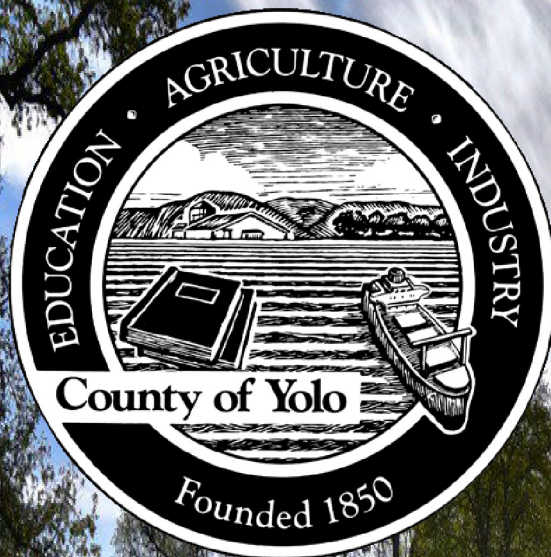


County of Yolo

Recommended Budget 2022-23

&

Annual Report 2021-22



Presented to the Board of Supervisors

Angel Barajas, Chair

District 5

Oscar Villegas

District 1

Don Saylor

District 2

Gary Sandy

District 3

Jim Provenza

District 4

By Chad Rinde

Interim County Administrator



County of Yolo

Recommended Budget 2022-23

&

Annual Report 2021-22

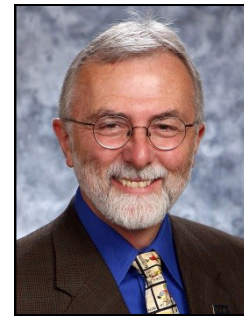
Presented to the Board of Supervisors



Oscar Villegas
District One



Angel Barajas, Chair
District Five



Don Saylor
District Two



Gary Sandy
District Three



Jim Provenza
District Four



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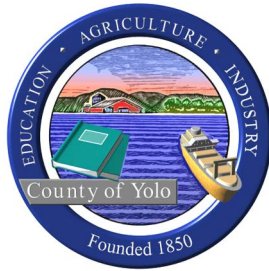
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Introduction



COUNTY OF YOLO

Office of the County Administrator

Chad Rinde
Interim County Administrator

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

June 9, 2022

Dear Members of the Board of Supervisors:

With this letter, I submit for your consideration the 2022-23 Yolo County Recommended Budget. Pursuant to the County Budget Act, it is presented as the County Administrator's recommended budget. The 2022-23 Recommended Budget is balanced, meets State appropriation requirements and reflects the policies embedded in the Board of Supervisor's Long Term Financial Plan. The Board of Supervisors has scheduled a public hearing on June 14 to consider this recommended spending plan, at which time the Board may add, delete or modify the recommended budget by majority vote. This letter highlights some of the assumptions, policies, and high-level changes included in the budget. The Board agenda packet for June 14 will include a comprehensive staff report describing in much more detail the significant changes, pending issues and areas of risk contained within the recommended budget.

The County budget process begins in December for the subsequent fiscal year. The Department of Financial Services (DFS) begins estimating known cost increases (i.e., pension rates, cost of living adjustments, insurance, and utilities) as well as preparing revenue assumptions. DFS then rolls forward the previous year's budget and adds these increases and assumptions. This baseline budget is then provided to each department for their review and modification. At that time, departments also enter any requested enhancements to their baseline budget. Both the changes to baseline and requests for additional funds are reviewed by DFS and the County Administrator's Office (CAO) with the goal of funding baseline budgets to maintain core services first and any critical enhancements as funds allow. DFS and CAO then meet with each department to discuss their recommended balanced budget. Following these meetings, the County's Recommended Budget is developed, and any necessary budget balancing strategies are discussed with the Board in advance of the Recommended Budget hearing on June 14. The attached budget reflects the completion of this process.

Total expenditures for the County's 2022-23 budget are recommended in the amount of \$667,609,455 with general purpose revenues of \$92,904,788 which represents an increase of \$4,793,859 (5.4%) from the 2021-22 adopted budget general purpose revenue. Capital expenditures are recommended at \$30,453,982.

The 2022-23 budget represents slight increases in most revenues; however, rising employee and pension costs continue to deplete the growth in General Fund revenues. Therefore, the 2022-23 recommended budget is a tentative spending plan designed to allow County departments to operate starting July 1 until adopted budget in September. Staff will work during the intervening months to confirm revenue projections and available fund balance from the 2021-22 fiscal year.

It is recommended the Board of Supervisors defer the majority of program augmentations until the Adopted Budget hearing in September, at which time additional information, including updated revenue trends, final State Budget actions, labor agreements and 2021-22 closing fund balance information will be known.

The Recommended Budget includes a total net decrease of 5.4 full-time equivalent (FTE) positions. The Recommended Budget adds back 1.0 FTE (cost sharing agreement-funded) that had been held vacant and unfunded in 2021-22, and it also adds 12.6 new FTE (non-General Fund). These 13.6 positions are offset by a reduction of 7 positions (2.0 FTE Prop 172/General Fund and 5.0 FTE non-General Fund). The Recommended Budget also unfunds and holds vacant 12.0 FTE positions (non-General Fund). The specifics of these numbers are found in the charts below with additional detail in the Background section of this Budget document:

2022-23 Recommended Position Changes

Recommended New Positions			
Department	Position	FTE	Funding Source
Community Services	Road Maintenance Worker	3.0	Road Fund
Probation	Deputy Probation Officer II	1.0	State Revenue
Public Defender	Legal Process Clerk (Limited Term)	1.0	State Grant
Sheriff	Animal Services Attendant	2.0	Cost Sharing Agmt
HHSA	Accountant II	1.0	State/Federal Rev
HHSA	Accountant III	1.0	State/Federal Rev
HHSA	HHSA Program Coordinator	2.0	State/Federal Rev
HHSA	Medical Assistant	0.6	State/Federal Rev
Library	Library Assistant I	<u>1.0</u>	Library Fund
		Total	12.6

Positions Previously Held Vacant but Re-Funding			
Department	Position	FTE	Funding Source
Sheriff	Animal Services Officer II	<u>1.0</u>	Cost Sharing Agmt
		Subtotal	1.0

Positions Unfunded and Held Vacant			
Department	Position	FTE	Funding Source
Child Support	Child Support Specialist II	(5.0)	State Funding
Child Support	Sr. Child Support Officer	(3.0)	State Funding
Child Support	Administrative Services Analyst	(1.0)	State Funding
Child Support	Child Support Program Manager	(1.0)	State Funding
Child Support	Administrative Assistant	(1.0)	State Funding
Community Services	Cannabis Code Enforcement Officer	<u>(1.0)</u>	Cannabis Fees
		Subtotal	(12.0)

Positions Unfunded and Eliminated			
Department	Position	FTE	Funding Source
Countywide	Administrative Services Analyst	(1.0)	Federal Rev.
District Attorney	Programmer Analyst IV	(1.0)	Grant Funding
District Attorney	Paralegal	(2.0)	Grant Funding
Probation	Youth Construction Crew Assistant	(1.0)	YOBG Special Rev.
Probation	Deputy Probation Officer II (Limited Term)	(1.0)	Prop 172/Gen. Fund
Probation	Probation Aide	(1.0)	Prop 172/Gen. Fund
Subtotal		(7.0)	
Net Position Requests		(5.4)	

Of significant note, the County has developed separately the plan for the \$42.8 million of American Rescue Plan (ARP) funds over the 2021-22 fiscal year. That funding to the extent it is unspent will roll-forward to the 2022-23 fiscal year and the separate process will continue to allocate and make project level decisions for that significant funding to respond and recover from the COVID-19 pandemic.

The recommended budget relies upon the following assumptions:

Funds Priority Focus Areas within the 2020-2025 Strategic Plan:

In February 2022, the Board approved updates to the 2020-2025 Strategic Plan and the 2022 Priority Focus Areas. The 2022-23 budget includes resources designed to further the action items necessary to progress the Priority Focus Area objectives. The following table highlights a few of these initiatives, with additional details on the 2020-2025 Yolo County Strategic Plan in the Background section.

YOLO COUNTY 2020-2025 STRATEGIC PLAN

2022 KEY STRATEGIES

	Thriving Residents	Safe Communities	Sustainable Environment	Flourishing Agriculture	Robust Economy
Goals	<p>Support social, economic and physical environments which promote good health and protect vulnerable populations so that community members and future generations have the opportunity to learn and grow to their full potential.</p>	<p>Protect the public through cross-system collaborations that focus on prevention, utilize evidence based strategies for treatment and intervention, provide legal representation and ensure code enforcement of unsafe conditions.</p>	<p>Efficiently utilize natural resources to provide recreational opportunities and ensure availability for generations to come, protect and improve water quality and quantity, lower greenhouse gas emissions, maximize the use of renewable energy.</p>	<p>Facilitate a vibrant and resilient agricultural industry that concurrently preserves sufficient farmland to maintain local, state, and national food security in perpetuity.</p>	<p>Promote a balanced economy that offers job opportunities and ample services for every resident as well as avenues for business growth and development.</p>
Priority Strategies	<ul style="list-style-type: none"> Increase sexually transmitted disease prevention work in local schools. Increase capacity for provision of Chronic Disease Self-Management classes for aging adults. Decrease referral recurrence of aging adults to Adult Protective Services. Increase the crisis response capabilities of First Responders through the provision of enhanced crisis response training. Become a trauma informed community through stakeholder training. Collaborate with Resilient yolo to develop a countywide strategy with schools and service providers to increase children and youth development and resiliency opportunities. Pilot universal screenings for Adverse Childhood Experiences and referral to appropriate levels of treatment. Moderate public health work toward population focused policy, systems, and environmental approaches to community health improvements and focus on low HDI communities and populations. Partner with Foster Family Agencies, local caregivers, and CBOs to identify services and supports for families to care for children and youth with intensive needs and improve recruitment and retention strategies. Partner with local stakeholders and communities to increase investment in upstream activities for children in vulnerable communities. 	<ul style="list-style-type: none"> Have 100% of the Yolo County Board of Supervisors complete the Policy Group training course. Hold public meetings locally in rural areas, regarding general emergency preparedness. Implement processes for Quality Assurance and Continuous Quality Improvement to assess program fidelity and efficacy. Utilize an evidence-based approach to determine the types of in-custody programming that will decrease recidivism and can be included in the new jail expansion space. Explore ongoing financing mechanism for road and bridge maintenance. 	<ul style="list-style-type: none"> Work with water purveyors to identify potential new source of water and/or expansion of existing surface water delivery system. Conduct a critical review of the existing Climate Action Plan and prepare a new Climate Action that identifies funding strategies for its implementation. 	<ul style="list-style-type: none"> Conduct outreach, to identify landowners willing to sell easements. Create an agricultural mitigation bank to ensure the continued protection of farmland. Evaluate strategies to increase voluntary participation in agricultural mitigation banks and conservation easements. Develop and conduct an Agricultural Industry Employer Study with the Yolo Farm Bureau. Complete needs assessment of the agricultural workforce based on 2017 Yolo County Agricultural Labor Report. Develop agricultural sector pathway program to provides funding, supports and connections to resources to assist agricultural employees and employers. 	<ul style="list-style-type: none"> Review LAFCO's assessment of the governance and administrative capacity of the Community Service Districts. Revise the Zoning Regulations of the Yolo County Code to clarify and simplify development standards and encourage higher density and accessory residential development. Develop strategies to market corridors to the development community. Expand HHSa employment center locations, functions and certifications under the America's Job Center of California credentials.

