

2026-2027 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 2026-27 & Annual Report 2025-26

Presented to the
Board of Supervisors



SHEILA ALLEN
Chair, District 4



ANGEL BARAJAS
Vice-Chair, District 5



OSCAR VILLEGAS
District 1



LUCAS FRERICHS
District 2



MARY VIXIE SANDY
District 3





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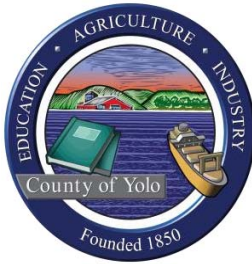
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Introduction





COUNTY OF YOLO

Office of the County Administrator

Michael Webb
County Administrator

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June 9, 2026

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

Dear Chair Allen and Members of the Board:

With this letter, I submit the Fiscal Year 2026-27 Yolo County Recommended Budget for your consideration. Pursuant to the County Budget Act, it is presented as the County Administrator's Recommended Budget. The 2026-27 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 9th to consider this recommended spending plan. This budget will provide appropriation authority until the Fiscal Year 2026-27 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 budget has been developed during a period of significant fiscal uncertainty and economic constraint at the federal, state, and local levels. Slowing revenue growth, persistent inflationary pressures, increasing operating costs, and unprecedented reductions in intergovernmental funding for core essential services have required the County to make difficult but necessary financial decisions in order to preserve long-term fiscal stability.

Accordingly, the Proposed Budget includes substantial reductions in both General Fund and non-General Fund expenditures across multiple departments and programs. These reductions include operational cutbacks, the elimination of vacant positions, deferral of selected capital and programmatic investments, and workforce reductions, including layoffs in order to achieve the levels of expenditure reductions necessary to accomplish long term structural budget balance. These actions were considered only after careful evaluation of alternatives and with recognition of the impacts on employees, services, and the community.

Especially hard hit are essential safety-net health and social services programs as a direct result of federal and state funding cutbacks. The County is the service provider of last resort to the most vulnerable populations. The historically stable funding streams provided to the county in the past to support these services have been dramatically reduced as a direct result of the H.R. 1 federal funding package, for

example. To keep even the most essential services afloat, such as Cal Fresh food support, the County is forced to allocate our already limited local funds, just to maintain a status quo number of residents served. This translates to less local General Fund dollars being available to support other essential county functions, such as public safety, law and justice, and infrastructure.

While these budget reduction measures are difficult, they represent a significant and necessary step toward restoring and maintaining structural balance within the County's budget. The Recommended Budget reflects a commitment to aligning ongoing expenditures with sustainable revenues, strengthening the County's financial position, and preserving essential public services to the greatest extent possible. Throughout the budget development process, departments were directed to prioritize core service delivery, operational efficiency, and fiscal accountability. The resulting budget reflects those priorities while positioning the County to better manage future economic volatility and financial challenges.

The County Administrator's office remains strongly committed toward working closely with the Board of Supervisors, County departments, the community, and our partners to reach a point of long-term structural balance over the course of the next few years, ensuring that Yolo County residents receive the highest quality and most cost-effective programs and services, while simultaneously operating within our means. This proposed budget aligns with the Board's direction from January 2026 to address the County's structural budget deficit and reflects a very large step towards achieving structural balance.

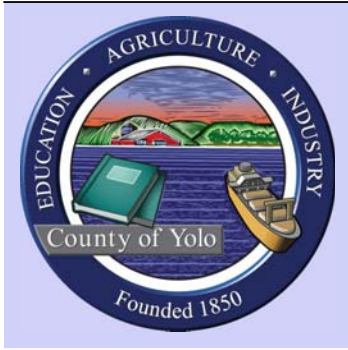
Development of the recommended budget requires a concerted team effort. Special recognition and thanks goes to our Yolo County departments, staff team, and community partners for their professionalism and thoughtful participation throughout this process, and to our Chief Financial Officer, Tom Haynes, and our Chief Budget Official, Laura Liddicoet for their insight and tireless hours of dedication.

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. Special thanks to the Budget Ad Hoc Subcommittee of Chair Allen and Vice Chair Barajas for their leadership, guidance, and steady hand in navigating these unprecedented budgetary challenges.

Sincerely,



Michael Webb
Chief Administrative Officer



Budget Summary

<u>Operations</u>	2024-25 Actual	2025-26 Adopted	2026-27 Recommended
General Fund Departments	\$91,407,201	\$114,625,798	\$112,685,489
Public Safety Departments	\$87,049,281	\$96,984,574	\$102,171,425
Health and Human Services	\$245,276,952	\$262,396,666	\$250,821,527
Road Fund	\$25,959,035	\$48,517,675	\$59,822,558
Library Programs	\$13,731,624	\$15,475,808	\$16,165,435
Child Support Services	\$8,500,674	\$9,298,019	\$9,756,205
Cache Creek Area Plan	\$2,749,506	\$3,636,201	\$3,490,312
County Service Areas	\$9,840,144	\$14,748,286	\$6,856,180
Housing Programs	\$447,498	\$67,500	\$102,500
<i>Subtotal</i>	<i>\$484,961,915</i>	<i>\$565,750,527</i>	<i>\$561,871,631</i>
<u>Enterprise/Internal Service</u>			
Airport Enterprise	\$589,227	\$975,478	\$709,314
Sanitation Enterprise	\$31,100,768	\$43,759,921	\$47,980,390
Dental Insurance ISF	\$2,200,590	\$2,235,624	\$2,235,624
Unemployment Insurance ISF	\$181,593	\$359,428	\$238,838
Fleet Services ISF	\$2,393,639	\$3,191,584	\$2,835,645
Telecommunications ISF	\$1,211,835	\$1,295,925	\$1,114,051
Yolo Electric ISF	\$7,773,372	\$10,370,955	\$8,922,121
Pension ISF	\$33,996,525	\$46,191,801	\$46,191,801
<i>Subtotal</i>	<i>\$79,447,549</i>	<i>\$108,380,716</i>	<i>\$110,227,784</i>
<u>Debt Service Funds</u>			
Davis Library	\$352,650	\$352,125	\$349,850
2019 Lease Bonds	\$348,065	\$358,245	\$348,065
CIP Bond	\$1,244,700	\$1,244,200	\$1,246,576
Trane Energy	\$858,825	\$864,201	\$858,827
2020 Lease Bonds	\$1,042,230	\$1,042,230	\$1,042,230
<i>Subtotal</i>	<i>\$3,846,470</i>	<i>\$3,861,001</i>	<i>\$3,845,548</i>
Total Operating Budget	\$568,255,934	\$677,992,244	\$675,944,963
<u>Capital Improvement Pro-</u>			
Knights Landing Levee	\$2,225,692	\$11,713,279	\$10,492,511
Tuli Mem	\$26,468	\$732,184	\$0
Other Facility Improve- ments	\$2,416,485	\$6,133,788	\$4,759,682
Walnut Park Library	\$2,171,581	\$18,325,000	\$10,100,000
Leinberger Jail Expansion	\$152,459		\$500,000
Monroe Jail Expansion	\$10,000		\$1,056,991
Knights Landing Park	\$3,082,714	\$19,798	\$0
<i>Subtotal</i>	<i>\$10,085,399</i>	<i>\$36,924,049</i>	<i>\$26,909,184</i>
TOTAL COUNTY BUDGET	\$578,341,333	\$714,916,293	\$702,854,147*

*Equals Total Net Consolidated County Budget of \$756,211,860 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 2026-27, which begins on July 1, 2026. 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 2026-27 Recommended Budget on June 9, 2026. 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 2023-24 (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.

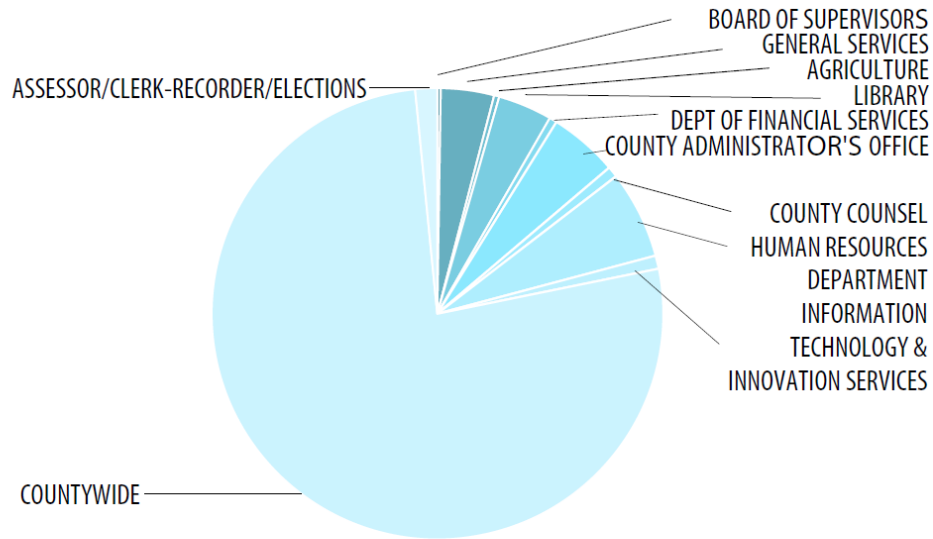




General Government



Recommended Appropriations by Department



Adopted Appropriations by Department

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
AGRICULTURE	\$4,303,883	4,310,116	4,354,515	4,654,002	4,637,384
ASSESSOR/CLERK-RECORDER/ELECTIONS	\$10,110,199	10,481,116	12,786,459	11,366,978	11,307,728
BOARD OF SUPERVISORS	\$2,805,417	2,991,204	3,482,165	3,297,983	3,297,983
COUNTY ADMINISTRATOR'S OFFICE	\$14,547,156	13,392,268	20,437,336	16,284,695	16,274,695
COUNTY COUNSEL	\$2,990,235	4,687,490	4,985,253	5,755,714	5,755,714
COUNTYWIDE	\$112,000,446	116,821,532	178,863,847	179,537,589	179,537,589
DEPT OF FINANCIAL SERVICES	\$5,380,374	6,491,574	7,287,402	7,062,285	7,012,246
GENERAL SERVICES	\$9,857,147	10,125,366	18,469,986	17,291,496	14,257,038
HUMAN RESOURCES DEPARTMENT	\$14,307,296	15,993,790	18,532,862	19,983,709	19,920,709
INFORMATION TECHNOLOGY & INNOVATION SERVICES	\$4,025,940	7,505,707	9,642,680	9,416,153	9,416,153
LIBRARY	\$18,800,447	13,731,624	15,458,956	16,165,435	16,165,435
TOTALS	\$199,128,539	206,531,786	294,301,461	290,816,039	287,582,674

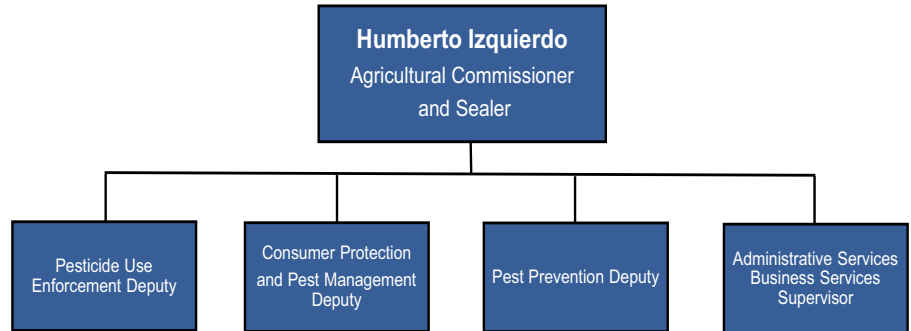
Agriculture



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

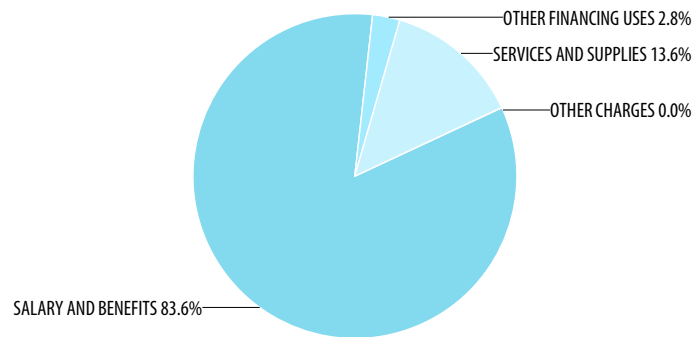
Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Agriculture	4,778,028	2,918,398	131,430	1,728,200
Total	4,778,028	2,918,398	131,430	1,728,200

Summary of Budget by Category

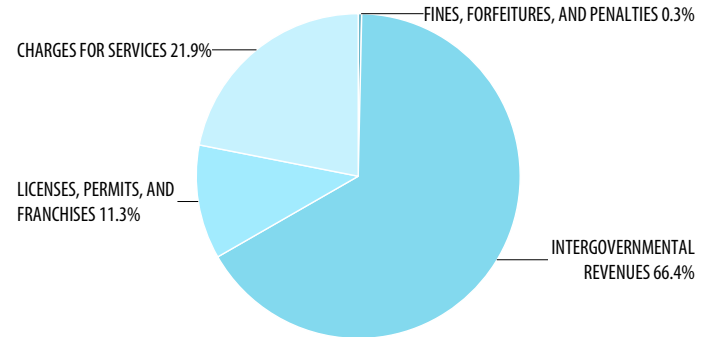
	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
LICENSES, PERMITS, AND FRANCHISES	222,993	290,286	280,000	330,850	330,850
FINES, FORFEITURES, AND PENALTIES	6,300	15,800	10,000	10,000	10,000
REVENUE FROM MONEY & PROPERTY	86,496	101,033	0	0	0
INTERGOVERNMENTAL REVENUES	1,783,146	2,162,021	1,814,548	1,937,548	1,937,548
CHARGES FOR SERVICES	682,460	695,797	640,000	640,000	640,000
MISCELLANEOUS REVENUES	1,000	257	0	0	0
OTHER FINANCING SOURCES	200,000	0	15,000	0	0
TOTAL REVENUE	2,982,396	3,265,194	2,759,548	2,918,398	2,918,398
APPROPRIATIONS					
SALARY AND BENEFITS	3,462,221	3,704,356	3,913,999	4,013,077	3,996,459
SERVICES AND SUPPLIES	565,574	596,924	598,011	648,139	648,139
OTHER CHARGES	323	3,166	2,000	2,000	2,000
CAPITAL ASSETS	198,353	5,670	438,631	0	0
OTHER FINANCING USES	271,633	7,020	(135,000)	131,430	131,430
TOTAL APPROPRIATIONS	4,498,104	4,317,136	4,817,641	4,794,646	4,778,028
USE OF FUND BALANCE	(92,356)	(94,013)	463,126	131,430	131,430
NET COUNTY COST	1,608,064	1,145,955	1,594,967	1,744,818	1,728,200

FUNDED STAFFING	22	20	21	21	21
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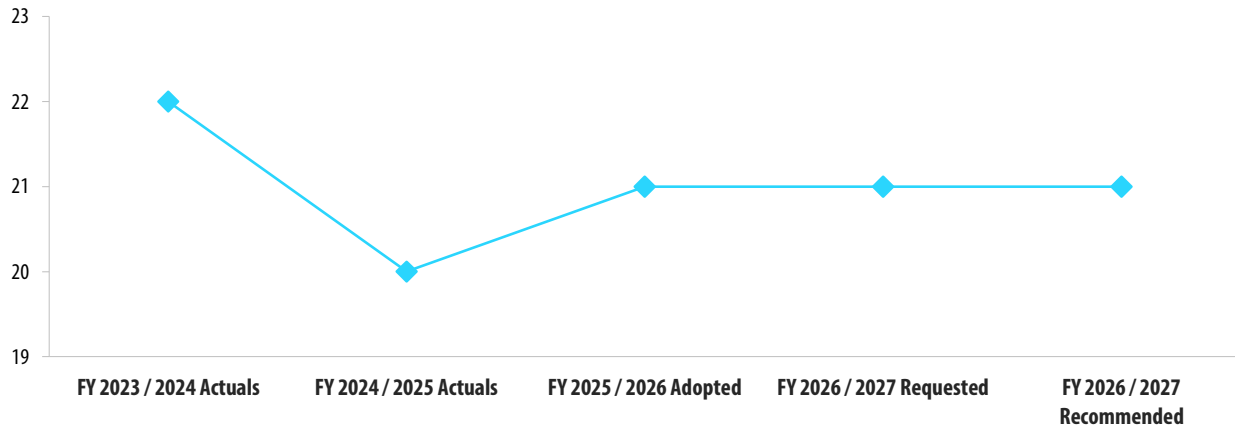
Expenditures



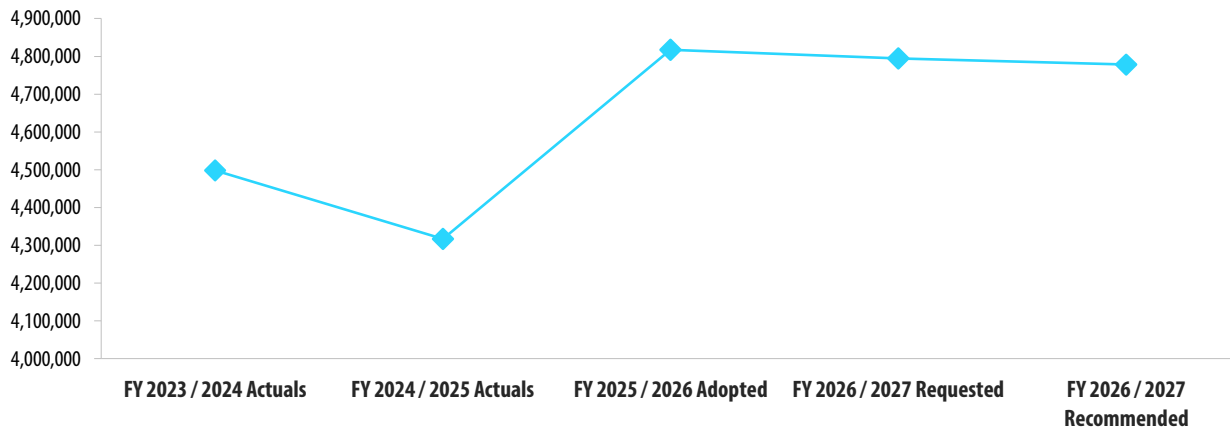
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY2026-27 Recommended Budget for Agriculture includes roughly \$175,000 in increased revenue from fee increases. The budget also includes a reduction to extra help costs, and a reduced fleet size, resulting in decreased fuel and maintenance costs.

Prior Year Goals, Strategies & Accomplishments

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 Geographic Information Systems (GIS) specialists to develop Environmental Systems Research Institute (ESRI) software which will serve as the electronic trapping system.
- Transfer data from the hardcopy format to GPS trap data points.

Accomplishments

- Development of GIS based trapping system and transferring of all hardcopy data has been completed. The system is currently being tested in field conditions for the current trapping season.

Goal 2: Implement a New Point of Sale System to Improve our Invoicing, Collections, and Accounts Receivable Workflows.



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 in the functions of the system to improve the customers' experience and efficiency of staff members.

Accomplishments

- This goal is ongoing as we continue to assess related systems and vendors for compatibility and cost.

Prior Year Goals, Strategies & Accomplishments

Goal 3: Procure a New Weight Truck to Comply with the New California Air Resources Board 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 both electric and water meter testing time.
- Collaborate with the new Weights and Measures lab/shop project engineers to design and install the required equipment and infrastructure.

Accomplishments

- Put forward a Request for Proposals (RFP) for a Heavy Capacity Weight Truck and selected a vendor. Weights & Measures is expecting its delivery later this year.
- The procurement of Weights and Measures Lab equipment is in progress.



Current Year Goals & Strategies

Goal 1: Continue Work on a New Point of Sale System to Improve Invoicing, Collections, and Accounts Receivable Workflow.



2026-27 Strategies

- Research, identify, and implement a new point of sale system.
- Collaborate with the General Services Department (GSD), their Procurement Division, and the Innovation and Technology Department to implement a new system.
- Train staff in systems functions to improve customer experience and staff efficiency.

Goal 2: Update Ordinances for Weights & Measures Device Registration Fee and Automated Point of Sale Inspection Program to Improve Revenue Collections and Accounts Receivable Workflow.



2026-27 Strategies

- Research legal authority.
- Review neighboring counties ordinances.
- Communicate with affected constituents.

Program Summary

Weights & Measures / Consumer Protection



The Weights & Measures program protects consumers and ensures an equitable marketplace. Program county 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



The Pesticide Use Enforcement Program enforces state laws and regulations related to the safe and effective use of pesticides in agricultural, industrial, and institutional settings.

The Program protects 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

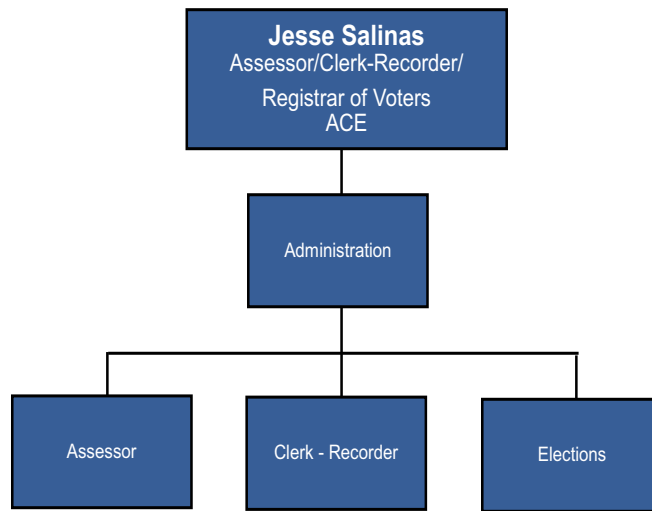


The Pest Prevention Program prevents the introduction of insect pests, weeds and disease that are injurious to agricultural production and natural environment in Yolo County and for California through interception, early detection, and eradication. The Program is comprised of inspections at points of 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 Professional Registrations.

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.

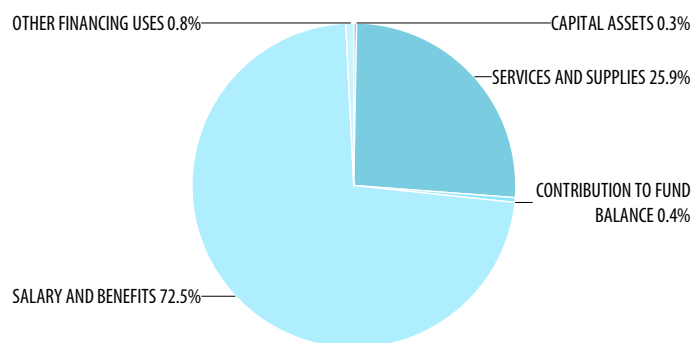
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Assessor	4,945,259	2,063,333	33,667	2,848,259
Clerk-Recorder	2,708,276	1,205,100	51,429	1,451,747
Elections	3,705,293	296,000	7,000	3,402,293
Total	11,358,828	3,564,433	92,096	7,702,299

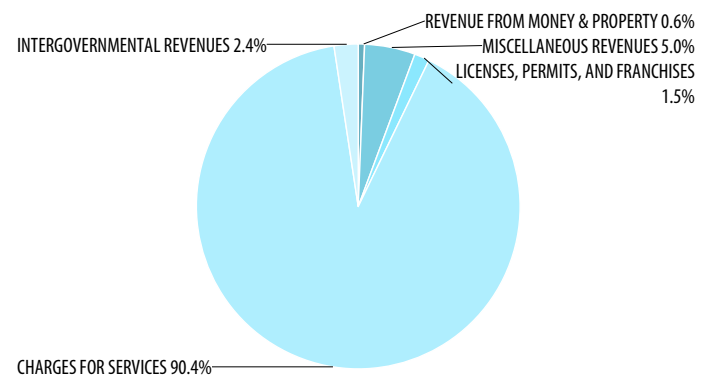
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
LICENSES, PERMITS, AND FRANCHISES	51,169	56,510	53,500	53,500	53,500
REVENUE FROM MONEY & PROPERTY	79,155	82,396	31,000	23,100	23,100
INTERGOVERNMENTAL REVENUES	94,283	158,731	134,043	84,833	84,833
CHARGES FOR SERVICES	3,099,734	3,383,294	4,225,315	3,223,000	3,223,000
MISCELLANEOUS REVENUES	90,947	86,137	176,000	180,000	180,000
OTHER FINANCING SOURCES	26,239	0	4,500	0	0
TOTAL REVENUE	3,441,526	3,767,068	4,624,358	3,564,433	3,564,433
APPROPRIATIONS					
SALARY AND BENEFITS	6,849,648	7,529,981	8,355,404	8,298,719	8,239,469
SERVICES AND SUPPLIES	3,004,786	2,753,783	4,031,964	2,947,142	2,947,142
CAPITAL ASSETS	170,639	114,359	310,844	30,000	30,000
OTHER FINANCING USES	85,125	82,993	88,247	91,117	91,117
CONTRIBUTION TO FUND BALANCE	0	0	29,000	51,100	51,100
TOTAL APPROPRIATIONS	10,110,199	10,481,116	12,815,459	11,418,078	11,358,828
USE OF FUND BALANCE	362	88,269	776,069	92,096	92,096
NET COUNTY COST	6,668,310	6,625,779	7,415,032	7,761,549	7,702,299
FUNDED STAFFING					
	53	53	53	47	47

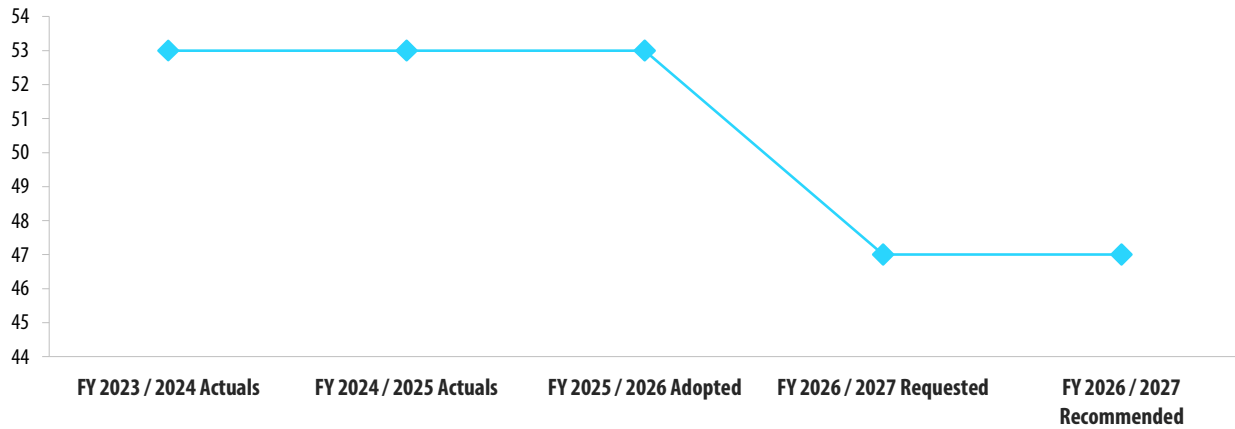
Expenditures



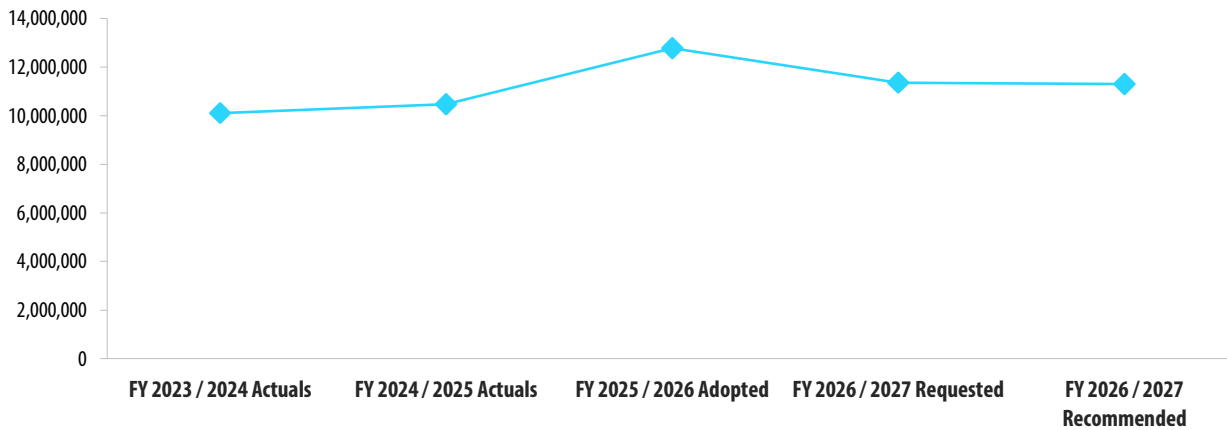
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Assessor/Clerk Recorder/Elections FY2026-27 Recommended Budget includes reductions to 3 positions, one filled and two vacant, and contract reductions that ultimately reduce the department’s overall net county cost.

Prior Year Goals, Strategies & Accomplishments

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.

Accomplishments

- There are ongoing exercises, some with the assistance of the Employee Engagement Committee.
- Cross training between the Assessor Office and the Clerk-Recorder Office is underway. This will continue into future years.
- Select staff have participated in the Leadership Academy hosted by 3 statewide associations and UC Davis Graduate School of Management. Staff have also participated in the national Property Records Industry Association trainings as well as trainings held by the state Board of Equalization to maintain certifications. Elections staff participate in and are certified by CALPEAC, the California Professional Election Administrations Credential.
- Our department’s vacancy rate is very low with only 3 permanent staff leaving during the course of the year.

Goal 2: Explore Usage of Advanced Technologies and Language Learning Models.



2025-26 Strategies

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

Prior Year Goals, Strategies & Accomplishments

Accomplishments

- The Assessor's branch, in coordination with the Clerk-Recorder, continues to benefit from enhanced technology solutions in nightly data transmissions. This collaboration has improved the efficiency and accuracy of transmitting relevant documents to the Assessor for valuation.
- Begin utilizing technology tools to begin revising the Election Administration Plan to make it clearer and more concise.
- The Clerk-Recorder branch successfully launched the Just Appraised Auto-Indexing Module in early Spring 2025. The Recorder Team continues to provide feedback to refine the system, which is becoming an important part of the indexing step within the Recorder Workflow's 10-Step Process.

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.

Accomplishments

- Williamson Act Online Reporting Module is operational. The new program was presented to over 300 farmers and property owners in collaboration with the Yolo County Farm Bureau. We are increasing the scale of the project to all eligible respondents.
- Annual Online Business Property Electronic Filing continues to be a success as over 52% of documents are filed electronically.
- Proposition 19 statewide transfers have been validated and coordinated via secure online portal.
- In the Clerk-Recorder for 2025, 55% of all recorded documents are recorded electronically and 25% of all vital record orders are completed online.

Prior Year Goals, Strategies & Accomplishments

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.

Accomplishments

- The review and exploration has been concluded; due to conflicts of interest, Vital Statistic Technicians cannot provide this service. At this time, we do not believe we are in a position to perform this service for the public.

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 findings of AB 1466 – Restrictive Covenants.
- Research updated Title 2 ADA compliance requirements.

Accomplishments

- Using technology tools to improve website ADA (Americans with Disabilities Act) compliance.
- Continuously utilize Geographic Information System (GIS) mapping to share the findings of the Yolo County AB 1466 implementation plan on identifying and redacting restrictive covenants.



Prior Year Goals, Strategies & Accomplishments

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 opportunities for weddings and other record services.
- The Elections branch will continue their partnerships with non-profit organizations and others to increase voter registration, voter turnout and civic engagement.
- Publish Op-Ed pieces as needed in support of this goal.

Accomplishments

- Digital outreach and visibility increased significantly with a total number of impressions across all social media platforms reaching over 450,000 in 2025, up from 53,000 in 2024. Total interactions (visits, clicks, likes, etc.) across all social media platforms for 2025 was over 20,000. Additionally, ACE attended 55 events, presentations, and ribbon cuttings in 2025.

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.

Accomplishments

- The digitization process is complete. The process is underway to build the ACE – County Training Performance Center (and Vote Center) in the Administration Building. Completion is expected prior to June 2026 election.

Prior Year Goals, Strategies & Accomplishments

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.

Accomplishments

- Implemented a new process for candidate filing to autofill basic candidate information to make filing easier.
- Successfully launched pilot in partnership with the Yolo Community Foundation and local community-based organizations with matching funding from Evelyn and Walter Haas Jr. Fund.
- As part of the outreach with community-based organizations we reached out to multilingual communities digitally and in-person. Five of the sixteen neighborhoods focused on either met or exceeded statewide averages for low propensity voters.

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.

Accomplishments

- The Clerk-Recorder lobby remodel is now complete and new employee security is in place.
- Security grant funds have been used to provide strategically placed security cameras.



Prior Year Goals, Strategies & Accomplishments

- Review of the safety and security of all branches upon completion of remodels of all ACE branches is ongoing.

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 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.
- Launch a Youth Election Worker Program.

Accomplishments

- We had the highest turnout yet of 140 high school students. Over 30 elected officials participated.
- Nine community-based organizations were invited to the YES event to encourage civic engagement and share program and service offerings.

Goal 11: Investigate the Possible Expansion of In-Person Language & Disability Access Services.



2025-26 Strategies

- Explore the expansion of remote interpretation capabilities
- We are exploring ways to increase curbside voter opportunities.

Prior Year Goals, Strategies & Accomplishments

- Recruit and retain Language Accessibility Advisory Committee (LAAC) and Voter Accessibility Advisory Committee (VAAC) members.

Accomplishments

- Explore strategies to effectively service the new language requirements from the state having gone from 4 service languages to 7.
- Language Accessibility Advisory Committee (LAAC) and Voter Accessibility Advisory Committee (VAAC) are active.

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.

Accomplishments

- Employed a large number of returning election workers for the June 2, 2026, election.
- Successfully implemented poll worker training with hybrid modules, hands-on simulations, and on-demand refresher videos.
- Feedback at all levels is provided to the Precinct Operations Team with the goal of continuous improvement.

Current Year Goals & Strategies

Goal 1: Expand Staff Training and Development to Enhance Career Growth.



2026-27 Strategies

- Explore expansion of StrengthsFinder-based professional development for ACE staff by coordinating with county Strength Coaches to improve employee engagement in 2026/27.
- Continue implementing a comprehensive development program that includes ongoing cross-training and coaching opportunities to grow employees and increase retention rates.
- Utilize the new training center for staff meetings and topic specific discussions and training.

Goal 2: Explore Usage of Advanced Technologies and Automation to Enhance Efficiencies, Accessibility, and Service Delivery.



2026-27 Strategies

- Train staff in the use of emerging technologies and automation tools to improve business operation efficiencies.
- Utilize technology tools to improve the accuracy and accessibility of ACE public-facing materials.
- Expand the Williamson Act Online Reporting Module respondent pool from the Pilot Group to all annual respondents.
- Continue to improve the automated indexing program within the Clerk-Recorder branch.
- Explore current vendors' offerings on document submissions across all branches of ACE.

Current Year Goals & Strategies

Goal 3: Improve User Experience and Department Public-Facing Media Resources that Increase Accessibility, Analysis and Transparency. Increase Public Awareness and Understanding of Available Resources from ACE.



2026-27 Strategies

- Use Geographic Information System (GIS) mapping to share the findings of AB 1466– Restrictive Covenants.
- Research updated Title 2 ADA compliance requirements.
- 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 consider ways to enhance community outreach and evaluate possible opportunities related to civil marriage ceremonies and other record services.
- The Elections branch will continue their partnerships with non-profit organizations and others to increase voter registration, voter turnout and civic engagement.
- Op-Ed pieces to be published as needed in support of this goal.
- Support new businesses and strengthen community partnerships through participation in Chamber of Commerce ribbon-cutting events and related outreach opportunities.

Goal 4: Improve Office Safety, Security, and Operational Functionality.



2026-27 Strategies

- Review safety and security of all branches upon completion of remodels of all ACE branches.
- Explore training opportunities for staff to increase knowledge of public safety and security practices.

Current Year Goals & Strategies

Goal 5: Increase Youth Engagement in Civic Involvement.



2026-27 Strategies

- Increase the Youth Empowerment Summit (YES) annual attendance goal to 150, with continued efforts to broaden participation and enhance program impact.
- 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 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.
- Launch a Youth Election Worker Program.

Goal 6: Conduct the November 3, 2026, General Election and Support Elections Administration.



2026-27 Strategies

- Update and complete the Election Administration Plan utilizing technology and process-improvement tools.
- Continue to recruit and retain Language Accessibility Advisory Committee (LAAC) and Voter Accessibility Advisory Committee (VAAC) members.
- Improve multilingual services for Yolo County's 7 supported languages and incrementally implement accessibility services (e.g., ASL, visual/audio tools).
- Enhance voter engagement and expand voter feedback systems.

Current Year Goals & Strategies

Goal 7: Develop and Implement a Fraud Notification Program to Alert Property Owners to Any Property Transfers Pursuant to SB 255 in Collaboration with the District Attorney's Office by 1/1/2027.



2026-27 Strategies

- Establish program infrastructure and partnerships to support timely notification and response processes.
- Identify and procure appropriate technology and vendor services to support automated monitoring and notification capabilities.
- Implement a property owner notification process that provides clear information and an opportunity to verify transaction legitimacy.
- Monitor program effectiveness and refine procedures to improve response times, accuracy, and community impact over time.

Goal 8: Streamline Manufactured Home Valuation by Fully Transitioning Data/ Processes into the Property Tax System Solution. Explore Feasibility of Direct Valuation and Boat Vessel Valuation Modules.



2026-27 Strategies

- Eliminate external silos and consolidate valuation of Manufactured Homes into property tax system. This will ensure reduced data entry errors, faster valuation updates, and enhanced data security.
- Pilot the Direct Valuations and personal property vessels within the property tax system. Both could possibly produce consistent valuations and reduce administrative costs associated with streamlining the valuation process.

Program Summary

Assessor



Create equitable, timely, and accurate property tax assessments.

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.

ability to vote and to positively engage them in the election process.

Clerk-Recorder



Maintain accurate and accessible official and vital records.

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



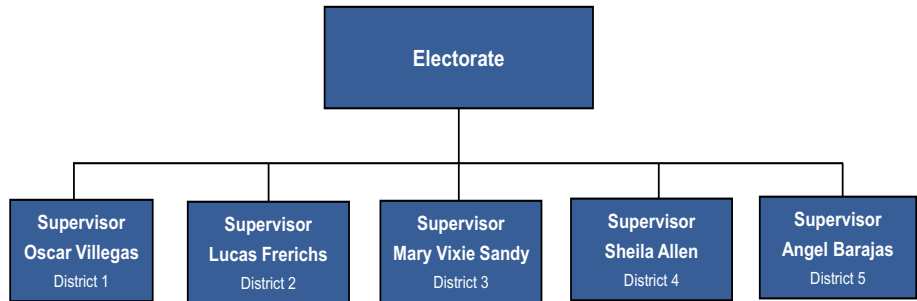
Maximize voter participation in elections.

The Elections branch conducts federal, statewide, and local elections. Through collaboration with stakeholders in the community and other governmental agencies, the Elections branch strives to inform voters of their

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.

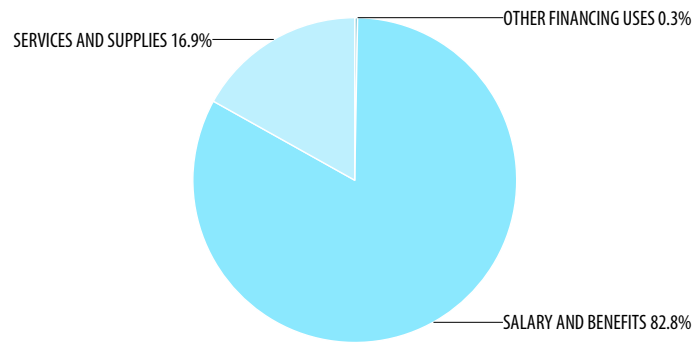
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Board of Supervisors	3,297,983	0	0	3,297,983
Total	3,297,983	0	0	3,297,983

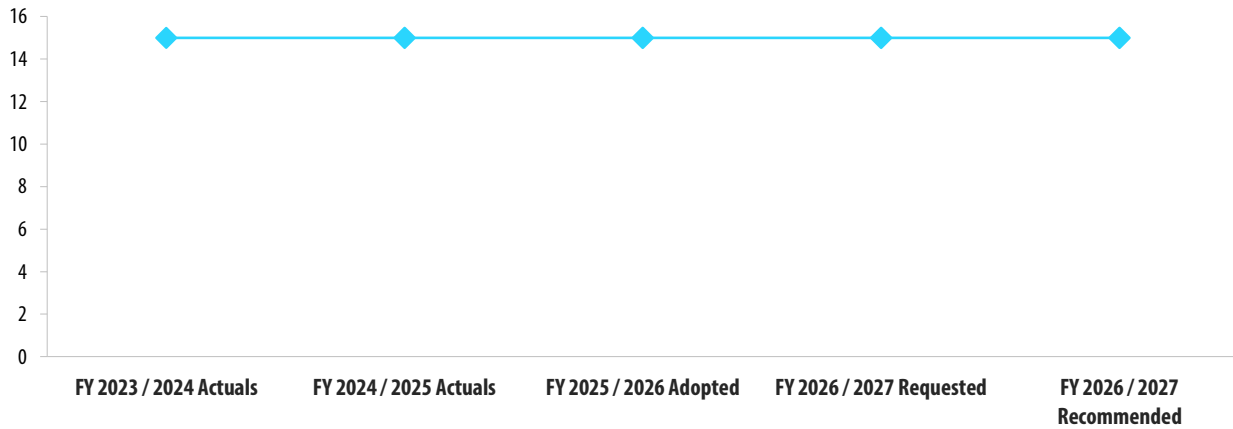
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
LICENSES, PERMITS, AND FRANCHISES	(388)	0	0	0	0
MISCELLANEOUS REVENUES	0	500	0	0	0
TOTAL REVENUE	(388)	500	0	0	0
APPROPRIATIONS					
SALARY AND BENEFITS	2,254,213	2,386,350	2,635,717	2,730,993	2,730,993
SERVICES AND SUPPLIES	540,862	595,404	837,538	558,245	558,245
OTHER CHARGES	0	20	0	0	0
OTHER FINANCING USES	10,342	9,430	8,910	8,745	8,745
TOTAL APPROPRIATIONS	2,805,417	2,991,204	3,482,165	3,297,983	3,297,983
USE OF FUND BALANCE	0	0	0	0	0
NET COUNTY COST	2,805,805	2,990,704	3,482,165	3,297,983	3,297,983
FUNDED STAFFING	15	15	15	15	15

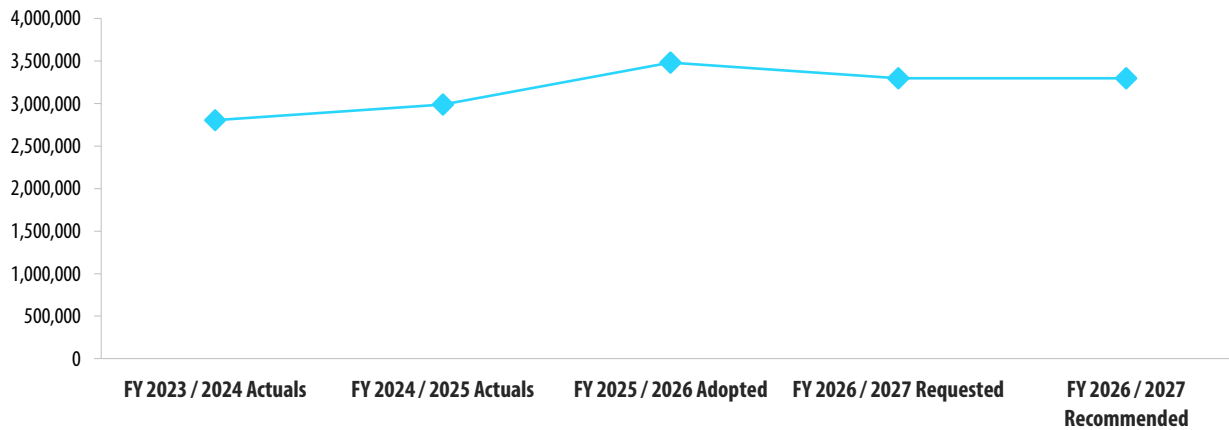
Expenditures



Four Year Staffing Trend



Four Year Expenditures Trend



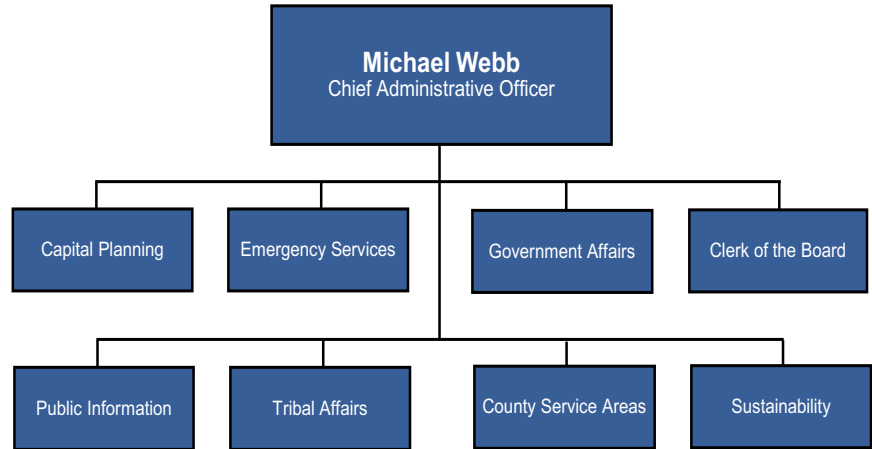
Significant Budget Changes

The Recommended Budget for the Board of Supervisors includes a sizable reduction in General Liability Insurance expenses and continuation of the Community Benefit Fund.

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.

