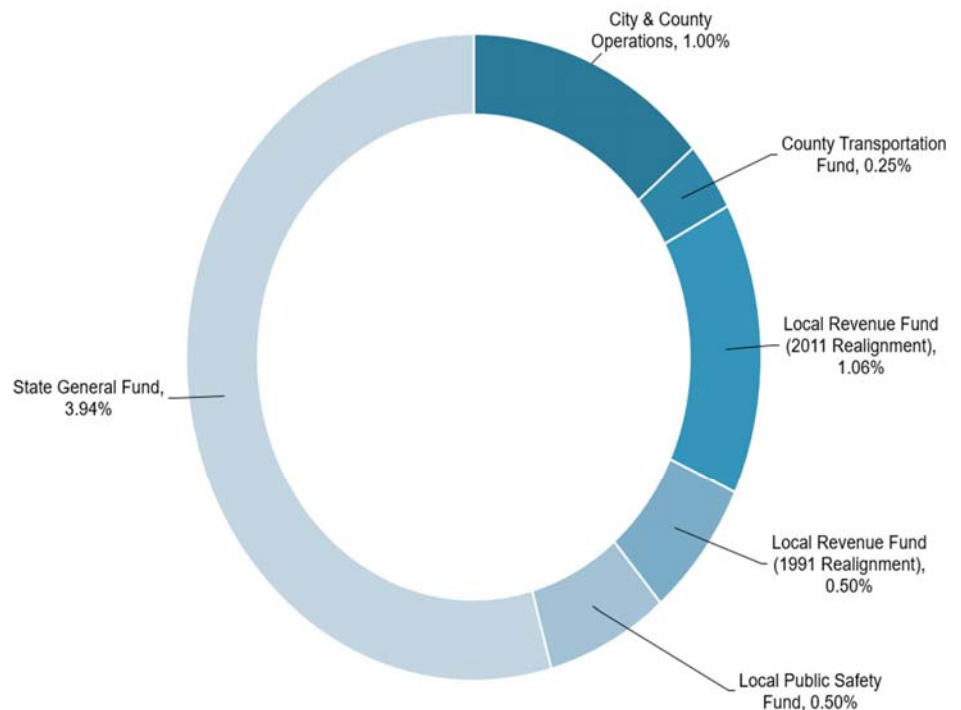
## Sales Tax Allocation

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 7.5% has a number of components. For example, the State imposes a basic sales tax rate of 6.5%. This means if you bought an item for \$10.00 and the cash register receipt shows 75 cents for sales tax, then about 65 cents of that sales tax goes to the State. 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:



## Strategic Plan 2024-2028

### Framework 2024-2028 Strategic Plan



#### STRATEGIC PLAN REVIEW SCHEDULE

Every four years, Yolo County will conduct a new Strategic Planning cycle in which the entirety of the Plan will be open to new improvements and restructure.

In 2028, this Strategic Plan will be reviewed and a full report of accomplishments, challenges, history of revisions, and scope of progress will be provided.

Every fiscal year, the Strategic Plan will be revisited by County leadership for an annual progress report. In so doing, the Strategic Plan will connect to the annual budget review schedule. This will provide flexibility to make additions, interventions, and reprioritizations to the Strategic Plan per budget allocations. Thus, the County can provide a nimble response to changes in the community.

**DEPARTMENT STRATEGIES**

Our initiatives are interconnected, collaborative, and connect to other plans across the County. Each County department considers measurable strategies and action steps that span across more than one pillar. Each County department intentionally select strategies and action steps that connect to other plans under their leadership. In addition, County departments indicate common or cross-departmental goals to demonstrate our aligned, concerted efforts.

\*Strategies optionally provided by departments administered by elected department heads (District Attorney, Sheriff, Assessor-Clerk-Recorder-Elections) are for informational purposes only and are not subject to Board approval.

**STRATEGIC ACTION PLAN (SAP)**

The Strategic Action Plan (SAP) is a culmination of each County department’s strategies and action steps towards completion attached as Appendix A in the full-length document.

The departments identify, delegate, and make progress on the strategies and action steps across all County Goals and 6 Pillars.

The Common Department(s) row includes County departments who contribute to the work to demonstrate how departments work collaboratively to accomplish the goals.

The County Plan Alignment row asks for alignment to another current plan to be recognized and linked for reference if applicable.

The Status column utilizes the following labels to communicate the state of progress and development towards goal completion.

- **Ongoing**                      A continuous, perpetual cycle of maintenance work.
- **Completed**                      Fully finished action steps and deliverables.
- **Pending**                      Near completion, awaiting final motion.
- **In Progress**                      Action has been taken to move towards completion.
- **Delayed**                      Halted from progress, postponed until further notice.
- **Not Started**                      Action will be delegated to initiate the work.



Thriving Residents:

To provide a healthy, safe, and inclusive place to live, work, and visit



**County Goals:**

- Engage community members with outreach and educational opportunities.
- Reduce disparities and enhance quality of life by improving access to essential services for our most vulnerable constituents.
- Expand diversity, equity, and inclusion efforts as well as provide culturally and linguistically responsive services.

- Conduct pesticide safety outreach and education to agricultural industry and local community at large by creating educational materials to raise awareness. ([Agriculture, Weights & Measures Dept.](#), [Community Services Dept.](#))
- Distribute multilingual, customer service questionnaires to Yolo County constituents by 2025 using efficient technologies to solicit feedback that will improve services and ensure public inclusivity. ([Assessor/Clerk-Recorder/Elections Dept.](#))
- Expand community outreach roadshow events in 2024-25 to bridge transportation gaps for Yolo County residents in partnership with other county departments. ([Assessor/Clerk-Recorder/Elections Dept.](#), [Child Support Services Dept.](#))
- Increase community engagement in county services through expanding the County Road Show, digital marketing, community presentations, and other educational opportunities. ([Child Support Services Dept.](#))
- Reduce child support debt held by low-income obligors that owe money to the government through the Debt Reduction and Uncollectible Debt programs. ([Child Support Services Dept.](#))
- Reduce flood risk to rural communities by collaborating, conducting studies, and advocating for conjunctive use projects that reduce flood risk to infrastructure and ensure groundwater recharge. ([Community Services Dept.](#))
- Update current Animal Services facility and grounds to provide specific improvement of indoor housing for dogs in our care, create a welcoming and safe space for the community to come for redemptions, adoptions or surrender services by December 2026. ([Community Services Dept.](#))
- Establish a Contamination Minimalization education and outreach campaign for Yolo County residents and businesses to ensure we are continually reducing the amount of plastic waste being thrown out with organic waste, thus creating a healthier compost product for agriculture. ([Community Services Dept.](#))
- Establish Diversity, Equity, and Inclusion hiring initiatives in the District Attorney’s Office to increase staff representation from historically marginalized groups. ([District Attorney’s Office](#))

- Ensure access to services for victims of crimes including post-conviction. ([District Attorney's Office](#))
- Construct new county facilities such as parks and libraries to improve the lives of county residents. ([General Services Dept.](#))
- Create a comprehensive Behavioral Health (BH) Crisis Continuum of Care by 2027. ([Health & Human Services Agency](#))
- Strengthen the Yolo County Homeless Continuum of Care and achieve functional zero by 2027. ([Health & Human Services Agency](#))
- Reduce disparity in at least one significant health outcome by investing upstream in prevention and addressing at least one root cause social determinant of health by 2025. ([Health & Human Services Agency](#))
- Continue to reduce Yolo County's Foster Care population by reinforcing Yolo County's Children's Welfare Team and Children's Safety net staffing, training and workforce supports by 2028. ([Health & Human Services Agency](#))
- Improve health outcomes for justice-involved individuals in Yolo County by the end of 2027. ([Health & Human Services Agency](#))
- Provide direct services to Yolo County Farmworkers through the Agricultural Coordinator program initiative and establish a dashboard that provides deliverables of services to the underserved population by 2025. ([Health & Human Services Agency](#))
- Champion and support broadband expansion throughout Yolo County to create a more connected, inclusive, and prosperous community that can fully leverage the benefits of the digital era. ([Innovation & Technology Services Dept.](#))
- Connect residents to our diverse culture and history by preserving and making the Yolo County Archives (YCA) and Historical Collection (YCHC) records and objects available online and throughout the county so that students, teachers, and community members have more equitable access to their history. ([Library Dept.](#))
- Provide services to historically marginalized groups through an equity lens, with an emphasis on culturally responsive services, to create a safe and uplifting space for community members in Yolo County. ([Library Dept.](#))
- Create vocational training and growth development services for Transitional Aged youth (18-24 years old) by developing paid internship and educational opportunities in County departments to support recruitment efforts and value of public service. ([Probation Office](#))
- Provide high quality legal representation that complies with practice and ethics standards for indigent defense to uphold the guarantees of the 6<sup>th</sup> Amendment of the United States. ([Public Defender](#))

- Establish client-centered programs that enable clients to access services necessary for their well-being and growth, thereby enhancing public safety. ([Public Defender](#))
- Expand reentry efforts for offenders reentering the community from in-custody. ([Sheriff's Dept.](#))



### Collaborative Community:

To foster cross-system engagement that bridges gaps, advances public safety, and enhances community protection.



#### **County Goals:**

- Establishing prevention and intervention programs that address systemic inequities and root causes in public safety issues.
- Seek outside funding sources and maximize relationships with stakeholders to improve outcomes.
- Collaborate with other departments and institutions to offer programs and services in Yolo County that strengthen community connections.

- Collaborate and coordinate with surrounding counties to establish a new K-9 Unit for Pest Detection Program and support pest prevention activities. ([Agriculture, Weights & Measures Dept.](#))
- Increase the Youth Empowerment Summit (YES) annual attendance to 200 students and launch the Yolo County Youth Civic Initiative (YCYCI) curriculum throughout our high schools to promote civic education and increase civic involvement among the county's youth by 2028. ([Assessor/Clerk-Recorder/Elections Dept.](#))
- Support the coordination efforts of a summit focused on issues for older adult and older adults with disabilities with the Ad Hoc on Aging staff in collaboration with local agencies and city governments to consolidate efforts, network, identify gaps in services and expand services across the County in 2025. ([County Administrator's Office](#))
- To work collaboratively with Board ad hoc subcommittees to address emerging issues impacting Yolo County residents through 2024-2028. ([County Administrator's Office](#))
- Deliver high quality, cost-effective animal services for Yolo County residents by leveraging community partnerships, developing the necessary facilities, and hiring talent as needed by December 2024. ([Community Services Dept.](#))
- Partner with regional universities to develop a public finance internship program. ([Dept. of Financial Services](#))
- Reinforce the older adult and disability safety net through a collaborative network of older adult and disability focused non-profits, navigation services for those in need, outreach to older adults and adults with disabilities, assessment of existing programs and continued pursuance of local resources to support Yolo County's communities of older adults and adults with disabilities. ([Health & Human Services Agency](#))
- Create Human Resources relationships with local academia by December 2024 to establish connections for continued education for our staff and recruit talent for the County. ([Human Resources Dept.](#))

- Offer programs and services that strengthen community connections by recruiting community members and building interdepartmental partnerships to expand services to underserved populations. ([Library Dept.](#))
- Improve outcomes for individuals with behavioral health issues who interact with the justice system through enhanced utilization of data and increased information sharing and coordination among law enforcement and behavioral health partners. ([Probation Office](#))
- Reduce racial disparities in the criminal legal system by establishing prevention and intervention programs that address systemic issues and root causes. ([Public Defender](#))
- Assist persons with behavioral health and substance use disorders to get the help they need. ([Public Defender](#))
- Expand community engagement successes. ([Sheriff's Dept.](#))

**Sustainable Environment:**

To build a resilient, equitable, and carbo-negative future that efficiently uses natural resources.

**County Goals:**

- Achieve net-negative emissions by 2030.
- Execute and collaboratively support Climate Action Plan initiatives.
- Preserve natural resources by effectively managing water and land use.
- Provide support for fire service sustainability to prevent wildfire risk.

- Establish Electric Vehicle Charging Station Supply Equipment (EVSE) Inspection Program to protect customers. ([Agriculture, Weights & Measures Dept.](#))
- Increase the number of agent relationships with document submission companies by 50% to expand e-recording and reduce paper intake. ([Assessor/Clerk-Recorder/Elections Dept.](#))
- Achieve a greater degree of efficiency by implementing e-service and through increasing the type and volume of e-filed child support documents. ([Child Support Services Dept.](#))
- Support the implementation of the Climate Action and Adaptation Plan (CAAP) and associated program efforts through collaboration, securing ongoing funding, and completing necessary studies to improve the County's resilience against challenges associated with climate change. ([Community Services Dept.](#))
- Ensure the effective sustainable management of water resources in partnership with local agencies and stakeholders by conducting multiple studies to increase efficiencies in system operations and determine adequate water supply. ([Community Services Dept.](#))
- Expand the compost facility at the landfill by 12/31/25 to continue enhancing our greenhouse gas reduction efforts and have the capacity to implement the various program requirements of SB 1383. ([Community Services Dept.](#))
- Implement the county's Climate Action and Adaptation Plan through strategic improvements of county infrastructure. ([General Services Dept.](#))
- Build out Electric Vehicle (EV) Charging infrastructure for public and county vehicles. ([Sheriff's Dept.](#))

**Flourishing Agriculture:**

To enhance a vibrant agricultural industry while supporting future economic opportunities for the public.

**County Goals:**

- Uphold longstanding commitment to agricultural use and open space.
- Promote agricultural economic development.
- Support education initiatives and provide direct services to agricultural industry community members.

- To review existing land use policies relative to revenue enhancement needs and present options to the Board of Supervisors reflective of Yolo County’s longstanding commitment to agricultural use and open space through 2024-2028. ([County Administrator’s Office](#))
- To the greatest feasible extent, preserve agricultural sustainability on lands subject to conversion to habitat, flood protection, and other uses that serve regional or statewide objectives. ([Community Services Dept.](#))
- Collaborate and coordinate with surrounding counties to support pest prevention activities. ([Agriculture, Weights & Measures Dept.](#))
- Determine existing agricultural issues relating to Agriculture industries and the public. ([Agriculture, Weights & Measures Dept.](#))
- Create new avenues for a streamlined online submission of annual production forms for agricultural property owners to the Assessor for their participation in the Williamson Act program in 2025. ([Assessor/Clerk-Recorder/Elections Dept.](#))

**Robust Economy:**

To promote a growing economy, smart development, and be good stewards of County assets to increase public benefit.

**County Goals:**

- Address deferred maintenance and enhance County facilities.
- Enhance economic development and economic resilience.
- Review revenue enhancement needs and major development proposals.
- Allocate funding to address critical infrastructure and public service needs.

- To distribute American Rescue Program funds to provide direct financial relief, enhance economic development, and boost equitable economic recovery for Yolo County residents through 2026. ([County Administrator's Office](#))
- To monitor grants, funding streams, and allocations including those within the Infrastructure Investment and Jobs Act, and the Inflation Reduction Act, and proactively applying to such grant opportunities to best ensure the County receives a fair share of funding to address critical infrastructure and public service needs, particularly in disadvantaged communities. ([County Administrator's Office](#))
- Identify and remove barriers to affordable housing as part of the Comprehensive General Plan update. ([Community Services Dept.](#))
- Enhance the County's financial sustainability. ([Dept. of Financial Services](#))
- Continue development of the Yolo County Airport to support the local economy and develop new revenue. ([General Services Dept.](#))

**Operational Excellence:**

To champion a quality workforce that strengthens efficient, accessible, and fiscally responsible County operations to provide excellent customer service.



**County Goals:**

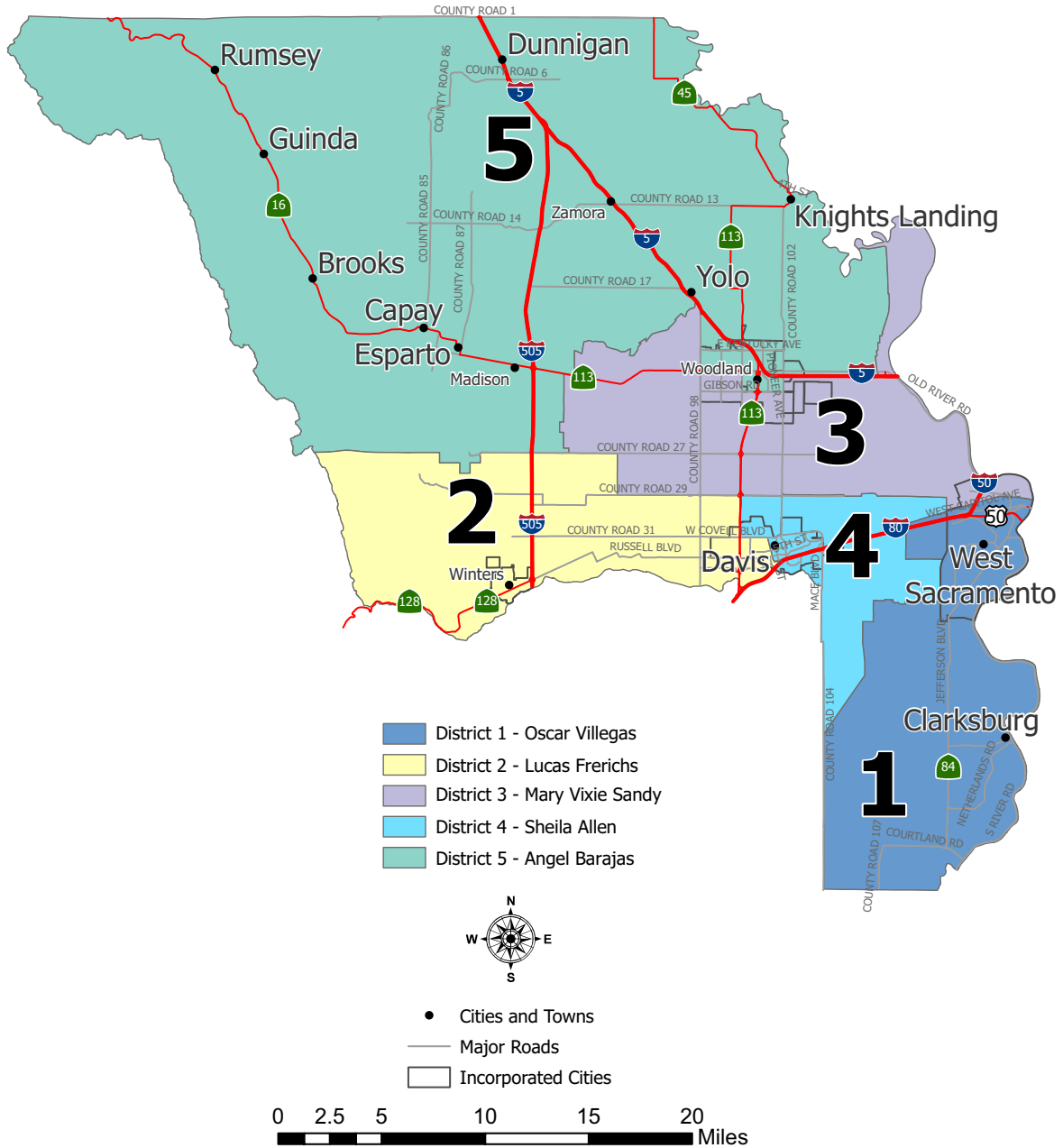
- Support a strong and positive work environment that retains a high-quality workforce and provides employee development and engagement.
- Support the implementation of new technologies to improve work processes.
- Internal programs and functions are adequately funded and supported.

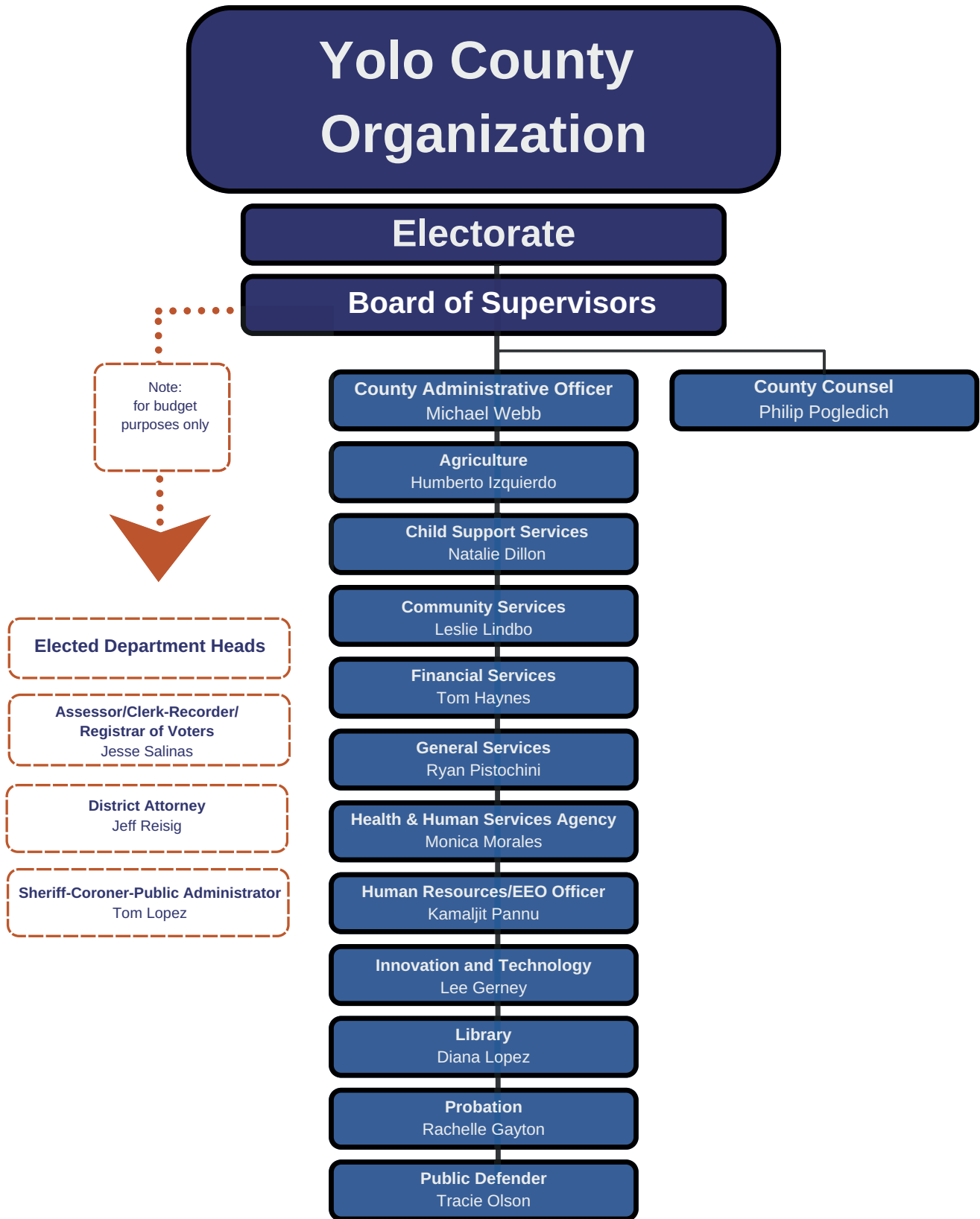
- Reinvigorate a spirit of internal operational excellence through inquiry and interdepartmental collaboration in Yolo County government through 2024-2028. [\(County Administrator’s Office\)](#)
- Review project adoption procedures for the Capital Improvement Plan (CIP) and collaborate with the Board, the Committee on Capital Investments (CCI), and the Capital Improvement Committee (CIC) to outline an improved CIP management process. [\(County Administrator’s Office\)](#)
- Enhance StrengthFinders based professional development for ACE staff by coordinating with County Strength coaches to improve employee engagement in 2024-2025. [\(Assessor/Clerk-Recorder/Elections Dept.\)](#)
- Improve office safety, security, and operational functionality by 2028. [\(Assessor/Clerk-Recorder/Elections Dept.\)](#)
- Improve responsiveness to road maintenance requests by identifying funding source for additional roads crew staffing and request proper position allocations as part of 2024-2025 budget. [\(Community Services Dept.\)](#)
- Continuously ensure that the Office’s work reflects, and advances Board priorities and County department needs. [\(County Counsel\)](#)
- Provide effective legal advocacy in litigation and other contested proceedings. [\(County Counsel\)](#)
- Support County stewardship of public resources and compliance with the law. [\(County Counsel\)](#)
- Maintain a talented, high-performing Office team by prioritizing staff development, retention, and job satisfaction. [\(County Counsel\)](#)
- Develop and implement a comprehensive financial training program for County fiscal staff. [\(Dept. of Financial Services\)](#)

- Increase efficiency and effectiveness of business processes and system capabilities. ([Dept. of Financial Services](#))
- Ensure sustainability of core programs and functions in the Department of Financial Services. ([Dept. of Financial Services](#))
- Protect and enhance county facilities by developing preventative maintenance plans for major building systems and implementing a modern computerized maintenance management system to adhere to best facility management practices. ([General Services Dept.](#))
- Continuously improve the County’s procurement process by implementing best practices and acquiring the National Procurement Institute’s Achievement of Excellence in Procurement Award. ([General Services Dept.](#))
- Provide timely and accessible services in county eligibility programs by meeting timeliness compliance standards in CalWorks, CalFresh, Medi-Cal, and General Assistance by June 2027. ([Health & Human Services Agency](#))
- Modernize the Public Health Branch workforce and structure to better address current health priorities in the community by implementing branch-focused initiatives by 2025. ([Health & Human Services Agency](#))
- Enhance Emergency Medical Services (EMS) and Emergency Preparedness in Yolo County by collaborating with first responder partners, implementing new protocols, and updating countywide preparedness plans by 2028. ([Health & Human Services Agency](#))
- Increase outreach to departments and Human Resources generalists to standardize HR operations by June 2025. ([Human Resources Dept.](#))
- Review and revise policies and procedures in HR and Risk by December 2025. ([Human Resources Dept.](#))
- Run a Risk and Safety Training Campaign with the goal to reduce occupational injuries by December 2025. ([Human Resources Dept.](#))
- Build a World-class Information Technology Program that seeks to leverage technology as an enabler for efficient government and enhanced public services to the community. ([Innovation & Technology Services Dept.](#))
- Ensure the consistent and reliable accessibility of data and technology systems for conducting business functions by maintaining, operating, and upgrading the Information and Communications Technology infrastructure of the County. ([Innovation & Technology Services Dept.](#))
- Achieve top-tier information security and compliance standards to keep County data safe and secure. ([Innovation & Technology Services Dept.](#))

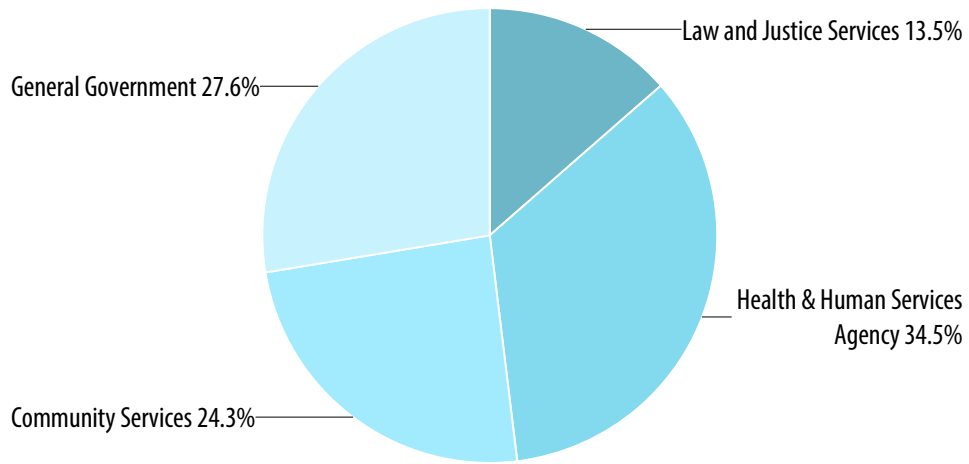
- Identify technological opportunities that directly align and contribute to the strategic objectives of the County. ([Innovation & Technology Services Dept.](#))
- Update the county-wide retention schedule in partnership with other County departments to promote interdepartmental collaboration and efficiency. ([Library Dept.](#))
- Train Yolo County library staff to improve their safety protocol responses in order to protect the public by partnering with other departments and conducting necessary safety audits. ([Library Dept.](#))
- Strengthen staff leadership through the implementation of quarterly coaching sessions embedded into the annual performance evaluation process. ([Probation Office](#))
- Support a strong and positive work environment that provides employee development and engagement. ([Public Defender](#))
- Deliver innovative technological solutions. ([Sheriff's Dept.](#))
- Provide adequate and safe buildings for employees and the public. ([Sheriff's Dept.](#))
- Increase retention and recruitment of employees. ([Sheriff's Dept.](#))

# Yolo County Supervisorial Districts





## FY 2025-26 Recommended Budget at a Glance

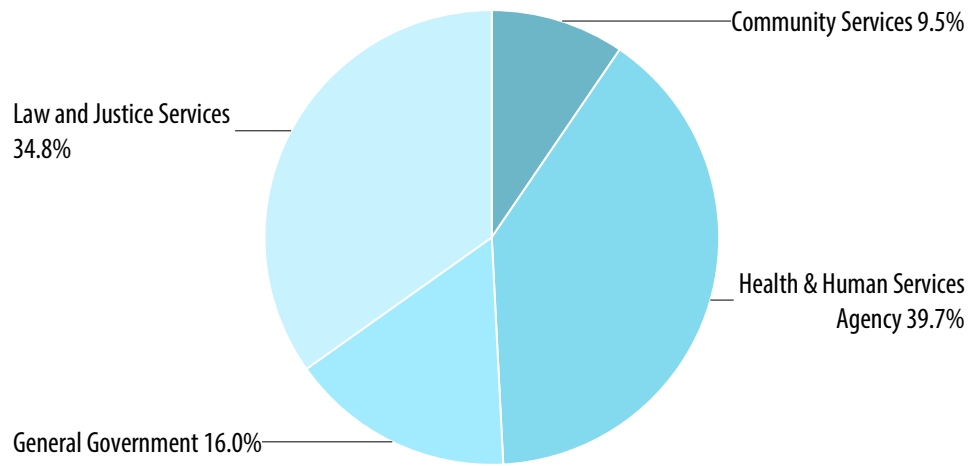


## FY 2025-26 Recommended Budget at a Glance

### FY 2025 / 2026 Recommended Budget at a Glance

	Budget in Millions	Percent of Total Budget
Community Services	\$241.7	24.3%
General Government	\$274.3	27.6%
Health & Human Services Agency	\$343.0	34.5%
Law and Justice Services	\$134.6	13.5%
<b>Grand Total</b>	<b>\$993.6</b>	<b>100.0%</b>

## Total Full-Time Equivalents by Functional Area



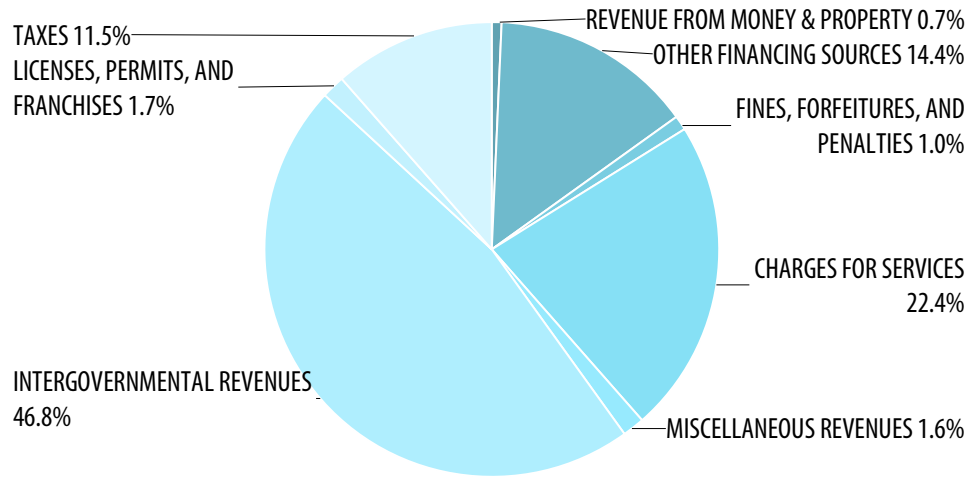
## New Positions

### 2025-26 Recommended Position Changes

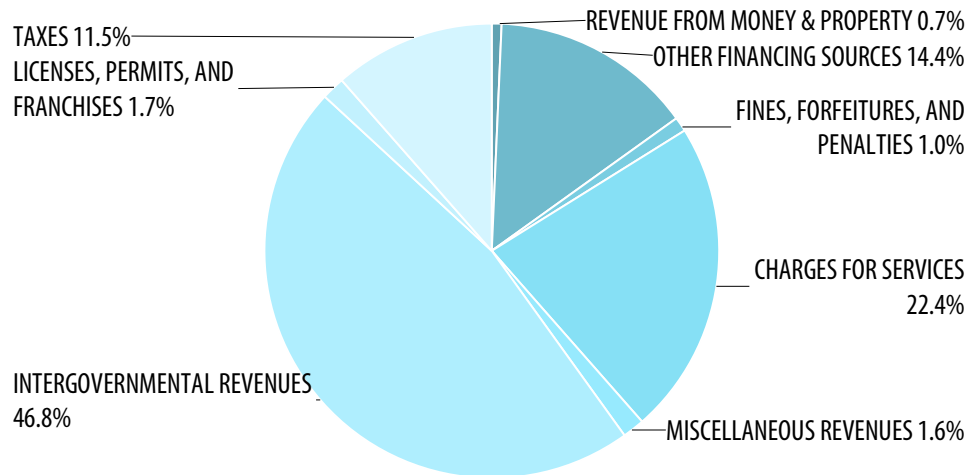
Recommended New Positions			
Department	Position	FTE	Funding Source
Child Support	Child Support Specialist	1.0	State/Federal
HHSA	Clinician I/II	1.0	ARPA/City of Davis (40%)
	<b>Subtotal</b>	<b>2.0</b>	
Positions Recommended for Elimination			
Department	Position	FTE	Funding Source
HHSA	Emergency Preparedness Specialist II	(1.0)	State/Federal/Realignment
HHSA	Emergency Medical Services Program Coordinator	(1.0)	State/Federal/Realignment
HHSA	Administrative Services Analyst	(1.0)	State/Federal/Realignment
HHSA	Director of Public Health Nursing	(1.0)	State/Federal/Realignment
HHSA	Employment Services Specialist III	(1.0)	State/Federal/Realignment
HHSA	Office Support Specialist	(1.0)	State/Federal/Realignment
HHSA	Outreach Specialist II	(1.0)	State/Federal/Realignment
HHSA	Public Health Nurse	(1.0)	State/Federal/Realignment
HHSA	Senior Administrative Services Analyst	(1.0)	State/Federal/Realignment
HHSA	Senior Public Health Nurse	(1.0)	State/Federal/Realignment
	<b>Subtotal</b>	<b>(10.0)</b>	
Positions Recommended for Unfunding			
Department	Position	FTE	Funding Source
Agriculture	Agricultural & Standards Technician II	(1.0)	General Fund
Agriculture	Office Support Specialist	(1.0)	General Fund
County Administrator	Emergency Preparedness Program Coordinator	(1.0)	General Fund
County Administrator	Emergency Services Planner	(1.0)	General Fund
District Attorney	Senior Probation Officer	(1.0)	General Fund/Prop 172
Financial Services	Auditor II	(1.0)	State/Federal
Financial Services	Property Tax Supervisor	(1.0)	General Fund
General Services	Project Manager	(1.0)	General Fund
General Services	Project Coordinator	(1.0)	General Fund
General Services	Building Craftsmechanic	(1.0)	General Fund
General Services	Procurement and Contract Services Officer (LT)	(1.0)	General Fund
HHSA	Administrative Services Analyst	(1.0)	State/Federal/Realignment
HHSA	Clinician II	(1.0)	State/Federal/Realignment
HHSA	Behavioral Health Case Manager	(1.0)	State/Federal/Realignment
HHSA	Health & Human Services Program Coordinator	(1.0)	State/Federal/Realignment
HHSA	Office Support Specialist	(1.0)	State/Federal/Realignment
HHSA	Outreach Specialist II	(1.0)	State/Federal/Realignment
HHSA	Senior Administrative Services Analyst	(1.0)	State/Federal/Realignment
HHSA	Social Worker Practitioner	(1.0)	State/Federal/Realignment
HHSA	Administrative Services Analyst	(4.0)	State/Federal/Realignment
HHSA	Employment and Social Services Program Supervisor	(1.0)	State/Federal/Realignment
HHSA	Employment Services Specialist I	(4.0)	State/Federal/Realignment
HHSA	Employment Services Specialist III	(2.0)	State/Federal/Realignment
HHSA	Public Assistance Specialist III - IEVS	(1.0)	State/Federal/Realignment
HHSA	Accountant II	(1.0)	State/Federal/Realignment
HHSA	Administrative Services Analyst	(1.0)	State/Federal/Realignment
HHSA	Administrative Services Analyst - Fiscal	(1.0)	State/Federal/Realignment
HHSA	Deputy Branch Director Health and Human Services	(1.0)	State/Federal/Realignment
HHSA	Health and Human Services Program Coordinator	(1.0)	State/Federal/Realignment
HHSA	Senior Accounting Technician	(2.0)	State/Federal/Realignment
HHSA	HHSA Fleet Attendant II	(1.0)	State/Federal/Realignment
ITSD	Database Administrator	(1.0)	IT Fees
ITSD	ERP Analyst	(1.0)	IT Fees
ITSD	Systems Software Specialist III	(1.0)	HHSA Funded
ITSD	Technical Support Specialist	(1.0)	HHSA Funded
ITSD	IT Manager-Security Officer	(1.0)	IT Fees
Probation	Supervising Legal Secretary	(1.0)	General Fund/Prop 172

Probation	Administrative Clerk II	(1.0)	General Fund/Prop 172
Public Defender	Paralegal	(1.0)	General Fund
	<b>Subtotal</b>	<b>(47.0)</b>	
	<b>Net Position Requests</b>	<b>(55.0)</b>	
<b>Reclassifications</b>			
<b>Department</b>	<b>Position</b>	<b>FTE</b>	<b>Funding Source</b>
ACE	Assesor Clerk Recorder Supervisor to Managing Deputy Clerk Recorder Assessor	1.0	General Fund
HHSa	Assoc. Administrative Services Analyst LT to Permanent	1.0	State
HHSa	Adult Protective Services Social Worker LT to Permanent	1.0	Homesafe and APS Expansion
HHSa	Social Services Assistant LT to Permanent	1.0	Justice Assistance Grant
HHSa	Community Health Assistant I LT Extension	1.0	Grant
HHSa	Administrative Services Analyst LT to Permanent	1.0	Community Services Block Grant
	<b>Subtotal</b>	<b>6.0</b>	

### All Funds: Total Funding Sources



### Total County Funding Sources





## General Purpose Revenue

General purpose revenues were estimated to end fiscal year 2023-24, \$403,130 (0.43%) above the adopted budget. Overall, general purpose revenues are projected to grow by 4.06% (\$10,312,137) comparing to estimates for 2023-24.