Maintains General Fund reserve in accordance with the Board of Supervisors adopted Fund Balance and Reserve policy:

Through the Board policy on Fund Balances and Reserves (Appendix H), the Board approved increasing the General Fund reserve annually to achieve best practice standards as established by the Government Finance Officers Association. Due to the fiscal challenges noted above, the 2022-23 recommended budget does not include an augmentation to the reserve. The current reserve is \$17,494,052 which is 7.0% of the General Fund including the public safety fund. At Adopted Budget, we intend to make progress toward the target reserve level of 10%, which when combined with program-specific contingencies, will ensure fiscal resilience, continued improved credit ratings and a strengthened ability to address local emergencies as they arise.

Funds a General Fund contingency in accordance with the Board of Supervisors adopted Fund Balance and Reserve policy:

The 2022-23 fiscal year includes many known budget risks including use of a higher-than-normal assumption of General Fund fund balance. In addition, specific uncertainties identified for 2022-23 include:

- Reliance on carryforward assumptions.
- Building in additional salary savings.
- Labor Negotiations (currently underway with two units and one unit begins in September).
- Significant Climate Action funding requests.
- Pending consideration of revised Agricultural Worker program.
- Continued evaluation of Juvenile Hall Operations.

To prepare for unexpected fiscal actions, the recommended budget includes a \$2,346,220 General Fund contingency, which is 2.4% of the 2022-23 general purpose revenue allocations; a public safety contingency of \$1,000,000, which is 1.2% of the public safety fund expenditures; and a Roads contingency of \$275,000 to allow for pre-planning activities designed to have shovel-ready projects and thus be eligible for anticipated federal funds. While a request was submitted for \$550,000 for the Roads contingency, staff were able to include only \$275,000 and will revisit at Adopted Budget. While there is not an additional set aside in the recommended budget for HHSA contingency, there is \$1,497,460 in previously set aside reserve, which is consistent with the minimum 1% level identified in Board policy.

More information will be available on a number of variables at the time of the Adopted Budget hearings in September, including State Budget impacts, actual closing fund balances and updated revenue trends. These variables will inform the recommended contingency and reserve levels included in the Adopted Budget. Budgeted contingency is available for Board appropriation throughout the 2022-23 fiscal year should unexpected needs arise. Any unused contingency may also provide additional funding flexibility in crafting the 2022-23 budget.

Supports long term financial planning:

This Recommended Budget represents strong adherence to the Board's Long-Term Financial Plan and provides for ongoing operations without requiring reductions in service. As noted above, the 2022-23 Recommended Budget was not able to fund many requested budget augmentations. Looking forward to Adopted Budget, staff expects to meet a number of departmental requests in this area, largely dependent on increased revenue assumptions.

Fiscal Year 2022-23 Recommended Budget

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

	Recommended Budget	
	2021-22	2022-23
CAFR Defined General Fund	\$184,396,657	\$186,331,985
Employment & Social Services Fund	\$122,598,908	\$133,136,266
Public Safety Fund	\$83,211,817	\$84,768,675
Medical Services Fund	\$16,684,086	\$18,722,762
Behavioral Health Fund	\$58,868,892	\$69,323,053
Road Fund	\$31,392,113	\$38,667,188
Library Fund	\$13,199,067	\$9,298,205
Child Support Services	\$6,924,191	\$8,689,920
Cache Creek Area Plan	\$1,666,197	\$4,023,375

The total budget of all funds pays for a wide variety of services, programs and projects that are financed by many revenue sources including grant funds, State and Federal revenues, and numerous fees that are paid in exchange for providing requested services to the public. When all of these funds and sources are combined, the fiscal year 2022-23 recommended operating budget totals \$552,961,429.

Capital Improvements and Debt Service

The capital improvement budget is financed by State grants, development impact fees, Accumulated Capital Outlay (ACO) funds, certain special revenue funds and lease revenue bond financing. The recommended budget for funded capital improvements is \$30,453,982. The CIP Projects funded in 2022-23 include the Leinberger jail replacement, Knights Landing Levee repairs, and other needed facility improvements. The major portion of the 2022-23 Capital Projects budget will be reimbursed from State grants while the remaining projects will be funded by a mix of ACO, Development Impact Fee, 2017 Bond proceeds, and CIP reserves. The updated 2022-2026 rolling five-year Capital Improvement Plan was presented to the Board on October 26, 2021. An updated CIP is planned to be presented to the Board in September 2022. Once that is approved, staff anticipates that there will need to be a reconciliation process of capital projects as part of Adopted Budget.

General government debt service remains low at \$4,106,732, representing approximately 0.6% of the total budget. Debt service currently being paid includes the Stephens Davis Library, the 2017 CIP bond issuance, lease revenue bonds for purchase of certain HHS facilities, and financed Energy Service upgrades. Debt service related to enterprise and internal service funds are budgeted within those respective funds, which includes debt associated with the County Landfill, County Telecommunications system, County Solar Arrays and Energy Conservation Project, and thus are not included in this figure.

Reserves

During past years when the County experienced growth, primarily in property taxes, the Board of Supervisors put aside funds to be spent as necessary in recessionary times, which helped moderate recessionary reductions and preserve core county services. Those reserves were depleted during the great recession (2008-09), and since 2010-11, the recommended budget has modestly increased the reserve in

accordance with the Board’s Fund Balances and Reserves Policy except for a one-year pause during COVID-19. This reserve is to be used in the event of a catastrophic event or major unexpected cost and serves as a fiscally prudent backstop to over \$564 million in County expenditures.

The recommended budget includes the following reserves:

General Fund Reserve	\$17,494,052
Reserve for claims against the county	\$600,000
Capital Improvement Plan	\$2,457,238
Audit Disallowance.....	\$2,000,000

Additional funding is set aside in trust to pay for specific County obligations:

Other Post-Employment Benefits (OPEB) Trust.....	\$37,905,910*
Pension Liability Trust.....	\$9,892,245*

*These figures include estimated contributions for 2022-23 and from supplemental 2% payroll charge.

Unfunded Liabilities

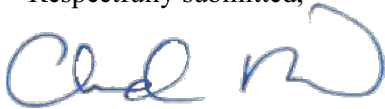
There are three major unfunded liabilities that continue to be of significant concern. Pensions, retiree health and road maintenance have a combined current estimated and unfunded liability of \$911,869,940, which is equal to 161% of our proposed 2022-23 county operating budget. While the retiree health liability has decreased, the pension liability of \$369,689,940 has continued to grow outpacing that reduction. This cost increase is due to changes in CalPERS’ assumed investment earnings and phase in of a CalPERS change from a 30-year amortization to a 20-year amortization for payment of the unfunded liability. The retiree health liability continues to see reductions due to the ongoing efforts of the Board-approved pre-funding plan with the most recent 2020 actuarial study showing an unfunded liability of \$65,180,000. This is down from \$153,091,000 in 2014 and an updated actuarial study will be completed for 2022. The road maintenance liability of \$477,000,000 (measured as of 2019-20) has yet to be addressed, though SB 1 has substantively strengthened road maintenance investment in the county and the board has directed staff to explore a possible self-help transportation tax.

These continue to be unprecedented times for Yolo County. The pandemic generated significant economic disruption and initially created significant fiscal uncertainty. The subsequent recovery and significant economic stimulus have caused increasing cost inflation and workforce challenges that face the County along with the rest of the nation. The County budget thus strikes a measured tone recognizing that inflationary pressures are now creating a situation where larger forces such as the Federal Reserve are working to cool the economy through increased interest rates. The County is susceptible to a downturn because it has a significant dependence on property and sales tax that are crucially linked to the broader economy and the County’s cost structure is not able to quickly adapt to changes. Thus, the County is in the position to need to invest strategically given that revenue is not growing in many areas at the same pace as costs and prepare for the next wave of economic challenges that will inevitably arise.

At the same time, the County is nearing the completion of its plan to use one-time federal American Rescue Plan to make community investments to transform the county. After a rigorous and time-consuming process, the County is investing these funds in program that should provide long-term benefits to our residents.

This recommended budget is the product of many dedicated county staff who have produced this document, while remaining true to the “Yolo Way” of collaboration, cooperation and coordination of effort. I thank our department heads, the interim Chief Financial Officer, Department of Financial Services’ budget staff and fiscal staff throughout the County whose hard work contributed to the creation of this budget. I am grateful for the Board’s long-term vision and continuous efforts to strengthen the County’s fiscal resilience.

Respectfully submitted,



Chad Rinde
Interim County Administrator



Welcome to the Yolo County budget for Fiscal Year 2022-23, which begins on July 1, 2022. 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 2020-2025 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 2022-23 Recommended Budget on June 14, 2022. 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 2020-21 (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.

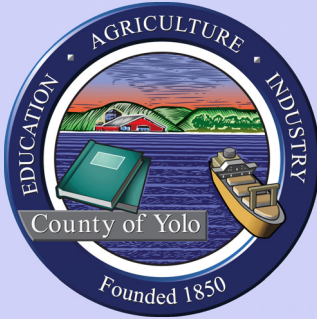
Capital Projects Funds: These funds account for financial resources used for the acquisition or construction of major capital facilities (other than those in proprietary fund types).

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.