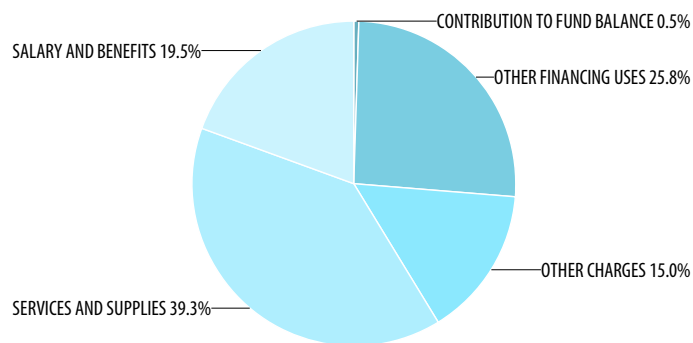
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Administration	4,841,713	752,565	2,900	4,086,248
Emergency Services	1,959,848	972,833	582,466	404,549
Housing	662,500	547,500	35,000	80,000
Natural Resources	1,450,617	1,400,000	0	50,617
Planning	1,014,517	456,687	0	557,830
Tribal Mitigation	6,468,000	6,468,000	0	0
Utilities	8,922,121	7,985,393	936,728	0
Total	25,319,316	18,582,978	1,557,094	5,179,244

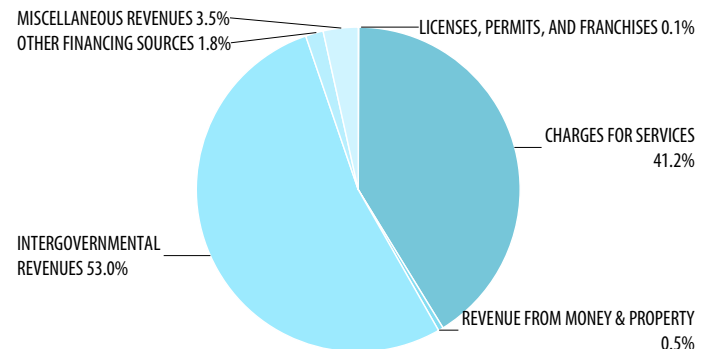
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
TAXES	(17,260)	0	0	0	0
LICENSES, PERMITS, AND FRANCHISES	13,561	9,460	10,000	10,000	10,000
REVENUE FROM MONEY & PROPERTY	219,194	434,143	92,500	92,500	92,500
INTERGOVERNMENTAL REVENUES	9,247,655	7,977,233	11,505,341	9,849,583	9,849,583
CHARGES FOR SERVICES	4,989,447	5,577,800	7,683,919	7,652,747	7,652,747
MISCELLANEOUS REVENUES	842,693	764,885	915,758	646,458	646,458
OTHER FINANCING SOURCES	457,785	550,241	327,543	331,690	331,690
SPECIAL ITEMS	(22,182)	20,182	0	0	0
TOTAL REVENUE	15,730,894	15,333,945	20,535,061	18,582,978	18,582,978
APPROPRIATIONS					
SALARY AND BENEFITS	3,775,938	4,286,558	4,483,986	4,937,281	4,927,281
SERVICES AND SUPPLIES	6,018,971	6,925,924	11,906,989	9,943,321	9,943,321
OTHER CHARGES	4,752,122	3,748,747	4,043,564	3,792,986	3,792,986
CAPITAL ASSETS	48,564	0	0	0	0
OTHER FINANCING USES	6,875,254	6,127,927	9,427,944	6,533,228	6,533,228
CONTRIBUTION TO FUND BALANCE	0	0	97,500	122,500	122,500
TOTAL APPROPRIATIONS	21,470,849	21,089,156	29,959,983	25,329,316	25,319,316
USE OF FUND BALANCE	1,113,661	810,789	2,603,728	1,557,094	1,557,094
NET COUNTY COST	4,626,294	4,944,423	5,427,039	5,189,244	5,179,244
FUNDED STAFFING	23	23	23	24	24

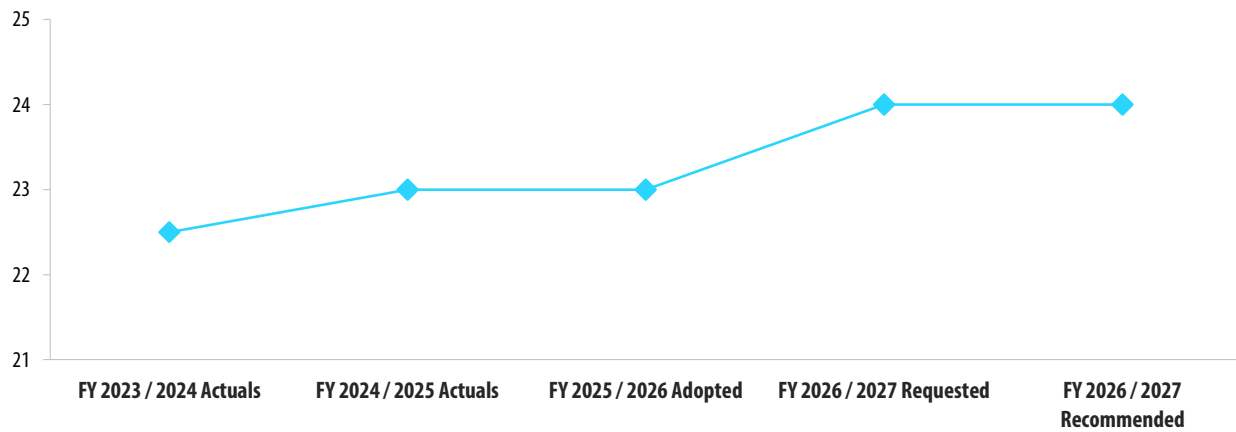
Expenditures



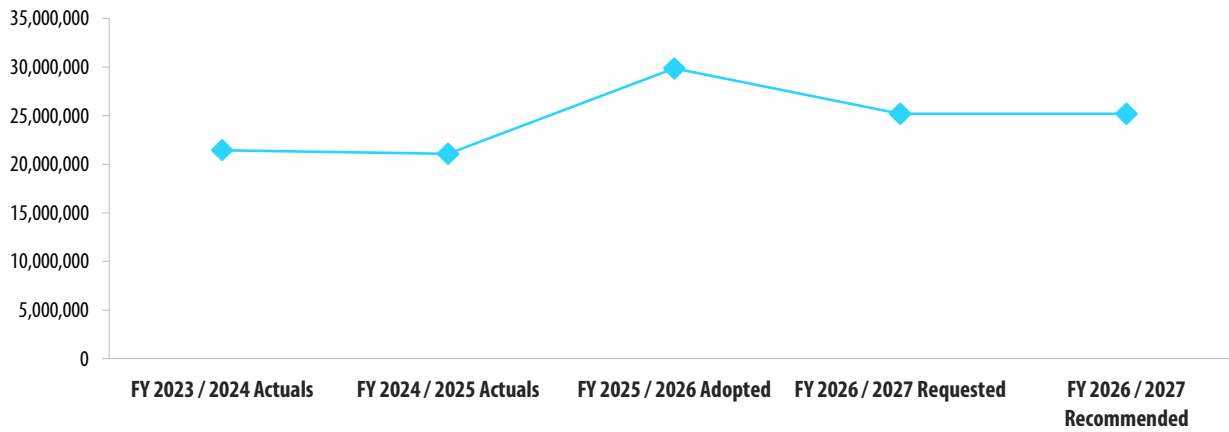
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY 2026-27 Recommended Budget includes the re-budgeting of previously approved grants, along with the elimination of a vacant Associate Management Analyst. The budget also includes reduction of several discretionary contracts in order to mitigate net county cost.

Prior Year Goals, Strategies & Accomplishments

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.

Accomplishments

To support the County's fiscal stability and organizational resilience, several strategic initiatives were implemented during the reporting period. Key achievements include:

- Creation of the Revenue Generation Ad Hoc Subcommittee
 - Completed an initial inventory of existing revenue streams and potential opportunities.
- Development of County-wide Budget Reduction Scenarios including input from each County Department.
 - Compiled and evaluated proposals to understand operational impacts, service-level implications, and legal or regulatory constraints.
 - Used these scenarios to inform fiscal strategy discussions and ensure transparency in decision-making during budget development.
- Creation of the Department Head Working Group
 - Formed a standing leadership group to improve coordination, enhance communication, and support collective problem-solving across departments.
 - Implemented regular meetings to review fiscal conditions, policy initiatives, and emerging operational challenges.



Prior Year Goals, Strategies & Accomplishments

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.

Accomplishments

- Established the Revenue Generation Ad Hoc Subcommittee to identify and pursue opportunities to increase revenue for the County.
- Proposed adding a Transient Occupancy Tax (TOT) measure to the November 2026 ballot to increase tax rate from 8% to 12% in the unincorporated areas.
- Worked with the Yolo legislative delegation to advance a resolution to Yolo County's ERAF inequality issue

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.



202-26 Strategies

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

Accomplishments

- Signed a Memorandum of Understanding with California Department of Water Resources (DWR) securing eight million dollars in funding for local projects that support agriculture, small community flood resilience, and recreation.
- Reached agreement with Sacramento Area Flood Control Agency [as a Non-Federal Sponsor] to send a letter to the U.S Army Corps of Engineers recommending it include the Knights Landing Flood Protection Project in the Yolo Bypass Comprehensive Study.

Prior Year Goals, Strategies & Accomplishments

- Established ongoing dialogue with DWR and SAFCA to secure local interests in current projects, including the Fair Ranch Instream Flow Purchase Transaction, renewal of the Yolo Bypass Cache Slough Partnership, and local projects in response to the Upper Yolo Bypass Plan

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).



2025-26 Strategies

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

Accomplishments

- Expanded 2-1-1 Yolo coordination and referral support through PATH CITED funding to help connect residents to behavioral health, Enhance Care Management (ECM), and community support services during ongoing BHSA transition efforts.
- Provided input to the HHSA management regarding the programs designed.
- Supported the communication of the BHSA plan.

Goal 5: Support and Guide the Continued Stabilization of Animal Services in Collaboration with the Department of Community Services (DCS).



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.

Accomplishments

- Staff prepared an analysis of potential governance models for the Yolo Animal Services Planning Agency Joint Powers Agency (YCASPA JPA).
- Staff presented the Yolo County Animal Services Operational JPA Analysis to the Yolo County Board of Supervisors and the YCASPA JPA to assist in deliberations for considerations on the future of the JPA.



Prior Year Goals, Strategies & Accomplishments

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



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.

Accomplishments

- Used PATH CITED funding to enhance 2-1-1 Yolo as a centralized resource and referral system supporting vulnerable populations through improved outreach, care coordination, and access to real-time health and social service information countywide.
- The Yolo County Regional Resilience Collaborative planning group, funded by a grant from the Governor's Office of Land Use and Climate Innovation, identified the development of a Countywide Resilience Hub Network as a top implementation priority and began scoping a planning grant application to design the network.
- The Capay Valley Resilience Center Project to retrofit Guinda Fire Station 22 was submitted as an application to our delegation for congressional earmark funding consideration. This project was selected in a competitive process by Senator Padilla's office for FY27 for a federal appropriations request to the Senate Appropriations Committee where it will advance for further review.

Goal 7: Build a Sustainable Environment.



2025-26 Strategies

- Launch Yolo County Community Climate Action Fund, using American Rescue Plan Act funding, to catalyze CAAP Implementation.
- Expand equitable access to home energy efficiency resources for low-income residents in unincorporated Yolo County through community-based partnerships.
- Increase countywide community engagement and public awareness around climate action, adaptation, and sustainability programs.
- Elevate Yolo County's leadership in local climate action through regional and statewide knowledge sharing.

Prior Year Goals, Strategies & Accomplishments

Accomplishments

- \$171,000 in American Rescue Plan Act funding awarded to 8 community-based organizations to support implementation of the County's Climate Action and Adaptation Plan.
- 130 weatherization kits distributed to low-income renter in the unincorporated area through the Yolo Energy Partnership (YEP), supported by outreach partners De Colores Resource Center and Cool Davis.
- More than 1,000 community members engaged by the Sustainability Division at 15 countywide community engagement events; more than 32,000 social media impressions across the Sustainability Division's social media platforms.
- Sustainability Division staff invited to speak at 7 regional and statewide workshops, and 2 statewide conferences, reaching over 650 planning and climate leaders.

Current Year Goals & Strategies

Goal 1: Navigate and Lead the County through Current Budgetary Environment in Collaboration with the Department of Financial Services (DFS).



2026-27 Strategies

- Maintain ongoing coordination with DFS throughout the annual budget calendar to identify emerging fiscal issues, assess their potential impacts, and respond proactively to changes in the County's financial landscape.
- Engage consistently with the Budget Ad Hoc Committee of the Board of Supervisors, as well as the full Board, to communicate significant fiscal developments, discuss strategic recommendations, and support informed decision-making during budget development and adoption.
- Work closely with the Revenue Generation Ad Hoc Committee to evaluate existing and potential revenue sources, prioritize opportunities that support long-term fiscal sustainability, and align revenue-enhancement strategies with overall County budget priorities.[MB1]
- [MB1]@Alexander Tengolics Continued from current year, refreshed the strategies.

Goal 2: Support Implementation of the 2030 Climate Action and Adaptation Plan (CAAP).



2026-27 Strategies

- Relaunch the Climate Action Commission to provide community advisory guidance and stakeholder engagement in support of CAAP implementation.
- Partner with the Sustainability Division grant writer to submit a minimum of three grant applications targeting CAAP priorities and emissions reduction initiatives.
- Complete and publish the Yolo County Zero-Emission Vehicle (ZEV) Action Plan, and identify funding to support implementation of fleet electrification, public EV charging infrastructure, and micromobility strategies.
- Participate in the California Public Utilities Commission (CPUC) proceeding process to advocate for the County's inclusion in the Northern Rural Energy Network and secure ongoing funding for public-facing energy efficiency programs.

Current Year Goals & Strategies

- Support public engagement, education, and community sustainability action through the CAAP tracking dashboard (climateaction.yolocounty.gov), social media, e-newsletter, and community events.
- Launch Phase II of the Yolo County Regional Resilience Collaborative, including public-facing communications, stakeholder onboarding, and completion of grant applications supporting needs assessment priorities; continue coordination with the Governor’s Office of Land Use and Climate Innovation.
- Provided advocacy for bills in the current legislative cycle that would advance CAAP priorities and matters of sustainability such as SB 1087, AB 2026, and SB 872.

Goal 3: Increase Public Awareness and Enrollment in Alert Yolo and Genasys Evacuation Systems while Strengthening System Reliability, Redundancies, and Staff Proficiency to Ensure Timely, Accurate, and Resilient Emergency Communications.



2026-27 Strategies

- Expand public outreach and engagement efforts to increase community registration and awareness of Alert Yolo and Genasys Evacuation platforms, with a focus on underserved and high-risk populations.
- Strengthen system redundancy and backup communication pathways to ensure continuity of emergency alerting during outages, system failures, or peak operational demand.
- Provide ongoing training and exercises for emergency communications staff and dispatchers to improve accuracy, consistency, and speed in issuing emergency alerts and evacuation messages such as WEAs.

Current Year Goals & Strategies

Goal 4: Ensure Long-term Financial Sustainability and Cost-efficient Delivery of Services to County Services Areas (CSA).



2026-27 Strategies

- Procure a consultant to complete a water and sewer rate study and related Proposition 218 process for the Wild Wings CSA to cover the costs of providing water and wastewater (sewer) services.
- Examine the compatibility of water usage systems to allow Wild Wings CSA homeowners and residents to better monitor their water usage.
- Maintain self-sustaining operations at the Wild Wings Golf Course, including contributing to the fund balance and funding long-term capital projects, in the face of rising operating costs and deferred capital expenditures.
- Negotiate with the City of Davis to allow direct billing of water and sewer for the El Macero CSA.

Goal 5: Utilize Federal and State Housing Funds to Assist Residents Achieve Housing Stability.



2026-27 Strategies

- Use HOME Program Income (PI) to provide Owner-Occupied Rehabilitation loans to income-eligible homeowners located in unincorporated areas of Yolo County, and State HOME eligible cities of West Sacramento, Winters, and Woodland.
- Use HOME PI to provide rental deposits, utility deposits, first and last month's rent to very low-income (at or below 50% AMI) Yolo County household.
- Release a Request for Proposals to identify and select an experienced professional grant writing and housing program consultant for the County's housing program to raise funds in support of the County's housing goals and provide guidance with federal and state housing programs.

Current Year Goals & Strategies

Goal 6: Continue to Engage Collaboratively with Local, 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. Additionally, Advance the Actions and Commitments in the September 2025 Memorandum of Understanding with Department of Water Resources.



2026-27 Strategies

- Continue to engage with California Department of Water Resources to fulfill funding agreements associated with the September 2025 Memorandum of Understanding.
- Coordinate strategically with the County Division of Parks and Conservation Planning to connect the Knights Landing Flood Improvement Project with State and Federal related initiatives.
- Continue to advance County interests as described in the Position Statement on Regional Water Supply, Flood Protection, and Habitat Restoration Projects.

Program Summary

Strategic Plan Implementation



Successful Implementation progress of the Strategic Plan.

Progress toward Strategic Plan goals is continuously monitored and reported to the Board on an annual basis for feedback and guidance. Annual department-level and Board workshops are also held to identify and address implementation challenges and to promote the adoption of 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 the Board-adopted Legislative Advocacy Policy, and annual focus areas are established through the Board-adopted Legislative Advocacy Priorities. The County continually works to strengthen collaborative relationships with external partners to provide net public benefit and maximize overall 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



Ensure that all communities throughout the County are protected and prepared in the event of any emergencies.

The Office of Emergency Services (OES) administers the County's comprehensive, all-hazard emergency management program. The program identifies potential threats, develops response plans and protocols, recommends hazard-mitigation strategies, conducts staff training and response exercises, provides preparedness information to the public, collaborates with allied agencies, and coordinates 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 overseeing service delivery; monitoring budgets and establishing appropriate fiscal controls; managing contracts; engaging with the public; and ensuring compliance with local, state, and federal regulations. Funding sources include property-related fees, assessments, and special taxes established through the Proposition 218 process.

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 the 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 reduce flood risk, while aiming to minimize adverse impacts on the County.

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.

The County coordinates climate action, adaptation, and sustainability efforts across departments and works closely with external partners—including local municipalities, regional agencies, community-based organizations, universities, and community leaders—to align priorities and collaborate on regional climate mitigation and adaptation initiatives. The program develops and implements the 2030 Climate Action and Adaptation Plan, conducts public outreach, and pursues grant funding to support Countywide sustainability efforts. It also supports the Yolo County Regional Resilience Collaborative to strengthen community preparedness and climate resilience. In addition, the program tracks greenhouse gas emissions and implements emission-reduction strategies across the on- and off-road transportation, energy consumption, water and wastewater, solid waste, and agriculture sectors.

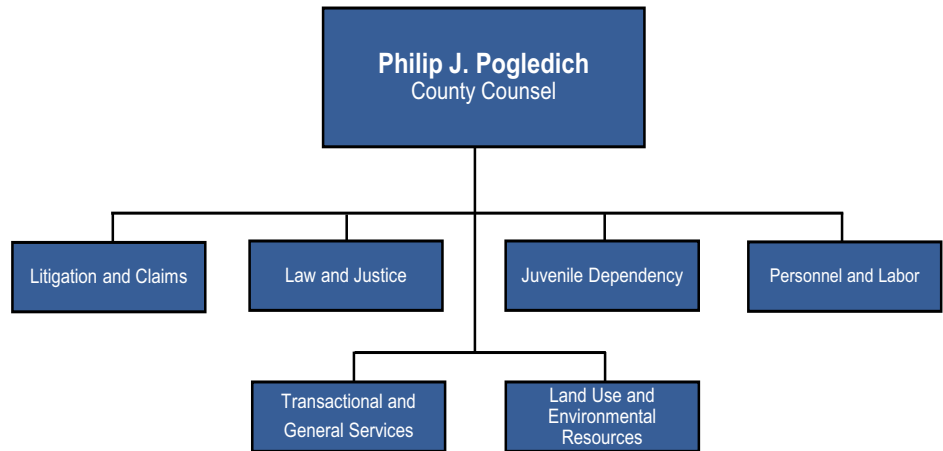
County Counsel



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.

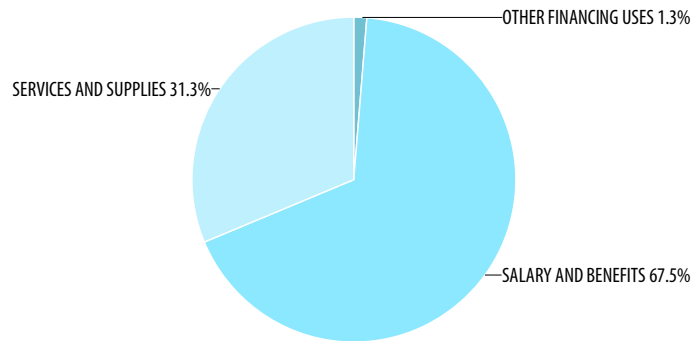
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
County Counsel	4,281,228	2,235,895	0	2,045,333
Indigent Defense	1,474,486	0	0	1,474,486
Total	5,755,714	2,235,895	0	3,519,819

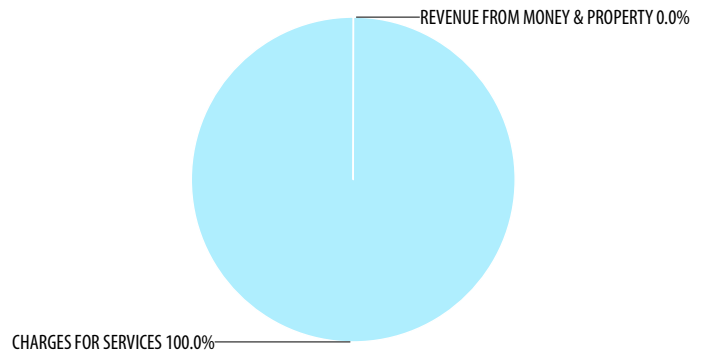
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	549	(10)	1,000	1,000	1,000
CHARGES FOR SERVICES	364,921	1,793,719	1,959,895	2,234,895	2,234,895
MISCELLANEOUS REVENUES	255	0	0	0	0
OTHER FINANCING SOURCES	0	17,000	0	0	0
TOTAL REVENUE	365,726	1,810,709	1,960,895	2,235,895	2,235,895
APPROPRIATIONS					
SALARY AND BENEFITS	3,239,519	3,438,251	3,514,590	3,882,850	3,882,850
SERVICES AND SUPPLIES	1,302,139	1,402,999	1,390,064	1,800,049	1,800,049
OTHER CHARGES	0	2,025	0	0	0
OTHER FINANCING USES	(1,551,424)	(155,786)	80,599	72,815	72,815
TOTAL APPROPRIATIONS	2,990,235	4,687,490	4,985,253	5,755,714	5,755,714
USE OF FUND BALANCE	0	0	0	0	0
NET COUNTY COST	2,624,509	2,876,781	3,024,358	3,519,819	3,519,819
FUNDED STAFFING	12	12	12	12	12

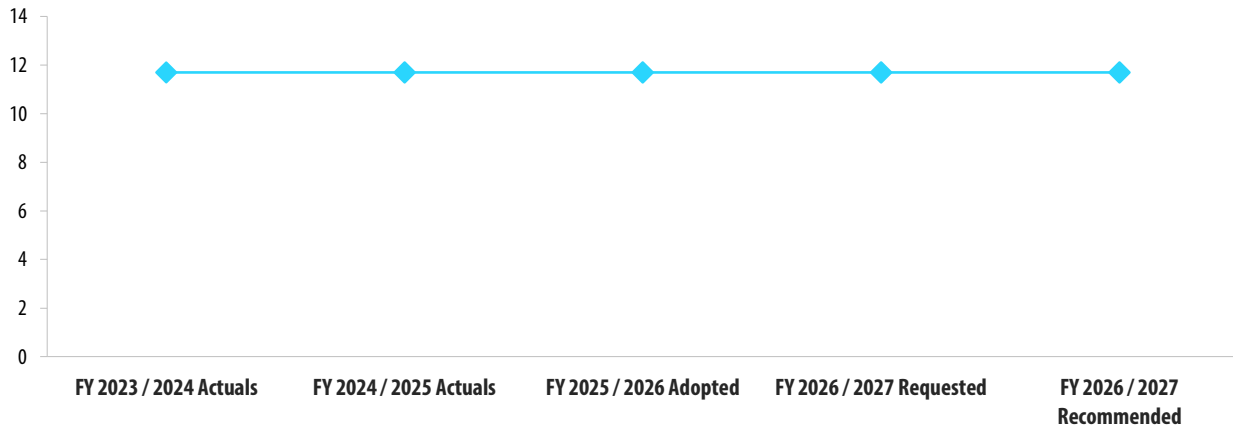
Expenditures



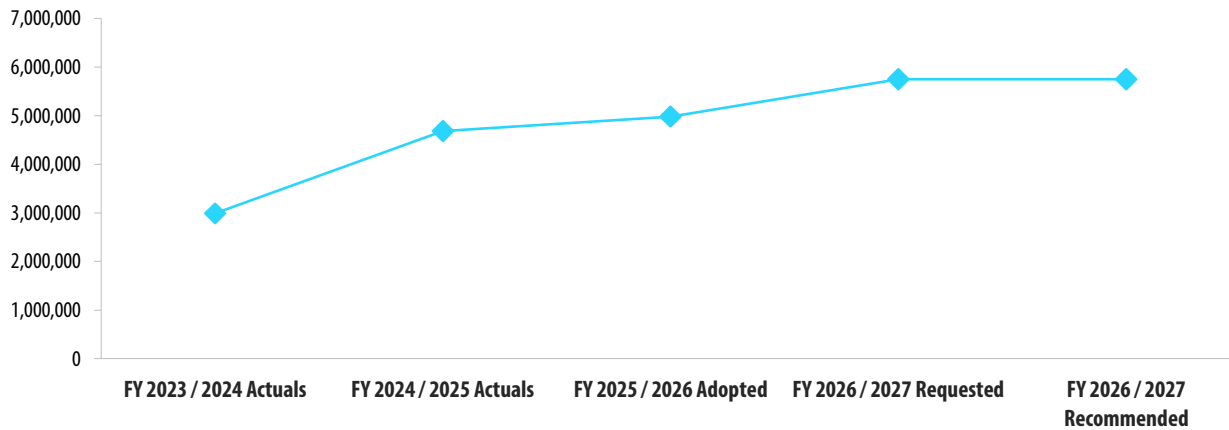
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY2026-27 Recommended Budget includes \$391,000 for the Conflict Defense Panel related to the defense of at least one defendant related to the Oakdale incident prosecution. The budget also includes increased fees and collection activity, along with a booked Deputy County Counsel vacancy for the first quarter in the year. The budget also includes reduced funding for the Delta Litigation cost splits contract.

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.



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.
- Assess opportunities for increased cost-effectiveness and efficiency in handling conflict indigent defense matters, including Racial Justice Act petitioners referred to panel attorneys.

Accomplishments

- Provided sustained legal support across multiple departments in connection with the Oakdale Fire, including advising on media requests and Public Records Act compliance, assisting with DA warrant compliance, and assessing cost recovery options.
- Responded to evolving federal policy developments, including providing timely guidance on immigration enforcement in County facilities and advising on impacts to program and grant funding.
- Supported the County's response to groundwater controversies, including an administrative appeal, related policy updates, and ordinance development.
- Delivered Brown Act training to more than 150 attendees, posted a Brown Act training video online, updated County Counsel's webpage with new guidance materials, and advised on SB 707 compliance for advisory bodies.
- Supported leadership transitions for several County departments, including establishing effective working relationships with the new County Administrator, Probation Chief, Community Services Director, and Risk Manager.

Prior Year Goals, Strategies & Accomplishments

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.
- 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.

Accomplishments

- Continued to represent County interests in Bay-Delta water policy, flood protection, and habitat matters, including the Upper Elkhorn Bypass Expansion and Healthy Rivers/Bay-Delta Plan.
- Completed negotiation of a development agreement for Sites Reservoir.
- Supported staff engagement with ongoing projects, including an assessment of Department of Water Resources (DWR) acquisitions of surface water rights on Fair Ranch and Upper Swanston Ranch.
- Prepare and file litigation on Fair Ranch using internal resources.

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.

Prior Year Goals, Strategies & Accomplishments

- Maintain effective courtroom advocacy and continue a collaborative approach, as appropriate, with appointed counsel for parents and minors.
- Continue focused approach (with dedicated attorney time) to advising Agency staff on general case management, hearing preparation, Indian Child Welfare Act, and similar matters.

Accomplishments

- Provided more than 12 trainings to HHSA dependency staff on court-related functions, contributing to staff development and retention.
- Maintained effective court representation in dependency proceedings, with the current staffing structure continuing to perform well.
- Maintained regular contact with HHSA leadership on emerging needs and continued to evaluate the role of a dedicated lead attorney for HHSA staff development and oversight.

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).
- As necessary, collaborate with Community Services staff on development of changes to the program (including related ordinances) to ensure its sustainability.

Accomplishments

- Following contested administrative hearings, obtained hearing officer decisions in two separate enforcement cases resulting in penalties and costs totaling \$811,910 and \$151,341, respectively.
- Worked with the Cannabis Unit to update the Cannabis Licensing Ordinance to align with current state law, including clearer violation standards and increased, more swiftly imposed fines for illegal operations.



Prior Year Goals, Strategies & Accomplishments

- Submitted a Proposition 64 Public Health and Safety Grant proposal seeking up to \$4.5 million to fund enforcement of illegal cannabis operations and restore the County's enforcement capacity.

Goal 5: Maintain Effective Legal Support for Human Resources and Other County Departments on Personnel Matters, Labor Negotiations, and Other Employee-Related Legal Issues.



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.

Accomplishments

- Partnered with the CAO and Human Resources Department in labor negotiations with three units.
- Successfully defended the County in claims regarding employee benefits in administrative proceedings.
- Partnered with the 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, accommodation requests, and responding to and investigating employee complaints.

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.



2026-27 Strategies

- Provide ongoing services to support the County's response to the Oakdale Fire, including but not limited to implementing recommendations from the Civil Grand Jury report and timely legal assessment of County liability exposure arising from the Oakdale Fire and supporting the defense of any civil proceedings.
- Provide advice and representation addressing evolving federal legal and policy approaches, including in areas such as immigration, program and grant funding, and related compliance matters.
- Support the Department of Community Services in reviewing and implementing potential changes to Code Enforcement and agricultural-exempt building regulations and other zoning modifications that support agriculture and other priorities while maintaining a healthy environment and balancing public health and safety concerns.
- Support ADA/WCAG compliance efforts for County publicly accessible meetings and digital information, including guidance to departments on applicable requirements and transition planning.
- Support efforts to address unfunded mandates (in coordination with CAO and DFS), including legal analysis of County obligations and strategic options under the Racial Justice Act.
- Support SB 707 (Brown Act modernization) implementation and update County Counsel resources on related compliance issues.
- Provide legal support for County property, facilities, and public contracting matters, including the Davis Communications Site transition to County ownership and enrollment in the Conservancy reserve system if feasible.

Current Year Goals & Strategies

Goal 2: Effectively Represent County Interests in Matters Involving Regional Water, Flood Protection, and Habitat Restoration.



2026-27 Strategies

- In coordination with the County Administrator's Office (and pursuant to Board direction), ensure assertive representation of the County's interests in pending matters including the Yolo Bypass Expansion, Fair Ranch water transfer and instream flow project, and implementation of the 2025 DWR MOU.
- In coordination with other Delta counties and water agencies, support the County's participation in Delta Conveyance Project litigation through a cost-sharing approach.
- Continue negotiations concerning the Sites Reservoir Authority Development Agreement, in consultation with the County Administrator's Office and the Board 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.



2026-27 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.
- Continue focused approach (with dedicated attorney time) to advising Agency staff on general case management, hearing preparation, Indian Child Welfare Act, and related matters.
- Coordinate with HHSA leadership on budget and staffing issues affecting the Office's capacity to effectively support child welfare services

Current Year Goals & Strategies

Goal 4: Support Groundwater Sustainability and Environmental Regulatory Compliance.



2026-27 Strategies

- In coordination with Environmental Health, support development and implementation of regulatory responses to the current groundwater well moratorium, including ordinance amendments and policy guidance.
- Advise on the County's groundwater export ordinance and monitor developments in SGMA preemption, State Water Resources Control Board jurisdiction, and related case law.
- Provide legal support to the Yolo Subbasin Groundwater Agency and other groundwater-related entities as needed.

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



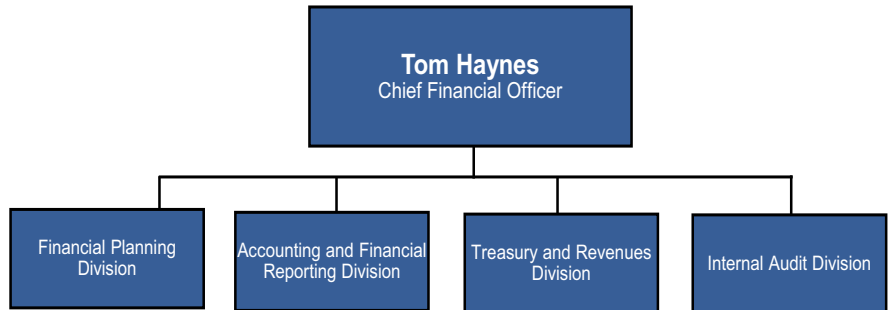
Contribute to the effective development and administration of laws, regulations, and policies relating to land use and the environment, consistent with the County General Plan and similar authorities.

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.

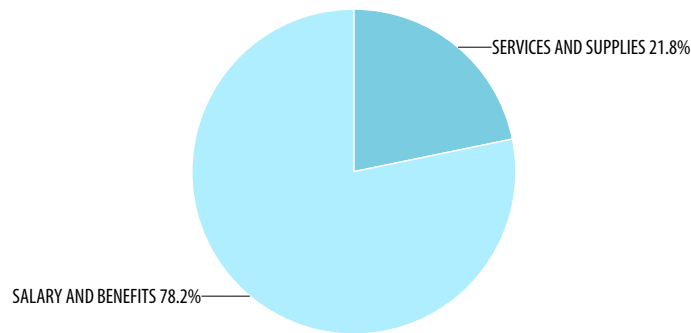
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Financial Services	7,012,246	3,060,069	0	3,952,177
Total	7,012,246	3,060,069	0	3,952,177

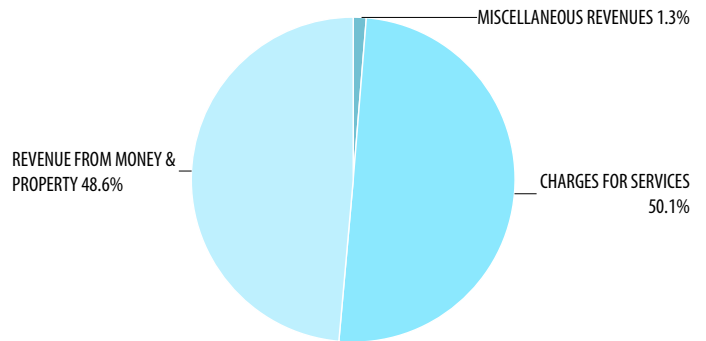
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	1,033,206	1,179,845	1,384,620	1,486,513	1,486,513
INTERGOVERNMENTAL REVENUES	116,223	114,036	114,036	0	0
CHARGES FOR SERVICES	959,774	1,456,621	1,632,165	1,533,556	1,533,556
MISCELLANEOUS REVENUES	972	1,205	40,000	40,000	40,000
OTHER FINANCING SOURCES	0	0	0	0	0
TOTAL REVENUE	2,110,176	2,751,706	3,170,821	3,060,069	3,060,069
APPROPRIATIONS					
SALARY AND BENEFITS	4,350,686	5,097,265	6,117,956	5,945,641	5,895,602
SERVICES AND SUPPLIES	1,320,010	1,496,199	1,527,023	1,643,213	1,643,213
OTHER FINANCING USES	(290,322)	(101,890)	(357,577)	(526,569)	(526,569)
TOTAL APPROPRIATIONS	5,380,374	6,491,574	7,287,402	7,062,285	7,012,246
USE OF FUND BALANCE	0	0	0	0	0
NET COUNTY COST	3,270,198	3,739,868	4,116,581	4,002,216	3,952,177
FUNDED STAFFING	29	34	30	29	29

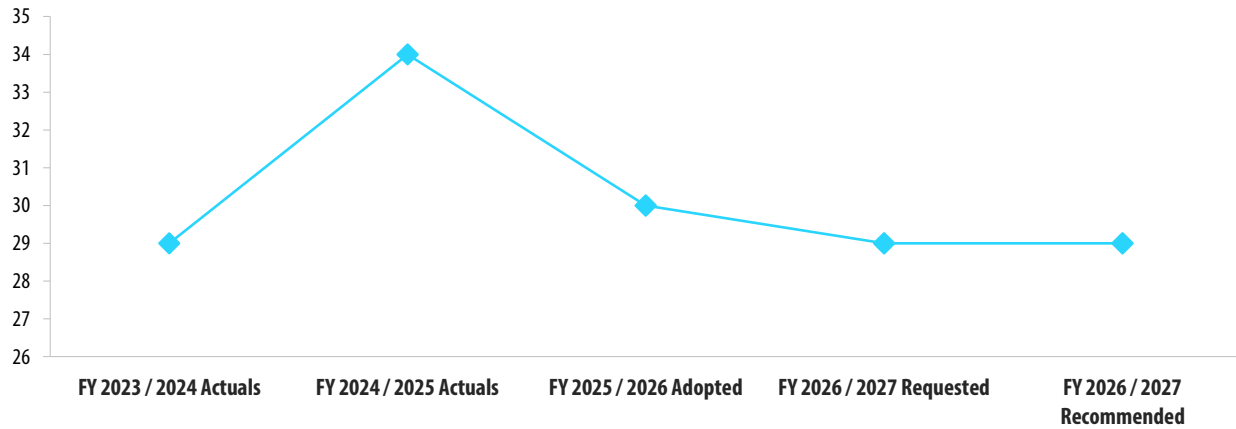
Expenditures



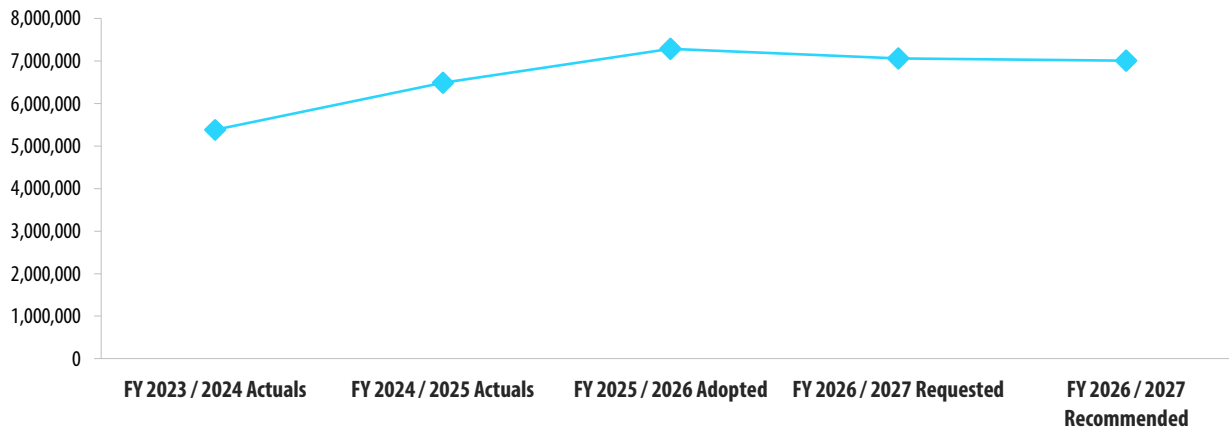
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The 2026-27 Recommended Budget for Financial Services includes elimination of 5 vacant positions, including two Auditors, an Accountant III, a Property Tax Supervisor and a Senior Accounting Technician..

Prior Year Goals, Strategies & Accomplishments

Goal 1: Ensure Sustainability of Core Programs.



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.

Accomplishments

- Developed framework and roadmap for integration of the Property Tax Accounting and Accounts Payable/Special Districts sections.
- Formalized reintegration of Internal Audit with DFS and amended County Code to establish an Independent Audit Committee.
- In consultation with the Audit Committee and County leadership, established a framework for dissemination of Internal Audit reports.

Goal 2: Strengthen the County's Financial Sustainability.



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.

Accomplishments

- In coordination with the County Administrator's Office, the first phase of a multi-year action plan was developed and implemented to resolve the County's structural budget deficit.
- Initiated an updated actuarial analysis of the County's pension plan to determine strategic options for utilizing the Section 115 Pension Trust and paying down the County's unfunded pension liability.

Prior Year Goals, Strategies & Accomplishments

Goal 3: Create Efficient and Effective Business Practices.



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.

Accomplishments

- Formally launched the Fiscal Foundations Training Program and held 11 trainings sessions across eight different financial courses.
- As part of the Fiscal Foundations Training Program, a comprehensive Accounts Payable policy was developed, and an AP/P-Card training was conducted.
- Continued transitioning Internal Audit to Government Accounting (Yellow Book) Standards, developed draft policies and procedures that meet performance audit standards, attended various training courses on performance auditing, and engaged with groups such as the Association of Local Government Auditors that are focused on performance auditing.
- Continued to improve processes related to year-end close and preparation of the Annual Comprehensive Financial Report, resulting in timelier ACFR issuance.
- Developed templates for processing recurring accounting transactions such as General Fund transfers and cost plan charges; updated and improved worksheet templates for supplemental property tax distributions; documented procedures for converting and uploading budget data from Sherpa to Infor and updating the Monthly Financial Report; and documented ACH enrollment procedures.

Goal 4: Enhance Customer Service.



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.

Prior Year Goals, Strategies & Accomplishments

Accomplishments

- Enhanced fiscal support to special districts through multiple trainings as part of the Fiscal Foundations Training Program, developed an internal special district overview document to improve customer service and ensure continuity of district support, and updated Infor transaction processing guides for district staff.
- Updated the DFS InsideYolo webpage to provide updated accounting forms and documents, and initiated discussions regarding a comprehensive redesign and refresh to the external DFS website. This work will continue into 2026-27.

Current Year Goals & Strategies

Goal 1: Ensure Sustainability of Core Programs.



2026-27 Strategies

- Implement greater cross-training in targeted sections to increase efficiency and operational resiliency.
- Establish a standardized risk assessment and audit planning process.

Goal 2: Strengthen the County's Financial Sustainability.



2026-27 Strategies

- Strengthen collection efforts for unsecured property tax and transient occupancy taxes on short-term rental facilitators.
- In collaboration with the County Administrator's Office, develop and implement the next phase of strategic options to address the County's structural budget deficit.
- Develop options for potential implementation of a vehicle replacement program, with an initial focus on Sheriff patrol vehicles.

Goal 3: Create Efficient and Effective Business Practices.



2026-27 Strategies

- Improve financial reporting processes by developing a mechanism to record all financial reporting transactions in Infor and implementing a balance sheet reconciliation process.
- Implement GASB 103 standards for the 2025-26 Annual Comprehensive Financial Report.
- Develop a risk-based review process for Accounts Payable and Purchase Card transactions.
- Establish and operationalize an Internal Audit quality management system.

Current Year Goals & Strategies

Goal 4: Enhance Customer Service.



2026-27 Strategies

- Enhance fiscal support to special districts through development of budget templates and fiscal year-end review procedures.
- Enhance fiscal education, transparency and support to the public and County departments by continuing to implement improvements to DFS internal and external websites.

Program Summary

Financial Planning



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

The Budget section guides the County's long-term financial strategy by evaluating economic conditions, revenue trends, expenditure pressures, and policy changes that may affect the County's fiscal outlook. Working in coordination with County leadership and departments, this section develops the annual County budget and ensures that financial policies remain aligned with long-term sustainability goals. It also provides financial analyses and forecasts that support informed decision-making, strategic planning, and responsible stewardship of public resources.

The Satellite Finance section is committed to delivering high-quality, responsive, and cost-effective fiscal support to County departments. This section partners closely with our client departments to ensure they have the financial expertise, tools, and guidance needed to manage resources responsibly and achieve their operational goals.

Treasury and Revenues



Maintain financial assets, manage debt obligations, and ensure efficient collection of taxes and revenues.

The Treasury section serves as the central depository for the County and affiliated entities, safeguarding public funds and managing daily cash flow needs. It is responsible for forecasting and monitoring liquidity, as well as investing idle funds in accordance with state law and County investment policies. This function is also responsible for monitoring the County's existing debt obligations and administering debt programs to ensure compliance with legal, financial, and policy requirements. This includes coordinating new issuances,

evaluating refinancing opportunities, and preparing required reports and disclosures.

The Revenue section is responsible for the billing and administration of countywide revenues, including property taxes, transient occupancy tax (TOT), fees, and other assessments authorized by law. This function manages the collection of outstanding accounts and ensures the proper identification, notification, collection, and recovery of overdue revenues. This includes enforcing statutory timelines, applying penalties or interest as authorized, and coordinating with internal and external partners to resolve outstanding obligations. This function ensures timely and accurate collection and recording of revenues to support County operations and essential public services.

Accounting and Financial Reporting



Establish, administer, and maintain comprehensive countywide accounting standards, procedures, and system that ensure the accuracy, reliability, and integrity of the County's financial records.

The General Accounting section establishes countywide accounting standards and procedures, maintains financial systems and the general ledger, processes and oversight of financial transactions, and prepares timely, reliable financial reports. Through these activities, this function supports compliance with laws and regulations, strengthens internal controls, and provides County leadership, departments, and the public with trustworthy financial data that promotes responsible stewardship of public resources.

The Accounts Payable and Special District section is responsible for accurately and efficiently processing payments to vendors on behalf of County departments and provides comprehensive fiscal and accounting support to special districts throughout the County. This includes reviewing and validating invoices, ensuring compliance with County policies and contractual requirements, maintaining timely payment cycles to support strong vendor relationships, and working

closely with district staff to ensure they have accurate financial information and guidance needed to maintain sound operations.

The Property Tax Accounting section is responsible for calculating, maintaining, and updating the property tax rolls; allocating and distributing property tax revenues to cities, schools, special districts, and other taxing agencies; processing property tax refunds in a timely and accurate manner; and preparing required property tax accounting reports.

standards, regulatory requirements, and organizational priorities. Through proactive leadership and coordinated financial strategy, this function strengthens overall fiscal sustainability and promotes effective, responsible use of public resources.

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 evaluating the design and effectiveness 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 strong financial leadership within County government and provide strategic fiscal support that enables County departments to meet their financial and operational objectives.

The Leadership & Strategic Support section provides countywide financial leadership and strategic guidance to help County departments address emerging fiscal issues and achieve their financial objectives. It supports long-term planning, policy development, and coordinated financial decision-making across the organization, ensuring alignment with County fiscal

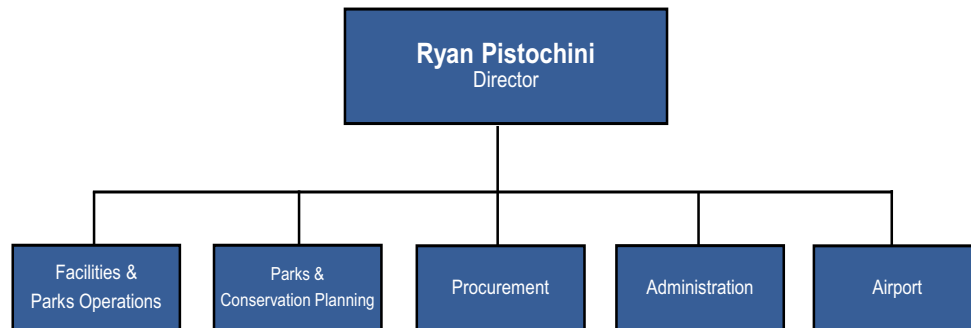
General Services



Ryan Pistoichini
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. The department oversees the Facilities Division, which is responsible for building maintenance and utility 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, including day-to-day parks operations that support public access, safety, and recreational use.

Additionally, GSD supports natural resources and conservation planning efforts, helping to preserve and manage the County's environmental assets, open space, and ecological resources in alignment with long-term sustainability goals.

Yolo County Airport, the County's general aviation facility, also falls under the management of the General Services Department.

GSD further handles countywide procurement and contracting processes, ensuring the efficient acquisition of goods and services necessary for county operations. The department also manages graphics and courier services, providing essential communication and logistics support across the County's operations.