The economy has a major influence on many of the consumer-driven general purpose revenue sources, which include property taxes, document transfer taxes, and other discretionary revenues. Based on an assumption of economic recovery, staff is still projecting conservative and cautious assumptions in general purpose revenues. Property tax, the largest contributor to general purpose revenue, is projected to see overall growth of \$3,544,581 or 5.0% over what is estimated to be collected in 2023-24.

**General Purpose Revenue** is revenue derived from sources not specific to any program or service delivery that may be used for any purpose that is a legal expenditure of County funds. Examples of general purpose revenue include property tax, sales tax, property tax in lieu of vehicle license fees, court fines, real property transfer tax and miscellaneous other sources. There are no restrictions as to the use of these monies, often referred to as discretionary revenue.

	Actual 2022-23	Adopted 2023-24	Actual 2023-24	Adopted 2024-25	Actual 2023-24 vs. Adopted 2024-25
Property Tax - Secured	\$24,016,637	\$25,621,697	\$25,204,768	\$26,902,782	\$1,698,014
Prop Tax - Unsecured	\$1,032,775	\$1,090,007	\$1,109,819	\$1,144,507	\$34,688
Prop Tax - In Lieu of VLF	\$34,323,764	\$36,569,732	\$36,666,896	\$38,398,218	\$1,731,322
Redevelopment Pass Thru	\$10,860,716	\$11,057,995	\$11,901,802	\$11,610,895	(\$290,907)
Supplemental Roll w/ VLF	\$570,399	\$535,000	\$669,059	\$570,399	(\$98,660)
Teeter	\$2,909,470	\$2,000,000	\$2,000,000	\$2,000,000	\$0
Sales Tax	\$6,095,089	\$5,407,469	\$6,269,706	\$5,646,195	(\$623,511)
Tribal Proceeds	\$5,256,000	\$5,369,004	\$5,342,000	\$5,369,004	\$27,004
Overhead Costs Reimb.	\$2,026,957	\$5,100,000	\$2,520,875	\$5,100,000	\$2,579,125
Document Transfer Tax	\$1,478,660	\$1,518,043	\$1,256,041	\$1,300,000	\$43,959
Williamson Act	\$1,163,631	\$1,161,281	\$1,254,149	\$1,488,486	\$234,337
State Mandated Costs (SB90)	\$0	\$0	\$1,246	\$0	(\$1,246)
Interest Earnings	\$620,931	\$350,000	\$1,260,093	\$750,000	(\$510,093)
Other Government Wldd	\$543,330	\$685,816	\$414,175	\$685,816	\$271,641
Penalty on Delq Taxes	\$368,040	\$365,000	\$338,136	\$365,000	\$26,864
Fines	\$70,326	\$60,000	\$68,425	\$63,000	(\$5,422)
County Stabilization	\$0	\$574,000	\$574,000	\$574,000	\$0
Franchise Fee/Royalties	\$1,091,082	\$900,000	\$1,005,422	\$1,000,000	(\$5,422)
Hotel/Motel Tax (TOT)	\$663,316	\$628,278	\$509,616	\$560,577	\$50,962
Board Controlled Penalties	\$42,070	\$0	\$160,853	\$0	(\$160,853)
Justice Collections	\$297,064	\$431,742	\$639,963	\$304,000	(\$335,963)
Other	\$1,353,159	\$1,144,082	\$6,067,175	\$1,158,992	(\$4,908,183)
<b>TOTAL REVENUES</b>	<b>\$94,783,414</b>	<b>\$100,569,146</b>	<b>\$105,073,366</b>	<b>\$104,991,872</b>	<b>(\$81,494)</b>

**Yolo County Reserve Balances and Adjustments**

Reserve	Balance as of 6/30/24	2024-25 Recommended Budget Adj.	2024-25 Adopted Budget Adjustment	Estimated Balance at 6/30/25
General Reserve	\$ 23,950,854	\$ -	\$ 1,483,261	\$ 25,434,115
CIP Reserve	\$ 1,442,115	\$ -	\$ -	\$ 1,442,115
Liability Reserve	\$ 600,000	\$ -	\$ -	\$ 600,000
Audit Disallowance Reserve	\$ 2,600,000	\$ -	\$ -	\$ 2,600,000
OPEB Trust	\$ 40,870,688	\$ 3,667,321	\$ -	\$ 44,538,009
Pension Reserve/Trust*	\$ 11,880,799	\$ -	\$ -	\$ 11,880,799

\* Reflects estimated FY23-24 contributions and balances based on projected department charges and premium payments.



**The different roles of county government**

With 7.3 employees per 1,000 residents, 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 assistance and mental health services.

## Services Provided by Yolo County

(1)	(2)	(3)
<b><u>Countywide Services</u></b>	<b><u>Municipal Services</u></b>	<b><u>Statewide Services</u></b>
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	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.

### Realignment I

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 the 1991 Realignment. This legislation provided the following:

- ◆ Transferred several programs from the State to 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 and dedicated this revenue to counties

The 2025-26 Recommended Budget for Realignment I revenues are summarized below.

Fiscal Year 2025-26 1991 Realignment I Revenue			
Social Services	Health	Mental Health	Total
\$16,991,567	\$5,350,303	\$7,763,538	\$30,105,408

Fiscal Year 2025-26 1991 Realignment I Social Services Accounts		
CalWORKs	Family Support & Child Poverty	Total
\$4,289,503	\$3,973,482	\$8,262,985

### 2011 Health and Human Services Realignment II

Building upon the 1991 Realignment, 2011 Realignment moved additional program and fiscal responsibilities to counties, providing a dedicated source of funding while eliminating duplication of effort, generating savings and increasing flexibility.

Realigned programs and services include local public safety, mental health, substance abuse, foster care, child welfare and adult protective services. Many of these programs were already administered at the local level by counties. The 2011 Realignment changes were made with the goal of providing services more efficiently and at less cost. The funding sources for 2011 Realignment are a dedicated 1.0625 cents of a State special fund sales tax and the dedication of a portion of vehicle license fee revenues.

Counties receive 2011 Health and Human Services (HHS) Realignment funding from the following accounts and their related growth accounts:

- ◆ Protective Services Subaccount (Foster Care, Child Welfare and Adult Protective Services)
- ◆ Behavioral Health Subaccount (Early and Periodic Screening, Diagnosis and Treatment; Mental Health Managed Care; Substance Abuse Treatment; and Women and Children's Residential Treatment)
- ◆ Mental Health Account (Community Mental Health Programs)

2025-26 HHS 2011 Realignment II Revenue			
Social Services	Behavioral Health	Mental Health	Total
\$15,679,889	\$8,175,387	\$0	\$23,855,266

## Public Safety Realignment

### 2011 Public Safety Realignment II

Counties receive 2011 Public Safety Realignment funding from the following subaccounts:

- ◆ Trial Court Security
- ◆ Enhancing Law Enforcement Activities (Local Jurisdiction for Lower-level Offenders and Parole Violators and Adult Parole)
- ◆ Community Corrections
- ◆ District Attorney and Public Defender
- ◆ Juvenile Justice (consisting of the Youthful Offender Block Grant Special Account and Juvenile Reentry Grant Special Account)

Fiscal Year 2025-26 Public Safety Realignment II Revenue					
Sheriff	Probation	District Attorney	Public Defender	Countywide	Total
\$4,843,939	\$3,016,068	\$820,823	\$377,058	\$108,710	\$9,166,599

### Community Correction Partnership

Under AB 109, signed by Governor Jerry Brown in April 2011, certain criminal justice responsibilities were shifted from State prisons and parole boards to counties and superior courts. The bill required each county to establish a Community Corrections Partnership (CCP), chaired by the Chief Probation Officer with membership of local stakeholders, to develop and recommend a plan for addressing the county’s needs in response to Public Safety Realignment. The CCP is comprised of members and stakeholders of the Yolo County law enforcement and offender treatment communities.

The 2025-26 Budget for Public Safety 2011 Realignment revenues are projected to be \$13,189,713 for the 2025-26 Adopted Budget.

In the 2021-2022 fiscal year, the Community Correction Partnership (CCP) transitioned their budget model to a percentage-based budget in order to increase the percentage of funding dedicated to treatment and innovative programs to better align to the CCP Strategic Plan.

### Public Safety Proposition 172 Sales Tax

The Sheriff, District Attorney, and Probation departments receive Proposition 172 Public Safety Sales Tax revenues in addition to the Realignment revenues. The main factors that influence this revenue stream are statewide economic growth and Yolo County’s allocation factor, which is based on the County’s proportional share of statewide taxable sales. Below is a summary of 2025-26 Proposition 172 funding by department.

Fiscal Year 2025-26 Proposition 172 Public Safety Revenue			
Sheriff	District Attorney	Probation	Total
\$17,414,642	\$5,804,881	\$5,804,881	\$29,024,403



# Appendices

**Adopted Budget:** The budget document formally approved by the Board of Supervisors after the required public hearings and deliberations on the Recommended Budget.

**Appropriation:** An authorization by the Board of Supervisors from a specific fund to a specific agency or program to make expenditures or incur obligations for a specified purpose and period of time. The budget contains many items of appropriation. These appropriations are limited to one year unless otherwise specified.

**Budget Unit:** Similar to sub-accounts within budgets; created for tracking expenditures or revenues which must be accounted for separately.

**Capital Expenditures:** Expenditures incurred for the improvement to or acquisition of land, facilities and infrastructure.

**Capital Improvement Plan (CIP):** A mid-range plan, usually four to ten years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan.

**Cash Flow:** The analysis of cash receipts (revenues) to required payments (expenditures) and reporting of net cash balance projections. The Auditor and Controller prepares cash flow reports that project the inflow, outflow and net balance of cash on a monthly, quarterly and annual basis.

**Community Development Block Grant (CDBG):** A federal grant administered by the County for housing and development activities that: (1) benefit lower income persons; (2) prevent/eliminate slums and blight; or (3) meet urgent community development needs.

**Contingencies:** A budgetary provision representing that portion of the set aside to meet unforeseen expenditure requirements or to offset revenue shortfalls during the fiscal year. Contingencies may be budgeted for specific funds or groups of funds.

**Debt Service:** Annual principal and interest payments that local government owes on borrowed money.

**Enterprise Fund:** A fund established to account for operations that are financed and operated in a manner similar to private business enterprises (e.g. water, gas and electric utilities; airports; parking garages; or transit systems). The governing body intends that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Expenditures:** Actual spending of funds authorized by an appropriation.

**Expense Transfers & Reimbursements:** This expenditure account group, which is shown as a decrease in expenditures, consists of transfers of costs for services provided between budget units in the same governmental type fund. The cost of the service is transferred to the revenue earning department with an equal reduction in cost to the department providing the service.

**Fee for Services:** Fees charged for certain services provided to citizens and other public agencies. Examples of these fees include: planning and public works services such as sale of plans and specifications and blueprints, and plan or map check fees; library services including book fines and lost or damaged books; park facilities usage including camping, parking and picnic area usage; document recording services, certified copies of vital statistics; animal services such as vaccination and impound fees; law enforcement reimbursement for hospital care and services for prisoners, juvenile court wards and juvenile hall.

**Final Budget:** The Adopted Budget adjusted by all revisions throughout the fiscal year as of June 30.

**Fiscal Year (FY):** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The County of Yolo's fiscal year is July 1 through June 30.

**Full Time Equivalent (FTE):** In concept, one person working full-time for one year. A normal fiscal year equals 2,080 staff hours. Two workers, each working half that number of hours, together equal one staff year. County salaries and benefits costs are based on the total number of FTEs approved in each budget unit.

**Fund:** A fiscal and accounting entity in which cash and other financial resources, all related liabilities and equities or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations. Funds may contain one or more budget units.

**Fund Balance:** The amount of dollar resources remaining in a fund at year's end. Usually this is the difference between total expenditures and total resources of a fund.

Fund Balance Types:

**Nonspendable Fund Balance:** Amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact.

**Restricted Fund Balance:** When constraints placed on the use of the resources are either (1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (2) imposed by law through constitutional provisions or enabling legislation.

**Committed Fund Balance:** Amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Supervisors. These committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of action it employed to previously commit these amounts.

**Assigned Fund Balance:** Amounts that are constrained by the Board's intent to use the funds for specific purposes, but are neither restricted nor committed.

**Unassigned Fund Balance:** The residual classification for the General Fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

**General Fund:** The County's primary operating fund, which is used to account for all financial resources, except those required to be accounted for in another fund (Funds 110, 111, 114).

**Generally Accepted Accounting Principles (GAAP):** The uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statement of an entity.

**General Purpose Revenue:** Revenue derived from sources not specific to any program or service delivery that may be used for any purpose that is a legal expenditure of County funds. Examples of General Purpose Revenue include property taxes, sales taxes, property tax in lieu of vehicle license fees, court fines, real property transfer tax and miscellaneous other sources. There are no restrictions as to the use of these monies often referred to as discretionary revenue.

**General Reserve:** A reserve established to address unforeseen catastrophic situations. The general reserve can only be established or adjusted during the annual budget adoption process and is not available except during a legally declared emergency. Generally accepted accounting principles (GAAP) provide that a local government should maintain a general reserve between 5% and 15% of expenditures.

**Goal:** A long-term organizational target or direction of development. It states what the organization wants to accomplish or become over the next several years. (Bryson)

**Government Finance Officers Association (GFOA):** An organization comprised of government accounting and finance professionals throughout the United States and Canada, whose goals include but are not limited to improving financial management

practices and encouraging excellence in financial reporting and budgeting by state and local governments.

**Gross Appropriation:** The total spending authority of a budget unit. This is the total of all expenditures not including intrafund (or expense) transfers.

**Interfund Transfers:** The transfer of resources between funds of the same government reporting entity.

**Internal Service Fund (ISF):** A proprietary type fund used to account for the financing of goods or services provided by one department to other departments of the County, or to other governmental units, on a costreimbursement basis.

**Intrafund Transfers:** Optional transfers of costs between budget units in the same governmental type fund. This transfer distributes costs to various departments for budgeting and informal operating statement purposes.

**Joint Powers Agreement (JPA):** A contractual agreement between a city, county and/or special district in which services are agreed to be performed, or the County agrees to cooperate with or lend its powers to the other entity.

**Key Initiative:** The specific action steps that will be taken during a budget year to accomplish part of the program goals and help accomplish one of the department's goals or one of the Board of Supervisor's strategic goals.

**Maintenance of Effort (MOE):** Occasionally required by state law or by an initiative, it requires the county to maintain a designated base level of spending, usually in order to receive additional revenues.

**Mandate:** A requirement from the State or federal government that the County perform a task, perform a task in a particular way, or perform a task to meet a particular standard.

**Mission:** What the County is striving to do over a continuous period of time; its organizational purpose.

**Net Appropriation:** A budget unit's gross appropriation less any transfers within the same budget unit for services rendered and received.

**Net County Cost:** Budgeted appropriations less estimate of revenue anticipated. The amount of General Fund dollars needed to balance the proposed budget.

**Objective:** A measurable target that must be met on the way to attaining a goal. A statement of anticipated accomplishment, usually measurable and time bound.

**Operating Transfers:** Operating transfers result when one fund provides a service on behalf of another fund. The providing fund budgets the amount required by the other fund in the "Operating Transfer Out" expenditure account. The receiving fund budgets the amount in one of the "Operating Transfer In" revenue accounts.

**Performance Measures:** Indicators of the amount of work accomplished, the efficiency with which tasks were completed, and/or the effectiveness of a program; often expressed as the extent to which objectives were accomplished. Performance measures focus primarily on outcome measures (planned results).

**Public Value:** Initiating and reshaping public sector enterprises in ways that increase the responsiveness to refined public preferences that lead to just and fair conditions in the society at large.

**Realignment Funds:** These funds come from vehicle license fee and sales tax revenue collected by the state and allocated to counties. The funds are a "backfill" of the loss of state General Fund support or a shift of program responsibility from the state to the county for health, social services and youth corrections.

**Recommended Budget:** The budget document developed by the CAO and county departments and formally approved by the Board of Supervisors to serve as the basis for public hearings and deliberations prior to the determination of the adopted budget.

**Requested Budget:** The budget as submitted and requested by the division, department or district.

**Reserves:** A portion of fund equity that is set aside and not appropriated or spent, or that is legally or contractually restricted for a specific future.

**Revenues:** Amounts received from taxes, fees, permits, licenses, interest earnings and intergovernmental sources.

**Special Fund:** A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Usually eligible expenses are very specific and known to a reasonable degree of accuracy, e.g., a health insurance premium increase set for a date certain.

**Strategic Goal:** A long-term organizational target or direction of development. The established long range priorities that the organization strives to achieve.

**Tactical Plan:** A detailed statement of the short-term activities to be used to achieve the strategic goals.

**Transfers-out:** Nonrecurring transfers of equity from one fund to another fund.

**Unreserved/Undesignated Fund Balance:** The portion of fund balance that is available for financing the budget requirements for a current or future fiscal period.

## ABBREVIATIONS

**ARP:** American Rescue Plan Act of 2021

**CAO:** Chief Administrative Officer

**CDBG:** Community Development Block Grant

**CSA:** County Service Area

**CSAC:** California State Association of Counties  
**CSS:** Department of Child Support Services  
**CWS:** Child Welfare Services

**FEMA:** Federal Emergency Management Agency

**FY:** Fiscal Year

**GAAP:** Generally Accepted Accounting Principles

**GASB:** Governmental Accounting Standards Board

**GFOA:** Government Finance Officers Association

**GIS:** Geographic Information System

**IHSS:** In-Home Supportive Services

**ISF:** Internal Service Fund

**IT:** Information Technology

**NACO:** National Association of Counties

**OES:** Office of Emergency Services

**OPEB:** Other Post Employment Benefit

**TABs:** Tax Allocation Bonds

**TOT:** Transient Occupancy Tax

**TRANS:** Tax and Revenue Anticipation Notes

**VLF:** Vehicle License Fees

**2025-26 Authorized Equipment List**

Item #	Department	Fund-B/U	Account	Details	Funding Source	Qty	Unit Cost	Total Cost
1	Agriculture	1001-2701	530071	Weights & Measures Test Truck	Equipment Replacement Fund	1	\$400,000	\$400,000
2	Community Services	6021-4401	530071	Rotamix Pump	Integrated Waste Management Fund	1	\$15,000	\$15,000
3	Community Services	6021-4401	530071	Diesel Pump	Integrated Waste Management Fund	1	\$65,000	\$65,000
4	Community Services	6021-4401	530071	Leachate Pump	Integrated Waste Management Fund	1	\$20,017	\$20,017
5	Community Services	6021-4401	530071	LPS 1 Pump	Integrated Waste Management Fund	1	\$7,273	\$7,273
6	General Services	1001-1303	530021	Macho Monster	Accumulated Capital Outlay (ACO)	1	\$400,000	\$400,000
7	ITSD	1001-1561	530072	Layer 3 Core Network Switch	IT Fees	1	\$35,000	\$35,000
8	Sheriff	2010-2507	530071	Replacement Tahoes	Tribal Reimbursement	3	\$120,000	\$360,000
9	Sheriff	2063-2507	530060	Software	Small & Rural	1	\$2,000,000	\$2,000,000

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2023-24	Funded 2024-25	Funded 2025-26
<b>Agriculture</b>				
	Accounting Technician	0	2	2
	Administrative Clerk I	0	0	1
	Administrative Clerk II	1	1	0
	Ag & Standards Inspector I	0	0	0
	Ag & Standards Inspector II	3	3	3
	Ag & Standards Inspector III	5	5	3
	Ag & Standards Inspector IV	2	3	5
	Ag & Standards Technician	0	0	0
	Ag & Standards Technician II	2	2	1
	Ag Comm & Sealer of Weights	1	1	1
	Business Services Supervisor	1	0	0
	Chief Deputy Ag Commissioner	1	1	1
	Deputy Ag Comm/Sealer	3	3	3
	Office Support Specialist	3	1	0
	Senior Administrative Services Analyst	0	1	1
		22	23	21
<b>Assessor/Clerk-Recorder/Elections</b>				
	Accounting Technician	1	1	0
	ACE Deputy of Technology	0	0	0
	ACE Deputy of Technology and Finance	1	1	1
	Administrative Services Analyst	1	1	1
	Administrative Services Analyst-Fiscal	1	0	0
	Appraiser I	1	0	3
	Appraiser II	3	4	2
	Appraiser III	2	2	2
	Assessor Clerk-Recorder Asst. I	3	2	2
	Assessor Clerk-Recorder Asst. II	2	1	0
	Assessor Clerk-Recorder Spec. I	2	5	7
	Assessor Clerk-Recorder Spec. II	10	8	6
	Assessor Clerk-Recorder Supervisor	3	2	0
	Assr/Clerk-Rec/Elect Conf Secretary	0	0	0
	Assr/Clerk-Rec/Registrar of Voters	1	1	1
	Auditor- Appraiser I	0	1	2
	Auditor- Appraiser II	0	0	0
	Auditor-Appraiser III	2	2	1
	Chief Deputy Assessor	1	1	1
	Chief Deputy Clerk-Recorder/Elections	0	0	0
	Clerk-Recorder-Assr Prog Mgr	1	3	3
	Deputy Clerk-Recorder/Elections	2	2	2
	Deputy Assessor	1	2	2
	Elections Program Coordinator	0	1	1
	Elections Technician	1	0	0
	Executive Assistant	1	1	1
	Managing Deputy Clerk-Rec-Assr	0	0	2
	Office Support Specialist	1	1	1
	Outreach Specialist I	1	0	1
	Outreach Specialist II	0	1	0
	Principal Appraiser	0	1	1
	Principal Auditor-Appraiser	1	0	0
	Senior Accounting Technician	0	0	1
	Senior Administrative Services Analyst	1	1	1
	Senior Admin Services Analyst-Fiscal	0	0	0
	Senior Admin Services Analyst-InfoSyst	0	0	0

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2023-24	Funded 2024-25	Funded 2025-26
	Senior Appraiser	3	2	1
	Senior Assessment Technician	1	0	0
	Senior Cadastral Technician	1	0	0
	Senior Elections Technician	2	2	2
	Storekeeper	0	1	1
	Supervising Elections Technician	1	0	0
	Vital Records Deputy Registrar	1	1	0
	Vital Statistics Technician	0	2	4
		53	53	53
<b>Board Of Supervisors</b>				
	Asst. Supervisor's Deputy	5	5	5
	Board of Supervisors	5	5	5
	Supervisor's Deputy	5	5	5
		15	15	15
<b>Child Support Services</b>				
	Administrative Assistant	0	0	0
	Administrative Clerk I	0	0	1
	Administrative Clerk II	3	1	0
	Administrative Clerk III	0	1	1
	Administrative Serv An-InfoSys	1	1	1
	Asst. Dir of Child Support Services	1	1	1
	Business Services Manager	1	0	0
	Business Services Supervisor	1	2	2
	Child Support Assistant	7	7	3
	Child Support Attorney I	1	0	0
	Child Support Attorney II	1	1	0
	Child Support Attorney III	0	0	1
	Child Support Attorney IV	1	0	0
	Child Support Attorney V	1	1	1
	Child Support Officer I	0	0	0
	Child Support Officer II	0	0	0
	Child Support Program Manager	2	2	2
	Child Support Specialist I	11	11	7
	Child Support Specialist II	20	18	23.5
	Senior Child Support Specialist	8	7	6.5
	Child Support Supervisor	5	5	5
	Director of Child Support Serv	1	1	1
	Office Assistant III - Child Support	1	0	0.5
	Senior Child Support Officer	0	0	0
	Supervising Child Support Off	0	0	0
		66	59	56.5
<b>Community Services</b>				
	Accountant I	0	0	1
	Accountant II	0	0	1
	Accountant III	1	1	1
	Accounting Technician	1	2	2
	Administrative Clerk II	1	0	1
	Administrative Assistant	2	0	0
	Administrative Serv Analyst	0	0	3
	Animal Care Attendant	0	4	4
	Animal Services Officer I	0	0	2
	Animal Services Officer II	0	7	5

## Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2023-24	Funded 2024-25	Funded 2025-26
	Animal Services Office Specialist I	0	0	2
	Animal Services Office Specialist II	0	4	2
	Assistant Chief Building Official	0	0	1
	Associate Administrative Services Analyst	1	2	2
	Associate Civil Engineer	1	1	1
	Associate Planner	0	1	1
	Asst. Cannabis Code Enf. Officer	0	0	0
	Asst. Engineer (Civil)	4	5	5
	Asst. Planner	1	0	1
	Asst. Road Maintenance Worker	8	12	14
	Building Inspector I	1	0	2
	Building Inspector II	0	2	0
	Building Inspector III	1	0	0
	Business Services Manager	1	1	1
	Cannabis Code Enf. Officer	0	0	0
	Cannabis Inspector I	1	0	0
	Cannabis Inspector II	2	3	3
	Cannabis Policy & Enforcement Manager	0	0	0
	Cannabis Program Manager	1	1	0
	Cannabis Program Supervisor	0	0	0
	Chief Assistant Director of Comm Serv	1	1	1
	Chief Building Official	1	1	1
	Chief Fiscal Admin. Officer	1	1	1
	Civil Engineer	0	0	0
	Code Enforcement Officer	1	1	1
	Community Services Analyst	3	1	1
	Construction Inspector	1	1	1
	County Service Area Manager	0	1	1
	Departmental HR Coordinator	1	1	1
	Department Volunteer Coordinator	0	1	1
	Digester Operator	1	1	1
	Director of Animal Services	0	1	1
	Director of Community Services	1	1	1
	Director of Environmental Health	1	1	1
	Director, Integrated Waste Div	1	1	1
	Director, Public Works Div	1	1	1
	Engineering Technician I	1	1	1
	Engineering Technician II	1	0	1
	Environmental Health Program Coordinator	0	3	3
	Environmental Health Spec. I	4	1	2
	Environmental Health Spec. II	2	5	3
	Environmental Health Spec. III	3	2	3
	Environmental Health Tech I	2	2	2
	Environmental Health Tech II	1	0	1
	Fiscal Administrative Officer	1	1	1
	Fleet Services Ops & Maint Tech	1	1	1
	Fleet Services Superintendent	1	1	1
	Hazardous Materials Spec. I	1	0	1
	Hazardous Materials Spec. II	0	1	0
	Hazardous Materials Spec. III	5	6	6
	Heavy Equipment Mechanic	1	1	1
	Junior Engineer (Civil)	1	0	0
	Junior Planner	0	0	0
	Landfill Construction Insp.	0	0	0
	Landfill Operations & Waste Reduction Manager	1	1	1

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2023-24	Funded 2024-25	Funded 2025-26
	Manager of Natural Resources	1	1	1
	Natural Resources Planner	2	3	2
	Office Support Specialist	2	3	2
	Permit Counter Technician I	0	2	3
	Permit Counter Technician II	4	2	1
	Plan Check Engineer	1	1	0
	Planning Manager	0	1	0
	Principal Civil Engineer	2	2	2
	Principal Planner	1	0	1
	Public Works Superintendent	1	1	1
	Registered Veterinary Technician	0	4	4
	Road Maintenance Crewleader	4	4	4
	Road Maintenance Worker	6	1	1
	Road Supervisor	2	2	2
	Secretary to the Dir.-Nonsup	1	1	1
	Senior Accounting Technician	5	5	4
	Senior Admin Serv Analyst	2	2	1
	Senior Civil Engineer	4	4	4
	Senior Environmental Health Technician	0	1	0
	Senior Planner	3	3	1
	Senior Road Maintenance Worker	8	9	7
	Senior Solid Waste Attendant	2	1	2
	Senior Waste Fac. Worker	1	1	1
	Senior Water/Air Quality Spec	1	1	1
	Solid Waste Attendant	6	8	7
	Supervising Animal Services Officer	0	2	2
	Supervising Cannabis Code Enf Off	0	0	0
	Supervising Env. Health Spec.	2	0	0
	Supervising Haz Mat Spec.	1	0	0
	Supervising Solid Waste Attend	2	2	2
	Sustainability Manager	1	1	1
	Veterinarian	0	2	2
	Waste Facility Worker	1	0	0
	Waste Facility Worker II	0	4	3
	Waste Management Operations Mgr	1	1	1
	Waste Red/Recycling Mgr	1	0	0
	Waste Red/Recycling Supervisor	0	1	1
	Waste Reduction/Recycling Coor	1	1	1
	Waste Reduction/Recycling Spec	3	3	3
		139	167	167
<b>County Administrator</b>				
	Accountant I	1	1	1
	Accountant II	0	0	0
	Accountant III	0	0	0
	Accounting Technician	0	1	1
	Administrative Services Analyst	1	0	0
	Associate Admin Services Analyst	0	0	0
	Associate Management Analyst	1	2	4
	Asst. County Administrator	1	1	1
	Branch Director, Health & Human Serv.	1	0	0
	Business Services Manager	0	1	1
	Chief Deputy County Administrator	0	0	0
	County Administrative Office Admin. Services Mgr.	0	0	1
	County Administrator	1	1	1

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2023-24	Funded 2024-25	Funded 2025-26
	Deputy County Administrator	1	1	1
	Deputy, Clerk of the Board	1	1	1
	Director of Strategic Operations	0	1	1
	Diversity Equity and Inclusion Manager	1	1	0
	Chief of Office of Emergency Services	1	1	1
	Emergency Prep Program Coordinator	1	1	0
	Emergency Services Coordinator	1	0	0
	Emergency Services Mgr	0	0	0
	Emergency Services Planner	1	2	1
	Executive Assistant I	1	1	1
	Executive Asstt. - Co. Admin	1	1	0
	Financial System Manager	1	0	0
	Grants Administrator	1	0	0
	Management Analyst	3	1	0
	Manager of Natural Resources	1	0	0
	Mgr of Governmental Relations	0	0	0
	Natural Resources Prog Coord	0	0	0
	Natural Resources Planner	1	0	0
	Public Information Officer	1	1	1
	Principal Management Analyst	0	1	0
	Risk Manager/Safety Officer	0	0	0
	Secretary to the Dir. -Conf	0	0	0
	Senior Accounting Technician	1	1	1
	Senior Accounting Technician-Conf.	1	0	0
	Senior Admin Services Analyst	1	0	0
	Senior Management Analyst	0	0	1
	Sr. Deputy, Clerk of the Board	1	1	1
		27	22	20
<b>County Counsel</b>				
	Asst. County Counsel	1	0	0
	Chief Assistant County Counsel	1	1	1
	County Counsel	1	1	1
	Deputy County Counsel I	0	0	0
	Deputy County Counsel II	1	1	0
	Deputy County Counsel III	2	3	4
	Legal Office Services Manager	1	1	1
	Legal Administrative Assistant	0	0	0
	Secretary - County Counsel	1	1	1
	Senior Deputy Co. Counsel	5	3.7	3.7
		13	11.7	11.7
<b>COUNTYWIDE</b>				
	Executive Dir-Childrens Alliance	1	0	0
	Management Analyst	1	0	0
	Principal Management Analyst	1	0	0
		3	0	0
<b>District Attorney</b>				
	Accountant I	0	0	0
	Accountant II	1	1	1
	Administrative Serv Analyst	3	3	3
	Associate Admin Services Analyst	1	1	1
	Asst. Chief DA Investigator	1	1	1
	Asst. Chief Deputy Dist. Atty.	3	3	3
	Case Preparation Specialist	4	4	4





### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2023-24	Funded 2024-25	Funded 2025-26
	Project Division Manager	1	1	0
	Project Manager	1	0	0
	Secretary to the Director-Nonsupervisory	0	0	1
	Senior Accounting Technician	1	0	0
	Senior Admin Serv Analyst	0	1	0
	Senior Parks Planner	0	0	0
	Senior Project Coordinator	0	0	1
	Supervising Building Craftsmechanic	1	1	1
	Supervising Parks & Facilities Worker	0	1	1
		35	37	34
<b>Health &amp; Human Services</b>				
	Accountant I	4	4	4
	Accountant II	7	6	7
	Accountant III	5	4	4
	Accountant-Auditor I	1	0	0
	Accounting Technician	6	8	7
	Administrative Assistant	5	5	5
	Administrative Clerk II	15	11	14
	Administrative Clerk IV	1	0	0
	Administrative Hearings Off	3	3	3
	Administrative Services Analyst-Admin	1	0	0
	Administrative Serv Analyst	45	45	38
	Administrative Serv Analyst X2	1	1	1
	Administrative Serv An-Fiscal	2	3	1
	Administrative Serv An-Program	2	1	1
	Administrative Serv An-InfoSys	1	1	1
	Adult Services Worker I	5	15	7
	Adult Services Worker II	13	3	11
	Adult Services Worker III	5	5	5
	Associate Staff Nurse	1	0	1
	Assistant Dir, Health & Human Serv	2	2	2
	Assistant Storekeeper	2	2	2
	Associate Admin Serv Analyst	4	5	2
	Associate Personnel Analyst	1	1	0
	Associate Public Health Nurse	0	0	1
	Behavioral Health Case Mgr I	3	1	0
	Behavioral Health Case Mgr II	17	18	16
	Behavioral Health Case Mgr III	2	4	4
	Behvaorial Health Compliance Officer	1	1	1
	Branch Director, Health & Human Serv	4	4	4
	Business Process Analyst	3	4	4
	Business Services Manager	1	1	1
	Business Services Supervisor	2	2	2
	Chief Financial Officer	0	0	0
	Chief Fiscal Admin Officer	1	1	0
	Chief Welfare Fraud Investigator	0	1	1
	Child Welfare Srvs Mgr	5	4	4
	Child Welfare Worker I	0	0	0
	Child Welfare Worker II	7	7	7
	Children Services Elig Spec II	2	2	2
	Clinical Psychologist	1	1	1
	Clinician I	11	8	7
	Clinician I - Bilingual	0	0	0
	Clinician II	20	22	23

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2023-24	Funded 2024-25	Funded 2025-26
	Comm. Health Asst. I	0	1	2
	Comm. Health Asst. II	7	5	5
	Comm. Health Asst. II-Bil/Bic	1	1	1
	Conservatorship Officer	3	3	6
	Departmental Communications Coordinator	1	1	1
	Deputy Branch Director, HHSA	5	5	5
	Director of PH Nursing	1	1	0
	Director, Health and Human Srv	1	1	1
	Diversity Equity and Inclusion	1	0.8	1
	Emergency Med Srvs Program Coord	3	3	3
	Emergency Med Srvs Spec I	1	0	1
	Emergency Med Srvs Spec II	1	1.5	1
	Emergency Med. Srvs. Admin	1	1	1
	Emergency Prep Program Coord	1	2	1
	Emergency Prep Spec I	0	0	1
	Emergency Prep Spec II	2	1	0
	Emp & SS Division Manager	1	1	1
	Employment & SS Program Sup.	25	24	23
	Employment Services Spec I	5	8	6
	Employment Services Spec II	19	14	12
	Employment Services Spec III	11	12	9
	Executive Assistant II	0	1	1
	Facilities Superintendent	1	1	0
	Fiscal Administrative Officer	2	1	1
	Guardian Technician	1	1	1
	Health and Human Services Mgr I	5	5	5
	Health and Human Services Mgr II	10	9	9
	Health Department Program Mgr	2	2	2
	Health Officer	1	1	1
	HHSA Administrative Services Manager	2	2	2
	HHSA Analyst	1	0	0
	HHSA Building Services Coordinator	0	2	1
	HHSA Clinical Manager	4	6	6
	HHSA Comm & Strategy Mgr	0	0	0
	HHSA Fleet Attendant II	0	3	1
	HHSA Human Resources Mgr.	1	1	1
	HHSA Program Coordinator	23	25	21
	HHSA Support Services Generalist II	0	2	2
	HHSA Support Services Supervisor	0	2	2
	Intensive Case Manager I	2	1	1
	Intensive Case Manager II	7	8	8
	Lactation/Breastfeeding Coord.	1	1	1
	Medical Assistant	2	2	2
	Medical Officer Supervisor	0	1	1
	Nurse Practitioner	1	0.625	0.5
	Occupational Therapist	1	1	1
	Office Support Specialist	31	29	25
	Outreach Specialist I	7	6	5
	Outreach Specialist II	42	23	20
	Personnel Analyst	1	1	1
	Personnel Assistant	3	3	3
	Personnel Specialist II	0	0	0
	Physical Therapist	1	1	1
	Physician	1	0.5	0.5
	Psychiatric Health Spec. II	1	1	1



### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2023-24	Funded 2024-25	Funded 2025-26
	Personnel Specialist II - Conf	0	0	0
	Risk Manager/Safety Officer	1	1	1
	Senior Payroll Technician	1	1	2
	Senior Personnel Analyst	6	6	4
		18	18	18
<b>Innovation and Technology Services</b>				
	Administrative Serv Analyst	1	1	1
	Chief Technology Officer	1	1	1
	Database Administrator	1	1	0
	Departmental IS Coordinator	2	2	2
	Enterprise Resource Planning Analyst I	1	1	1
	Enterprise Resource Planning Analyst II	2	2	1
	Enterprise Resource Planning Manager	1	1	1
	Geographic Info Syst Analyst I	1	1	1
	Geographic Info Syst Analyst II	1	1	1
	Geographic Info Syst Coordinator	0	0	0
	Geographic Information Systems Manager	1	1	1
	Information Security Officer	0	0	0
	Information Technology Manager	3	4	4
	Internet Systems Specialist	1	0	0
	Network Systems Specialist I	2	2	3
	Network Systems Specialist II	1	1	1
	Network Systems Specialist III	2	2	2
	Programmer Analyst IV	2	2	2
	Programmer Analyst IV-Confidential	1	0	0
	Supervising Technical Supp Spc	1	0	0
	Supervising Telecom. Spec.	1	1	1
	Systems Software Spec. I	5	7	4
	Systems Software Spec. II	1	1	0
	Systems Software Spec. III	1	1	2
	Technical Support Spec. I	2	3	4
	Technical Support Spec. II	5	4	2
	Technical Support Spec. III	1	1	1
	Telecommunications Technician	1	1	1
		42	42	37
<b>Library</b>				
	Archives and Record Coordinator	0	1	1
	Asst. County Librarian	1	1	1
	County Librarian	1	1	1
	Fiscal Administrative Officer	1	1	1
	Librarian I	1	1	1
	Librarian II	8	7.7	8
	Library Assistant I	1	1.75	4.75
	Library Assistant II	11	10	8.5
	Library Associate	7	6.75	6
	Library Branch Sup - MLS	1	1	1
	Library Branch Sup - Non-MLS	2	2	2
	Library Central Services Manager	1	1	1
	Library Circulation Supervisor	1	1	1
	Library Regional Manager	2	2	2
	Library Regional Supervisor	3	2	2
	Museum Curator	1	1	1