Budget Summary

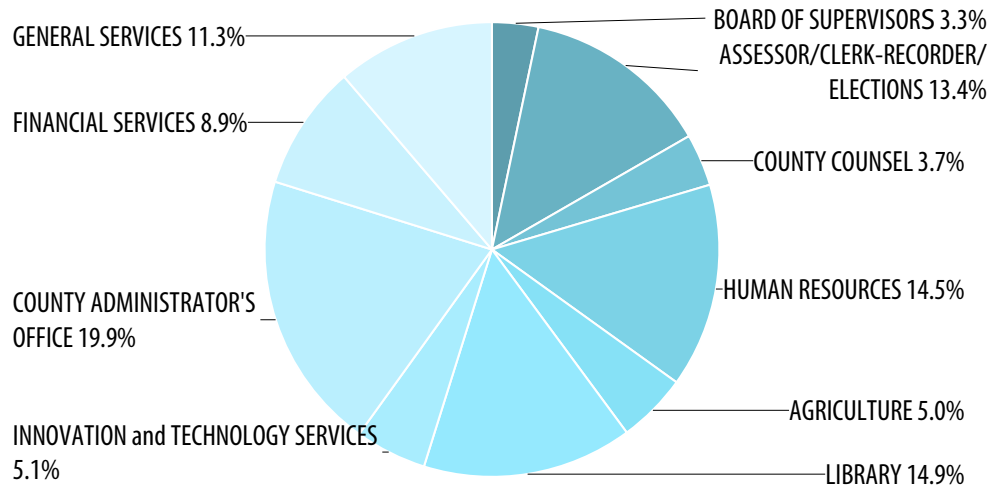
<u>Operations</u>	2020-21 Actual	2021-22 Adopted	2022-23 Recommended
General Fund Departments	\$58,665,756	\$73,827,293	\$76,681,627
Public Safety Departments	\$71,828,580	\$87,335,187	\$84,550,238
Social Services Programs	\$119,323,482	\$136,053,618	\$132,991,266
Public Health Services	\$13,390,332	\$18,359,154	\$18,722,762
Behavioral Health Services	\$42,295,126	\$59,768,739	\$69,323,053
Road Fund	\$14,222,789	\$31,904,683	\$38,667,188
Library Programs	\$7,460,317	\$8,825,054	\$9,295,387
Child Support Services	\$5,717,173	\$7,081,171	\$8,689,920
Cache Creek Area Plan	\$1,310,728	\$1,354,438	\$3,496,717
County Service Areas	\$4,783,612	\$7,433,153	\$15,277,703
Housing Programs	\$90,362	\$536,152	\$571,000
<i>Subtotal</i>	\$339,088,257	\$432,478,642	\$458,266,861
<u>Enterprise/Internal Service Funds</u>			
Airport Enterprise	\$593,684	\$442,237	\$576,737
Sanitation Enterprise	\$28,370,386	\$32,942,840	\$38,211,333
Dental Insurance ISF	\$2,364,769	\$2,213,624	\$2,213,624
Unemployment Insurance ISF	\$338,177	\$557,843	\$355,377
Fleet Services ISF	\$1,678,476	\$2,173,434	\$2,359,121
Telecommunications ISF	\$958,577	\$1,226,465	\$1,436,218
Yolo Electric ISF	\$5,510,487	\$4,888,440	\$4,888,440
Pension ISF	\$27,597,933	\$40,264,068	\$40,264,068
<i>Subtotal</i>	\$67,412,489	\$84,708,951	\$90,304,918
<u>Debt Service Funds</u>			
Davis Library	\$528,125	\$523,925	\$423,875
DA Building	\$274,782	\$1,500	\$0
CIP Bond	\$1,591,727	\$1,596,016	\$1,596,141
Trane Energy	\$8,543,953	\$864,191	\$864,191
Lease Bonds	\$4,393,978	\$1,042,231	\$1,042,231
<i>Subtotal</i>	\$15,332,565	\$4,027,863	\$3,926,438
Total Operating Budget	\$421,833,311	\$521,215,456	\$552,498,217
<u>Capital Improvement Program</u>			
Knights Landing Levee	\$670,148	\$9,264,783	\$5,936,526
Esparto Park & Pool	\$0	\$143,000	\$0
Other Facility Improvements	\$1,277,523	\$2,235,091	\$829,656
Yolo Library	\$131,386	\$4,416,220	\$0
Monroe Jail Expansion	\$6,200,712	\$509,567	\$0
Leinberger Jail Expansion	\$2,484,087	\$31,402,828	\$21,402,828
Juvenile Detention Facility	\$0	\$0	\$0
<i>Subtotal</i>	\$10,763,856	\$47,971,489	\$28,169,010
TOTAL COUNTY BUDGET	\$432,597,167	\$569,186,945	\$580,667,227*

* Equals Total Operating Budget of \$667,609,455 less interfund transfers, contribution to fund balance, PC Replacement ISF, Ag Equipment ISF, ACO, ARP, Cannabis Measure K, IHSS Public Authority, and Special Revenue Funds (e.g., CCP, Animal Services, DA Consumer Fraud, MDIC, Environmental Health, Court Security, etc.).



General Government

Recommended Appropriations by Department



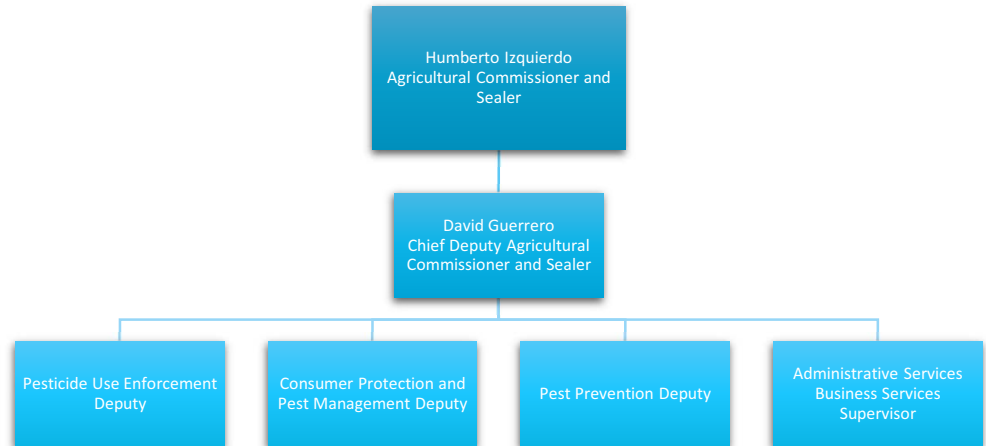
Recommended Appropriations by Department

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
AGRICULTURE	\$3,724,192	3,769,016	3,967,497	4,110,149	3,974,395
ASSESSOR/CLERK-RECORDER/ELECTIONS	\$7,914,038	8,407,657	9,370,276	10,980,710	10,723,446
BOARD OF SUPERVISORS	\$2,140,709	2,125,814	2,480,299	2,628,469	2,628,469
COUNTY ADMINISTRATOR'S OFFICE	\$13,093,493	12,268,060	14,917,084	15,928,605	15,831,425
COUNTY COUNSEL	\$2,744,776	2,131,934	3,001,445	2,970,881	2,970,881
FINANCIAL SERVICES	\$5,618,199	5,370,456	6,627,641	7,725,272	7,131,631
GENERAL SERVICES	\$6,737,431	6,450,005	9,152,584	9,196,103	9,012,431
HUMAN RESOURCES	\$7,743,524	8,591,565	10,436,869	12,115,633	11,620,030
INNOVATION & TECHNOLOGY SERVICES	\$3,008,200	3,540,230	4,730,099	4,212,092	3,919,425
LIBRARY	\$9,335,604	8,845,839	12,527,072	11,949,423	11,949,423
TOTALS	\$62,060,165	61,500,575	77,210,866	81,817,337	79,761,556

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 partners with the public, business community and agricultural industries to protect and promote the community and its 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.

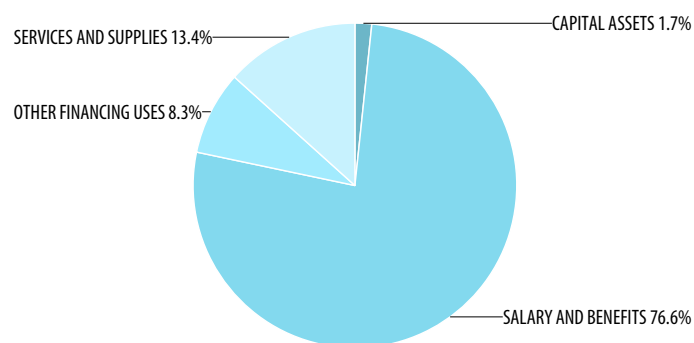
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Agriculture	4,428,709	2,571,449	454,314	1,402,946
Total	4,428,709	2,571,449	454,314	1,402,946

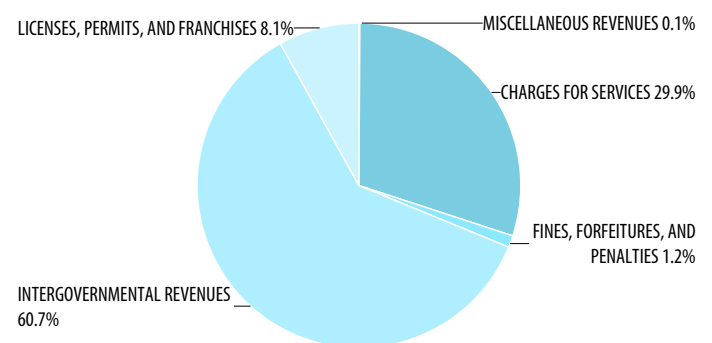
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
LICENSES, PERMITS, AND FRANCHISES	182,069	182,757	179,700	207,406	207,406
FINES, FORFEITURES, AND PENALTIES	33,100	20,971	40,000	30,000	30,000
REVENUE FROM MONEY & PROPERTY	40,203	6,215	0	0	0
INTERGOVERNMENTAL REVENUES	1,655,130	1,723,615	1,619,732	1,561,888	1,561,888
CHARGES FOR SERVICES	1,024,219	1,163,034	970,297	769,655	769,655
MISCELLANEOUS REVENUES	15,803	6,504	5,000	2,500	2,500
OTHER FINANCING SOURCES	0	864	37,517	0	0
TOTAL REVENUE	2,950,524	3,103,960	2,852,246	2,571,449	2,571,449
APPROPRIATIONS					
SALARY AND BENEFITS	2,901,180	3,068,523	3,244,469	3,436,701	3,394,047
SERVICES AND SUPPLIES	428,864	587,155	696,311	593,243	591,643
CAPITAL ASSETS	24,284	24,284	37,517	165,000	73,500
OTHER FINANCING USES	394,147	128,682	1,022,173	383,244	369,519
TOTAL APPROPRIATIONS	3,748,476	3,808,645	5,000,470	4,578,188	4,428,709
USE OF FUND BALANCE	(410,065)	(79,924)	1,032,973	468,039	454,314
NET COUNTY COST	1,208,017	784,609	1,115,251	1,538,700	1,402,946
FUNDED STAFFING	22	21	22	22	22