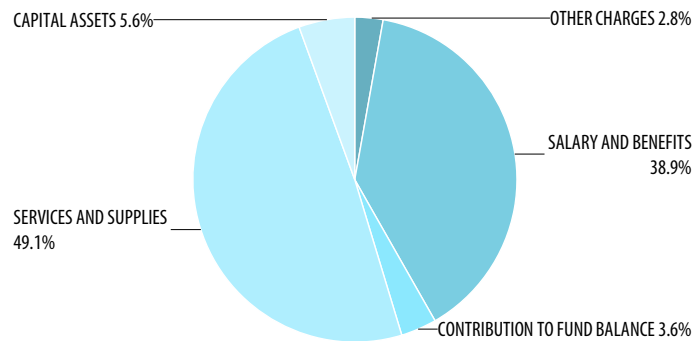
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Airport	709,314	202,739	277,334	229,241
County Service Areas	376,610	143,843	0	232,767
Facilities	7,371,593	3,510,839	0	3,860,754
Graphics	181,261	89,478	0	91,783
Natural Resources	3,490,312	2,799,558	690,754	0
Parks	2,008,958	183,844	0	1,825,114
Procurement	1,049,434	249,307	0	800,127
Total	15,187,482	7,179,608	968,088	7,039,786

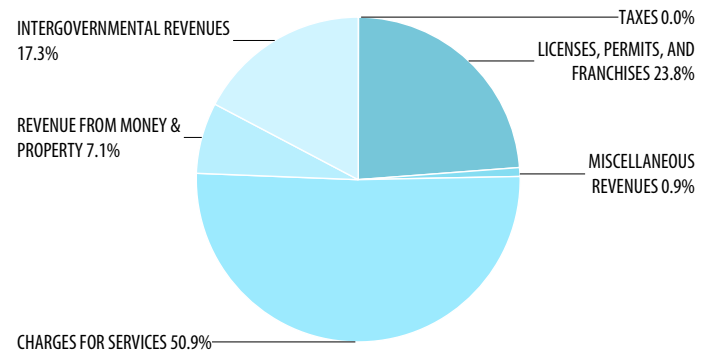
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
TAXES	0	0	3,500	3,500	3,500
LICENSES, PERMITS, AND FRANCHISES	925	0	370	1,706,710	1,706,710
FINES, FORFEITURES, AND PENALTIES	11,379	3,043	0	0	0
REVENUE FROM MONEY & PROPERTY	369,558	389,850	388,988	507,645	507,645
INTERGOVERNMENTAL REVENUES	788,518	295,940	326,565	2,804,042	1,243,163
CHARGES FOR SERVICES	1,422,476	3,183,108	3,496,781	3,656,140	3,656,140
MISCELLANEOUS REVENUES	25,110	91,974	66,000	62,450	62,450
OTHER FINANCING SOURCES	2,271,306	540,975	6,488,266	0	0
TOTAL REVENUE	4,889,271	4,504,890	10,770,470	8,740,487	7,179,608
APPROPRIATIONS					
SALARY AND BENEFITS	4,327,874	4,676,058	5,361,679	6,039,062	6,039,062
SERVICES AND SUPPLIES	2,266,578	4,682,805	7,594,185	7,692,743	7,607,743
OTHER CHARGES	275,639	302,674	346,477	435,885	435,885
CAPITAL ASSETS	3,477,041	1,419,928	5,973,367	3,819,458	870,000
OTHER FINANCING USES	(489,985)	(431,900)	(310,861)	(319,042)	(319,042)
CONTRIBUTION TO FUND BALANCE	0	0	0	553,834	553,834
TOTAL APPROPRIATIONS	9,857,147	10,649,565	18,964,847	18,221,940	15,187,482
USE OF FUND BALANCE	256,414	595,064	716,076	968,088	968,088
NET COUNTY COST	4,711,462	5,017,933	6,857,319	8,513,365	7,039,786
FUNDED STAFFING	36	37	36	36	36

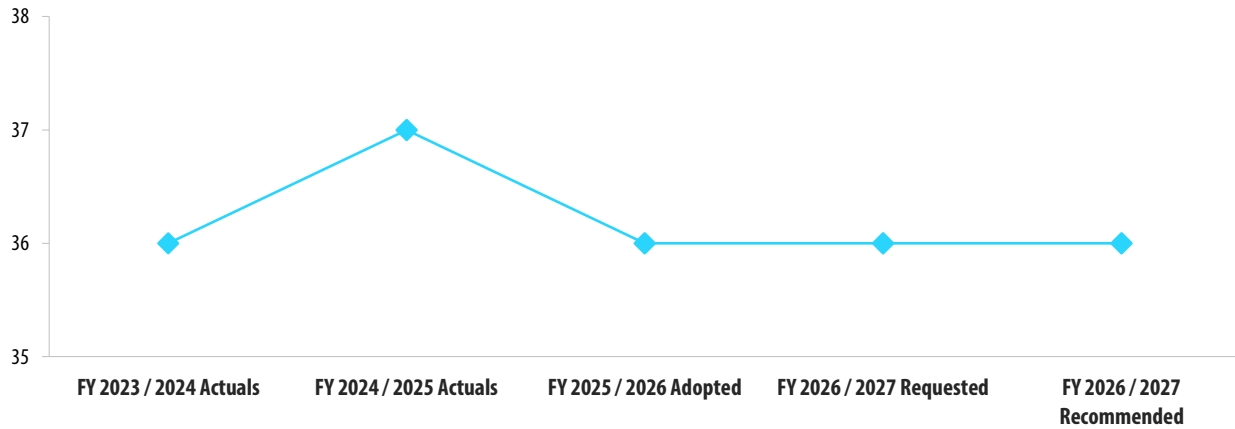
Expenditures



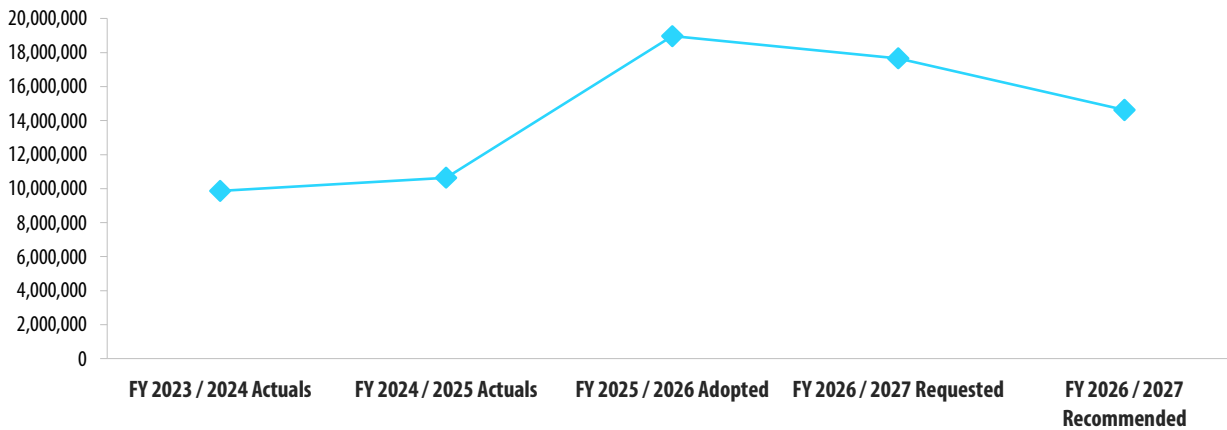
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The General Services FY2026-27 Recommended Budget includes approximately a \$6.3 million reduction in revenue and expenses due to the removal of several countywide projects funded with Accumulate Capital Outlay (ACO) funds. The budget also includes the reductions of janitorial and Communicare Lease contracts and ending the Guinda portable toilet service. The budget also includes increasing the facilities hourly rate, moving staff into the ACO fund, and eliminating a vacant Building Craftsmechanic, and an Associate Contracts Procurement Specialist position.

Prior Year Goals, Strategies & Accomplishments

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.

Accomplishments

- The new Walnut Park Library made significant progress that it will be completed and open to the public in November 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.

Accomplishments

- A modern cloud-based facility maintenance management system was implemented in 2025.

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.

Prior Year Goals, Strategies & Accomplishments

Accomplishments

- The Juvenile Detention Facility is undergoing re-roofing, with completion expected during Summer 2026.

Goal 4: Complete Improvements to Tuli Mem Community Park.



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.



2025-26 Strategies

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

Accomplishments

- The new Agricultural Shop building made significant progress that completion and occupancy is expected to occur in late 2026.



Current Year Goals & Strategies

Goal 1: Prioritize the Preservation of County Infrastructure by Focusing Resources on Life-Safety Needs, Regulatory Compliance, and the Essential Maintenance of Existing Assets.



2026-27 Strategies

- Establish a Risk-Based Asset Management Framework.
- Prioritize Life-Safety systems for maintenance and improvements.
- Identify Deferred Maintenance and develop a prioritization plan for remediation.
- Identify key regulatory requirements and implement preventive maintenance processes to ensure timely compliance.

Goal 2: Optimize Operations to Achieve Cost Savings and Efficiencies.



2026-27 Strategies

- Perform continuous review of internal procurement processes to ensure lean processes that facilitate meeting deadlines.
- Expanding the use of cooperative contracts, standardizing purchases, and strengthening contract management to ensure cost control and compliance.
- Leveraging technology and mechanization to the extent possible to improve the preservation of county assets such as facilities and parks.

Goal 3: Strategic Natural Resources Stewardship and Sustainable Planning.



2026-27 Strategies

- Implement Cost-Effective Conservation Strategies.
- Strengthen Regional and Interagency Partnerships.
- Advance Lake and Watershed Management Planning.

Current Year Goals & Strategies

- Launch the process of the 10-Year Cache Creek Area Plan Update.
- Ensure Compliance with Environmental Ordinances and Regulations.

Program Summary

Facilities and Parks 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 and Conservation Planning



Plan, design, and develop conservation and parks strategies.

The Parks & Conservation Planning Division plans, designs, and develops conservation and open space parks strategies. This Division is responsible for the management and implementation of the Cache Creek Area Plan. Additionally, this Division provides support for the Yolo Habitat Conservancy Joint Powers Agency.

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.

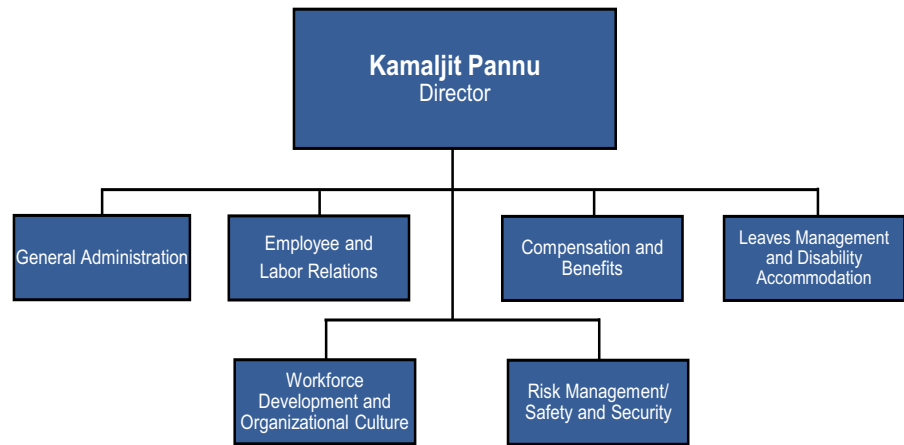
Human Resources



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.

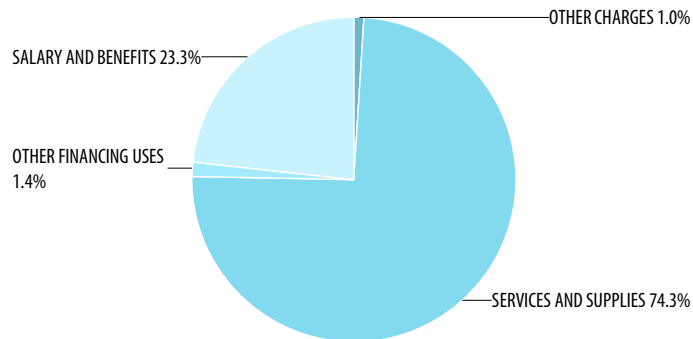
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Administration	16,690,016	16,690,016	0	0
Human Resources	5,705,155	1,633,160	0	4,071,995
Total	22,395,171	18,323,176	0	4,071,995

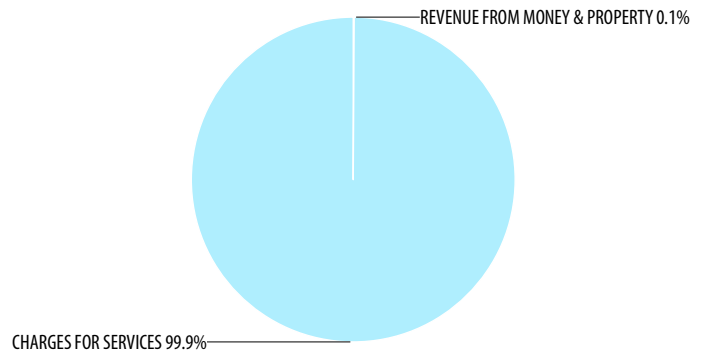
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	132,300	176,534	6,297	18,511	18,511
CHARGES FOR SERVICES	12,859,852	14,837,799	16,947,612	18,304,665	18,304,665
MISCELLANEOUS REVENUES	0	75,802	0	0	0
TOTAL REVENUE	12,992,152	15,090,134	16,953,909	18,323,176	18,323,176
APPROPRIATIONS					
SALARY AND BENEFITS	3,271,855	2,966,430	4,809,093	5,214,342	5,214,342
SERVICES AND SUPPLIES	13,273,861	15,112,823	15,900,400	16,703,983	16,640,983
OTHER CHARGES	0	163,810	331,428	220,327	220,327
CAPITAL ASSETS	3,468	0	0	0	0
OTHER FINANCING USES	18,036	120,448	86,993	319,519	319,519
TOTAL APPROPRIATIONS	16,567,221	18,363,511	21,127,914	22,458,171	22,395,171
USE OF FUND BALANCE	(405,437)	(565,908)	0	0	0
NET COUNTY COST	3,980,505	3,839,285	4,174,005	4,134,995	4,071,995
FUNDED STAFFING	18	19	26	26	26

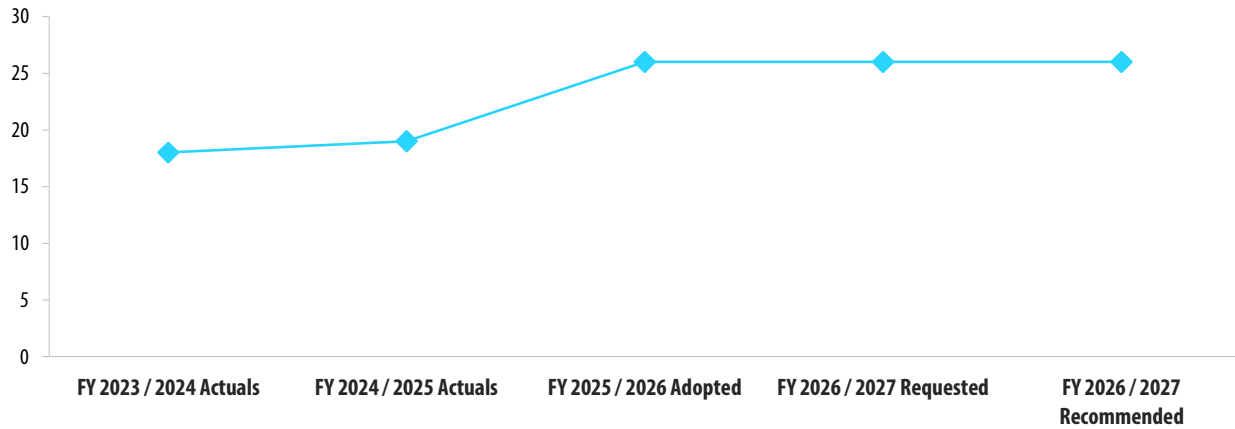
Expenditures



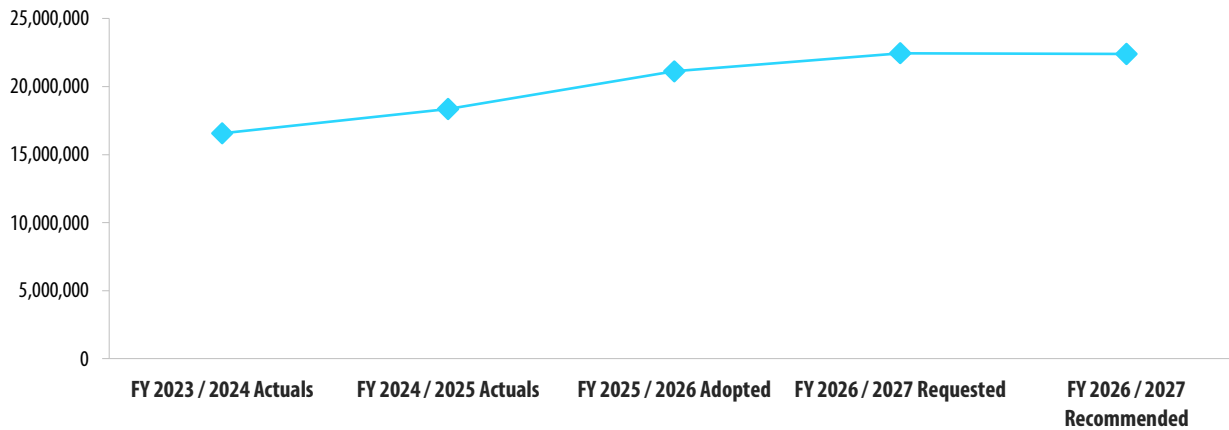
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Human Resources Department’s FY2026-27 Recommended Budget includes the necessary steps to convert the Risk Management division into an Internal Service Fund. This process includes the billing out all expenses in the unit with the intent to ultimately move to full cost recovery in the unit.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Expand Generalist Training Program and Topics, Align County Wide HR Procedures and Process.



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 training.

Accomplishments

- On-going.

Goal 2: Review and Revise Policies and Procedures in HR and Risk.



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.

Accomplishments

- On-going.

Goal 3: Establish Standing Meetings with Departments' Leadership Teams to Support Their On-going HR Needs.



2025-26 Strategies

- Assign HR Analyst to support specific departments.
- HR management team will hold meetings and provide support as needed.

Prior Year Goals, Strategies & Accomplishments

- HR Director will engage with Department Heads to ensure implementation.

Accomplishments

- On-going.

Current Year Goals & Strategies

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



2026-27 Strategies

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

Goal 2: Successfully Negotiate New Agreements with our Bargaining Units.



Goal 3: Re-establish a Comprehensive Risk Management Program.



2026-27 Strategies

- Continue to develop and implement safety training, such as the Workplace Violence Program and the Yolo County Safety team.

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.

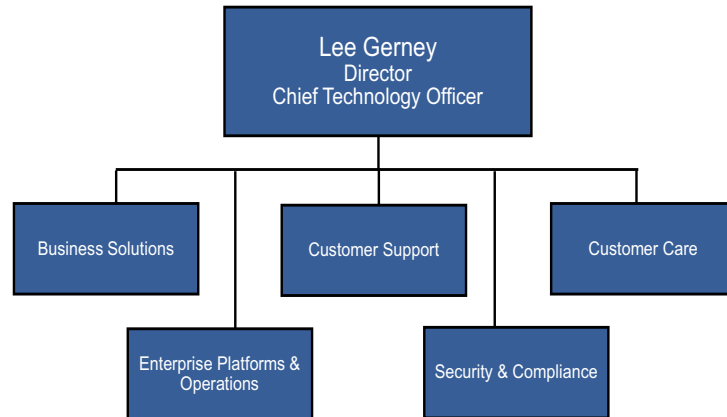
Innovation & Technology Services



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 include a comprehensive range of vital functions, organized into the following categories:

- **Business Solutions:** implementing technology solutions tailored to meet diverse business needs including Enterprise Resource Planning (ERP) & Geographic Information System (GIS).
- **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.

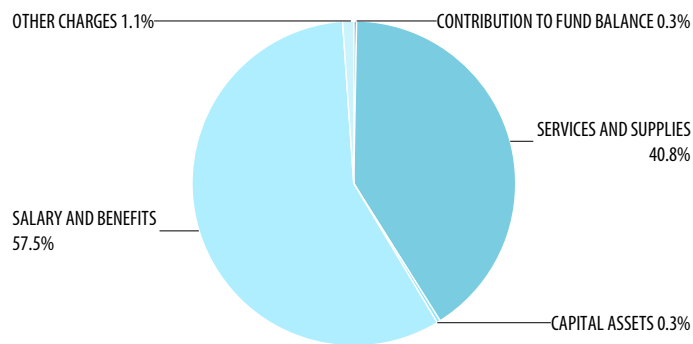
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Communications	1,114,051	1,114,051	0	0
Information Technology	9,891,467	9,643,039	248,428	0
Total	11,005,518	10,757,090	248,428	0

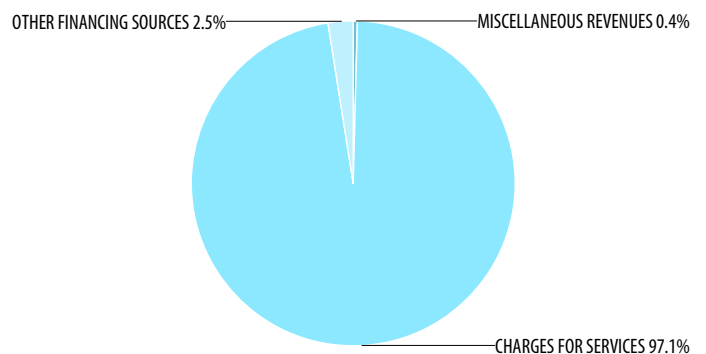
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	65,817	87,940	0	0	0
INTERGOVERNMENTAL REVENUES	0	66,837	0	0	0
CHARGES FOR SERVICES	4,719,193	8,029,867	10,230,525	10,444,706	10,444,706
MISCELLANEOUS REVENUES	0	266	45,000	45,000	45,000
OTHER FINANCING SOURCES	313,094	262,710	271,425	267,384	267,384
TOTAL REVENUE	5,098,104	8,447,621	10,546,950	10,757,090	10,757,090
APPROPRIATIONS					
SALARY AND BENEFITS	6,823,971	6,826,908	7,642,080	7,777,139	7,777,139
SERVICES AND SUPPLIES	4,381,950	4,564,442	5,368,243	5,516,979	5,516,979
OTHER CHARGES	306,305	205,929	583,263	150,000	150,000
CAPITAL ASSETS	100,795	35,297	35,000	44,254	44,254
OTHER FINANCING USES	(6,145,623)	(2,791,436)	(2,400,856)	(2,517,527)	(2,517,527)
CONTRIBUTION TO FUND BALANCE	0	0	116,985	34,673	34,673
TOTAL APPROPRIATIONS	5,467,398	8,841,140	11,344,715	11,005,518	11,005,518
USE OF FUND BALANCE	(90,712)	(44,671)	178,724	248,428	248,428
NET COUNTY COST	460,006	438,191	619,041	0	0
FUNDED STAFFING	41	43	38	36	36

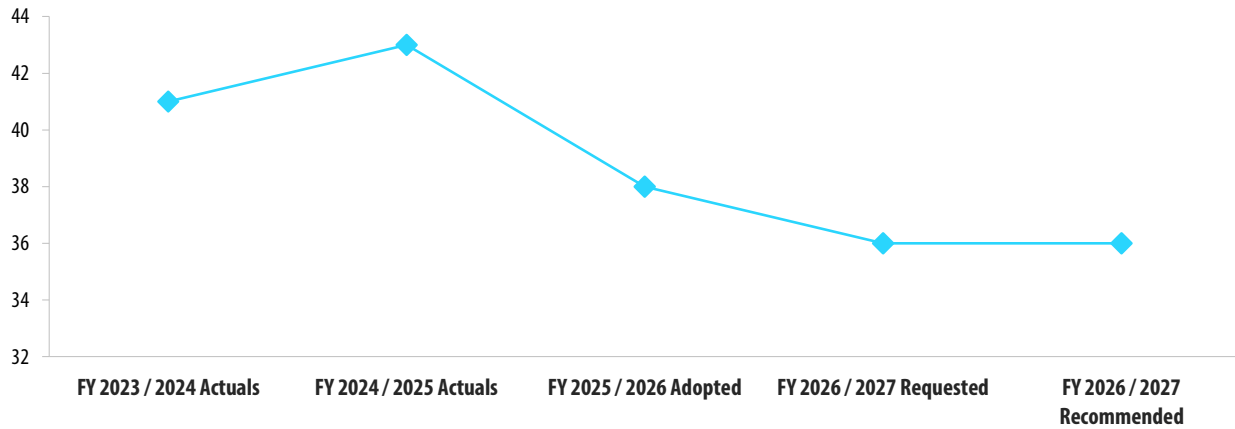
Expenditures



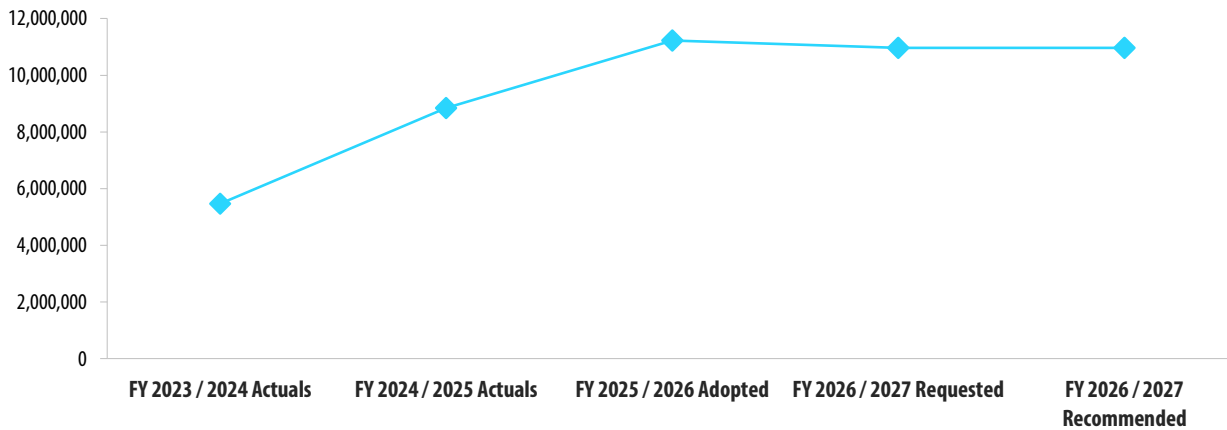
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Innovation and Technology Services budget FY2026-27 Recommended Budget includes increases to equipment expenses that are noticeably higher when compared to the previous year. This is attributed to equipment seeing price increases of 10-16% since last year as well as the need for additional equipment at the Sheriff's Campus that include network switches, wireless access points, and Uninterruptible Power Supply (UPS) devices.

Prior Year Goals, Strategies & Accomplishments

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.

Accomplishments

- Strengthened CIS Critical Controls (Group 1) posture by maturing policies, processes, and documentation, resulting in more consistent, repeatable, and measured execution of foundational security controls.
- Enhanced overall cyber resilience by implementing automated patch management, maturing vulnerability management practices, and deploying Microsoft Intune for unified desktop and mobile device security and management.
- Delivered six countywide security awareness training campaigns and conducted ongoing phishing assessments, resulting in a countywide Security Awareness Proficiency score of 70.7%—outperforming the 63% peer average—and contributing to an overall cybersecurity risk score of 37.8, placing the County in the low-risk tier.

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.



Prior Year Goals, Strategies & Accomplishments

- Keep core county systems up to date to minimize employee downtime and mitigate security risks.

Accomplishments

- Upgraded the County's internet connectivity to a 10-gigabit backbone, significantly increasing network capacity and supporting the growing bandwidth needs of County operations.
- Replaced 321 PCs that had reached end of life, improving reliability, performance, and supportability across the County workforce.
- Completed a broad set of infrastructure upgrades, including the annual network equipment replacement, a redesigned fiber installation at the Courthouse, a phone system upgrade, new conduit and fiber installation in Davis, and completion of a redundant fiber loop; additionally, relocated Central Library equipment to a generator-supported facility to ensure service continuity during power outages.
- Upgraded core County systems by modernizing operating systems and underlying server infrastructure, reducing security and availability risks; additionally implemented automated patch management to ensure consistent, timely updates.

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

Accomplishments

- Enabled modernized departmental services by implementing Health & Human Services Agency's (HHS) CalAIM requirements and upgrading the HHS Electronic Health Record system.
- Improved departmental efficiency through ongoing Website Accessibility Compliance work, deployment of a new Printer Management and eFax solution, and active implementation of the County's new Time and Attendance System.

Prior Year Goals, Strategies & Accomplishments

- Supported data-driven decision-making by delivering multiple GIS application enhancements, including the Agriculture Trapper System, Elections GIS tools, and the District Attorney Compliance Check application, as well as supporting CalSAWS reporting needs.
- Enhanced the reliability and performance of departmental systems by completing CalAIM updates for the Probation Case Management System and deploying Microsoft AI Copilot Chat to expand productivity and enable modern AI-assisted workflows.

Goal 4: Organizational Excellence & Effectiveness.



2025-26 Strategies

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

Accomplishments

- Improved ITS organizational efficiency by implementing key components of the new ITS Operating Model and Service Management Framework, strengthening consistency, accountability, and service delivery.
- Achieved operational efficiencies by migrating the Check Payment system to the cloud, consolidating County cell phone accounts, and automating numerous manual processes and system interfaces—freeing staff to focus on higher-value work.
- Identified and implemented cost-saving measures through vendor contract renegotiations and cloud-based service optimization.
- Delivered 45 training classes on core County systems to 250 employees and procured a dedicated IT training platform, significantly expanding access to training while reducing overall training costs.
- Strengthen service management maturity by successfully processing and closing 7,245 incident and service request tickets, ensuring reliable support to County departments.

Current Year Goals & Strategies

Goal 1: Achieve Top-Tier Information Security and Compliance Standards to Keep County Data Safe and Secure.



2026-27 Strategies

- Strengthen the County's overall security posture by maturing foundational security policies, processes, and controls.
- Successfully meet security audit and compliance requirements through proactive preparation, continuous monitoring, and timely remediation activities.
- 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.



2026-27 Strategies

- 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.
- Replace end-user computing equipment that is approaching end-of-life to ensure reliable performance and minimize downtime.
- Upgrade and replace network infrastructure equipment as it reaches end-of-life to maintain a stable, high-capacity, and resilient network environment.
- Modernize conduit, cabling, and fiber infrastructure to improve connectivity and support future technology needs.
- Keep core County systems updated through regular operating system, server, and application upgrades to reduce security risks and ensure high availability.

Current Year Goals & Strategies

Goal 3: Identify Technological Opportunities that Directly Align with and Contribute to the Strategic Objectives of the County.



2026-27 Strategies

- Deploy modern enterprise tools that enhance and modernize County department services.
- Deploy modern enterprise tools that improve operational efficiency and reduce manual workload across departments.
- Deploy modern enterprise tools that support data-driven decision-making and expand access to actionable information.
- Support, maintain, and enhance County departmental systems to ensure reliability, usability, and continued alignment with business needs.

Goal 4: Organizational Excellence & Effectiveness.



2026-27 Strategies

- Explore and implement budget reduction opportunities to optimize resources and reduce operational costs.
- Improve Business Relationship Management practices to strengthen collaboration with County departments and better align IT services with business needs.
- Maintain a skilled, knowledgeable workforce through ongoing professional development and effective recruitment practices.
- Deliver end-user training on core County systems to improve proficiency, adoption, and productivity.
- Enhance service delivery by maturing service management practices, streamlining processes, and continuously improving responsiveness and quality of support.

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 server, 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 Division



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.

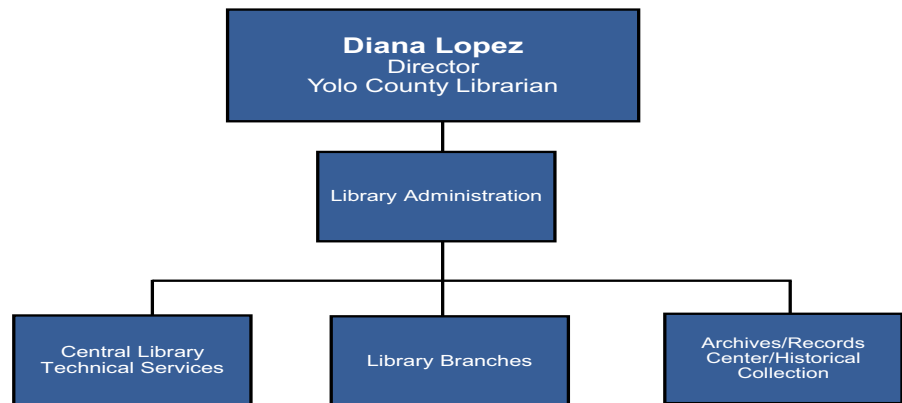
Library



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, though this satellite will close with the opening of the new Walnut Park Library located adjacent to Marguerite 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 story times 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

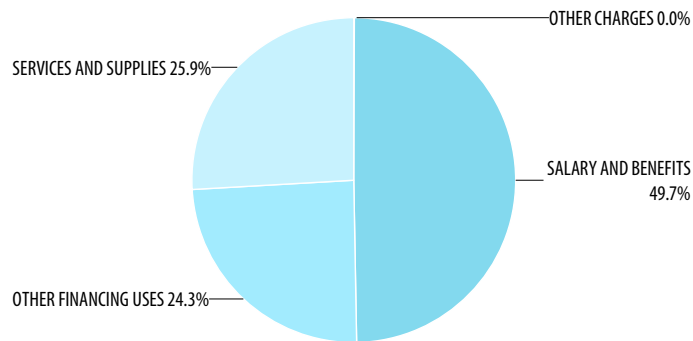
Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Archives/Records	389,599	125,177	0	264,422
Gibson House Museum	191,678	100	0	191,578
Library Services	15,584,158	15,138,963	445,195	0
Total	16,165,435	15,264,240	445,195	456,000

Summary of Budget by Category

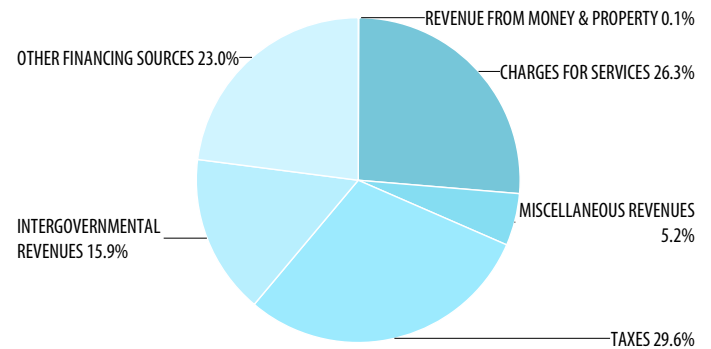
	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
TAXES	4,068,497	4,209,261	4,216,000	4,516,711	4,516,711
REVENUE FROM MONEY & PROPERTY	513,949	218,137	10,500	10,500	10,500
INTERGOVERNMENTAL REVENUES	2,574,404	2,513,070	1,943,695	2,430,212	2,430,212
CHARGES FOR SERVICES	2,785,538	2,825,942	3,898,302	4,007,679	4,007,679
MISCELLANEOUS REVENUES	832,001	960,405	774,436	794,186	794,186
OTHER FINANCING SOURCES	3,171,175	2,477,775	3,471,719	3,504,952	3,504,952
TOTAL REVENUE	13,945,565	13,204,591	14,314,652	15,264,240	15,264,240
APPROPRIATIONS					
SALARY AND BENEFITS	6,163,773	6,724,142	7,389,466	8,032,769	8,032,769
SERVICES AND SUPPLIES	4,068,190	3,835,093	4,159,969	4,190,706	4,190,706
OTHER CHARGES	2,885	3,942	4,075	6,100	6,100
CAPITAL ASSETS	84,549	253,075	0	0	0
OTHER FINANCING USES	8,481,050	2,915,372	3,905,446	3,935,860	3,935,860
CONTRIBUTION TO FUND BALANCE	0	0	16,852	0	0
TOTAL APPROPRIATIONS	18,800,447	13,731,624	15,475,808	16,165,435	16,165,435
USE OF FUND BALANCE	4,854,882	141,622	784,238	445,195	445,195
NET COUNTY COST	0	0	0	456,000	456,000

FUNDED STAFFING	42	44	44	49	49
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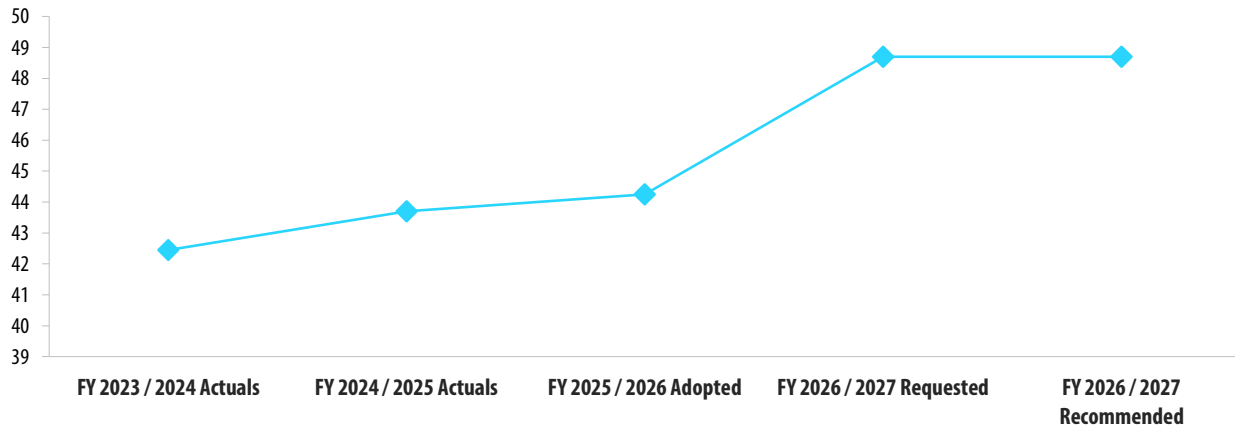
Expenditures



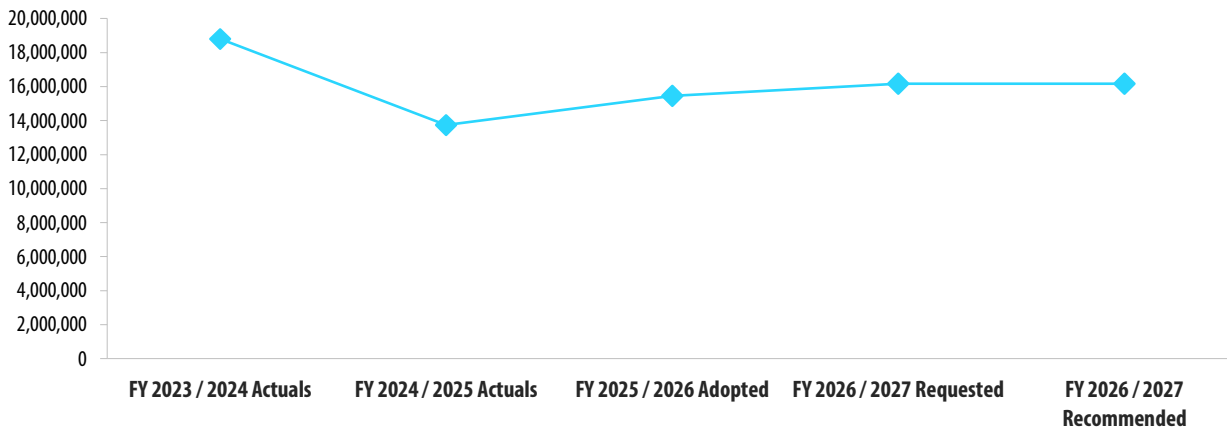
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Library’s FY2026-27 Recommended Budget includes funding for five positions and operational costs for the Walnut Park Library that is anticipated to open in the late Fall of 2026. Walnut Park Library’s revenues consist largely of the special tax proceeds from Measure T and a portion from use of fund balance while expenditures consist of extra help, internal charges, maintenance building improvement, lease equipment, and utilities expenses.

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.



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 all born digital (created electronically) Archives collections available online.

Accomplishments

- The YCA has digitized nearly 2,900 photographs which are now available online.
- The YCHC has digitized more than 500 glass objects which are now available online.
- Materials from the YCA were reproduced and displayed at the Gibson House property for YoloArts Art Farm, in the Archives Reading Room, and at the Center for Sacramento History for the Sacramento Archives Crawl. Archival materials were also used in one YCHC Gibson House exhibition and one YCHC branch display.
- Archives staff, volunteers, and interns created 26 unique social media posts that highlighted newly processed or digitized collections, the 175th anniversary of California becoming a state, annual celebrations, and other Yolo County historical moments.
- YCHC participated in and displayed objects at the 1882 Foundation's "From Invisible to Visible" event in Sacramento Chinatown on August 9, 2025.

Prior Year Goals, Strategies & Accomplishments

- YCHC displayed objects for the Soo Hoo Shee Low exhibit at the Clarksburg Branch Library, Knights Landing Branch Library, and Arthur F. Turner Community Library. An additional exhibit featuring the Blowers Sisters was displayed at the Clarksburg Branch Library and Arthur F. Turner Community Library.
- Through collections inventory work, YCHC has located more than 250 previously missing objects, matched more than 2,000 objects with their accession paperwork, and updated 1,260 records in the collections database.
- The Archives and Historical Collections hosted various talks and programs, including the following:
 - “Chinese Restaurant Project” presentation, featuring Professor Jack Chin (UC Davis) at Gibson House. August 16, 2025.
 - “Uncovering Chinese American Histories in Yolo County,” featuring Dr. Cecilia Tsu (Associate Professor of History, UC Davis) at the Gibson House. November 15, 2025.
 - “Chicago Cafe” Documentary, directed by Kristie Chow and Jeff Wu. Film screening with question-and-answer discussion at the Gibson House, with Kristie Chow. December 20, 2025.
 - “GIVE FACE ??? (Geimiànzi): a Curators’ Tour,” featuring artist Bz Zhang and Sarah Bartlett, Yolo County Museum Curator, at the Gibson House. January 17, 2026.
 - “Mighty Oaks: Woodland Women Preserving and Sustaining the City of Trees” featuring author David Wilkinson, and the Woodland Tree Foundation members Marjorie Holmes Brown and Beth Canevari, at the Gibson House. March 14, 2026.
 - “The Farm-to-Fashion Movement” featuring Robyn Rominger, at the Winters Community Library. March 30, 2026.
 - “Beyond the Archive: Art, Identity, and the Chinese Diaspora” featuring artists Bz Zhang, Evelyn Hang Yin, Connie Zheng, and SK Tsang, at the Gibson House. April 19, 2026.
- Over 50% of the Archives’ born digital collections have been processed, cataloged, and uploaded to our digital asset management system and are available online. This includes scrapbooks, County Code books, PowerPoint presentations, photographs, oral histories, and publications. There are 20 born digital collections left to be processed.

Goal 2: Records Center—Increase Collaboration with Yolo County Departments.



2025-26 Strategies

- Complete records retention schedules for at least one County department.

Prior Year Goals, Strategies & Accomplishments

- Continue to work on updating the County-wide retention schedule in partnership with other County departments.

Accomplishments

- On January 13, 2026, the updated retention schedule for Health and Human Services (HHSA), HHRS, was approved by the Board of Supervisors.
- A draft of a County-wide general retention schedule is complete.
- A draft of the Library Department's retention schedule is complete.

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.

Accomplishments

- Last year's picture book reconfiguration in the English language has been extended to materials for children in Spanish. This improves the patron browsing experience by grouping picture books by subject matter instead of author, empowering young children to locate their own reading materials.

- Thousands of books were given away to assist families in building their home libraries. English as a Second Language (ESL) participants and Adult & Family learners received free books that were matched to their family interests and age levels. Summer Reading Program participants received 9,510 books, with bundles of five books or more given to participants at rural branches, who have more barriers to accessing resources. Through the Lunch at the Library grant from the California State Library, over 2,400 books were distributed to children at 21 pop-up library visits at summer community meal sites. Additionally, over 400 books were given to children at the Library's El Día de los Niños/El Día de los Libros celebrations. Books were provided in a variety of languages reflecting the diverse demographics of the County.
- The Library offered a variety of materials to ensure our youngest residents and their families have the resources they need. This was achieved through updates to "Ages and Stages Questionnaires" (ASQ-SE) kits that help parents understand and celebrate their child's development for children 0 – 5 ½ years old and may help adults screen children for developmental delays. Additional specialized kits were created or expanded including "Welcome to Reading"; "Adaptive Learning"; "School Readiness"; and "Storytime" kits as well as bilingual backpacks and sensory backpacks.
- Five thousand five hundred forty-three (5,543) community members of all ages participated in the 2025 Summer Reading Program, a nine percent (9%) increase over the previous year. Together, they read 44,081 books for a total of 11,305 hours. Nine thousand five hundred ten (9,510) books were distributed to help participants build their home libraries and to encourage reading. Ninety-nine percent (99%) of 2025 Summer Reading Program 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. Ninety-nine percent (99%) indicated they used the library more often or about the same as during the school year due to the program. Participation at the rural branches increased by 14% over the previous year, and completions went up by 32%, increasing to 46.
- The Yolo Bibliobús (bookmobile) continues to grow attendance at migrant centers. During summer months, the Bibliobús visits two migrant centers in the County on alternating weeks and are some of the highest impact stops the Bibliobús makes. For many migrant families, their first exposure to the library[CP1] is through the Bibliobús program where they can engage with books, crafts, and programs/events. Up to 60% of users at these stops were first-time library cardholders. Program-based outreach at migrant centers regularly draws 20-40 participants per visit. At stops like these, the Bibliobús provides the communities only direct access to Library services.

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.

Prior Year Goals, Strategies & Accomplishments

- Provide conversation groups for learners to practice English and Spanish and share cultural traditions.
- Offer early literacy resources to parents and caregivers.
- 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.

Accomplishments

- Eight students have graduated from Career Online High School this year. This is an increase of five more students than in past years.
- Staff and volunteers at multiple library branches provided one-on-one technology assistance to community members, helping patrons accomplish essential tasks, learn new skills, become digitally literate, and gain experience with new technologies such as 3D printing.
- English as a Second Language (ESL) services provide learners with essential functional skills that extend beyond basic grammar, enabling adults to gain economic independence, support their families, and integrate into their communities. Participants in the ESL program have reported advancements in their employment, initiated new business ventures, and pursued further adult education. This year, ESL successfully served over 60 adults, targeting rural areas including Esparto, Winters, and Knights Landing.
- Yolo Reads, the Library’s adult and family literacy program, provides personalized tutoring, reading, writing instruction, and family literacy services that build essential skills for everyday life. By fostering confidence, improving communication, and creating pathways to education and employment, it empowers individuals and families to achieve lasting success. This year, Yolo Reads served 84 learners with the help of 30 tutors; 41 of the program participants received support to ensure their families’ overall learning.
- Increased access to the library by updating a video on How to get a Library Card in English and Spanish.
- In collaboration with the Probation Department, Library outreach to the Day Reporting Center (DRC) facility aims to help a population that has recently been incarcerated and are working to reenter society. Clients in this center need assistance in navigating life and finding resources; a “Library 101” class showcases all the programs, services, and programs available across the library system. Offered every other month at the DRC in Woodland and West Sacramento, over 30 cards were issued in a six-month period.