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2023-24	Funded 2024-25	Funded 2025-26
	Office Support Specialist	1	1	1
	Outreach Specialist II	1	1	1
		44	43.2	44.25
<b>Probation</b>				
	Administrative Clerk II	2	2	1
	Administrative Services Analyst	1	0	1
	Administrative Serv An-Program	0	1	0
	Asst. Chief Probation Officer	0	0	1
	Chief Probation Officer	1	1	1
	Departmental HR Coordinator	1	1	1
	Deputy Probation Officer I	3	9	8
	Deputy Probation Officer II	34	28	29
	Detention Officer I - 1	2	2	2
	Detention Officer II - 1	15	15	15
	Fiscal Administrative Officer	1	1	1
	Juvenile Services Aide	4	4	4
	Legal Secretary I	0	1	1
	Legal Secretary II	6	5	5
	Manager of Operations & Strategy	1	1	0
	Probation Aide	5	5	5
	Probation Division Manager	2	2	2
	Senior Accounting Technician	2	2	2
	Senior Deputy Probation Off.	7	7	7
	Senior Detention Officer - 1	3	4	4
	Superintendent of Juv Det Fac	1	1	1
	Supervising Detention Off - 1	6	5	5
	Supervising Legal Secretary	2	2	1
	Supervising Probation Officer	6	6	6
	Youth Construction Crew Assistant	1	0	0
		106	105	103
<b>Public Defender</b>				
	Administrative Assistant	1	0	0
	Administrative Clerk II	0	1	1
	Associate Administrative Services Analyst	0	1	1
	Asst. Chief Deputy Public Def	1	1	1
	Behavioral Health Case Manager I	0	1	1
	Business Services Supervisor	1	1	1
	Case Preparation Specialist	1	1	1
	Chief Deputy Public Defender	1	1	1
	Chief Mitigation Specialist	1	1	1
	Chief Public Defender Inv.	1	1	1
	Deputy Public Defender I	4	2	3
	Deputy Public Defender II	3	8	2
	Deputy Public Defender III	3	2	8
	Deputy Public Defender IV	9	9	9
	Deputy Public Defender V	4	4	4
	Legal Process Clerk II	0	0	0
	Legal Secretary I	1	1	0
	Legal Secretary II	2	2	2
	Mitigation Specialist I	1	2	1
	Mitigation Specialist II	2	1	2
	Office Support Specialist	0	0	0
	Paralegal	3	2	3

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2023-24	Funded 2024-25	Funded 2025-26
	Public Defender	1	1	1
	Public Defender Invest. I	2	2	2
	Public Defender Invest. II	2	2	2
	Public Defender Investigative Asst.	1	1	1
	Secretary to the Dir.-Sup	1	1	1
	Senior Paralegal	1	1	1
	Social Worker Practitioner	0	0	0
	Supervising Legal Secretary	0	0	0
		47	50	51
<b>Sheriff-Coroner</b>				
	Accountant I	0	1	1
	Accountant II	2	1	1
	Administrative Clerk I	0	0	1
	Administrative Serv Analyst	0	0	0
	Administrative Serv Analyst- Fiscal	1	1	1
	Animal Care Attendant	4	0	0
	Animal Services Office Spec I	1	0	0
	Animal Services Office Spec II	3	0	0
	Animal Services Officer I	3	0	0
	Animal Services Officer II	4	0	0
	Asst. Public Administrator	1	1	1
	Captain	3	3	3
	Chief Deputy Coroner	1	1	1
	Correctional Lieutenant	3	3	3
	Correctional Officer I	15	10	14
	Correctional Officer II	104	109	107
	Correctional Sergeant	10	10	11
	Corrections Records Shift Sup	4	4	4
	Corrections Records Spec. I	4	4	3
	Corrections Records Spec. II	14	14	15
	Crime & Intel Analyst	1	0	1
	Crime Prevention Community Outreach Tech.	0	1	1
	Crime Scene Investigator	1	1	1
	Department Volunteer Coord.	1	0	0
	Deputy Coroner I	0	0	0
	Deputy Coroner II	5	5	5
	Deputy Public Administrator	1	1	2
	Deputy Sheriff	66	71	72
	Deputy Sheriff Recruit/Trainee	7	0	2
	Detention Facility Cook	2	2	2
	Detention Senior Cook	6	5	6
	Director of Animal Services	1	0	0
	Executive Assistant I	1	1	0
	Executive Assistant II	0	0	1
	Food Services Coordinator	1	1	1
	In-Custody Program Coordinator	1	1	1
	Legal Secretary II	3	3	2
	Lieutenant	6	5	5
	Patrol Vehicle and Communication	1	0	0
	Property and Evidence Tech.	2	2	2
	Registered Veterinary Technician	0	0	0
	Senior Crime Scene Invest.	1	1	1
	Sergeant	9	9	9
	Sheriff-Coroner-Public Admin	1	1	1

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2023-24	Funded 2024-25	Funded 2025-26
	Sheriff's Chief of Finance	1	1	1
	Sheriff's Criminal Records Technician	0	0	2
	Sheriff's Conf. Secretary	0	0	0
	Sheriff's Human Resources Tech	1	1	1
	Sheriff's Operations Coordinator	1	1	1
	Sheriff's Plan/Research Mgr	1	1	1
	Sheriff's Records Manager	1	1	1
	Sheriff's Service Technician	2	2	0
	Sheriff's Support Specialist	1	1	1
	Sheriff's Training Manager	1	1	1
	Social Worker	1	1	1
	Supervising Animal Services Of	2	0	0
	Supervising Legal Secretary	2	1	2
	Undersheriff-Coroner	1	1	1
		309	284	294
<b>GRAND TOTAL</b>		<b>1868.0</b>	<b>1830.3</b>	<b>1785.0</b>



APPENDIX D

County of Yolo

Administrative Policies and Procedures Manual

<b>TITLE:</b> Budget and Financial Management	<b>DEPARTMENT:</b> County Administrative Office
<b>TYPE:</b> Policy	<b>DATE:</b> 11/04/2014

**A. LEGAL BASIS**

The Yolo County Board of Supervisors has the authority and responsibility to adopt and oversee implementation of a budget approving the use of public funds for the operation of all County functions, as provided for in Sections 29000 et seq. of the Government Code of the State. The policies adopted by the Board of Supervisors shall not be contrary to those established under state statute. However, the Board may add to the information required, or show it in more detail, providing the financial information and the classification or items are clearly and completely set forth.

**B. APPLICABILITY**

The following policies apply to all County officials and employees in elected offices, county divisions, departments and special districts for whom the Board is required to adopt an annual budget.

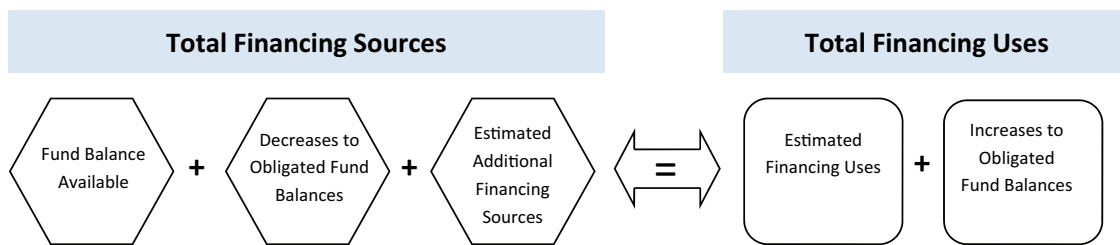
**C. DEFINITIONS**

The definitions for all financial policies can be found in the *Financial Policy Glossary and Definitions* section.

**D. PURPOSE**

1. To establish minimum requirements for preparation, management, content and timeframes of the County budget, and
2. To promote financial stability and long-term planning, and
3. To provide a context to guide decisions during the budget process and throughout the fiscal year.

**E. STATE MANDATED BUDGET REQUIREMENTS**



The following requirements are stipulated in detail in the County Budget Act (Government Code Section 29000 through 29144).

1. The recommended, adopted, and final budgets must be balanced. Expenditures cannot be greater than the total anticipated spendable resources.



APPENDIX D

County of Yolo

Administrative Policies and Procedures Manual

<b>TITLE:</b> Budget and Financial Management	<b>DEPARTMENT:</b> County Administrative Office
<b>TYPE:</b> Policy	<b>DATE:</b> 11/04/2014

E. **STATE MANDATED BUDGET REQUIREMENTS** (continued)

2. The adopted budget shall provide for the presentation of data and information to include, at a minimum, estimated or actual amounts of the following items by fund:
  - a. Fund balances of the nonspendable, restricted, committed, assigned and unassigned funds.
  - b. Additional financing sources shall be classified by source as prescribed by the Controller. For comparative purposes the amounts of financing sources shall be shown as follows:
    - 1) On an actual basis for the fiscal year two years prior to the budget year.
    - 2) On an actual basis, except for those sources that can only be estimated, for the fiscal year prior to the budget year.
    - 3) On an estimated basis for the budget year, as submitted by those persons responsible.
    - 4) On an estimated basis for the budget year, as approved, or as adopted, by the Board.
  - c. Financing uses for each budget unit, classified by the fund or funds from which financed, by the objects of expenditure, other financing uses, intrafund transfers, and transfers-out as prescribed by the Controller. For comparative purposes the amounts of financing uses shall be shown as follows:
    - 1) On an actual basis for the fiscal year two years prior to the budget year.
    - 2) On an actual basis, except for those sources that can only be estimated, for the fiscal year prior to the budget year.
    - 3) On an estimated basis for the budget year, as submitted by those persons responsible.
    - 4) On an estimated basis for the budget year, as approved, or as adopted, by the Board.
  - d. Appropriations for contingencies.
  - e. Provisions for nonspendable, restricted, committed, and assigned fund balances.
  - f. The appropriations limit and the total annual appropriations subject to limitations.
3. There shall be a schedule in or supporting the adopted budget document or separate ordinance or resolution, setting for each budget unit the following data for each position:
  - a. Salary rate or range, as applicable.
  - d. Total allocated positions approved by the Board.



APPENDIX D

County of Yolo

Administrative Policies and Procedures Manual

<b>TITLE:</b> Budget and Financial Management	<b>DEPARTMENT:</b> County Administrative Office
<b>TYPE:</b> Policy	<b>DATE:</b> 11/04/2014

E. **STATE MANDATED BUDGET REQUIREMENTS** (continued)

4. At a minimum, within the object of capital assets, the budget amounts for the following shall be reported, as specified:
  - a. Land shall be reported in total amounts, except when included as a component of a project.
  - b. Structures and improvements shall be reported separately for each project, except that minor improvement projects may be reported in totals.
  - c. Equipment shall be reported in total amounts by budget unit.
  - d. Infrastructure shall be reported in total amounts by budget unit.
  - e. Intangible assets may be reported in total amounts by budget units.

5. **Amending the Adopted Budget**

Departments may find it necessary to amend their budgets due to a change in estimates, change in economy, program changes, grant modifications, accounting changes, correction of budget errors, unanticipated revenue, etc. The budget adopted by the Board of Supervisors and submitted to the State may be amended during the fiscal year within the parameters listed below (per Government Code §29125 and §29130):

Type of budget amendment	Official/s authorized to approve amendment
Transfers not exceeding \$5,000 between any appropriation line within an object	Department staff with concurrence of County Administrator
Transfers between objects within the same budget unit	County Administrator with concurrence of the Chief Financial Officer
Intra-fund transfers of \$2,000 or less between departments	County Administrator
Transfers between budget units	Board of Supervisors
Increase of staffing levels including transfer of positions from one department to another	Board of Supervisors
Transfer from appropriations for contingencies to a budget unit	Board of Supervisors by four-fifths vote
Designations and reserves no longer required for the purpose for which intended (excluding general reserve, balance sheet reserves, and reserve for encumbrances).	Board of Supervisors by four-fifths vote
Unanticipated revenue, including amounts in excess of estimated revenues or not specifically included in the budget.	Board of Supervisors by four-fifths vote
Administrative corrections and revisions	Chief Financial Officer



APPENDIX D

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Administrative Policies and Procedures Manual

<b>TITLE:</b> Budget and Financial Management	<b>DEPARTMENT:</b> County Administrative Office
<b>TYPE:</b> Policy	<b>DATE:</b> 11/04/2014

**E. STATE MANDATED BUDGET REQUIREMENTS** (continued)

**6. Legal Duties of Specific Officials**

County officials will fulfill the following legal duties within the time frame prescribed by law:

Official Responsible	Government Code Section	Deadline	Event
All County Officials	§29040	June 10	To provide an itemized request detailing estimates of required financing sources and uses for units administered.
CAO or Chief Financial Officer as designated by Board	§29040		To receive budget requests from officials
	§29042		To prescribe procedures for submitting requests
	§29045		To submit budget requests when official responsible has not done so
	§29060		To compile budget requests
	§29061 & §29062	June 30	To review budget requests, prepare the recommended budget and submit the recommended budget to the Board
	§29083		To revise the recommended budget to reflect changes made by the Board
Board of Supervisors	§29063	June 30	To make revisions, reductions and additions to budget requests
	§29064	June 30	To formally approve the recommended budget, as revised, as the legal authorization to spend until approval of the adopted budget
	§29065	September 8	To make the recommended budget available to the general public
	§29080	September 8	To publish notice that the budget is available and to announce public hearings
	§29080	September 18	To commence public hearings 10 days after published notice
	§29081	October 2	To conclude public hearings
	§29088	October 2	To approve the adopted budget by resolution for County and dependent special districts.
Chief Financial Officer	§29043		To provide estimates for bonded debt service requirements
	§29044		To provide financial statements data, or recommendations for any changes to the estimated financing sources to the responsible officials.
	§29083		To provide for the Chief Financial Officer or his/her deputy to attend the public hearing on the recommended budget and to furnish any financial statements and data required.
	§29093	December 1	To file a copy of the adopted budget in the office of the clerk of the board and the office of the State Controller.
	§29124		To approve certain payments pending adoption of the adopted budget.



## APPENDIX D

## County of Yolo

## Administrative Policies and Procedures Manual

<b>TITLE:</b> Budget and Financial Management	<b>DEPARTMENT:</b> County Administrative Office
<b>TYPE:</b> Policy	<b>DATE:</b> 11/04/2014

**F. BUDGET PRINCIPLES**

The following will guide our budget and finance decisions:

1. Link budget to long-range plans - Each annual budget shall serve to connect successive budgets into a coherent strategy to realize long-term goals. The budget will be consistent with other long-term plans: strategic and tactical plan, long-term financial plan, land-use plan (General Plan), and capital improvement plan.
2. Regularly examine past spending patterns - Incremental budgeting should be used sparingly and each budget should include a critical review of past spending patterns.
3. Prioritize services - Budget decisions are based on prioritization of services and the priority will be linked to the tactical plan, organizational goals and department initiatives.
4. Assign costs specifically to users of services - An equitable matching of costs with beneficiaries should occur. User fees and charges must fully cover costs unless prohibited by law or by specific action of the Board of Supervisors.
5. Maintain existing services over providing new services - Budget decisions should support the long-term ability to maintain current services.
6. Fund liabilities -The annual budget should fund at least the current portion of long-term liabilities, capital investments, asset maintenance, pension, other post-employment benefits (OPEB) and compensated absences.
7. Prioritization of budget-balancing strategies - Predetermined strategies should be developed to utilize when deciding on budget cuts, namely:
  - a. Eliminate services with low contribution to long-term goals
  - b. Reduce expenditures by improving productivity
  - c. General Fund support
  - d. Cancel reserves for asset maintenance, etc.
  - e. Lay off part-time first then full-time employees
  - f. Emergency inter-fund loans
  - g. Use of general reserve
8. Resolve structural budget deficits - Through development of a long-range budget reduction plan, correct structural deficits where expenditures are growing more rapidly than revenues. Strategies could include the use of one-time revenues, inter-fund loans, or use of reserves.



APPENDIX D

County of Yolo

Administrative Policies and Procedures Manual

<b>TITLE:</b> Budget and Financial Management	<b>DEPARTMENT:</b> County Administrative Office
<b>TYPE:</b> Policy	<b>DATE:</b> 11/04/2014

**F. BUDGET PRINCIPLES** (continued)

9. New expenditures - Ongoing expenses are never funded by a non-recurring or one-time revenue source. Future and current funding sources are identified for all new programs and services.
10. Net County Cost - Departments shall, in developing their budgets, examine strategies which reduce their net county cost; the portion of the department general fund spending for which the County must cover the cost. Possible methods include increased State and Federal reimbursement, contracting for services, shared services agreements, grants, strengthened fee collection and reducing costs. Requests which include an increase in a department’s net county cost must be associated with a high priority initiative.
11. Performance Measurement - All departments shall develop sophisticated performance measures that measure, community impact (effectiveness) and customer service (quality). Any new program requests shall include performance measures and anticipated outcomes.
12. Public Value - An appraisal of what is created by government on behalf of the public; the equivalent of shareholder value in public management. Adding public value means contributing both to what the public most values and also to what adds value to the public sphere.
13. Requesting new positions or filling vacant positions - Departments shall seek to use technology to meet increased workload demands before requesting new position or filling vacant positions. Where possible, departments shall increase the array of services offered online prior to filling or adding customer service positions. New position requests will be considered where there is no net county cost increase. All new position requests must demonstrate the long-term public value or fiscal benefit gained and must identify a long term funding source or be marked as limited term. The total number of permanent full-time/part-time employees on the payroll shall not exceed the total number of positions specified by department and authorized by the Board in the adopted budget.
14. Shared Services - Departments are encouraged to identify shared service opportunities with city, county, regional agency and nonprofit partners. Funding priority shall be given to shared service concepts consistent with the Board of Supervisors’ adopted Shared Services Program.
15. Reserve - The budget shall fund reserves and contingencies consistent with the County Fund Balances and Reserves Policy.
16. Special Funds - The fund balance and appropriation of all special departmental funds that are available to a department will be detailed in a department’s requested budget and clearly shown in the Recommended and Adopted budgets. These fund balances will be the first option considered to fund net county cost increase requests, one time expenditures and fixed assets.



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**G. BASIC BUDGET DEVELOPMENT PROCESS ELEMENTS**

The following process reflects the County's incremental approach to budgeting with initial steps toward performance-based budgeting. Budget formulation, adoption, and execution involve year-round interaction of many people, including department heads, department fiscal staff, the County Administrator, CAO budget staff and the Department of Financial Services. Each year the budget development process will include, at minimum, the following elements:

1. The development by the Board of Supervisors of strategic goals and a tactical plan that identifies the medium-term goals of the County.
2. Revenue and expenditure forecasts used to establish guidelines for the basis of policy decisions developed to achieve the overall goals of the Board. Trends, patterns, indexes, property valuation, growth, etc. will be compiled, analyzed, and applied in the preparation of detailed projections.
3. An annual meeting with the County Administrator and his/her staff, department heads, and the Board to set goals and priorities for the coming fiscal year.
4. Stakeholder input obtained through community forums and surveys, or review by advisory group.
5. Requests for service level increases and new programs will require detailed justification, the identification of a viable revenue source and an analysis of long-term fiscal impacts, and will be funded only to meet demonstrated need or to establish better alignment with Board goals and tactical plan.
6. An examination of what resources are needed for adequate maintenance of capital facilities, equipment and for the required replacement of equipment as established by capital asset maintenance and replacement standards.
7. The development and distribution of budget instructions and forms detailing the required design and timeline of budget submission and presentation.
8. A countywide meeting to kick off the annual budget preparation. This meeting will serve as a forum to answer questions on budget procedures and to inform department heads of budget policies and priorities for the coming budget year.
9. Performance measures for every funded program that reflect the goals and objectives of the program in a manner that allows stakeholders and decision-makers to see progress and results.
10. Submission of budget requests by departments heads.
11. CAO review and analysis of all operating budgets, capital improvement projects, and revenue projections for accuracy, content, and compliance with the previously determined priorities and policies.



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**G. BASIC BUDGET DEVELOPMENT PROCESS ELEMENTS (continued)**

12. A meeting between the CAO and each department to discuss department budget submissions in detail and make adjustments if needed.
13. The publication of a recommended budget book that contain department-by-department specifics regarding their goals, annual initiatives, performance measures, funding sources and major object expenditures.
14. A recommended balanced budget submitted to the Board by June 30 of each year.
15. A final recommended balanced budget submitted to the Board by September 8 along with the publication of notice of a public hearing to be held to consider the final budget and Capital Improvement Program.
16. Following year-end closing and updated revenue and expenditure estimates, and no later than October 2, the Board adopts the final budget and Capital Improvement Program.

**H. POLICIES FOR SPECIAL ITEMS**

1. Vacancy savings - Departments with high turnover rates may budget for salary savings at a rate that represents the previous five-year average.
2. General Fund savings - In fiscal years where contributions to reserves and contingencies have been met in accordance with policy and the fund balance carryforward projection has been met, Departments may retain general fund savings from the immediately previous fiscal year. Those departments with savings may utilize an amount of the balance determined by the County Administrator’s Office for non-recurring, specific purpose, discretionary uses upon approval of the Board during adopted budget hearings. Funds may be set aside for multiple years if needed to fund the proposed purpose.
3. Internal Service Fund - Internal service funds (ISF) account for the financing of goods and services provided by one department or agency to other departments or agencies of the county on a cost reimbursement basis. Any ISF created will be self-supporting and designed to provide services more conveniently or at a lower cost. Fees should measure the full cost of the goods or services.



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<p><b>I. <u>RESERVE MAINTENANCE</u></b></p> <p>Reserves will be reviewed annually as part of the budget process to ensure adequacy of funding. The County uses different types of reserve mechanisms to maintain long-term financial stability. This includes:</p> <ol style="list-style-type: none"> <li>1. Specific reserves for known future liabilities or expenditures association with known events which can be estimated within a reasonable degree of certainty.</li> <li>2. General reserve to protect the County’s essential services from the potentially devastating impact of unanticipated events and circumstances.</li> <li>3. Cash reserve serves as a cash cushion to mitigate the effect of uneven cash flows during the year.</li> </ol> <p>See <i>Fund Balances and Reserves Policy</i> for additional information.</p> <p><b>J. <u>FUND BALANCE</u></b></p> <p>Fund balance represents working capital that can either be used as a liquidity reserve or for spending in future years. The following policies will guide decisions regarding fund balances:</p> <ol style="list-style-type: none"> <li>1. Fund balances anticipated at the end of a fiscal year and which expect to be used in the subsequent year will be budgeted as the beginning fund balance for that fund for the upcoming fiscal year.</li> <li>2. The committed but “unencumbered” balance of agreed to multi-year and revolving projects and/or contracts anticipated not to be completed by September 30 must be rebudgeted in the subsequent fiscal year.</li> <li>3. Cash balances remaining in any fund at year-end and not appropriated for in the adopted budget will stay in that fund for subsequent years.</li> <li>4. Upon completion of the fiscal year-end audit, any increase and/or decrease to fund balance will cause adjustments to revenue and/or reserve accounts. Additional funds should not be used to increase expenditures within the budget.</li> </ol> <p>See <i>Fund Balances and Reserves Policy</i> for additional information.</p>	



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**K. CONTINGENCY APPROPRIATIONS**

Contingency appropriations provide the first line of defense against uncertainty and are budgeted in specific funds to cover minor unanticipated needs of a non-recurring nature that may arise throughout the year or provide for small increases in service delivery costs that were not anticipated during budget development. During the annual budget process the County Administrator recommends a specific level of appropriation for contingency in specific funds. Those funds are general fund, public safety, and health and human services where the county is subject to the most revenue and expenditure vulnerability. Other funds may be added at the recommendation of the County Administrator and approval of the Board of Supervisors during budget adoption. See *Fund Balances and Reserves Policy* for additional information.

**L. FINANCIAL PLANNING**

The County Administrator and Chief Financial Officer will annually present an update to the Long-Term Financial Plan (LTFP) to the Board of Supervisors and Finance Committee including a long-range (five to ten years) financial forecast. This forecast will provide a long-term overview of revenue, operating expense, and capital activity. The LTFP will provide the fiscal link to the County’s Strategic and Tactical Plan and will:

1. Ensure priorities aimed at achieving Board goals are funded
2. Ensure the County attains financial sustainability
3. Ensure the County has sufficient long term information to guide financial decisions
4. Ensure the has sufficient resources to provide the core programs and services the community expects
5. Ensure potential risks to on-going operations are identified in the long term financial planning process and communicated on a regular basis

**M. BUDGET CONTROL & ACCOUNTABILITY**

In order to maintain the financial stability of the County it is necessary for Officials and Department Heads to review and control expenditures such that the rate of expenditure does not exceed the approved budget. Each staff recommendation on the Board agenda will include disclosure of the both the short-term and long-term fiscal impact of the recommended action. All amendments to the Adopted budget will be consistent with the requirements of California Government Code §29125 and §29130 as detailed in Section F-5 of these policies.



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**M. BUDGET CONTROL & ACCOUNTABILITY** (continued)

Departments are expected to produce and review revenue and expenditure budget reports on a monthly basis. Department of Financial Services staff will monitor monthly reports for budget overdrafts. The County Administrator will submit to the Board on a quarterly basis, an overview report of budget to actual, both revenue and expense for all Funds and/or Departments. Any significant changes will be described in detail with any necessary recommended corrective action. Should the Chief Financial Officer realize a financial problem exists or trends warrant closer analysis, the he/she is required to inform the Board and County Administrator as soon as the situation is detected. If a deficit seems forthcoming, the Board will reduce appropriations or increase revenues.

The County Administrator and Chief Financial Officer are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by the County Administrator.



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**A. PURPOSE**

This policy provides guidance on borrowing, financing and debt management activities that demonstrate fiscal responsibility and promote fiscal sustainability, in accordance with the County’s long-term financial plan.

**B. APPLICABILITY**

This policy applies to any transaction or event that either obligates a county fund now or in the future, or affects the County’s borrowing capacity. This policy applies largely to the financing of capital asset acquisition and construction, as described in the County’s capital improvement plan and in the *Policy on Capital Assets*. It also applies to decisions concerning employee compensation. This policy is consistent with the best practices recommended by the Government Finance Officers Association (GFOA) and the California Debt and Investment Advisory Commission (CDIAC), and complies with the Securities and Exchange Commission (SEC) regulations, and relevant California Codes. The policy does not apply to short-term borrowing (under six months) which occurs during the fiscal year as part of the routine cash flow management in the county treasury.

**C. DEFINITIONS**

For the purpose of this policy, the following definitions apply:

“Borrowing” refers to any mutual transfer of resources between two parties (legal or accounting entities) with intent to return at least the principal. It is usually accomplished through a written agreement between the parties that states the amount borrowed and the terms and date of repayment.

“Debt” refers to a formal borrowing between two legal entities and involves interest costs. A debt is normally recognized as a liability on the County’s ledger. Debt often refers to bonded indebtedness and long-term loans. For the sake of brevity, the term “debt” is used throughout this policy to refer to a borrowing, a debt issue or an obligation.

“Obligation” refers to any amount, known or undetermined, that the County owes to an external party now or in the future, as a result of an action undertaken by the County, a triggering event or a law. Obligations may be recognized or not yet recognized as a liability on the County’s ledger, and may be funded or not funded. Examples include compensated absences, pension benefit obligation, other post-employment benefits (OPEB) obligation, landfill and pollution remediation, and claims and judgments.

“Inter-generational equity” is an essential concept in fiscal responsibility and refers to the notion of each generation being able to fund its needs without borrowing from, or transferring its debt burden to, the future generations.

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### D. POLICY

#### 1. FISCAL SUSTAINABILITY

The County shall remain fiscally sustainable; this is a fundamental principle for all County borrowing, debt issuance or commitment to any financial obligation.

For this purpose, *Fiscal Sustainability* is defined as the County government's ability and willingness to generate inflows of resources necessary to honor service commitments and to meet financial obligations as they come due, without transferring financial obligations to future periods unless they result in commensurate benefits.

To support this fundamental principle, the following seven governing principles must guide all debt, borrowing and obligation transactions:

The seven governing principles of borrowing, debt and obligations are stated below:

- 1) A healthy debt capacity shall be built and preserved.
- 2) No borrowing shall be made to fund on-going operations.
- 3) All borrowing shall follow a long-term financial plan or a capital improvement plan.
- 4) The term of a debt shall never exceed the asset's life.
- 5) No inter-generational transfer of obligation shall be created.
- 6) Borrowing shall never be done for speculative purposes.
- 7) No obligation shall be incurred unless there is a realistic plan to pay it off.

#### 2. TYPES OF ALLOWABLE DEBTS

The following types of debt are allowable under this policy:

- a) General obligation bonds
- b) Bond or grant anticipation notes
- c) Lease revenue bonds; certificates of participation; and lease-purchase transactions
- d) Tax and revenue anticipation notes
- e) Land-secured financings: such as special tax revenue bonds issued under Mello-Roos Community Facilities Act of 1982, as amended; and limited obligation bonds issued under applicable assessment statutes
- f) Tax increment financings as permitted under state law
- g) Conduit financings
- h) Commercial loans and lines of credit

#### 3. DEBT APPROVAL

- a) **Debt Committee.** A Debt Committee shall be convened to review and approve borrowing, debt or obligation that potentially have a material effect on the County's fiscal

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sustainability; this includes any proposed transaction that meets any one of the criteria below:

- (i) The amount of the debt or obligation exceeds \$500,000.
  - (ii) The annual debt service or obligation payment exceeds \$150,000.
  - (iii) The borrowing, debt or obligation may result in a significant change to the County’s financial health in the long-term.
  - (iv) The transaction involves an agreement with another governmental agency.
  - (v) The Chief Financial Officer determines that an issue merits review by the Debt Committee.
  - (vi) The refinancing of an existing debt.
- b) **Composition of Debt Committee.** The Debt Committee is comprised of the following:
- (i) The two members of the Board of Supervisors who are assigned to the Financial Oversight Committee;
  - (ii) County Administrator or designee;
  - (iii) Chief Financial Officer;
  - (iv) Director of General Services, or Director of Public Works, or Director of Human Resources as appropriate for the project.
- The Debt Committee may rely on advisors from the department proposing the debt or obligation, independent bond counsel, independent financial advisors, underwriters, disclosure counsel or other experts as appropriate.
- c) **Review and Approval of Debts.** Any debt proposal submitted to the Debt Committee must include an analysis that addresses all the relevant factors described in this policy. The Debt Committee and staff shall review this analysis and make a recommendation to the Board of Supervisors, who shall make the final decision, except as provided below.
- d) **Delegation of Authority.** The Board of Supervisors authorizes the Chief Financial Officer and the County Administrator, acting jointly, to approve borrowings, debts and obligations that are below the thresholds for the Debt Committee as mentioned in Section 3 above, except in circumstances that require Board approval, such as when another governmental agency is involved. The Debt Committee shall ascertain the marginal impact of the new proposed debt on fiscal sustainability and refer the matter to the Board of Supervisors if this marginal impact borders on or exceeds the acceptable limits. In most cases, the Board of Supervisors would need to ratify any agreements made between the County and another party.
- e) **Lease-purchase of Equipment.** For equipment that has been approved as part of the County Capital Improvement Plan and for which funds have been budgeted, County departments may enter into lease purchase arrangements for a term not to exceed 10 years, provided the manufacturer's suggested life of the asset equals or exceeds the lease term.

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#### 4. PURPOSES AND CONDITIONS FOR DEBT-ISSUANCE

Incurring debt may be an appropriate means to fund a project or activity under certain circumstances. Long-term debt may be issued to finance the construction, acquisition, or rehabilitation of capital assets for use by the County. A department head considering using debt to fund a project should evaluate the following conditions before sending a proposal to the Debt Committee, County Administrator or Chief Financial Officer:

- a) **Debt is Part of a Long-term Plan:** The proposed debt must be part of the capital improvement plan, other long-term planning effort or strategic project approved by the Board of Supervisors in furtherance of county strategic goals. In rare cases, a debt may merit stand-alone consideration due to unique circumstances that must be explained to the Debt Committee or County Administrator.
- b) **One-time versus On-going Needs.** Debt is more appropriate for a one-time investment (e.g. construction of a facility, acquisition of an asset) than a project addressing an on-going need (e.g. maintenance of a facility or an asset, operation of a program). Debt should not be used to fund the normal upkeep and maintenance of capital assets. Debt may be appropriate for a project that expands the capacity or the useful life of an asset but should not be used to fund its operational cost.
- c) **Matching Benefits with Costs.** When a capital asset is expected to generate long-term benefits, debt can help distribute the payments for cost of the asset over its useful life so that benefits more closely match costs and create intergenerational equity.
- d) **Sources of Repayments.** Debt should be used only when long-term forecasts of financial resources indicate that the County will be able to meet its debt obligations without undue distress. Sources of repayments, either general or earmarked, must be identified for future debt service.
- e) **Favorable Market Conditions.** Consider issuing debts only when credit market conditions are favorable (refer to the Bond Buyer 20-bond Index or other relevant indices).
- f) **Impact on Fiscal Sustainability.** Debt should be proposed only when the additional debt does not cause the County to exceed any of the critical thresholds for financial ratios stipulated in Section 5 – Constraints on Debt Amounts, and after careful evaluation of the potential impact on the ratios in Section 6 – Constraints on Non-debt Obligations.
- g) **Prohibition Against Funding On-going Operations.** Long-term debt shall not be used to fund on-going operations since this would shift the burden for funding current services to future taxpayers. In special circumstances, the Board of Supervisors may approve a borrowing or debt to eliminate an operating deficit as part of a corrective action plan to address a structural budget deficit.

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### 5. CONSTRAINTS ON DEBT AMOUNTS

This section applies specifically to bonded debts, long-term loans and leases. The debt burden should be managed so that it does not increase the net outflow of economic resources in the long-run and substantially impact fiscal sustainability. This potential impact on fiscal sustainability should be monitored annually and managed by imposing certain constraints on the debt burden, as measured by the following ratios. The County should not engage in any debt financing that would cause the first two ratios to fall in the unacceptable range in any year during the life of the proposed obligation.

All numeric values for computing the ratios below are obtained or derived from the County’s comprehensive annual financial reports.

- a) **Debt service as percentage of governmental fund expenditures:** This is the ratio of governmental fund-supported debt service to the total governmental fund expenditures. This is a measure of the debt’s budgetary impact on the county. Generally, lower ratio means less impact. The County should strive to maintain this ratio below 8.0% (Low end of Standard & Poor’s Debt and Contingent Liabilities Score range).
- b) **Net Direct Debt as percentage of total governmental funds revenue:** Debt to revenues measures the total debt burden on the county revenue position and gives an indication of the extent of annual revenue that is needed to pay off the debt. Lower ratio means lighter debt burden. The County should strive to maintain a ratio below 30 (Low end of Standard & Poor’s Debt and Contingent Liabilities Score range)

The ratios below do not represent constraints on debts but should be regularly monitored and considered in a new debt issue when relevant:

- c) **Ratio of debt to assessed value:** This ratio of total outstanding debt to total assessed values gives an indication as to the strength of the tax base in supporting the debt of the government. Generally, lower ratio means a stronger base. This ratio should be maintained below 3.0% (Low range of Standard & Poor’s benchmark).
- d) **Debt per capita:** The amount of debt per capita measures the residents’ average share of the total outstanding debt. Generally, lower amount means lower debt burden per resident. This amount should be maintained below \$1,000 (Very low range of Standard & Poor’s benchmark).
- e) **Overlapping debt ratios.** With respect to total direct and overlapping debts (debts related to the activities of overlapping jurisdictions such as cities or districts), Debt to Assessed Value should not exceed 6% (Moderate range of Standard and Poor’s benchmark).
- f) **Coverage ratio.** In the case of revenue debt, in which the debt is repaid through a dedicated revenue stream, the debt service coverage ratio should be greater than 1.25 (Good range of Standard & Poor’s benchmark). This measure shows the extent to which revenues are available to cover annual debt service (principal & interest) after operating costs are paid.

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The debt amount to be used for the above calculations is the net direct debt. Direct debt is the total of the County's long-term obligations supported by general revenues and taxes, such as bonds and leases. Net direct debt is the County's total debt less any accumulated resources earmarked for paying off such debts.

### 6. CONSTRAINTS ON NON-DEBT OBLIGATIONS

This section applies to all obligations which are not covered in Section 4 above. Such obligations may arise from actions or decisions pertaining to:

- Employee compensation
- Retiree benefits
- Capital projects financing
- Revenue sharing arrangements
- Economic development incentives
- Landfill and pollution remediation
- Settlement of claims and judgments

Before committing the County to any long-term future obligations, or before taking any action that may create or modify such obligations, County staff shall assess the long-term financial impact of such action through trend analysis and financial projections. This assessment should include the determination of both the obligation and the funding sources to repay the obligations. The assessment and supporting information shall be presented to the Debt Committee for review and further determination on its effect on the County's fiscal sustainability. For the purpose of this assessment the criteria for the Debt Committee review in Section 3 apply.

Two indicators that must be monitored carefully are ratios of unfunded liabilities to total covered payroll. This information is obtained from actuarial reports. These ratios indicate the relative size of the liability in terms of the active payroll. A trend analysis of these ratios indicates the sustainability of the liabilities. The ratios must trend down toward zero in the long-term:

- a) *Ratio of pension unfunded liabilities to payroll*
- b) *Ratio of OPEB (other post-employment benefits) unfunded liability to payroll*

### 7. DEBT STRUCTURING

Debt should be structured to provide control on the risk of debt usage:

- a) *Length of Issue.* The weighted average life of a debt shall not exceed the weighted average useful life of the asset/project that is being financed and must never exceed 30 years.
- b) *Matching of Payment with Benefit.* The proposed debt payment schedule must match the generation of net benefits to County residents. For example, the debt service schedule should generally correspond with the amortization or depreciation schedule of the purchased asset. In

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the long-term, an obligation must not be passed on to the next generation without the commensurate benefit.

- c) **Debt Service Schedule.** The debt service schedule should be structured to match the estimated pattern of revenues or sources of funds to be used for repayment. Absent any discernible pattern, general obligation bonds should be amortized on a level principal basis, to the extent practical.
- d) **Use of Credit Enhancement.** Credit enhancements (letter of credit, bond insurance, surety bond) may be used if the cost of the enhancement is more than offset by the net decrease in net borrowing costs, or when the enhancement provides significant benefits.
- e) **Capitalization of Interest.** Bond proceeds may be used to pay the interest due for a period commencing on the issue date and ending on the date that is the later of three years from the issue date or one year after the date of completion.

### 8. DEBT ISSUANCE

- a) **Competitive Sale.** The County shall seek to issue its debt obligations in a competitive sale. When the County deems the bids received are unsatisfactory or does not receive bids, it may, at the election of the Debt Committee, enter into negotiation for sale of the securities.
- b) **Negotiated Sale.** The Board of Supervisors may authorize bond issuance through a negotiated sale without going through competitive bidding if the Debt Committee has determined that any one of these conditions exist: market conditions are volatile, the issue is under a compressed timeline, or the debt has unique credit factors that would be better marketed through a negotiated sale.
- c) **Private Placement.** Under certain conditions (e.g. interim financings or small issuance) the Board of Supervisors may authorize a private placement or limited public offering.
- d) **Financing Team.** In addition to the Debt Committee and County finance staff, the service of other professional providers (financial advisor; bond counsel; underwriter; paying agent) should be obtained through a competitive selection process or other means in accordance with County purchasing policies.
- e) **Credit Rating.** If a credit rating service is recommended by the financing team, staff should endeavor to obtain the highest rating.