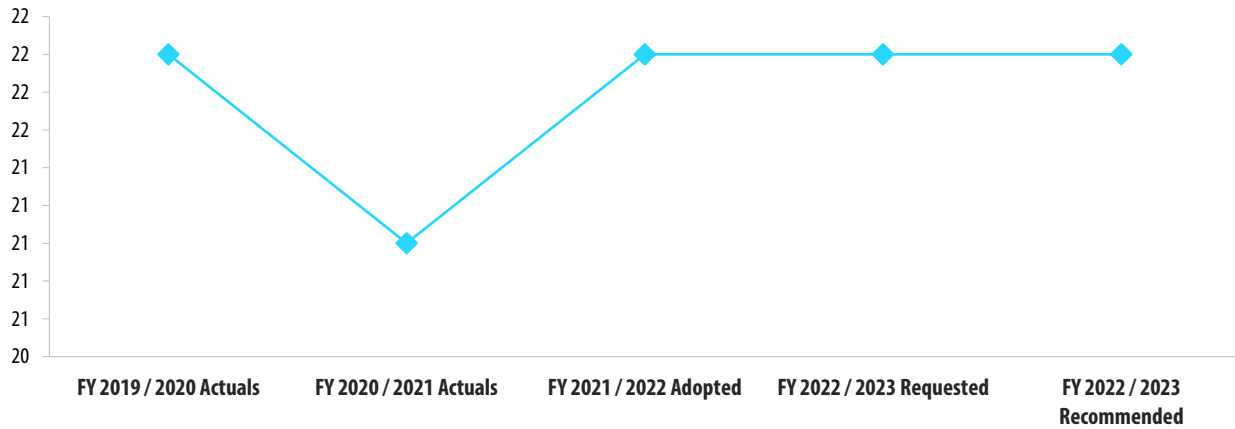
Expenditures



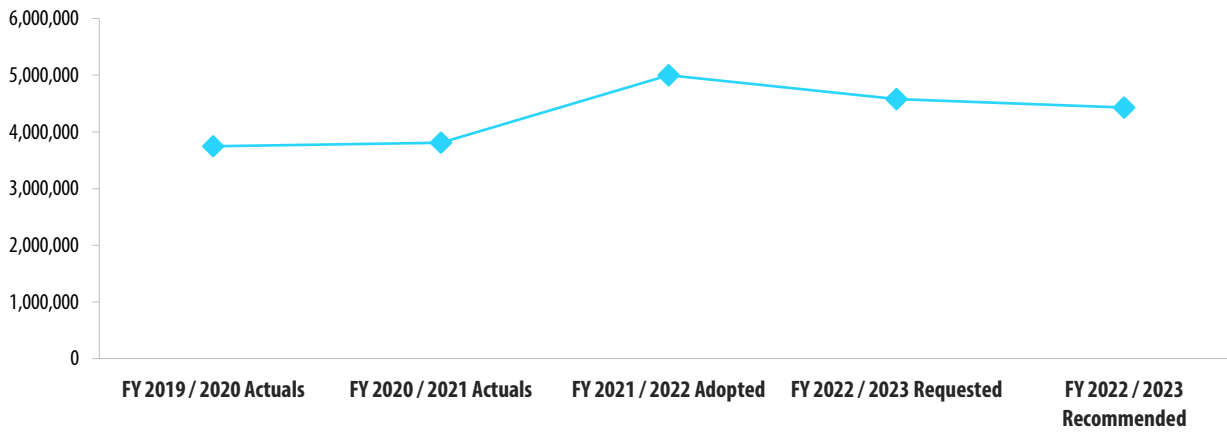
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Recommended Budget includes the elimination of the Spray Services Program and a reduction in the Dog Team – Call Center agreement. Salary and Benefits increased for a new position, Deputy Ag Commissioner/ Sealer, that was added in FY 2021-22.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Operational Excellence



Strategies for 2021-22

- Building Replacement - Coordinate with General Services Department to finalize the agriculture building project.
- Staff Development/Succession Planning.
- Reintroduce internship program to help recruit new staff for the department.
- Separation of Pest Exclusion program into two programs (Pest Detection and Pest Exclusion) to address excessive and expanding workload.
- Implement online payment processing for departmental fees.

Accomplishments

- Currently working with architects and Facilities Division to finalize the floor plan and drawings of the exterior building. The project is expected to go out for bid sometime in early Summer 2022.
- With eight retirees in the last five years (losing over 200 years of experience), the Agriculture Department has reinvented itself. The department has prioritized staff development, giving them the opportunity to not only develop their skills but to enhance their ability to advance to a higher position when opportunities arise. Due to the size of our department, inspectors are asked to cross-train by working in multiple programs in all our major divisions (Pesticide Use Enforcement, Pest Exclusion, and Consumer Protection). Over this last year, inspectors have attended training in many areas critical for our succession planning, including Structural and Field fumigation, Pesticide use enforcement, Apiary inspections, Dog Team inspections, Organic certification, Phytosanitary Certificate training, and Weights & Measures. In addition, with the decline of COVID-19, inspectors have resumed in-person Worker-Safety training to help better their public speaking skills.
- With the hiring of our new Pesticide Use Enforcement (PUE) supervisor, we redistributed some of the program responsibilities from Pest Detection programs, such as Phyto Field walking and Nursery, to better distribute and ease the workload amongst our staff. We will continue to evaluate the workload for the Pest Exclusion program, with the ultimate goal of adding another supervisory position to achieve a better balance in departmental workload.
- Implementation of online payment processing is ongoing, and we hope to be fully operational by 2023.

Current Year Goals & Strategies

Goal: Operational Excellence



Strategies for 2022-23

- Complete move of Agriculture Department to the new building with installation of an electric vehicle charging station.
- Complete online payment access for departmental fees.
- Address obsolete organic fee structure.
- Develop a template for Agriculture Department requirements regarding the Cannabis Land Use Ordinance.
- Work with State partners on statewide Branched Broomrape program/protocols.
- Conduct Legacy Pesticide Collection event in conjunction with neighboring counties.

Program Summary

Weights & Measures



Enhance consumer protections and ensure an equitable marketplace.

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

Pesticide Use Enforcement



Increase the safe use of pesticides essential for production of food and fiber.

The Pesticide Use Enforcement 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, pest control businesses and agricultural field workers.

Pest Prevention



To keep exotic agricultural and environmental pests out of Yolo County through interception, early detection, and eradication.

The Pest Prevention Program is comprised of inspections at points of entry, maintenance of quarantines, detection trapping, and pest surveys to prevent the introduction of exotic invasive insects and plant diseases that would impact agriculture, urban landscapes, and forests. Certification of agricultural commodities that allow export to other countries.

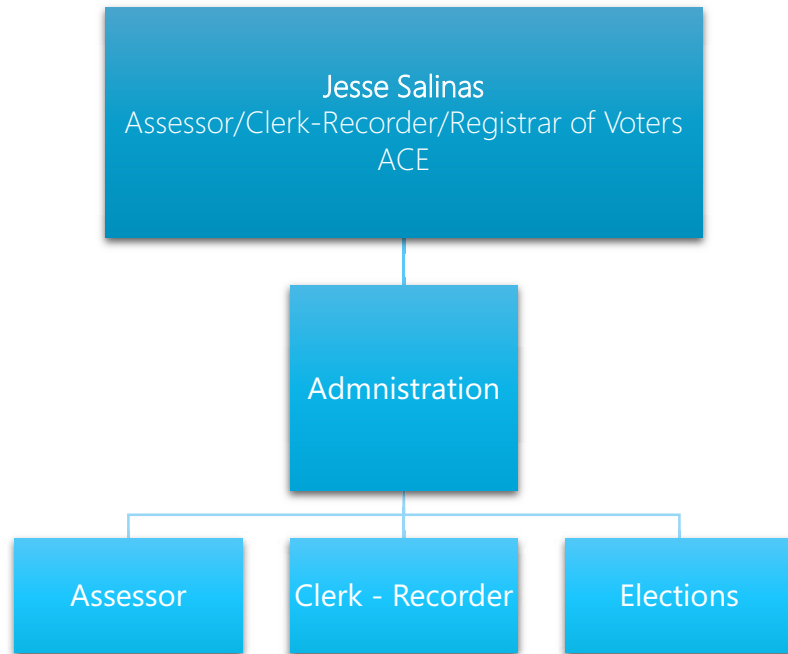
Assessor/Clerk-Recorder/Elections



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 Assessor works by law to create equitable, timely, and accurate property tax assessments to determine the tax base for which the property tax levy is applied.

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

Elections conducts all Federal, State, County, City, School District, and Special District elections. Elections carries out its duties while adhering to the strict guidelines set forth in Federal Law and California Elections Codes.

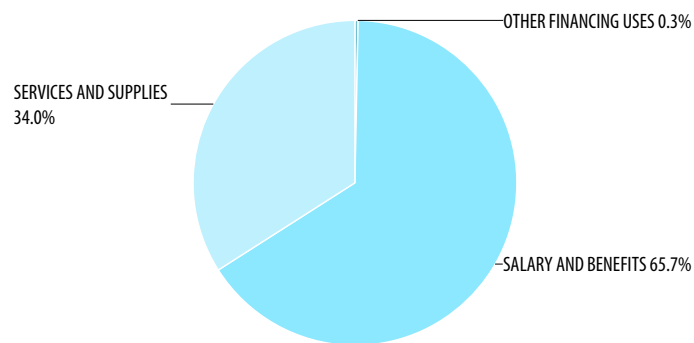
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Assessor	4,448,543	1,585,287	96,220	2,767,036
Clerk-Recorder	3,186,928	1,298,600	788,400	1,099,928
Elections	3,087,975	442,500	0	2,645,475
Total	10,723,446	3,326,387	884,620	6,512,439

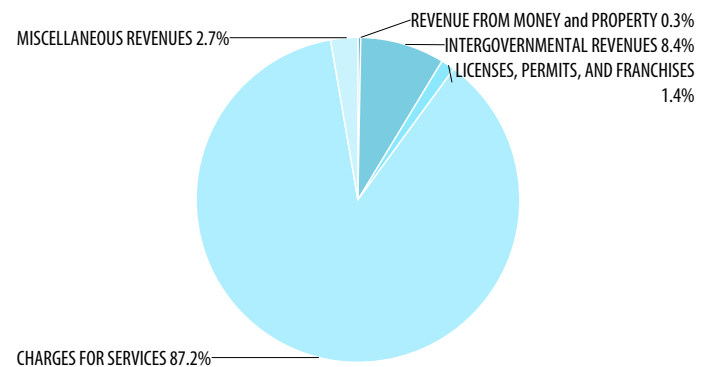
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
LICENSES, PERMITS, AND FRANCHISES	48,199	46,460	45,750	45,750	45,750
REVENUE FROM MONEY & PROPERTY	21,356	16,833	9,250	9,250	9,250
INTERGOVERNMENTAL REVENUES	58,148	587,096	280,287	280,287	280,287
CHARGES FOR SERVICES	2,944,191	3,771,357	2,925,205	2,901,100	2,901,100
MISCELLANEOUS REVENUES	80,183	319,973	83,000	90,000	90,000
OTHER FINANCING SOURCES	2,131	19,552	0	0	0
TOTAL REVENUE	3,154,208	4,761,271	3,343,492	3,326,387	3,326,387
APPROPRIATIONS					
SALARY AND BENEFITS	5,837,138	6,124,484	6,755,793	7,300,697	7,043,433
SERVICES AND SUPPLIES	1,992,025	2,249,823	2,570,062	3,646,513	3,646,513
CAPITAL ASSETS	77,005	0	0	0	0
OTHER FINANCING USES	7,871	33,350	44,421	33,500	33,500
TOTAL APPROPRIATIONS	7,914,038	8,407,657	9,370,276	10,980,710	10,723,446
USE OF FUND BALANCE	(41,646)	(306,026)	2,865	788,400	884,620
NET COUNTY COST	4,801,477	3,952,411	6,023,919	6,865,923	6,512,439
FUNDED STAFFING	52	51	53	53	53