Prior Year Goals, Strategies & Accomplishments

- The “yololab” Makerspace at the Mary L. Stephens Library in Davis expanded open hours to four 2-hour days each week using volunteers and staff. Four special crafting classes are offered each month. 588 people took advantage of “yololab” hours and programs as of the third quarter.

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.

Accomplishments

- The Yolo Bibliobús (bookmobile) continues to grow attendance and services provided to rural and/or underserved communities. Circulation grew to over 4,500, with around 3,800 people served through more than 450 outreach stops. Rural communities like Capay Valley, Dunnigan, Guinda, Rumsey, and Zamora have consistent access to library services without the burden of travelling extended distances to a physical branch.
- ESL services contribute to building social capital by linking learners with local institutions, thereby empowering them to lead, express their opinions, and engage actively in their communities. Participants frequently share their challenges and successes, creating a supportive community. This program adopts a two-generational learning approach, allowing adults to learn while their children develop social skills through play and interaction with peers. Currently, over 60 adult learners with children are enrolled in the program.
- The Library offered a wide range of programs and events throughout the year to recognize the diversity of people, cultures, and communities across the County. Event examples include a Lunar New Year Celebration, Nowruz Festival, Japanese Taiko performances, and Korean Janggu drum performances. Heritage months including Asian American, Native Hawaiian, and Pacific Islander Heritage Month (AANHPI), Black History Month, Latinx and Hispanic Heritage Month, Women’s History Month, and many others often feature special book displays, programs, and events. Additionally, the Library adopted Arab American Heritage Month and

Prior Year Goals, Strategies & Accomplishments

Jewish American Heritage Month as annual systemwide celebrations. Through music, art, history, and culture, these programs bring together people from diverse backgrounds, helping to build strong community connections and foster a sense of belonging.

- Library volunteers facilitated English, Spanish, Russian, and Mandarin conversation groups at multiple locations to help new Americans and community members achieve their language learning goals and increase cultural competency in a safe space.
- Weekly storytimes in English, Mandarin, Russian, and bilingual English/Spanish at library branches supported young children and their families in early literacy learning, facilitated social connections, and promoted cultural awareness and understanding.
- A Lunar New Year program held in February 2026 featured dragon and lion dances, folk dance, live music, martial arts demonstrations, ballet, cultural sharing, and free prizes. The celebration offered a warm and welcoming space for all ages to come together and experience traditional Lunar New Year festivities, with an attendance of 560+ people.

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.

Accomplishments

- The California State Library approved an extension of the Building Forward grant term from March 2026 to November 2026, allowing us to capture more eligible costs for the grant.
- Furniture, fixtures, equipment, and shelving were selected with assistance from General Services Department. Items are anticipated to be purchased and received in June/July 2026.
- Staffing was approved by the Board of Supervisors, with four classifications including Library Regional Manager, Librarian I/II, Library Associate, and Library Assistant I/II. An operating

Prior Year Goals, Strategies & Accomplishments

schedule of 40 hours per week, with a Monday through Saturday schedule, provides for a wide range of community access to library resources.

- Collaborate with YoloArts for unique art features added to the design. One art piece will feature quotes, which YoloArts sought submissions for with the help of local community members.
- Work with a vendor to outline core collection and new titles for an opening day collection. Items to be selected and purchased in early summer 2026; receiving and processing of materials anticipated in late summer and early fall 2026.
- On track to open this new location in fall 2026. Planning for a ribbon cutting, opening events, and celebration for Saturday, November 7, 2026, is in the works with input from Library, General Services, County Administrator's Office, staff from District 2 and District 4, and staff from the City of Davis.

Goal 7: Maintain Libraries as Safe Community Spaces.



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.

Accomplishments

- The Library increased the number of security cameras at the Arthur F. Turner Community Library in West Sacramento with assistance from the General Services department. This allows for better reporting after an incident of the individuals involved, along with increased collaboration with local law enforcement.
- All Library staff received "First Amendment Training." A First Amendment audit is a form of activism where individuals film in public, government-accessible areas to test public officials' compliance with constitutional rights, specifically the right to record.
- "Staff Only" signs were posted at all entrances to staff areas with assistance from the General Services department. These signs are to ensure members of the public understand what areas of the building are off-limits and is a standard feature in most governmental buildings.
- Four fire extinguishing trainings were held at different locations to ensure staff are well equipped to deal with fire-related emergencies.

Prior Year Goals, Strategies & Accomplishments

- ESL services provide a safe place for emergent bilingual adults at a time when political changes have caused many to feel unsafe. Ninety percent (90%) of ESL class participants have never participated in a library program before. This shows how ESL reaches new community members. One hundred percent (100%) of ESL participants would recommend the program to their friends and family.
- The Yolo Bibliobús (bookmobile) continues to grow attendance at migrant centers. During summer months, the Bibliobús visits two migrant centers in the County on alternating weeks and are some of the highest impact stops the Bibliobús makes. For many migrant families their first exposure to the Library is through the Bibliobús program where they can engage with books, crafts, and programs/events. Up to 60% of users at these stops were first-time library cardholders. Program-based outreach at migrant centers regularly draws 20-40 participants per visit. At stops like these, the Bibliobús provides the communities direct access to Library services without travelling to a physical location.
- A draft of a revised Behavior Code is in development. Library staff are also implementing a more consistent reporting procedure by implementing an online incident tracking software, currently in procurement. Additionally, updated procedures related to incidents are underway, with training and updates to staff scheduled for summer 2026.
- Library staff received training from the Yolo Conflict Resolution Center on restorative practices in the library, including practice applying a conflict analysis framework to real life scenarios staff members encounter at work.

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.



2026-27 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.



2026-27 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.



2026-27 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.



2026-27 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.



2026-27 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.
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Goal 7: Maintain Libraries as Safe Community Spaces.



2026-27 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.

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.

Records Center



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

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.

The collection includes textiles, agricultural equipment, paintings, archival materials, ephemera, photographs, archaeological items, tools, ceramics, household items,

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



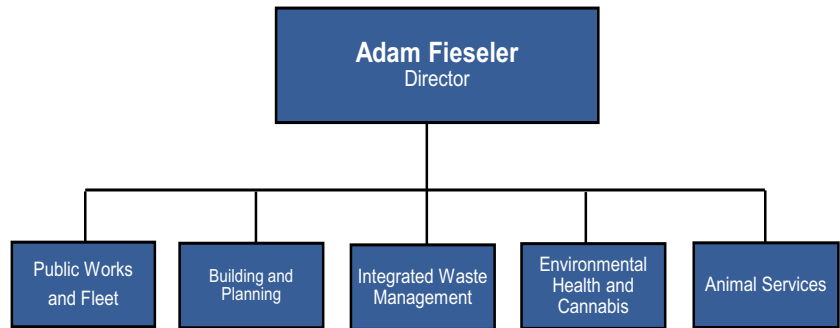
Community Services



Community Services



Adam Fieseler
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, hazardous materials and waste inspection, and emergency response, integrated waste management, hazardous waste disposal and recycling services, engineering services, including construction and maintenance of roads and bridges, County fleet services, cannabis regulatory compliance, inspection and enforcement, animal services, and county service area operations and management in coordination with the County Administrator's Office.

Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Animal Services	5,741,861	4,279,418	0	1,462,443
Building	2,002,943	1,848,721	0	154,222
Cannabis Taskforce	1,416,239	794,788	621,451	0
Code Enforcement	199,865	15,000	0	184,865
County Service Areas	210,046	210,046	0	0
Environmental Health	5,058,902	4,848,364	99,421	111,117
Fleet Services	2,835,645	2,835,645	0	0

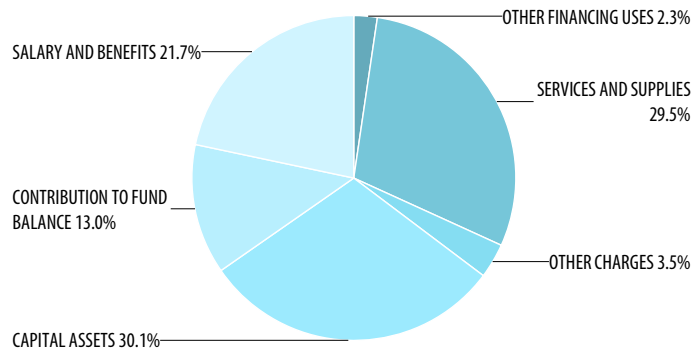
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Integrated Waste Management	47,980,390	44,057,397	3,922,993	0
Planning	2,206,230	1,270,551	0	935,679
Roads/Public Works	60,169,402	48,208,120	11,961,282	0
Surveyor	45,375	45,375	0	0
Total	127,866,898	108,413,425	16,605,147	2,848,326

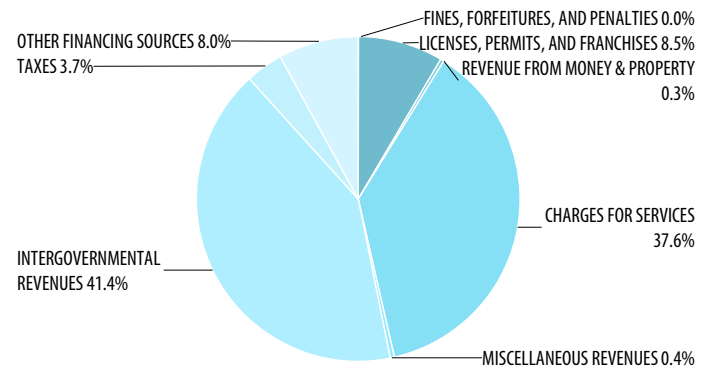
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
TAXES	4,004,913	1,567,006	3,993,624	4,038,943	4,038,943
LICENSES, PERMITS, AND FRANCHISES	9,418,913	10,444,433	11,132,268	9,203,438	9,203,438
FINES, FORFEITURES, AND PENALTIES	209,445	42,749	2,700	26,500	26,500
REVENUE FROM MONEY & PROPERTY	2,708,935	3,638,947	1,059,512	358,817	358,817
INTERGOVERNMENTAL REVENUES	16,414,500	20,021,906	32,858,930	44,908,125	44,908,125
CHARGES FOR SERVICES	37,133,935	37,337,074	41,966,619	40,734,477	40,734,477
MISCELLANEOUS REVENUES	516,912	300,188	449,000	454,900	454,900
OTHER FINANCING SOURCES	3,730,707	2,483,839	7,592,355	8,688,225	8,688,225
SPECIAL ITEMS	0	997	0	0	0
TOTAL REVENUE	74,138,261	75,837,141	99,055,008	108,413,425	108,413,425
APPROPRIATIONS					
SALARY AND BENEFITS	22,018,479	23,562,431	27,410,737	27,809,361	27,734,409
SERVICES AND SUPPLIES	30,808,781	33,839,364	41,831,364	37,685,774	37,685,774
OTHER CHARGES	12,518,517	5,373,752	4,317,794	4,432,529	4,432,529
CAPITAL ASSETS	14,898,557	16,336,673	25,373,219	38,465,373	38,465,373
OTHER FINANCING USES	2,226,094	2,060,562	4,908,522	2,972,870	2,972,870
CONTRIBUTION TO FUND BALANCE	0	0	13,987,795	16,575,943	16,575,943
TOTAL APPROPRIATIONS	82,470,427	81,172,781	117,829,431	127,941,850	127,866,898
USE OF FUND BALANCE	7,515,845	1,034,119	16,048,727	16,605,147	16,605,147
NET COUNTY COST	816,321	1,794,393	1,488,994	2,923,278	2,848,326
FUNDED STAFFING	140	166	167	159	159

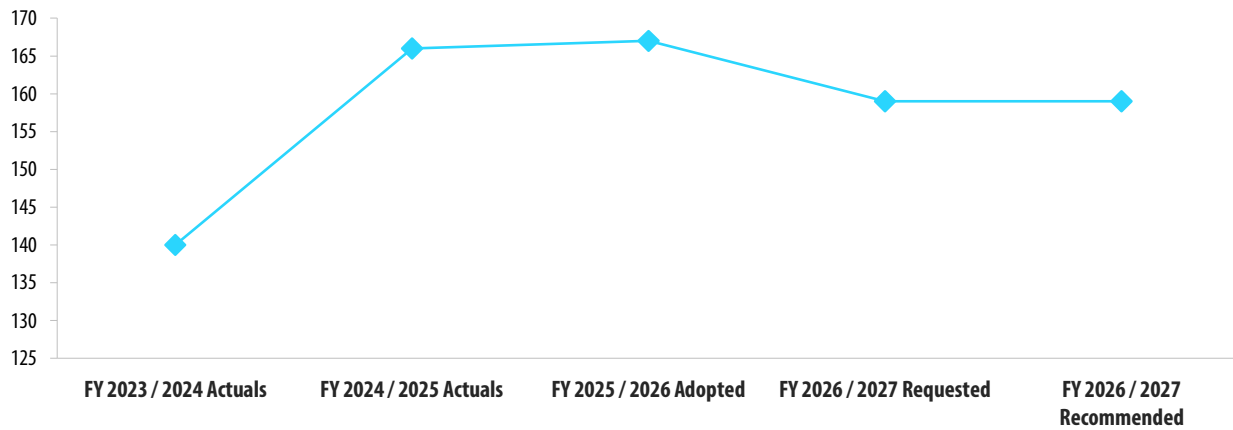
Expenditures



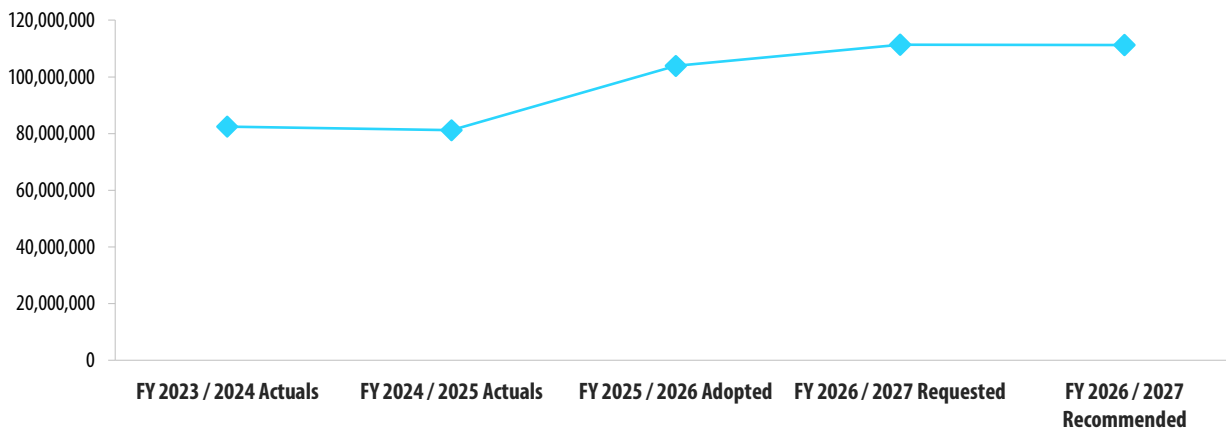
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY2026-27 Recommended Budget includes mostly increased revenue and expenses in the Roads and Waste Management divisions due to ongoing construction projects. Some divisions have also increased fees and adjusted how staff are allocated within the department based on updated time studies. The budget also includes the elimination of one filled and one vacant Permit Counter Technician, a vacant Chief Assistant Director, and a vacant Solid Waste Attendant.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Protect and Preserve Agricultural Resources, Promote Sustainable 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 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.

Accomplishments

- Ongoing coordination with farm owners and private party interests to secure affordable, permanent, quality farmworker housing in the Capay Valley has resulted in a new potential Community Land Trust model expected to be realized in 2026/2027.
- Adoption of the updated Zoning Code and Inclusionary Housing Ordinance is expected in 2026.
- All existing licensees wishing to seek a Cannabis Use Permit have completed the permitting process. Allocations still exist for the various cannabis licenses, and the Use Permit process has been opened to the general public.

Prior Year Goals, Strategies & Accomplishments

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 and 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 California Environmental Protection Agency (CalEPA) to complete a successful triennial Certified Unified Program Agencies (CUPA) evaluation (audit).
- Develop and implement remaining new cannabis licensing programs including processing, manufacturing, distribution, retail, testing and microbusiness.
- Develop and implement remaining new cannabis licensing programs including processing, manufacturing, distribution, retail, testing, and microbusiness.

Accomplishments

- Environmental Health convened an Agricultural Well Permitting Working Group—comprised of small and large farmers, well drillers, and academic partners—to review potential updates to the Yolo County Well Ordinance related to permitting within the Yolo Subbasin Groundwater Agency (YSGA) Focus Areas and to advise staff on recommendations for the Board of Supervisors. The department incorporated the temporary drought related well permitting procedures, along with other targeted improvements, into the well ordinance which was approved by the Board in October 2025. Environmental Health has continued close collaboration with YSGA to address ongoing well permitting issues and support long term ordinance improvement.
- Environmental Health Consumer Protection Unit staff continued to make meaningful progress on the FDA Voluntary Program Standards for our retail food safety program. Over the past year, staff advanced our work on meeting Program Standard 5, which focuses on preparedness for foodborne illness and injury, and served as a mentor to Humboldt County Environmental Health.

Prior Year Goals, Strategies & Accomplishments

- Environmental Health Hazardous Materials Unit completed another successful triannual evaluation of the CUPA program by CalEPA.
- The Cannabis Unit successfully advanced the development and implementation of Yolo County’s remaining cannabis licensing programs. Over the past year, the team completed substantial work on the Processing and Nursery programs, bringing both to near-finalization. Building on this progress, the unit has now transitioned to developing the Manufacturing and Distribution programs, ensuring continued momentum toward fully implementing all remaining license types, including retail, testing, and microbusiness.
- Environmental Health completed the planned comprehensive fee study, which resulted in fee increases across all Environmental Health programs and was approved by the Board in December 2025. This adjustment will help ensure that Environmental Health maintains the funding necessary to operate effectively and reduces reliance on the General Fund.

Goal 3: Provide High Quality Service to the Public and Care for Animals at the Shelter and Expand Veterinary Support Services to the Community.



2025-26 Strategies

- Collaborate with rescue partners and animal welfare organizations to increase access to resources for owners seeking medical care or behavioral help in efforts to decrease the need to surrender to the shelter.
- Complete the necessary site work to complete the installation of the grant-awarded Clinic in a Can.
- Increase community involvement and awareness by creating new partnerships and updating volunteer program opportunities.
- Continue to support and partner with outside resources that provide low or no-cost spay and neuter and preventative medical care to the owned animals in Yolo County.

Accomplishments

- Launched Yolo County Animal Services specific website providing centralized source of information and resources for pet owners in the community.
- Completed interior insulation and lighting projects in Dog Buildings.
- Installed HVAC in the Dog Buildings.
- Completed roofing repair and replacement.

Prior Year Goals, Strategies & Accomplishments

- Completed spay/neuter backlog with onsite county veterinary staff and partnering with local veterinary clinics.
- Partnered with Spay and Neuter Initiative Program to provide low cost spay and neuter for owned animals in the community. Using grant funding to cover costs to owner's unable to pay fees for spay/neuter and those helping with feral cat trapping as well.
- Increased off-site adoption events by holding 26 special events at local businesses and venues, increasing visibility, generating community support both with new volunteers and donations.

Goal 4: 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.
- Complete construction of Waste Management Unit H4 pond to allow for liquid waste storage from expanded compost facility and additional customer intake.
- 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.

Accomplishments

- Through our biogas technology partnership with LoCI Controls, Integrated Waste Management (IWM) was validated by the California Air Resources Board (CARB) as the first carbon-negative landfill in the state.
- Illegal dumping cameras were installed along County Road 22 in rural Woodland near Tule Canal and Elkhorn Station. IWM will continue to work with the District Attorney's office on surveillance of this area through December 2026.
- After a lengthy Request for Proposals negotiation process, IWM has selected a new landfill gas-to-energy developer and will be bringing the contract to the BOS for execution on May 26, 2026. This will provide for a Renewable Natural Gas (RNG) plant to be built on-site the landfill

Prior Year Goals, Strategies & Accomplishments

over the next 18-24 months, secure methane capture at a higher rate over the next 20 years, and guarantee funding to keep solid waste rates lower.

- The Yolo County Central Landfill celebrated 50 years of public service and operation, opening in July of 1975. Hundreds of residents participated in the event, marking this milestone with free compost giveaways, landfill tours, and a touch-a-truck event, engaging the community in the County's waste reduction and sustainability efforts.
- Completed the 7J subgrade construction for our new landfill module.
- Completed Phase 2 of the Covered Aerated Static Pile (CASP) composting facility, expanding our operation from 182,000 tons to 250,000 tons of inbound organics annually. This will increase our output of finished compost to agriculture from 60,000 tons per year to over 75,000 tons.

Goal 5: 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 damage 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 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.
- 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.

Prior Year Goals, Strategies & Accomplishments

- 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.

Accomplishments

- Secured a consultant and began assembly of the Yolo County Comprehensive Safety Action Plan using Safe Streets 4 All (SS4A) grant funding.
- Completed construction of the Bridge Preventive Maintenance Project 1 for preventive maintenance on several county bridges.
- Completed Construction of the 2025 Pavement Preservation Project.
- Designed and went out to bid in April 2026 for the 2026 Pavement Preservation Project.
- Began construction of the County Road 41 Bridge over Cache Creek Replacement Project.
- Added a road striping truck to the County Fleet and took the first steps to reestablish a Countywide restriping program with a brief initial striping season.
- Road Maintenance repaired several areas of eroded road shoulders along South River Road between the City of West Sacramento and the Freeport Bridge north of Clarksburg.

Current Year Goals & Strategies

Goal 1: Protect and Preserve Agricultural Resources, Promote Sustainable Development While Protecting Natural Resources, and Enhance Community Well-Being by Working with Residents, Including Farm Owners and Other Stakeholders, to Address Housing Needs Specific to Each Community; Assist Residents and Business Owners Through the Land Development Process with Quality Public Service.



2026-27 Strategies

- Adopt the updated Zoning Code which includes amendments to the Inclusionary Housing Ordinance and updated provisions for streamlining ADU permitting process.
- Complete fee studies to reflect full cost recovery while ensuring quality public service.
- Continue to coordinate with interested parties and stakeholders on addressing affordable housing needs in the various unincorporated communities, including the rural areas.

Goal 2: Ensure Public Safety, Maintain Community Standards, Promote Compliance with Local Laws, and Enhance the Quality of Life for Residents.



2026-27 Strategies

- Provide quality control to ensure all projects meet established safety standards.
- Streamline application and permitting processes to reduce delays and improve efficiency.
- Safeguard the well-being of our community by upholding and enforcing codes that promote safety, resilience, and responsible development.
- Foster strong community relationships to support successful and sustainable code enforcement.

Current Year Goals & Strategies

Goal 3: Protect the Public and Environmental Health through Effectively Delivered Environmental Health Services.



2026-27 Strategies

- Environmental Health completed the planned comprehensive fee study, which resulted in fee increases across all Environmental Health programs and was approved by the Board in December 2025. This adjustment will help ensure that Environmental Health maintains the funding necessary to operate effectively and reduces reliance on the General Fund.

Goal 4: Provide High Quality Animal Control Services to the Public and Care to Animals at the Shelter While Expanding Resources for Preventative Care to the Community.



2026-27 Strategies

- Collaborate with rescue partners and animal welfare organizations to increase access to resources for owners seeking medical care or behavioral help in efforts to decrease the need to surrender to the shelter.
- Complete the necessary sitework for the installation of the grant awarded Clinic in a Can.
- Increase community involvement and awareness by creating new partnerships and updating volunteer program opportunities.
- Continue to support and partner with outside resources that provide low or no-cost spay and neuter and preventative medical care to the owned animals in Yolo County.

Goal 5: Operation of a Fully Integrated County/City Waste Management System.



2026-27 Strategies

- Purchase and install new misting system to address compost and pond odors from state-mandated organics operation.

Current Year Goals & Strategies

- Secure grant funding to host a minimum of two tire amnesty events in Yolo County allowing residents and agricultural operations to properly dispose of this waste stream.
- Construct our next landfill module 7J to prepare for the estimated 1 million tons of trash that will enter our facility within the next five years. Construction is set to begin in May of 2026 with completion by September.
- Establish new overweight fee for trucks entering the Yolo County Central Landfill (YCCL) over the 80,000 lb. limit set by the Department of Transportation (DOT). This fee will secure long-term funding for rehabilitation of internal landfill roads and establish additional safety protocols for overweight trucks when known to be onsite.
- Complete construction of additional scale at YCCL, reducing wait times and addressing current safety concerns with backup on CR 28H. Construction is anticipated to be completed by Spring of 2027.

Goal 6: Safe, Efficient, Fiscally Sound County Roadway System.



2026-27 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 2025/26 Winter storms.
- 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 2026 Pavement Preservation Project for yearly maintenance project.
- Receive approval from Caltrans to go out to bid and begin construction on the County Road 96 Bridge over Dry Slough Replacement Project.
- Design the 2027 Pavement Preservation Project for upcoming yearly road maintenance project.
- Design the County Road 102 Bike and Safety Improvement Project using Highway Safety Improvement Program (HSIP) funds.
- Continue assembly of the Yolo County Comprehensive Safety Action Plan using Safe Streets 4 All (SS4A) grant funding.

Current Year Goals & Strategies

- 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 49 Bridge over Hamilton Creek Project, and County Road 96 Bridge over Union School Slough Project.
- Complete construction of the first phase (the replacement bridge) of the County Road 41 Bridge over Cache Creek Replacement Project.

Program Summary

Planning



Guide development to protect communities by ensuring growth is orderly, sustainable, and aligned with public health, safety, agricultural preservation, and environmental goals. Development shall support both economic opportunity and environmental sustainability.

Responsible for reviewing land use activities within the County's unincorporated areas by implementing a variety of local and State laws. Provide public outreach by serving as liaison to community advisory committees and the Planning Commission. Work 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.

Building and Code Enforcement



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.

Animal Services



Enhance public safety and protect animals by responding to complaints of abandoned, sick, injured 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 Services Shelter. Facilitate access to low-cost spay and neuter, preventative vaccines and education regarding responsible pet ownership.

The Animal Services Division 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 reuniting lost pets and providing care to animals while in the shelter and in the communities of Yolo County. The sheltering of these animals creates a safer community and provides positive outcome pathways for many animals.

Follows California legislative mandates requiring cities and counties to provide certain animal control services. The main requirements include an animal shelter for stray animals, enforcement of animal laws, rabies control and licensing, and the spaying or neutering of animals prior to adoption. All the city jurisdictions within Yolo County have elected to adopt and follow Title 6 of the Yolo County Code pertaining to the enforcement of rabies control, quarantine and required holding periods.

Offers low to no-cost vaccinations and microchip clinics 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 arrested, evicted or involved in traffic accidents, or fires, also in the case of owner's death until next of kin is located, all of which extends

the holding period adding to shelter population crowding. 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 live release options by partnering with local and out-of-state rescue organizations, who have access to additional resources outside of the shelter's capacity for some medical and behavioral cases.

Integrated Waste



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. Oversees a 250,000 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. 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.

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, manages public rights of way, and responds to information requests from the public.

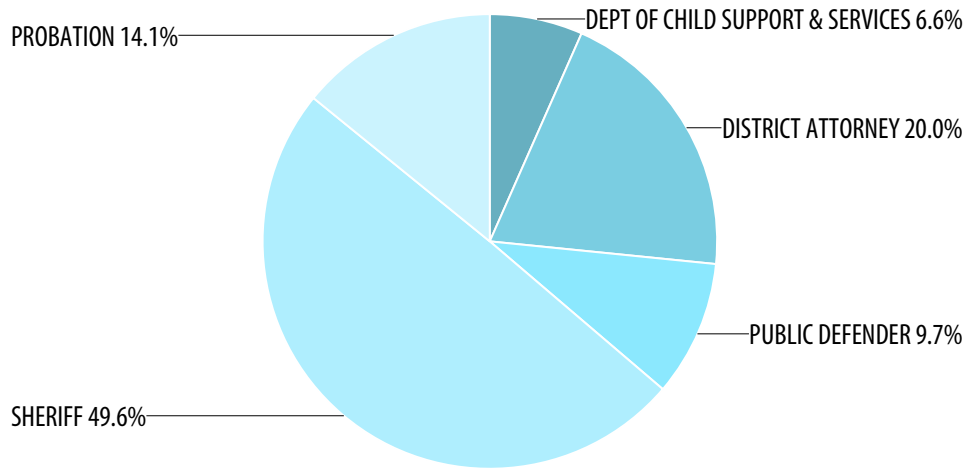
Supports Yolo County public transit via general State sales tax. Public Works provides the engineering, inspection, maintenance, permitting and administrative services required to maintain and improve County transportation facilities. Fleet Services ensures all County vehicles are properly reported, 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.



Law and Justice System



Recommended Appropriations by Department



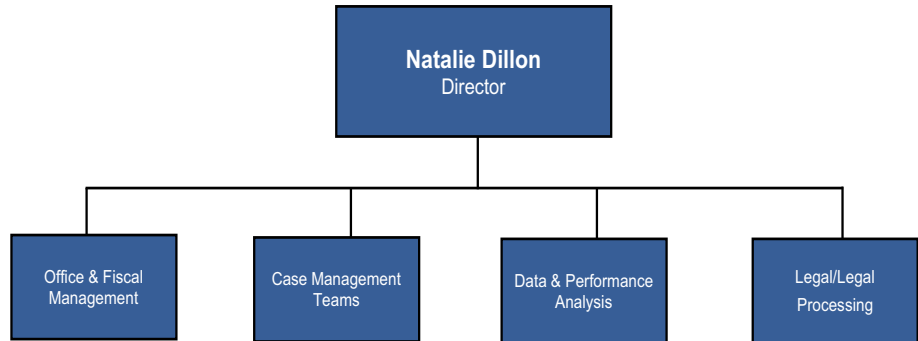
Adopted Appropriations by Department

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
DEPT OF CHILD SUPPORT & SERVICES	\$8,590,222	8,500,580	9,298,019	9,756,205	9,756,205
DISTRICT ATTORNEY	\$24,945,192	25,553,839	29,826,158	30,436,521	29,333,642
PROBATION	\$15,755,334	16,309,146	20,464,498	20,478,358	20,474,067
PUBLIC DEFENDER	\$10,265,636	11,409,640	12,184,085	16,054,371	14,240,465
SHERIFF	\$53,145,437	58,199,039	67,173,209	74,773,610	73,218,610
TOTALS	\$112,701,821	119,972,244	138,945,969	151,499,065	147,022,989

Child Support Services



Natalie Dillon
Director



OUR MISSION

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

Major Services

The Regional Child Support Agency assists parents and guardians with court-ordered child and medical support. Child support services include locating parents, establishing parentage, modifying parentage, 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 provides services to approximately 9,000 local families and collects and distributes about \$21 million in child support annually.

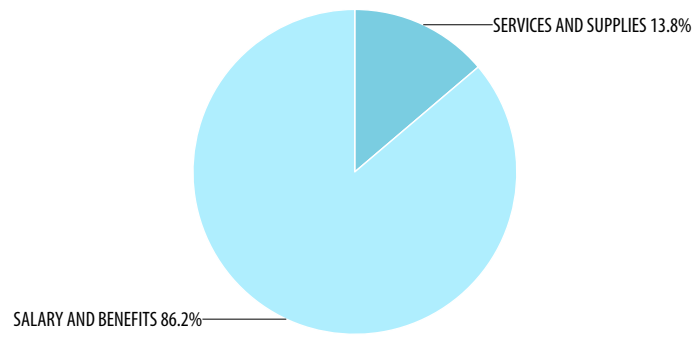
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Child Support Services	9,756,205	9,756,205	0	0
Total	9,756,205	9,756,205	0	0

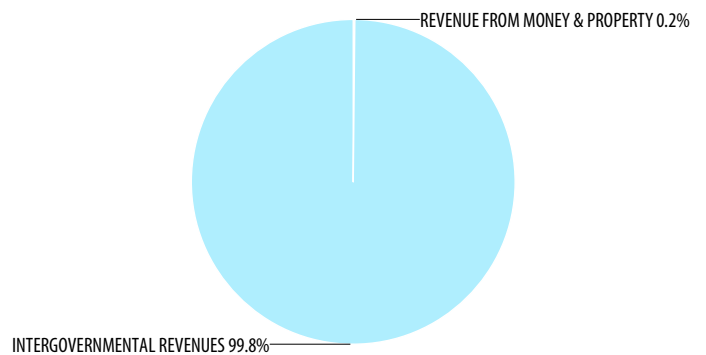
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	37,361	37,534	15,000	15,000	15,000
INTERGOVERNMENTAL REVENUES	8,561,575	8,477,935	9,283,019	9,741,205	9,741,205
OTHER FINANCING SOURCES	0	5,609	0	0	0
TOTAL REVENUE	8,598,936	8,521,078	9,298,019	9,756,205	9,756,205
APPROPRIATIONS					
SALARY AND BENEFITS	7,294,670	7,191,253	7,975,759	8,408,899	8,408,899
SERVICES AND SUPPLIES	1,227,173	1,225,574	1,322,260	1,347,306	1,347,306
CAPITAL ASSETS	0	10,150	0	0	0
OTHER FINANCING USES	68,379	73,604	0	0	0
TOTAL APPROPRIATIONS	8,590,222	8,500,580	9,298,019	9,756,205	9,756,205
USE OF FUND BALANCE	(8,714)	(20,498)	0	0	0
NET COUNTY COST	0	0	0	0	0
FUNDED STAFFING	61	58	57	56	56

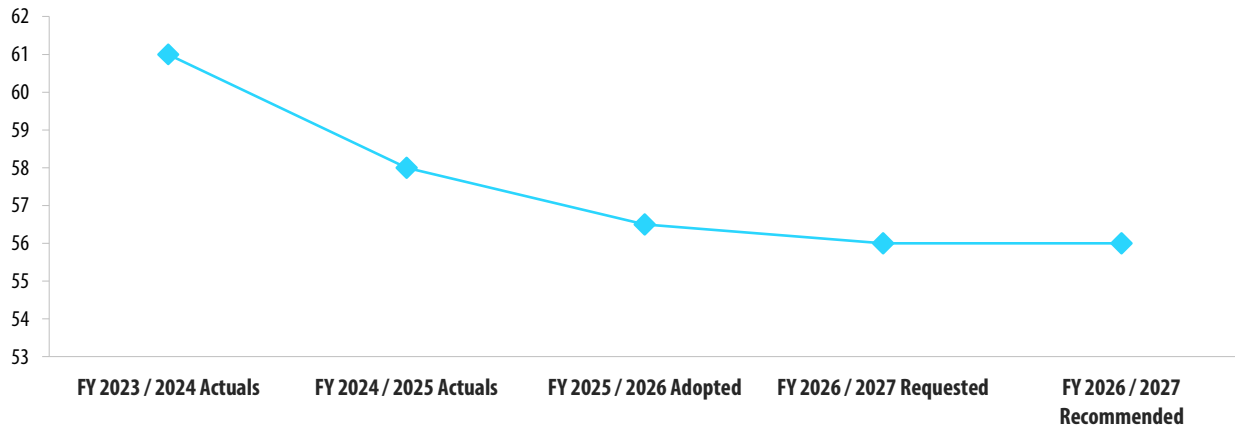
Expenditures



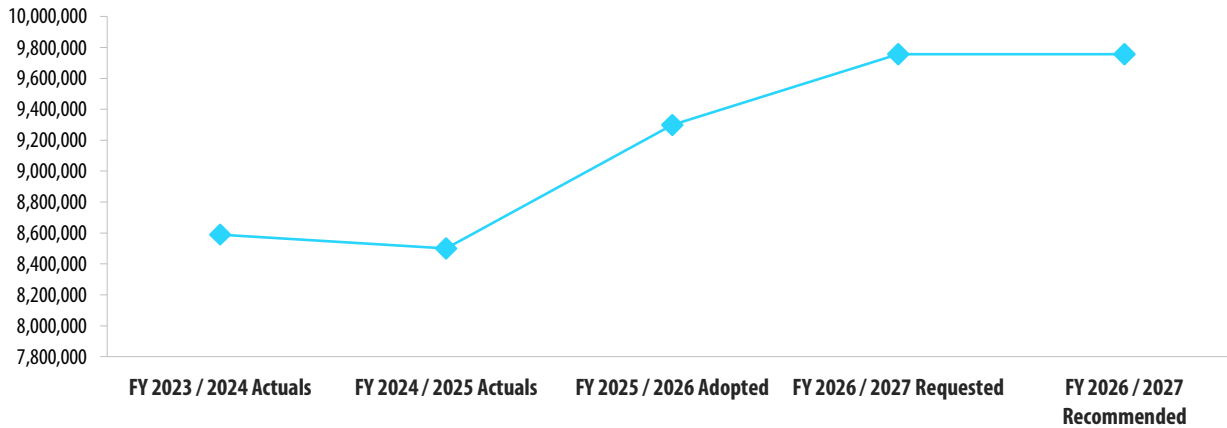
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The RCSA FY2026-27 Recommended Budget includes increases in both revenues and expenditures in the unit due to increases in Salary and Benefits, cost plan charges, and utilities, which are offset by additional Federal Revenues. Additionally, the 5-year transition period related to the regionalization of the Colusa, Sutter, and Yolo Child Support agencies is close to completion as the last three employees from Sutter County transitioned to Yolo in December 2025.



Prior Year Goals, Strategies & Accomplishments

Goal 1: Continued Focus on Increasing the RCSA Caseload in Support of Local Families.



Accomplishments

- Educating our community about services we provide, often at little or no cost, remains a priority. We believe that effectively educating the community will help in increasing our caseload; however, caseloads continue to decline statewide. The RCSA has actively engaged in numerous community events, local collaborations, completed website improvements, and continued digital marketing efforts to reach and serve more individuals.
- During Federal Fiscal Year (FFY) 2025, we implemented a court referral process to assist parents with a new child support order through the family court in applying for services. We continue partnering with each of the three superior courts and the Family Law Facilitators to streamline this process and educate the public on the benefits of our services.
- Additionally, the agency participated in a multi-county marketing project to develop several media products, including a child support services commercial filmed in part at our Yuba City location. Spanish-language version was also produced for television broadcast and social media, in addition to a written marketing piece.

Goal 2: Continue to Clean up Data for the California Parentage Performance Measure Change.



Accomplishments

- California calculates parentage establishment by comparing the ratio of the total number of children in the caseload at the end of the current month for whom paternity has been established or acknowledged, to the total number of children in the caseload at the end of the month (prior year) who were born out-of-wedlock, expressed as a percentage. For FFY 2025, our caseload ranked at 98.4% for parentage, slightly higher than the statewide average of 97.7%.
- At the end of FFY 2024, we had 377 children needing a parentage determination, compared to the end of FFY 2025, where we had 354 children – which is a -6.1% decrease across the region. The decrease is in part due to the declining caseload, as well as our concerted effort to establish parentage and working clean-up lists provided by the state. Determining parentage

Prior Year Goals, Strategies & Accomplishments

is an important aspect of our program and we remain committed to decreasing the percentage of children in our caseload that need parentage established.

Goal 3: Reduce Eligible Child Support Debt Held by Low-income Obligor that Owe Money to the Government.



Accomplishments

- The RCSA continues to utilize the statewide Debt Reduction Program to assist qualifying participants with the opportunity to lower the amount of child support arrears they owe to the government. For FY 2024/2025, we completed 16 Debt Reduction Program applications. This resulted in collections of \$64,274.03 as of June 30, 2025, because of the Debt Reduction Program.
- Additionally, the agency continues to review 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). This applies specifically to debt owed to the state when the person paying support relies solely on specific types of unearned income. 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.



Accomplishments

- For FFY 2025, the agency collected 69.1% of current support, ranking 10 out of 47 in local child support agencies statewide. Additionally, we had collections on 62.3% of cases with arrears balances, which is a 1% improvement from FFY 2024.
- In May of 2024, the California Child Support program began passing through child support payments on formerly assisted arrears balances to persons receiving support rather than recouping to reimburse for public assistance costs. As of April 3, 2026, the RCSA has distributed or “passed through” over \$2 million in child support arrears to families for which child support was previously being recouped.
- The agency continues its work to increase the consistency of child support payments through stipulated and right-sized orders. In 2025, the agency rolled out e-R&A, which allows participants to request a modification through the online portal. This allows our agency to respond more quickly and continue the modification process without additional delays.

Prior Year Goals, Strategies & Accomplishments

Stipulations are closely correlated with payment success. The agency is performing 15.1% higher than the Statewide average on our stipulation rate. In addition, the agency uses existing locate tools to reach those individuals with arrears and educate them on their balances.

Goal 5: Increase Program Efficiencies Through Utilization of e-service and the Expansion of e-filed Documents.



Accomplishments

- The RCSA contracted with an outside vendor to provide process serving. As of April 2026, service packets will be transmitted electronically to the process server, with returned documentation also received electronically. This transition is expected to reduce processing time by eliminating physical delivery, while also lowering administrative costs associated with manual handling and printing.
- The agency added 13 additional form sets to electronically file with the court to the existing 16 form sets previously available. In addition to e-filing in Sutter and Yolo County, we also expanded to e-filing in Colusa County this year. This streamlines our processes across our three regional sites and reduces costs associated with postage and paper.
- DocuSign continues to be a tool available to staff that allows for better and more timely customer service experience. We can reach customers where they are electronically, which has reduced mail handling time, cost, and the amount of time to obtain a child support order.

Current Year Goals & Strategies

Goal 1: Continued Focus on Increasing the RCSA Caseload in Support of Local Families.



2026-27 Strategies

- Participate in multi-agency collaborations and planning efforts to strengthen partnerships with county service providers and community partners.
- Proactively engage with individuals in the community to educate families on the benefits of our services. This will increase the number of new cases by building trust, promoting voluntary cooperation, and connecting families to the services and resources they need to ensure the well-being of their children.
- Develop a workgroup to explore flexible case management options to provide services to more families.

Goal 2: Continued Focus on Parentage to Increase Establishment for Children in the IV-D Caseload.



2026-27 Strategies

- Increase the number of legal actions filed for cases requiring parentage establishment.
- Collaborate with local birthing hospitals to provide training on completing Voluntary Parentage Declarations.

Goal 3: Increase Consistency of Child Support Paid.



2026-27 Strategies

- Prioritize reviews and adjustments to obtain timely, payable orders. Encourage the usage of electronic documents to expedite cases moving forward.
- Focus on core activities to impact collections, including communication with participants, locate tools, and task management.



Current Year Goals & Strategies

Goal 4: Increase the Number of Orders Established in FFY 2026/2027.



2026-27 Strategies

- Evaluate current procedures and implement improvements to streamline workflows, eliminate inefficiencies, and improve overall productivity.
- Increase program efficiencies through utilization of e-service and the expansion of e-filed documents.

Goal 5: Foster a Positive and Supportive Work Environment Through Strong Employee Engagement.



2026-27 Strategies

- Conduct regular employee check-ins and coaching.
- Implement a comprehensive development program that includes ongoing cross-training, coaching, and mentorship opportunities to nurture employee growth and increase retention rates.
- Explore enhancement of StrengthsFinder based professional development for staff by coordinating with Strength coaches to improve employee engagement.

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.

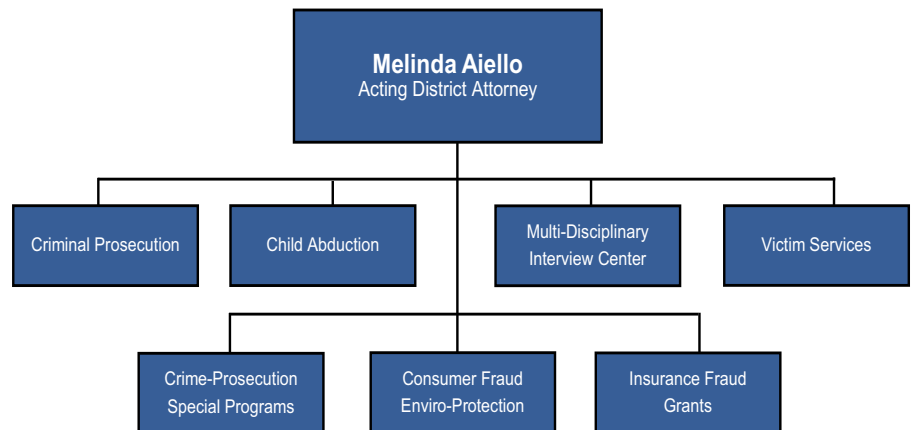
District Attorney



Melinda Aiello
Acting 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 6,457 cases to the District Attorney's office for a charging decision. Of those, the District Attorney filed 4,488 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). We also received grant funding from the Board of State and Community Corrections targeting Organized Retail Crime. The District Attorney has also been one of the leaders in the County's Collaborative Courts which have included the Mental Health Diversion program, the Department of State Hospitals program, and Mental Health and Addiction Intervention courts. The goal of these discretionary programs is to decriminalize and divert from traditional prosecution. They also aim to 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. The District Attorney is prioritizing a process to serve the court mandated treatment population which resulted from the overwhelming passage of Proposition 36 in the November 2024 election.

The department also oversees Cameron's Place, the Child Advocacy Center, which coordinates and facilitates a multi-agency response to child abuse and receives grant funding.

A critical division of the District Attorney is the Criminal Investigation Bureau, which is an independent law enforcement agency staffed by highly experienced investigators, many of whom have dozens of years of work experience at local law enforcement agencies. The Bureau handles complex criminal cases, supports other law enforcement agencies, and bridges the gap between investigators and prosecutors. Its work spans a wide range of serious matters, including reviewing potential wrongful convictions, solving cold case homicides and sexual assaults, locating missing and abducted children, combating human trafficking, prosecuting retail theft. It also investigates fraud involving

consumers, insurance, and real estate. Investigators also conduct public integrity investigations and participate in a county-wide threat assessment team alongside educators and mental health professionals to identify and prevent violence before it occurs.

The Bureau operates one of only two digitally certified forensic labs run by a District Attorney’s office in California, specializing in analyzing digital evidence and investigating online crimes against children. The Bureau also partners with the U.S. Marshals Service to track down violent fugitives, domestically and internationally.