### 9. DEBT MANAGEMENT AND INTERNAL CONTROL

The Chief Financial Officer shall maintain a debt management program to ensure that all debt-related promises are fulfilled, guarantees are maintained, and the interests of all parties involved are protected. This program shall include at the minimum:

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- a) **All debts are recorded** and properly reflected in the accounts and ledgers, in accordance with generally accepted accounting principles.
- b) **Debt service** is made timely and accurately.
- c) **Investment of Bond Proceeds**. Bond proceeds shall be invested in accordance with bond covenants and should be accounted for separately from other funds. Any difference with the County Investment Policy, such as maturity requirement, must be approved by the Board of Supervisors.
- d) **Arbitrage**. In regard to tax-exempt bond proceeds, county staff shall take steps to monitor and minimize arbitrage liability and avoid IRS penalties.
- e) **Compliance & Disclosure**. County staff shall maintain a system to ensure compliance with all bond covenants, disclosure and filing requirements contained in the bond indentures, ordinances or state and federal laws.
- f) **All tax-exempt debts** must comply with the tax compliance requirements described in the County of Yolo Compliance Procedures for Tax-exempt Bonds

### 10. REFINANCING OF DEBT

County staff should monitor the debt portfolio for opportunities to refinance debts in response to changing economic or market conditions.

- a) **Interest Saving**. The county may issue refunding bonds (as defined for federal tax law purposes) when advantageous, legally permissible, prudent, and net present value savings expressed as a percentage of the par amount of the refunded bonds equals or exceeds 3%. Staff analysis should be evaluated by the Debt Committee for recommendation to the Board.
- b) **Restructuring of Debt**. County staff may find a restructuring of debt service or debt covenant necessary to adjust to changing revenue trends or other economic and legislative trends. Staff analysis should be evaluated by the Debt Committee for recommendation to the Board.

### 11. SHORT-TERM DEBTS

- a) **Lines and Letters of Credit**. The Chief Financial Officer may from time to time judge it prudent and advantageous for the County to enter into agreements with commercial banks or other financial institutions for lines or letters of credit that provide the County with access to credit under the terms and conditions of those agreements. Any agreements with financial institutions for the acquisition of lines or letters of credit shall be subject to the advance approval of the Board of Supervisors.
- b) **Tax and Revenue Anticipation Notes (TRAN)**. The Chief Financial Officer may ascertain the need to fund internal working capital cash-flow with TRAN. Before issuing such notes,

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cash-flow projections shall be prepared by Chief Financial Officer staff. Board of Supervisors’ approval is required.

- c) **Dry Period Financings.** From time to time, the County or a city or district depositor in the county treasury may request a temporary cash advance within the fiscal year for operational purposes during dry revenue periods. The Chief Financial Officer shall evaluate such request and send to the Debt Committee for review as necessary prior to making the allowable fund transfers pursuant to Section 6, Article XVI of the California Constitution.

### 12. INTERFUND BORROWING

It may be appropriate for certain funds to borrow from other funds for either cash flow purposes or other short-term financing needs. Examples are:

- Advance contributions to restricted reserves for future debt services when dedicated revenue streams are not yet available.
- Interim cash flows for a capital project while waiting for long-term financing solution.
- Temporary (less than six months) funding of operating deficit while long-term solution is finalized.
- Interim funding for program while awaiting state or federal funds.
- In the normal course of managing cash resources within the County treasury, the Chief Financial Officer may allow certain funds to incur temporary overdrafts.

The following requirements must be met in all cases:

1. The Chief Financial Officer has determined that inter-fund borrowing is in the best interest of the County after examining all possible alternatives and analyzing impact on cash balances.
2. The Chief Financial Officer has determined that the borrowing does not adversely impact the long-term financial condition of the lending fund.
3. The legality of the transaction is established by County Counsel.
4. The term cannot exceed 5 years, and the sources for repayment and debt service schedule are clearly identified.
5. If the original lending fund is the General Fund the term cannot exceed 3 years and the County’s general reserve must be maintained at the level prescribed by County policy.
6. The transaction is memorialized in a formal communication between the parties involved, and approved by the Board of Supervisors if other than temporary.
7. The loan is recorded in the County general ledger.

### 13. CONVERSION OF OBLIGATION TO DEBT – PENSION AND OPEB

The County should carefully evaluate the benefits and risk before deciding to convert a future obligation into a hard debt, such as issuing bonds to fund pension obligation (POB) or to fund other post-employment benefits (OPEB):

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TITLE: POLICY ON BORROWING, DEBTS AND OBLIGATIONS	DEPARTMENT: FINANCIAL SERVICES
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#### Potential benefits of issuing bonds:

- Net long-term saving as represented by the net present value of cash savings resulting from lower debt service on the bond compared to CalPERS (PERS) amortization of the unfunded actuarial accrued liability (UAAL).
- Ability to structure the payment of obligation to match with county cash flows.
- Pre-determined debt service schedule facilitates budgeting and financial planning.
- Existence of a disciplined method to pay down the obligation.

#### Potential risks of issuing bonds:

- Conversion of an accrued liability (projected benefit payments to employees based on past service) of which only a small portion must be paid in the near-term into a likely larger liability that must be paid to bondholders.
- Diminished flexibility in cash flows caused by requirement of a fixed debt service schedule.
- Reduction of county debt capacity due to debt issuance.
- Risk that actual PERS investment returns are lower than the interest rate on the bonds resulting in negative net cash savings.
- Risk that future PERS returns are higher than their assumed actuarial rate, resulting in surplus, causing bond indebtedness to be relatively more expensive.
- A new UAAL may be created from future benefit enhancements or other factors.

### 14. STRATEGY TO REDUCE FINANCIAL OBLIGATION

As soon as a material financial obligation has been recognized by application of generally accepted accounting principles (GAAP), and irrespective of the necessity to record this obligation in the County's accounts, the Chief Financial Officer shall analyze its impact on the County's fiscal sustainability and recommend to the Board of Supervisors a course of action to mitigate this impact. Examples of such financial obligations are the unfunded liabilities related to the County's pension plan and to the retirees' health benefit program; and any liability related to pollution remediation.

### 15. OTHER DEBTS

- a) Assessment and Improvement District.* All of the County's improvement assessment indebtedness under the control of the Board of Supervisors shall be self-supporting so as to minimize County liability exposure. The property tax burden as a percentage of sales price or assessed value as appropriate generally should not exceed 2% (Standard recommended by California Debt & Investment Advisory Commission). The debt service shall be made on a level basis or other manner that matches cash flows. Prior to issuance by the County, the Chief Financial Officer's office shall prepare projected cash flows which incorporate schedules for assessment contract payments, prepayments, delinquencies, and non-payments.

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TITLE: POLICY ON BORROWING, DEBTS AND OBLIGATIONS	DEPARTMENT: FINANCIAL SERVICES
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All improvement district and assessment financing shall be subject to advance approval by the Board of Supervisors.

- b) *Special Assessment Districts/Mello-Roos.*** The County may establish special assessment or Mello-Roos Community Facilities Districts under various sections of State law to issue bonds for the financing of infrastructure and public facilities improvements in connection with land development. The issuance of these bonds is subject to a two-thirds approval of the landowners voting within the proposed district. The security for the bonds is provided by properties within the district. The properties are assessed for amounts proportionate to the benefit received from the improvements financed for the payment of annual principal and interest on the bonds. Such amounts generally should not exceed 2% of sales price or assessed value as appropriate (Standard recommended by California Debt & Investment Advisory Commission). The County is not liable for the repayment of these bonds, but rather acts as an agent for the property owners/bondholders in collecting and forwarding the special assessments.
- c) *Conduit Financing.*** The County may sponsor conduit financing for those activities that have a general public purpose and are consistent with the County's strategic goals. Conduit financing may include providing a loan guarantee or issuing debts on behalf of another public agency. All conduit financing must insulate the County to the maximum extent possible from any credit risk or exposure, and from all other liability exposure, and must first be evaluated by the Debt Committee, prior to submission to the Board of Supervisors for approval.

### 16. ANNUAL REPORTING

Annually the Chief Financial Officer shall prepare and submit a report to the Board of Supervisors on the status of all significant county debts and obligations and the current county debt load. The report shall include:

1. Outstanding debts by category:
  - a. Balance as of the last ended fiscal year
  - b. Maturity date
  - c. Current debt service
  - d. Any debt compliance issue noted
2. Summary of long-term obligations and solutions
3. County current debt load expressed as financial ratios

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## APPENDIX F

## County of Yolo

## Administrative Policies and Procedures Manual

TITLE: COST ACCOUNTING	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: <b>POLICY</b>	DATE: JUNE 7, 2011

**A. PURPOSE**

This policy sets forth the policy and principles for determining costs for various purposes in Yolo County in support of the strategic goal of a financially sustainable county government.

**B. APPLICABILITY**

This policy provides guidance on the calculation of costs of county programs and activities. It amplifies the objective of cost recovery contained in the policy titled *Financial Standards* and supplements the *Policy on Cost Recovery and Fees*. This policy recognizes that costs are defined and calculated differently for different purposes. The relevant purposes in Yolo County are managerial decision making, rate setting, claiming for reimbursement and financial reporting.

**C. POLICY****1. COST DETERMINATION**

- a. Cost data should be supported by, and reconciled to, the County's general ledger.
- b. The total cost of an activity or program is composed of direct costs and an allocable portion of indirect costs; this is also referred to as full cost.
- c. Indirect costs are made up of administrative costs within the work unit as well as an allocated share of countywide overhead.
- d. For a county program that is federally funded, allowable costs for claim purposes are determined by reference to cost principles stipulated in *Cost Principles for State, Local, and Indian Tribe Governments*, a.k.a. *OMB Circular A-87* (2 CFR Part 225).

As a summary, to be allowable, costs must meet the following general criteria:

- 1) Be necessary and reasonable
- 2) Be allocable to the program in accordance with relative benefits received
- 3) Be authorized and not prohibited by laws or regulations
- 4) Conform to any limitations or exclusions stipulated in laws, regulations or terms and conditions.
- 5) Be consistent with county policies and procedures
- 6) Be accorded consistent treatment
- 7) Be determined in accordance with generally accepted accounting principles

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TYPE: <b>POLICY</b>	DATE: JUNE 7, 2011

- 8) Not be included in a cost used to meet matching requirement elsewhere
- 9) Be net of all applicable credits
- 10) Be adequately documented

**2. COST ALLOCATION**

- a. A cost is allocable to a particular cost objective if the goods and services involved are chargeable or assignable to such cost objective in accordance with relative benefits received. Rate of use may be used as an approximation of benefits received. In rare exceptions, ability to bear, or straight-line time pro-ration may be appropriate bases for allocating costs.
- b. Indirect costs that originate from within a department are charged to a program by using an indirect cost rate that must be approved by the County Auditor-Controller.
- c. Although it is expected that all departments will bill out their costs timely in accordance with the *Policy on Cost Recovery and Fees*, there will be certain residual costs of central service functions or administrative departments such as CAO, Counsel, IT, General Services, etc., that are not direct-billed to users. These are allocated through the countywide cost allocation plan that is prepared by the County Auditor-Controller and approved by the State Controller. Once approved, these costs will be charged to user departments, usually two years in arrears.

**3. COST ACCOUNTING**

- a. Cost data should be tracked in the formal accounting records at the level of detail that would facilitate the various purposes of management: managerial decision making, rate setting, claiming for reimbursement and financial reporting.
- b. The accounting system should contain sufficient documentation about costs that would satisfy the ten criteria for cost allowability in OMB Circular A-87 mentioned above.
- c. Different costs may be calculated for different purposes: managerial decisions; rate-setting; claiming; financial reporting.

**4. COST FOR MANAGERIAL DECISIONS**

- a. To determine the true cost of a program all pertinent costs should be identified, computed and charged to the program, in accordance with generally accepted accounting principles, irrespective of laws, regulations or contractual agreements.

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TITLE: POLICY ON COST ACCOUNTING	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: <b>POLICY</b>	DATE: JUNE 7, 2011

- b. Cost estimates should be provided to customers (internal and external) prior to delivery of goods or services.
- c. Cost charges should be reconciled to cost estimates after delivery is completed.
- d. For certain managerial decisions involving comparisons of alternatives, it may be appropriate to distinguish:
  - Avoidable costs from sunk costs
  - Variable costs from fixed costs
  - One-time costs from recurring costs
  - Hard costs from opportunity costs

#### 5. COST FOR RATE SETTING

- a. Fees and rates should be set to recover only actual costs and after considering the following factors:
  - i. Constraints of laws and regulations.
  - ii. Public good versus specific benefit: a user's fee should be set to reflect the estimated benefits received by the user; if a service results in substantial benefit to the public at large then it may be appropriate to recover only the portion that benefits specific user and let the balance of the cost be borne by the taxpayers.
  - iii. Market demand: the extent of cost recovery depends on whether the market for the services is strong and supports a high level of cost recovery.
  - iv. Practicality of collection: under certain conditions it may be impractical to establish a system to identify and charge users.
- b. To smooth out the effect of erratic fluctuations in costs, fees may be set to recover a long-term average cost that approximates the actual cost for the period.
- c. Rates should be set to recover the total costs of internal service fund and enterprise fund activities.
- d. All fees should conform to the Policy on Cost Recovery and Fees.

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**6. COST FOR CLAIMING**

- a. All claimed costs should be determined as specified in COST DETERMINATION and COST ALLOCATION above.
- b. All claimed costs should conform to the requirements of the funding sources.
- c. To the extent allowable, costs should be claimed such that cash inflows are maximized.

**7. COST FOR FINANCIAL REPORTING**

- a. Generally, transactions are recorded at historical costs; assets and liabilities are valued in accordance with generally accepted accounting principles appropriate for government, as enunciated by standards issued by the Government Accounting Standard Board and practices prescribed by the Government Finance Officers Association in Governmental Accounting, Auditing and Financial Reporting (the Blue Book).
- b. The County’s general ledger is designed primarily for reporting financial condition and results for financial accountability purposes. It is the backbone of the county financial system to which all other cost systems must reconcile.
- c. All financial reports on the County or its programs must be based on the county general ledger.
- d. Cost estimates that are other than historical costs (such as replacement costs, actuarial costs, etc.) can be used in circumstances allowed by generally accepted accounting principles and must be supported by fact-based analyses.
- e. Prescribed cost reports must conform to the requirements of the requestor agencies.

**8. COST FOR FINANCIAL PLANNING**

- a. Cost projections that are used for financial planning purposes may be based on historical costs adjusted by the appropriate inflationary or deflationary factors; replacement costs, or actuarial costs. Such purposes may include evaluating the adequacy of a reserve or sinking fund or evaluating the merit of various long-term financing options.
- b. Future costs may be prepaid into a sinking fund that is administered countywide by the County Auditor-Controller for the purpose of preserving the ability to provide sustained services.



## APPENDIX G

## County of Yolo

## Administrative Policies and Procedures Manual

TITLE: COST RECOVERY AND FEES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: <b>POLICY</b>	DATE: JUNE 7, 2011

**A. PURPOSE**

This policy sets forth the philosophy and principles for recovering county costs through fees and other charges for services to support the strategic goal of financial sustainability in county government.

**B. APPLICABILITY**

This policy provides guidance on the establishment and maintenance of fees and rates charged by the County in exchange for services rendered. It amplifies the objective of cost recovery contained in the policy titled *Financial Standards* and is supplemented by the *Policy on Cost Accounting* and the *Policy on Revenue and Collection*. This policy does not apply to taxes and assessments levied by the County or other special purpose governmental entities, nor to negotiated sharing of revenues between the County and others.

**C. POLICY****1. COST RECOVERY**

- a. Departments shall seek to recover the full cost of all services they provide to agencies, entities or individuals outside the County of Yolo organization on a contractual or fee basis or when obtaining grant funding. The purpose of full cost recovery is to preserve the ability to provide sustained services.
- b. Internal Service Funds shall recover the full cost of all services they provide to departments, agencies, entities or individuals on a contractual or fee basis.
- c. Full cost is defined as the sum of direct costs plus departmental/fund overhead costs plus external indirect costs that conform to the *Policy on Cost Accounting*.
- d. Board of Supervisors approval is required for initiation or revision of public fees and charges (except for fee amounts that are fixed by statute), initiation and renewal of revenue contracts, and to apply for and accept grants.

**2. FEES AND CHARGES**

- a. The County can charge a fee for the following:
  - 1) A specific benefit conferred, privilege granted, service or product provided, directly to the payor that is not provided to those not charged.

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- 2) Reasonable regulatory costs incident to the issuance of licenses or permits, performance of investigations, inspections or audits.
- 3) A fine, penalty, or other monetary charge imposed by the judicial agencies as a result of violation of laws.
- b. Except for fees, fines or penalties that are fixed by law, fee rates shall be set to sufficiently recover, in the long-run, all and only actual full costs incurred by the County, directly or indirectly, and consistent with long-term cost trends.
- c. Except for fees, fines or penalties imposed by law, fees shall be charged or allocated to the payor in a manner that reflects fairly and reasonably the benefits received by the payor from the County or the burden caused by payor on the County.
- d. To the extent practicable, estimates of fees and charges should be provided in advance of providing services to the customers.
- e. All fees and proposed changes must be supported by calculations that have been reviewed by the County Auditor-Controller and that are based on methods authorized by the Auditor-Controller.
- f. The County Administrator shall review all proposed changes to the fee schedules, grant applications and revenue contracts from an overall policy perspective. The County Counsel and County Auditor-Controller shall review all revenue contracts to ensure that the County’s interests are protected.

**3. SUBSIDIES AND WAIVERS**

- a. No board-approved fees or charges can be reduced or waived without the specific approval of the Board of Supervisors.
- b. The Board of Supervisors may reduce or waive certain fees that apply to certain individuals or organizations. Such reduction or waiver shall be requested by the party concerned in writing to the department providing the services; department staff shall evaluate the request and submit findings to the County Administrator, who will make a recommendation to the Board of Supervisors for final decision. In the evaluation, the department should provide:
  - 1) The total amount of the reduction requested and approved reductions in the past.
  - 2) In regard to fees related to construction projects, a finding that the waiver or reduction does not create a public work.
  - 3) A finding that the waiver or reduction does not create a gift of public funds.

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- 4) A finding that the fee meets at least one of the criteria listed in section 2.a above in regard to this payor.
- 5) A finding that describes one or more of the following:
  - i. The payment of the fee would cause economic hardship (defined in U.S. Treasury regulations as the inability to meet reasonable basic living expenses) due the financial condition of the payor.
  - ii. The payor is making a net economic contribution to the County that exceeds the amount of the fee; or is providing uncompensated services to the County that are of comparable value to the fee.
  - iii. The payor engages in activities that specifically advance the county's strategic goals.
- c. The Board of Supervisors may delegate the authority to reduce fees to other county officials and approve a procedure with specific criteria for the officials to follow.
- d. At least annually, the County Administrator shall report to the Board the types and amounts of fees that have been waived or reduced and the associated impact to county services.
- e. Statutes or the courts may allow certain fees and fines to be reduced or waived by specific county officials; such reductions or waivers are exempt from the provisions of this policy.

#### 4. OFFICIAL FEE LIST

- a. All county fees approved by the Board of Supervisors shall be included in the County Master Fee Resolution and Fee Schedule which becomes the official County fee list. The County Administrator shall recommend annual updates to the Master Fee Schedule for approval by the Board of Supervisors.
- b. Departments charging fees are to make available to the public a fee schedule which states the nature of services provided and the effective date of fee implementation.
- c. Departments shall review all fees annually for necessary changes to comply with this policy.

#### 5. INTER-DEPARTMENTAL CHARGES

- a. County departments providing services to other departments shall, as practicable, charge the recipient departments the full costs of those services through direct billing.
- b. County departments shall track cost data and allocate costs to county programs in accordance with the *Policy on Cost Accounting*.

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- c. The countywide cost allocation plan is a method of allocating administrative and overhead costs and shall not be used for billing purpose, except for residual amounts that could not be practically direct-billed.
- d. All such inter-departmental charges shall be recorded timely in the accounts of the departments and paid through inter-fund transfers or journal entries.

**6. REVENUE CONTRACTS**

- a. Any contractual provisions involving the levy of county fees or recovery of county costs shall be reviewed by the County Auditor-Controller in addition to the County Counsel.
- b. Any negotiated provisions that result in less than full cost recovery or a levy that is less than the amount in the approved fee list shall be evaluated by the County Administrator and County Auditor-Controller who shall make a recommendation to the Board of Supervisors.
- c. All revenue contracts shall contain provisions that allow County staff to receive reports and access the records to validate the revenue paid to the County.

**7. COST CLAIMS**

- a. All costs included in claims shall conform to the *Policy on Cost Accounting* and this Policy.
- b. All claimed costs shall be based on the County general ledger and other official records maintained by the County Auditor-Controller and shall be supported by proper documentation.
- c. All claims shall be submitted timely and in the proper format to paying entities.



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: POLICY ON FUND BALANCES AND RESERVES	DEPARTMENT: FINANCIAL SERVICES
TYPE: <b>POLICY</b>	DATE: February 23, 2021

### **A. PURPOSE**

This policy relates to the classification and use of fund balances, and describes the plan for financial reserves to support the strategic goal of financial sustainability in county government. This policy is adopted pursuant to Yolo County Code of Ordinances section 3-1.05.

### **B. APPLICABILITY**

This policy applies to the County General Fund, as well as all other governmental funds, and enterprise funds and is consistent with *Governmental Accounting Standards Board Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions*, (GASB 54).

- Governmental funds are used to account for governmental activities that are principally supported by taxes and intergovernmental revenues. In Yolo County, they include the General Fund, the Public Safety Fund, the Roads and Transportation Fund, the Mental Health Managed Care Fund, and over a hundred other smaller funds.
- Enterprise funds are used to account for goods or services to external users and are principally supported by user fees. In Yolo County, they include the Yolo County Central Landfill and the County Airport.

This policy does not apply to fiduciary funds.

### **C. POLICY – GOVERNMENTAL FUNDS**

#### GENERAL FUND

- a. The General Fund is normally used to account for and report all financial resources not accounted for and reported in another fund; these resources are generally not restricted to specific purposes.
- b. In addition, as the chief operating fund of the county government, the General Fund has a broader mandate than other funds; this includes accumulating sufficient resources for the administration of the government, for the provision of county services that have no dedicated funding, and for the mitigation of contingencies. Due to this important mandate, the General Fund is often viewed as a measure of the financial health of the county government. As such, it is regularly scrutinized by bond rating agencies, grantors, lenders and other potential County financial partners.
- c. For the above reasons, General Fund resources should be used sparingly and the General Fund should be the fund of last resort. All special purpose funds should be expended first before General Fund resources are drawn on.

FUND BALANCE CLASSIFICATION AND USE

- a. Fund balance in governmental funds essentially represents working capital that can be used either as a liquidity reserve or for spending in future years. In order to determine what portion of fund balance is available for spending in a future budget, the fund balance is broken down into five different categories denoting various levels of restrictions. The five classifications conform to GASB 54 an/d are, in order of decreasing constraint:
  - 1) **Nonspendable Fund Balance** - These are amounts that cannot be spent due to their nature (e.g. prepaid amounts) or are amounts that must be maintained intact legally or contractually (e.g. corpus of a permanent fund).
  - 2) **Restricted Fund Balance** - These are amounts that are constrained for a specific purpose by external parties, constitutional provision, or enabling legislation. The constraints are imposed by either laws, grantors, contributors, or creditors. The constraints can only be removed by the imposing party. For example, most grant funds would be restricted to the purposes of the grant. Proposition 42 gas sales tax funds are restricted to certain expenditures for public streets and roads.
  - 3) **Committed Fund Balance** - These are amounts that are constrained for a specific purpose by the Board of Supervisors. A board resolution or county ordinance is required to impose, remove, or change the constraints placed on these resources. For example, the Habitat and Resource Management Program Fund was established by the Board of Supervisors to finance the implementation of the Cache Creek Area Plan. Committed fund balance should also incorporate board-approved contractual obligations to the extent that existing resources in the fund have been specifically and appropriately committed for use in satisfying those contractual requirements.
  - 4) **Assigned Fund Balance** - In funds other than the General Fund, these amounts are any remaining positive amounts not classified in the above-listed categories. For example, in a special revenue fund, capital project fund, or debt service fund, any positive balance that is not nonspendable, restricted or committed, is automatically reported as assigned fund balance. In the General Fund, assigned amounts reflect intended uses of resources and may be constrained for a specific purpose by the County Administrator or the County Chief Financial Officer, or through board action. Such constraint can be changed or removed by the same county officers. Such assignment and subsequent changes should be reported at least annually to the Board as part of the Adopted Budget. Assigned amounts cannot cause a deficit in unassigned fund balance in the General Fund. Also, typically year-end encumbrances in the General Fund would constitute assigned fund balance, unless a higher level of restriction exists requiring them to be included in restricted or committed fund balance.
  - 5) **Unassigned Fund Balance** – These are amounts that have no restriction of any kind. By definition, a positive unassigned fund balance can exist only in the General Fund. In other governmental funds, there can only be zero or negative unassigned fund balance, that is, residual deficit.
- b. **Unrestricted Fund Balance** – This term is used to refer to the aggregate of all funds that are not restricted. This would be the sum of committed, assigned, and unassigned fund balances as described above.

ORDER OF SPENDING

- a. In order to preserve maximum flexibility, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is presumed that restricted funds are spent first.
- b. Similarly, when an expenditure is incurred for purposes for which amounts in any unrestricted fund balances could be used, it is presumed that the committed amounts are spent first, then the assigned amounts, then the unassigned amounts.
- c. Upon recommendation of either the County Administrator or the County Chief Financial Officer, the Board of Supervisors may authorize a different order of spending in specific cases.

#### STABILIZATION FUNDS

The County uses different types of mechanisms to maintain long-term financial stability. They are:

##### a. Annual Appropriations for Contingencies

These amounts provide the first line of defense against uncertainty and are budgeted in specific funds to cover minor unanticipated needs of a non-recurring nature that may arise throughout the year or provide for small increases in service delivery costs that were not anticipated or quantifiable during budget development. During the annual budget process, the County Administrator recommends a specific level of appropriation for contingency (usually 1% - 3% of total budgeted expenditures) in specific funds based on the level of assessed risk.

##### b. Specific Reserves

In accordance with the County Strategic Plan and the Long Term Financial Plan, financial reserves are established to accumulate sufficient assets to pay known future liabilities or expenditures associated with known events which can be estimated with a reasonable degree of certainty. The Board of Supervisors may establish such reserves upon recommendation of the County Administrator or the County Chief Financial Officer. The purposes of these reserves may include, but are not limited to:

1. Self insurance
2. Capital replacement
3. Infrastructure maintenance
4. Liability for Pension and Other Post-Employment Benefits (OPEB)
5. Employee separation pay-offs
6. Litigation settlement
7. Environmental remediation
8. Audit disallowance

The rationale for establishing any reserve fund should be clearly stated and should include:

- i. A detailed description of its purpose
- ii. A target fund balance, with minimum and maximum levels if applicable, and the method for determining this target
- iii. A funding plan with identified funding sources and funding schedule

- iv. A description of the triggering events that would justify a drawdown and the criteria for the drawdown
- v. The level of authorization required for the drawdown
- vi. A plan for replenishment after a drawdown, if not already part of the funding plan

Documentation that a specific reserve fund meets these elements will be documented in Exhibit A to this Fund Balance and Reserve Policy while and new reserves will be adopted by the Board and periodically appended to this policy.

**c. General Reserve**

As provided in Yolo County Code of Ordinances section 3-1.05(b), the purpose of this reserve is to protect the County’s essential services from the potential impacts of unanticipated events and circumstances not occurring during the normal course of operations, for example:

- i. Severe economic downturn such as when the National Bureau of Economic Research declares a recession;
- ii. Severe funding reductions from funding agencies necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented;
- iii. Severe state budget impact necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented;
- iv. Disasters resulting in a declared state of emergency by either or both the Governor and the President requiring significant expenditure of local resources.

Per Yolo County Code of Ordinances section 3-1.05(c), the target balance in the reserve shall be set at ten percent of the average total expenditures reported by the General Fund and the Public Safety Fund in the County annual financial report of the preceding three fiscal years. A ten percent reserve is considered a prudent amount that could fund essential health and safety services for approximately two months. The County Chief Financial Officer shall calculate the annual required contribution and provide this information to the County Administrator during the annual budget development.

Drawdown on the General Reserve shall only be authorized by the Board of Supervisors in a four-fifth vote resolution or during the adoption of the annual budget.

The General Reserve shall be funded and replenished according to a plan recommended by the County Chief Financial Officer and the County Administrator and adopted by the Board of Supervisors.

The County Treasury Pool shall maintain liquid county funds equal to at least the amount of the General Reserve.

**d. Cash Reserve**

In addition to the purposes specified for each of the reserves described above, their combined cash balance serves as a cash cushion to mitigate the effect of uneven cash flows during the year. The County traditionally issues tax revenue anticipation notes (TRAN) or uses other short-term borrowings to cover cash shortfall during the cash-dry months. This need may be obviated if the Treasury were to maintain liquid assets at least equal to the target balance of the General Reserve.

**D. POLICY – ENTERPRISE FUNDS**

Enterprise funds are used when services are provided to external users for goods and services. The majority of the funds revenues are fee generated and are maintained to meet the objectives of ensuring adequate funding for operations, adequate funding for infrastructure repair and maintenance, and working capital to absorb rate fluctuations and provide stable rates to customers.

- i. Each enterprise fund should maintain an operating reserve to provide sufficient resources to allow the Board to react and adopt a financial plan which can adequately deal with a variety of short-term adverse economic circumstances which may materialize. A common operating reserve should be a minimum of 90 days of operating expenses with a target balance of 150 days of operating expenses (as measured from the prior year Comprehensive Annual Finance Report).
- ii. Enterprise funds will establish restricted reserve accounts as required by covenants in financing documents and/or to honor other legal commitments that require establishments of additional reserves.

**E. ANNUAL REVIEW**

The adequacy of all reserves, including their funding status, should be reviewed annually as part of the annual update of the long term financial plan or as part of the annual budget process.

EXHIBIT A – ADOPTED SPECIFIC RESERVE FUNDS

*Health & Human Services –*

*Mental Health Services Act (MHSA) Prudent Reserve*

BACKGROUND:	The Mental Health Services Act (MHSA) of 2004 established the Mental Health Services Fund. The purpose of this fund is to provide personnel and resources to support county mental health programs, track mental health progress of people of all ages, and reduce the impact of untreated serious mental illness on communities. MHSA places a tax of 1% on personal income over \$1 million on residents in California and is distributed to Counties.
PURPOSE:	The purpose of this MHSA Reserve is to meet requirements of Welfare and Institutions Code 5847(b)(7) and 5892(b)(2) and to ensure that county mental health services do not have to be significantly reduced in years in which revenues are below the average of previous years due to lower collection and distribution of MHSA tax by the State.
TARGET BALANCE:	The target balance for this reserve shall be set at the value determined annually by the California Department of Healthcare Services at the beginning of the fiscal year and be set at a minimum of 5% and a maximum of 33% of the average of the preceding 5 fiscal years' community services and support (CSS) revenue with a target balance of 10%. These minimum and maximums will be calculated at least every 5 years but can be calculated more frequently as needed.
FUNDING PLAN:	This reserve shall be funded annually from MHSA CSS funding according to the MHSA Annual or 3-year plan.
DRAWDOWN TIMING:	Drawdown of this reserve can be sought only due to unanticipated events and circumstances not occurring during the normal course of operations, including but not limited to: <ol style="list-style-type: none"> <li>1. Severe economic downturn such as when the National Bureau of Economic Research declares a recession;</li> <li>2. Severe funding reductions from funding agencies necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented;</li> <li>3. Severe state budget impact necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; and</li> <li>4. Disasters resulting in a declared state of emergency by either or both the Governor and the President requiring significant expenditure of local resources.</li> </ol>
AUTHORIZATION REQUIRED:	Drawdown on the reserve shall only be authorized by the Board of Supervisors.
REPLENISHMENT PLAN	This reserve shall be funded and replenished annually from MHSA CSS funding according to the MHSA Annual plan and/or 3-year plan as part of the development of the annual budget.

APPENDIX H

EXHIBIT A – ADOPTED SPECIFIC RESERVE FUNDS

*Health & Human Services – 1991 and 2011 Realignment Funds*

BACKGROUND:	In 1991 and again in 2011, the California legislature shifted significant fiscal and programmatic responsibility for many health and human services programs from the state to counties, known as 1991 Realignment and 2011 Realignment. These realignments resulted in annual funding to counties to provide for the assignment of responsibilities for Public Safety Services, including mental health, public health, indigent health care, social services, and juvenile justice programs. These funds may only be used for the purposes of providing those services and related reporting responsibilities.
PURPOSE:	The purpose of this Realignment Reserve and all related sub-account reserves is to ensure that these county services do not have to be significantly reduced in years in which revenues are below the average of previous years.
TARGET BALANCE:	The target balance for this reserve and all related sub-account reserves shall be 10% of the average of the preceding 3 fiscal year base receipts as defined by the CA Welfare and Institutions Code §17600-17609 and CA Government Code §30025-30029. The maximum balance of the reserve shall be 33%.
FUNDING PLAN:	These reserves shall be funded annually from 1991 Realignment and 2011 Realignment funds as appropriate as part of the development of the annual budget.
DRAWDOWN TIMING:	Drawdown of this reserve can be sought only due to unanticipated events and circumstances not occurring during the normal course of operations, including but not limited to: <ol style="list-style-type: none"> <li>1. Severe economic downturn such as when the National Bureau of Economic Research declares a recession;</li> <li>2. Severe funding reductions from funding agencies necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented;</li> <li>3. Severe state budget impact necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; and</li> <li>4. Disasters resulting in a declared state of emergency by either or both the Governor and the President requiring significant expenditure of local resources.</li> </ol>
AUTHORIZATION REQUIRED:	Drawdown on the reserve shall only be authorized by the Board of Supervisors.
REPLENISHMENT PLAN	These reserves shall be funded and replenished annually from 1991 Realignment and 2011 Realignment funds as appropriate as part of the development of the annual budget.

APPENDIX H

EXHIBIT A – ADOPTED SPECIFIC RESERVE FUNDS

*Health & Human Services – Medi-Cal Managed Care Rate Range Inter-Governmental Transfer Funds*

BACKGROUND:	Each year the Yolo County Health and Human Services Agency (HHS) seeks to secure federal financial support for services delivered to the Medi-Cal population that have not previously received federal matching funds. These funds are secured through an inter-governmental transfer (IGT) process in partnership with the California Department of Healthcare Services and the local Medi-Cal Health Plan. Pursuant to Welfare and Institutions Code 14301.4, the intent of these Medi-Cal Managed Care Rate Range IGT funds is to compensate providers of Medi-Cal health care services and support the Medi-Cal program. Additionally, Yolo County Agreement No. 19-165 designates HHS as a service provider, stipulates that Medi-Cal Managed Care Rate Range IGT funds received by HHS shall represent compensation for services rendered, and stipulates that none of these funds may be recycled back to the General Fund, the State, or any intermediary organization.
PURPOSE:	The purpose of this Medi-Cal Managed Care Rate Range IGT Reserve is to secure funding for emergency or non-recurring services and/or benefits to the Medi-Cal population that have not previously received federal matching funds.
TARGET BALANCE:	The target balance for this reserve shall be set at 10% of the average of the annual receipts for the preceding 3 years. The maximum balance of the reserve shall be 33%.
FUNDING PLAN:	This reserve shall be funded annually from Medi-Cal Managed Care Rate Range IGT receipts as part of the development of the annual budget.
DRAWDOWN TIMING:	Drawdown of this reserve can be sought only due to unanticipated events and circumstances not occurring during the normal course of operations, including but not limited to: <ol style="list-style-type: none"> <li>1. Severe economic downturn such as when the National Bureau of Economic Research declares a recession;</li> <li>2. Severe funding reductions from funding agencies necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented;</li> <li>3. Severe state budget impact necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; and</li> <li>4. Disasters resulting in a declared state of emergency by either or both the Governor and the President requiring significant expenditure of local resources.</li> </ol>
AUTHORIZATION REQUIRED:	Drawdown on the reserve shall only be authorized by the Board of Supervisors.
REPLENISHMENT PLAN	This reserve shall be replenished annually from Medi-Cal Managed Care Rate Range IGT receipts as part of the development of the annual budget.

EXHIBIT B - SPECIAL RESERVE TEMPLATE

APPENDIX H

**Special Reserve Form**

*Reserve Title*

BACKGROUND:	
PURPOSE:	
TARGET BALANCE:	
FUNDING PLAN:	
DRAWDOWN EVENT:	
AUTHORIZATION REQUIRED:	
REPLENISHMENT PLAN	

Number \_\_\_\_  
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APPENDIX I

**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: REVENUES AND RECEIVABLES	DEPARTMENT: AUDITOR CONTROLLER
TYPE: <b>POLICY</b>	DATE: JUNE 7, 2011

**A. PURPOSE**

The purpose of this policy is to maximize the collection of County revenues and accounts receivable to support the County strategic goal of financial sustainability.

**B. APPLICABILITY**

The policy applies to all types of County revenues and to any amounts that are owed to the County from any party.

**C. DEFINITIONS**

1. Revenue –all funds due the County including cost reimbursements, grants, fees, fines, penalties, offsets, revenue sharing agreements, pass-through agreements, and any other negotiated revenue agreements and taxes.
2. Countywide Revenue – all revenues that benefit the County as a whole or are not specifically assigned to a department, such as property taxes, sales and use taxes, Re-alignment revenues, etc.
3. Departmental Revenue – revenue that is assigned to, or administered by a department.
4. Billing - a charge to an entity external to Yolo County for cost reimbursement, grants, fees, fines, penalties, offsets, or for any other source of revenue arising from services rendered, goods sold, contractual agreements or legal requirements.
5. Claim - a form of billing prepared in accordance with a funding agency’s requirements to reimburse costs.
6. Cost Recovery – See *Policy on Cost Recovery and Fees*.
7. Accounts receivable - an amount due the County from any source. The amount must be known (determinable) and the County must be legally entitled to receive the funds.

**D. POLICY**

1. Countywide Revenue

The County Administrator is primarily responsible for monitoring the collection of existing revenues, and identifying and initiating claims on new countywide revenues.

The County Auditor-Controller is responsible for recording and collecting countywide revenues.