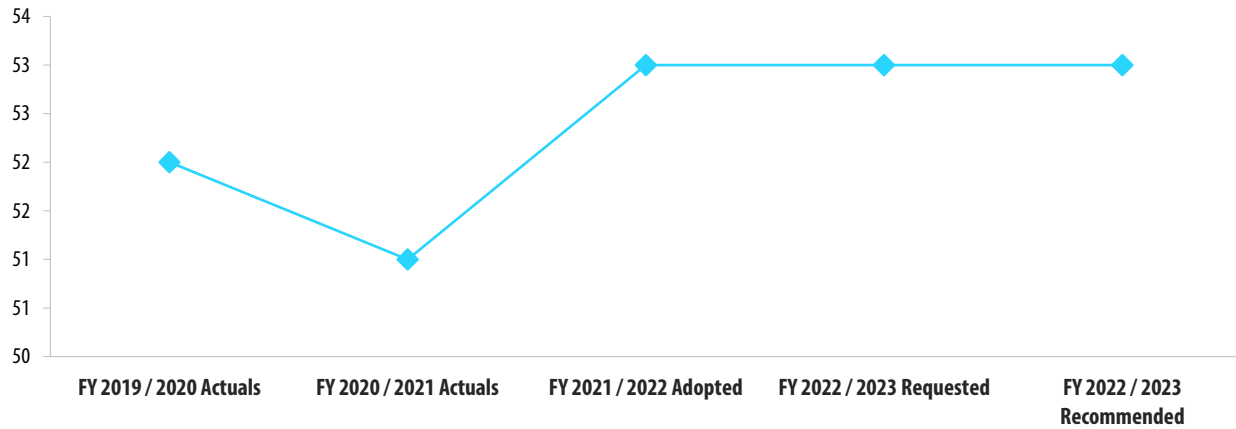
Expenditures



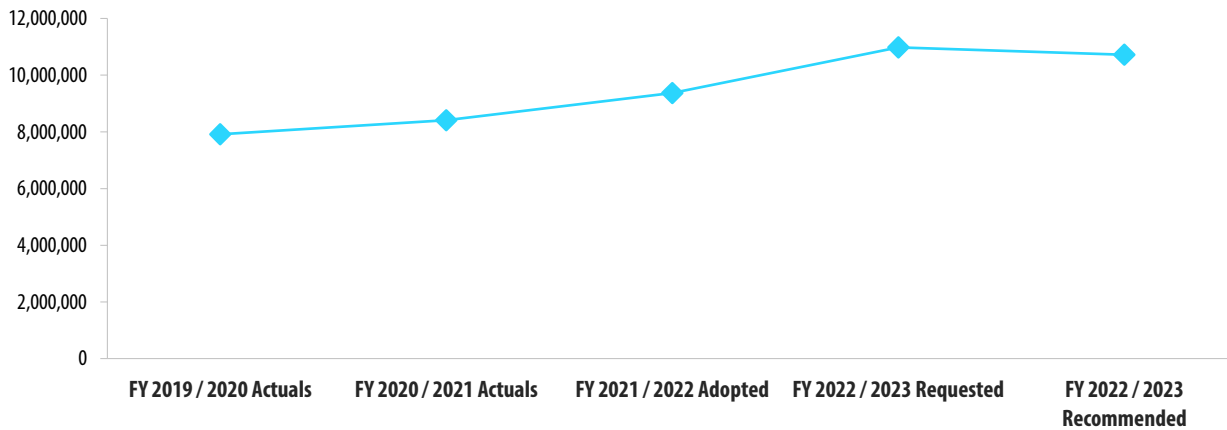
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY 2022-23 Budget includes a Tyler system for use by both the Assessor’s Office and the County-Clerk’s Office. This Tyler Commercial/Industrial Applications Suite program allows for real-time connectivity between the Assessor and Clerk-Recorder alleviating the need for manual updates of new property values to the assessment roll. Another significant adjustment affects the Election’s Office where they will be expanding the hours of operation at the fourteen (14) voting centers to better comply with the Voters choice Act.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Assessor – Expansion of Staff Training and Employment Growth



Strategies for 2021-22

- Train and develop staff through enhanced training and development programs to increase operational effectiveness. Review and improve workflow distribution to be prepared for possible legislative changes currently being proposed that would fundamentally alter the property tax landscape.

Accomplishments

In the Assessor's branch, a significant push was made to cross-train staff. This allowed for a seamless transition from a pandemic-closed office to reopening. We were able to offer all public services while offering a hybrid work-from-home solution to our employees.

Specialized training and continuing education were challenging to arrange with the pandemic curtailing State Board of Equalization class offerings. Training remains ongoing as it is required for the maintenance of required licenses.

This year legislation has been introduced to assist County Assessors with implementing Proposition 19. The recently approved initiative allows homeowners to transfer the original property tax base value of their primary residential property to any county in the state up to three times. As a result of this new law, our property tax management system is set to release a module to track these new filings and streamline the State reporting process.

Goal 2: Assessor – Expand Technology Utilization



Strategies for 2021-22

- Continue transition to paperless and online form submission when available and explore other technology-based opportunities for enhanced program efficiencies. Look to effectively train staff to utilize available technology versus paper to process and complete work. Increase the use of social media and the internet to disseminate critical service messages to the public about Assessor programs and operations.

Accomplishments

The Assessor's branch was selected to participate in standing-up a web portal to allow for annual Agriculture forms. The vendor recently demonstrated to various Assessors across the state a promising module of the program. The projected timeline is testing in 2022/23 with a 2023/24 limited release to select counties. We hope Yolo will be included in that group.

Prior Year Goals, Strategies & Accomplishments

Staff have worked diligently to revamp and revise form offerings on our website to allow easier completion and submission. We encourage taxpayers to file electronically when applicable. This step is currently ongoing.

Goal 3: Assessor – Incorporate Additional GIS Based Solutions



Strategies for 2021-22

- Work collaboratively with the Yolo County GIS Division of the Innovation and Technology Services Department to incorporate additional GIS-based solutions to provide more transparency in assessments.

Accomplishments

The Assessor utilized funds awarded from the State-County Assessors' Partnership Agreement Program to complete a modernization project to move from a CAD-based mapping solution to the ESRI Geospatial Information System (GIS) platform. This included completion of the Parcel Fabric in the GIS environment.

Goal 4: Clerk-Recorder – Implementation of e-Recording



Strategies for 2021-22

- Work with Tyler Technologies to complete the setup and implementation of the electronic recording of documents. This secure technology will allow title companies and government agencies the flexibility to submit documents without having to present them in person at the office.

Accomplishments

The Clerk-Recorder branch successfully launched electronic recording (e-Recording) on July 1, 2021. Since implementation, 11,807 of the 31,523 documents recorded in Yolo County have been e-Recorded (~37%). The trend continues to increase – since January 1, 2022, 50% of all recorded documents have been e-Recorded. Recording documents electronically better serves our customers and decreases the number of customers who need to physically visit the Clerk-Recorder's Office. Additionally, the process of recording documents electronically has increased staff efficiency.

Prior Year Goals, Strategies & Accomplishments

Goal 5: Clerk-Recorder – Increase Customer Use of Online Service Portal



Strategies for 2021-22

- Work to transition the existing website, yolorecorder.org, to yolocounty.org. This transition will leverage the support and modern website structure to facilitate a clean and accessible access point for customers.

Accomplishments

The Clerk-Recorder's Office continues to work to transition the existing website, yolorecorder.org, to yolocounty.org. Although the migration has not yet occurred, we have updated the current website so customers can easily access the information they need. We will be implementing eCommerce so customers can fill out applications/request documents and complete transactions/payments online without physically visiting the branch office.

Goal 6: Clerk-Recorder – Preservation & Digitization of Map Books



Strategies for 2021-22

- Work to preserve and digitize our map books. Our map books date back to 1893.

Accomplishments

The Clerk-Recorder branch has begun to preserve and digitize our map books. Phase 1 (10%) of a multiyear/multi-phase process was completed in 2021. The map books were preserved, digitized, and delivered in new storage cabinets that are more accessible.

Goal 7: Elections – Conduct Multiple Elections in FY 2021-22 Under COVID-19 Guidelines



Strategies for 2021-22

- Conduct the 2021 City of West Sacramento Special Election, 2021 Landowner District Election, 2021 Uniform District Election Law (UDEL) Election, 2021 Governor Recall Election, and 2022 June Gubernatorial Primary Election, all under new Election Administration guidelines due to the COVID-19 Pandemic.

Prior Year Goals, Strategies & Accomplishments

Accomplishments

The 2021 Landowner District Election and 2021 Uniform District Election Law (UDEL) elections were not conducted as each respective district held their own election. The Elections office successfully conducted a joint special election for the City of West Sacramento and the Governor Recall. The 2022 June Statewide Direct Primary Election is underway.

Goal 8: Elections – Convert Election Management Addressing System



Strategies for 2021-22

- Work collaboratively with the Yolo County GIS Division of the Innovation and Technology Services Department. Convert the election management addressing system from range based to single point addressing to ensure more precise districting of voters.

Accomplishments

In collaboration with the Yolo County GIS Division of the Innovation and Technology Services Department, the Elections branch successfully converted the election management addressing system from range-based to single point addressing to ensure more precise districting of voters, all before the redistricting process commenced.

Goal 9: Elections – Expand Elections’ Outreach Efforts



Strategies for 2021-22

- Work jointly with Yolo County partners to ensure any underserved communities have their election needs addressed while following the COVID-19 guidelines.

Accomplishments

In efforts to continue to strengthen our community partnerships, the Elections branch established a local Language Accessibility Advisory Committee, also referred to as LAAC, and a Voting Accessibility Advisory Committee also referred to as VAAC. These committees meet virtually once a month and provide community-based insight, advice, and recommendations to provide Yolo County voters with the best voting experience possible.