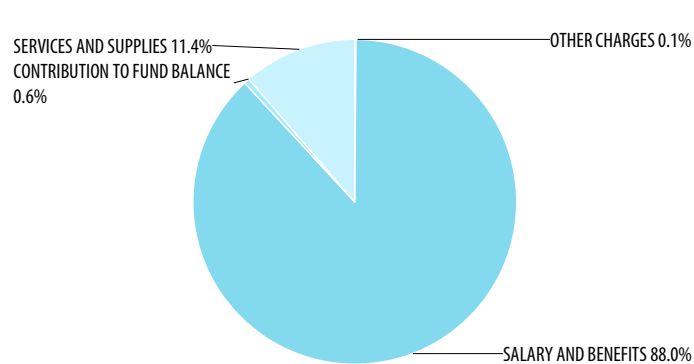
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Community Corrections	385,563	385,088	0	475
Consumer Protection	4,471,371	4,471,371	0	0
Investigation	2,659,124	2,549,872	109,252	0
Neighborhood Court	791,521	523,085	0	268,436
Prosecution	20,297,117	7,105,893	72,454	13,118,770
Victim Assistance	902,283	615,624	0	286,659
Total	29,506,979	15,650,933	181,706	13,674,340

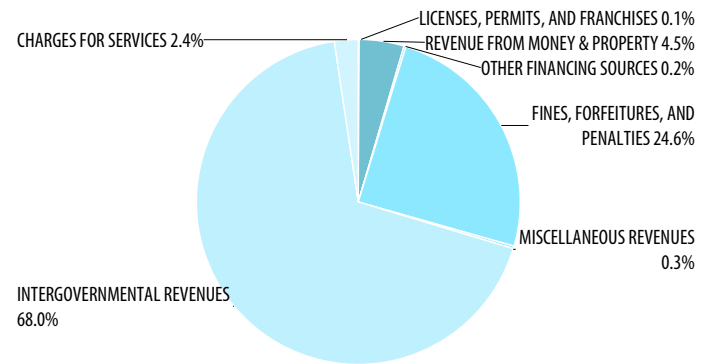
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
LICENSES, PERMITS, AND FRANCHISES	36,603	17,894	16,284	15,000	15,000
FINES, FORFEITURES, AND PENALTIES	8,217,615	1,586,602	3,640,330	3,856,371	3,856,371
REVENUE FROM MONEY & PROPERTY	719,434	1,041,847	518,350	701,700	701,700
INTERGOVERNMENTAL REVENUES	11,194,012	10,248,696	11,539,396	10,650,674	10,639,431
CHARGES FOR SERVICES	607,825	329,969	355,769	368,931	368,931
MISCELLANEOUS REVENUES	37,155	105,191	54,900	41,500	41,500
OTHER FINANCING SOURCES	11,427,862	28,000	28,000	28,000	28,000
TOTAL REVENUE	32,240,506	13,358,200	16,153,029	15,662,176	15,650,933
APPROPRIATIONS					
SALARY AND BENEFITS	21,689,889	23,025,059	26,496,439	28,081,707	27,312,328
SERVICES AND SUPPLIES	4,179,724	3,431,655	4,513,601	3,857,677	3,524,177
OTHER CHARGES	32,500	98,578	50,000	32,200	32,200
CAPITAL ASSETS	101,536	61,804	122,281	0	0
OTHER FINANCING USES	(1,058,458)	(1,063,257)	(1,356,163)	(1,535,063)	(1,535,063)
CONTRIBUTION TO FUND BALANCE	0	0	159,893	173,337	173,337
TOTAL APPROPRIATIONS	24,945,192	25,553,839	29,986,051	30,609,858	29,506,979
USE OF FUND BALANCE	(7,295,314)	253,572	636,483	181,706	181,706
NET COUNTY COST	0	0	0	14,765,976	13,674,340
FUNDED STAFFING	120	112	119	112	112

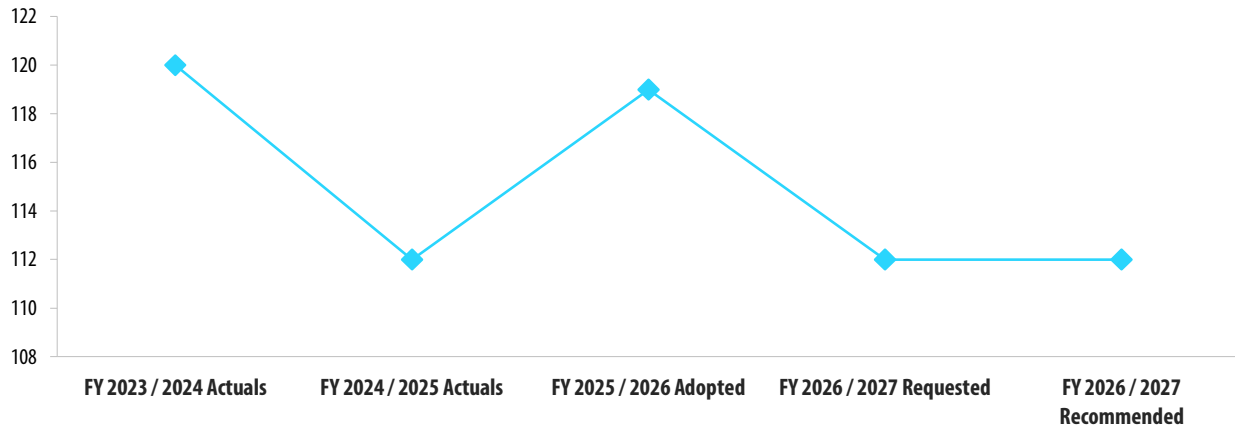
Expenditures



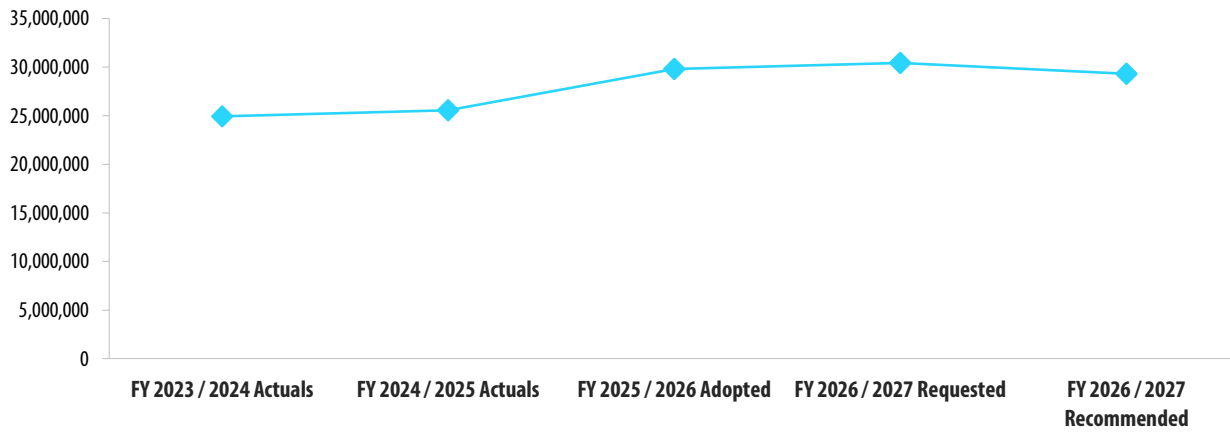
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Recommended Budget includes standard increases to salaries, continuation of a series of grants, and the elimination of 12 vacant positions. Augmentation requests related to staffing and additional funding for the Oakdale Incident have been deferred to the Adopted Budget process.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Balance Implementation of Proposition 36.



2025-26 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.

Accomplishments

- Created a short-term workaround to provide services to individuals who have been charged with “treatment-mandated felonies” (Proposition 36/HS 11395) and choose to enter treatment.
- Evaluated Prop. 36 policies related to the charging and disposition of Prop. 36 related charging to maintain consistency in approach and conformance with voters will.
- Balanced traditional prosecution efforts with alternative pathways to justice.
- Collected data to evaluate progress since the effective date of Prop. 36.

Goal 2: Collaborate with Internal/External Stakeholders.



2025-26 Strategies

- Enhance FastPass, our division is 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.

Accomplishments

- Expanded FastPass to include 16 retailers with 27 locations.

Prior Year Goals, Strategies & Accomplishments

- Conducted outreach and provided training both state and nationwide on impacts and implementation strategies for FastPass.
- Met with FastPass retail partners quarterly to provide training and share information related to emerging scams and criminal targeting.
- Conducted fraud prevention training for community groups to help reduce elder abuse.
- Continued monthly meetings with Multi-Cultural Community Council, a DA’s Citizen Advisory committee.
- Chaired quarterly meetings with Greater Davis Non-Stranger Sexual Assault Committee.
- Continued monthly participation and attendance at Sexual Assault Response Team meeting led by Empower Yolo.
- Attended multiple statewide meetings and planning sessions regarding implementation of Prop. 36 drug treatment process.
- Met with local stakeholders to develop a streamlined treatment process while ensuring dedicated path for those seeking treatment for HS 11395.
- Collaborated with outside agencies for assistance with current, complex cases.

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

Prior Year Goals, Strategies & Accomplishments

Accomplishments

- Terminated contract with NICE Justice due to lack of delivery.
- Contracted with new Case Management system (Prosecutor by Karpel) with anticipated go live date later in calendar year 2026.
- Explored AI solutions to evaluate effectiveness, ensure compliance, and confidentiality requirements.
- Dedicated a second District Attorney Investigator to High-Tech Unit.
- Engaged with Superior Court to maximize calendar efficiency.
- Continued partnership with Measures for Justice to timely publish data in Commons Transparency Portal to review for policy changes.

Goal 4: Foster a Skilled and Engaged Workforce.



2025-26 Strategies

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

Accomplishments

- Continued all-office meetings.
- Maintained staffing levels in most divisions throughout much of the fiscal year.
- Maintained Legal Intern program.
- Provided training session on secondary trauma to attorneys and other interested staff.
- Provided leadership training opportunities for attorney and investigative staff.
- Continued to offer flexible work schedule.

Prior Year Goals, Strategies & Accomplishments

Goal 5: Maximize Efficiency Through Technology and Process Improvement.



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.

Achievements

- Engaged with Court IT to integrate case management systems with expected implementation in late 2026.
- Developed reports for performance analytics and caseload management for resource allocation.
- Updated process and improved workflow for closing cases.
- Created performance analytics for Attorneys.



Current Year Goals & Strategies

Goal 1: Community Engagement.



2026-27 Strategies

- Victim Rights Ceremony.
- Yolo DA Citizens Academy.
- Youth Academy.
- DA for a Day Program.
- Senior Fraud Fair.
- Increase social media presence to enhance transparency and educate the public.
- Attend local/regional recruiting events.
- Maintain monthly Multi-Cultural Community Council meetings.

Goal 2: Collaborate with Internal/External Stakeholders.



2026-27 Strategies

- Maintain and Enhance FastPass Program.
- Create protocols for emerging scams targeting local businesses.
- Maintain public-private partnerships for fraud prevention education.
- Identify and provide specialized training for prosecutors on complex financial crimes.
- Continue collaboration with Measures for Justice to improve data entry and data accuracy.
- Continue attendance and participation at Greater Davis Non-Stranger Sexual Assault Committee meetings and Sexual Assault Response Team meetings.
- Maintain monthly Multi-Cultural Community Council meetings.
- Work with new Case Management System (Prosecutor by Karpel) and Digital Evidence Management (Axon) to fully integrate with the local law enforcement systems.

Current Year Goals & Strategies

Goal 3: Foster a Skilled and Engaged Workforce.



2026-27 Strategies

- Continue all-office meetings.
- Complete Victim Services reclassification.
- Encourage employee wellness opportunities.
- Conduct “stay” interviews with all staff.
- Maintain staffing levels.
- Maintain Legal Intern program.
- Maintain the staffing dedicated to the Esparto Prosecution and Investigation Team, including the staff to backfill attorney and investigative resources.
- Restructure of attorney assignments in response to the new court calendar system.

Goal 4: Maximize Efficiency through Technology and Process Improvement.



2026-27 Strategies

- Complete integration with Court system for automatic data sharing.
- Implement performance analytics for investigators and professional staff.
- Implement standardized workflows for routine case processing.
- Develop data-driven approaches to resource allocation.
- Evaluate Microsoft Copilot for AI automations and transcriptions.
- Streamline discovery to defense attorneys.



Current Year Goals & Strategies

Goal 5: Reestablish Expansive Programs to Provide Alternative Pathways to Justice.



2026-27 Strategies

- Fully implement a treatment pathway for those charged under HS 11395 (Prop. 36).
- Implement a “treatment” court that provides one entry point and offer treatment based upon needs.
- Maintain funding for Restorative Justice Partnership.

Program Summary

Felony and Misdemeanor Teams



Provide constitutionally required legal representation to adults charged with felony and misdemeanor offenses while improving case outcomes and promoting long-term stability.

Through an interdisciplinary, team-based model, attorneys and support professionals work collaboratively to protect clients' constitutional rights, ensure due process, and pursue outcomes that reduce incarceration and promote long-term stability.

These teams represent clients at all stages of the criminal process, including arraignment, pretrial proceedings, preliminary hearings, motion practice, settlement conferences, jury trials, sentencing, and post-conviction matters such as probation and parole violations.

Modern criminal defense representation has become significantly more complex. Cases now routinely involve large volumes of digital discovery, including body-worn camera footage, surveillance video, cell phone extractions, social media records, and forensic evidence, which require extensive review and analysis and increase the time required per case to meet constitutional standards. At the same time, evolving statutory and constitutional requirements have expanded defense obligations, increasing the time and resources required to provide effective representation.

Defense teams also perform substantial work related to diversion and alternative case resolution. This includes assessing eligibility, obtaining and reviewing records, coordinating with treatment providers, developing individualized case plans, and litigating contested hearings. In the absence of streamlined or collaborative court processes, these efforts must be handled on a case-by-case basis, significantly increasing workload, staff time, and case complexity, and placing additional demands on existing resources.

This interdisciplinary model includes attorneys, investigators, immigration advisors, paralegals,

mitigation specialists, behavioral health case managers, peer support workers, and administrative support staff, all of whom contribute to comprehensive, client-centered representation:

Investigators gather and analyze case-critical evidence, identify witnesses, and support defense strategy.

Immigration Advisors ensure compliance with *Padilla v. Kentucky* and California law by advising attorneys and clients on the actual and potential immigration consequences of criminal cases and assisting in the development of case strategies that mitigate those consequences.

Paralegals and Support Staff assist with case preparation, legal filings, and client communication.

Mitigation Specialists, with advanced training in social work or related fields, conduct in-depth client assessments and develop individualized mitigation plans. They advocate for diversion, treatment-based alternatives to incarceration, and reduced sentencing, while also supporting reentry planning.

Behavioral Health Case Managers and Peer Support Workers help stabilize clients by connecting them to housing, treatment, and other supportive services, improving both legal outcomes and long-term well-being.

Effective representation reduces unnecessary incarceration and improves public safety by promoting appropriate treatment, ultimately decreasing recidivism and supporting long-term stability for individuals and communities.

Adolescent Defense Team (ADT)



Provide constitutionally mandated legal representation to youth in the juvenile legal system while improving case outcomes and supporting long-term stability and positive development.

ADT attorneys work collaboratively with investigators and a dedicated mitigation specialist to address both

the legal issues in each case and the underlying factors contributing to system involvement. Representation extends beyond courtroom advocacy to include multisystem engagement with schools, families, service providers, and community organizations.

Juvenile defense is inherently complex and time-intensive, often requiring analysis of educational records, psychological, and medical information. Attorneys must integrate adolescent brain development, trauma, and behavioral health considerations into detention advocacy, disposition, and long-term planning.

The team provides comprehensive representation that includes:

Multisystemic Advocacy: Coordination with schools and service providers to address educational and developmental needs.

Mitigation and Case Planning: Individualized assessments, crisis intervention, reentry planning, preparation of advocacy reports.

Transfer Representation: Representation in Proposition 57 transfer hearings, which require extensive investigation and mitigation development.

Community Engagement: Collaboration with local organizations to support stability, education, and prosocial activities.

By promoting stability and reducing deeper system involvement, the team supports better long-term outcomes for youth and their families.

Behavioral Health Legal Unit



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.

Behavioral Health Legal Unit



Provide legal representation to individuals with significant mental health and related needs whose liberty is at risk, while improving case outcomes and promoting stability through access to appropriate treatment and services.

The Unit provides legal representation in a wide range of liberty-restricting proceedings, including LPS and Probate conservatorships, CARE Court proceedings, Laura’s Law (Assisted Outpatient Treatment) matters, civil commitments, and competency-related proceedings.

These matters often require review of clinical records, coordination with providers to develop individualized treatment plans to support placement in the least restrictive setting, and integration of mental health and behavioral health considerations into legal advocacy.

Effective representation promotes stability, reduces unnecessary institutionalization, and helps avoid more restrictive and costly system involvement.

Record Mitigation Clinic & Post-Conviction Unit



Provide post-conviction legal representation that reduces or eliminates the ongoing consequences of criminal convictions, supporting successful reentry and long-term stability.

Through record mitigation and resentencing advocacy, this Unit provides post-conviction legal services that remove barriers to employment, housing, education, and immigration stability. Core services include expungements, felony reductions, early termination of probation, certificates of rehabilitation, vacatur of legally invalid convictions, record sealing, and sex offender registration redesignation for eligible individuals.

The Unit also handles resentencing matters arising from significant statutory changes, including Penal Code provisions authorizing relief in the interest of justice or

other changes in the law. These proceedings often require reconstruction of older cases, retrieval of archived records, and litigation of contested issues.

Effective representation delivers life-changing legal relief.

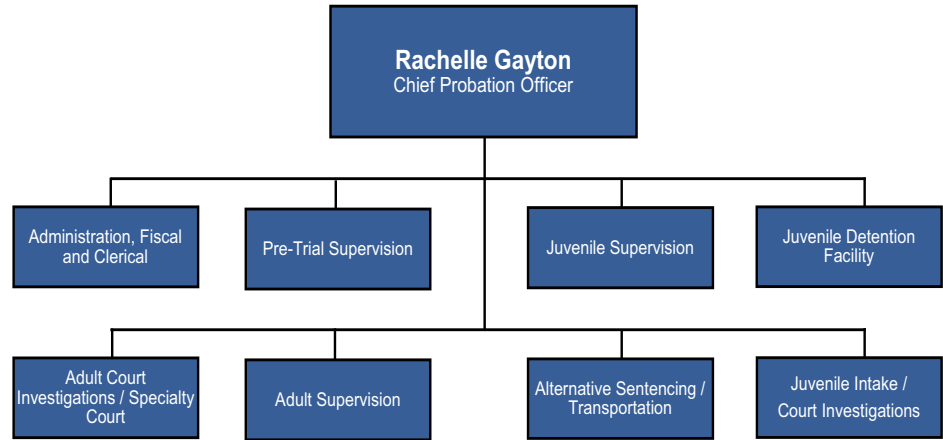
Probation



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); 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 program for adult and youthful offenders.

Summary of Budget by Program

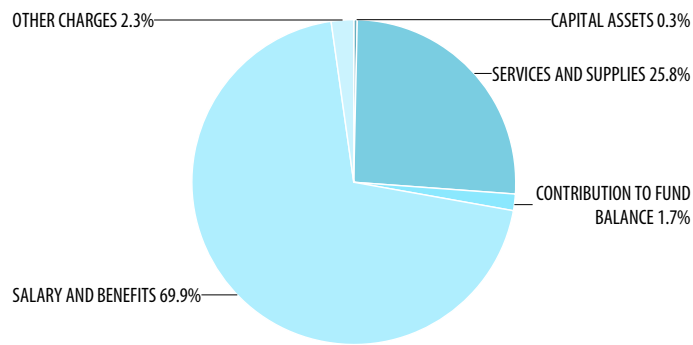
Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Administration	69,014	69,014	0	0
Adult	5,672,231	4,718,474	204,719	749,038
Juvenile	15,153,871	11,816,948	158,706	3,178,217
Total	20,895,116	16,604,436	363,425	3,927,255

Summary of Budget by Category

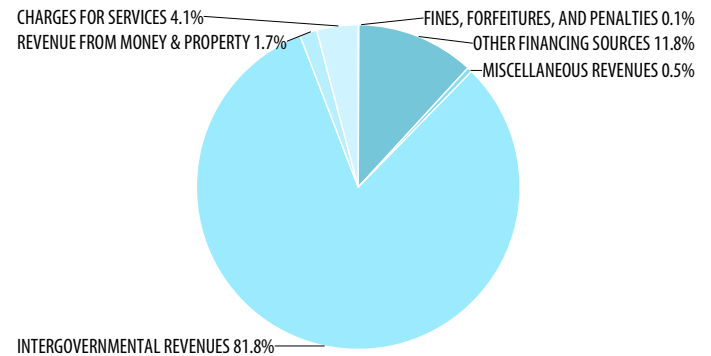
	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
FINES, FORFEITURES, AND PENALTIES	10,335	4,996	10,000	10,000	10,000
REVENUE FROM MONEY & PROPERTY	336,899	407,914	1,000	282,992	282,992
INTERGOVERNMENTAL REVENUES	13,239,721	12,449,732	14,312,945	13,580,942	13,580,942
CHARGES FOR SERVICES	448,533	458,120	532,274	688,560	688,560
MISCELLANEOUS REVENUES	240	4,981	0	78,709	78,709
OTHER FINANCING SOURCES	2,691,913	612,231	1,945,012	1,963,233	1,963,233
TOTAL REVENUE	16,727,641	13,937,973	16,801,231	16,604,436	16,604,436
APPROPRIATIONS					
SALARY AND BENEFITS	14,824,546	15,504,509	16,679,250	17,794,353	17,794,353
SERVICES AND SUPPLIES	4,269,151	5,101,701	6,901,257	6,575,533	6,575,533
OTHER CHARGES	275,139	147,187	681,647	575,856	575,856
CAPITAL ASSETS	55,672	261,705	0	83,000	83,000
OTHER FINANCING USES	(3,669,173)	(4,705,957)	(3,797,656)	(4,550,384)	(4,554,675)
CONTRIBUTION TO FUND BALANCE	0	0	252,935	421,049	421,049
TOTAL APPROPRIATIONS	15,755,334	16,309,146	20,717,433	20,899,407	20,895,116
USE OF FUND BALANCE	(972,307)	(593,456)	960,247	367,716	363,425
NET COUNTY COST	0	0	0	3,927,255	3,927,255

FUNDED STAFFING	105	105	103	92	92
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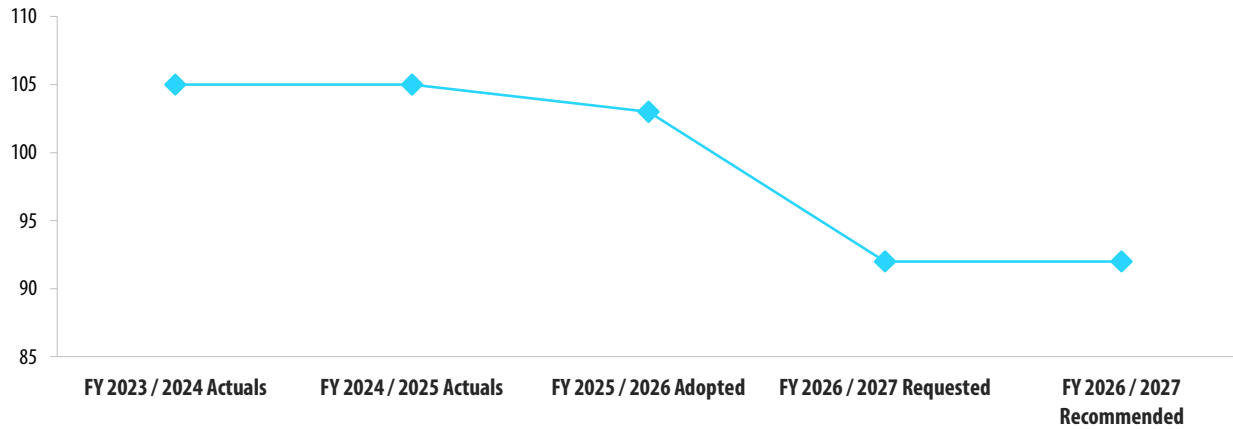
Expenditures



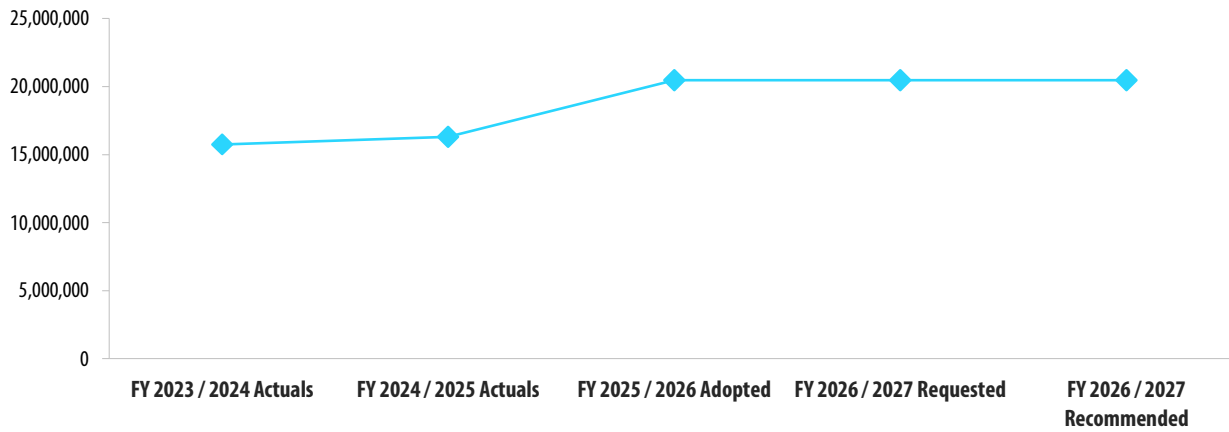
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY2026-27 Recommended Budget includes a \$1.06 million reduction in revenue due to a CalAIM grant ending, and the sunsetting of AB1869 Loss of Criminal Fees. The budget also includes the elimination of vacant Deputy Probation Officers (2), and an Office Support Specialist, along with unfunding additional Deputy Probation Officers (6).

Prior Year Goals, Strategies & Accomplishments

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.
- Re-evaluate internal policies and procedures to determine if cost efficiencies exist.
- Continue to build on succession planning and to ensure opportunity for staff development.

Accomplishments

- While Probation has not fully completed this initiative, the department has made significant strides utilizing CalAIM funds in updating LawSuite functions.
- For FY'26-27 of the four main specialty funds utilized by Probation, three of the four now are spending up to level of current revenue only. Only one is utilizing fund balance. In previous year, the budget for three of the four funds was budgeted to spend all current revenues plus a portion of fund balance. Our goal is to bring all four into structural balance within the next year.
- We were able to effectively staff Work Program teams to maximize our revenue generation for the Department. In Pre-trial we modified our staffing to eliminate weekend staffing coverage. In addition, the department redeployed staff based on severity of offenders' crimes and are no longer supervising out of county offenders.
- We've implemented coaching sessions at the JDF. We were able to create the Assistant Superintendent position at JDF. JDF management has also focused on relevant incident-based trainings.

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.



Prior Year Goals, Strategies & Accomplishments

- Reduce the use of paper.
- Increase the use of technology.
- Ensure capable fully trained staff on new technology applications.

Accomplishments

- Utilized CalAIM funds to streamline and combine functionality in LawSuite.
- Department reviewed our vendor agreements to reduce waste and costs.
- Probation is looking to better align our operations with Lexipol.
- Dept is developing standard operating procedures for all revised sections of LawSuite.

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.

Accomplishments

- Court Pre-trial uses text alerts and Probation staff provide transportation to local services as needed.
- Department will continue to reevaluate our manual and update when a need arises. Department is always adjusting to State mandates and changes while keeping our focus on public safety.
- Probation has extensively collaborated with our justice partners to implement Prop 36 in Yolo County. An example is modified collaborative courts.
- Probation has submitted our readiness plan and built the necessary relationships with Sheriff's Dept and HHSA. Will go live with Cal AIM in October 2026. Wellpath contract will move to Sheriff's department.

Current Year Goals & Strategies

Goal 1: Adult Services Goals – Enhance the Quality, Timeliness and Effectiveness of Adult Probation Services and Court Recommendations to Improve Compliance, Reduce Recidivism and Support Successful Rehabilitation.



2026-27 Strategies

- Standardized Pre-Sentence Report (PSI) templates and implements peer review for quality assurance.
- Strengthen linkages to treatment, employment, and housing services.
- Align case plans with criminogenic needs within 30 days of intake.

Goal 2: Juvenile Detention Facility - Operate a Safe, Trauma-Informed, Developmentally Appropriate Juvenile Detention Facility that Prepares Youth for Successful Reentry, Supports Staff Growth Through Clear Pathways and Cross-Training, and Delivers High-Quality, Evidence-Based Programming with Strong Fidelity.



2026-27 Strategies

- Implement all aspects of the CalAIM program requirements in the JDF.
- Develop a plan to create a SYTF pod within the JDF facility.
- Redesign eligibility, orientation, case-planning and programming model, and site partnerships to expand capacity impact.



Current Year Goals & Strategies

Goal 3: Juvenile Services – Reduce Juvenile Recidivism and Improve Youth Well-Being by Delivering Timely, High-Quality Court Recommendations and Expanding Family-Centered, Culturally Responsive, Community-Based Services that Prioritize Accountability, Competency Development, and Public Safety.



2026-27 Strategies

- Increase youth access to prosocial activities (after-school programs, summer jobs, creative arts, and sports).
- Strengthen reentry planning to ensure service continuity post-disposition.
- Implement and adhere to System Improvement Plan 5-year goal to evaluate programming.

Program Summary

Adult Court Investigations



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

Prepares investigative reports and provides 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 adoption investigations and provide the necessary response to the court.

Adult Supervision



Increase community safety and improve client stability.

Supervises 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.

Addiction Intervention Court



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

Improve behavior and increase 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.

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

Pre-Trial Supervision



Partnership with Public Defender and the Court to use proven risk assessment tools to make recommendations regarding what offenders should be held in custody.

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 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. Facility 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 assessment tool, mental health screening tool, and detention risk assessment tool to determine custody status, appropriate referrals to services, and referral to 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 Ohio Youth Assessment System to identify criminogenic needs that must be targeted to reduce their likelihood of 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 youth's behavior by increasing access to services for youth and families. Engage youth and victims in a restorative process.

Juvenile 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.

Juvenile 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 and 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.

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.

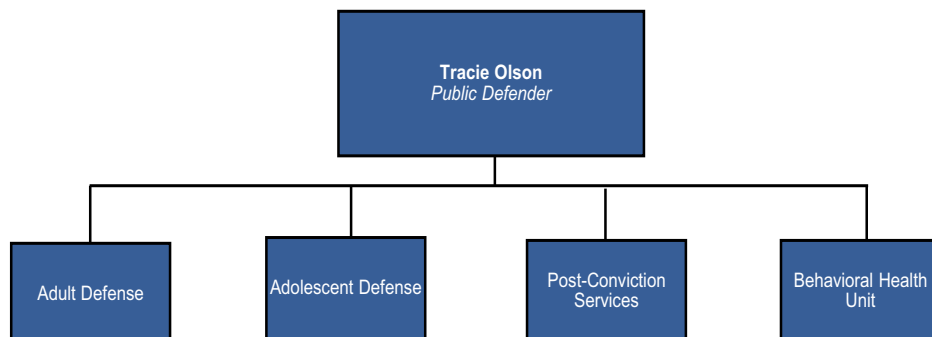
Public Defender



Tracie Olson
Public Defender

OUR MISSION

The mission of the Yolo County Public Defender's Office 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 Yolo County Public Defender's Office (YCPD) are mandated by the United States and California Constitutions, which guarantee the right to counsel when the government seeks to deprive a person of liberty. This right is a fundamental component of our justice system and does not depend on an individual's financial means. When a person is unable to afford counsel, the government is required to provide effective, independent legal representation.

In fulfillment of this constitutional mandate, the YCPD provides legal and related services to indigent adults charged with felony and misdemeanor offenses, youth subject to delinquency proceedings, and individuals involved in mental health and conservatorship matters, among others. These services are not discretionary; they are required to ensure that constitutional protections are meaningfully upheld.

Consistent with the United States Supreme Court's decision in *Padilla v. Kentucky* and California law, the YCPD is also required to advise and defend noncitizen clients regarding the actual and potential immigration consequences of criminal proceedings. This includes providing accurate and timely advisements concerning risks such as deportation, exclusion from admission, or denial of naturalization, and affirmatively seeking case resolutions that avoid or mitigate adverse immigration consequences where possible.

While the YCPD serves as the primary provider of indigent defense services in Yolo County, it must comply with the California Rules of Professional Conduct, which prohibit representation in cases involving conflicts of interest. Conflicts arise when the duty owed to one client is adverse to another, requiring the YCPD to declare a conflict and withdraw from representation. In such instances, the County remains legally obligated to ensure representation and does so

through contracts with a panel of qualified, independent defense attorneys. Funding and

administration of these conflict indigent defense services are detailed in the County Counsel budget.

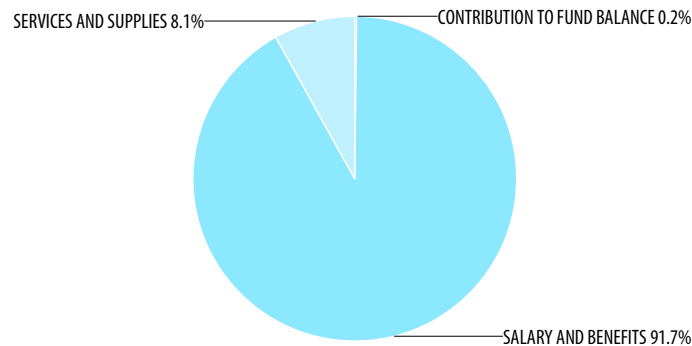
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Community Corrections	491,103	385,088	106,015	0
Public Defender	13,776,013	347,761	248,750	13,179,502
Total	14,267,116	732,849	354,765	13,179,502

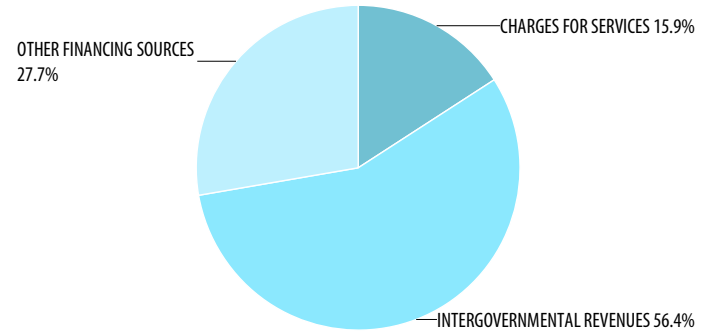
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	17,910	57,548	0	0	0
INTERGOVERNMENTAL REVENUES	658,402	413,531	356,179	413,180	413,180
CHARGES FOR SERVICES	12,629	142,863	136,000	116,500	116,500
MISCELLANEOUS REVENUES	971	0	0	0	0
OTHER FINANCING SOURCES	165,871	183,396	198,038	203,169	203,169
TOTAL REVENUE	855,783	797,338	690,217	732,849	732,849
APPROPRIATIONS					
SALARY AND BENEFITS	9,983,806	11,041,981	12,023,764	15,725,462	13,936,556
SERVICES AND SUPPLIES	919,556	995,954	992,922	1,238,032	1,238,032
OTHER CHARGES	3,458	701	0	25,000	0
OTHER FINANCING USES	(641,183)	(628,995)	(832,601)	(934,123)	(934,123)
CONTRIBUTION TO FUND BALANCE	0	0	0	26,651	26,651
TOTAL APPROPRIATIONS	10,265,636	11,409,640	12,184,085	16,081,022	14,267,116
USE OF FUND BALANCE	(365,974)	(69,577)	180,850	354,765	354,765
NET COUNTY COST	9,775,827	10,681,880	11,313,018	14,993,408	13,179,502
FUNDED STAFFING	48	51	51	65	55

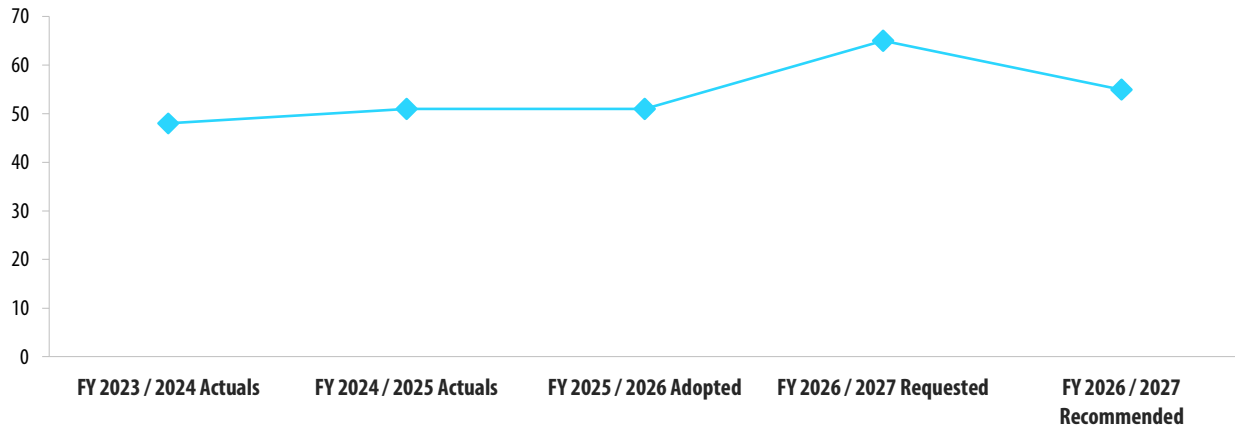
Expenditures



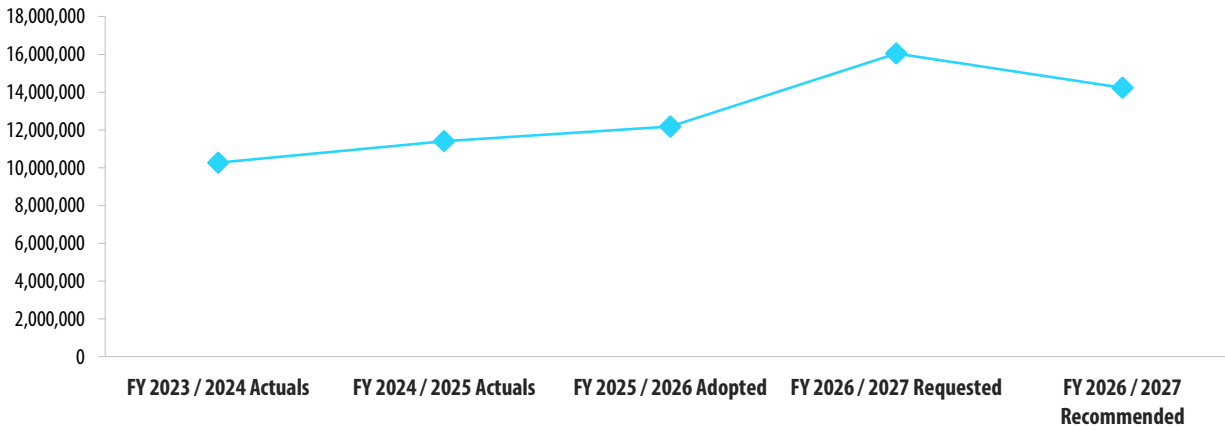
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Public Defender's FY2026-27 Recommended Budget includes funding for two new Deputy Public Defender IVs to work on cases related to the Oakdale Incident. The budget also includes the elimination of a vacant Legal Process Clerk. Augmentation requests for additional staffing and funding for support and care of clients has been deferred to the Adopted Budget Process.



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.



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.

Accomplishments

- Provided universal early access to counsel by offering legal representation to 100% of eligible individuals at their initial court hearing.
- Strengthened bail advocacy and pretrial representation through a partnership with Civil Rights Corps, providing appellate review and strategic litigation support at no cost to the County. This collaboration enhanced early-stage advocacy for release or reduced bail, reinforced compliance with applicable law, and mitigated the harmful impacts of pretrial detention on case outcomes, housing stability, and employment.
- Expanded holistic and diversion-focused services by securing the Expanded Public Defense Grant to support clients with behavioral health needs, improving access to treatment and enhancing long-term outcomes.
- Improved post-conviction access and reentry outcomes by participating in record-clearing clinics that reduced barriers to employment, housing, and stability for county residents.
- Maintained a focus on manageable caseloads to support high-quality representation, while identifying ongoing resource gaps that limit full alignment with recommended workload standards and require additional investment. When staffing levels do not align with workload standards, the County faces increased risk of constitutional violations, case delays, and poorer client outcomes.
- Prioritized core constitutional services and resource alignment by discontinuing discretionary programs, including the Holiday Toy Shoppe and Defenders of Tomorrow, to focus limited resources on mandated legal services in accordance with County priorities.

Prior Year Goals, Strategies & Accomplishments

- Enhanced staff capacity and expertise through a combination of internal training programs, external training opportunities, and effective use of a training grant.
- Elevated client voice in system improvement efforts by completing a health survey report examining how medical, dental, and mental health care are delivered in the local jail, as experienced by those who rely on that care. Distributed survey to inform cross-system planning and service delivery improvements.
- Advanced systemic advocacy at the local and state level by supporting a Board of Supervisors resolution reinforcing the constitutional right to counsel and, through leadership in the California Public Defenders Association, contributing to increased statewide investment in public defense.

Goal 2: Foster a Positive and Supportive Work Environment through Strong Employee Engagement and Reliable Technology Infrastructure.



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.

Accomplishments

- Strengthened performance management and employee development by continuing implementation of an enhanced evaluation model focused on regular check-ins, ongoing coaching, and continuous feedback.
- Expanded mentorship and skill-building opportunities by pairing experienced attorneys with intermediate and new attorneys through hands-on training and second-chair opportunities, improving trial readiness and supporting leadership development.
- Enhanced operational efficiency through technology by increasing the use of AI tools and implementing targeted case management system improvements to streamline workflows and support client service.
- Sustained a strong recruitment pipeline by maintaining partnerships with local schools, including King Hall Defenders, and leveraging internship programs to attract and develop a diverse, highly qualified workforce.

Prior Year Goals, Strategies & Accomplishments

Goal 3: Increase Connection to County Partners and the Community we Serve.



2025-26 Strategies

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

Accomplishments

- Strengthened multi-agency collaboration and system coordination by delivering training through the Bench-Bar series in collaboration with CommuniCare+OLE, advancing Community Corrections Partnership initiatives, participating in the Juvenile Justice Coordinating Council, and contributing to treatment pathway development.
- Sustained a robust internship and volunteer program by hosting high school, college, social work, and law students, providing hands-on experience and mentorship while expanding the Office's capacity to serve clients.
- Improved client access to services by redesigning the public-facing website, enhancing intake processes at first court appearance to identify client needs earlier, and expanding holistic defense services through the addition of grant-funded peer support workers and behavioral health case managers.

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.



2026-27 Strategies

- Implement automated data-driven workload tracking to assess staffing needs and case complexity.
- Reduce the gap between current workloads and established benchmarks.
- Adapt to the Court’s new calendaring system to maintain efficient scheduling, case flow, and attorney coverage.
- Implement the Expanded Holistic Defense Grant program.
- Expand use of paralegal and administrative support to shift non-attorney tasks away from attorneys.
- Expand interdisciplinary staffing to support holistic defense and improve client outcomes.
- Pursue external funding to reduce reliance on County General Fund resources.

Goal 2: Advance a Resilient, Engaged, and High-Performing Workforce Supported by Modern Infrastructure and Technology.



2026-27 Strategies

- Sustain the paid internship and volunteer programs.
- Meet or exceed annual training hour targets.
- Complete performance evaluations at rates above County requirements.
- Expand the responsible use of AI tools.
- Implement a sustainable, office-wide solution for audio-visual discovery following the District Attorney’s transition to a new discovery platform.
- Maintain State Bar MCLE provider status and provide internal training opportunities aligned with emerging legal and practice needs.

Current Year Goals & Strategies

- Advance facility improvements, including basement buildout or development of a satellite office, to support operational efficiency and staff growth.
- Implement team-building initiatives that support retention and organizational cohesion.

Goal 3: Enhance Client Access, Equity, and System Collaboration to Improve Outcomes for Justice-involved Individuals and the Community.



2026-27 Strategies

- Participate in expungement and record-clearing activities to reduce barriers to employment, housing, and stability.
- Collaborate with county and community providers to improve client access to behavioral health and supportive services.
- Deliver outreach and educational presentations to community organizations, schools, and universities on public defense and available resources.
- Identify and implement mechanisms to incorporate client perspectives into system planning, policy development, and service delivery.

Program Summary

Felony and Misdemeanor Teams



Provide constitutionally required legal representation to adults charged with felony and misdemeanor offenses while improving case outcomes and promoting long-term stability.

Through an interdisciplinary, team-based model, attorneys and support professionals work collaboratively to protect clients’ constitutional rights, ensure due process, and pursue outcomes that reduce incarceration and promote long-term stability.

These teams represent clients at all stages of the criminal process, including arraignment, pretrial proceedings, preliminary hearings, motion practice, settlement conferences, jury trials, sentencing, and post-conviction matters such as probation and parole violations.

Modern criminal defense representation has become significantly more complex. Cases now routinely involve large volumes of digital discovery, including body-worn camera footage, surveillance video, cell phone extractions, social media records, and forensic evidence, which require extensive review and analysis and increase the time required per case to meet constitutional standards. At the same time, evolving statutory and constitutional requirements have expanded defense obligations, increasing the time and resources required to provide effective representation.

Defense teams also perform substantial work related to diversion and alternative case resolution. This includes assessing eligibility, obtaining and reviewing records, coordinating with treatment providers, developing individualized case plans, and litigating contested hearings. In the absence of streamlined or collaborative court processes, these efforts must be handled on a case-by-case basis, significantly increasing workload, staff time, and case complexity, and placing additional demands on existing resources.

This interdisciplinary model includes attorneys, investigators, immigration advisors, paralegals,

mitigation specialists, behavioral health case managers, peer support workers, and administrative support staff, all of whom contribute to comprehensive, client-centered representation:

Investigators gather and analyze case-critical evidence, identify witnesses, and support defense strategy.

Immigration Advisors ensure compliance with *Padilla v. Kentucky* and California law by advising attorneys and clients on the actual and potential immigration consequences of criminal cases and assisting in the development of case strategies that mitigate those consequences.

Paralegals and Support Staff assist with case preparation, legal filings, and client communication.

Mitigation Specialists, with advanced training in social work or related fields, conduct in-depth client assessments and develop individualized mitigation plans. They advocate for diversion, treatment-based alternatives to incarceration, and reduced sentencing, while also supporting reentry planning.

Behavioral Health Case Managers and Peer Support Workers help stabilize clients by connecting them to housing, treatment, and other supportive services, improving both legal outcomes and long-term well-being.

Effective representation reduces unnecessary incarceration and improves public safety by promoting appropriate treatment, ultimately decreasing recidivism and supporting long-term stability for individuals and communities.

Adolescent Defense Team (ADT)



Provide constitutionally mandated legal representation to youth in the juvenile legal system while improving case outcomes and supporting long-term stability and positive development.

ADT attorneys work collaboratively with investigators and a dedicated mitigation specialist to address both

the legal issues in each case and the underlying factors contributing to system involvement. Representation extends beyond courtroom advocacy to include multisystem engagement with schools, families, service providers, and community organizations.

Juvenile defense is inherently complex and time-intensive, often requiring analysis of educational records, psychological, and medical information. Attorneys must integrate adolescent brain development, trauma, and behavioral health considerations into detention advocacy, disposition, and long-term planning.

The team provides comprehensive representation that includes:

Multisystemic Advocacy: Coordination with schools and service providers to address educational and developmental needs.

Mitigation and Case Planning: Individualized assessments, crisis intervention, reentry planning, preparation of advocacy reports.

Transfer Representation: Representation in Proposition 57 transfer hearings, which require extensive investigation and mitigation development.

Community Engagement: Collaboration with local organizations to support stability, education, and prosocial activities.