2. Departmental Revenue

- a. Departments shall take steps to recognize revenues timely.
- b. Departments shall recover county costs through billings or claims to the extent allowable and required by laws and when economically feasible.



## County of Yolo Administrative Policies and Procedures Manual

TITLE: REVENUE AND RECEIVABLES	DEPARTMENT: AUDITOR CONTROLLER
TYPE: <b>POLICY</b>	DATE: JUNE 7, 2011

- c. Departments shall maintain proper documentation of costs incurred on behalf of the billed parties and other evidence of indebtedness and retain such documentation in accordance with record retention requirements.
  - d. Costs shall be computed in accordance with the Policy on Cost Accounting and Policy on Cost Recovery and Fees.
  - e. Billings shall be processed through authorized internal billing mechanisms or invoices and claims will be submitted in accordance with funding agencies' guidelines.
  - f. Billings and claims shall be sent out timely.
  - g. Fees and charges must be collected from customers in advance of rendering services unless payment in arrears is allowable by law or regulation. The timing of inter-departmental charges may be adjusted to reflect revenue flows.
  - h. All County personnel shall be attentive to any opportunity for recognizing revenue for the County.
3. Accounts Receivable
- a. Departments, which generate billings or claims, shall maintain sufficient and updated accounts receivable records and ledgers to accurately reflect amounts owed to them by other parties.
  - b. Departments are responsible for using appropriate systems to record accounts receivable detail. Such detail must be reconciled to the Revenue Master module in the County's general ledger.
4. Overpayments
- Departments shall have in place adequate procedures to prevent overpayments. However, should overpayments occur, they should be recorded as an accounts receivable.
5. Revenue Monitoring
- Departments are responsible for regularly monitoring revenues and other amounts due the County and following up timely on variances with amounts recorded.
6. Collections
- a. Departments are charged with the collection of the revenues and accounts receivable that they administer.
  - b. Departments shall have written collection procedures.
  - c. Departments shall pursue the collection of accounts receivable through regular review of the accounts receivable aging and active collection efforts.
  - d. Collection efforts shall be documented in writing.



## County of Yolo Administrative Policies and Procedures Manual

TITLE: REVENUE AND RECEIVABLES	DEPARTMENT: AUDITOR CONTROLLER
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e. Departments may use the services of Yolo County Collection Services to collect on delinquent accounts. All accounts that are delinquent over ninety days must be turned over to the Yolo County Collection Services, unless the department uses an authorized tax intercept program or similar mechanisms.

7. Reporting

Departments shall submit a report of accounts receivable balances, charges, collections and adjustments at least quarterly to the County Auditor-Controller in the format prescribed.

8. Discharge of accountability

At least once a year, no later than April 30, departments shall review the collectability of accounts receivable according to statutory criteria or other applicable criteria and shall apply for discharge of accountability to the County Auditor-Controller in accordance with Government Code section 25257-25259.



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: POLICY ON ACCOUNTABILITY AND AUDIT	DEPARTMENT: COUNTY ADMINISTRATOR; COUNTY AUDITOR-CONTROLLER
TYPE: <b>POLICY</b>	DATE: SEPTEMBER 24, 2013

### **A. PURPOSE**

This policy provides assurance of accountability in Yolo County government and supports the strategic goal of providing fiscally sound, dynamic and responsive services.

### **B. APPLICABILITY**

This policy applies to all County departments and all programs and activities that are under the direct control of the Board of Supervisors or any county officials.

The Board of Supervisors may direct that these standards also apply to certain other entities outside of the Yolo County government which are included as component units of the County for financial reporting purposes.

According to the Government Accounting Standards Board's *Concepts Statement No. 1*, "accountability requires governments to answer to the citizenry – to justify the raising of public resources and the purposes for which they are used. Governmental accountability is based on the premise that the citizenry has the right to know, a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives"

### **C. POLICY**

#### 1. LEVEL OF FINANCIAL ACCOUNTABILITY

- a. All county officials and staff should strive to maintain the highest level of financial accountability expected by the public or any major stakeholder group.
- b. The level of financial accountability is measured by the extent to which:
  - 1) Goals are achieved efficiently, in compliance with laws and regulations, as demonstrated by performance measures.
  - 2) Decisions on all financial matters are transparent to all parties concerned.
  - 3) Meaningful results are reported to the appropriate stakeholders.
  - 4) Public value is recognized.
- c. Accountability should pervade all echelons of the county organizational structure.

#### 2. ACCOUNTING

- a. All financial transactions must be recorded, categorized and summarized in accounting ledgers in accordance with generally accepted governmental accounting principles (Government GAAP) and other principles prescribed by funding and regulatory agencies, such as the California State Controller.

**County of Yolo**  
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TITLE: POLICY ON ACCOUNTABILITY AND AUDIT	DEPARTMENT: COUNTY ADMINISTRATOR; COUNTY AUDITOR-CONTROLLER
TYPE: POLICY	DATE: SEPTEMBER 24, 2013

- b. Government GAAP includes:
  - 1) Statements and interpretations issued by the Government Accounting Standard Board
  - 2) Guidance from the American Institute of Certified Public Accountants (AICPA)
  - 3) Guidance and publications issued by the Government Finance Officers Association (GFOA), such as *Government Accounting, Auditing, and Financial Reporting*, also known as The Blue Book.
- c. Sufficient accounting records and analyses must be maintained to support financial decisions at all levels within the County. The audit trail and rationale for the decisions must be adequately documented for eventual public disclosure.
- d. Accounting records must be maintained in accordance with state and federal laws and regulations.

3. INTERNAL CONTROL

- a. Internal control is a process, effected by the Board of Supervisors, management, and other personnel, designed to provide reasonable assurance of financial accountability.
- b. The County Administrator, management team and Auditor-Controller are responsible for fostering adequate internal controls to achieve accountability; the Auditor-Controller shall issue and maintain *Internal Control Standards* for countywide application.
- c. Internal control standards shall conform to *Internal Control – Integrated Framework* (2013) issued by the Committee on Sponsoring Organization of the Treadway Commission (COSO), and thus should include these five components:
  - a. Control environment
  - b. Risk assessment
  - c. Control activities
  - d. Information and communication
  - e. Monitoring activities
- d. Management in each county department is responsible for maintaining sufficient internal controls to obtain reasonable assurance that the department goals are achieved efficiently and in compliance with laws. These internal controls should be at least equivalent to the *Internal Control Standards* issued by the Auditor-Controller.
- e. County internal auditors shall regularly monitor compliance with the *Internal Control Standards*, assess the risk of insufficient accountability countywide and make recommendations for improvements.

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: POLICY ON ACCOUNTABILITY AND AUDIT	DEPARTMENT: COUNTY ADMINISTRATOR; COUNTY AUDITOR-CONTROLLER
TYPE: POLICY	DATE: SEPTEMBER 24, 2013

#### 4. FINANCIAL REPORTING

Accountability includes providing financial information that citizens and others can use to hold the county government accountable for its actions and to enlighten public discussion of all aspects of the role and activities of government, not just its financial activities. In this regard, at the minimum the following reporting should take place:

- a. Financial reports must be produced from the general ledger and submitted timely to the requesting agencies or other stakeholders.
- b. The Auditor-Controller shall prepare a comprehensive annual financial report (CAFR) of the County in accordance with generally accepted accounting principles; this report shall be available by December 31 and meet the criteria for financial reporting excellence issued by the Government Finance Officers Association (GFOA). The annual report should be submitted timely to the Board of Supervisors and to other requesting agencies and stakeholders.
- c. A popular version of the CAFR, consistent with the GFOA best practices, should be published and made available to the public.
- d. The County Administrator shall report annually to the Board of Supervisors and the citizenry on the financial and operational results achieved for each fiscal year, using financial and operational data as well as relevant performance measures. Such reports should explain variances and deviations from plans and may include reports such as annual budget variances, and annual summaries of performance from departments.
- e. All formal financial reports including county budgets, financial plans, financial statements and relevant performance reports shall be made readily available to the public.

#### 5. AUDITING

- a. The Board of Supervisors shall cause an annual audit of the county financial statements to be made in accordance with generally accepted auditing standards.
- b. County departments shall comply with all audit requirements stipulated by all state, federal and non-government grantor agencies.
- c. The Board of Supervisors shall establish and maintain an Audit Committee in accordance with GFOA best practices to help fulfill its oversight responsibilities for the integrity of the county financial statements, for the annual independent audit and for the system of internal control.
- d. The Audit Committee responsibilities are described in a charter and include, among other things, selecting the independent auditor for the county, monitoring the scope of all audit work (internal and external audits) and facilitating the resolution of audit findings and recommendations.
- e. The Auditor-Controller shall maintain an Internal Audit unit in accordance with California Government Code section 1236 to foster and monitor financial accountability in the County.

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- f. Responsibilities and activities of the Internal Audit unit shall be established in a charter adopted by the Board of Supervisors and shall conform to the Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors.



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: FINANCIAL STANDARDS	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: <b>POLICY</b>	DATE: MAY 23, 2006

### **A. PURPOSE**

The purpose of this document is to establish standards that guide the formulation of financial policies in Yolo County.

### **B. APPLICABILITY**

These standards describe a broad framework for financial management in the county and are designed to ensure the long-term financial stability and accountability of Yolo County government. Some of these standards may exist as provisions of laws, county ordinances or Board of Supervisors' resolutions. These broad standards are supplemented by specific policies found in this manual.

### **C. POLICY**

#### 1. Principles and Responsibilities

##### a. Guiding Principles

- (1.) Effectiveness - The financial function should serve county operational goals.
- (2.) Efficiency – Financial resources should be allocated to achieve optimum impact.
- (3.) Responsibility - Managers should always consider the financial effect of their decisions.
- (4.) Comprehensiveness - Financial decisions should be based on long-term views and countywide perspective.
- (5.) Soundness – Financial decisions should be based on careful consideration of all relevant factors.
- (6.) Prudence – Risk mitigation is an integral part of financial management.
- (7.) Prevention - Financial management should be pro-active.
- (8.) Accountability - Financial management should end with accountability.

##### b. Roles and Responsibilities

- (1.) The Board of Supervisors adopts policies, provides directives to staff and has the ultimate responsibility for ensuring that county financial resources are safeguarded and utilized effectively and efficiently.
- (2.) The County Administrator (CAO) plans, acquires and allocates financial resources in accordance with Board policy and directives, and ensures adequate accountability.

APPENDIX K

**County of Yolo**  
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TITLE: FINANCIAL STANDARDS	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: <b>POLICY</b>	DATE: MAY 23, 2006

- (3.) Department heads utilize financial resources in the most efficient way to achieve operational goals and are accountable to the Board.
- (4.) The Auditor-Controller maintains the financial system and provides independent review to ensure that financial plans are executed as approved and that proper accountability of county financial resources exists.
- (5.) The Treasurer is responsible for the safe custody of county financial resources.

2. Financial Planning

a. Annual Financial Plan

- (1.) The county should have an annual financial plan that includes the goals to be achieved and the planned uses of financial resources.
- (2.) The annual financial plan must be aligned with the county’s long-range financial plan.
- (3.) The annual financial plan should include an operational component and a capital component.
- (4.) Each county department should have an annual financial plan that contributes to the county financial plan.
- (5.) The annual budget is part of the financial plan and must be balanced in the aggregate.
- (6.) The annual budget should include all financial resources that are available to county officials and that are intended for county purposes.
- (7.) The county should not rely on a single source of revenues other than the general-purpose revenues to fund basic county operations.
- (8.) The county should not rely on non-recurring revenues and those that are subject to unpredictable fluctuations to fund continuing operations.
- (9.) During the year, the annual financial plan should be periodically compared with actual results and fine-tuned.
- (10.) Resources should be re-allocated to areas where they are most effectively and efficiently used.
- (11.) Budgetary practices should conform to National Advisory Council on State and Local Budgeting recommendations.

b. Long-range Financial Plan

- (1.) The county should develop long-term financial goals that promote fiscal stability and accountability.

## APPENDIX K

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: FINANCIAL STANDARDS	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: <b>POLICY</b>	DATE: MAY 23, 2006

- (2.) The county should develop and maintain a long-term financial plan to achieve the long-term financial goals.
- (3.) The long-term financial plan should provide for the acquisition and maintenance of necessary infrastructure and capital assets, and funding of long-term liabilities and reserves within a reasonable time.
- (4.) The long-term financial plan should take into account regional plans and relevant legislative and political factors.

### 3. Financial Management

#### a. Revenues

- (1.) The county should maximize recovery of costs through fees and charges to the extent allowable by law and with the goal of maximizing net cash inflows in the long-term.
- (2.) The county should maximize grant revenues and other government aids to the extent that they result in overall net benefit to the county.
- (3.) The county should continuously strive to expand and diversify its revenue base with the goal of achieving stable sources of revenue.

#### b. Expenditures

- (1.) All expenditures of county funds shall be pre-approved in the annual budget or by specific board action.
- (2.) Expenditures of county funds shall be properly documented, authorized, incurred in compliance with laws and in support of county purposes.

#### c. Assets

- (1.) All county assets should be promptly recognized and taken into the custody of county officials.
- (2.) County assets should be properly safeguarded and maintained.
- (3.) All restrictions on assets shall be honored.
- (4.) The county should maintain adequate liquid assets to meet operational needs and invest the balance to achieve an average market rate of return and meet long-term financial needs.

#### d. Liabilities

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TYPE: <b>POLICY</b>	DATE: MAY 23, 2006

- (1.) The Board of Supervisors must pre-approve all significant commitment of current or future county financial resources.
- (2.) All county liabilities should be promptly recognized and recorded.
- (3.) Except for emergency and temporary cash flow financing, the county should not borrow for working capital.
- (4.) Since each fund has its purpose internal borrowing should be kept to a minimum.
- (5.) Long-term debt should be incurred only to fulfill the long-term needs of county residents.
- (6.) Total debts should be kept at a healthy level.
- (7.) The county must be committed to full and timely repayment of all debts.
  
- e. Reserves
  - (1.) The county should maintain a general reserve for emergency.
  - (2.) The county should maintain a reserve to mitigate the effect of funding fluctuations.
  - (3.) Other reserves should be created and funded in accordance with the county’s long-term financial plan to meet all known long-term obligations.
  
- f. Fund Balance
  - (1.) Unused resources should revert to fund balance at fiscal year-end.
  - (2.) After reserves are funded the remaining fund balance may be made available for special appropriations within the constraints of the funds.
  
- 4. Accountability
  - a. Level of Accountability
    - (1.) The county should strive to maintain the highest level of accountability expected by any major stakeholder group.
    - (2.) The degree of accountability is measured by the extent to which:
      - (a.) Resources are acquired and used effectively and efficiently.
      - (b.) Laws and regulations are complied with.
      - (c.) Results are appropriately reported to demonstrate good stewardship.
    - (3.) Accountability should pervade all echelons of the county organizational structure.

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## b. Reporting

- (1.) Financial transactions should be recorded and summarized into financial reports in accordance with generally accepted accounting principles.
- (2.) The Auditor-Controller should prepare a comprehensive annual financial report of the county in accordance with generally accepted accounting principles.
- (3.) County management should report annually to the Board of Supervisors and the citizens on the financial condition of the county and results achieved, compare them to the annual financial plan and explain variances. These reports should be in accordance with generally accepted accounting principles and should be presented in simple format for popular consumption.

## c. Internal Control

- (1.) County management should maintain internal controls to obtain reasonable assurance that long-term county goals are achieved efficiently and in compliance with laws.
- (2.) County internal auditors should help to validate the results reported by departments.
- (3.) County internal auditors should monitor countywide internal controls regularly and make recommendations to improve them.
- (4.) The risk of non-accountability should be periodically assessed countywide and mitigated through audits and reviews.

## d. Audit

- (1.) The Board of Supervisors shall cause an annual independent audit of the financial statements of the county in accordance with generally accepted auditing standards to validate the financial results of the county.
- (2.) All material audit findings and recommendations, whether arising from internal or external audits, shall be reported to the Board of Supervisors and resolved in a timely manner.

**County of Yolo Administrative Policies and Procedures Manual**

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**TITLE:** Purchase Card

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**Department:** Financial Services

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**TYPE:** POLICY

**DATE:** July 1, 2021

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**A. PURPOSE**

The purpose of this policy is to promote the responsible use of purchase cards as an efficient method to pay for purchases in accordance with County procurement policies. It is expected that the use of purchase cards increases efficiency and accountability when a formal procurement process may not be necessary due to the low transaction value or pre-negotiated group rates.

**B. APPLICABILITY**

This policy applies to all County officials and employees responsible for the use of purchase cards in any role, and is an integral part of the county procurement and accounts payable systems. This policy shall be viewed in conjunction with the Policy on Procurement. Application and interpretation of this policy can be found in the Purchase Card Procedures. Both the Policy on Procurement and the Purchase Card Procedures are available at the County’s intranet Administrative Policies and Procedures Manual page.

**C. POLICY**

**1. Authorized Uses**

- a. The purchase card may be used to pay for authorized purchase transactions that are not subject to a formal procurement process according to the procurement policy, and that are made through any legal means: over the counter, by telephone, or online.
- b. The purchase card shall not be used to pay for purchases that are typically made through purchase order or agreement. Please refer to the Procurement Policy’s definition of Special Commodities, which describes the items that are purchased through a purchase order or agreement.
- c. The purchase card shall not be used to lease equipment or; purchase fixed assets, maintenance services, and/or professional services. When justified by circumstances, exceptions may be approved in advance by the Program Administrator (defined in Section 2.c, below) at the request of a Department head.
- d. The purchase card must not be used to obtain cash or effect transfer of moneys.
- e. Authorized uses may be limited by the Program Administrator to specific categories or merchant types, single purchase dollar limit, and monthly spending limit.
- f. The purchase card must not be used in a manner intended to circumvent the formal procurement process or other limits imposed on the card.

## County of Yolo Administrative Policies and Procedures Manual

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- g. The purchase card shall never be used for personal purchases.
- h. The purchase card must not be used to pay for items on the List of Prohibited Purchases in Section 7. This list is not exhaustive and includes items that a cardholder should reasonably understand the County would not pay for, such as personal fines and fees, gambling expenses, cigarettes, tobacco products and alcohol, and illegal items; as well as items that are restricted by the Cal Card Program, such as cash advances, money orders, wire transfer, tax payments, etc.

### 2. Responsibilities

#### a. Cardholder

The cardholder is the individual whose name is printed on the purchase card. Individual cardholders are responsible for:

- i. Each and every transaction on their purchase card.
- ii. Understanding this policy and making purchases in compliance therewith, including completing required training.
- iii. Maintaining proper documentation and supporting receipts for all transactions.
- iv. Reviewing and certifying the correctness and the business necessity of transactions listed of the monthly statements.
- v. Maintaining security of the account number and credit card, expiration date and security code at all times.
- vi. Resolving exceptions and disputes directly with the vendors.
- vii. Promptly notifying the bank and the Program Administrator of any suspicious transactions.

#### b. Department Head

The department heads are responsible for:

- i. Validating the needs and approving requests for purchase cards from operational staff.
- ii. Assigning cardholder's purchasing responsibilities to appropriate individuals within the department, and periodically re-confirm these assignments with Department of Financial Services.
- iii. Establishing internal controls to ensure the proper use of purchase cards within the department, designating employees to approve and reconcile cardholder transactions notifying the Program Administrator when to remove employees from the Purchase Card program, and other review procedures as recommended in the Purchase Card Procedures.
- iv. Reviewing monthly transaction reports to ensure overall compliance with county policy, including proper disposition of exceptions and violations reported by the Program Administrator.

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v. Ensure Cardholder misuse or fraud is timely and appropriately addressed.

c. Program Administrator

The County’s Chief Financial Officer may designate one of his or her staff as the Program Administrator. The Program Administrator is responsible for:

- i. Selecting the financial institution (the bank) which provides the most cost-effective purchase card services and maintaining optimal relations with such institution. This responsibility includes regular communication and proper follow up with the bank.
- ii. Administering the Purchase Card Program to ensure that it is fully utilized and result in efficiencies in procurement and spending. This responsibility includes keeping this policy and the related procedures up to date, providing countywide training on the program, and prompt settlement with the bank to maximize savings.
- iii. Prescribing and maintaining adequate internal control over the Purchase Card Program to ensure accountability. This responsibility includes setting countywide criteria for proper usage and regular monitoring of usage to ensure compliance with policies.
- iv. Compiling and submitting an annual report to the Board of Supervisors by December 31th on the results of the Program for the fiscal year just ended to demonstrate efficiency and accountability. At minimum, such report shall include: total number of cards issued; total spending by department and by category; total rebates; number of exceptions tracked and cleared; reference to any audit work done; any meaningful trend information.

3. Emergency Use

- a. In view of the potential use of the purchase card during emergency conditions, the Program Administrator may authorize higher limits, additional cards and wider purchasing scope for certain key county staff who may be called on during emergencies. County procurement and payment policies and procedures must be followed to the extent that they do not threaten public health or safety.
- b. Failure to plan for normal operations does not constitute an emergency use. Failure to plan refers to circumstances in which department personnel, in the normal course of their activities, have reasonable knowledge of a need but did not take the proper action to procure for the needs. This does not refer to unforeseen circumstances that are clearly beyond their control or knowledge.

4. Cost Recovery

The Program Administrator is authorized to annually assess an administrative fee on departments and participating non-County departments for each cardholder in the purchase card program. The purpose of the annual fee is to recover the cost of administering the program, such as, but not limited to, program administrator costs, audit program costs, and billing official costs.

## County of Yolo Administrative Policies and Procedures Manual

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### 5. Misuse and Fraud

Cardholders misusing their purchase card or committing fraud in violation of the purchase card policy, purchase card procedures or any other related County policies or procedures may be subject to disciplinary action, up to and including termination, civil penalties and/or criminal penalties.

### 6. Suspension and Revocation

- a. Upon the discovery of unusual spending pattern, the Program Administrator may temporarily suspend a cardholder's privilege until investigations are complete or exceptions are resolved.
- b. Upon the confirmation of a violation of this policy, the Program Administrator may authorize the revocation of a cardholder's privilege and/or issuance of a citation letter describing the violation and the effect of such violation.
- c. Department heads must be notified of all cases of suspension or revocation. The Program Administrator may include recommended disciplinary action to the cardholder's department head.
- d. In addition to the revocation, the Program Administrator may authorize the referral of the case to the County's Internal Audit Division, District Attorney, or other appropriate authority for investigation and/or other actions as appropriate.

### 7. List of Prohibited Purchases

The Program Administrator is authorized to block or disallow purchases that are:

- a. Prohibited by the State's Cal-Card Program
- b. Required to be purchased through a Purchase Order by the County's Procurement Policy
- c. Not related to, or intended to be used for, county business
- d. Susceptible to misuse or fraud, whether by cardholder or by an unauthorized user

### 8. Confidentiality of Transactions subject to Protected Health Information requirements

Some purchases made for the benefit and need of County clients may require Protected Health Information (PHI) to be documented and preserved to ensure appropriate and acceptable use of County funds.

Supporting documentation containing PHI must be stored in a protected area for further transcription into a County spreadsheet located within an encrypted County location. The information must be written on a password protected device to be entered into the County spreadsheet.

Cardholders whose statement has supporting material that contains PHI must store the statement, accompanying spreadsheet, and the associated supporting material in the protected area. The

**County of Yolo Administrative Policies and Procedures Manual**

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supporting material must meet the record keeping standards set forth in the County’s Purchase Card Procedures.

The protected area will be supported and managed by authorized County information technology staff with a ‘need-to-know’ access schema that will allow Department of Financial Services employees access to the supporting spreadsheet and related documentation.

County staff that needs access to the protected area containing PHI must be HPAA trained and authorized by the Chief Financial Officer and the HHS Privacy Officer prior to such access.

Outside entities contracted to review the purchase card program must agree to the County HIPAA Business Associate Agreement and understand that they are, individually, required to meet HIPAA Omnibus and HITECH rules requiring contractors handling PHI to protect such data.

**9. Audits**

All records related to purchase card transactions are subject to audit for three (3) years after the close of the fiscal year in which the purchase occurred or longer if required by a funding source. The cardholder’s department is responsible for safeguarding the records. A clear audit trail must be maintained by the department and available for review upon request. The cardholder’s department must contact the Department of Financial Services before destroying any supporting documents.



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: MAY 23, 2023

### A. **PURPOSE**

The purpose of this policy is to provide guidance to Yolo County departments on applying and managing grant opportunities, and to establish oversight of countywide grant activity. This policy incorporates best practices and draws upon grant and financial management principles to provide direction to staff in applying for, administering, and closing out grants. The goal is to facilitate the County's access to additional financial resources while minimizing financial impact of a grant on the County, and to ensure that grant opportunities are in alignment with strategic priorities adopted by the Board of Supervisors.

### B. **APPLICABILITY**

This policy applies to departments that are seeking discretionary one-time or limited-term grant funding opportunities, regardless of the type of funding source and match requirements. This policy does not apply to funding sources that are ongoing or that fund mandated services.

### C. **DEFINITIONS**

1. **GRANT:** A grant is an award of financial assistance in the form of money or property by a funding source including the federal government, state government, other local governments, non-profit agencies, private businesses and citizens that the County has the ability to accept or reject. A grant agreement makes the County accountable for spending and tracking the grant funds in accordance with the purpose specified in the grant contract, and obligates the County to comply with the grant terms, Public Contracting Code, and all applicable laws and regulations, including Office of Management and Budget (OMB) Uniform Guidance (Title 2-Code of Federal Regulations (CFR), Part 200).

Grants are different from gifts or donations, which typically carry no reciprocal obligations between donor and recipient, and are often unrelated to the business interests of the donor. In contrast, grants are generally motivated by business interests of the grantor and stipulates what purpose(s) the funding may be used for. Additionally, gifts or donations typically do not have a time limit associated with the use of funds, whereas grants are generally awarded for a specified period of time, with any unused funds reverting back to the grantor upon expiration of the grant period. Refer to the *Donations Acceptance Policy* for provisions regarding the acceptance and use of donations.

2. **GRANT ADMINISTRATOR:** A grant administrator plans, organizes, implements, monitors and evaluates a County-wide grant funding plan under administrative direction, and provides training and technical guidance to departments to ensure compliance with grant requirements and managing County grant contracts with grant sub-recipients.

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: MAY 23, 2023

3. SUB-RECIPIENT: A County government may pass grant funds to another entity. The second entity, known as the “sub-recipient” of the grant funds, may be another governmental entity or a non-profit organization. In this situation, the original recipient of the funds has a responsibility to monitor the sub-recipient to ensure the grant funds are being used for authorized purposes and as required by the grant agreement and applicable regulations.

### **D. POLICY**

#### 1. GRANT DEVELOPMENT:

- a. Grant funding opportunities shall be reviewed by departments for applicability, eligibility, grant stipulations, and compliance requirements prior to application submittals.
- b. Priority shall be given to grant funding opportunities that most closely align with Yolo County’s Strategic Plan Goals, and to grants that do not require a match or require lower matches from the County.
- c. Grants that require long-term commitments and obligate the County to continue funding for initiatives or commit resources after grant funding ends should be avoided.
- d. A multi-year cost/benefit analysis shall be performed prior to grant application to evaluate matching funds and any other direct costs, overhead costs, in-kind contributions, audit and close-out costs, and costs that may need to be incurred beyond the grant period. This analysis should also identify outcome measures to gauge success of the grant program.

#### 2. GRANT APPLICATION:

- a. The Board of Supervisors delegates authority to the County Administrator or designee to review, approve and submit grant applications on behalf of the County (Minute Order 09-62). The County Administrator may designate the Grants Oversight Committee as their designee to review and approve grant submissions.
- b. A Grants Oversight Committee shall be established to provide administrative oversight of grant activity and to ensure compliance with this Policy. The Committee shall be composed of representatives from the County Administrator’s Office, the Department of Financial Services and a grantee department.
- c. Grant opportunities shall be submitted to the Grants Oversight Committee for review and approval prior to application under the following circumstances:
  - i. The grant requires a County match;
  - ii. The County is required to maintain assets post expiration of a grant award; or
  - iii. The cumulative value of the grant and any renewals is \$50,000 or more.

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## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: MAY 23, 2023

- d. Departments shall notify the Department of Financial Services of grant funding opportunities prior to application and upon receiving notification of a grant award.
  - e. Department Heads shall notify the Board of Supervisors within 14 days of grant application for any application in the cumulative amount greater than \$250,000. The notification shall be submitted by formal memo to the Clerk of the Board for inclusion in the Board correspondence file. Financial Services shall make available a template memo to ensure relevant details are included (included as Exhibit A).
3. GRANT MANAGEMENT:
- a. Grant funds shall be spent in compliance with grant stipulations, Yolo County policies and procedures, Public Contracting Code, and applicable laws and regulations including OMB Uniform Guidance. Grant stipulations should always be considered in addition to and not as replacement for County policies and procedures.
  - b. If grant funding is not appropriated, upon receipt of the grant award a budget resolution shall be submitted to the Board of Supervisors for approval
  - c. Unless otherwise prohibited by the grantor, indirect costs shall be allocated to grant funded programs.
  - d. New positions funded by grants shall be filled as limited term to match the term of the grant, up to a maximum of two years.
  - e. Departments shall carefully plan the spend-down of grant funds to avoid year-end pressures and the potential loss of unused funds.
  - f. Departments shall maintain sufficient and proper documentation and accounting records to comply with laws, regulations, Public Contracting Code, policies, procedures, and applicable audit requirements. Departments shall ensure that all required reports are submitted on a timely basis to the granting agencies.
  - g. When grant funds are passed by Yolo County to sub-recipients, the department administering the grant shall ensure that the sub-recipients are in compliance with the grant requirements, Public Contracting Code, and applicable laws and regulations including OMB Uniform Guidance.
4. AUDIT AND CLOSE-OUT:
- a. Departments shall follow the terms of the grant agreement in regards to treatment of unspent grant funds at expiration of a grant.
  - b. Departments shall ensure that all audit requirements of the grant are met.

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: MAY 23, 2023

- c. Grant files shall be retained for future reference as per grant stipulations, audit requirements, and Yolo County’s records retention policy.

### 5. OVERSIGHT AND COORDINATION

- a. The Grants Oversight Committee shall provide administrative oversight of grant activity and ensure compliance with the Grant Policy.
- b. The Board of Supervisors shall provide policy direction and establish overall County goals and objectives. In addition, the Board of Supervisors shall approve grant applications (if required by the granting agency), acceptance of grant awards and budget resolutions to appropriate grant funds.
- c. The County Administrator’s Office, through the Grant Administrator, shall provide county-wide grant coordination and administration, facilitate and lead the Grants Oversight Committee, establish and maintain a comprehensive inventory of countywide grants, and maintain current registration with the federal System for Award Management (SAM).
- d. The Department of Financial Services shall be responsible for establishing the necessary accounting framework (grant funds, etc.), providing financial support to grant recipients, establishing and maintaining a system of internal control, and approving cost-recovery mechanisms including indirect cost rate proposals and county overhead charges.
- e. Internal Audit shall provide guidance and audit support services to grant recipients regarding system of internal controls, cost allocation and reporting.
- f. Departments/Grant Recipients shall be responsible for adhering to all applicable Grant Policy provisions in sections D-1 through D-4. In addition, Departments/Grant Recipients shall be responsible for:
  - i. Determining if grant funds will be provided to sub-recipients or vendors
  - ii. Verifying that vendors and sub-recipients are eligible to receive federal grant funds
  - iii. Ensuring that sub-recipients maintain compliance with grant terms; grant accounting, reporting, and record keeping requirements; Public Contracting Code; and applicable laws and regulations including OMB Uniform Guidance.
- g. Sub-Recipients shall comply with all grant terms; grant accounting, reporting and record-keeping requirements; Public Contracting Code; and all applicable laws and regulations, including OMB Uniform Guidance.

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Exhibit A – Memorandum Template

[Department Letterhead]

**VIA-EMAIL**

[ClerkoftheBoard@YoloCounty.org](mailto:ClerkoftheBoard@YoloCounty.org)

[Date of Memo]

County of Yolo  
Attn: Board of Supervisors  
625 Court Street, Room 204  
Woodland, CA 95625

**RE: Notification to Board of Supervisors of grant application for the [Grant Name] by [Department Name]**

The Department submitted a grant application. In accordance with the required of the requirements of the Grant Administration Policy, below are the following pertinent details of the application:

Date of Grant Application:	[Fill in]
Grant Name:	[Fill in]
Grantor Name:	[Fill in]

Amount of Application:	[Fill in]
Local Matching Funds Required:	[Fill in]
Local Matching Source (if applicable)	[Fill in]

Estimated Grant Start Date:	[Fill in]
Estimated Grant Completion Date:	[Fill in]

Grant Activities to be performed:	[Fill in]
Other information (as needed):	[Fill in]

For additional information regarding this submission, please contact [Staff name] at [Email] or [Phone].

Thanks,

[Signature]

[Staff Name – Printed]

[Staff Title]



**APPENDIX N**

**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: REVENUE MANAGEMENT	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: SEPTEMBER 26,2107

**A. PURPOSE**

This policy guides managerial decision-making toward ensuring a stable stream of aggregated revenues that contributes to long-term financial stability while maintaining equity, fairness, and compliance with applicable laws, including, but not limited to, Proposition 26 and 218.

**B. APPLICABILITY**

This policy guides the effort of staff in all county departments in developing and managing revenues in such manner that contributes to financial sustainability. This policy is one among other policies applicable to the county revenue cycle: Grants Administration; Donations Acceptance; Budget & Financial Management; Cost Accounting; Cost Recovery & Fees; Revenue Collection & Receivables.

**C. POLICY**

**1. LONG-TERM GOALS IN REVENUE MANAGEMENT**

County staff works toward the following long-term goals in their effort to develop and manage county revenues:

- a. Increase the discretionary revenues of the county, which consist of general purpose revenues (mostly property taxes and sales taxes) and charges for services.
- b. Protect and develop property taxes and related land-based revenues (such as parcel taxes, fees and assessments) as the most stable revenue sources.
- c. Diversify the revenue portfolio by seeking new sources of revenues that do not conflict with the long-term strategic goals of the county.
- d. Maintain equity and fairness among taxpayers and ratepayers. Services that tend to benefit all county residents or a broad groups of undifferentiated residents shall be funded by broad base revenues (such as property taxes or state and federal aids). To the extent feasible, services that tend to benefits specific groups of users or where the customers control the usage shall be funded by fees and charges related to the specific levels of services provided.
- e. Develop county revenues without reducing the county’s economic competitiveness. The revenue mix of taxes and fees should be set at levels that do not discourage economic growth in the unincorporated area, without detriment to the county goal of preserving open space and agriculture.
- f. Enforce and collect all identified revenues aggressively to the full extent allowed by law. However, the cost of collection shall be carefully monitored to ensure positive net marginal revenue.



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: REVENUE MANAGEMENT	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: SEPTEMBER 26, 2017

### 2. REVENUE STABILITY

Stability of county operations depends largely on the stability and reliability of the revenues that support these operations. In order to achieve this stability:

- a. Revenue availability should be matched with the expected timing and amounts of expenses. Thus, ongoing programs and operations should be funded only by recurring revenues, that is, revenue streams that do not have indication of a finite life.
- b. Year-end fund balances, though they may be recurring, should not be relied on to fund on-going operations.
- c. Non-recurring revenues should be used for one-time purposes that increase long-term capacity (pay down long-term liabilities, acquire long-term assets, or build reserves).
- d. Unusual spikes and windfalls should be treated and used as non-recurring revenues.
- e. Development of stable sources of revenues (e.g. property taxes) should receive more priority than development of more volatile revenues (e.g. sales taxes, transient occupancy taxes).

### 3. NEW REVENUE

- a. County staff should continually be alert to potential new revenue sources, and carefully evaluate long-term benefits before pursuing these sources. The County Administrator's Office should be notified of these efforts in all cases.
- b. Potential new revenues, including donations and grants, should possess most of these characteristics:
  - 1) The revenue can be used to fund county strategic goals or approved county programs.
  - 2) The revenue burden should be fairly distributed to taxpayers or ratepayers based on benefits received, ability to pay, or other generally accepted method.
  - 3) Acceptance of the revenue does not cause the County to incur significant net cost in the long run.
  - 4) The revenue behavior and expected life should match the pattern of expenditures that it is intended to fund.
  - 5) Revenues that provide leverage for additional funding are given priority.
- c. The potential revenues should be carefully evaluated using these five criteria before acceptance. (Refer also to *Grants Administration Policy* and the *Donations Acceptance Policy*)

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: REVENUE MANAGEMENT	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: SEPTEMBER 26, 2017

### 4. REVENUE PROJECTIONS

Accurate projections help to assess the reliability of revenues.

- b. A Revenue Inventory should be developed and updated annually to document all key revenue sources, their characteristics and expected behaviors.
- c. Three-year estimates of major revenues should be calculated as part of the annual budget process, based on objective data and analyses, such as:
  - 1) Updated information in the Revenue Inventory
  - 2) Local and state tax projections
  - 3) Department estimates of grant funding sources and state allocations
  - 4) Long-range forecasts
- d. Long-range projections should be made as part of long-term financial planning to identify potential funding gaps and provide the backdrop for shorter range estimates and annual budgets.

### 5. REVENUE MONITORING

- a. Financial Services staff shall monitor the extent to which budgeted amounts are realized for key countywide revenues such as general purpose revenues (property taxes and sales taxes) and Realignment revenues.
- b. Departmental finance staff shall monitor closely revenues generated at the department level, especially claim driven revenues and state allocations and notify Financial Services staff timely of unusual trends.

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## County of Yolo Administrative Policies and Procedures Manual

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**TITLE:** Policy on Procurement

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**Department:** Financial Services

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**TYPE:** POLICY

**DATE:** December 7, 2021

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### A. PURPOSE

This policy establishes the County's principles of procurement and ethical standards for procurement that all County officers and employees (collectively, "employees") involved in the procurement process must follow to prevent potential conflicts of interest and avoid the appearance of impropriety while effectively and efficiently procuring goods and services. Additionally, this policy articulates the delegated authority granted by the Board of Supervisors to specific County positions. All County employees involved in the purchasing process shall seek to obtain the best value for each dollar expended and uphold the public's trust by processing public procurement in an open and honest environment.

### B. APPLICABILITY

This policy is applicable to all County employees involved in the procurement process. The procurement process includes:

1. The conducting of, or participation in, an informal or formal competitive solicitation process where required by this policy
2. The negotiation, contracting and/or purchasing of goods, supplies and/or services
3. The use of a County purchasing card, travel card/program or fuel card
4. The development or approval of specifications and standards to be used for procuring goods, supplies and/or services
5. The preparing or approving of sole-source or single-source justifications
6. The surplus of County property, including identifying property for surplus and the auction, sale or other disposal of the property
7. The negotiation, contracting, and approval of rents or leases for personal property
8. The negotiation, contracting, and approval of purchasing, renting or leasing real property

This policy shall be implemented in a manner consistent with all applicable Federal, State and local laws, regulations, ordinances and agreements. In the event an applicable Federal, State and/or local law, regulation, ordinance, or agreement (including, but not limited to, grant agreements) is more restrictive than this policy, the more restrictive provision shall be followed.