Current Year Goals & Strategies

Goal 1: Assessor – Expansion of Staff Training and Employment Growth



Strategies for 2022-23

- Train and develop staff through enhanced training and development programs to increase operational effectiveness. Review and improve work distribution to cross-train professional staff across various property specializations.

Goal 2: Assessor – Expand Technology Utilization



Strategies for 2022-23

- Continue transition to paperless and online form submission when available and explore other technology-based opportunities for enhanced program efficiencies. Look to effectively train staff to utilize available technology versus paper to process and complete work. Increase the use of social media and the internet to disseminate critical service messages to the public about Assessor programs and operations. Complete implementation of machine learning program between Clerk-Recorder and Assessor branches. Streamline the processing of changes of ownership.

Goal 3: Assessor – Incorporate Additional GIS Based Solutions



Strategies for 2022-23

- Work collaboratively with the Yolo County GIS Division of the Innovation and Technology Services Department to incorporate additional GIS-based solutions to provide more transparency in assessments.

Current Year Goals & Strategies

Goal 4: Clerk-Recorder – Digitization of all official records prior to 1970



Strategies for 2022-23

- Work with a vendor specializing in this type of project and digitize all official records prior to 1970.

Goal 5: Clerk-Recorder – Complete Phase 1 of Assembly Bill 1466 Implementation



Strategies for 2022-23

- Begin identifying and redacting any county counsel confirmed discriminatory language from recorded documents filed with the Clerk-Recorder office.

Goal 6: Clerk-Recorder – Preservation & Digitization of Map Books



Strategies for 2022-23

- Work to preserve and digitize our map books. Our map books date back to 1893.

Goal 7: Elections – Adopt the Voters Choice Act Elections Model and Conduct the 2022 Elections as prescribed by the Voter’s Choice Act Guidelines.



Strategies for 2022-23

- Adopt the Voter’s Choice Act Elections Model and Conduct the 2022 November General Election. The Voter’s Choice Act Elections Model will allow Yolo County to place 13 Vote Centers throughout the county. Three centers will be open for 11 days, while the remaining ten centers will be open for four days instead of 96 one-day polling places.

Current Year Goals & Strategies

Goal 8: Elections – Implement the 2020 Re-Districting



Strategies for 2022-23

- Work collaboratively with the Yolo County GIS Division of the Innovation and Technology Services Department to update the new Redistricted areas based on the new Federal, State, and Local district lines.

Goal 9: Elections – Implement Asset & Inventory Tracking System



Strategies for 2022-23

- Work jointly with vendor Tenex to roll out the AIM Asset & Inventory Management Tracking System to monitor maintenance and security features on all election machines and equipment.

Program Summary

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.

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 not compromised or open for potentially fraudulent activities.

Elections



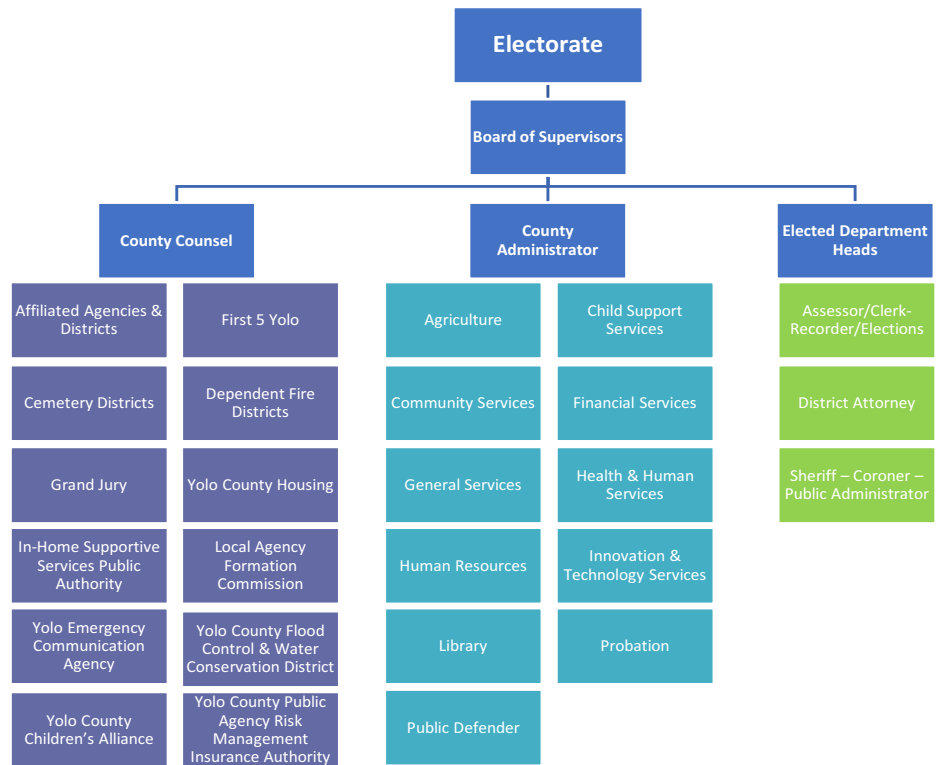
Maximize voter participation in elections

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

Board Of Supervisors

OUR MISSION

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



Major Services

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

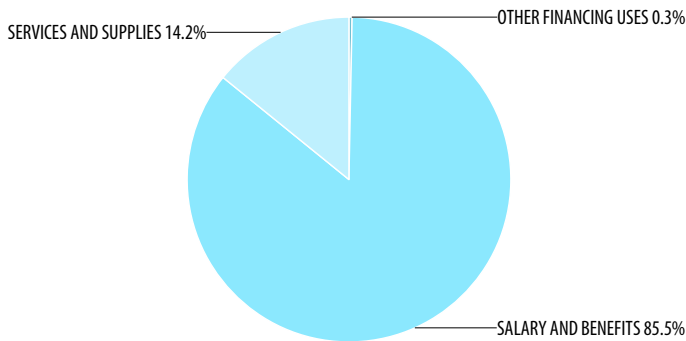
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Board of Supervisors	2,628,469	0	0	2,628,469
Total	2,628,469	0	0	2,628,469

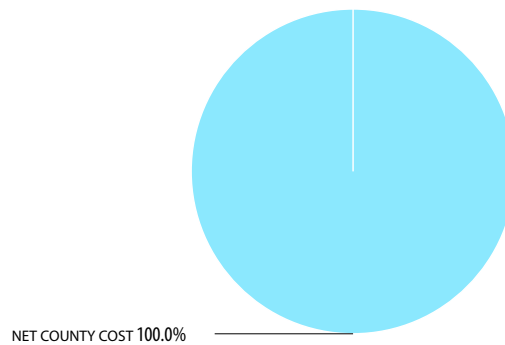
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
MISCELLANEOUS REVENUES	0	7,640	0	0	0
TOTAL REVENUE	0	7,640	0	0	0
APPROPRIATIONS					
SALARY AND BENEFITS	1,888,951	1,898,851	2,133,218	2,246,936	2,246,936
SERVICES AND SUPPLIES	243,357	218,542	338,681	373,133	373,133
OTHER CHARGES	0	20	0	0	0
OTHER FINANCING USES	8,400	8,400	8,400	8,400	8,400
TOTAL APPROPRIATIONS	2,140,709	2,125,814	2,480,299	2,628,469	2,628,469
USE OF FUND BALANCE	0	0	0	0	0
NET COUNTY COST	2,140,709	2,118,174	2,480,299	2,628,469	2,628,469
FUNDED STAFFING	15	15	15	15	15

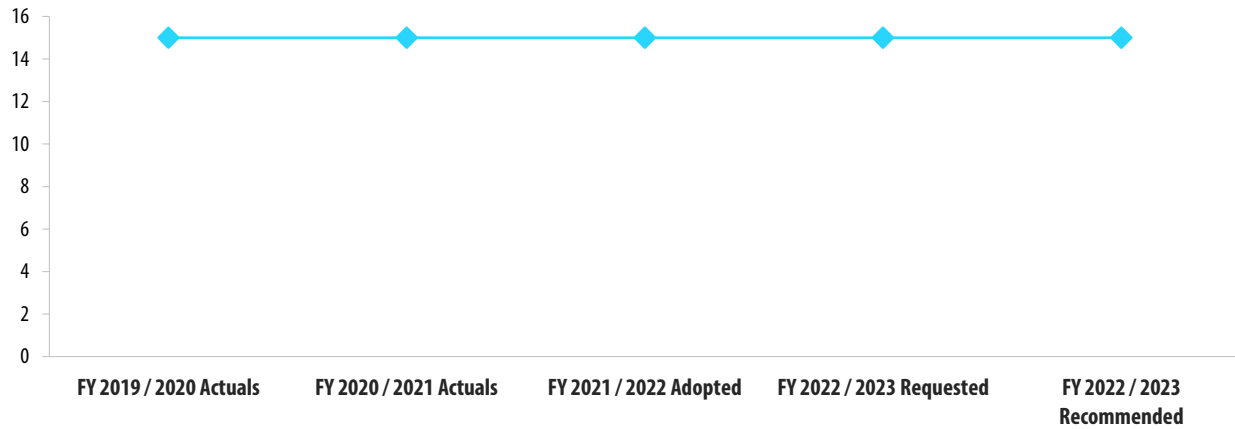
Expenditures



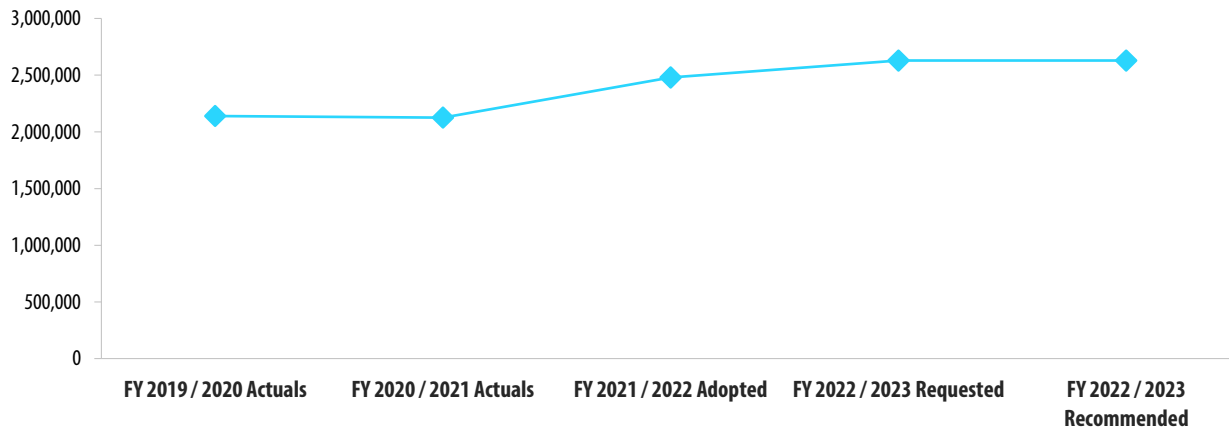
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

Significant Budget Changes

The FY 2022-23 Recommended Budget includes the addition of approved salary increases.