By promoting stability and reducing deeper system involvement, the team supports better long-term outcomes for youth and their families.

Behavioral Health Legal Unit



Provide legal representation to individuals with significant mental health and related needs whose liberty is at risk, while improving case outcomes and promoting stability through access to appropriate treatment and services.

The Unit provides legal representation in a wide range of liberty-restricting proceedings, including LPS and Probate conservatorships, CARE Court proceedings, Laura's Law (Assisted Outpatient Treatment) matters,

civil commitments, and competency-related proceedings.

These matters often require review of clinical records, coordination with providers to develop individualized treatment plans to support placement in the least restrictive setting, and integration of mental health and behavioral health considerations into legal advocacy.

Effective representation promotes stability, reduces unnecessary institutionalization, and helps avoid more restrictive and costly system involvement.

Record Mitigation Clinic and Post-Conviction Unit



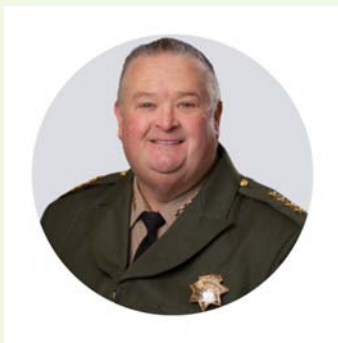
Provide post-conviction legal representation that reduces or eliminates the ongoing consequences of criminal convictions, supporting successful reentry and long-term stability.

Through record mitigation and resentencing advocacy, this Unit provides post-conviction legal services that remove barriers to employment, housing, education, and immigration stability. Core services include expungements, felony reductions, early termination of probation, certificates of rehabilitation, vacatur of legally invalid convictions, record sealing, and sex offender registration redesignation for eligible individuals.

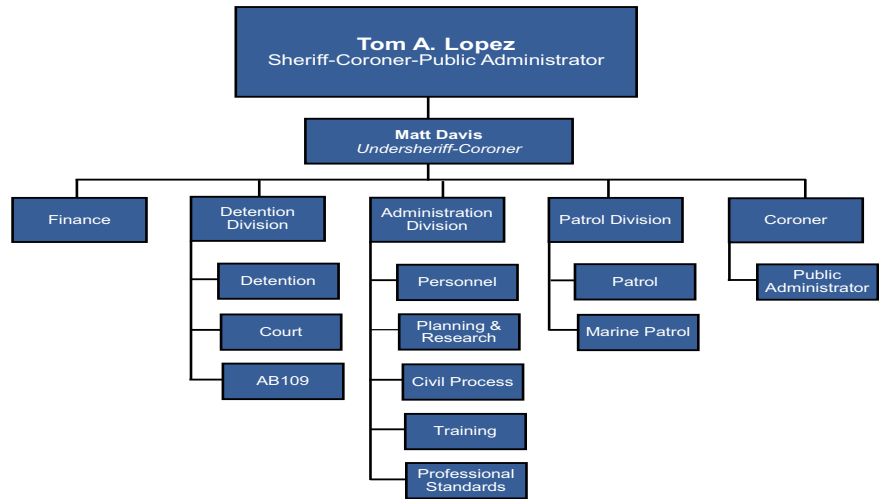
The Unit also handles resentencing matters arising from significant statutory changes, including Penal Code provisions authorizing relief in the interest of justice or other changes in the law. These proceedings often require reconstruction of older cases, retrieval of archived records, and litigation of contested issues.

Effective representation delivers 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.

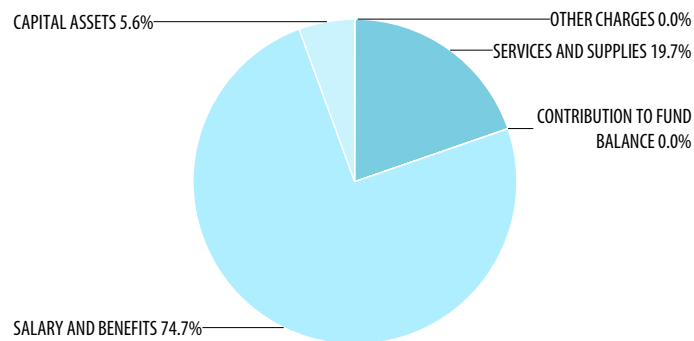
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Administration	6,428,030	3,309,781	23,676	3,094,573
Community Corrections	1,006,638	0	0	1,006,638
Coroner	2,044,727	454,582	0	1,590,145
Court Security	5,599,853	4,057,500	0	1,542,353
Detention	30,679,066	12,788,906	550,000	17,340,160
Patrol	20,632,691	7,909,064	2,740,551	9,983,076
Public Administrator	636,574	135,000	0	501,574
Public Health	6,221,031	314,578	0	5,906,453
Total	73,248,610	28,969,411	3,314,227	40,964,972

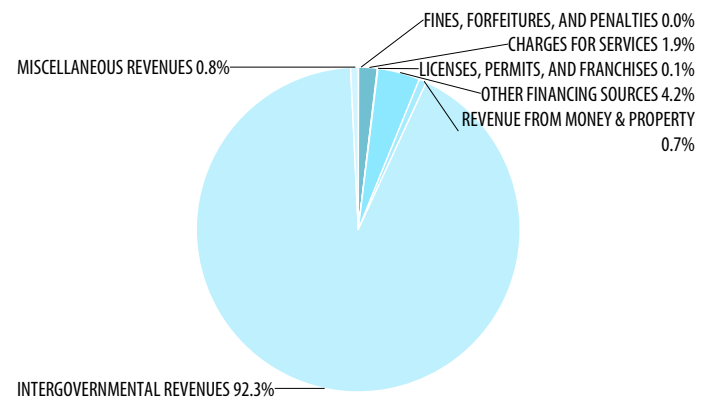
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
TAXES	4,688	3,875	0	0	0
LICENSES, PERMITS, AND FRANCHISES	12,284	10,584	20,060	20,060	20,060
FINES, FORFEITURES, AND PENALTIES	1,180	0	8,000	8,000	8,000
REVENUE FROM MONEY & PROPERTY	487,742	536,875	209,250	209,700	209,700
INTERGOVERNMENTAL REVENUES	23,507,540	23,929,011	24,806,617	26,746,267	26,746,267
CHARGES FOR SERVICES	630,194	830,723	598,265	543,706	543,706
MISCELLANEOUS REVENUES	169,205	193,778	316,016	222,100	222,100
OTHER FINANCING SOURCES	30,582,302	750,000	1,880,000	1,219,578	1,219,578
TOTAL REVENUE	55,395,135	26,254,846	27,838,208	28,969,411	28,969,411
APPROPRIATIONS					
SALARY AND BENEFITS	48,888,736	53,029,169	55,511,184	57,551,392	57,506,392
SERVICES AND SUPPLIES	6,714,129	7,357,013	10,382,817	15,159,826	15,159,826
OTHER CHARGES	10,000	10,000	24,500	10,000	10,000
CAPITAL ASSETS	1,017,088	1,438,044	4,608,513	5,810,000	4,300,000
OTHER FINANCING USES	(3,484,516)	(3,635,188)	(3,353,805)	(3,757,608)	(3,757,608)
CONTRIBUTION TO FUND BALANCE	0	0	239,371	30,000	30,000
TOTAL APPROPRIATIONS	53,145,437	58,199,039	67,412,580	74,803,610	73,248,610
USE OF FUND BALANCE	(2,670,056)	1,040,876	5,490,522	3,314,227	3,314,227
NET COUNTY COST	420,358	429,190	476,882	42,519,972	40,964,972
FUNDED STAFFING	303	285	294	274	274

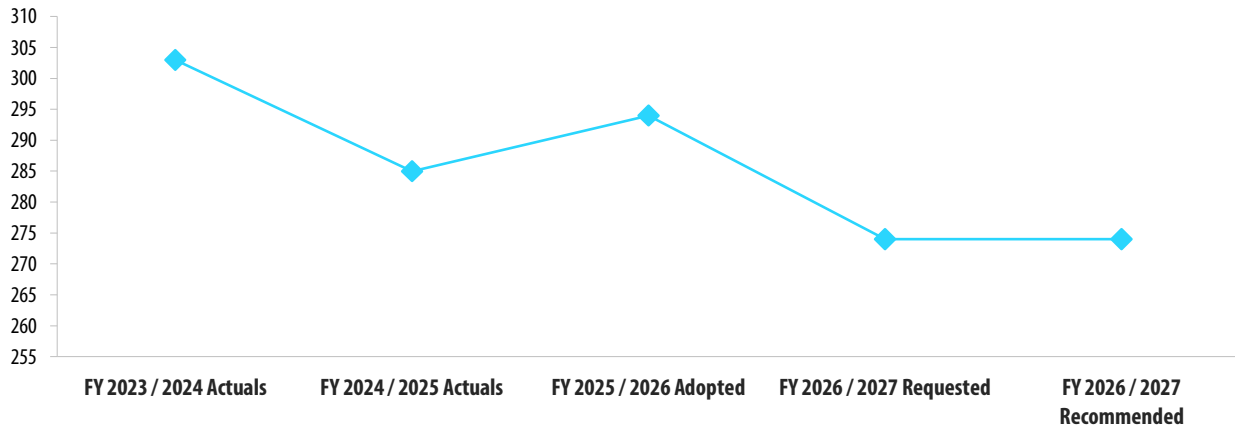
Expenditures



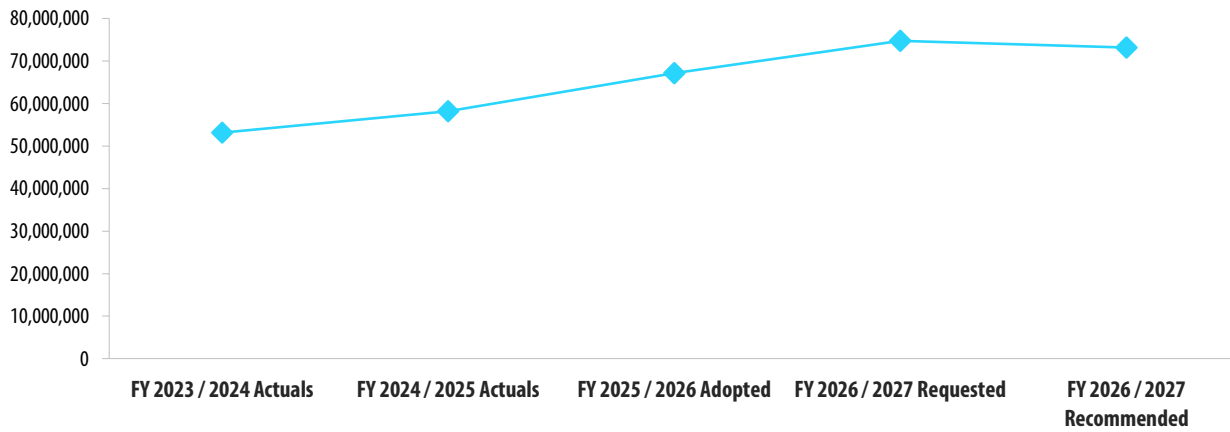
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY2026-27 Recommended Budget includes appropriations of \$3.65 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. The budget also includes elimination of vacant Correctional Officers (15), Deputy Sheriffs (3), a Lieutenant and Sergeant, along with reductions to Extra Help funding.

Prior Year Goals, Strategies & Accomplishments

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 CalAIM program by hiring additional staff required to meet state mandates and adhere to established timelines.

Accomplishments

- Hired 14 Correctional Officers this fiscal year; however, ongoing attrition and retirements continue to create staffing challenges. Hiring processes have been refined to improve recruitment speed and efficiency.
- Advanced CalAIM implementation by completing the readiness assessment, securing a National Provider Identifier (NPI), initiating PAVE enrollment, and progressing toward a third-party billing contract to support long-term program sustainability. Two of three approved positions have been filled; the remaining position is pending Human Resources action.
- Expanded in-custody programming to support rehabilitation and reentry, including 208 participants in substance use disorder treatment, 112 in GED/ESL programs, and increased access to certification opportunities such as food handler training.
- Maintained operational adaptability amid staffing shortages and increased demands associated with Proposition 36 by adjusting classification practices, programming availability, and facility operations to meet the evolving needs of the incarcerated population.

Goal 2: Invest in Technology & Facility Needs.



2025-26 Strategies

- Successfully award a new Records Management System (RMS) and Jail Management System (JMS) contract via Request for Proposals (RFP) to selected vendors and initiate project implementation.

Prior Year Goals, Strategies & Accomplishments

- Implement new equipment tracking software to ensure the accurate and efficient tracking of county assets.

Accomplishments

- Successfully released a RFP for both a new RMS and JMS, advancing the agency’s technology modernization efforts. Currently in the evaluation and vendor selection phase, including system demonstrations, stakeholder engagement, and due diligence. Anticipate announcing intent to award contracts for both RMS and JMS by June 30, with implementation to follow.
- Successfully implemented NueGov as an equipment tracking solution to improve accountability and tracking of county assets. Continuing to develop and refine business practices, workflows, and user adoption strategies to support full deployment and effective organization-wide use of NueGov.

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.

Accomplishments

- Used data like mileage, usage, maintenance history, and overall condition to guide fleet use and replacement decisions, helping build a more consistent and structured approach.
- Extended the life of fleet vehicles and reduced replacement costs by reassigning older patrol units to specialized and support roles (“kickdown” approach).
- Maintained service levels despite a high call volume (20,593 total calls) by aligning staffing with demand, especially during peak days like Mondays and Thursdays.
- Prioritized higher-impact calls and improved response efficiency by using call type and priority data to limit unnecessary multi-unit responses.

Prior Year Goals, Strategies & Accomplishments

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.

Accomplishments

- Filled all Resident Deputy positions, including deploying a Spanish-speaking deputy in Esparto to better serve the community.
- Reestablished regular community engagement in unincorporated areas by hosting town halls and meetings in Knights Landing, Esparto, and Dunnigan, improving communication and transparency.
- Expanded outreach to Spanish-speaking communities through at least five events at the Madison Migrant Center, supported by Spanish-speaking deputies and focused on families and youth.
- Increased youth and community engagement by participating in career days, community events, and providing services like safety equipment to underserved youth.
- Strengthened public communication by increasing social media activity and engagement, with several posts shared by local news, helping reach a wider audience.

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.

Prior Year Goals, Strategies & Accomplishments

- Create a leadership development program to prepare personnel for supervisory and command roles, which will provide mentorship to guide employees through advancement opportunities.

Accomplishments

- Invested heavily in leadership development, with staff completing over 1,700 hours of training, including POST courses, Women in Command, and a 6-month leadership program to support growth and succession planning.
- Expanded wellness and peer support efforts by improving gym equipment, strengthening peer support services, and developing a Recharge and Reset Room to give staff a space to decompress.
- Increased access to wellness training by hosting sessions with POST, 720 Health, and the Code 9 Project, along with financial wellness workshops and conference attendance.
- Strengthened regional partnerships by working with other Yolo County agencies and helping plan the Resilience Cup Wellness Golf Tournament to promote connection and wellness.
- Continued building a culture of support and recognition by prioritizing employee wellness, leadership development, and peer support, with ongoing efforts to expand formal recognition programs.

Current Year Goals & Strategies

Goal 1: Ensure Sustainable Operations Amid Fiscal Constraints.



2026-27 Strategies

- Identify and implement cost-saving measures and operational efficiencies, including process improvements and resource reallocation.
- Actively pursue and manage grant funding opportunities to offset General Fund impacts and support priority programs.
- Conduct ongoing evaluation of programs and services to prioritize critical functions and align resources with organizational goals.

Goal 2: Advance Technology Modernization and Data-Driven Decision Making.



2026-27 Strategies

- Complete procurement and implementation of RMS and JMS systems, including data migration, training, and go-live support.
- Expand use of digital evidence management systems and reporting tools to improve efficiency, compliance, and accessibility.
- Develop dashboards and data analytics capabilities to support real-time decision-making and performance monitoring.

Goal 3: Strengthen Workforce Stability, Recruitment, and Retention.



2026-27 Strategies

- Continue to streamline and enhance hiring processes to reduce time-to-fill vacancies, particularly for Correctional Officer positions.
- Implement employee development and training programs, including leadership development and succession planning initiatives.

Current Year Goals & Strategies

- Promote employee wellness and retention through engagement efforts, recognition programs, and support resources.

Goal 4: Improve Custody Operations and Inmate Services.



2026-27 Strategies

- Advance implementation of CalAIM initiatives, including finalizing staffing, workflows, and key partnerships to ensure compliance with state requirements, with a targeted go-live date of October 1.
- Initiate oversight of the jail medical contract to strengthen accountability, performance monitoring, and service delivery.
- Collaborate with Probation to develop an RFP for an in-custody day reporting center, expanding programming and reentry-focused services.
- Expand and evaluate in-custody programming (educational, vocational, and rehabilitative), with an emphasis on increasing access and measuring outcomes.
- Strengthen inmate classification, safety, and overall operational capacity through targeted staffing strategies and facility planning efforts.

Goal 5: Enhance Community Trust and Transparency.



2026-27 Strategies

- Expand community engagement efforts through town halls, community meetings, and partnerships, with a focus on underserved and impacted populations.
- Increase transparency by publishing key performance metrics, policies, and outcomes (e.g., use of force, complaints, response times) on a regular basis.
- Enhance public access to information through improved website content, social media communication, and user-friendly reporting tools.

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.

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.

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



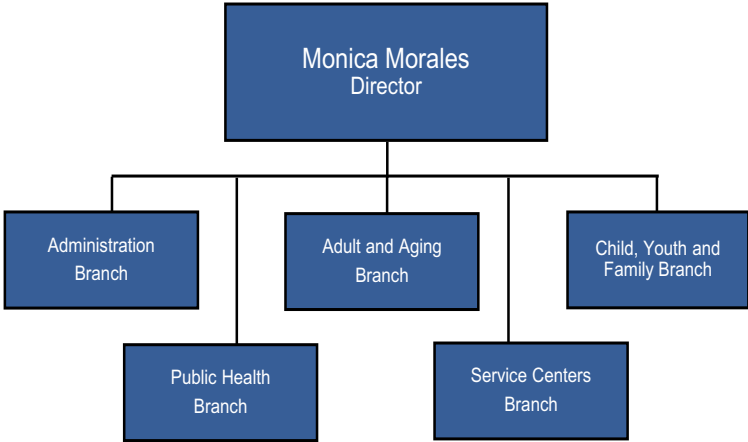
Health & Human Services



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 community members both directly and through community initiatives, outreach efforts, and partnerships. HHSA prioritizes support for vulnerable populations, including adults and children eligible for Medi-Cal by administering more than 60 state and federally mandated programs as well as additional locally supported services. In fiscal year (FY) 25-26, HHSA directly served nearly 60,000 residents through one or more programs and provided public health information to all County residents.

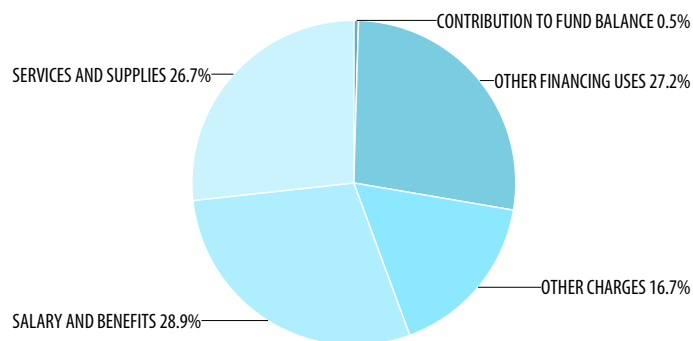
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Administration	98,355,803	89,112,855	9,242,948	0
Adult & Aging	85,369,211	81,287,991	0	4,081,220
Child, Youth and Family	42,884,809	40,932,683	0	1,952,126
Client Aid	54,644,395	51,078,884	0	3,565,511
Public Health	17,092,321	17,092,321	0	0
Service Centers	54,601,807	50,682,465	0	3,919,342
Total	352,948,346	330,187,199	9,242,948	13,518,199

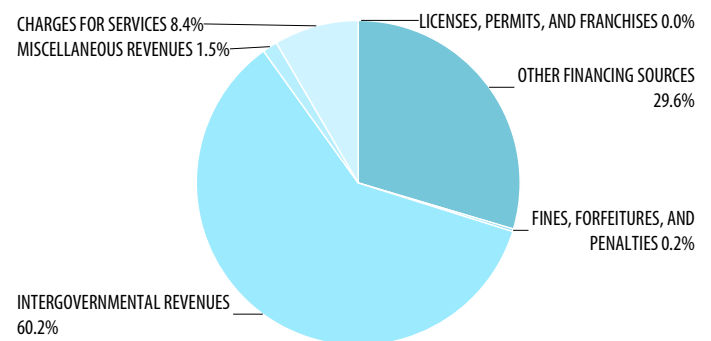
Summary of Budget by Category

	FY 2023 / 2024 Actuals	FY 2024 / 2025 Actuals	FY 2025 / 2026 Adopted	FY 2026 / 2027 Requested	FY 2026 / 2027 Recommended
REVENUE					
LICENSES, PERMITS, AND FRANCHISES	22,460	39,135	45,000	45,000	45,000
FINES, FORFEITURES, AND PENALTIES	878,111	373,858	755,457	797,957	797,957
REVENUE FROM MONEY & PROPERTY	1,480,430	1,136,799	0	0	0
INTERGOVERNMENTAL REVENUES	193,681,061	207,253,503	206,932,650	198,860,407	198,860,407
CHARGES FOR SERVICES	21,727,674	24,349,377	24,369,014	27,860,636	27,860,636
MISCELLANEOUS REVENUES	8,167,954	7,550,480	6,256,306	4,957,760	4,957,760
OTHER FINANCING SOURCES	37,873,457	77,025,194	93,295,223	97,665,439	97,665,439
TOTAL REVENUE	263,831,147	317,728,345	331,653,650	330,187,199	330,187,199
APPROPRIATIONS					
SALARY AND BENEFITS	93,248,365	100,156,996	101,929,811	101,853,871	101,853,871
SERVICES AND SUPPLIES	82,095,453	91,180,801	103,118,573	94,350,113	94,350,113
OTHER CHARGES	59,175,470	56,140,754	61,033,962	59,025,916	59,025,916
CAPITAL ASSETS	1,226,038	717,168	1,000,000	0	0
OTHER FINANCING USES	21,777,707	77,122,030	91,925,926	96,086,927	96,086,927
CONTRIBUTION TO FUND BALANCE	0	0	0	1,631,519	1,631,519
TOTAL APPROPRIATIONS	257,523,033	325,317,749	359,008,272	352,948,346	352,948,346
USE OF FUND BALANCE	(6,308,116)	(9,909,493)	9,790,140	9,242,948	9,242,948
NET COUNTY COST	2	0	14,391	13,518,199	13,518,199
FUNDED STAFFING	740	753	715	612	612

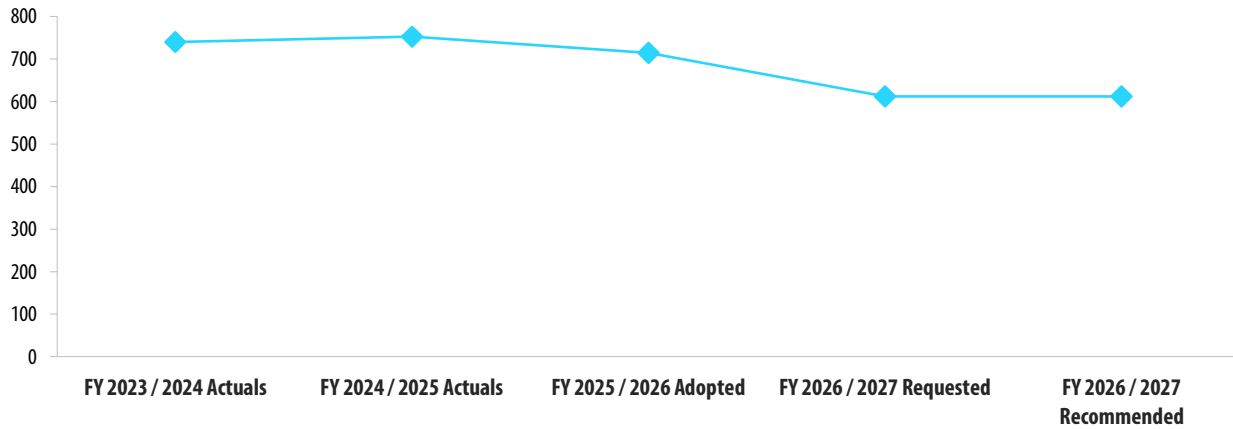
Expenditures



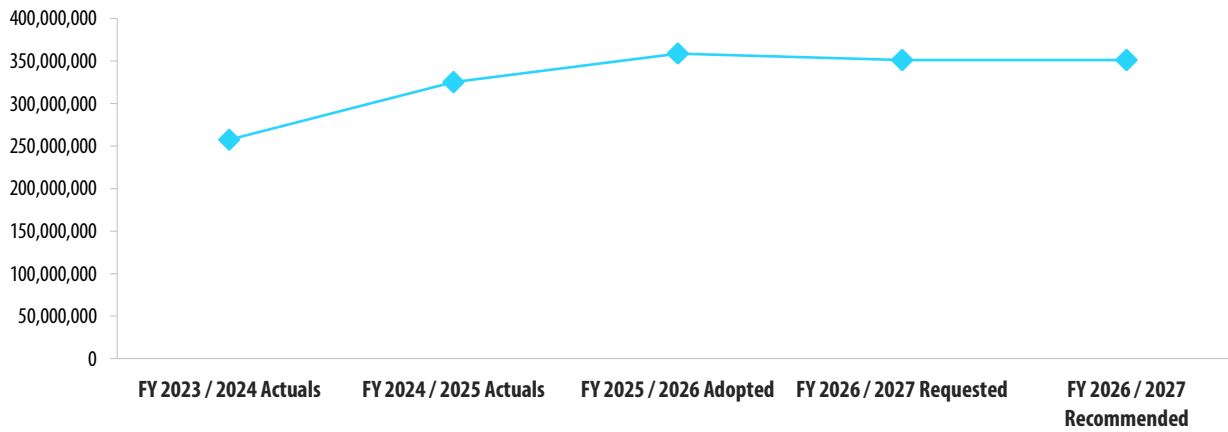
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Health and Human Services Agency FY2026-27 Recommended Budget includes both General Fund and Non-General Fund reductions to address the department’s structural deficit and policy changes associated with HR1. The budget also includes transfer of the Jail Medical program to the Sheriff’s office.

Prior Year Goals, Strategies & Accomplishments

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 experiencing behavioral health crisis with “a place to go”, ensuring geographic access across the county.
- 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 experiencing a behavioral health crisis with “a place to go,” offering 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. Efforts span Crisis and Forensics and include developing local tools, resources, and training related to 5150 criteria; assessing Public Guardian capacity and staffing; and expanding training for the Public Guardian team and other partners, including law enforcement and hospital systems.

Accomplishments

- A contract for three crisis receiving beds at the WellSpace Health Crisis Receiving for Behavioral Health (CRBH) facility in downtown Sacramento was fully executed on April 14, 2026.
- HHS provided semiannual Crisis Intervention Team (CIT) trainings; since 2021, ten initial courses (40 hours) and four follow-up courses (8 hours) have been provided to 221 Yolo County first responders.
- Senate Bill 43 (SB 43) is now actively being implemented in Yolo County, effective January 1, 2026. Yolo County Behavioral Health is tracking data and monitoring placement and treatment outcomes. As of March 27, 2026, there have been at least five instances of a Yolo County resident assessed as being “gravely disabled” due to the definitional changes under SB 43; one case has resulted in an Lanterman-Petris-Short Act (LPS) conservatorship based on the medical necessity criteria established by SB 43.

Prior Year Goals, Strategies & Accomplishments

Goal 2: Strengthen the Yolo County Homeless Continuum of Care and Achieve Functional Zero by 2027.



2025-26 Strategies

- Expand partnerships and strengthen coordination with the homeless nonprofit sector and city partners.
- Utilize new housing partnerships to increase the inventory of 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 and housing services (e.g., Enhanced Care Management and Community Supports) through the development and 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 support and resources for CalWORKs families facing housing instability.

Accomplishments

- The Yolo County Homeless and Housing Interventions Team has strengthened partnerships with local service providers and city jurisdictions. The County's Homeless and Housing Interventions Manager now serves as an ex officio board member and committee lead within the Homeless Poverty Action Coalition (HPAC), while also collaborating closely with nonprofits and city staff to provide updates and education on CalAIM reforms and upcoming Behavioral Health Services Act changes. The team supported local organizations in becoming Enhanced Care Management (ECM) and Community Supports (CS) providers, and the Manager now participates in the Yolo-Solano Southeast Steering Committee through the Camden Coalition to advance regional strategies for ECM and CS services.
- Yolo County utilized new housing partnerships to expand inventory and increase access to affordable, permanent, and supportive housing for adults and families. Through a collaboration with Bay Area Community Services (BACS), the County acquired four homes that will provide 23 deeply affordable shared-living "forever homes" scheduled to open in June 2026. The County also partnered with Mosaic West Sacramento to support the development of eight studio permanent supportive housing units within a 20-unit complex, projected to be available in December 2026. In addition, Yolo County expanded housing opportunities through its partnership with Turning Point Community Programs, which was selected by

Partnership HealthPlan and Kaiser Permanente as the Yolo County Transitional Rents provider to work directly with individuals and landlords to secure housing options tailored to individual and family needs.

- Yolo County began mapping housing resources, services, and providers. Major system reforms—including CalAIM implementation and the transition from the Mental Health Services Act to the Behavioral Health Services Act—have introduced new requirements and opportunities that were not previously incorporated into the planning process. These reforms will play an important role in shaping and supporting the next phase of the intercept mapping effort.
- Yolo County advanced care coordination between primary care, behavioral health, and homeless and housing services by strengthening referral pathways, enhancing cross sector collaboration, and building toward fully functioning multidisciplinary teams. The County’s homeless outreach team established a process for receiving internal and external referrals for individuals experiencing or at risk of homelessness who qualify for Enhanced Care Management (ECM) and has implemented ECM billing with Partnership HealthPlan of California. Care coordination has been further improved by positioning the homeless and housing team within the Behavioral Health branch, enabling stronger integration of ECM, Community Supports, and housing services. The County supported system alignment through active participation on the local Homeless Continuum of Care board (HPAC) meetings and in City-County Connect meetings with all three major jurisdictions and one jurisdiction that represents the rural areas. In the coming months, recurring multidisciplinary team meetings will launch to support clients through the implementation of Transitional Rents and Behavioral Health Services Act Housing Intervention programs.
- The County collaborated with Fourth and Hope to open Ellen’s House, a family shelter serving CalWORKs families and pregnant individuals. The shelter opened in early 2026 and consists of 11 individual units.
- CalWORKs, Homeless and Housing Interventions, and Adult Protective Services began regular collaborative meetings to share information and coordinate referrals across a range of programs, including HomeSafe, the Housing Disability Advocacy Program, the Housing Support Program, Continuum of Care homelessness prevention programs, Community Services Block Grant funding, Community Supports, and Transitional Rents. This coordinated approach enhances service navigation and helps ensure CalWORKs families are more effectively connected to the housing assistance they need.

Goal 3: Provide Timely and Accessible Services in County Eligibility Programs by Meeting Compliance Standards Timelines 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.

Prior Year Goals, Strategies & Accomplishments

Accomplishments

- The HHSA Eligibility and Employment Services team implemented assigned outbound calls for CalFresh intake appointments. As a result, this reduced no show rates and client wait times on phones for intake appointments.
- The HHSA Eligibility and Employment Services systems team refined the APEX ad-hoc reports. Data dashboards were also built locally in Yolo County.

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.



2025-26 Strategies

- Implement the 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 working conditions resulting in higher staff scores on HHSA's annual Healthy Work Survey.

Accomplishments

- HHSA Public Health fully expended its allocation of Career Ladder funding. The Career Ladder Training Plan focused on fostering a shared workplace culture and establishing baseline knowledge across staff, while supporting specialized trainings on leveraging individual strengths and delivering a "Public Health 101" series. Additionally, as part of pandemic recovery efforts, a training series was developed to promote a trauma-informed and trauma-responsive culture within Public Health.
- The Public Health Strategic Plan has been drafted, identifying key priorities and goals that will serve as the foundation for the public health performance management program. Finalization of the plan is pending greater clarity regarding federal, state, and local fiscal conditions.
- Efforts to stabilize the Public Health branch staffing structure have progressed, and finalization is contingent upon decisions at the local, state, and federal levels. A strategic approach to

Prior Year Goals, Strategies & Accomplishments

advance branch-wide alignment and priorities will be initiated upon finalization of the Strategic Plan.

- HHS Public Health has successfully completed its Public Health Accreditation Board (PHAB) site visit and is on track to submit additional documentation by the end of summer 2026. Following this submission, the PHAB Accreditation Committee will review the materials and make a final determination regarding the health department's reaccreditation status.
- HHS Public Health completed the annual Healthy Work Survey in Fall 2025. The Principles of Healthy Work remain a key driver and foundation for both the Strategic Plan and day-to-day operations. As part of ongoing post-pandemic recovery efforts[CP1], trends continue to be monitored, with notable improvements in four areas: adequate resources, job control, decision-making, and work-life balance. Overall emotional demands and labor have also continued to improve. Public Health will continue its partnership with the Healthy Work Campaign and conduct the next survey in Fall 2026.

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).



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 2.0's progress and outcomes.

Prior Year Goals, Strategies & Accomplishments

Accomplishments

- The 2026-2028 Community Health Improvement Plan (CHIP) was completed in December 2025 and released to the public in January 2026. The CHIP can be found at www.HealthyYolo.org.
- HHSa continued working with the Sustainability Team on a collaborative funding opportunity to address farmworker needs as they pertain to the impacts of climate events on health outcomes and economic stability. The Climate Smart Communities Initiative grant application was submitted in March 2026. Notifications of awards will occur in August/September 2026.
- HHSa continued a collaboration with the Yolo County Office of Education Roadmap to the Future team, which currently involves participation on the Systems Navigation Workgroup of the Transformational Change Partnership endeavor. The work of the System Navigation workgroup is multi-sectoral and aims to improve access to resources that would address gaps and disparities in the Social Determinants of Health.
- It was determined that integrating the Roadmap to the Future and the Healthy Yolo 2.0 initiatives was not in the best interest of each endeavor, and a different route to collaboration was identified. This route includes a Healthy Yolo staff person being a key player in the Roadmap's Transformation Change Partnership initiative and helping lead the System Navigation work for that group along with other partners. Roadmap to the Future partners are also involved in the Healthy Yolo effort by way of partnering on the CHIP development and implementation.
- The CHIP includes outcome metrics for all activities as well as community indicators to assess the medium/long-term impact on health outcomes for the populations addressed in the CHIP. Also, partner participation and engagement in the CHIP implementation is documented to measure community partner engagement in the process. Data will be shared annually in the CHIP annual report.

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 lower than 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.

Prior Year Goals, Strategies & Accomplishments

- Improve Ability to Provide Case Management for California Children’s Services (CCS) Clients
- Explore alternate funding models for CCS through Enhanced Case Management (ECM), Cal-AIM, and grants.
- Develop a Comprehensive Continuum of Substance Use Disorder (SUD) Services for children.
- Improve the Child, Youth and Family Branch’s score on Healthy Work Survey.
- Complete the Yolo Basic Income Pilot and ongoing conduction of long-term study, fundraising, and ongoing partnerships through UC Davis.

Accomplishments

- From July 2025 to present, child welfare hired a total of 14 staff, including: 1 Training Supervisor, 10 Social Workers, 2 Child Welfare Workers, and 1 Occupational Therapist. The Social Services Branch has prioritized the Training Unit for child welfare social workers and has fortified its relationship with the UC Davis Training Academy to build out training in multiple areas over the next three years to support workforce development. While hiring remains a challenge across the program and County, these recruitments made significant progress toward meeting the vacancy rate goal. The total vacancy rate with all unfilled positions is at 13.2% which is just over 3% away from the goal rate.
- HHS Social workers are scheduled to be trained on the IP-CANS: Collaborative Assessment and Action Planning through the core practice of teaming as the selected ICPM Integrated Core Practice Model Foundation Training with the UC Davis Training Academy. This training is aligned with CDSS, California Department of Social Services mandated training for the 2025-2026 year.
- From July 2025 to present, the total number of child welfare cases reduced from 376 to 338. This is a 10% reduction in less than 1 year. In addition, Yolo County has reduced the re-entry into foster care from 10% to 6%, getting closer to the national average of 5.6%.
- Yolo County executed all MOUs with both Kaiser and Partnership under Cal-AIM reform. Child Welfare is still exploring opportunities to provide ECM services to California Children’s Services (CCS) clients. HHS was able to fill the Occupational Therapist position within the CCS unit to ensure that children with severe medical needs did not experience service delays or go without critical medical services.
- HHS hired an Assistant Director, and they have been tasked with reviewing the potential Cal-AIM opportunities for all HHS branches. This will include opportunities to better serve child welfare clients.
- In summer 2025, the Children’s Behavioral Health team developed a comprehensive youth substance use continuum of care. This continuum now includes intensive outpatient and outpatient programs at CommuniCare+OLE, as well as a memorandum of understanding with Tarzana for residential substance use treatment. Additionally, youth Narcotic Treatment

Prior Year Goals, Strategies & Accomplishments

Program services have been incorporated into the scope of work with the adult provider, C.O.R.E. Medical Clinic. The Alcohol or Other Drug (AOD) administrator, in collaboration with both the Quality Management and children's managers, is exploring options to implement a youth withdrawal management program.

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 exercises 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.

Accomplishments

- The emergency medical dispatch (EMD) steering committee was formalized with a charter ratified by all partner participants, and regular meetings have been established. These meetings have facilitated important discussions to advance EMD protocols to include tiered response systems. Initial EMD performance metrics have been identified and accepted by the EMD dispatch centers. These will be important benchmarks to advance the development of the system. With the Emergency Coordinator staff vacancy expected to be filled in May 2026, HHSA intends to leverage the foundational steps outlined above to continue work on creating and implementing a tiered response system, with a new projected date of June 2027.
- As of December 2025, Yolo County started receiving all EMS transport data into our county data platform, further enabling the development of evidence-based clinical performance metrics for EMS providers. These metrics are key to developing a sustainable, evidence-based system. In June 2025, a new EMS Mental Health Crisis Response Triage protocol was established, allowing EMS providers to refer patients in crisis to mental health crisis response resources rather than transporting them to emergency departments. An ambulance patient off-load delay (APOD) dashboard has also been created. By working with Yolo County hospitals and ambulance providers on monitoring and improving data collection and off-load

Prior Year Goals, Strategies & Accomplishments

procedures, the average Yolo County Hospital APOD improved from 35 minutes in January 2025 to 16.7 minutes by January 2026.

- The Public Health Emergency Preparedness (PHEP) Program and HHSA Eligibility and Employment Services Branch continued updating Mass Care and Sheltering Plans, including updates to the medical support services for shelters, a new agreement with the American Red Cross for sheltering support, and new sheltering site agreements. The final plan is expected to be completed prior to December 31st, 2026. The PHEP program and the Regional Disaster Medical Health Coordination (RDMHC) program have updated multiple plans and agreements to improve Medical/Health response and preparedness. These include a new Mutual Assistance Agreement (MAA) and Charter for partners in the Yolo County Healthcare Preparedness Coalition (HPC) and a new Medical/Health MAA between Yolo County and Region IV Counties. An updated HPC response plan, resource management plan, and HHSA Departmental Operations Center training/response plan remain in development and are expected to be completed by December 31, 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.

Accomplishments

- HHSA continued weekly meetings for the planning and implementation of Providing Access and Transforming Health – Justice Involved (PATH JI). Path JI is a complex and comprehensive system change for re-entry services for justice-involved individuals. It will launch in October 2026.
- All inspections for medical, nutrition, and environmental were completed. Reports were finalized and submitted to the state and board in March 2026.

Prior Year Goals, Strategies & Accomplishments

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 by 2025.



2025-26 Strategies

- Define and expand ongoing program expectations for the Agricultural Coordinator.
- Identify gap services for individuals in the agricultural community.
- Ensure that 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.

Accomplishments

- Through the Irvine Foundation grant, the Ag Coordinator role was further defined and expanded through direct engagement with farmworker communities. This included the implementation of eight “Seeds of Success” listening sessions held across Esparto/Madison, Winters, Woodland, Davis, Knights Landing, Clarksburg, and Yolo/Dunnigan., These sessions reached 178 participants countywide and provided critical insight into community needs and barriers including housing, childcare, workforce training, and language access. These efforts have helped establish the Ag Coordinator as a key connector between farmworkers, employers, and county services, while shaping ongoing program expectations focused on outreach, partnership development, and service alignment. This role will continue to be refined in the next program year as efforts shift toward implementation of identified priorities and expanded service delivery.
- The Ag Coordinator program’s efforts have also strengthened trust and increased awareness of CalFresh and Medi-Cal services while creating more intentional pathways for connection and referral. Through continued field-based engagement, collaboration with community partners, and coordination with Eligibility and Employment teams, the program is improving access to enrollment support and reducing barriers for farmworkers.
- Implementation of HR-1 regulations has been a primary focus this year, requiring a shift in resources and operational priorities across the HHS Eligibility and Employment branch. While

Prior Year Goals, Strategies & Accomplishments

this limited the ability to fully expand dedicated staffing support for the Ag Coordinator, eligibility staff did provide targeted support during farmworker listening sessions to assist with outreach and connection to services. Efforts moving forward will focus on strengthening alignment between the Ag Coordinator and the Eligibility & Employment Services teams to support eligibility, enrollment, and employment services as capacity allows.

- The Ag Coordinator supported farmworkers with immigration-related needs through direct referrals to trusted legal service partners, including Legal Services of Northern California. Outreach efforts focused on connecting individuals to accurate, up-to-date information and legal assistance resources. This year, efforts were integrated into broader farmworker engagement activities, including listening sessions and field outreach, ensuring that immigration support remained accessible and responsive to emerging community needs. The program will strengthen partnerships and expand access to legal resources in the coming year.
- The Ag Coordinator expanded educational opportunities for the agricultural community through targeted outreach, workshops, and resource connections. Efforts included ongoing collaboration with Woodland Community College and community partners to promote access to vocational training, digital literacy, and workforce development resources. Educational services were also integrated into farmworker listening sessions and field outreach, allowing for real-time identification of needs and direct connection to appropriate programs. These efforts strengthened pathways to skill development, employment opportunities, and long-term economic mobility for farmworkers.

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 Cal-AIM 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.

Prior Year Goals, Strategies & Accomplishments

- 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.
- Producing a state of older adult and disability report every two years in Yolo County that will discuss demographics, needs, trends, and resource gaps for local older adults and adults with disabilities.
- 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 Veteran, Public Guardian, and Adult Protective Services.

Accomplishments

- The County successfully provided CalAIM technical assistance to Yolo County Care Continuum through Enhanced Care Management and Community Supports ECM/CS to bill for Recuperative Care. This facilitated the grand re-opening of Haven House, which provides shelter for homeless individuals recovering from a medical procedure.
- From July 2025 to present, HHSa has been attending the Yolo County Commission on Aging and Adult Services, both as representatives of the Commission and has designated clerical support to the commission as well as support to updating the website. The charter of the Aging Commission has been reviewed, and there are several active ad hoc groups working to address emergency preparedness, frauds/scams, and caregiver support.
- HHSa has been participating in the Yolo County Board of Supervisors Aging Ad Hoc to review issues surrounding older adults. This includes the creation of aging navigators, holding an annual conference, and expanding the charter of the Ad Hoc to include researching Senate Bill 1249 which aims to modernize the Older Californias Act and improve performance measures for the 33 Area Agencies on Aging (AAA's). Other key considerations of SB 1249 being reviewed by the Aging Ad hoc include transportation issues for older adults, the production of an Aging needs assessment to identify gaps for local adults with disabilities, and the development and funding of navigation services.
- Yolo County HHSa is partnering with the County Administrators Office to conduct a feasibility analysis to become its own Planning and Service Area which serves as a facilitator of State and Federal funds for county programs and contractors such as the Ombudsman and Meals on Wheels. HHSa has employed a data scientist to assist programs with telling their stories through data. This includes programs serving older adult and disability programs. Over the next several years, programs will begin showcasing their dashboards to be transparent about their performance metrics around timeliness and compliance.

Current Year Goals & Strategies

Goal 1: Strengthen the Yolo County Homeless Continuum of Care and Achieve Functional Zero by 2027.



2026-27 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 enhancements of multi-disciplinary teams in each major city and one county unincorporated grouping.

Goal 2: 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.



2026-27 Strategies

- Implement Quality Control case reviews.

Goal 3: Modernize the Public Health Branch Workforce and Structure to Better Address Current Health Priorities in the Community by Implementing Branch-Focused Initiatives by 2026.



2026-27 Strategies

- Develop new Public Health Strategic Plan outlining path forward for the branch and its programs.

Current Year Goals & Strategies

- 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.

Goal 4: 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 2026 (e.g., Education, Income, Neighborhood, and Housing).



2026-27 Strategies

- 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.
- Develop performance measures to track Healthy Yolo progress and outcomes.

Goal 5: 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.



2026-27 Strategies

- Maintaining lower than 10% Vacancy Rate Amongst Child Welfare Social Workers.
- Ensure all child welfare 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), Cal-AIM, and grants.
- Improve the Social Services Branch score on Healthy Work Survey.

Current Year Goals & Strategies

Goal 6: 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.



2026-27 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.
- Update emergency response preparedness plans for Medical/Health and Mass Care & Shelter by December 31, 2026.

Goal 7: Improve Health Outcomes for Justice-Involved Individuals in Yolo County by the End of 2027.



2026-27 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.

Goal 8: 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 by 2026.



2026-27 Strategies

- Define and expand ongoing program expectations for the Agricultural Coordinator.
- 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.

Goal 9: 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.



2026-27 Strategies

- 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.
- Create plans for local navigators and/or navigation centers for local older adults and adults with disabilities needing service navigation, care support, or assistance in navigating services.
- Produce a state of older adult and disability report every two years in Yolo County that will discuss demographics, needs, trends, and resource gaps for local older adults and adults with disabilities.
- 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, Public Guardian, and Adult Protective Services.

Program Summary

HHSA administers a diverse set of programs and services for clients. Each program is housed in one of the Agency's five branches.

BEHAVIORAL HEALTH AND VETERANS SERVICES BRANCH



The Behavioral Health and Veterans Services Branch provides specialized behavioral health care to eligible clients and helps veterans access their benefit entitlements. 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 include: Adult Inpatient Mental Health, Adult Outpatient Mental Health, Adult Residential, Behavioral Health Quality Management, Criminal Justice Behavioral Health, Crisis Services, Housing and Homeless Services, Full-Service Partnership Services, Substance Use Treatment Services, and Veteran Services.

ELIGIBILITY AND EMPLOYMENT SERVICES BRANCH



The Eligibility and Employment Services 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, and cash benefits. Branch programs include: Ag Outreach, CalFresh Eligibility, CalWORKs Eligibility, CalWORKs Employment Services, Employment Center, General Assistance Eligibility, Medi-Cal, and Workforce Innovation and Opportunity Act (WIOA).

OPERATIONS BRANCH



The purpose of the Operations 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/Operations Branch are: Office of the Director, Accounts Payable, Budgeting, Contracts, Fleet & Facilities, and General Accounting.