**County of Yolo Administrative Policies and Procedures Manual**

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In addition to this Policy, County employees involved in the procurement process shall follow the Procurement Procedures.

**C. PRINCIPLES OF PROCUREMENT**

The Board of Supervisors centralized the County’s procurement function within the Procurement Division of the Department of Financial Services operating under the direction of the Purchasing Agent. The Procurement Division is responsible for:

1. Developing and implementing this Procurement Policy and the Procurement Procedures, as adopted by the Board of Supervisors, as well as Federal, State and/or local law, regulation, and ordinance, or any applicable agreement
2. Providing procurement support services such as assistance, training and oversight.

The Purchasing Agent and County employees in the Procurement Division are to implement the following procurement principles:

1. Well-Informed Decision Makers

Ensure that County elected officials and authorized employees make sound purchasing decisions and have access to meaningful information about the procurement process, so that they may fulfill their operational needs

2. Competition for Value

Ensure the County obtains quality at the best economic value using competitive solicitation processes where feasible

3. Leverage Technology

Use data analytics and electronic commerce to make intelligent procurement decisions and efficiently administer the procurement processes

4. Leverage Purchasing Power

Use a centralized procurement system to achieve economies of scale and/or enhance quality

5. Performance-based Procurement

Incorporate performance metrics to measure the efficiency, effectiveness and outcomes of procurement activity

**D. CODE OF ETHICS FOR PROCUREMENT**

Every employee of Yolo County involved in the procurement process shall seek to obtain the best value for each dollar expended and uphold the public’s trust by processing public purchasing in an open and honest environment.

Yolo County promotes governmental integrity and guards against the appearance of impropriety by prescribing the following essential standards of ethical conduct for procurement activities:

## County of Yolo Administrative Policies and Procedures Manual

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1. County employees shall discharge their duties impartially, so as to assure fair competitive access to governmental procurement by responsible contractors and to foster public confidence in the integrity of the County procurement system.
2. County employees shall not solicit, demand, accept or agree to accept a gratuity, offer of employment, or other personal advantage in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement, specification, standard or contract. Examples includes modifying a statement of work in a competitive bid document or modifying payment provisions to be more favorable to vendor.
3. County employees shall not participate directly or indirectly in a procurement when the employee becomes aware of the possibility that:
  - a. The employee or any member of the employee's immediate family has a personal financial interest pertaining to the procurement;
  - b. A business or organization in which the employee, or any member of the employee's immediate family (which includes spouse, siblings, parents and/or children), has a financial interest pertaining to the procurement; or
  - c. Any other person, business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.
4. County employees shall treat current and/or potential contractors, suppliers and vendors in a courteous and professional manner.
5. County employees involved in the decision to place County personal or real property in surplus status shall not purchase, or make an offer to purchase, the same personal property through sealed bid, auction, or any other manner. Nor shall they request that the purchase be made on their behalf by a member of the employee's immediate family, or by another person or persons.

Upon discovery of an actual or potential conflict of interest, an employee shall promptly withdraw from further participation in the transaction involved and notify their immediate supervisor. County Counsel should be consulted for an opinion whenever there is an appearance of conflict.

County employees who violate this Code of Ethics may be subject to disciplinary action, up to and including termination, in addition to other penalties as may be applicable under the law, such as civil penalties and/or criminal penalties.

The Purchasing Agent shall prescribe a Code of Ethics for Procurement that applies to vendors with whom the County is doing business.

### **E. PURCHASING AUTHORITY DELEGATED BY THE BOARD OF SUPERVISORS TO THE PURCHASING AGENT**

The Board of Supervisors created and designated a Purchasing Agent who has the powers and duties prescribed by the laws of the State, County ordinance and resolutions of the Board.

## County of Yolo Administrative Policies and Procedures Manual

The Purchasing Agent is the head of the Procurement Division of the Department of Financial Services. The Procurement Division shall:

1. Unless otherwise provided for herein, procure all goods, supplies, materials, equipment, and contractual services required by the County.
2. Review and approve all rents and leases for goods, supplies, materials, equipment, and contractual service required by the County.
3. Lease real property as required by the County, subject to approval by the Board of Supervisors where required by state law or County ordinance.
4. Sell, lease, store, donate, or dispose of any personal property belonging to the County which the Purchasing Agent finds not to be required for public use.
5. Develop, maintain, disseminate and enforce County purchasing policies and procedures consistent with law and other resolutions and directions of the Board of Supervisors, and after consulting with the County Administrator, County Counsel and Chief Financial Officer.
6. Perform the aforementioned services on behalf of special districts, and/or other governmental units in the County, when requested to do so.

The Board of Supervisors delegates to the Purchasing Agent the ability to make purchases (including but not limited to executing agreements) up to the maximum amount specified in the following state laws:

PROCUREMENT AUTHORITY OF THE PURCHASING AGENT		
Procurement Activity Type	Authority	Amount (as of 2018)
Goods and Supplies	Govt. Code §25501	No limit
General Services	Govt. Code §25502.5	=< \$200,000 <sup>(note 1)</sup>
Special Services	Govt. Code §31000	=< \$200,000 <sup>(note 1)</sup>
Revenue-Generating Contracts <sup>(Note 2)</sup>		=< \$60,000
Contracts: Time-Extensions Only		Max contract term - 5 yrs
Contracts: Non-cost changes		No limit <sup>(note 3)</sup>
Contracts: Assignments <sup>(Note 4)</sup>		No limit
Contracts: Early Terminations		=< \$100,000 <sup>(note 5)</sup>

**County of Yolo Administrative Policies and Procedures Manual**

<b>Max amount during declared emergency</b>	Govt. Code §25502.7	=< \$250,000
<b>Trade-In allowances</b>	Govt. Code §25503	< \$10,000
<b>Sale of real property</b>	Govt. Code §25526.5	=< \$25,000
<b>Public Works without bids</b>	Pub. Con. Code §20131	=< \$6,500
<b>Public Works max amount of change orders</b>	Pub. Con. Code §20142	Max allowed in code
<b>CUPCCAA Public Works Projects</b> <sup>(note 6)</sup>	Pub. Con. Code §22034	=< \$200,000

- Note 1     Maximum amount is the aggregate fiscal year amount committed to that contractor countywide.
- Note 2     Revenue-generating contracts are those where the County is providing goods, supplies, and/or services to another public entity.
- Note 3     Non-cost changes must be generally consistent with the original approved scope of the contract.
- Note 4     Assignments are the transfer of a contract or purchase order from one vendor to another due to a merger, acquisition or other similar reason.
- Note 5     The Purchasing Agent cannot terminate contracts entered into by the Board of Supervisors unless the Board specifically delegates such authority.
- Note 6     CUPCCAA is the acronym for the California Uniform Public Construction Cost Accounting Act (Public Contract Code section 22000 et seq.)

In the event the cost of a procurement activity exceeds the procurement authority of the Purchasing Agent, that activity will require approval by the Board of Supervisors.

The Board of Supervisors requires the Purchasing Agent to ensure competitive solicitations are conducted wherever reasonably possible. The Procurement Division is responsible for coordination of solicitations for goods and supplies costing \$5,000 or more. Departments are generally responsible for the coordination of solicitations for services at any amount, and for goods and supplies costing less than \$5,000. The type of solicitation required is based on the estimated value of the item or service to be procured as follows:

<b>COMPETITIVE SOLICITATION REQUIREMENTS</b>	
<b>Solicitation type</b>	<b>Estimated Amount</b> <sup>(note 1)</sup>
<b>Good, Supplies and Services</b>	
<b>No solicitation required</b>	< \$5,000

**County of Yolo Administrative Policies and Procedures Manual**

<b>Informal solicitation, two quotes</b>	=> \$5,000 - <\$10,000
<b>Informal solicitation, three or more quotes</b>	=> \$10,000 - =<\$50,000
<b>Formal solicitation</b>	> \$50,000 and up
<b>CUPCCAA Public Works Projects</b> <sup>(note 2)</sup>	
<b>No bids required</b>	=< \$60,000
<b>Informal bids</b>	=< \$200,000 <sup>(note 3)</sup>
<b>Formal bids</b>	> \$200,000

Note 1 For contracts, the estimated amount is the annual amount of per procurement.

Note 2 Threshold amounts are inclusive of administrative overhead.

Note 3 A lower threshold may apply if the project relies on Federal funds.

**F. PURCHASING AUTHORITY DELEGATED BY THE BOARD OF SUPERVISORS TO COUNTY OFFICERS OTHER THAN THE PURCHASING AGENT**

The Board of Supervisors delegates certain purchasing authority to the following County Officers which shall be reviewed annually:

1. All Department Heads may make purchases of goods, supplies and services on behalf of the County less than \$5,000 per vendor per fiscal year. Special commodities are not included in this delegated authority and may only be purchased by the Purchasing Agent. Special commodities are defined in Section I of this policy.

Department heads can refer their employees to the Purchasing Agent to receive training and certification as Deputy Purchasing Agents who are authorized to procure goods and services on behalf of their respective department. The purchasing authority of Deputy Purchasing Agents are specified in the Procurement Procedures. Department heads may, at their discretion, establish internal limits on the purchasing authority of their Deputy Purchasing Agents.

2. The Chief Financial Officer may exercise all of the purchasing authority delegated to the Purchasing Agent.
3. The County Administrator may award and execute contracts to procure Special Services or with other governmental entities using the purchasing authority delegated to the Purchasing Agent.

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4. The Director of the Health and Human Services Agency may award and execute contracts to procure residential 24/7 care services and services from institutions for mental disease using the Special Services purchasing authority delegated to the Purchasing Agent.
5. The Directors of Department of Community Services and General Services Department may award and execute contracts using the CUPCCAA purchasing authority delegated to the Purchasing Agent.

### **G. STATUTORY PURCHASING AUTHORITY OF CERTAIN COUNTY OFFICERS**

The Board of Supervisors recognizes that State law authorizes the following County Officer certain purchasing authority:

1. The Assessor/Clerk-Recorder/Registrar of Voters, acting as the County Elections Official, need not utilize the services of the Purchasing Agent when purchasing election materials or precinct supplies pursuant to Elections Code sections 13001 and 14100.

### **H. AUTHORIZED PROCUREMENT METHODS**

The County can procure goods, supplies and services through a variety of methods listed below. The process of using any of these methods are detailed in the County Procurement Procedures. Any person involved in the procurement processes below must comply with the Procurement Code of Ethics.

#### 1. Small Purchases

Small purchases are for goods and supplies that cost less than \$5,000. Small purchases can be paid for by a claim, purchase card or purchase order. Services are procured using a purchase order or a contract regardless of the cost of the vendor. Special commodities, as defined later in this policy, cannot be acquired through the small purchases method.

#### 2. Requisition & Purchase Order

A requisition is an internal document used by a department seeking to procure goods, supplies and/or services costing equal to or greater than \$5,000 or is doing \$5,000 or more worth of purchases from the same vendor in a fiscal year. Requisitions contain detailed specifications for the item to be procured and is transmitted to the Purchasing Division for review and approval. Requisitions shall be completed and transmitted prior to completing a purchase.

Once a requisition is approved, a purchase order is created. A purchase order is a formal document issued by the Purchasing Division to the vendor to purchase goods, supplies and services. The purchase order contains all the specifications, terms and conditions of the purchase.

#### 3. Competitive Solicitation

Competitive solicitation is the process by which the County obtains bids, proposals, qualifications, informal quotes or other pricing and related information from vendors. The County will award a contract or purchase order to the vendor that demonstrates they are either the most responsive and responsible bidder meeting

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the written specifications issued by the County or the vendor offering the highest ranked proposal or qualifications, as applicable. Competitive solicitations come in two forms; informal and formal solicitations.

Informal solicitation is the process of receiving quotes by email, facsimile, paper quote or printouts. from prospective vendors. Two quotes are required for purchases in the amount of \$5,000 to \$9,999. Three quotes are required for purchases in the amount of \$10,000 or higher.

Formal solicitations include Requests for Proposals, Requests for Quotes, Requests for Qualifications, Invitation for Bids and Requests for Information. A formal document is published by the County and prospective vendors will respond to the solicitation in a manner prescribed by the County. The formal solicitation process must be conducted in a fair and objective manner.

The types of formal solicitations are as follows:

a. Request for Information

Requests for Information (RFI) are used to obtain information from potential vendors about goods, supplies and services. RFIs are commonly used to better understand the market, and/or prepare for a complex Request for Proposals. The Department generally prepares and conducts the RFI process. An RFI cannot make any award or promise of award to vendors submitting a response.

b. Invitation for Bids

Invitation for Bids (IFB) are used to procure goods, supplies and related services. An IFB is conducted by the Procurement Division and is awarded to the lowest-cost bidder.

c. Request for Quotes

Request for Quotes (RFQ) are used to procure goods, supplies and/or services. A RFQ is conducted by the Department or by Procurement Division and is generally awarded to the lowest-cost bidder. Other factors may be considered as part of the award decision, but the lowest-cost is the primary factor for consideration of the award.

d. Request for Qualifications

Request for Qualifications (RFQu) are used to procure technical special services such as architectural and engineering services. The RFQu can be used to make multiple awards to build a roster of providers. A RFQu is generally conducted by the Department that follows guidelines issued by the Procurement Division. The RFQu must be reviewed by the Procurement Division prior to its release. The proposed RFQu award must be reviewed by the Procurement Division prior to issuing a Notice of Intent to Award. The award is generally made based on the knowledge, quality and skill set of the applicant, as well as proposed cost.

e. Request for Proposals

Request for Proposals (RFP) are generally used to procure general or special services. RFPs can also be used for procuring a solution that is a mix of goods, supplies and services. A RFP is generally conducted by the Department that follows guidelines issued by the Procurement Division. The RFP

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must be reviewed by the Procurement Division prior to its release. Vendors' response to the RFP must be scored based on objective evaluation criteria. The evaluation criteria must be based on the quality of the proposal and the bid price. A review committee of no less than three people shall evaluate and score the quality of the proposal. The evaluation and scoring of the bid price is performed independently of the quality evaluation. The proposal with the lowest cost bid will generally receive the highest score for the evaluation of the bid price. The proposed RFP award must be reviewed by the Procurement Division prior to issuing a Notice of Intent to Award.

#### 4. Contracts

A contract is a written document between parties with binding legal force, usually exchanging goods or services for money or other consideration. The term "contract" and "agreement" are synonymous. A contract may also include leases, revenue generating contracts and other forms of agreements as applicable to the County. The term contract includes memoranda of understanding ("MOU"), provided that the MOU is used to procure goods, supplies and/or services.

#### 5. Non-competitive Purchases

Non-competitive purchases are purchases made without utilizing a competitive process. Single sourcing and sole sourcing are types of non-competitive purchases. Single source procurement is when multiple vendors could supply the good or service but one vendor is selected over the others for substantial reasons. Sole source procurement is when only one vendor is can provide the good or service.

#### 6. Cooperative Agreements

A cooperative agreement is used when two or more governmental entities pool their commodity and/or service requirements to purchase aggregated quantities of goods, supplies and/or services. The County may utilize a cooperative agreement if the competitive solicitation process that preceded the agreement is at least as restrictive as the County's process and the use of the agreement is in the County's best interest. The use of any Cooperative Agreement in lieu of a competitive bid process is subject to the Purchasing Agent's approval.

#### 7. Piggyback Agreements

A piggyback agreement is used when a governmental entity will extend the pricing and terms of a contract to another governmental entity. The entity with the contract must have language in their contract or competitive solicitation that allows the terms of the contract to be extended to other entities. The County may piggyback or "ride" another governmental entity's contract if the contract's competitive solicitation process is at least as restrictive as the County's process and the use of the agreement is in the County's best interest. The County may allow other governmental entities to ride the County's contract if it is in the County's best interest. The use of any piggyback agreement in lieu of a competitive bid process or to allow other governmental entities to use the County's contract is subject to the Purchasing Agent's approval.

### I. SPECIAL COMMODITIES

Special commodities are goods, supplies and services determined by the Purchasing Agent to be exempt from the procurement authority delegated to departments. These items may require additional review and concurrent approval by other County Departments as indicated below.

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1. Cellular/Telecommunications equipment (Department of Innovation & Technology Services)
2. Computers (but not peripherals such as keyboards or mice) (Department of Innovation & Technology Services)
3. Computer software (Department of Innovation & Technology Services)
4. Construction
5. Furniture
6. Leases/rents for equipment (such as copiers)
7. Reprographic services
8. Vehicles (inclusive of tractors, trailers and heavy equipment) (Department of Community Services)

**J. ITEMS EXEMPT FROM THE COMPETITIVE SOLICITATION PROCESS**

Exempt goods, supplies, and services are items deemed by the Purchasing Agent where competitive solicitation is impractical. The following items can be obtained without conducting a competitive solicitation process:

1. Utilities
2. Advertising
3. Insurance
4. Courier services such as UPS or FedEx
5. Memberships
6. Training, seminars, or classes and related travel expenses for County employees and trainings, seminars, or classes for clients of the Workforce Innovation & Opportunity Act program on a State of California approved provider list.
7. Certain expenses related to civil or criminal litigation, legal counsel with the approval of County Counsel, or confidential employment-related investigations such as attorney services, legal materials, investigators, and other related experts
8. Works of art for public places or other creative/artistic endeavors that require a particular and demonstrated skill or talent to include, but not limited to, artists, musicians, and writers
9. Certain expenses where the cost of the item or service is set by state or federal law
10. Purchases made from other federal, state or local governmental entities, provided such purchases are for rent of the entity's facilities or reimbursement for services directly provided by the entity
11. Goods, supplies, and/or services needed by the County pending a bid award, contract renewal or bid protest action and a contractor agrees to provide such goods, supplies, and/or services at the same

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contract price as a previous award, or at revised price that reflects changes in applicable governmental indexes since the beginning of the current contract period, until a new contract has been awarded. Such interim period contracts shall not normally exceed 180 days, or until resolution of a bidder's protest

12. When the Purchasing Agent or his/her designee determines that making a specific purchase without competitive bidding is reasonably necessary for the conduct of County business or is needed to avoid impairment of County functions or services
13. When the Purchasing Agent or his/her designee determines that it is in the best interest of the County to renew a contract award from the previous contract period, based on satisfactory service and reasonable prices, to avoid the interruption of County business and/or based on good business sense

### **K. PUBLIC WORKS PROJECTS – BOND REQUIREMENTS**

The County requires public work projects to be appropriately bonded to minimize the County's risk. The bonding requirements vary depending on the type and value of the contract, the level of risk associated with the contract, and governing law.

#### 1. Bid Bond

A bid bond is an arrangement between the surety (insurance company), the principal (contractor) and obligee (the County) whereby the surety agrees to protect the County if the contractor awarded the contract defaults in executing a contract (turns down the project award following the County's bid solicitation process). A bid bond is required when the public works project is more than \$250,000. The amount of the bid bond shall be 10% of the contractor's bid price. A bid bond shall accompany all bids for public works projects. A contractor may submit other forms of security to the satisfaction of the County's Purchasing Agent and County Counsel.

#### 2. Payment Bond

A payment bond is an arrangement that protects the County from a defaulting contractor, and protects subcontractors, material and equipment suppliers, and workers who claim underpayment by the contractor. The amount of the payment bond shall be 100% of the total amount payable by the terms of the contract. A payment bond is required for all public works contracts more than \$25,000.

#### 3. Performance Bond

A performance bond guarantees the complete and faithful performance of the public works contract. The amount of the performance bond shall be 100% of the total amount payable by the terms of the contract. A performance bond is required for all public works contracts more than \$25,000.

Nothing in this section prevents the County from implementing more restrictive bond requirements on a project-by-project basis.

### **L. PUBLIC WORKS PROJECTS –JOINT APPRENTICESHIP COMMITTEE PARTICIPATION REQUIREMENT**

Public works solicitations for construction projects estimated to cost more than \$1,000,000 shall contain a joint apprenticeship committee requirement. Bidders are required to demonstrate that they are an active member of a joint apprenticeship training committee or joint apprenticeship committee with their bid submission.

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This section shall not apply if the public works project is in response to a declared emergency.

**M. SUBRECIPIENT CONTRACTING**

This section implements federal requirements contained within the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called the Uniform Guidance in the Code of Federal Regulations, Title 2, Chapter 200 (2 CFR 200). When a contract is issued to another entity to perform duties required or necessitated by a federal funded program, the entity is a “subrecipient” receiving a subaward from the County. The County must perform additional obligations to meet federal funding requirements for such subrecipient agreements.

Departments receiving federal funding and managing a subrecipient contract must determine whether the federal funding program has additional requirements beyond those required by the Uniform Guidance.

Prior to the award of any contract that utilizes federal funding, the Department must also complete a subrecipient determination checklist to the County Procurement Division for review and concurrence. When an entity is determined to be a subrecipient, Departments then complete a subrecipient risk assessment analysis. The results of the analysis must be incorporated into the contract. Departments are responsible for developing and implementing a risk monitoring plan.

After the award of the contract, Departments are responsible to document their subrecipient monitoring efforts, including their annual review of the risk monitoring plan. The results of the monitoring effort and any changes to the risk monitoring plan must be forwarded to the Department of Financial Services.

The Internal Audits Division, the Procurement Division, or the County’s external auditors may access the contract file at any time to review monitoring activity and may require Departments to undertake additional steps to mitigate subrecipient risk.

**N. PROTESTS**

The Purchasing Agent shall be responsible for the review and disposition of any protest of a competitive solicitation.

A vendor may request a review of the solicitation requirements and specifications provided that the request is received by the Purchasing Agent prior to the end of the question and answer period.

A non-selected vendor can file a protest of the Notice of Intent to Award no later than 4:00 PM Pacific Time five business days after the date the notice is posted. Only those vendors that submitted a bid are eligible to protest the Notice of Intent to Award.

All protests shall be delivered by the vendor in writing by mail, facsimile and/or electronic mail to both the Purchasing Agent and the competitive solicitation coordinator. The protest must be written in a manner prescribed by the Purchasing Agent and include specific facts, circumstances, reasons and/or basis for the protest. Protests received after the time specified are untimely and shall be denied on that basis.

The Purchasing Agent will evaluate the protest and issue a written decision within 30 business days of confirmed receipt. The Purchasing Agent’s decision is final. In the event the Purchasing Agent is unable to perform this role, the Chief Financial Officer shall handle the protest responsibilities.

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### O. DEBARMENT AND SUSPENSION

After reasonable notice to the person involved and reasonable opportunity for that person to be heard, the Purchasing Agent, after consultation with the Using Department and the County Counsel's Office, shall have authority to debar a person for cause from consideration for award of contracts. The debarment shall not be for a period of more than three years. The Purchasing Agent, after consultation with the Using Department and the County Counsel's Office, shall have authority to suspend a person from consideration for award of contracts if there is probable cause for debarment. The suspension shall not be for a period exceeding three months. The authority to debar or suspend shall be exercised in accordance with this policy.

The causes for debarment or suspension include the following:

1. conviction for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract;
2. conviction under State or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty which currently, seriously, and directly affects responsibility as a County contractor;
3. conviction under State or federal antitrust statutes arising out of the submission of bids or proposals,
4. violation of contract provisions, as set forth below, of a character which is regarded by the Purchasing Agent to be so serious as to justify debarment action:
  - a. deliberate failure without good cause to perform in accordance with the specifications or within the time limit provided in the contract; or
  - b. a recent record of failure to perform or of unsatisfactory performance in accordance with the terms of one or more contracts; provided that failure to perform or unsatisfactory performance caused by acts beyond the control of the contractor shall not be considered to be a basis for debarment;
5. any other cause the Purchasing Agent determines to be so serious and compelling as to affect responsibility as a County contractor, including debarment by another governmental entity for any cause listed in regulations; and
6. for violation of the ethical standards.
7. The Purchasing Agent shall issue a written decision to debar or suspend. The decision shall:
8. state the reasons for the action taken; and
9. inform the debarred or suspended person involved of its rights to or administrative review as provided in this policy.
10. A copy of the decision shall be mailed or otherwise furnished immediately to the debarred or suspended person and any other party intervening. A decision shall be final and conclusive, unless fraudulent, or
11. the debarred or suspended person commences an action in court; or
12. for a decision of debarment only, the debarred person appeals administratively to the Board of Supervisors in accordance with the following:
  - a. The debarred person shall file its appeal with the Board within 60 days of the receipt of a decision to debar.
  - b. The Board shall decide whether, or the extent to which, the debarment or suspension was in accordance with the policy, the best interests of the County, and was fair. The proceeding shall be *de novo*. Any prior determinations by administrative officials shall not be final or conclusive.

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A determination of an issue of fact by the Board shall be final and conclusive unless arbitrary, capricious, fraudulent, or clearly erroneous.

**P. PREFERENTIAL PURCHASING PROGRAMS**

The Board of Supervisors may from time to time adopt preferential purchasing programs to effect policy goals through County procurement activity. The Purchasing Agent shall be responsible for implementing and administering adopted preferential purchasing programs. Current preferential purchasing programs are:

1. Local Business Preference
2. Recycled Content Preference

Unless otherwise required or prohibited by an applicable federal or state law, regulation, ordinance, or contract, the Purchasing Agent determines when it is in the best interest of the County to utilize preferential purchasing programs during a competitive solicitation process.

**Q. EMERGENCY PROCUREMENT**

This policy recognizes that certain purchases are necessitated by emergency conditions. Emergency purchases are limited to those immediately necessary for protection from substantial hazard to life or property, or occasions when the purchasing agent or their designee is not accessible and the need is unforeseeable and immediate for continued operation of a county function. Every emergency purchase shall be promptly reported to the Purchasing Agent in writing with the facts constituting the emergency.

**R. PURCHASING AUTHORITY DURING A DECLARED STATE OR LOCAL EMERGENCY**

During a declared state or local emergency, the Board of Supervisors delegates to the Purchasing Agent authority to make purchases equal to or less than \$250,000 per vendor per emergency.

The Purchasing Division shall follow informal bidding procedures to the extent necessary and feasible under emergency circumstances. The Purchasing Agent may waive the requirement to use the lowest cost vendor depending on the availability to receive the requested goods, supplies and/or services.

The Chief Financial Officer and the County Administrator have the same authority as the Purchasing Agent during a declared state or local emergency.

**S. STANDARDIZED PURCHASES**

The Purchasing Agent may establish and chair a Procurement Standards Committee as needed to review County spending patterns and establish standards concerning the type, design, quality or brand of a specific article or group of related items or services purchased by the County. Adopting standardized purchases based on spend analysis allows the County to establish or maintain uniformity in appearance and/or quality and/or achieve cost savings through volume pricing.

**T. SURPLUS**

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County personal property that is no longer useable or required by the department is considered surplus. The Purchasing Agent or designee is responsible for determining whether the property can be:

- Transferred to a surplus pool under the supervision of the Purchasing Agent for reuse by another department
- Transferred to another department
- Placed for sale by the Purchasing Agent or designee
- Placed for auction by the Purchasing Agent or designee
- Donated to another governmental entity or a non-profit organization, if the value is equal to or less than \$10,000
- Recommended to the Board of Supervisors for donation to another governmental entity or a non-profit organization when the value is greater than \$10,000
- Disposed of by way of recycling or waste
- Donating surplus computer equipment directly to qualifying persons receiving public benefits in a process consistent with California Government Code §25372(c)

The department shall notify the Purchasing Agent if the personal property was purchased with grant funds and if any restrictions exist as to the disposal of the property.

### U. ACCOUNTABILITY

All County employees involved in the procurement process are accountable to the public for the effective and efficient spending of public funds. The following mechanisms help to provide assurance of this accountability.

#### 1. Receiving Process

Department heads are responsible for establishing a departmental process to ensure that the quality and quantity of the received goods, supplies and/or services meet expectations and conform with the specifications, terms and conditions in the applicable contract or purchase order.

Departments shall keep complete records showing the date of delivery, quantity delivered or services performed and any discrepancies. Quality and performance testing of commodities and equipment is the responsibility of the receiving department, unless prior arrangements are made with the Purchasing Agent.

Departments are responsible for reporting all discrepancies immediately to the vendor, take appropriate action, and maintain a record of the default.

#### 2. Vendor Performance

Departments shall record the vendor's performance. If the vendor's performance falls below expectations, the utilizing department shall notify the vendor and insist on a corrective action plan or

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other appropriate remedial steps until the poor performance is resolved. Departments shall document efforts to correct poor vendor performance. The department is responsible for informing the Purchasing Division of the vendor’s performance, where it will be used to determine the renewal of the purchase order, cancellation, or replacement of the vendor.

3. Unauthorized Purchases

An unauthorized purchase is a purchase that is either:

- a. Entered into by an individual that is not authorized to purchase on behalf of the County
- b. Entered into by an individual normally authorized to purchase, but who uses an unauthorized procurement method
- c. Entered into by an individual who exceeds their delegated authority

County employees who make unauthorized purchases may be personally liable for all costs incurred in connection with the unauthorized purchase of goods and services. Repeated and/or flagrant violation of the County Policy of Procurement and the Purchasing Procedures may result in disciplinary action up to and including termination.

4. Availability of Funds

Except as to purchases initiated by the Purchasing Agent, the Purchasing Agent shall have no responsibility to determine that funds are budgeted or available for any purchase, and this responsibility shall belong to the County employee approving the requisition.

5. Reporting

The Purchasing Agent shall annually report to the Board of Supervisors the activities of the Purchasing Division, including:

- a. Use of Preferential Purchasing Programs
- b. Contracts signed using delegated purchasing authority
- c. Emergency purchases
- d. Use of confirming purchase orders and contracts

Procurement activities that are exempted from competitive solicitation requirements

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TITLE: POLICY ON ACCOUNTING, FUNDING AND RECOVERY OF OPEB COSTS	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER 17, 2019

**A. PURPOSE**

This Policy statement pertains to the actuarial, accounting, funding and cost recovery aspects of other post-employment benefits (OPEB). This policy does not purport to address the sustainability of such benefits, which is the subject of Human Resources administrative policies. This policy may also be referred to, in brief, as “OPEB Policy”.

This Policy will be updated periodically in light of actuarial valuation results, other material changes in OPEB benefits or obligations, or other changes caused by state laws.

**B. APPLICABILITY**

This Policy is an extension of the County *Policy on Cost Recovery and Fees* and the *Policy on Borrowing, Debt and Obligations*, and is generally consistent with best practices recommended by the Government Finance Officers Association (GFOA). Variances from best practices are identified herein together with the underlying reasons.

This policy is applicable to all other post-employment benefits (OPEB) adopted by the County as defined below. OPEB benefits are adopted through labor agreements or other related bargaining documents and a summary of current OPEB benefits is maintained by Human Resources.

**C. DEFINITIONS**

Key actuarial or accounting terms related to OPEB are defined below:

*Actuarial Accrued Liability (AAL)* – refers to the actuarial value of benefits already earned by employees and retirees.

*Actuarially Determined Contribution (ADC)* – is an amount that is actuarially determined in accordance with Actuarial Standards of Practice so that, if paid on an ongoing basis, would be expected to provide sufficient resources to fund both the normal cost for each year and the amortized unfunded liability.

*Actuarial Value of Assets (AVA)* – is the value of assets set aside to fund the AAL, adjusted by smoothing out gains and losses over several years. As a result, the actuarial value is more stable than market value.

*Funded Ratio* – is the ratio of actuarial assets to actuarial liability and denotes the percentage of the liability that is funded by assets. For a fully funded plan, the value of assets is equal to the value of liability and the ratio is 100%.

*Normal Cost* – represents the portion of the *Present Value of Projected Benefits (PVPB)*, defined below) that is allocated to or in other words earned by employees during the current year.

*Other Post-Employment Benefits (OPEB)* – refers to post-employment benefits other than pension. OPEB generally takes the form of health, dental and vision insurance, or other healthcare benefits

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provided to eligible retirees and their beneficiaries. This term is intended to covered the current benefit level as well as any benefit changes in the future.

*Pay-as-you go* – refers to a method of only funding and paying the actual benefits paid to retirees and beneficiaries as they become due and payable each year, rather than pre-funding a plan to accumulate sufficient assets to pay for all benefits earned..

*Present Value of Projected Benefits (PVPB)* – is the value of all future expected benefit payments, based on various actuarial assumptions, and discounted by a rate equal to the long-term expected rate of return on invested assets. The PVPB is comprised of normal costs (benefits arising from current and future service) plus actuarial accrued liability (benefits earned from past service).

**D. GUIDING PRINCIPLES**

1. INTERGENERATIONAL EQUITY

OPEB benefits are offered as part of a compensation package for employees as a benefit by the County of Yolo for a career in public service. The County as a matter of principle strives to comply with maintaining intergenerational equity. As this relates to OPEB benefits, the objective is to ensure that adequate contributions are made to the OPEB trust during the service of employees to avoid shifting the cost or burden to future generations of employees and taxpayers.

2. FINANCIAL SUSTAINABILITY

Financial Sustainability is the overarching principle in Yolo County financial operations. Within the context of OPEB funding, this principle expresses that the county provides and funds benefits to its employees within available means while proactively taking measures to preserve its ability to continue these benefits in the long run.

**E. POLICY**

1. ACTUARIAL VALUATION

In accordance with best practices, the County shall engage actuaries to conduct (at minimum) biennial valuations to determine the actuarial accrued liability, the amount of actuarially determined contributions and to measure the progress of funding status. The actuarial valuation should be performed in accordance with best practices established by the GFOA including and not limited to:

- All actuarial valuations must be performed by members of the American Academy of Actuaries who meet relevant qualification standards; and must conform to the Actuarial Standards of Practice (ASOP).

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TITLE: POLICY ON ACCOUNTING, FUNDING AND RECOVERY OF OPEB COSTS	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
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- For the purpose of the valuation, all current and historical data shall be provided to the actuaries as accurately and completely as possible. All actuarial assumptions shall be validated by both parties.
- If there are assumptions or factors that are likely to cause uncertain implications in the future, the actuaries should be requested to analyze the impact of potential changes and make projections of future contributions and funded status.

The County Administrator and Chief Financial Officer shall review the actuarial report and transmit it timely to the Board of Supervisors, together with a lay summary regarding the funding status of the OPEB plan, any noted deviations from best practices, any recommendation for adjustment to contributions or funding plan, and any additional recommendations to the Board of Supervisors.

The Chief Financial Officer shall use the actuarial valuation report as the basis for financial reporting in accordance with *generally accepted accounting principles*.

### 2. TRANSPARENCY IN GROWTH OF LIABILITY

The County Administrator shall implement procedures to enhance transparency of the significant value of the employer share of the OPEB contributions in collective bargaining.

All future benefit modifications should be carefully considered and the impacts of such proposed changes on the County OPEB plan should be evaluated by the County Administrator and Chief Financial Officer (using actuaries if required) and presented to the Board of Supervisors prior to adoption so the effect of the modifications can be understood and considered in relation to the plans actuarial accrued liability, funded ratio and contribution rate.

### 3. FUNDED STATUS

The GFOA recommends that governments aim to achieve a funded ratio that approaches 100%.

The County however recognizes that the OPEB liability may be more volatile than the pension liability since long-term medical cost inflation has historically been and will likely continue to be higher than CPI or salary and wage trends and demographic and life expectancy trends have been historically increasing. The County in order to address those cost pressures imposed caps on health premiums for bargaining units and will continue to explore cost containment efforts for employee units, as needed.

The County expects in the long run OPEB costs will behave similarly to pension costs, driven mostly by CPI or salary and wage trends and the market rate of return. Adequate OPEB funding ratios are generally in the range 70% - 90%. Therefore, the County policy is to strive for a funding ratio that balances these counter-acting factors. The target funding ratio for the County is 80%; that is, in the long run, the County should accumulate sufficient assets to pay for 80% of the accumulated OPEB liability.

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4. OPEB TRUST

a) ESTABLISHMENT OF TRUST

In May 2011, the Board of Supervisors authorized using a Section 115 Irrevocable OPEB trust fund to accumulate assets specifically for the purpose of funding payments against the OPEB liability, in accordance with a funding plan approved by the Board.

b) OBJECTIVE OF OPEB TRUST

In accordance with its long-term financial plan and in order to achieve its goal of financial sustainability the County Board of Supervisors recognizes the need to set aside assets to pay for long-term obligations such as those arising from other post-employment benefits.

Although there is no requirement to fund the actuarially determined contribution, the Board of Supervisors has determined the need to pre-fund for the following reasons:

- With expected and known increases in longevity and inflationary trends in the cost of health care, the pay-as-you-go approach is extremely expensive and unsustainable in the long-term.
- Pre-funding known long-term liabilities demonstrates financial responsibility that may be recognized by external parties such as through an improved credit rating.
- As the county is required to include OPEB liability on the County balance sheet, the impact on financial ratios is mitigated by any dedicated assets.

c) FUNDING TRUST

(1) INITIAL FUNDING APPROACH

The Board of Supervisors with adoption of the OPEB Funding Policy in June, 2015 adopted a ramp up plan of contributions over a fifteen-year period to get to the required actuarial contribution and was intended to ramp-up from fiscal years 2015-16 through fiscal years 2030-31. This plan over the last several years was re-evaluated in light of biennial actuarial valuations, benefit caps, and the annual budget and thus adjustments have been made since adoption.

(2) ON-GOING FUNDING

In order to provide a dedicated on-going source of funding for the OPEB Trust, a charge of payroll will be applied to all departments as a percentage of basic salary needed to achieve the Actuarially Determined Contribution. This movement to the ADC shall begin in 2019-20 (10 years earlier than originally envisioned in the initial funding ramp up plan).

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: POLICY ON ACCOUNTING, FUNDING AND RECOVERY OF OPEB COSTS	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER 17, 2019

This charge would be set based on the amount calculated in the biennial valuation process and would be adjusted annually as part of the County's budget process. Contributions shall only be reduced below the actuarially determined contribution in the future during a period of fiscal distress. Any sustained reduction in contribution (more than 2 consecutive fiscal years) shall be matched with efforts by the County Administrator to reduce the benefits to a sustainable level.

#### d) INVESTING ASSETS

The Board of Supervisors delegates the plan administrator function to the County Treasurer (part of role of Chief Financial Officer) who may contract with third party providers. The purpose of investing funds is to accumulate sufficient assets in implementing this OPEB Policy. Assets that are in the irrevocable OPEB Trust are not subject to County Investment Policy and laws governing county treasury investments.

OPEB trust assets should be invested to achieve a return that matches the discount rate used by actuaries to determine the actuarial liability, and that is equivalent to the average return on the pension assets invested by CalPERS.

The Chief Financial Officer should regularly review and monitor the investment results. Annually the Plan Administrator shall assess and recommend any adjustments to the investment strategy to the Board of Supervisors.

#### e) WITHDRAWING ASSETS

Assets contributed to the Irrevocable Trust can only be withdrawn to pay eligible OPEB costs of the County Plan. As Plan Administrator, the County Chief Financial Officer has authority to withdraw assets to reimburse the County for eligible OPEB costs that have been previously paid as long as withdraws occur within 90 days of the fiscal year end in which costs were incurred.