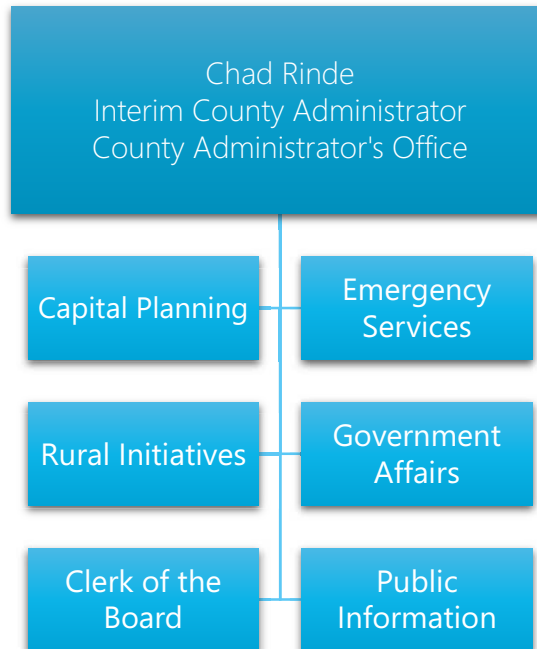
County Administrator's Office



Chad Rinde
Interim County Administrator

OUR MISSION

The mission of the County Administrator's Office is to facilitate opportunities and solutions that make a difference.



Major Services

The County Administrator's Office (CAO) is responsible for translating the policy direction of the Board of Supervisors into action through its dynamic oversight of the delivery of all County services and countywide comprehensive strategic planning. The CAO directly manages the annual County budget, revenue development, natural resources, legislation and government affairs, Clerk of the Board, emergency services, public information, tribal relations, and economic development.

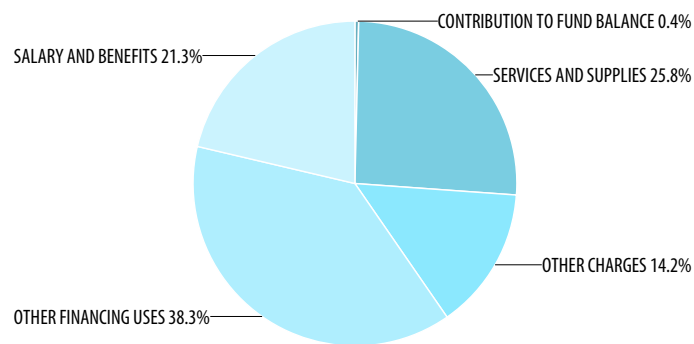
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Administration	5,650,946	1,310,369	48,000	4,292,577
Emergency Services	1,904,579	1,646,415	0	258,164
Housing	1,276,500	1,237,514	(41,014)	80,000
Tribal Mitigation	6,999,400	6,999,400	0	0
Utilities	5,703,440	5,703,440	0	0
Total	21,534,865	16,897,138	6,986	4,630,741

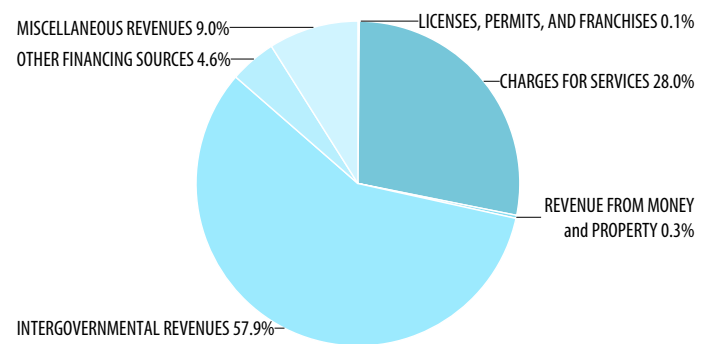
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
LICENSES, PERMITS, AND FRANCHISES	11,003	392,693	429,073	23,000	23,000
REVENUE FROM MONEY & PROPERTY	89,522	235,229	58,014	51,014	51,014
INTERGOVERNMENTAL REVENUES	8,579,187	7,947,535	9,367,452	9,788,815	9,788,815
CHARGES FOR SERVICES	3,364,662	3,202,941	4,037,516	4,732,809	4,732,809
MISCELLANEOUS REVENUES	1,314,618	1,421,050	1,517,000	1,517,000	1,517,000
OTHER FINANCING SOURCES	701,438	557,268	356,500	784,500	784,500
TOTAL REVENUE	14,060,429	13,756,717	15,765,555	16,897,138	16,897,138
APPROPRIATIONS					
SALARY AND BENEFITS	3,574,167	3,601,179	4,324,308	4,679,828	4,609,648
SERVICES AND SUPPLIES	4,267,922	3,860,331	5,384,421	5,595,397	5,568,397
OTHER CHARGES	3,949,187	3,724,730	2,969,600	3,078,520	3,078,520
CAPITAL ASSETS	0	53	0	0	0
OTHER FINANCING USES	6,952,293	7,093,490	7,463,300	8,278,300	8,278,300
TOTAL APPROPRIATIONS	18,743,569	18,279,782	20,141,629	21,632,045	21,534,865
USE OF FUND BALANCE	978,693	1,256,639	(69,982)	6,986	6,986
NET COUNTY COST	3,678,374	3,184,426	4,446,056	4,727,921	4,630,741
FUNDED STAFFING	23	18	23	27	27

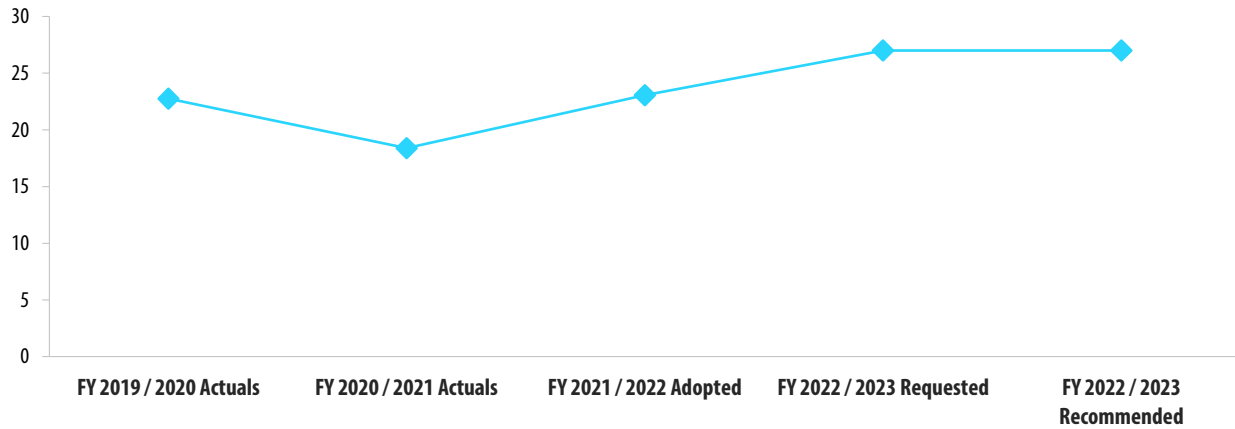
Expenditures



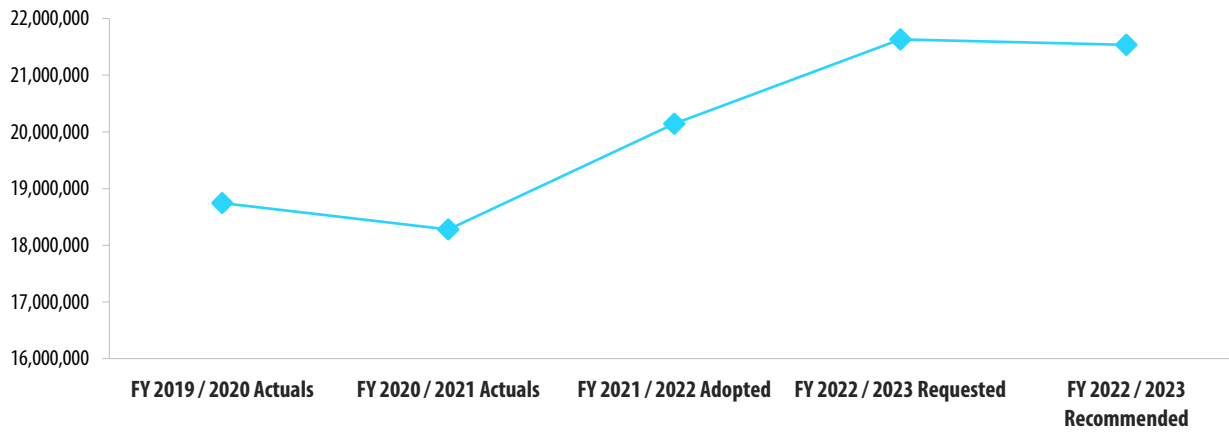
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY 2022-23 Recommended Budget includes the addition of numerous new grants and the re-budgeting of previously approved grants.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Thriving Residents



2021-22 Strategies

- Conduct an upward mobility assessment, partnering with community members and local organizations to identify key findings and recommendations.
- Continue work on design and move forward with next steps for a South Davis Library and Education Center.
- Obtain construction and funding and maintenance endowment for the Knights Landing Community Park.
- Develop Tuli Mem Park Improvements Master Plan.

Accomplishments

- The upward mobility assessment was removed. Transitioned to implementing a countywide basic income support program launched on April 1, 2022.
- Work on South Davis library is in progress.
- Obtained funding for the design and construction of Phase 1 of the Knights Landing Park. Continuing efforts to obtain funding for Phase 2-3.
- Tuli Mem Park Improvements Master Plan has been developed. Implementation of the plan is in progress.

Goal 2: Safe Communities



2021-22 Strategies

- Finalize and begin implementation of a long-term sustainability plan, collaboratively with the Yolo County Fire Chiefs Association.
- Establish outcomes and best (or innovative) practice alignment in all programs funded by the Community Corrections Partnership.
- Implement processes for Quality Assurance (QA) and Continuous Quality Improvement (CQI) to assess criminal justice program fidelity and efficacy.