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: Tobacco, Alcohol and other Drug Prevention, Behavioral Health Services Act (BHSA) Planning, Evaluation & Assessment, Child Passenger Safety, Emergency Medical Services, Health in All Policy & Health Equity, Infectious Disease Prevention & Control, Maternal, Child Adolescent Health Promotion, Oral Health Emergency Preparedness, and Women, Infants and Children (WIC).

SOCIAL SERVICES BRANCH



The Social Services Branch's purpose is to provide case management, safety, and protection to children, adults, and older adults by strengthening families, promoting wellness, and ensuring safety. The branch serves clients from birth through end of life through a variety of social service programs and specifically includes the protection of youth, young adults, and older adults as well as people with major neurocognitive disorders and mental and physical disabilities. Programs specific to children include: Adoptions, California Children's Services, Case Management Systems, 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, Eligibility, Health Care Program for Children in Foster Care, Intensive Community Based Services, Medical Therapy Program, Quality Management, Resource Family Approvals and Support, and Treatment and Care Coordination.

Programs specific to individuals with disabilities, dependent adults and older adults include: Adult Protective Services, In-Home Supportive Services, Public Authority, and Public Guardian | Public Conservator.





Capital Projects



Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
FACILITY CAPITAL PROJECTS	16,416,673	5,859,682	10,556,991	0
KNIGHTS LANDING LEVEE	10,492,511	10,492,511	0	0
Total	26,909,184	16,352,193	10,556,991	0

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
- 2026-27 Budgeted Expenses: \$2,559,682

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
- 2026-27 Budgeted Expenses: \$3,756,716

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
- 2026-27 Budgeted Expenses: \$6,735,795

Walnut Park Library

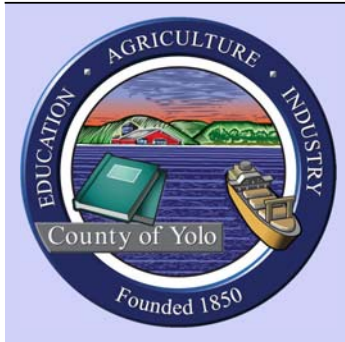
The existing Davis library, Mary F. Stephens Library, is undersized to serve the Davis population. The proposed plan is the construction of a new, nearly 12,000 square foot facility. The project began architectural and engineering efforts in late fiscal year 2022-2023. The planning is expected to be completed during mid-calendar year 2024, with bidding occurring shortly thereafter to begin construction in late calendar year 2024.

● ● ● CAPITAL PROJECTS

- Total Estimated Cost of Project: \$21,330,051
- 2026-27 Budgeted Expenses: \$10,100,000



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.

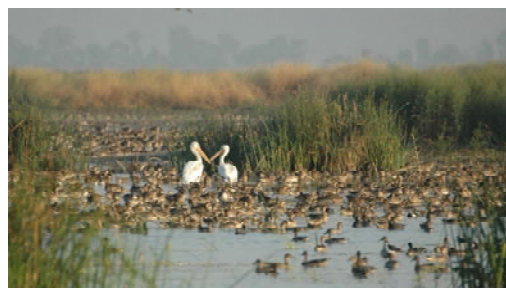
The first white settler, William Gordon, received a land grant from the Mexican government in 1842 and began planting wheat and other crops.

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

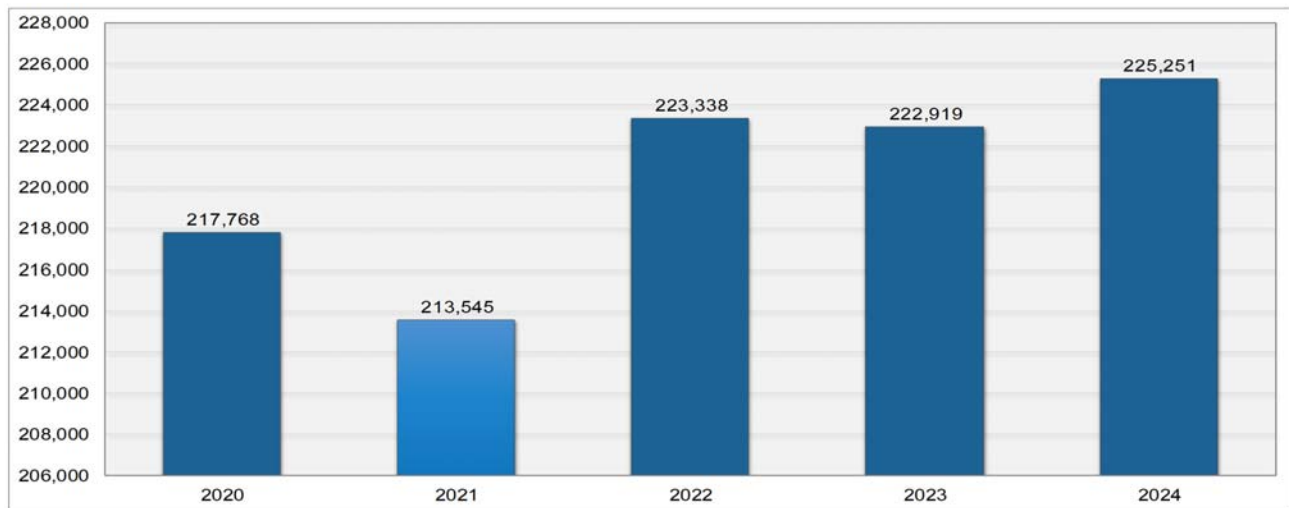
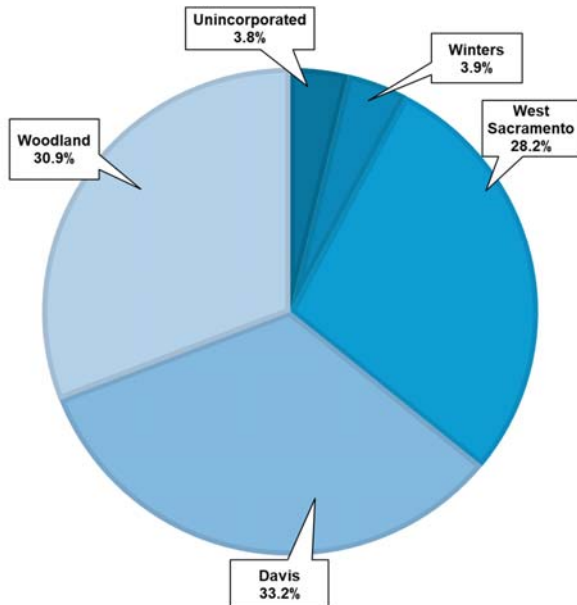


Chart B – Population Distribution in Yolo County



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.

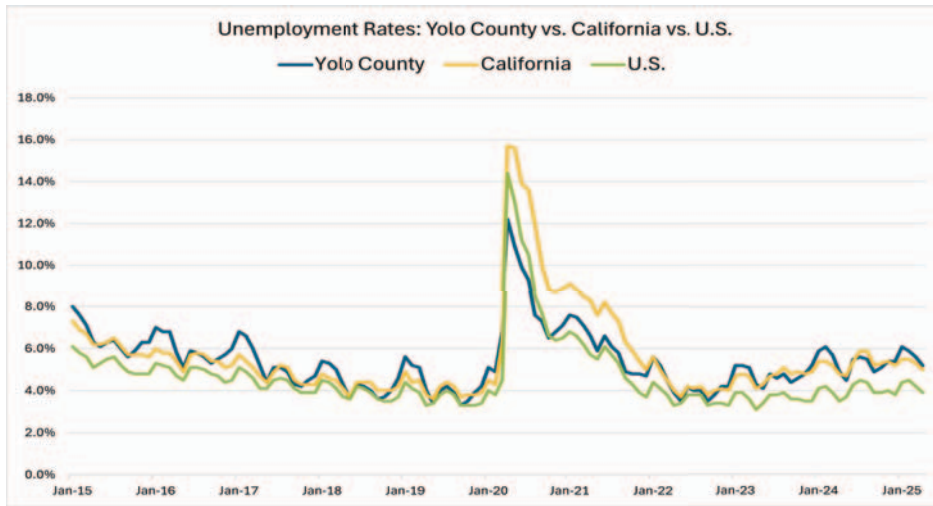
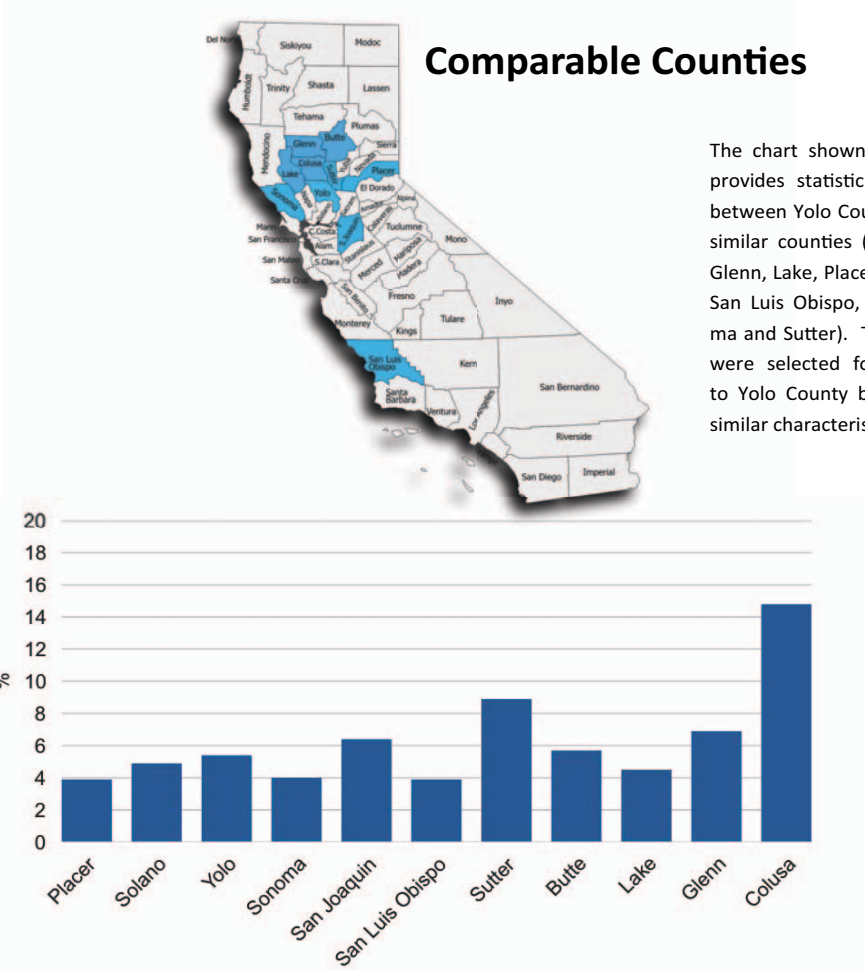


Chart D – Comparable Counties: Full Time Employees per 1,000 Residents*



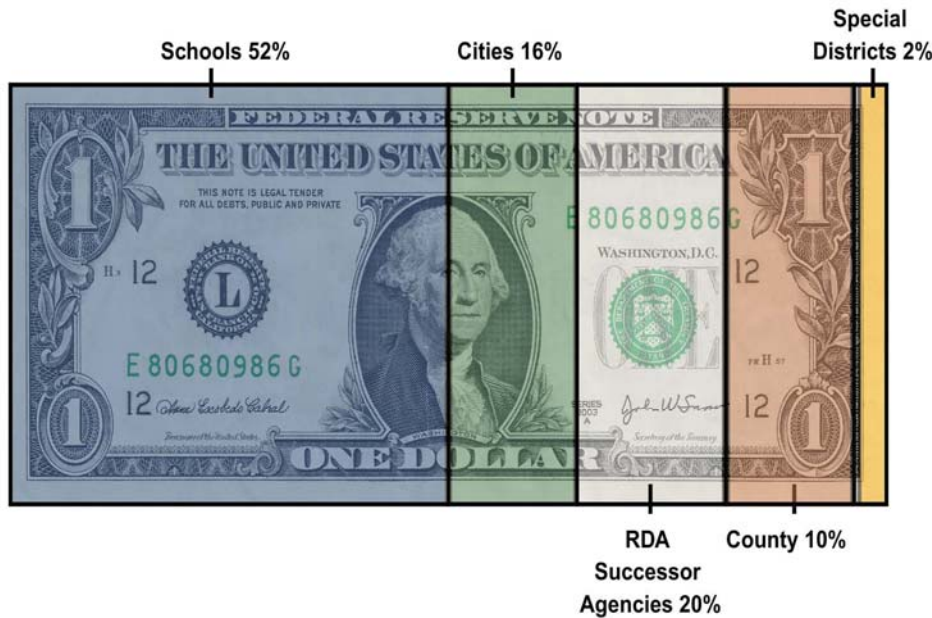
Property Tax Allocation

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?

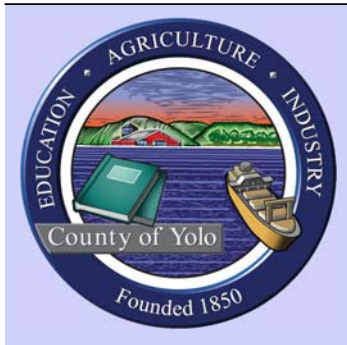
Proposition 13 transferred the authority to determine where property tax revenues go to the Legislature. Generally, property taxes are allocated within a county based upon the historical share of the property tax received by local agencies prior to Proposition 13. However, those allocations have changed 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)





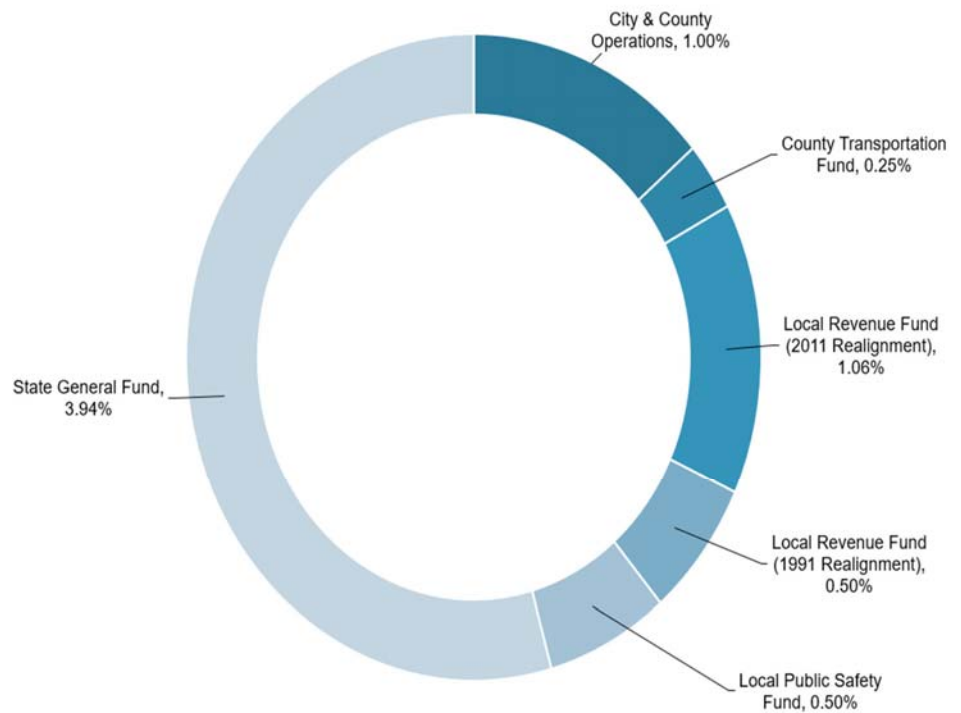
Sales Tax Allocation

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 2025-2029

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.

Strategic Plan

OUR PILLARS


6 PILLARS OF YOLO COUNTY 2024-2028 STRATEGIC PLAN



<p>Thriving Residents</p> <p>To provide a healthy, safe, and inclusive place to live, work, and visit.</p>
<p>Collaborative Community</p> <p>To foster cross-system engagement that bridges gaps, advances public safety, takes early preventative measures, and enhances community protection.</p>
<p>Sustainable Environment</p> <p>To build a resilient, equitable, and carbon-negative future that efficiently utilizes natural resources.</p>
<p>Flourishing Agriculture</p> <p>To uphold a vibrant agricultural industry while supporting future economic opportunities for the public.</p>
<p>Robust Economy</p> <p>To promote a growing economy, smart development, and be good stewards of county assets to increase public benefit.</p>
<p>Operational Excellence</p> <p>To champion a quality workforce that strengthens efficient, accessible, and fiscally responsible County operations to provide excellent customer service.</p>

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 6th 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.

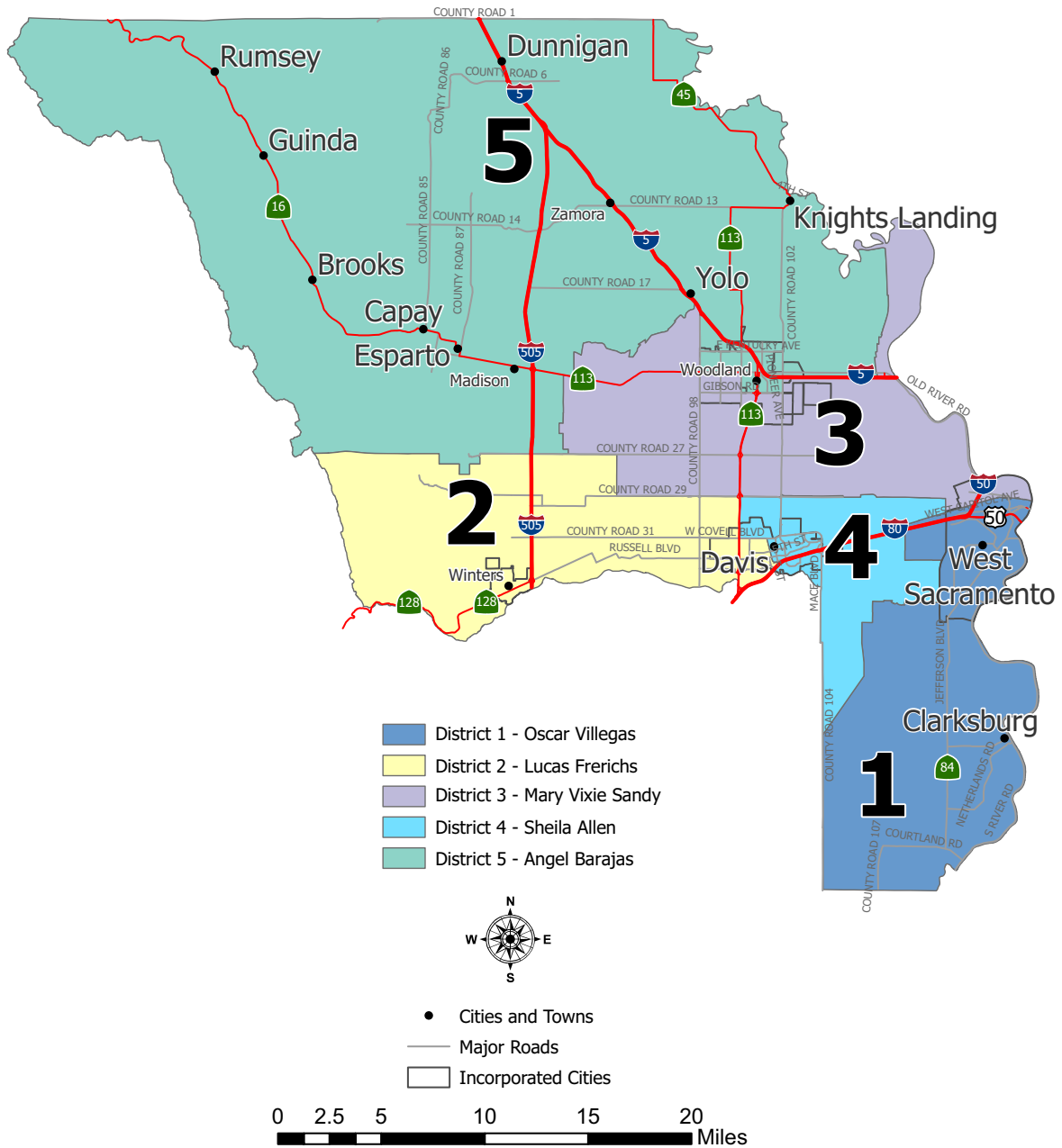
- Reinvigorate a spirit of internal operational excellence through inquiry and interdepartmental collaboration in Yolo County government through 2024-2028. ([County Administrator’s Office](#))
- Review project adoption procedures for the Capital Improvement Plan (CIP) and collaborate with the Board, 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](#))

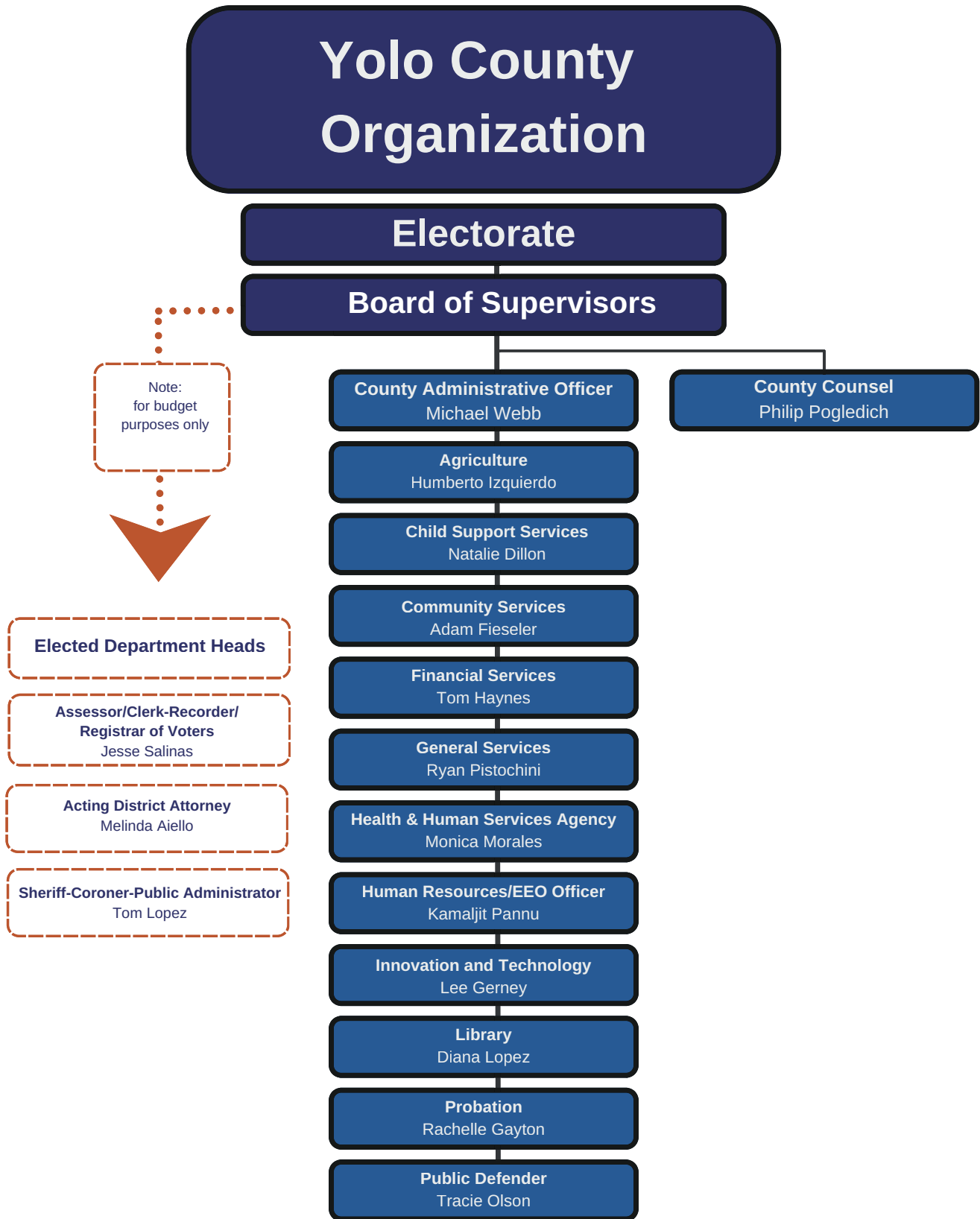


- Increase efficiency and effectiveness of business processes and system capabilities. ([Dept. of Financial Services](#))
- Ensure sustainability of core programs and functions in the Department of Financial Services. ([Dept. of Financial Services](#))
- Protect and enhance county facilities by developing 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.](#))

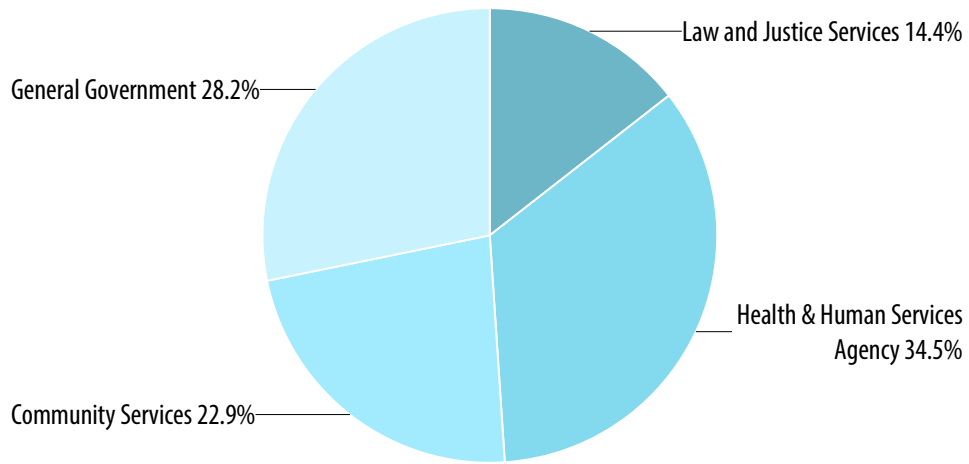
- Identify technological opportunities that directly align and contribute to the strategic objectives of the County. ([Innovation & Technology Services Dept.](#))
- Update the county-wide retention schedule in partnership with other County departments to promote interdepartmental collaboration and efficiency. ([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 2026-27 Recommended Budget at a Glance

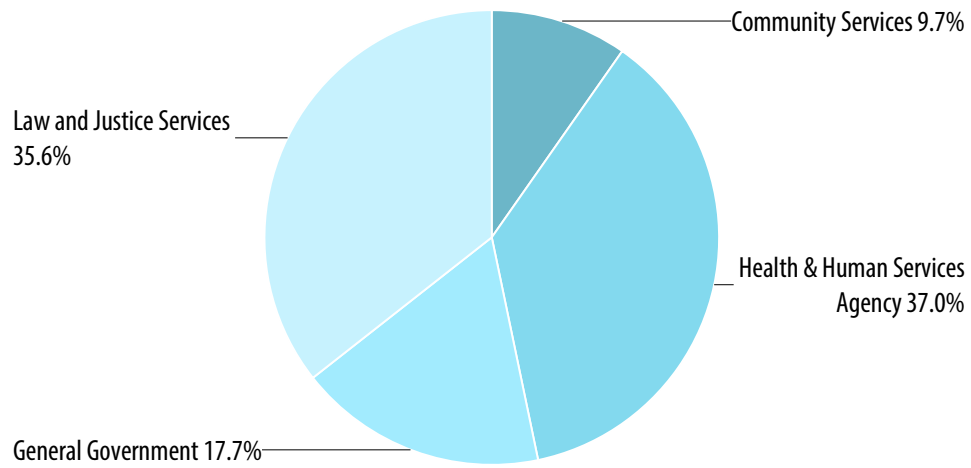


FY 2026-27 Recommended Budget at a Glance

FY 2026 / 2027 Recommended Budget at a Glance

	Budget in Millions	Percent of Total Budget
Community Services	\$233.7	22.9%
General Government	\$288.3	28.2%
Health & Human Services Agency	\$352.9	34.5%
Law and Justice Services	\$147.7	14.4%
Grand Total	\$1,022.6	100.0%

Total Full-Time Equivalents by Functional Area



New Positions

2026-27 Recommended Position Changes

Filled Positions Recommended for Elimination			
Department	Position	FTE	Funding Source
ACE	Office Support Specialist	(1.0)	General Fund
DCS	Permit Counter Technician II	(1.0)	Building Permit Fees
HHSA	Administrative Services Analyst	(1.0)	General Fund
HHSA	Senior Administrative Services Analyst	(1.0)	General Fund
HHSA	Office Support Specialist	(1.0)	General Fund
HHSA	Child Welfare Worker I	(1.0)	State/Federal/Realignment
HHSA	Departmental Communications Coordinator	(1.0)	State/Federal/Realignment
HHSA	Employment Services Specialist I	(1.0)	State/Federal/Realignment
HHSA	Employment Services Specialist II	(3.0)	State/Federal/Realignment
HHSA	HHSA Fleet Attendant II	(1.0)	State/Federal/Realignment
HHSA	HHSA Support Services Supervisor	(2.0)	State/Federal/Realignment
HHSA	Intensive Case Manager I	(1.0)	State/Federal/Realignment
HHSA	Administrative Clerk II (Limited Term)	(1.0)	State/Federal/Realignment
HHSA	Office Support Specialist	(4.0)	State/Federal/Realignment
HHSA	Social Worker Practitioner (APS)	(1.0)	State/Federal/Realignment
HHSA	Social Services Assistant CWS	(5.0)	State/Federal/Realignment
	Subtotal	(26.0)	

Vacant Positions Recommended for Elimination			
Department	Position	FTE	Funding Source
DCS	Chief Assistant Director of Community Services	(1.0)	GF
DCS	Permit Counter Technician II	(1.0)	Building Permit Fees
DCS	Solid Waste Attendant (Limited-term)	(1.0)	IWM Fees
RCSA	Administrative Clerk II	(1.0)	State/Federal
RCSA	Child Support Assistant	(2.0)	State/Federal
RCSA	Child Support Specialist II	(4.0)	State/Federal
RCSA	Office Support Specialist	(1.0)	State/Federal
DA	Administrative Services Analyst	(1.0)	GF/Prop 172
DA	Case Preparation Specialist	(1.0)	GF/Prop 172
DA	Office Support Specialist	(1.0)	GF/Prop 172
DA	Crime and Intelligence Analyst (Limited-term)	(1.0)	Federal Grant
DA	Deputy District Attorney V	(1.0)	GF/Prop 172
DA	District Attorney Enforcement Officer	(1.0)	GF/Prop 172
DA	District Attorney Investigator II	(2.0)	GF/Prop 172
DA	Innovation Technician	(1.0)	GF/Prop 172
DA	Paralegal (Limited-term)	(1.0)	Prop 47
DA	Senior Deputy Probation Officer	(1.0)	GF/Prop 172
Probation	Administrative Clerk II	(1.0)	GF/Prop 172
Probation	Deputy Probation Officer II	(2.0)	GF/Prop 172

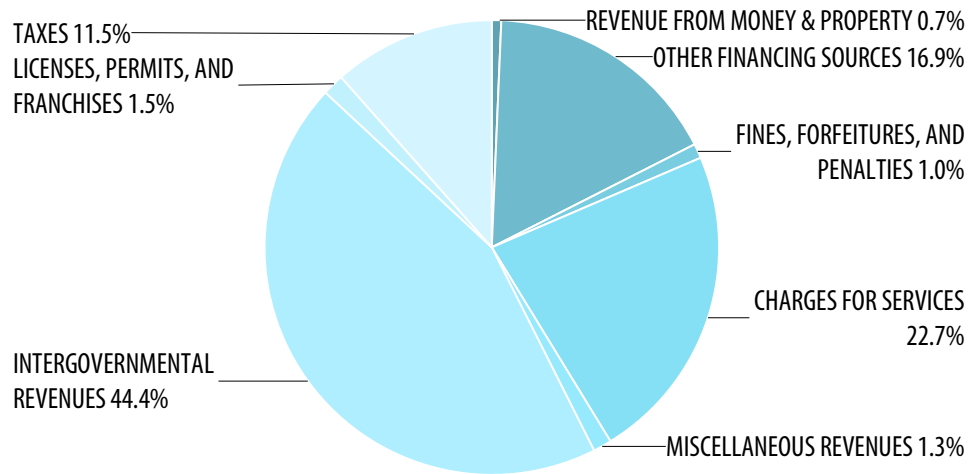
Probation	Deputy Probation Officer II	(2.0)	SB129/Court Funded PreTrial
Probation	Deputy Probation Officer II	(1.0)	JJCPA
Probation	Deputy Probation Officer II	(4.0)	CCP
Probation	Deputy Probation Officer II	(1.0)	YOBG
Probation	Legal Secretary II	(1.0)	GF/Prop 172
Probation	Supervising Legal Secretary	(1.0)	GF/Prop 172
Public Defender	Legal Process Clerk IV (Limited-term)	(1.0)	GF
Sheriff	Correctional Officer II	(15.0)	GF/Prop 172
Sheriff	Deputy Sheriff	(3.0)	GF/Prop 172
Sheriff	Lieutenant	(1.0)	GF/Prop 172
Sheriff	Sergeant	(1.0)	GF/Prop 172
Agriculture	Agricultural and Standards Technician II	(1.0)	GF
Agriculture	Office Support Specialist	(1.0)	GF
ACE	Assessor Clerk Recorder Specialist II	(1.0)	GF
ACE	Clerk Recorder Assessor Program Manager	(1.0)	GF
CAO	Principal Management Analyst (Limited-term)	(1.0)	GF
DFS	Accountant III	(1.0)	GF
DFS	Auditor II	(1.0)	GF
DFS	Auditor III	(1.0)	GF
DFS	Property Tax Supervisor	(1.0)	GF
DFS	Senior Accounting Technician	(1.0)	GF
GSD	Procurement Contract Services Specialist	(1.0)	GF
GSD	Building Craftsmechanic III	(1.0)	GF
GSD	Lead Building Craftsmechanic	(1.0)	GF
GSD	Manager of Procurement	(1.0)	GF
GSD	Project Coordinator	(1.0)	GF
GSD	Projects Division Manager	(1.0)	GF
GSD	Procurement and Contract Services Officer (Limited-term)	(1.0)	GF
HHSA	Behavioral Health Case Manager (Limited-term)	(1.0)	GF
HHSA	Clinician II	(1.0)	GF
HHSA	Deputy Branch Director Health and Human Services	(1.0)	GF
HHSA	Psychiatric Health Specialist II	(1.0)	GF
HHSA	Senior Administrative Services Analyst	(1.0)	GF
HHSA	Accountant II	(1.0)	State/Federal/Realignment
HHSA	Administrative Services Analyst	(3.0)	State/Federal/Realignment
HHSA	Deputy Branch Director Health and Human Services	(1.0)	State/Federal/Realignment
HHSA	Employment Services Specialist II	(2.0)	State/Federal/Realignment
HHSA	Employment Services Specialist III	(2.0)	State/Federal/Realignment
HHSA	Fiscal Administrative Officer	(1.0)	State/Federal/Realignment
HHSA	Health & Human Services Manager II	(1.0)	State/Federal/Realignment
HHSA	Office Support Specialist	(3.0)	State/Federal/Realignment
HHSA	Public Assistant Specialist II	(3.0)	State/Federal/Realignment

HHSA	Senior Administrative Services Analyst	(2.0)	State/Federal/Realignment
HHSA	Service Centers Administrative Specialist	(2.0)	State/Federal/Realignment
HHSA	Social Services Assistant	(4.0)	State/Federal/Realignment
HHSA	Social Worker Practitioner	(8.0)	State/Federal/Realignment
HHSA	Social Worker Supervisor II (IHSS)	(1.0)	State/Federal/Realignment
HHSA	Welfare Fraud Investigator II	(1.0)	State/Federal/Realignment
HHSA	Outreach Specialist II	(2.0)	MHSA
HHSA	Outreach Specialist II	(2.0)	State/Federal/Realignment
HHSA	Diversity Equity and Inclusion Coordinator	(1.0)	MHSA
ITSD	Database Administrator	(1.0)	ITSD Fees
ITSD	Enterprise Resource Planning Analyst II	(1.0)	ITSD Fees
ITSD	Supervising Telecommunications Specialist	(1.0)	ITSD Fees
ITSD	Systems Software Specialist III	(1.0)	ITSD Fees
ITSD	Technical Support Specialist III	(2.0)	ITSD Fees
Subtotal		(124.0)	

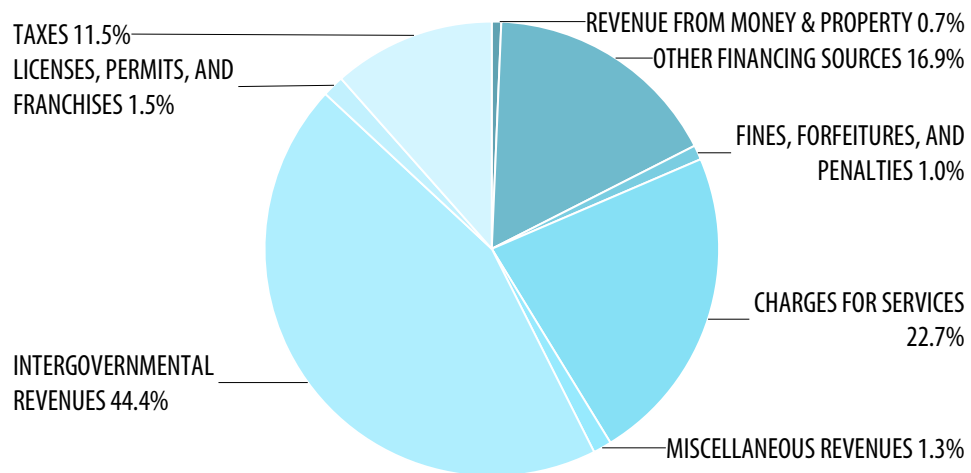
Positions Recommended for Unfunding			
Department	Position	FTE	Funding Source
HHSA	Director of Public Health Nursing	(1.0)	Realignment
Subtotal		(1.0)	
Net Position Requests		(151.0)	

Reallocations			
Department	Position	FTE	Funding Source
ITSD	Reallocate an Information Technology Manager County Info Security Officer to a Network Systems Specialist III	1.0	ITSD Fees
ITSD	Reallocate Programmer Analyst IV (C) to Network System Specialist III	1.0	ITSD Fees
Sheriff	Reallocate a HHSA Program Coordinator to a Senior Administrative Services Analyst	1.0	GF-Jail Medical
ACE	Reallocate an Assessor Clerk Recorder Assistant II to a Vital Statistics Technician	1.0	GF
Subtotal		4.0	

All Funds: Total Funding Sources



Total County Funding Sources





General Purpose Revenue

General purpose revenues were estimated to end fiscal year 2025-26, \$1,763,944 (1.59%) above the adopted budget. Overall, general purpose revenues are projected to grow by 4.94% (\$5,545,632) comparing to estimates for 2025-26.

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 \$3,434,512 or 4.0% over what is estimated to be collected in 2025-26.

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 2024-25	Adopted 2025-26	Estimated Actual 2025-26	Recommended 2026-27	Est. 2025-2026 vs. Recommended 2026-27
Property Tax - Secured	\$26,579,223	\$28,113,408	\$27,766,111	\$29,237,944	\$1,471,832
Prop Tax - Unsecured	\$1,143,436	\$1,196,010	\$1,143,328	\$1,243,850	\$100,523
Prop Tax - In Lieu of VLF	\$38,548,948	\$40,126,138	\$40,126,138	\$41,731,183	\$1,605,046
Redevelopment Pass Thru	\$12,048,256	\$12,423,657	\$13,583,364	\$14,126,699	\$543,335
Supplemental Roll w/ VLF	\$306,937	\$679,055	\$421,943	\$679,055	\$257,112
Teeter	\$3,463,076	\$2,000,000	\$2,000,000	\$2,000,000	0
Sales Tax	\$5,871,706	\$5,713,289	\$5,713,289	\$5,884,688	\$171,399
Tribal Proceeds	\$5,342,000	\$5,342,000	\$5,342,000	\$5,428,000	\$86,000
Overhead Costs Reimb.	\$6,780,961	\$6,000,000	\$7,409,157	\$7,923,000	\$513,843
Document Transfer Tax	\$1,299,178	\$1,300,000	\$1,200,000	\$1,300,000	\$100,000
Williamson Act	\$1,437,767	\$1,488,486	\$1,696,540	\$1,696,541	\$1
State Mandated Costs (SB90)	\$2,519	\$0	\$1,700	\$0	(\$1,700)
Interest Earnings	\$1,695,000	\$1,250,000	\$1,250,000	\$1,400,000	\$150,000
Other Government Wldd	\$615,060	\$592,498	\$592,498	\$604,348	\$11,850
Penalty on Delq Taxes	\$307,297	\$365,000	\$365,000	\$365,000	\$0
Fines	\$68,598	\$63,000	\$70,000	\$70,000	\$0
County Stabilization	\$574,000	\$574,000	\$574,000	\$574,000	\$
Franchise Fee/ Royalties	\$1,126,908	\$1,000,000	\$1,059,019	\$1,100,000	\$40,981
Hotel/Motel Tax (TOT)	#499,427	\$616,635	\$212,618	\$647,467	\$434,849
Board Controlled Penalties	\$0	\$0	\$0	\$0	\$0
Justice Collections	\$304,000	\$304,000	\$304,000	\$304,000	\$0
Other	\$1,823,072	\$1,183,492	\$1,263,906	\$1,324,468	\$60,562
TOTAL REVENUES	\$109,837,372	\$110,330,668	\$112,094,612	\$117,640,243	\$5,545,632

Yolo County Reserve Balances and Adjustments

Reserve	Balance as of 6/30/26	2026-27 Recommended Budget Adj.	2026-27 Adopted Budget Adjustment	Estimated Balance at 6/30/27
General Reserve	\$ 23,950,854	\$ (3,131,674)	\$ -	\$ 20,819,180
CIP Reserve	\$ -	\$ -	\$ -	\$ -
Liability Reserve	\$ 600,000	\$ (600,000)	\$ -	\$ -
Audit Disallowance Reserve	\$ 1,363,313	\$ (1,363,313)	\$ -	\$ -
OPEB Trust*	\$ 52,554,045	\$ 496,861	\$ -	\$ 53,050,906
Pension Reserve/Trust	\$ 26,050,664	\$ (8,492,569)	\$ -	\$ 17,558,095

* Reflects estimated FY25-26 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)
<u>Countywide Services</u>	<u>Municipal Services</u>	<u>Statewide Services</u>
Adult Detention (Jail) Agricultural Commissioner Aid to Victims of Crime & Violence AIDS Education, Prevention & Testing Animal Regulation Assessor Auditor-Controller Child Abductions Communicable Disease Control Cooperative Extension Coroner/Medical Examiner District Attorney (Prosecution) Domestic Violence Elections Emergency Children’s Shelters Environmental Health Environmental Protection Programs Epidemiology Flood Control Forensic Labs Hazardous Waste Collection Homeless Shelters Immunizations Indigent Burials Juvenile Detention Juvenile Justice Programs Landfill/Recycling Law Library Livestock Inspector Local Agency Formation Commission Probation (Juvenile and Adult) Public Administrator Public Defender Public Guardian-Conservator Recorder/Vital Statistics Regional Parks Treasurer/Tax Collector Weights and Measures	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 2026-27 Recommended Budget for Realignment I revenues are summarized below.

Fiscal Year 2026-27 1991 Realignment I Revenue			
Social Services	Health	Mental Health	Total
\$18,488,794	\$5,583,355	\$9,450,650	\$33,522,798

Fiscal Year 2026-27 1991 Realignment I Social Services Accounts		
CalWORKs	Family Support & Child Poverty	Total
\$4,000,065	\$6,843,021	\$10,843,086

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)

2026-27 HHS 2011 Realignment II Revenue			
Social Services	Behavioral Health	Mental Health	Total
\$15,990,244	\$8,825,006	\$0	\$24,815,250

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 2026-27 Public Safety Realignment II Revenue					
Sheriff	Probation	District Attorney	Public Defender	Countywide	Total
\$4,871,355	\$3,243,951	\$836,395	\$385,088	\$71,500	\$9,408,289

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 2026-27 Budget for Public Safety 2011 Realignment revenues are projected to be \$12,988,500 for the 2026-27 Recommended 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 2026-27 Proposition 172 funding by department.