#### 5. RECOVERING OPEB COSTS

The total annual actuarially determined amount that is deposited into the OPEB trust shall be recorded as a cost of employee benefits and allocated to all applicable budget units based on a percentage rate of covered payroll, similar to pension cost.

#### 6. ACCOUNTING FOR OPEB COST

The County shall record, disclose and report OPEB related costs, liabilities and information in accordance with Government Accounting Standards Board (GASB) Statements and applicable Actuarial Standards of Practice (ASOP).

**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: POLICY ON ACCOUNTING, FUNDING AND RECOVERY OF OPEB COSTS	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER 17, 2019

The County has estimated its obligation for OPEB by causing biennial actuarial valuations to be made since 2005, in accordance with Government Accounting Standards Board (GASB) *Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* and subsequently *GASB No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* and shall comply with any future applicable standards.

The Chief Financial Officer will maintain an OPEB Trust fund in the accounting and financial reporting system. The fund will track all of the assets, investment gains and losses, and other activities associated with the Section 115 Trust. All assets of the OPEB trust shall be restricted to the purpose of funding OPEB obligations.

The Chief Financial Officer shall report annually to the Board of Supervisors on the financial condition and performance of the OPEB Trust Fund within six months of fiscal year end. Such report shall include appropriate recommendations regarding the investment and use of assets to achieve the purpose of the Trust.

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APPENDIX Q

**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: DONATIONS ACCEPTANCE	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: JANUARY 23, 2018

**A. PURPOSE**

This policy establishes a means for individuals or entities of Yolo County to make donations to the County in support of services or programs that the public identifies with. To this end, this policy recognizes the need to avoid any appearance of an apparent or de facto conflict of interest that may result if the County accepts donations from any person, business, or other organization that has a financial interest in any present or potential County action. It is also intended to insure that donations be in the County's best interest and managed in accordance with best practices.

**B. APPLICABILITY**

The donation policy provides those in the community with various philanthropic interests the opportunity to give through memorials and donations. It is not intended to compete with other non-profits or "friend" groups with which the County works; but, rather, to provide those that specifically are interested in County programs or projects the opportunity to give.

**C. DEFINITIONS**

## 1. Donation

As used in this policy, a donation means anything of value that is given to the County by a non-County source without any reciprocal exchange required of the County, or any officer or employee of the County.

## 2. Restrictions or Conditions

As used in this policy, a restricted donation is one upon which the donor has placed restrictions or conditions of any kind limiting the use of the donation by the County.

## 3. Designation of Purpose

The donor may, without specific restriction, designate the use of funds for established programs or services of the County. The addition or removal of county programs on the county on-line donations website will be jointly approved by the County Administrator and County Chief Financial Officer.

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**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: DONATIONS ACCEPTANCE	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: JANUARY 23, 2018

Currently, the available programs or services are identified as:

- a. Animal Services
- b. Emergency Response (natural disaster/event)
- c. Food Security
- d. Foster Youth
- e. Homelessness
- f. Parks and Recreation
- g. Victim Assistance
- h. Library
- i. Other – donor specified or general purpose
- j. First 5 Yolo
- k. Public Defender

**D. POLICY**

1. Unrestricted donations made to the County of Yolo, or an administrative subdivision of the County of Yolo:
  - a. The County Administrator or his or her designee may accept an unrestricted donation with a fair market value of up to \$50,000, upon determination that said donation is in the best interests of the County. As used in this policy, the term “best interests of the County” means that acceptance of the donation will enhance the County’s ability to provide public services and/or carry out its governmental objectives without presenting any appearance of impropriety.
  - b. The Board of Supervisors may accept an unrestricted donation with a fair market value in excess of \$50,000.00, upon determination that said donation is in the best interests of the County.
2. Restricted donations made to the County of Yolo, or an administrative subdivision of the County of Yolo:
 

The Board of Supervisors may accept a restricted donation made to the County or an administrative subdivision of the County upon determination that such donation is in the best interests of the County and that the County is ready and able to comply with the restrictions or conditions put on the donation by the donor.
3. Donations to County programs must be consistent with established goals and objectives for the individual program, and/or the County as a whole.

APPENDIX Q

**County of Yolo**  
**Administrative Policies and Procedures Manual**

TITLE: DONATIONS ACCEPTANCE	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: JANUARY 23, 2018

4. In cases where the donation is not consistent with the County's adopted goals or policies, staff will attempt to identify alternatives for the donor's consideration and approval.
5. All donations, other than cash, shall be considered "donations for public improvements" to the County for the enjoyment of the County's citizens. They will not be considered private or proprietary assets.
6. All items purchased or accepted by donation will receive standard levels of maintenance during their normal life expectancy.
7. The County reserves the right to decline any donation.

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County of Yolo

APPENDIX R

Administrative Policies and Procedures Manual

TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: May 8, 2018

**A. PURPOSE**

This Policy statement pertains to the actuarial, funding and cost recovery aspects of Pension benefits. This policy does not purport to address the sustainability of established pension benefits under current defined benefit formulas, which are the subject of Human Resources administrative policies. This policy may also be referred to, in brief, as “Pension Policy”.

This Policy will be updated periodically in light of actuarial valuation results, changes in benefits, other material changes in Pension benefits or obligations, or other changes caused by state laws.

**B. APPLICABILITY**

This policy is an extension of the County *Policy on Cost Recovery and Fees* (adopted 06/07/2011) and the *Policy on Borrowing, Debt, and Obligations* (revised 02/06/2018), and is generally consistent with best practices recommended by the Government Finance Officers Association (GFOA). Variances from best practices are identified herein together with the underlying reasons.

This policy is applicable to the County’s two key defined benefit plans which are administered by the California Public Employees’ Retirement System (CalPERS):

- Miscellaneous Plan of the County of Yolo hereafter referred to as the “Miscellaneous Plan”. The Miscellaneous plan includes employees of the County and employees of the Yolo County Superior Court which separated from the County through the Trial Court Employment Protection and Governance Act in 2001, but whose employees still remain part of the County’s pension plan.
- Safety Plan of the County of Yolo hereafter referred to as the “Safety Plan”.

The County receives actuarial valuations prepared by the actuarial office of CalPERS on an annual basis for funding purposes. The County has ordered accounting valuations since 2015 to report its obligation for pension benefits in accordance with Government Accounting Standards Board (GASB) *Statement No. 68 Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*.

**C. DEFINITIONS**

Key actuarial or accounting terms related to pensions are defined below:

*Accrued Liability (also called Actuarial Accrued Liability)* – The total dollars needed as of the actuarial valuation date to fund all benefits earned in the past for current and retired members and their beneficiaries.

*Actuarial Assumptions* – Assumptions made about certain events that will affect pension costs. Assumptions can generally be broken down into two categories: demographic and economic. Demographic assumptions include such things as mortality, disability and retirement rates. Economic assumptions include discount rate, salary growth, and inflation.

*Actuarial Valuation* – The determination, as of a point in time (valuation date), of the Normal Cost, Accrued Liability, and related actuarial present values for a pension plan.

## County of Yolo

### Administrative Policies and Procedures Manual

TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: <b>POLICY</b>	DATE: May 8, 2018

*Actuarially Determined Contribution (ADC)* – An amount that is actuarially determined in accordance with GASB Standard No. 68 and Actuarial Standards of Practice (ASOP) so that, if paid on an ongoing basis, would be expected to provide sufficient resources to fund both the normal cost for each year and amortize the unfunded accrued liability.

*Funded Status* – A measure of how well funded, or how “on track” a pension plan is with respect to having sufficient assets to fund liabilities. A ratio greater than 100 percent means the plan has more assets than liabilities and a ratio of less than 100 percent means liabilities are greater than assets.

*Normal Cost* – The annual cost of service accrual for a fiscal year for current active employees. The portion that is allocated to future years of service are referred to as future normal costs.

*Prepayment Contribution* – A payment made by the employer in advance toward the Unfunded Accrued Liability at the beginning of a fiscal year to reduce or eliminate the year’s required employer contribution on each bi-weekly payroll period.

*Pension Benefit* – Pension benefits are provided pursuant to a defined benefit formula. The formula used by the retirement system will be based on key factors such as the benefit factor, service credit and final pensionable compensation. A simplified example is below:

$$\begin{array}{|c|} \hline \text{Service Credit} \\ \text{(Years)} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Benefit Factor} \\ \text{(percent per} \\ \text{year)} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Final Pensionable} \\ \text{Compensation} \\ \text{(dollars)} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Pension Benefit} \\ \hline \end{array}$$

*Pensionable Compensation* – Pensionable compensation is defined in government code and retirement law and generally refers to the normal monthly rate of pay or base pay of the member paid in cash for employment rendered on a full-time basis during normal hours according to publically available pay schedules.

*Present Value of Benefits (PVB)* – The total dollars needed as of the valuation date to fund all benefits earned in the past or expected to be earned in the future for current members.

*Unfunded Accrued Liability (UAL)* – When the value of the plan’s assets is less than its Accrued Liability, the difference is the plan’s Unfunded Accrued Liability (or unfunded liability). If there is an unfunded liability, the plan will have to pay contributions exceeding the Normal Cost.

#### **D. GUIDING PRINCIPLES**

##### **1. INTERGENERATIONAL EQUITY**

Pension benefits are offered as part of a compensation package for employees as a benefit by the County of Yolo for a career of public service. The employee accumulates (or earns) the benefit through accrual of years of service with the agency over their service life (or career). The County as a matter of principle strives to comply with maintaining intergenerational equity. As this relates to pension benefits, the objective is to ensure that adequate employee and employer contributions are made to the pension system during the service lives of employees to avoid shifting the cost or burden to future generations of employees and taxpayers.

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: <b>POLICY</b>	DATE: May 8, 2018

### 2. FINANCIAL SUSTAINABILITY

Financial Sustainability is the overarching principle in Yolo County financial operations. Within the context of pension funding, this principle expresses that the county provides and fund benefits to its employees within available means while proactively taking measures to build and preserve its ability to continue providing these benefits in the long run.

### **E. POLICY**

#### 1. ACTUARIAL VALUATION

In accordance with best practices and generally accepted accounting principles, the County will receive an Actuarial Valuation for both (1) funding and (2) accounting for pension benefits annually from the Actuarial Office of CalPERS. CalPERS, as the pension plan administrator, establishes actuarial assumptions for all pension plans under their administration.

The County Administrator and Chief Financial Officer annually shall review the actuarial report including actuarial assumptions applied by the pension plan administrator for conformity with best practices as established by GFOA including but not limited to:

- Actuarial Cost Method – Ensure methods conform to actuarial standards of practice and are designed to fully fund the long-term costs of promised benefits.
- Asset Smoothing – Ensure that: the same smoothing periods are used for both gains and losses; market corridors if used are symmetrical; and smoothing occurs over fixed periods not longer than five years.
- Amortization – Ensure that: the unfunded actuarial accrued liability is amortized over fixed (closed) periods to balance the goals of demographic matching and volatility management; the amortization period does not exceed 25 years; and a layered approach is used to amortize the various components.

The County Administrator and Chief Financial Officer shall transmit the actuarial report, together with a lay summary regarding the funded status of the pension plans, any noted deviations from best practices, and any additional recommendations to the Board of Supervisors.

The Chief Financial Officer shall use the actuarial valuation report as the basis for financial reporting in accordance with *generally accepted accounting principles*. The Chief Financial Officer should allocate the liability to participating agencies and enterprise or internal service funds to show their respective share of the long term pension liability. The Chief Financial Officer, at his discretion, may contract an external auditor to opine on the allocation of the liability to other agencies or segments of the governmental agency.

#### 2. TRANSPARENCY IN GROWTH OF LIABILITY

The County Administrator shall evaluate opportunities and implement procedures to enhance transparency in collective bargaining on the employee and employer share of pension contributions, with the purpose of identifying clearly any significant financial impact of any proposed salary or benefit modification.

## County of Yolo

### Administrative Policies and Procedures Manual

TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
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All future benefit modifications (including those that effect the key pension benefit factors of the defined benefit formula) for members and beneficiaries should be carefully considered and impacts of such proposed changes on the County's pension plan shall be evaluated by the County Administrator and the Chief Financial Officer (utilizing actuaries if required) and presented to the Board of Supervisors prior to adoption so the effect of the modifications can be understood and considered in relation to the plan's actuarial accrued liability, funded ratio, and contribution rate.

#### 3. FUNDED STATUS

The target Funded Status is 100% (full funding) of the Actuarial Accrued Liability related the County's pension plans. The County's goal is to accumulate sufficient assets to fund all projected benefit payments.

#### 4. FUNDING PENSION COST

##### a) ACTUARIALLY DETERMINED CONTRIBUTION (ADC)

The ADC is determined annually by the pension plan administrator CalPERS for subsequent fiscal years (for example: CalPERS Actuarial Valuation report as of June 30, 2016 determines 2018-19 required contributions). The County Administrator shall each year budget the Actuarially Determined Contribution to CalPERS and establish and maintain the necessary reserve to ensure that this obligation is met annually. The County will prioritize the funding of the ADC above the funding of any supplemental contributions.

##### b) PREPAYMENT OF ANNUAL REQUIRED CONTRIBUTION

The pension plan administrator (CalPERS) at times may provide an incentive (or discount) for the County to pay a full year of UAL contribution in advance at the beginning of the fiscal year, rather than remitting the contribution with each monthly period during the fiscal year.

The Chief Financial Officer shall prepare a financial analysis on an annual basis when a financial incentive is offered to make a prepayment of the UAL contribution to determine whether this is in the best interest of the County. The analysis should take into account the savings and cash flow impact from remitting the pension contribution in advance compared to any costs of borrowing or financing. This recommendation shall be submitted to the County Administrator as part of the County's recommended budget.

##### c) OPPORTUNITIES FOR SAVINGS

CalPERS applies an amortization period of up 30 years for the amortization of the Unfunded Accrued Liability (UAL) arising from each event (change in actuarial assumptions; investment gain/loss; change in benefit, etc.). Without any additional action, provided that the actuarial assumptions are accurate, the plan would move to a fully funded status within 30 years of the last event that created the liability. In line with industry best practices, CalPERS has recently revised its amortization policy to shorten the period for amortizing future actuarial gains and losses to 20 years, beginning from the actuarial report for June 30, 2019, and effective in 2021-22 for Yolo County.

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# Administrative Policies and Procedures Manual

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CalPERS new amortization policy does not affect the current unfunded liabilities (\$310 million as of 6/30/2018), which are still being amortized over 30 years. CalPERS has offered alternative 20-year and 15-year amortization schedules available for voluntarily election that would result in substantial long-term savings to the County (\$49 million and \$147 million respectively). As part of long-term financial planning, County staff should periodically evaluate the feasibility and cost-benefits of adopting one of these alternative amortization schedules and make appropriate recommendations to the Board of Supervisors.

d) **PENSION FUNDING STABILIZATION PROGRAM**

Although there is no legal requirement to make a pension contribution above the Actuarially Determined Contribution (ADC), the Board of Supervisors has determined that fulfilling its full pension obligation is a primary objective of the County and directed staff to establish safeguards to ensure that this obligation is met annually. As a result, based on staff research and recommendation, the Board has approved a formal pension funding stabilization program that is centered on the establishment of an irrevocable trust, hereafter referred to as Pension Trust.

As shown in Exhibit A, the Board of Supervisors has considered various options to addressing pension funding prior to adoption of this program.

5. **PENSION TRUST**

a) **ESTABLISHMENT OF TRUST**

The Chief Financial Officer shall establish a Section 115 Trust for the purpose of Pension Funding Stabilization. The Section 115 Trust, which is exempt from federal income taxes, will be the vehicle to accumulate assets for the sole purpose of pension funding, as authorized by the Board.

b) **OBJECTIVE OF TRUST**

The purpose of the pension trust is to accumulate assets incrementally in the long-run for the sole purpose of supplementing the County’s effort to fulfill its pension funding obligation. To this purpose, the trust is maintained for the primary objective of bolstering the County’s ability to pay the ADC; and the secondary objective of obtaining long-term savings that result from paying down the unfunded actuarial liability earlier.

c) **MINIMUM BALANCE**

The initial target balance for minimum level of the pension funding stabilization program will be sixty (60) days-worth (based on 360 days) of the County’s required pension contributions (including normal cost and UAL) from the CalPERS funding valuation. The minimum balance will be calculated annually by the Chief Financial Officer. For the initial year (2018/19), this target would approximately be \$3,730,000 for the Miscellaneous Plan and \$1,415,000 for the Safety Plan for an aggregate Trust target balance of \$5,145,000.

An illustration of projected future target balances based on the June 30, 2016 actuarial valuation is provided in Exhibit B of this policy. After the minimum target balance is achieved, it shall be maintained every year and shall be used to ensure sufficient funding for the actuarially determined contribution.



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
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Balances accumulated above the minimum target balance for the trust shall be utilized to explore methods described above as *Opportunities for Savings* to further reduce the County's Unfunded Actuarial Liability, upon Board approval.

d) FUNDING TRUST

(1) INITIAL FUNDING

The Section 115 Trust shall initially be funded by the \$800,000 Pension Reserve established in the 2017/18 Adopted Budget.

(2) ON-GOING FUNDING

To provide a dedicated on-going funding source for the Pension Trust, a supplemental pension charge will be applied to all departments as a percentage of basic salary. This charge will be set annually as part of the County budget process, and will be in the range 0.5% - 2.5%. The rate would initially be set at 1.0% for fiscal year 2018/19. However, a proposed ramp-up of funding of the trust is shown below:

- 2018/19 = 1.00%
- 2019/20 = 1.25%
- 2020/21 = 1.50%
- 2021/22 = 1.75%
- 2022/23 = 2.00%
- 2023/24 = 2.25%
- 2024/25 = 2.50%

An illustration of the accumulation effect of the ramp-up on the trust funding is shown in Exhibit C. According to this estimated ramp-up, the County is expected to achieve the minimum trust balance by the fourth year, in 2021-22.

(3) PREPAYMENT SAVINGS

During the annual budget process, the County Administrator shall provide a recommendation to the Board of Supervisors on the amount to transfer from savings generated by prepayment of annual contributions to the Pension Funding Stabilization Program based on consideration of available balances in the Internal Service Fund (refer to Section 7(a)).

e) INVESTING ASSETS

The Board of Supervisors delegates the plan administrator function to the County Treasurer (now Chief Financial Officer) who may contract with third party providers. The purpose of investing funds is to accumulate sufficient assets to implement this pension funding policy. Assets that are in the irrevocable Pension Trust are not subject to County Investment Policy and laws governing county treasury investments.

Pension trust assets should be invested to achieve an objective of capital preservation prior to the target balance being achieved. After the target balance has been achieved, the trust assets should be invested to achieve a return that matches the discount rate used by actuaries to determine the actuarial liability, and that is equivalent to the average return on the pension assets invested by CalPERS.

## County of Yolo

# Administrative Policies and Procedures Manual

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The Chief Financial Officer should regularly review and monitor the investment results. Annually the Plan Administrator shall assess and recommend any adjustments to the investment strategies to the Board of Supervisors.

f) WITHDRAWING ASSETS

Assets contributed to the Irrevocable Trust can only be withdrawn to pay pension costs of the pension plans listed above. The County’s stated intention is to specifically reserve these assets to support the funding of the ADC and to reduce the unfunded actuarial liability. Therefore, these assets will be drawn on to provide pension rate stabilization during periods of fiscal distress.

The Chief Financial Officer shall request board approval prior to the withdrawal of assets from the trust. If assets are being withdrawn due to fiscal distress, some of the factors that should be considered in determining whether the County is in a period of fiscal distress are as follows:

- Uncertainty regarding ability to pay short term obligations on time.
- Ability to meet long term obligations including those from debt issuances, pension plans or other postemployment benefits is uncertain given the extent of obligations in comparison to available resources.
- Ability to maintain financial stability is impaired including reductions to credit rating, reliance on declining or unstable sources of revenue, and inability to raise revenues to support commitments.
- Ability to maintain services is not possible based on fiscal condition and the County is required to layoff personnel.

g) RESTORATION OF TRUST BALANCE

In the first year of funding, or after drawdown, the Pension Trust shall be funded or replenished to the target level within five fiscal years.

6. RECOVERING PENSION COSTS

Pension costs including the normal cost and the monthly (or annual if prepaid) UAL contribution to CalPERS will be translated to a percentage of payroll. The employer contribution of pension cost will be charged as a percentage of payroll as calculated by CalPERS in the annual actuarial report consistent with the employee’s specific benefit plan. Similarly, any supplemental funding to the Pension Trust will be charged to County departments and programs as a percentage of payroll.

7. ACCOUNTING FOR PENSION COSTS

a. INTERNAL SERVICE FUND

The Chief Financial Officer shall create a Pension Internal Service Fund to record the following:

- Pension contributions deducted from Payroll
- Contributions paid to CalPERS and to the Pension Trust.
- Transactions related to prepayment of UAL contributions.
- UAL contributions from other plan participants (e.g. Yolo Superior Court).



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### Administrative Policies and Procedures Manual

TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
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Beside the normal transactions that are authorized by the Board of Supervisors or the County Administrator, the Pension Internal Service fund will hold any savings realized through investment or prepayment until recommendation by the County Administrator through the budget process.

b. PENSION TRUST FUND

The Chief Financial Officer shall create a Pension Trust fund in the accounting and financial reporting system. The fund will track all of the assets, investment gains, and losses and other activities of the Section 115 Pension Rate Stabilization Trust. All assets of the Pension Trust shall be restricted to the purpose of funding pension obligations.

The Chief Financial Officer shall report annually to the Board of Supervisors on the financial condition and performance of the Pension Trust Fund, within six months of fiscal year end. Such report shall include appropriate recommendations regarding the investment and use of assets to achieve the purpose of the Trust.

Exhibit A – Pension Funding Stabilization Options

COUNTY OF YOLO  
**Pension Funding Stabilization Options**  
 (Listed in increasing degree of commitment)

Funding Stabilization Options	Definition of Option	Advantages of Option	Disadvantages of Option	Chargeable to Grants	Reduce Contribution Rates	Reduce Pension Liability
1 Accounting Reserve	Reservation of fund balance by Board of Supervisors to be used toward pension liability.	<ul style="list-style-type: none"> <li>✓ Reserve level can be adjusted up or down by Board to respond to unforeseen circumstances.</li> <li>✓ Withdrawal can be made to supplement contributions.</li> <li>✓ Easiest option to implement</li> </ul>	<ul style="list-style-type: none"> <li>✓ Assets would not be invested long-term and therefore would not keep up with inflation.</li> <li>✓ Undisciplined saving since reserve is susceptible to changing organizational priorities.</li> </ul>	No	No	No
2 Discretionary Contributions (to CalPERS)	Additional lump sum contributions made to the pension plan as cash flows allow.	<ul style="list-style-type: none"> <li>✓ Provides flexibility since contributions can be made whenever cash is available.</li> <li>✓ No long term commitment in relation to other options.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Undisciplined approach to reducing liability.</li> <li>✓ May require buy-in or method to address other employers in the pension plan.</li> <li>✓ Costs must be allocated cost centers for claim purposes.</li> </ul>	May be	Yes, delayed	Yes
3 Prepayment of Annual Contributions	Prepay the required contributions in a lump sum to CalPERS by July 15 <sup>th</sup> rather than bi-weekly for the entire fiscal year to take advantage of discount	<ul style="list-style-type: none"> <li>✓ Reduces amount payable annually to CalPERS</li> <li>✓ For FY16/17 potential \$1 million premium saving for a net cash saving of about \$900K.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Requires County to find \$24 million by July 15th to make contribution.</li> <li>✓ May require buy-in from other employers in the pension plan.</li> <li>✓ Is mainly a cash saving mechanism; must direct saving toward pension funding.</li> </ul>	Yes	No	No
4 Section 115 Trust	Open an irrevocable trust account for additional contributions which are invested similar to the OPEB trust to provide a mechanism for pension contribution stabilization.	<ul style="list-style-type: none"> <li>✓ Local control of assets and can be used to offset future contribution increases</li> <li>✓ Likely higher returns since assets invested by trustee outside of county treasury.</li> <li>✓ Positive effect on credit rating.</li> <li>✓ Don't need buy-in from other employers in plan.</li> <li>✓ Could reduce pension liability on financial statements</li> </ul>	<ul style="list-style-type: none"> <li>✓ Assets are restricted to pension funding.</li> <li>✓ Assets would not be included by CalPERS in their funding valuations to determine future contributions</li> <li>✓ Risk of market volatility and underperforming investments in relation to CalPERS</li> <li>✓ Additional cost and effort to administer.</li> <li>✓ Discipline plan required.</li> </ul>	Yes	No	Yes
5 Alternative Amortization Schedule as offered by CalPERS	Refinancing of the net pension liability to amortize and pay off liability over a shorter time period, at a level rate. 15-year or 20-year amortization instead of 30.	<ul style="list-style-type: none"> <li>✓ Quickest way to reduce unfunded liabilities.</li> <li>✓ Substantial long term savings of interest on pension liability (Total \$18 million for 20-yr option; \$86 million for 15-yr option)</li> <li>✓ Reduces negative amortization as keeps contribution percentage level and eliminates ramp up/down.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Increased annual budgetary burden due to accelerated payments (Add'l \$1.7 million for 20-yr option; \$5.1 million for 15-yr)</li> <li>✓ No flexibility to change once alternative amortization base has been selected.</li> <li>✓ Would affect other employers in the Misc. Plan require their agreement.</li> </ul>	Yes	No	Yes

S:\AUD\Financial Leadership\Pension funding Presented at November 22, 2016 Board Meeting

Exhibit B – Projection of Target Balance of Trust

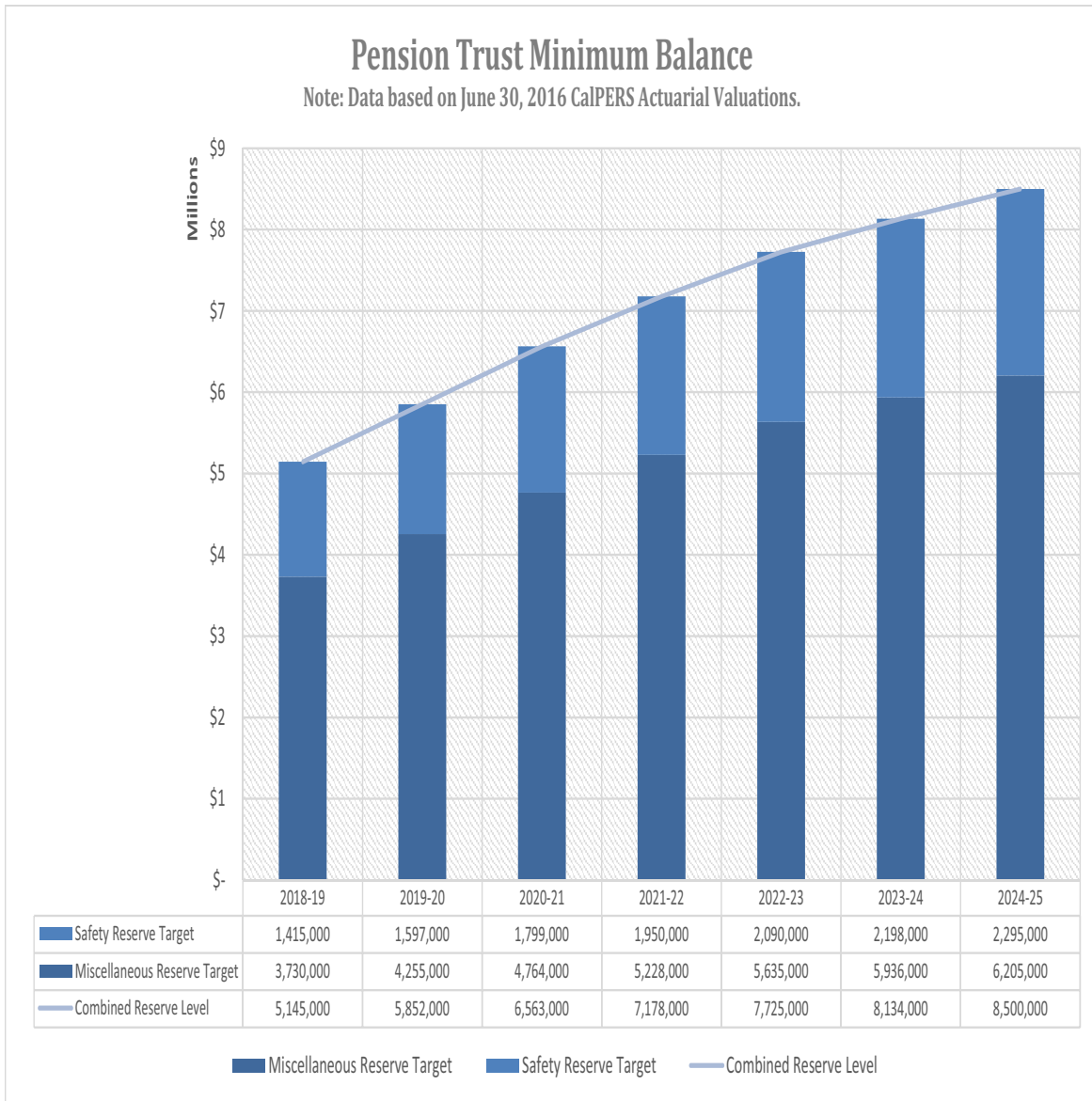
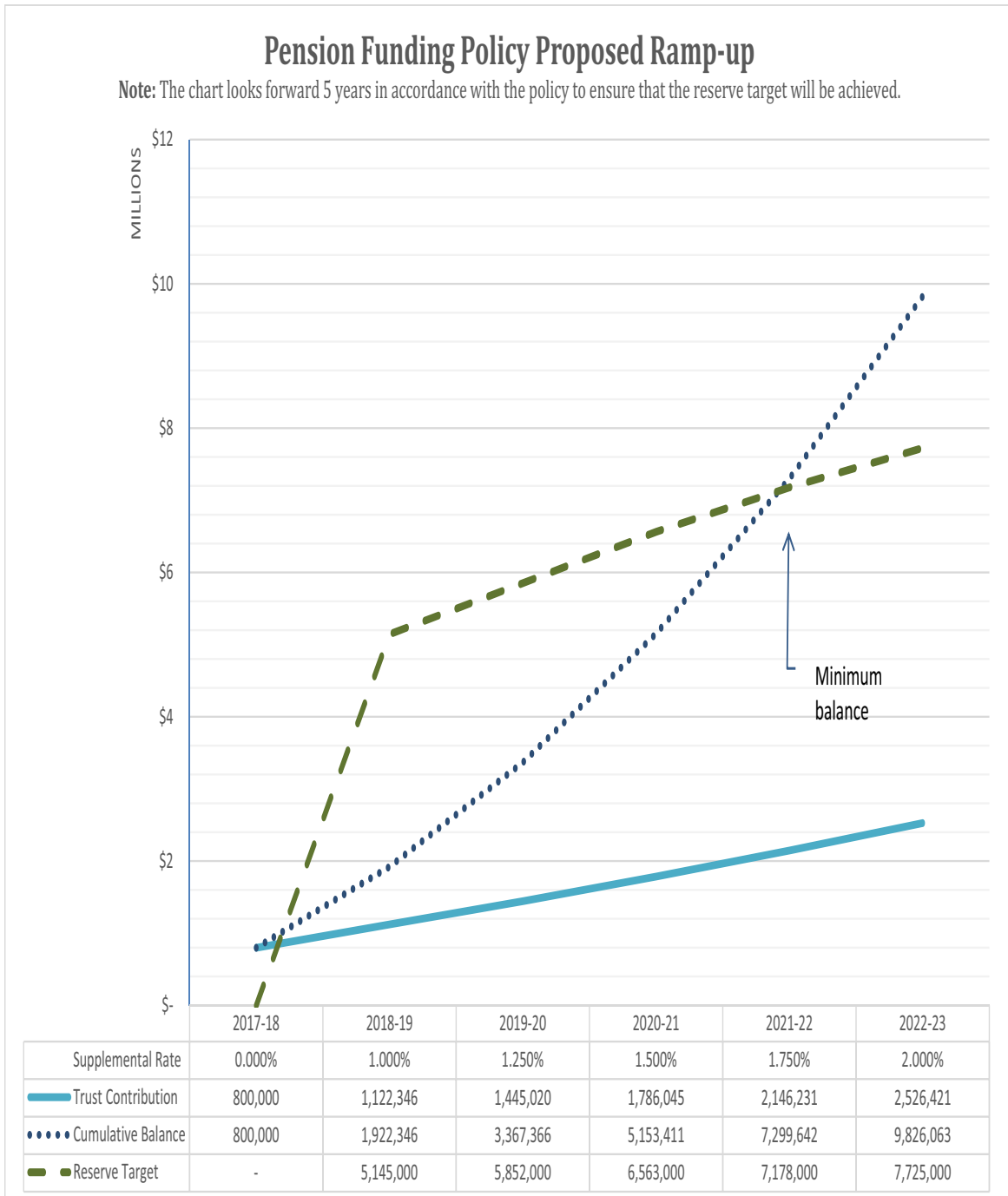


Exhibit C – Proposed Pension Funding Ramp-up



**County of Yolo**

APPENDIX S

**Administrative Policies and Procedures Manual**

TITLE: FEDERAL GRANT CASH MANAGEMENT	DEPARTMENT: FINANCIAL SERVICES
TYPE: <b>POLICY</b>	DATE: DRAFT June 19, 2018

**A. PURPOSE**

This policy documents the County’s compliance with 2 C.F.R. § 200.302(b)(6) regarding cash management of Federal grant advance payments. The intent of the County of Yolo is to be in full compliance with all applicable federal guidance provided in 2 C.F.R. Part 200.

**B. APPLICABILITY**

This policy is applicable to County federal grants awarded by both Federal agencies and non-Federal pass-through entities.

**C. POLICY**

The County’s preferable method of grant receipts is the reimbursement method, when given the option, to select between reimbursement or advance funding. Under this approach, the County would record the applicable cost and expenditures in compliance with the grant terms and then request reimbursement from the Federal or pass-through granting agency. In some cases, where reimbursement funding is not feasible or not allowed by the grant, and advance funding is requested, the below criteria shall be followed:

1. Request of advances for each individual grant will be limited to the minimum amounts needed and will be timed to be in accordance with the actual, immediate cash requirements needed to carry out the approved program or project. The payment method must minimize the time elapsed between the transfer of funds and the County’s disbursements.
2. Whenever possible, advance payments for each individual grant will be consolidated to cover anticipated cash needs for all Federal awards made by the Federal or pass-through awarding agency.
3. To the extent possible, the County will disburse grant funds available from program income (including applicable loan repayments, interest, or other sources) before requesting additional cash advances.
4. Receipt of advanced funds must be accounted for in the accounts receivable module of the County’s general ledger accounting system.
5. Advanced payments from federal funds must be deposited in the County Treasury to be maintained in insured interest-bearing accounts, whenever possible. Any exception must be authorized by the County Chief Financial Officer.
6. In accordance with 2 C.F.R. § 200.305(b)(9), up to \$500 of interest on a grant award advance funded directly by a federal agency may be retained for administrative expenses. Interest earned over \$500 on a grant award advance funded by a federal agency must be remitted annually to the federal Department of Health and Human Services. Federal grants from pass-through entities must follow applicable grant terms and conditions related to the treatment of interest earned on advanced funds.

**County of Yolo Administrative Policies and Procedures Manual**

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**TITLE:** Investment Policy

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**Department:** Financial Services

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**TYPE:** POLICY

**DATE:** December 6, 2022

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**A. PURPOSE**

This document is known as the annual investment policy and represents the policies of the Board of Supervisors of the County of Yolo related to the investment of funds under the control of the Chief Financial Officer. The office of the Auditor-Controller and the Treasurer-Tax Collector have been consolidated. All statutory duties, responsibilities, and budgets of the Auditor-Controller and Treasurer-Tax Collector are consolidated into the office known as the Chief Financial Officer as per Yolo County code section 2-5.113 effective January 5, 2015.

The Department of Financial Services was established to consolidate and perform all functions of the offices of the Auditor, Controller, Tax Collector, and Treasurer, and any other county-wide fiscal functions directed by the board as per county code sec. 2-5.2001.

This policy is prepared annually by the Chief Financial Officer in accordance with the California Government Code and prudent asset management principles. Pursuant to Government Code sections 27133 and 53646 this policy has been reviewed by the Financial Oversight Committee and approved by the Board of Supervisors at a public meeting.

**B. APPLICABILITY**

This policy will cover the period of January 1, 2023 through December 31, 2023.

This policy applies to the cash management and investment activities performed by County personnel and officials for any local agency, public agency, public entity, or public official that has funds on deposit in the county treasury pool. The terms "County" and "county treasury pool" are used interchangeably and include all such funds so invested.

The investment of bond proceeds will be governed by the provisions of relevant bond and related legal documents.

The investment of endowment funds will be governed by the underlying laws, regulations, and specific governmental approvals under those laws pursuant to which the endowments were created. Endowment fund investments will primarily focus on the preservation of principal and use of investment income for operational purpose.

The investment of the Section 115 Trusts related to OPEB and Pension will be invested in compliance with the County Policies on "Accounting, Funding and Recovery of OPEB Costs" and the "Pension Funding Policy" and legal documents associated with the Section 115 Trusts.

## County of Yolo Administrative Policies and Procedures Manual

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### C. STANDARD OF CARE

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "prudent investor" standard which states that "when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

This standard shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

### D. PUBLIC TRUST

All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transaction that might impair public confidence in the County's ability to govern effectively.

### E. OBJECTIVES

The primary objectives, in descending priority order, of the investment activities of the County shall be:

1. **Safety**. Safety of principal is the foremost objective of the investment program. Investments of the County shall be undertaken in a manner that seeks to ensure preservation of capital in the portfolio.
2. **Liquidity**. The investment portfolio shall be maintained in such a manner as to provide sufficient liquidity to meet the operating requirements of any of the participants.
3. **Return on Investment**. The investment portfolio of the County shall be designed with the objective of attaining a market rate of return on its investments consistent with the constraints imposed by its safety objective and liquidity considerations.

### F. DELEGATION OF AUTHORITY

Subject to Section 53607 the authority of the Board of Supervisors to invest or to reinvest funds of the pooled investments, or to sell or exchange securities so purchased, may be delegated for a one-year period by ordinance in accordance with Government Code Sections 27000.1 and 27000.3.

The Board of Supervisors has designated the Chief Financial Officer as its agent authorized to make investment decisions after considering the strategy proposed by the investment advisor.

**County of Yolo Administrative Policies and Procedures Manual**

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**G. ETHICS AND CONFLICT OF INTEREST**

Individuals performing the investment function and members of the Financial Oversight Committee (FOC) shall maintain the highest standards of conduct.

**County Officers and employees** involved in the investment process shall refrain from personal business activities that could conflict with proper execution of the investment program, or which could impair their ability to make impartial decisions. These individuals should follow the Code of Ethics for Procurement approved by the Board of Supervisors and comply with all relevant provisions of the Political Reform Act, especially the requirements of Chapter 7 – Conflict of Interest and Chapter 9.5 – Ethics. The key requirements are listed below:

1. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could affect their ability to make impartial decisions.
2. Officers and employees shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the County.
3. Officers and employees shall not accept gifts or gratuities with a value exceeding \$500 in any one year from any bank, broker, dealer, or any other person, firm, or organization who conducts business with the Department of Financial Services.
4. No person with investment decision-making authority in the County Administrator’s office or the Department of Financial Services may serve on the board of directors or any committee appointed by the board or the credit committee or supervisory committee of a state or federal credit union which is a depository for County funds.

The Financial Oversight Committee Charter includes the following requirements for members of the committee:

1. A member shall disclose to the committee at a regular meeting any activities that directly or indirectly raised money for a member of the governing board of any local agency that has deposited funds in the County Treasury while a member of the committee. For purposes of this subsection, raising money includes soliciting, receiving, or controlling campaign funds of a candidate, but not the member's individual campaign contributions or non-financial support. This section does not apply to a member raising money for his or her own campaign.
2. A member shall disclose to the Committee at a regular meeting any contributions, in the previous three years or during the period that the employee is a member of the committee, by an employer to the campaign of a candidate to be a member of a legislative body of any local agency that has deposited funds in the County Treasury.
3. A member cannot secure employment with, or be employed by, bond underwriters, bond counsel, security brokerages or dealers, financial services firms, financial institutions, and municipal advisors with whom the County is doing business during the member’s Financial Oversight Committee membership period or for one year after leaving the Financial Oversight Committee. This subsection only applies to employment or soliciting employment, and not other relationships with such companies with whom the County is doing business.

## County of Yolo Administrative Policies and Procedures Manual

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4. A member shall disclose to the Committee any honoraria, gifts, and gratuities from advisors, brokers, dealers, bankers, or other persons who conduct business with the Department of Financial Services while a member of the Committee. All members shall also comply with the requirements of the Political Reform Act or any other law or regulation regarding to receipt and disclosure of financial benefits and conflicts.

### H. INTERNAL CONTROLS

Internal control procedures shall be established and maintained by the Department of Financial Services that provide reasonable assurance that the investment objectives are met and to ensure that the assets are protected from loss, theft, misuse, or mismanagement. The internal controls shall be reviewed as part of the regular annual independent audit. The controls and procedures shall be designed to prevent employee error, misrepresentations by third parties, and imprudent or illegal actions by employees or officers of the County.

### I. CASH MANAGEMENT

In determining the amount that can be invested County personnel shall take into account the liquidity needs of the County and the agencies in the Treasury pool, and shall take reasonable steps to ensure that cash flow requirements of the County and pool participants are met for the next six months, barring unforeseen actions from the State Controller or other funding sources, such as deferral of cash payments.

County personnel shall maintain separate accounting for cash funds and monitor aggregate cash balances of the County and each agency in the Treasury pool, and shall notify the County Administrator or agency management of unhealthy trends in aggregate cash balances. Unhealthy trends may include but are not limited to deferral of cash payments from State, Federal grantors, or other funding sources, significant declines in available aggregate cash balances, or near-deficit aggregate balances. Agencies that are so notified are expected to take immediate action to cure any deficit and improve cash balances. Continuing deficits shall be reported to the Board of Supervisors for further action.

The Chief Financial Officer shall provide quarterly reports on total cash flows and balances of the Treasury Pool to the Financial Oversight Committee.

### J. AUTHORIZED FINANCIAL DEALERS AND QUALIFIED INSTITUTIONS

The County may secure the services of an Investment Advisor. Precautionary contractual language with such an adviser shall include: delivery versus payment methods, third-party custody arrangements, prohibitions against self-dealings, independent audits, and other appropriate internal control measures as deemed necessary by the Chief Financial Officer.

The County or the County's Investment Advisor shall maintain a list of authorized broker/dealers and financial institutions which are approved for investment transaction purposes, and it shall be the policy of the County to purchase securities only from those authorized institutions or firms. Authorized brokers/dealers must either (i) be classified as Reporting Dealers affiliated with the New York Federal Reserve Bank as Primary Dealers or (ii) be registered to conduct business in the State of California and be licensed by the state as a broker-dealer, as defined in Section 25004 of the Corporations Code.

No broker/dealer shall be selected which has within any consecutive 48-month period made a political contribution to any member of the Board of Supervisors or to any candidate for these offices in an amount exceeding the limitations contained in Rule G-37 of the Municipal Securities Rulemaking Board.

**County of Yolo Administrative Policies and Procedures Manual**

**K. PERMITTED INVESTMENT INSTRUMENTS**

1. United States Treasury Obligations. Government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest.
2. Federal Agency Obligations. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
3. California Municipal Obligations. Obligations of the State of California, this local agency or any local agency within the state, including bonds payable solely out of revenues from a revenue-producing property owned, controlled or operated by the state, this local agency or any local agency or by a department, board, agency or authority of the state or any local agency that is rated in a rating category of "A" long term or "A-1" short term, the equivalent or higher by a nationally recognized statistical rating organization (NRSRO). Any investment in obligations of this local agency shall be in a ratio proportionate to the County's share of the pooled investments.
4. Other 49 State Municipal Securities. Registered treasury notes or bonds issued by any of the other 49 states, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any state that is rated in a rating category of "A" long term or "A-1" short term, the equivalent or higher by a NRSRO.
5. Repurchase Agreements. Agreements to be used solely as short-term investments not to exceed 90 days.

The County may enter into Repurchase Agreements with primary dealers in U.S. Government securities who are eligible to transact business with, and who report to, the Federal Reserve Bank of New York.

The following collateral restrictions will be observed: Only U.S. Treasury securities or Federal Agency securities, as described above in (K)(1) and (K)(2), will be acceptable collateral.

All securities underlying Repurchase Agreements must be delivered to the County's custodian bank versus payment or be handled under a properly executed tri-party repurchase agreement. The total market value of all collateral for each Repurchase Agreement must equal or exceed, 102 percent of the total dollar value of the money invested by the County for the term of the investment. For any Repurchase Agreement with a term of more than one day, the value of the underlying securities must be reviewed at least weekly.

Market value must be calculated each time there is a substitution of collateral.

The County or its trustee shall have a perfected first security interest under the Uniform Commercial Code in all securities subject to Repurchase Agreement.

The County will have properly executed a Public Securities Association (PSA) agreement with each counter party with which it enters into Repurchase Agreements.

6. Banker's Acceptances. Issued by domestic or foreign banks, the short-term paper of which is rated in the highest category by a nationally recognized statistical rating organization (NRSRO).

## County of Yolo Administrative Policies and Procedures Manual

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Purchases of Banker's Acceptances may not exceed 180 days maturity or 40 percent of the County's investment portfolio.

7. Commercial Paper. Of prime quality of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical-rating organization (NRSRO). The entity that issues the commercial paper shall meet all of the following conditions shown in either paragraph (A) or paragraph (B):
  - a. The entity meets the following criteria:
    - i. Is organized and operating in the United States as a general corporation.
    - ii. Has total assets in excess of five hundred million dollars (\$500,000,000).
    - iii. Has debt other than commercial paper, if any, that is rated in a rating category of "A", the equivalent or higher by a nationally recognized statistical-rating organization (NRSRO).
  - b. The entity meets the following criteria:
    - i. Is organized within the United States as a special purpose corporation, trust, or limited liability company.
    - ii. Has program wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond.
    - iii. Has commercial paper that is rated in a rating category "A-1", the equivalent or higher by a nationally recognized statistical-rating organization (NRSRO).

Purchases of eligible commercial paper may not exceed 270 days maturity. No more than 40 percent of the County's investment portfolio may be invested in eligible commercial paper.

8. Medium-Term Corporate Notes. Notes issued by corporations organized and operating within the United States or by depository institutions licensed by the U.S. or any state and operating within the U.S. Medium-term corporate notes shall be rated in a rating category "A", the equivalent or higher by a nationally recognized statistical rating organization (NRSRO) and shall have a maximum remaining maturity of five years or less. Purchase of medium-term corporate notes may not exceed 30 percent of the County's investment portfolio.
9. Non-Negotiable Certificates of Deposit. FDIC insured or fully collateralized time certificates of deposit in financial institutions located in California, including U.S. branches of foreign banks licensed to do business in California. All time deposits must be collateralized in accordance with California Government Code Section 53651, either at 150% by promissory notes secured by first mortgages and first trust deeds upon improved residential property in California eligible under section (m) or at 110% by eligible marketable securities listed in subsections (a) through (l) and (n) and (o). The County, at its discretion and by majority vote of the Board of Supervisors, on a quarterly basis, may waive the collateralization requirements for any portion of the deposit that is covered by federal insurance. Alternatively, the County may invest in deposits, including certificates of deposit, at a commercial bank, savings bank, savings and loan association, or credit union that uses a private sector entity that assists in the placement of certificates of deposit as provided for in Government Code section 53635.8.

## County of Yolo Administrative Policies and Procedures Manual

10. **Negotiable Certificates of Deposit.** Negotiable certificates of deposit issued by a nationally or state-chartered bank or a state or federal savings and loan association or by a federally-licensed or a state-licensed branch of a foreign bank that is rated in a rating category of "A" long-term or "A-1" short-term, the equivalent or higher by a nationally recognized statistical rating organization (NRSRO). Purchases of all negotiable certificates of deposit may not exceed 30 percent of the County's investment portfolio.
11. **Local Government Investment Pools.** (Either state-administered or through joint powers statutes and other intergovernmental agreement legislation.) Investments may be maximized to the level allowed by the State and should be reviewed periodically. Investment objectives, limitations, and controls of each pool must be consistent with this policy.
12. **Money Market Funds.** Shares of beneficial interest issued by diversified management companies that are money market mutual funds registered with Securities and Exchange Commission under the Investment Company Act of 1940. To be eligible for investment pursuant to this subdivision these companies shall either: (1) attain the highest ranking letter or numerical rating provided by not less than two of the largest nationally recognized statistical rating organizations or (2) have retained an investment advisor registered or exempt from registration with the Securities and Exchange Commission with not less than five years experience investing in securities and obligations authorized by Government Code Section 53601 and with assets under management in excess of \$500,000,000. Money Market Funds shall not exceed 20 percent of the investment portfolio of the County as recorded at purchase price on date of purchase.
13. **Asset-Backed Securities.** Any mortgage pass-through security, collateralized mortgage obligation, mortgage-backed or other pay-through bond, equipment lease-back certificate, consumer receivable pass-through certificate, or consumer receivable-backed bond. Eligible securities must be rated, by a nationally recognized statistical rating organization, as "AAA", and have a maximum remaining maturity of five years or less. No more than 20 percent of the County's investment portfolio may be invested in this type of security.
14. **Reverse Repurchase Agreements.** Reverse repurchase agreements shall be used primarily as a cash flow management tool and subject to all the following conditions
  - a. The security to be sold using a reverse repurchase agreement has been owned and fully paid for by the County for a minimum of 30 days prior to sale.
  - b. The total of all reverse repurchase agreements on investments owned by the County does not exceed 20 percent of the base value of the portfolio. The base value of the County's portfolio for this section is defined as that dollar amount obtained by totaling all cash balances placed in the portfolio by all participants, excluding any amounts obtained through selling securities by way of reverse repurchase agreements, securities lending agreements, or other similar borrowing methods.
  - c. The agreement does not exceed a term of 92 days, unless the agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement and the final maturity date of the same security.
  - d. Funds obtained or funds within the pool of an equivalent amount to that obtained from selling a security to a counterparty using a reverse repurchase agreement shall not be used to purchase another security with a maturity longer than 92 days from the initial settlement date of the

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reverse repurchase agreement, unless the reverse repurchase agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement and the final maturity date of the same security.

- e. Investments in reverse repurchase agreements or similar investments in which the County sells securities prior to purchase with a simultaneous agreement to repurchase the security shall be made only with primary dealers of the Federal Reserve Bank of New York or with a nationally or state-chartered bank that has or has had a significant banking relationship with a local agency. A significant banking relationship is defined by any of the following activities of a bank:
    - i. Involvement in the creation, sale, purchase, or retirement of the County's bonds, warrants, notes, or other evidence of indebtedness.
    - ii. Financing of the County's activities.
    - iii. Acceptance of the County's securities or funds as deposits.
15. Supranationals. United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB), with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AA", the equivalent or higher by a NRSRO. Purchases of these securities shall not exceed 30 percent of the County's portfolio.

The Chief Financial Officer may make permitted investments (as described above) pursuant to the California Government Code (including Section 53601 et. seq.) or deposit funds for safekeeping in state or national banks, savings association, credit unions, or federal insured industrial loan companies (as described in Section 53635.2). For purposes of compliance with this policy, an investment's term or remaining maturity shall be measured from the settlement date to final maturity. A security purchased in accordance with this section shall not have a forward settlement date exceeding 45 days from the time of investment.

Credit criteria listed in this section refers to the credit of the issuing organization at the time the security is purchased. Should a security owned by the County be downgraded below "A" the Investment Advisor shall immediately notify the Chief Financial Officer who will report to the Board of Supervisors, at their next regularly scheduled meeting, the circumstances of the downgrade and any action taken or recommended.

### L. INELIGIBLE INVESTMENTS

The County shall not invest any funds in inverse floaters, range notes, or interest-only strips that are derived from a pool of mortgages, or in any security that could result in zero interest accrual if held to maturity.

Effective January 1, 2021, the County may invest in securities issued by, or backed by, the United States government that could result in zero- or negative-interest accrual if held to maturity, in the event of, and for the duration of, a period of negative market interest rates. The County may hold these instruments until their maturity dates. Securities described in this paragraph shall remain in effect only until January 1, 2026, and as of that date is repealed.

Any other security not specifically permitted by Section K is prohibited.

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**M. MAXIMUM MATURITY**

Investment maturities shall be based on a review of cash flow forecasts. Maturities will be scheduled so as to permit the County to meet all projected obligations.

Where this policy does not specify a limitation on the term or remaining maturity at the time of the investment, or unless authorized by the Board of Supervisors no less than three months prior to the investment, no investment shall be made in any security, other than a security underlying a repurchase agreement as authorized by this policy that at the time of the investment has a term remaining to maturity in excess of five years.

The Board of Supervisors has specifically approved investment maturities beyond five years for certain three long-term portfolios: Yolo County Landfill Closure Trust Fund, the Yolo County Cache Creek Maintenance and Remediation Fund, and the Demeter Endowment (funds deallocated from the Ceres Tobacco Endowment Fund).

**N. DIVERSIFICATION & PERCENTAGE LIMITATIONS**

The County shall limit the County’s investments in any one issuer to no more than 5 percent of the County’s total investments at the time of purchase, except for U.S. Treasuries, Federal Agencies, Supranationals, repurchase and reverse repurchase agreements, and pooled investments such as local government investment pools, LAIF, and money market funds

All percentage limitations apply at the time of the investment (purchase date).

**O. REPORTING REQUIREMENTS**

The Chief Financial Officer shall render a quarterly investment report to the Board of Supervisors that includes, at a minimum, the following information for each investment:

- Type of investment instrument (e.g., U.S. Treasury note, Federal Agency note)
- Issuer name (e.g., General Electric Capital Corp.)
- Credit quality
- Purchase date
- Maturity date
- Par value
- Purchase price
- Current market value and the source of the valuation
- Current amortized or book value
- Accrued interest
- Original yield to maturity
- Overall portfolio yield based on cost
- New investment transactions

The quarterly report shall (i) state compliance of the portfolio to the statement of investment policy, or manner in which the portfolio is not in compliance, (ii) include a description of any of the County’s funds, investments or programs that are under the management of contracted parties, including lending programs, and (iii) include a statement explaining the ability of the County to meet its cash flows requirements for the next six months, or provide an explanation as to why sufficient money shall, or may, not be available.

## County of Yolo Administrative Policies and Procedures Manual

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This quarterly report shall be available within 45 days following the end of the quarter and submitted to the Board of Supervisors at the earliest reasonable opportunity, with copies published and available to all pool participants.

### P. ANNUAL REVIEW OF INVESTMENT POLICY

The Chief Financial Officer shall annually prepare an investment policy that will be reviewed by the County Financial Oversight Committee and submitted to the Board of Supervisors for approval in a public meeting. Any change to the investment policy shall be reviewed and approved by the Board in a public meeting.

### Q. SAFEKEEPING AND CUSTODY

All securities, whether negotiable, bearer, registered or non-registered shall be delivered either by book entry or physical delivery to the County's third-party custodian.

Monthly safekeeping statements are received from custodians where securities are held. Authorized personnel, other than the person handling daily investments, shall review the statements to confirm that investment transactions have settled and been delivered to the County's third-party custodian.

### R. APPORTIONMENT OF EARNINGS AND COSTS

The manner of calculating and apportioning the cost of investing, depositing, banking, auditing, reporting, or otherwise handling or managing funds is as follows:

Investment earnings shall be apportioned to all pool participants quarterly based upon the ratio of the average daily balance of each individual fund to the average daily balance of all funds in the investment pool. Earnings are computed on an accrual basis and the effective date that earnings are deposited into each fund is the first day of the following quarter (January 1, April 1, July 1, and October 1).

Direct and Administrative (including indirect) costs associated with investing, depositing, banking, auditing, reporting, safekeeping, or otherwise handling or managing funds shall be netted against any moneys received pursuant to state mandated reimbursements and deducted from the gross investment earnings in the quarter received.

### S. CRITERIA FOR CONSIDERING REQUEST TO WITHDRAW FUNDS

Withdrawal of funds from County Treasurer Pool may occur pursuant to Government Code Section 27136 and approval of the Board of Supervisors.

Assessment of the effect of a proposed withdrawal on the stability and predictability of the investment in the County Pool will be based on the following criteria:

- Size of withdrawal
- Size of remaining balances of:
  - Pool
  - Agency
- Current market conditions
- Duration of withdrawal
- Effect on predicted cash flows
- A determination if there will be sufficient balances remaining to cover costs

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- Proof that adequate information has been supplied in order to make a proper finding that other pool participants will not be adversely affected.

The Chief Financial Officer reserves the right to mark a fund balance to market value prior to allowing a withdrawal if it is deemed necessary to be equitable to the remaining funds.

**T. TERMS AND CONDITIONS FOR NON-STATUTORY COMBINED POOL PARTICIPANTS**

All entities qualifying under California Government Code Section 27133 (g) may deposit funds for investment purposes providing all of the following has been accomplished: (1) the agency’s administrative body has requested the privilege, (2) has agreed to terms and conditions of an investment agreement as prescribed by the County’s Board of Supervisors, (3) has by resolution identified the authorized officer acting on behalf of the agency; and (4) the Chief Financial Officer has prescribed the appropriate accounting procedures.

**U. AUDIT**

1. Annual Compliance Audit - The Financial Oversight Committee is not designated a Treasury Oversight Committee however the FOC may cause an annual audit pursuant to Government Code section 27134 at its discretion which may include issues relating to the structure of the investment portfolio and risk. The costs of complying with this article shall be County charges and may be included with those charges enumerated under Section 27013.
2. Quarterly Review and Annual Financial Audit – The Chief Financial Officer shall cause quarterly reviews to be made of the Treasury Division records relative to the type and amount of assets in the treasury, pursuant to Government Code sections 26920 - 26923. The Chief Financial Officer shall also cause an annual financial audit to be made of the Treasury Division’s records as of June 30. In addition to an opinion on the statement of assets held in the treasury this audit shall include a review of the adequacy of internal controls.

The annual compliance audit and the annual financial audit may be combined.

The Chief Financial Officer shall report audits that contain significant audit findings to the Audit Subcommittee of the Board of Supervisors immediately and to the full Board at the earliest reasonable opportunity. Copies of the audit reports shall be provided to the Financial Oversight Committee.

All audit recommendations shall be addressed timely and in a manner acceptable to the Board of Supervisors’ Audit Subcommittee.



APPENDIX U

## County of Yolo Administrative Policies and Procedures Manual

TITLE: ACCUMULATED CAPITAL OUTLAY	DEPARTMENT: COUNTY ADMINISTRATIVE OFFICE
TYPE: <b>POLICY</b>	DATE: JANUARY 12, 2021

### **A. PURPOSE**

This policy sets forth the philosophy and principles for use of the accumulated funds designated for capital outlay.

### **B. APPLICABILITY**

Government Code Sections 53731-53737 provide the authority of the County to levy and collect taxes for the creation and accumulation of a special fund for capital outlays. Capital outlay expenditures include the acquisition of land or other real property, major construction, improvements, equipment, designs, working plans, specifications, and major repairs or equipment necessary in connection with a construction or improvement project.

This policy differs from the Policy on *Capital Asset Management* as that policy provides the administrative procedure for the County's Capital Improvement Plan as well as defines capital assets for accounting and budgeting purposes.

### **C. POLICY**

Capital outlay for the purposes of this policy is defined as:

1. Any real property acquisition or new construction.
2. Any alteration, renovation, addition or betterment (ex. interior asbestos removal/remodeling) which extends the design life or alters/upgrades the function of a structure or information technology infrastructure.
  - a. This does not include ordinary repairs and maintenance, which are intended to keep a facility functional or technology infrastructure at its designed level of services and life expectancy.
  - b. Alteration means any modification of existing space (buildings, structures or other facilities) that changes the use as to function, layout, capacity, or quality. Typical alterations include demolition of fixed partitions and/or construction of new fixed partitions or initial installation of carpeting and movable partitions. Alterations means any substantial modification to existing software or hardware platforms that changes the use, capacity, or quality.
  - c. "Betterment" means any modification that increases the designed level of services or life expectancy of a facility or technology infrastructure or to meet other infrastructure requirements (e.g. state seismic improvements, upgrades, etc.).
3. Fixed and movable equipment needed for initial occupancy of a new facility or space, but usually only if the new facility is not replacing an existing facility.
4. Equipment used in the administration of county service (i.e. road equipment, hardware, etc.)
5. Fees for planning, design and/or analysis associated with an acquisition made in accordance with this policy.

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## County of Yolo Administrative Policies and Procedures Manual

TITLE: ACCUMULATED CAPITAL OUTLAY	DEPARTMENT: COUNTY ADMINISTRATIVE OFFICE
TYPE: <b>POLICY</b>	DATE: JANUARY 12, 2021

6. A lease-purchase (installment payment) agreement or similar debt payment where equity in an asset is built as payments are made.
7. Generally, the following are not considered as capital outlay:
  - a. Relocation (including temporary space while a project is under construction)
  - b. Moving expenses
  - c. Construction, acquisition, extensions of, or additions to utilities other than utilities for the furnishing of water supply. The term “utilities” shall not include sewage or sanitation facilities or airports.
  - d. Vehicles, that are used in ordinary operations, and should be funded through other operational funding.
  - e. Subscription based software or services for which costs are recurring.

### BUDGET

The Board of Supervisors shall budget Accumulated Capital Outlay Funds as part of the County’s ordinary budget process.

Transfers of accumulated capital outlay funds shall occur either:

1. After completed and eligible project expenditures have been completed as a request for reimbursement.
2. To fund a multi-year capital project as budgeted, only if held in a designated capital project fund. At the completion of the Capital project, any excess project funding must be transferred back to the least restrictive funding source.

## County of Yolo Administrative Policies and Procedures Manual

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**TITLE:** Community Benefit Fund

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**Department:** Board of Supervisors

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**TYPE:** POLICY

**DATE:** October 11, 2022

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### A. PURPOSE

The purpose of this policy is to establish and document the eligible uses of the Community Benefit Fund. The Community Benefit Fund was established to provide funding to allow individual Supervisors to be responsive to community needs in a flexible manner that promotes the general welfare of the constituents of the County of Yolo. As used here, the terms “community needs” and “community benefit” are considered synonymous and shall be understood to include any public purpose that affects the welfare of a broad class of people.

### B. APPLICABILITY

This policy applies to Community Benefit Funds set aside specifically for use in accordance with this policy in the County budget.

### C. POLICY

#### 1. Allowable Uses

The Community Benefit Fund is exclusively for one-time purchases, grants, or similar expenditures that provide a documented community benefit, including but not limited to:

- Community outreach events, information and education
- District-sponsored activities
- Grants and similar contributions to nonprofits

All expenditures from the Community Benefit Fund must be for a public purpose that affects the welfare of a broad class of people that live or work within the County of Yolo. To that end expenditures must meet the criteria of the *Policy on Allowing Charges Against County Funds* including:

- a. Transaction is supported by information and documentation
- b. Transaction is related to County business
- c. Transaction is in compliance with laws and regulations
- d. Transaction is reasonable
- e. Transaction was appropriately authorized by individual supervisor

Purchases of food and meals must comply with the County *Policy on Travel and Expense Reimbursement*. Similarly, purchases of tickets must comply with the *Ticket Distribution and Disclosure Policy*.

Expenditures shall not be for any political purpose or to promote a local candidate, campaign or committee.

## County of Yolo Administrative Policies and Procedures Manual

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### 2. Allocation

The amount appropriated into the Community Benefit shall be determined annually as part of the County budget process and shall be split evenly amongst the five (5) supervisorial districts. The recommended amount shall depend on the County's fiscal situation.

County staff shall confer annually with the Budget Ad-Hoc Committee to make a recommendation of the appropriate amount for deposit in the Community Benefit Fund. The maximum amount allocated to each individual district shall not exceed \$25,000.

Any increase to a district's allocation shall require approval by the Board of Supervisors.

### 3. Rollforward

Supervisorial districts are permitted to rollforward unspent allocations up to a maximum of 50% of their authorized allocation to the next fiscal year. Allocations may be rolled forward no more than one-time.

### 4. Accounting

Supervisorial districts are required to track their use of Community Benefit funds, to document a public purpose for each expenditure, grant, or similar allocation, and ensure they remain within their allocation. The Department of Financial Services shall establish separate ledgers in the accounting system to allow for tracking of funds by district.

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**TITLE:** Fraud Reporting and Whistleblower Policy

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**Department:** Financial Services; County Internal Audit

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**TYPE:** POLICY

**DATE:** September 13, 2022

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**A. PURPOSE**

The purpose of this policy is to safeguard public assets and prevent fraud, waste, and abuse. This policy describes the Yolo County Fraud Reporting and Whistleblower Program and describes responsibilities and procedures for reporting any credible allegations and investigating potential fraud, waste, and abuse, as defined in Section C, below, and provides specific instructions regarding other appropriate actions in case of suspected violations.

**B. APPLICABILITY**

This policy applies to any event of fraud, waste, abuse that is committed against the County of Yolo by elected officials, department heads, county managers, employees, interns, as well as volunteers, committee members, consultants, vendors, contractors, outside agencies, and/or any other parties with a business relationship with Yolo County.

**C. POLICY**

**WHISTLEBLOWER PROGRAM**

The County shall establish the Whistleblower Program as a means for county employees and members of the public to confidentially report any allegations of fraud, waste, or abuse committed against the County government by the parties listed above. The County shall provide appropriate intake resources to administer this policy and accept reports of any allegations. The County initially plans to contract with an independent company whose trained intake specialist will receive calls and web-based reports 24 hours a day, 7 days a week, and 365 days per year.

**FRAUD, WASTE & ABUSE**

Fraud, waste and abuse as defined for the purpose of this policy include acts which may constitute criminal conduct, but the following definitions are not intended to explain, replace, or supplement any existing legal definitions.

**Fraud** refers to any intentional act or omission designed to deceive others, resulting in the County suffering a loss and/or the perpetrator achieving a gain.

**Waste** refers to the unnecessary incurring of costs as a result of inefficient practices, systems, or controls.

**Abuse** refers to violations and circumventions of departmental or agency regulations which impair the effective and efficient execution of operations or resources.

The terms fraud, waste and abuse include, but are not limited to:

- Forgery or alteration of any document or account.
- Forgery or alteration of a check, bank draft, or any other financial document.
- Misappropriation of funds, securities, supplies, or other assets.
- Impropriety in the handling or reporting of money or financial transactions.
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the County.
- Unauthorized destruction, unauthorized removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or use of those assets for private or personal gain.
- Authorizing or receiving compensation for hours not worked.
- Misrepresenting financial operating results to obtain funding.
- Using County credit cards for purchase of personal items.
- Use of fuel in personal vehicles.
- Submission of fraudulent travel and or expense claims.
- Reporting false claims to state and federal programs.
- Material violations of the County’s ethics or conflict of interest policies.
- Any similar or related irregularity to those specified above.

If there is general question as to whether an action constitutes fraud, waste, and abuse, contact the Internal Audit Division of the Department of Financial Services for guidance at [internalaudit@yolocounty.org](mailto:internalaudit@yolocounty.org).

**WHISTLEBLOWER RIGHTS**

Whistleblowers are protected by California Labor Code Section 1102.5, California Government Code section 8547.1, and this policy from retaliation. An employee or contractor who observes or becomes aware of instances of retaliation against an individual who has been involved with a whistleblower case should report the retaliation to the Department Head and the Human Resources Director, as provided by the County’s Policy on Workplace Civility.

All information received by Internal Audit related to a whistleblower case alleging fraud, waste, or abuse against the County government, including the identity of the reporter if known, shall remain confidential except to the limited extent necessary to undertake responsive action or as required in a criminal investigation and/or prosecution. All documents related to a case will be maintained in a secure location. Department heads and any other personnel involved in the investigation of a whistleblower case shall not share the substance of the case with anyone except those individuals who are directly involved in, and are essential to, conducting the investigation and/or administering discipline. The reporter’s identity may not be disclosed to anyone outside of the investigating personnel without the express consent of the reporter unless such disclosure, in consultation with the County Counsel’s Office or District Attorney is determined necessary to take appropriate action as a result of the findings of the investigation.

**D. INVESTIGATION REPORTING RESPONSIBILITIES AND PROCEDURES**

1. Department heads are responsible for the prevention of fraud, waste, and abuse and for establishing internal controls and procedures to detect and prevent wrongdoing.

## APPENDIX W

2. All County employees shall cooperate fully with the investigation and during the investigation of fraud, waste, or abuse. Failure to cooperate in the whistleblower investigation may subject the employee to discipline, up to and including dismissal.
3. All events of suspected fraud shall be reported immediately. The term “immediate” for this purpose means at the earliest available opportunity but in no instance later than 72 hours after suspected activity.
4. Any suspected fraud, waste or abuse against the County government must be reported anonymously or by providing the individuals name by the following available methods:
  - a. By calling the Fraud, Waste & Abuse/Whistleblower Hotline; or
  - b. Online reporting form at <https://yolocounty.org/general-government-departments/financial-services>; or
  - c. Report it to the Department head; or
  - d. Report to Internal Audit (by calling Internal Audit or emailing to [internalaudit@yolocounty.org](mailto:internalaudit@yolocounty.org)); or
  - e. Report to Human Resources of personnel matters (by calling Human Resources or emailing to [HR@yolocounty.org](mailto:HR@yolocounty.org)); or
  - f. Report to the District Attorney.
5. The Fraud, Waste & Abuse/Whistleblower Hotline is provided as an alternative reporting mechanism to ensure concerns are properly addressed and as a means for anonymous reporting.
6. All documents obtained in the investigation of a Fraud, Waste & Abuse/Whistleblower case are considered confidential and shall not be disclosed, except as required by law. All California Public Record Act requests, subpoenas, and other requests for records will be coordinated with County Counsel.
7. Department heads shall secure all records and any other relevant documentation, immediately report the fraud, waste, or abuse against County government, and provide information regarding the incident. All records are to remain secured and confidential.
8. Internal Audit shall immediately assess the allegations to determine if an act of fraud, waste, or abuse was committed. If the report involves alleged retaliation against a whistleblower, Internal Audit staff will refer the case to Human Resources to investigate the report internally or, if appropriate, conduct an investigation that includes additional internal (e.g., Internal Audit) or external partners. If the report involves alleged fraud, waste, or abuse, Internal audit will investigate the report and/or, if appropriate, refer the case to the District Attorney, law enforcement agencies, County Counsel, Risk Management, and other relevant departments or entities (both internal and external) as needed for investigation and resolution.
9. If after review, fraud is suspected and a suspect(s) is identified, Internal Audit shall request the District Attorney or other appropriate law enforcement offices to conduct a criminal investigation, who may determine whether such investigation or prosecution is warranted.

10. During the investigation, members of the investigation team shall maintain the confidentiality of information received. Upon conclusion of an investigation, results will be made available if appropriate, to the District Attorney, law enforcement agencies, County Counsel, Risk Management, and other relevant departments or entities as allowed by law. A report of losses and disposition will be provided to the Audit Subcommittee and/or Board of Supervisors.
11. Perpetrators of fraud, waste, or abuse may be criminally prosecuted to the fullest extent of the law, prosecuted civilly for recovery of missing County assets, and disciplined for misconduct.
12. Financial Services will assist Internal Audit in documenting (or estimating) the amount of loss, preserving evidence, and in identifying potential parties to the case.
13. Financial Services will report the loss, if determined, to the insurance carriers and prepare any claim documents when necessary.
14. Internal Audit will report at a minimum to the Audit Subcommittee on a semi-annual basis, which shall cover the previous six months of activity.
15. Losses of County property, including cash, arising from any circumstance, must also be reported under this policy. Ordinary cash shortages occurring as part of cashiering operations should be reported in accordance with the County's Cash Handling Manual.

**E. INVESTIGATIONS “NOT” SUBJECT TO THIS POLICY**

Other concerns that relate to the following areas should be referred directly to the respective Department Head, Human Resources Director, and County Counsel:

Contact Department Head:

- **Citizen or Constituent Matters** that are in the normal course of the County’s business and do not involve suspected fraud, waste, or abuse.

Contact Human Resources Director:

- **Personnel Matters** that do not involve suspected fraud, waste, or abuse.
- **Damage Claims** such as general liability, worker’s compensation, or other incidents that are generally handled by the County’s risk management and insurance functions.

Contact County Counsel:

- **Legal matters** including but not limited to where complainant invokes a threat of litigation against the County in their complaint.

Other concerns that relate to the following areas should be referred directly to the District Attorney’s Office:

- **Welfare Fraud** involves theft of County funds by welfare recipients, or theft of their benefits by others.

APPENDIX W

- **Workers' Compensation Insurance Fraud** involves knowingly false or fraudulent statements of any fact relative to workers' compensation payments and costs.
- **Consumer Fraud** involves deceptive business practices that cause consumers to suffer financial or other losses.
- **Auto Insurance Fraud** involves deceiving an insurance company about a claim involving one's personal or commercial motor vehicle.
- **Real Estate Fraud** involves when individuals or agencies provide false information for fraudulent real estate transactions.

**County of Yolo Administrative Policies and Procedures Manual**

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**TITLE:** Policy on Completion of Public Works Projects

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**Department:** General Services

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**TYPE:** POLICY

**DATE:** July 11, 2023

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**A. PURPOSE**

This policy establishes the County’s delegated authority for the acceptance of a public works project or to determine that there is a cessation of work on a public works project. The County desires timely filing of notices of completion or notices of cessation of work on public works projects to limit the County’s potential liability to any unpaid subcontractors or material suppliers.

**B. APPLICABILITY**

This policy applies to all public works projects conducted by the County when a payment and/or performance bond is required.

**C. BACKGROUND**

A public works project is complete when the public work is accepted by the County or there is a cessation of labor on the public work for a continuous period of 60 days, whichever is earlier, pursuant to California Civil Code §9200.

A notice of completion may be recorded on or within 15 days after such completion, pursuant to California Civil Code §9204.

A notice of cessation may be recorded if there is a continuous cessation of labor for at least 30 days prior to the recordation that continues through the date of the recordation, pursuant to California Civil Code §9202.

California Civil Code §9356 allows a contractor of a public works project to serve a stop notice on the County before the expiration of 30 days after the recording of the notice of acceptance, notice of completion, or notice of cessation. If such notices are not filed within the required time period, the contractor must serve any stop notice on the County before the expiration of 90 days after the cessation or completion of the public works project.

**D. POLICY**

The Director of General Services and the Director of Community Services, or their respective designee, are authorized to:

1. Accept the public work, or to determine there has been a continuous cessation of labor for 30 days.
2. File with the County Clerk-Recorder a notice of completion upon accepting the public work as complete.
3. File with the County Clerk-Recorder a notice of cessation.

## APPENDIX Y

## County of Yolo Financial Summary – Fiscal Year 2023-24

### Statement of Net Position

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

The County's total net position increased by \$33.5 million during the fiscal year.

Net investment in capital assets increased by \$61.2 million, which represents capital acquisitions and retirements, less current year depreciation, plus deferred loss on refunding and the addition and/or retirement of related long-term debt.

The \$9.2 million decrease in deferred outflows of resources was primarily due to pension.

The \$18.5 million increase in non-current liabilities was primarily attributable to landfill closure and post-closure costs and increase in pension costs.

Restricted net position decreased by \$27.7 million primarily due to an increase in liabilities.

	Statement of Net Position			
	Fiscal Years		Amount	% Change
	2023	2024		
Audited	Audited	Change		
Current and other assets	\$398,579,000	\$457,027,000	\$58,449,000	14.7%
Non-current & capital assets	390,269,000	411,477,000	21,171,000	5.4%
<b>Total assets</b>	<b>868,504,000</b>	<b>868,504,000</b>	<b>79,656,000</b>	<b>10.1%</b>
Deferred Outflows of Resources	128,606,000	119,375,000	(9,231,000)	-7.2%
Current liabilities	92,830,000	115,151,000	22,321,000	24.0%
Long-term liabilities	518,956,000	537,445,000	18,489,000	3.6%
<b>Total Liabilities</b>	<b>611,786,000</b>	<b>652,595,000</b>	<b>40,809,000</b>	<b>6.7%</b>
Deferred Inflows of Resources	15,716,000	11,818,000	(3,898,000)	-24.8%
Net investment in capital assets	301,162,000	362,407,000	61,245,000	20.3%
Restricted	118,299,000	164,009,000	45,710,000	38.6%
Unrestricted	(129,509,000)	(202,950,000)	(73,441,000)	56.7%
<b>Total Net Position</b>	<b>\$289,952,000</b>	<b>\$323,466,000</b>	<b>\$33,514,000</b>	<b>11.6%</b>

- One of the largest component of the County's net position is **net investment in capital assets** in the amount of \$362.4 million. Even though the County's investment in capital assets is reported net of related debt, the capital assets

**APPENDIX Y**

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 position** totaling \$164 million are resources that are subject to external restrictions on how they may be used. External restrictions include those imposed by grantors, contributors, laws and regulations of other governments, or restrictions imposed by law through constitutional provision or legislation.
- **Unrestricted net position** are resources the County may use to meet its ongoing obligations to citizens and creditors. Unrestricted net position totaled (\$202.9) million deficit at the end of the fiscal year, an increase of \$73.4 million