Fiscal Year 2026-27 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

2026-27 Authorized Equipment List

Item #	Department	Fund-B/U	Account	Details	Funding Source	Qty	Unit Cost	Total Cost
1	Community Services	5021-1401	530070	Vehicle Scanner	Fleet Fees	1	\$5,000	\$5,000
2	Community Services	6021-4401	530070	Leachate Replacement Pump	IWM Fees	1	\$20,000	\$20,000
3	Community Services	6021-4401	530070	LPS 1 Replacement Fund	IWM Fees	1	\$10,000	\$10,000
4	Community Services	6021-4401	530070	Diffusers/Aerator	IWM Fees	1	\$30,000	\$30,000
5	Community Services	6021-4401	530070	IVD Pump	IWM Fees	1	\$5,000	\$5,000
6	Community Services	6021-4401	530070	Drone	IWM Fees	1	\$10,000	\$10,000
7	Community Services	2030-3011	530071	Self-propelled Brushcutter	Roads Fees	1	\$380,000	\$380,000
8	Community Services	2030-3011	530071	Sweeper	Roads Fees	1	\$40,000	\$40,000
10	Community Services	2030-3011	530071	Sign Truck	Roads Fees	1	\$160,000	\$160,000
11	ITSD	1001-1561	530072	Network Switch	ITSD Fees	1	\$44,254	\$44,254
12	Probation	2010-2613	530071	Work Program Vehicle	Juvenile Data DOF Allocation	1	\$83,000	\$83,000
13	Sheriff	2063-2507	530070	Mobile Command Center Outfitting	Small and Rural	1	\$275,000	\$275,000
14	Sheriff	2010-2507	530071	Patrol Vehicles	Tribal Reimbursement	3	\$70,000	\$210,000
15	Sheriff	2010-2507	530070	Patrol Vehicles Outfitting	Tribal Reimbursement	3	\$55,000	\$165,000
16	Sheriff	2010-2509	530060	RMS/JMS System	CalAIM	1	\$650,000	\$650,000
17	Sheriff	2063-2507	530060	RMS/JMS System	Small and Rural	1	\$2,000,000	\$2,000,000
18	Sheriff	2064-2507	530060	RMS/JMS System	COPS Patrol	1	\$500,000	\$500,000
19	Sheriff	2064-2509	530060	RMS/JMS System	COPS Detention	1	\$500,000	\$500,000

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
Agriculture				
	Accounting Technician	2	2	1
	Administrative Clerk I	0	1	0
	Administrative Clerk II	1	0	1
	Ag & Standards Inspector I	0	0	2
	Ag & Standards Inspector II	3	3	1
	Ag & Standards Inspector III	5	3	3
	Ag & Standards Inspector IV	3	5	5
	Ag & Standards Technician	0	0	0
	Ag & Standards Technician II	2	1	1
	Ag Comm & Sealer of Weights	1	1	1
	Business Services Supervisor	0	0	0
	Chief Deputy Ag Commissioner	1	1	1
	Deputy Ag Comm/Sealer	3	3	3
	Office Support Specialist	1	0	0
	Senior Accounting Technician	0	0	1
	Senior Administrative Services Analyst	1	1	1
		23	21	21
Assessor/Clerk-Recorder/Elections				
	Accounting Technician	1	0	1
	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	0	0	0
	Appraiser I	0	3	2
	Appraiser II	4	2	3
	Appraiser III	2	2	2
	Assessor Clerk-Recorder Asst. I	2	2	1
	Assessor Clerk-Recorder Asst. II	1	0	0
	Assessor Clerk-Recorder Spec. I	5	7	7
	Assessor Clerk-Recorder Spec. II	8	6	5
	Assessor Clerk-Recorder Supervisor	2	0	0
	Assr/Clerk-Rec/Elect Conf Secretary	0	0	0
	Assr/Clerk-Rec/Registrar of Voters	1	1	1
	Auditor- Appraiser I	1	2	0
	Auditor- Appraiser II	0	0	2
	Auditor-Appraiser III	2	1	1
	Chief Deputy Assessor	1	1	1
	Chief Deputy Clerk-Recorder/Elections	0	0	0
	Clerk-Recorder-Assr Prog Mgr	3	3	2
	Deputy Clerk-Recorder/Elections	2	2	2
	Deputy Assessor	2	2	2
	Elections Program Coordinator	1	1	1
	Elections Technician	0	0	0
	Executive Assistant	1	1	1
	Managing Deputy Clerk-Rec-Assr	0	2	2
	Office Support Specialist	1	1	0
	Outreach Specialist I	0	1	1
	Outreach Specialist II	1	0	0
	Principal Appraiser	1	1	1
	Principal Auditor-Appraiser	0	0	0
	Senior Accounting Technician	0	1	0
	Senior Administrative Services Analyst	1	1	1

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Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	Senior Appraiser	2	1	1
	Senior Assessment Technician	0	0	0
	Senior Elections Technician	2	2	2
	Storekeeper	1	1	1
	Supervising Elections Technician	0	0	0
	Vital Records Deputy Registrar	1	0	0
	Vital Statistics Technician	2	4	4
		53	53	49
Board Of Supervisors				
	Asst. Supervisor's Deputy	5	5	5
	Board of Supervisors	5	5	5
	Supervisor's Deputy	5	5	5
		15	15	15
Child Support Services				
	Administrative Assistant	0	0	0
	Administrative Clerk I	0	1	1
	Administrative Clerk II	1	0	0
	Administrative Clerk III	1	1	1
	Administrative Serv An-InfoSys	1	1	1
	Asst. Dir of Child Support Services	1	1	1
	Business Services Manager	0	0	0
	Business Services Supervisor	2	2	2
	Child Support Assistant	7	3	3
	Child Support Attorney I	0	0	0
	Child Support Attorney II	1	0	0
	Child Support Attorney III	0	1	1
	Child Support Attorney IV	0	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	7	5
	Child Support Specialist II	18	23.5	24
	Senior Child Support Specialist	7	6.5	7
	Child Support Supervisor	5	5	5
	Director of Child Support Serv	1	1	1
	Office Assistant III - Child Support	0	0.5	1
	Senior Child Support Officer	0	0	0
	Supervising Child Support Off	0	0	0
		59	56.5	56
Community Services				
	Accountant I	0	1	1
	Accountant II	0	1	1
	Accountant III	1	1	1
	Accounting Technician	2	2	1
	Administrative Clerk II	0	1	1
	Administrative Assistant	0	0	0
	Administrative Serv Analyst	0	2	2
	Animal Care Attendant	4	4	4
	Animal Services Officer I	0	2	3
	Animal Services Officer II	7	5	4

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Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	Animal Services Office Specialist I	0	2	1
	Animal Services Office Specialist II	4	2	3
	Assistant Chief Building Official	0	1	1
	Associate Administrative Services Analyst	2	1	1
	Associate Civil Engineer	1	1	1
	Associate Planner	1	1	1
	Asst. Cannabis Code Enf. Officer	0	0	0
	Asst. Engineer (Civil)	5	5	4
	Asst. Planner	0	1	1
	Asst. Road Maintenance Worker	12	14	7
	Building Inspector I	0	2	2
	Building Inspector II	2	0	0
	Building Inspector III	0	0	0
	Business Services Manager	1	1	1
	Cannabis Code Enf. Officer	0	0	0
	Cannabis Inspector I	0	0	0
	Cannabis Inspector II	3	3	3
	Cannabis Policy & Enforcement Manager	0	0	0
	Cannabis Program Manager	1	0	0
	Cannabis Program Supervisor	0	0	0
	Chief Assistant Director of Comm Serv	1	1	0
	Chief Building Official	1	1	1
	Chief Fiscal Admin. Officer	1	1	1
	Civil Engineer	0	0	1
	Code Enforcement Officer	1	1	1
	Community Services Analyst	1	1	1
	Construction Inspector	1	1	1
	County Service Area Manager	1	1	1
	Departmental HR Coordinator	1	1	1
	Department Volunteer Coordinator	1	1	1
	Digester Operator	1	1	0
	Director of Animal Services	1	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	0
	Engineering Technician II	0	1	2
	Environmental Health Program Coordinator	3	3	3
	Environmental Health Spec. I	1	2	0
	Environmental Health Spec. II	5	3	4
	Environmental Health Spec. III	2	3	5
	Environmental Health Tech I	2	2	1
	Environmental Health Tech II	0	1	2
	Fiscal Administrative Officer	1	1	1
	Fleet Services Ops & Maint Tech	1	1	1
	Fleet Services Superintendent	1	1	1
	Hazardous Materials Spec. I	0	1	1
	Hazardous Materials Spec. II	1	0	1
	Hazardous Materials Spec. III	6	6	4
	Heavy Equipment Mechanic	1	1	1
	Junior Engineer (Civil)	0	0	0
	Junior Planner	0	0	1
	Landfill Construction Insp.	0	0	0

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Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	Landfill Operations & Waste Reduction Manager	1	1	1
	Manager of Natural Resources	1	1	0
	Natural Resources Planner	3	2	0
	Office Support Specialist	3	2	2
	Permit Counter Technician I	2	3	0
	Permit Counter Technician II	2	1	2
	Plan Check Engineer	1	0	0
	Planning Manager	1	0	1
	Principal Civil Engineer	2	2	2
	Principal Planner	0	1	0
	Public Works Superintendent	1	1	1
	Registered Veterinary Technician	4	4	4
	Road Maintenance Crewleader	4	4	4
	Road Maintenance Worker	1	1	11
	Road Supervisor	2	2	2
	Secretary to the Dir.-Nonsup	1	1	1
	Senior Accounting Technician	5	4	4
	Senior Admin Serv Analyst	2	1	1
	Senior Civil Engineer	4	4	5
	Senior Environmental Health Technician	1	0	0
	Senior Planner	3	1	0
	Senior Road Maintenance Worker	9	7	6
	Senior Solid Waste Attendant	1	2	2
	Senior Waste Fac. Worker	1	1	1
	Senior Water/Air Quality Spec	1	1	1
	Solid Waste Attendant	8	7	7
	Supervising Animal Services Officer	2	2	2
	Supervising Cannabis Code Enf Off	0	0	0
	Supervising Env. Health Spec.	0	0	0
	Supervising Haz Mat Spec.	0	0	0
	Supervising Solid Waste Attend	2	2	2
	Veterinarian	2	2	2
	Waste Facility Worker	0	0	0
	Waste Facility Worker II	4	3	3
	Waste Management Operations Mgr	1	1	1
	Waste Red/Recycling Mgr	0	0	0
	Waste Red/Recycling Supervisor	1	1	1
	Waste Reduction/Recycling Coor	1	1	1
	Waste Reduction/Recycling Spec	3	3	3
		166	164	159
County Administrator				
	Accountant I	1	1	1
	Accountant II	0	0	0
	Accountant III	0	0	0
	Accounting Technician	1	1	1
	Administrative Services Analyst	0	1	1
	Associate Admin Services Analyst	0	1	1
	Associate Management Analyst	2	4	3
	Asst. County Administrator	1	1	0
	Branch Director, Health & Human Serv.	0	0	0
	Business Services Manager	1	1	1
	Chief Deputy County Administrator	0	0	0
	County Administrative Office Admin. Services Mgr.	0	1	1

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Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	County Administrator	1	1	1
	Deputy County Administrator	1	1	1
	Deputy, Clerk of the Board	1	1	1
	Director of Strategic Operations	1	1	1
	Diversity Equity and Inclusion Manager	1	0	0
	Chief of Office of Emergency Services	1	1	1
	Emergency Prep Program Coordinator	1	0	0
	Emergency Services Coordinator	0	0	1
	Emergency Services Mgr	0	0	0
	Emergency Services Planner	2	1	0
	Executive Assistant I	1	1	1
	Executive Asstt. - Co. Admin	1	0	0
	Financial System Manager	0	0	0
	Grants Administrator	0	0	0
	Management Analyst	1	0	0
	Manager of Natural Resources	0	0	0
	Mgr of Governmental Relations	0	0	0
	Natural Resources Prog Coord	0	0	0
	Natural Resources Planner	0	0	0
	Public Information Officer	1	1	1
	Principal Management Analyst	1	0	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.	0	0	0
	Senior Admin Services Analyst	0	0	0
	Senior Management Analyst	0	1	1
	Sr. Deputy, Clerk of the Board	1	1	1
	Sustainability Manager	1	1	1
		23	23	21
County Counsel				
	Asst. County Counsel	0	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	0	0
	Deputy County Counsel III	3	4	1
	Legal Office Services Manager	1	1	1
	Legal Administrative Assistant	0	0	0
	Secretary - County Counsel	1	1	1
	Senior Deputy Co. Counsel	3.7	3.7	6.7
		11.7	11.7	11.7
COUNTYWIDE				
	Executive Dir-Childrens Alliance	0	0	0
	Management Analyst	0	0	0
	Principal Management Analyst	0	0	0
		0	0	0
District Attorney				
	Accountant II	1	1	1
	Administrative Serv Analyst	3	3	2
	Associate Admin Services Analyst	1	1	1
	Asst. Chief DA Investigator	1	1	0

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Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	Asst. Chief Deputy Dist. Atty.	3	3	3
	Case Preparation Specialist	4	4	3
	Chief DA Investigator	1	1	1
	Chief Deputy Dist. Attorney	1	1	1
	Chief Fiscal Admin. Officer	1	1	1
	Chief Welfare Fraud Investigator	0	0	0
	Children's Advocacy Center Dir	1	1	1
	Children's Advocacy Ctr Prog Mgr	1	1	0
	Crime & Intel Analyst	1	0	0
	DA Chief of Innovation and Transparency	1	1	1
	DA Enforcement Officer	3	3	2
	DA Investigator II	12	12	10
	DA Lieutenant	2	1	2
	Deputy District Attorney I	2	4	1
	Deputy District Attorney II	3	2	4
	Deputy District Attorney III	3	5	5
	Deputy District Attorney IV	22	20	21
	Deputy District Attorney V	6	6	6
	District Attorney	1	1	1
	District Attorney Program Coor	0	0	0
	Executive Assistant II	1	1	1
	Forensic Interview Specialist	1	1	1
	Forensic Systems Analyst I	1	1	0
	Innovation Technician	1	1	0
	Legal Process Clerk I	6	2	1
	Legal Process Clerk II	1	5	4
	Legal Process Clerk III	4	1	2
	Legal Secretary I	1	3	4
	Legal Secretary II	6	7	8
	Office Support Specialist	1	1	0
	Outreach Specialist I	0	0	0
	Outreach Specialist II	0	0	0
	Paralegal	8	8	8
	Process Server	0	0	0
	Programmer Analyst IV	0	0	0
	Restorative Justice and Diversion Prog. Director	1	1	1
	Senior Accounting Technician	1	1	1
	Senior Administrative Services Analyst	1	0	1
	Senior Deputy Probation Off.	1	0	0
	Senior Paralegal	0	1	1
	Senior Social Worker	1	1	1
	Senior Victim Witness Prog Ast	1	1	1
	Social Services Assistant	1	1	1
	Social Worker	1	1	1
	Supervising Legal Secretary	2	2	2
	Technology Innovation Manager	0	0	0
	Victim Services Program Asst.	4	4	4
	Victim Services Program Mgr	1	1	1
		120	118	111
Financial Services				
	Accountant I	1	4	4
	Accountant II	4	2	2
	Accountant III	4	4	3

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Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	Senior Admin Serv Analyst	1	0	0
	Senior Parks Planner	0	0	1
	Senior Project Coordinator	0	1	1
	Supervising Building Craftsmechanic	1	1	1
	Supervising Parks & Facilities Worker	1	1	1
		37	34	36
Health & Human Services				
	Accountant I	4	4	4
	Accountant II	6	7	6
	Accountant III	4	4	4
	Accountant-Auditor I	0	0	0
	Accounting Technician	8	7	7
	Administrative Assistant	5	5	4
	Administrative Clerk II	11	14	12
	Administrative Clerk IV	0	0	0
	Administrative Hearings Off	3	3	3
	Administrative Services Analyst-Admin	0	0	0
	Administrative Serv Analyst	45	38	31
	Administrative Serv Analyst X2	1	1	1
	Administrative Serv An-Fiscal	3	1	1
	Administrative Serv An-Program	1	1	1
	Administrative Serv An-InfoSys	1	1	1
	Adult Services Worker I	15	7	1
	Adult Services Worker II	3	11	16
	Adult Services Worker III	5	5	5
	Associate Staff Nurse	0	1	1
	Assistant Dir, Health & Human Serv	2	2	2
	Assistant Storekeeper	2	2	2
	Associate Admin Serv Analyst	5	2	0
	Associate Personnel Analyst	1	0	0
	Associate Public Health Nurse	0	1	0
	Behavioral Health Case Mgr I	1	0	0
	Behavioral Health Case Mgr II	18	15	22
	Behavioral Health Case Mgr III	4	4	4
	Behavioral Health Compliance Officer	1	1	1
	Branch Director, Health & Human Serv	4	4	4
	Business Process Analyst	4	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	0	1
	Chief Welfare Fraud Investigator	1	1	1
	Child Welfare Svcs Mgr	4	4	4
	Child Welfare Worker I	0	0	0
	Child Welfare Worker II	7	7	5
	Children Services Elig Spec II	2	2	2
	Clinical Psychologist	1	1	1
	Clinician I	8	7	1
	Clinician I - Bilingual	0	0	0
	Clinician II	22	22	28
	Comm. Health Asst. I	1	2	0
	Comm. Health Asst. II	5	5	4
	Comm. Health Asst. II-Bil/Bic	1	1	1

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Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	Conservatorship Officer	3	6	6
	Departmental Communications Coordinator	1	1	0
	Deputy Branch Director, HHSA	5	5	2
	Director of PH Nursing	1	0	0
	Director, Health and Human Srv	1	1	1
	Diversity Equity and Inclusion	0.8	1	0
	Emergency Med Srvs Program Coord	3	1	3
	Emergency Med Srvs Spec I	0	1	1
	Emergency Med Srvs Spec II	1.5	1	0.5
	Emergency Med. Srvs. Admin	1	1	1
	Emergency Prep Program Coord	2	1	1
	Emergency Prep Spec I	0	1	0
	Emergency Prep Spec II	1	0	1
	Emp & SS Division Manager	1	1	1
	Employment & SS Program Sup.	24	23	20
	Employment Services Spec I	8	6	1
	Employment Services Spec II	14	12	10
	Employment Services Spec III	12	9	7
	Executive Assistant II	1	1	1
	Facilities Superintendent	1	0	0
	Fiscal Administrative Officer	1	1	0
	Guardian Technician	1	1	1
	Health and Human Services Mgr I	5	5	5
	Health and Human Services Mgr II	9	9	8
	Health Department Program Mgr	2	2	2
	Health Officer	1	1	1
	HHSA Administrative Services Manager	2	2	1
	HHSA Analyst	0	0	0
	HHSA Building Services Coordinator	2	1	1
	HHSA Clinical Manager	6	6	6
	HHSA Comm & Strategy Mgr	0	0	0
	HHSA Fleet Attendant II	3	1	0
	HHSA Human Resources Mgr.	1	0	1
	HHSA Program Coordinator	25	21	18.875
	HHSA Support Services Generalist II	2	2	2
	HHSA Support Services Supervisor	2	2	0
	Intensive Case Manager I	1	1	0
	Intensive Case Manager II	8	8	8
	Lactation/Breastfeeding Coord.	1	1	1
	Medical Assistant	2	2	2
	Medical Officer Supervisor	1	1	1
	Nurse Practitioner	0.625	0.5	0.5
	Occupational Therapist	1	1	1
	Office Support Specialist	29	23	16
	Outreach Specialist I	6	5	3
	Outreach Specialist II	23	18	13
	Personnel Analyst	1	0	0
	Personnel Assistant	3	0	0
	Personnel Specialist II	0	0	0
	Physical Therapist	1	1	1
	Physician	0.5	0.5	0.5
	Psychiatric Health Spec. II	1	1	1
	Psychiatrist-Board Certified	3	2.5	3
	Psychiatrist-Med. Director	1	1	1

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Funded Position Summary

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Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	Public Assistance Sp III-IEVS	5	4	4
	Public Assistance Spec. I	36	32	15
	Public Assistance Spec. II	42	56	68
	Public Assistance Spec. III	40	36	37
	Public Health Epidemiologist	2	2	2
	Public Health Nurse	3	3	3
	Public Health Nurse-10	1	0	0
	Senior Accounting Technician	12	11	10
	Senior Admin Serv Analyst	17	14	6
	Senior Business Process Analyst	1	1	1
	Senior Comm. Health Asst.	1	1	1
	Senior Comm. Health Asst.-Bil	1	1	1
	Senior Personnel Analyst	2	0	0
	Senior Public Health Nurse	5	5	5
	Senior Public Health Nurse-10	1	1	1
	Senior Staff Nurse-10	2	2	2
	Senior Storekeeper	0	0	0
	Service Centers Admin Spec	28	26	24
	Social Services Assistant	7	9	1
	Social Services Asst. - CWS	4	2	2
	Social Worker	1	1	1
	Social Worker Practitioner	60	61	52
	Social Worker Supervisor I	5	5	4
	Social Worker Supervisor II	13	12	11
	Staff Nurse	2	1	2
	Staff Nurse-10	0	0	0
	Storekeeper	0	0	0
	Supervising Accounting Technician	1	1	1
	Supervising Clinician	6	6	7
	Supervising PH Nutritionist	1	1	1
	Supervising Pub Health Nurse	1	1	1
	Supervising Staff Nurse	1	1	1
	Support Services Supervisor	0	0	0
	Systems Accountant	0	0	0
	Therapy Aide II	1	1	1
	Veterans Service Officer	1	1	1
	Veterans Service Rep II	1	1	1
	Welfare Fraud Investigator I	1	0	0
	Welfare Fraud Investigator II	1	2	1
	Welfare Fraud Tech I	1	0	0
	Welfare Fraud Tech II	0	1	1
		746.4	694.5	612.375
Human Resources				
	Admin Clerk II - Conf	1	0	0
	Assistant Director of Human Resources	1	0	0
	Director of Human Resources	1	1	1
	Human Resources Manager	0	2	4
	HHSA HR Manager	0	1	0
	Payroll Supervisor	1	1	0
	Payroll Technican	3	3	2
	Personnel Analyst	0	2	2
	Personnel Assistant	3	5	4
	Personnel Specialist I - Conf	0	1	1

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Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	Personnel Specialist II - Conf	0	0	0
	Risk Manager/Safety Officer	1	1	1
	Senior Payroll Technician	1	2	3
	Senior Personnel Analyst	6	6	8
		18	25	26
Innovation and Technology Services				
	Administrative Serv Analyst	1	1	1
	Chief Technology Officer	1	1	1
	Database Administrator	1	0	0
	Departmental IS Coordinator	2	2	2
	Enterprise Resource Planning Analyst I	1	1	2
	Enterprise Resource Planning Analyst II	2	1	0
	Enterprise Resource Planning Manager	1	1	1
	Geographic Info Syst Analyst I	1	1	0
	Geographic Info Syst Analyst II	1	1	2
	Geographic Info Syst Coordinator	0	0	0
	Geographic Information Systems Manager	1	1	1
	Information Security Officer	0	0	0
	Information Technology Manager	4	4	4
	Internet Systems Specialist	0	0	0
	Network Systems Specialist I	2	3	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	0	0	0
	Supervising Technical Supp Spc	0	0	0
	Supervising Telecom. Spec.	1	1	0
	Systems Software Spec. I	7	4	3
	Systems Software Spec. II	1	0	0
	Systems Software Spec. III	1	2	3
	Technical Support Spec. I	3	4	3
	Technical Support Spec. II	4	2	2
	Technical Support Spec. III	1	1	3
	Telecommunications Technician	1	1	1
		42	37	37
Library				
	Archives and Record Coordinator	1	1	1
	Asst. County Librarian	1	1	1
	County Librarian	1	1	1
	Fiscal Administrative Officer	1	1	1
	Librarian I	1	1	2
	Librarian II	7.7	8	7.7
	Library Assistant I	1.75	4.75	2.25
	Library Assistant II	10	8.5	12.75
	Library Associate	6.75	6	7
	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	3
	Library Regional Supervisor	2	2	2

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Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	Museum Curator	1	1	1
	Office Support Specialist	1	1	1
	Outreach Specialist II	1	1	1
		43.2	44.25	48.7
Probation				
	Administrative Clerk II	2	1	1
	Administrative Services Analyst	0	1	1
	Administrative Serv An-Program	1	0	0
	Asst. Chief Probation Officer	0	1	0
	Asst. Superintendent JDF	0	0	1
	Chief Probation Officer	1	1	1
	Departmental HR Coordinator	1	1	1
	Deputy Probation Officer I	9	8	6
	Deputy Probation Officer II	28	29	21
	Detention Officer I - 1	2	2	4
	Detention Officer II - 1	15	15	13
	Fiscal Administrative Officer	1	1	1
	Juvenile Services Aide	4	4	4
	Legal Secretary I	1	1	0
	Legal Secretary II	5	5	5
	Manager of Operations & Strategy	1	0	0
	Probation Aide	5	5	5
	Probation Division Manager	2	2	0
	Senior Accounting Technician	2	2	2
	Senior Deputy Probation Off.	7	7	7
	Senior Detention Officer - 1	4	4	4
	Superintendent of Juv Det Fac	1	1	1
	Supervising Detention Off - 1	5	5	5
	Supervising Legal Secretary	2	1	1
	Supervising Probation Officer	6	6	6
	Youth Construction Crew Assistant	0	0	0
		105	103	90
Public Defender				
	Administrative Assistant	0	0	
	Administrative Clerk II	1	1	1
	Associate Administrative Services Analyst	1	1	1
	Asst. Chief Deputy Public Def	1	1	1
	Behavioral Health Case Manager I	1	1	0
	Behavioral Health Case Manager II	0	0	3
	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	2	3	2
	Deputy Public Defender II	8	2	6
	Deputy Public Defender III	2	8	6
	Deputy Public Defender IV	9	9	10
	Deputy Public Defender V	4	4	4
	Legal Process Clerk II	0	0	0
	Legal Secretary I	1	0	0
	Legal Secretary II	2	2	1

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Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	Mitigation Specialist I	2	1	1
	Mitigation Specialist II	1	2	2
	Office Support Specialist	0	0	0
	Paralegal	2	3	3
	Public Defender	1	1	1
	Public Defender Invest. I	2	2	1
	Public Defender Invest. II	2	2	3
	Public Defender Investigative Asst.	1	1	1
	Secretary to the Dir.-Sup	1	1	1
	Secretary II	0	0	1
	Senior Paralegal	1	1	1
	Social Worker Practitioner	0	0	0
	Supervising Legal Secretary	0	0	0
		50	51	55
Sheriff-Coroner				
	Accountant I	1	1	0
	Accountant II	1	1	2
	Administrative Clerk I	0	1	1
	Administrative Serv Analyst	0	0	0
	Administrative Serv Analyst- Fiscal	1	1	1
	Animal Care Attendant	0	0	0
	Animal Services Office Spec I	0	0	0
	Animal Services Office Spec II	0	0	0
	Animal Services Officer I	0	0	0
	Animal Services Officer II	0	0	0
	Associate Administrative Services Analyst	0	0	1
	Asst. Public Administrator	1	1	1
	Captain	3	3	3
	Chief Deputy Coroner	1	1	1
	Correctional Lieutenant	3	3	3
	Correctional Officer I	10	14	16
	Correctional Officer II	109	107	88
	Correctional Sergeant	10	11	10
	Corrections Records Shift Sup	4	4	4
	Corrections Records Spec. I	4	3	8
	Corrections Records Spec. II	14	15	10
	Crime & Intel Analyst	0	1	1
	Crime Prevention Community Outreach Tech.	1	1	1
	Crime Scene Investigator	1	1	1
	Departmental Human Resources Coordinator	0	0	1
	Department Volunteer Coord.	0	0	0
	Deputy Coroner I	0	0	0
	Deputy Coroner II	5	5	5
	Deputy Public Administrator	1	2	2
	Deputy Sheriff	71	72	67
	Deputy Sheriff Recruit/Trainee	0	2	4
	Detention Facility Cook	2	2	1
	Detention Senior Cook	5	6	6
	Director of Animal Services	0	0	0
	Executive Assistant I	1	0	0
	Executive Assistant II	0	1	1
	Food Services Coordinator	1	1	1
	In-Custody Program Coordinator	1	1	1

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Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2024-25	Funded 2025-26	Funded 2026-27
	Legal Secretary II	3	2	1
	Lieutenant	5	5	4
	Patrol Vehicle and Communication	0	0	0
	Property and Evidence Tech.	2	2	2
	Registered Veterinary Technician	0	0	0
	Senior Administrative Services Analyst	0	0	2
	Senior Crime Scene Invest.	1	1	1
	Senior Social Worker	0	0	1
	Sergeant	9	9	8
	Sheriff-Coroner-Public Admin	1	1	1
	Sheriff's Chief of Finance	1	1	1
	Sheriff's Criminal Records Technician	0	2	2
	Sheriff's Conf. Secretary	0	0	0
	Sheriff's Human Resources Tech	1	1	0
	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	0	0
	Sheriff's Support Specialist	1	1	1
	Sheriff's Training Manager	1	1	1
	Social Worker	1	1	1
	Supervising Animal Services Of	0	0	0
	Supervising Legal Secretary	1	2	3
	Undersheriff-Coroner	1	1	1
		284	294	274
GRAND TOTAL		1830.3	1777.0	1651.8

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APPENDIX D

County of Yolo

Administrative Policies and Procedures Manual

TITLE: Budget and Financial Management	DEPARTMENT: County Administrative Office
TYPE: Policy	DATE: 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.

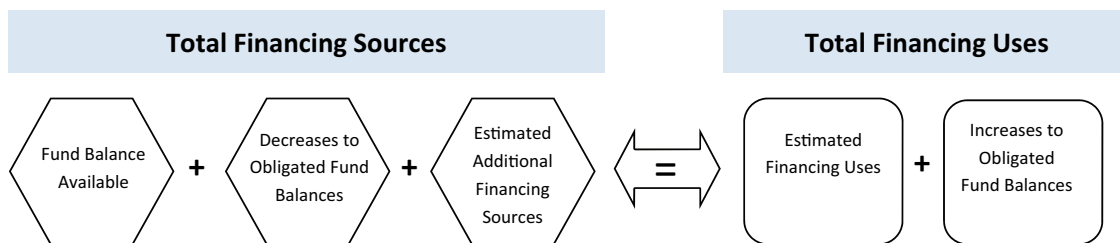
C. DEFINITIONS

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.



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Administrative Policies and Procedures Manual

TITLE: Budget and Financial Management	DEPARTMENT: County Administrative Office
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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.



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County of Yolo

Administrative Policies and Procedures Manual

TITLE: Budget and Financial Management	DEPARTMENT: County Administrative Office
TYPE: Policy	DATE: 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



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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

TITLE: Budget and Financial Management	DEPARTMENT: County Administrative Office
TYPE: Policy	DATE: 11/04/2014
<p>F. <u>BUDGET PRINCIPLES</u></p> <p>The following will guide our budget and finance decisions:</p> <ol style="list-style-type: none"> 1. <u>Link budget to long-range plans</u> - 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. <u>Regularly examine past spending patterns</u> - Incremental budgeting should be used sparingly and each budget should include a critical review of past spending patterns. 3. <u>Prioritize services</u> - Budget decisions are based on prioritization of services and the priority will be linked to the tactical plan, organizational goals and department initiatives. 4. <u>Assign costs specifically to users of services</u> - 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. <u>Maintain existing services over providing new services</u> - Budget decisions should support the long-term ability to maintain current services. 6. <u>Fund liabilities</u> -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. <u>Prioritization of budget-balancing strategies</u> - Predetermined strategies should be developed to utilize when deciding on budget cuts, namely: <ol style="list-style-type: none"> 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. <u>Resolve structural budget deficits</u> - 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

TITLE: Budget and Financial Management	DEPARTMENT: County Administrative Office
TYPE: Policy	DATE: 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>I. <u>RESERVE MAINTENANCE</u></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"> 1. Specific reserves for known future liabilities or expenditures association with known events which can be estimated within a reasonable degree of certainty. 2. General reserve to protect the County’s essential services from the potentially devastating impact of unanticipated events and circumstances. 3. Cash reserve serves as a cash cushion to mitigate the effect of uneven cash flows during the year. <p>See <i>Fund Balances and Reserves Policy</i> for additional information.</p> <p>J. <u>FUND BALANCE</u></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"> 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. 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. 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. 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. <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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TYPE: POLICY	DATE: FEBRUARY 6, 2018

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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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
TYPE: POLICY	DATE: FEBRUARY 6, 2018

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: POLICY	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

APPENDIX F

County of Yolo
Administrative Policies and Procedures Manual

TITLE: POLICY ON COST ACCOUNTING	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	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: POLICY	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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TITLE: POLICY ON COST ACCOUNTING	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	DATE: JUNE 7, 2011

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: POLICY	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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TITLE: POLICY ON COST RECOVERY AND FEES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: JUNE 7, 2011

- 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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TITLE: POLICY ON COST RECOVERY AND FEES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: JUNE 7, 2011

- 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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TITLE: POLICY ON COST RECOVERY AND FEES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: JUNE 7, 2011

- 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: POLICY	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

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- 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"> 1. Severe economic downturn such as when the National Bureau of Economic Research declares a recession; 2. Severe funding reductions from funding agencies necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; 3. Severe state budget impact necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; and 4. Disasters resulting in a declared state of emergency by either or both the Governor and the President requiring significant expenditure of local resources.
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.

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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"> 1. Severe economic downturn such as when the National Bureau of Economic Research declares a recession; 2. Severe funding reductions from funding agencies necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; 3. Severe state budget impact necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; and 4. Disasters resulting in a declared state of emergency by either or both the Governor and the President requiring significant expenditure of local resources.
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"> 1. Severe economic downturn such as when the National Bureau of Economic Research declares a recession; 2. Severe funding reductions from funding agencies necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; 3. Severe state budget impact necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; and 4. Disasters resulting in a declared state of emergency by either or both the Governor and the President requiring significant expenditure of local resources.
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: POLICY	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.



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TITLE: REVENUE AND RECEIVABLES	DEPARTMENT: AUDITOR CONTROLLER
TYPE: POLICY	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: POLICY	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.

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TITLE: POLICY ON ACCOUNTABILITY AND AUDIT	DEPARTMENT: COUNTY ADMINISTRATOR; COUNTY AUDITOR-CONTROLLER
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- 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.

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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: POLICY	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.

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Administrative Policies and Procedures Manual

TITLE: FINANCIAL STANDARDS	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: POLICY	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.

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- (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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- (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

TITLE: Purchase Card

Department: Financial Services

TYPE: POLICY

DATE: July 1, 2021

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.

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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.

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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

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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.

Number _____
Page 1 of 4 _____

County of Yolo

Administrative Policies and Procedures Manual

TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
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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

[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

TITLE: Policy on Procurement

Department: Financial Services

TYPE: POLICY

DATE: December 7, 2021

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

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

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 ^(note 1)
Special Services	Govt. Code §31000	=< \$200,000 ^(note 1)
Revenue-Generating Contracts ^(Note 2)		=< \$60,000
Contracts: Time-Extensions Only		Max contract term - 5 yrs
Contracts: Non-cost changes		No limit ^(note 3)
Contracts: Assignments ^(Note 4)		No limit
Contracts: Early Terminations		=< \$100,000 ^(note 5)

County of Yolo Administrative Policies and Procedures Manual

Max amount during declared emergency	Govt. Code §25502.7	=< \$250,000
Trade-In allowances	Govt. Code §25503	< \$10,000
Sale of real property	Govt. Code §25526.5	=< \$25,000
Public Works without bids	Pub. Con. Code §20131	=< \$6,500
Public Works max amount of change orders	Pub. Con. Code §20142	Max allowed in code
CUPCCAA Public Works Projects ^(note 6)	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:

COMPETITIVE SOLICITATION REQUIREMENTS	
Solicitation type	Estimated Amount ^(note 1)
Good, Supplies and Services	
No solicitation required	< \$5,000

County of Yolo Administrative Policies and Procedures Manual

Informal solicitation, two quotes	=> \$5,000 - <\$10,000
Informal solicitation, three or more quotes	=> \$10,000 - =<\$50,000
Formal solicitation	> \$50,000 and up
CUPCCAA Public Works Projects ^(note 2)	
No bids required	=< \$60,000
Informal bids	=< \$200,000 ^(note 3)
Formal bids	> \$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.

County of Yolo Administrative Policies and Procedures Manual

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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- 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).

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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).

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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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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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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.

~ ~ ~

Number _____
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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: POLICY	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:

$$\begin{array}{|c|} \hline \text{Service Credit} \\ \hline \text{(Years)} \\ \hline \end{array}
 \times
 \begin{array}{|c|} \hline \text{Benefit Factor} \\ \hline \text{(percent per} \\ \hline \text{year)} \\ \hline \end{array}
 \times
 \begin{array}{|c|} \hline \text{Final Pensionable} \\ \hline \text{Compensation} \\ \hline \text{(dollars)} \\ \hline \end{array}
 =
 \begin{array}{|c|} \hline \text{Pension Benefit} \\ \hline \end{array}$$

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: POLICY	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
TYPE: POLICY	DATE: May 8, 2018

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.

County of Yolo

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TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
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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
TYPE: POLICY	DATE: May 8, 2018

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

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TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: May 8, 2018

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).



County of Yolo

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TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	DATE: May 8, 2018

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"> ✓ Reserve level can be adjusted up or down by Board to respond to unforeseen circumstances. ✓ Withdrawal can be made to supplement contributions. ✓ Easiest option to implement 	<ul style="list-style-type: none"> ✓ Assets would not be invested long-term and therefore would not keep up with inflation. ✓ Undisciplined saving since reserve is susceptible to changing organizational priorities. 	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"> ✓ Provides flexibility since contributions can be made whenever cash is available. ✓ No long term commitment in relation to other options. 	<ul style="list-style-type: none"> ✓ Undisciplined approach to reducing liability. ✓ May require buy-in or method to address other employers in the pension plan. ✓ Costs must be allocated cost centers for claim purposes. 	May be	Yes, delayed	Yes
3 Prepayment of Annual Contributions	Prepay the required contributions in a lump sum to CalPERS by July 15 th rather than bi-weekly for the entire fiscal year to take advantage of discount	<ul style="list-style-type: none"> ✓ Reduces amount payable annually to CalPERS ✓ For FY16/17 potential \$1 million premium saving for a net cash saving of about \$900K. 	<ul style="list-style-type: none"> ✓ Requires County to find \$24 million by July 15th to make contribution. ✓ May require buy-in from other employers in the pension plan. ✓ Is mainly a cash saving mechanism; must direct saving toward pension funding. 	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"> ✓ Local control of assets and can be used to offset future contribution increases ✓ Likely higher returns since assets invested by trustee outside of county treasury. ✓ Positive effect on credit rating. ✓ Don't need buy-in from other employers in plan. ✓ Could reduce pension liability on financial statements 	<ul style="list-style-type: none"> ✓ Assets are restricted to pension funding. ✓ Assets would not be included by CalPERS in their funding valuations to determine future contributions ✓ Risk of market volatility and underperforming investments in relation to CalPERS ✓ Additional cost and effort to administer. ✓ Discipline plan required. 	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"> ✓ Quickest way to reduce unfunded liabilities. ✓ Substantial long term savings of interest on pension liability (Total \$18 million for 20-yr option; \$86 million for 15-yr option) ✓ Reduces negative amortization as keeps contribution percentage level and eliminates ramp up/down. 	<ul style="list-style-type: none"> ✓ Increased annual budgetary burden due to accelerated payments (Add'l \$1.7 million for 20-yr option; \$5.1 million for 15-yr) ✓ No flexibility to change once alternative amortization base has been selected. ✓ Would affect other employers in the Misc. Plan require their agreement. 	Yes	No	Yes

S:\AUD\Financial Leadership\Pension funding

Presented at November 22, 2016 Board Meeting

Exhibit B – Projection of Target Balance of Trust

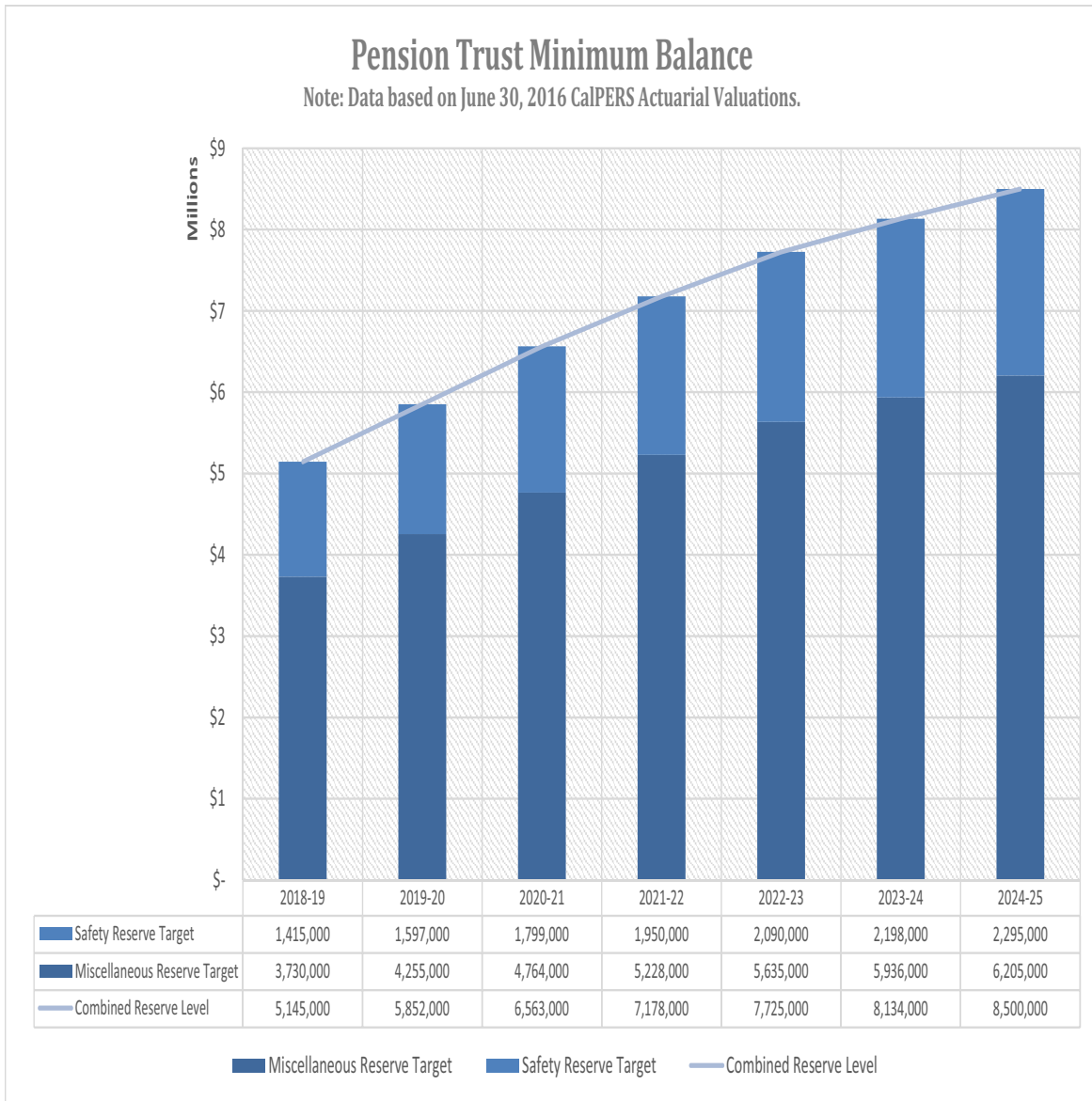
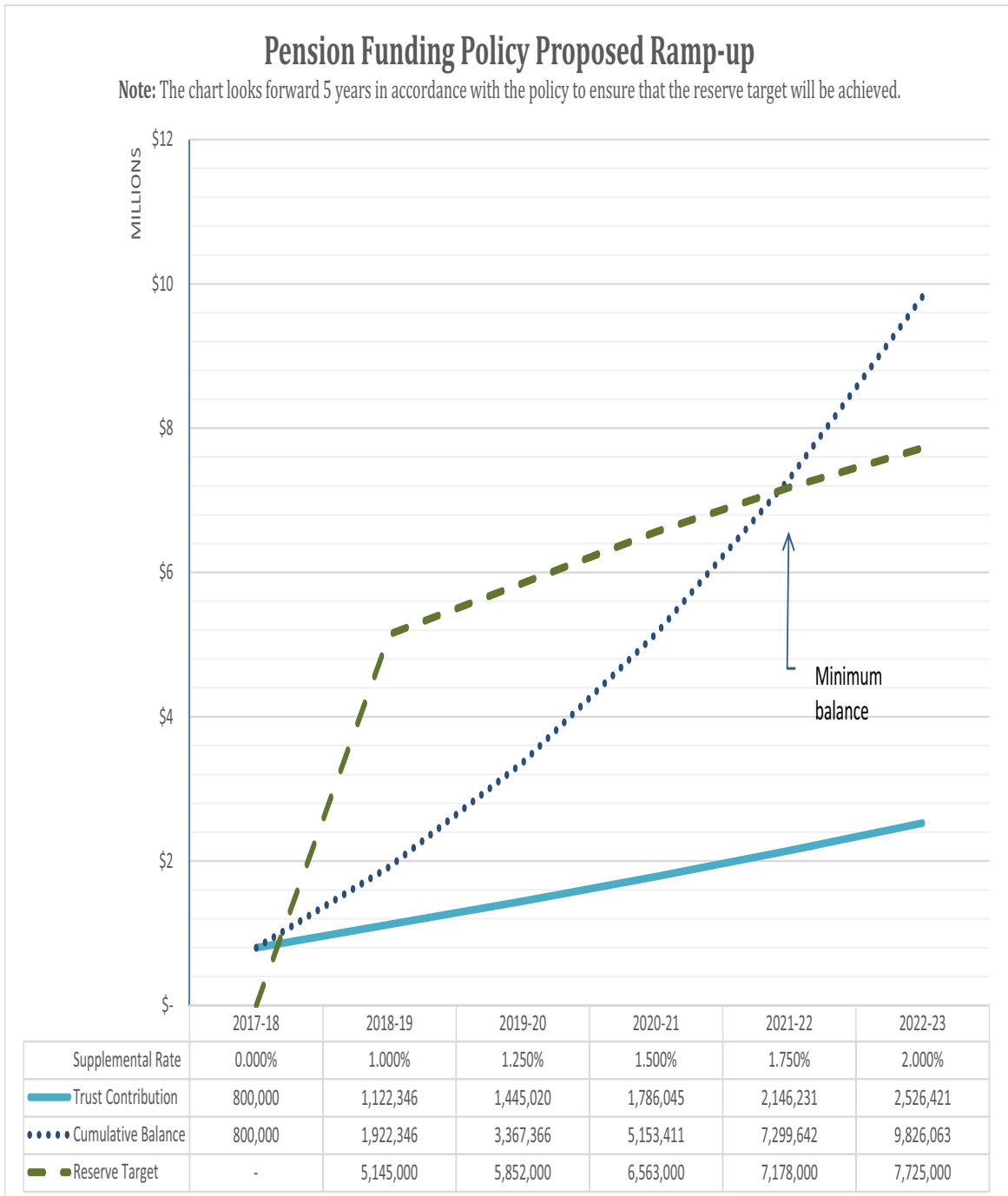


Exhibit C – Proposed Pension Funding Ramp-up





County of Yolo

APPENDIX S

Administrative Policies and Procedures Manual

TITLE: FEDERAL GRANT CASH MANAGEMENT	DEPARTMENT: FINANCIAL SERVICES
TYPE: POLICY	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.

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County of Yolo Administrative Policies and Procedures Manual

TITLE: Investment Policy

Department: Financial Services

TYPE: POLICY

DATE: December 6, 2022

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

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.

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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.

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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.

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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).

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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.

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- 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.

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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: POLICY	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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TITLE: ACCUMULATED CAPITAL OUTLAY	DEPARTMENT: COUNTY ADMINISTRATIVE OFFICE
TYPE: POLICY	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.

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TITLE: Community Benefit Fund

Department: Board of Supervisors

TYPE: POLICY

DATE: October 11, 2022

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.

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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.

TITLE: Fraud Reporting and Whistleblower Policy

Department: Financial Services; County Internal Audit

TYPE: POLICY

DATE: September 13, 2022

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.

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); or
 - e. Report to Human Resources of personnel matters (by calling Human Resources or emailing to 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

TITLE: Policy on Completion of Public Works Projects

Department: General Services

TYPE: POLICY

DATE: July 11, 2023

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 2024-25**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 \$38 million during the fiscal year.

Net investment in capital assets decreased by \$17.8 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 \$26.2 million decrease in deferred outflows of resources was primarily due to pension and OPEB. The \$18.1 million increase in non-current liabilities was primarily attributable to landfill closure and post-closure costs and increase in pension costs.

Restricted net position increased by \$5.8 million, representing the County's ongoing obligations related to programs with external restrictions by creditors, grantors, contributors and enabling legislation.

	Statement of Net Position			
	Fiscal Years			
	2024	2025	Amount	% Change
	Audited	Audited	Change	
Current and other assets	\$457,027,000	\$450,943,000	(\$6,084,000)	-1.3%
Non-current & capital assets	411,747,000	429,634,000	18,157,000	4.7%
Total assets	868,504,000	880,577,000	79,656,000	1.4%
Deferred Outflows of Resources	119,375,000	93,189,000	(26,186,000)	-21.9%
Current liabilities	94,984,000	56,977,000	(38,007,000)	-40.0%
Long-term liabilities	557,612,000	540,942,000	(16,670,000)	-3.0%
Total Liabilities	652,596,000	597,919,000	(54,677,000)	-8.4%
Deferred Inflows of Resources	11,818,000	14,382,000	2,564,000	21.7%
Net investment in capital assets	362,407,000	344,589,000	(17,818,000)	-4.9%
Restricted	164,009,000	169,873,000	5,864,000	3.6%
Unrestricted	(202,950,000)	(152,996,000)	49,954,000	-24.6%
Total Net Position	\$323,466,000	\$361,466,000	\$38,000,000	11.76%

- **Current liabilities** decreased by 40% due to a decrease in unearned revenue as obligations for advance payments received have been fulfilled in the current fiscal year and recognized as revenue.