Prior Year Goals, Strategies & Accomplishments

- Develop action plan in collaboration with criminal justice departments to implement changes to reduce racial disparities in the criminal justice system.
- Evaluate the impacts on poverty and jail population if cash bail is eliminated in Yolo County.
- Support efforts of the Yolo County Commission on Aging and Adult Services in advancing emergency response readiness for aging adults.

Accomplishments

- Funding secured to perform benefit assessments for all 15 fire protection districts (FPDs); provided funding for immediate safety needs; and LAFCo Municipal Services Review is near completion with final report anticipated in June 2022.
- Work on establishing outcomes and best (or innovative) practice alignment in all programs funded by the Community Corrections Partnership is in progress.
- Implementing processes for Quality Assurance (QA) and Continuous Quality Improvement (CQI) to assess criminal justice program fidelity and efficacy is in progress.
- Workgroup and action plan to implement changes to reduce racial disparities in the criminal justice system created. Criminal Justice Reform Board Ad Hoc Subcommittee established to coordinate with staff on progress.
- Staff provided an overview to the Board of current bail policies and impacts of that policy on Yolo County.
- Yolo County Commission on Aging and Adult Services work on advancing emergency response readiness for aging adults has been completed.

Goal 3: Sustainable Environment



2021-22 Strategies

- Develop actionable conjunctive use plan that uses flood/storm water for water supply resilience to ensure that all locally developed flood projects provide conjunctive use benefits (i.e., detention, groundwater recharge, or habitat creation).
- Develop Knights Landing flood projects.

Accomplishments

- A County-funded feasibility study is underway to evaluate conjunctive use options for stormwater that impacts Esparto, Madison, and Highway 16.

Prior Year Goals, Strategies & Accomplishments

- Additionally, the Yolo County Flood Control and Water Conservation District (YCFCWCD) has undertaken a feasibility analysis to identify and evaluate conjunctive use projects throughout the County that would result in groundwater recharge.
- Final plans and specifications for Mid-Valley levee repair sites 9 & 10, and associated CEQA, approved by Board in February 2022; state/federal permits are pending; and construction is anticipated to start in summer of 2022.

Goal 4: Flourishing Agriculture



2021-22 Strategies

- Create an agricultural mitigation bank to ensure the continued protection of farmland.

Accomplishments

- \$200,000 in funding was secured from the State Department of Conservation to perform the agricultural mitigation study. A consultant has selected and started efforts in Spring 2022.

Goal 5: Robust Economy



2021-22 Strategies

- Create an economic development framework for unincorporated Yolo County that identifies business model potential and associated development strategies.
- Assess opportunities to maximize the public benefit and operational potential of the Yolo County Airport.

Accomplishments

- The County's ARP expenditure plan includes funding to complete a study of economic opportunities and consider potential execution strategies.
- The Yolo County Airport was a shortlist candidate in a national site selection RFI for an aviation company. The airport was not selected due to infrastructure and environmental clearance challenges. To improve the site's marketability, the County may need to consider proactively addressing such issues.

Prior Year Goals, Strategies & Accomplishments

Goal 6: In Support of All Goals



2021-22 Strategies

- Develop Yolo specific marketing and branding.
- Complete quality improvement pilot project and establish a plan for expanding usage of quality improvement practices among departments.
- Pilot performance measurement implementation in two departments.
- Implementation of Infor Version 11.

Accomplishments

- County Communications Plan in development.
- Completed quality improvement pilot project and established a plan for expanding usage of quality improvement practices among departments.
- Pilot performance measurement implementation in two departments is on hold, pending completion of other major initiatives.
- The Infor Version 11 implementation project is ongoing, with the implementation team moving into the testing phase. The go-live date is presently targeted for January 2023.

Current Year Goals & Strategies

Goal 1: Thriving Residents



2022-23 Strategies

- Develop an updated MOU with Yolo Housing Authority to include the transition of CDBG and HOME agreements to in-house administration.
- Secure funding for construction and maintenance of a community park in Knights Landing.
- Provide advice, assistance, and advocacy for unfunded rural infrastructure projects.
 - Assist rural residents and community-based organizations to identify and develop locally supported rural projects that align with the Strategic Plan.
- Work with city partners to increase housing supports for individuals experiencing homelessness.
- Complete allocation, continue implantation and oversee evaluation of the American Rescue Plan funds.

Goal 2: Safe Communities



2022-23 Strategies

- Revise the County Emergency Operations Plan.
- Develop a new Joint Emergency Management Services Work Plan.
- Develop and monitor a criminal justice work plan.

Goal 3: Sustainable Environment



2022-23 Strategies

- Advocate for and implement policies and projects that reduce flood risk and increase flood safety in our communities.
- Participate in local, regional, and state efforts to plan, prepare for, and respond to ongoing drought conditions.

Current Year Goals & Strategies

- Reduce flood risk in the unincorporated areas of Yolo County and ensure a balanced water portfolio.
 - In progress:
The Board created the Rolling Acres Flooding Ad Hoc Subcommittee in November 2021. Feasibility analysis is ongoing for Madison/Esparto/Highway 16 flooding issues. Construction of Huff's Corner (Cache Creek) levee raise anticipated in summer 2022.
- Increase sustainability of rural fire protection services
 - In progress:
Funding secured from Cannabis tax revenues for immediate wildfire season needs. Emergency drought applications were prepared for Willow Oak, West Plainfield, Capay Valley, Zamora, and Dunnigan FPDs. Long term-sustainability plan is in progress, pending release of LAFCo Municipal Service Review (MSR) estimated for June 2022.

Goal 4: Flourishing Agriculture



2022-23 Strategies

- Create an agricultural mitigation bank to ensure the continued protection of farmland.

Goal 5: Robust Economy



2022-23 Strategies

- Increase economic development and rural community supports:
 - Continue to support CSAs and CSDs to improve operational sustainability and critical infrastructure.
 - Collaborating with the Yocha Dehe Wintun Nation and other community groups to advance the Capay Valley Health and Community Center and Food Hub projects.
 - Continue to identify projects for inclusion in the Rural Infrastructure Investment Plan and identify and advocate for state and federal funding to implement projects.

Current Year Goals & Strategies

Goal 6: In Support of All Goals



2022-23 Strategies

- Update County Operational Excellence Plan covering internal operations to parallel and support County Strategic Plan, including quarterly updates.
- Develop and implement a county communication plan.
- Effectively transition the Natural Resources Division to the Department of Community Services.

Program Summary

Program Summary

Strategic Plan Implementation



Improve implementation progress of the Strategic Plan.

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

Rural Community Investment Fund



Improve infrastructure for Yolo County rural communities that enhance economic development and health & safety.

The Rural Community Investment Fund is a mechanism for assisting rural communities in identifying funding solutions for projects (“initiatives”) that address pressing needs in economic development or health and safety. Each fiscal year the County Administrator’s Office, working with departments and the rural community, explores, prioritizes, and presents initiatives to the Board of Supervisors for consideration for assistance in the form of grant research or the provision of partial funds.

Legislative Advocacy and Intergovernmental Affairs



Advance County interests.

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

Clerk of the Board



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

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

Office of Emergency Services



Ensure that our community is protected and prepared for all hazards

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

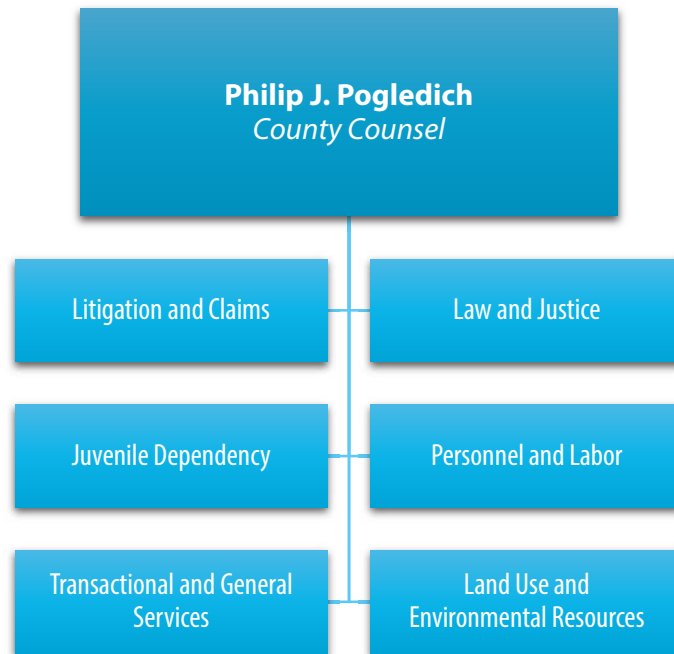
County Counsel



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 County Counsel's Office serves as the attorney for the County, including the Board of Supervisors and all County officers, departments, boards and commissions. The Office focuses primarily on civil law matters relating to general government services, juvenile dependency, land use and planning, criminal justice, property management and capital projects, personnel and labor, and conservatorship and probate proceedings. In addition, the County Counsel has discretionary authority to provide a comprehensive range of legal services to other local public entities and special districts, and to charge a fee for such services.

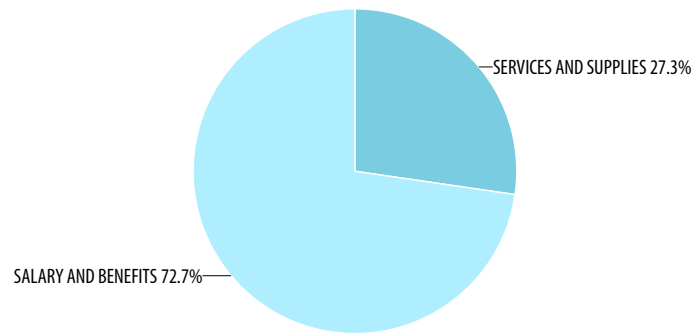
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
County Counsel	2,028,961	404,745	0	1,624,216
Indigent Defense	941,920	0	0	941,920
Total	2,970,881	404,745	0	2,566,136

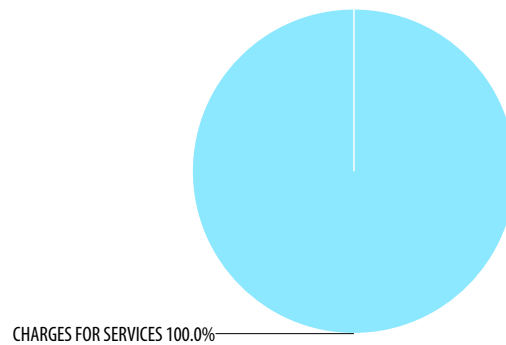
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	245	203	0	0	0
CHARGES FOR SERVICES	249,023	242,907	386,203	404,745	404,745
OTHER FINANCING SOURCES	73,097	183	0	0	0
TOTAL REVENUE	322,365	243,293	386,203	404,745	404,745
APPROPRIATIONS					
SALARY AND BENEFITS	2,856,880	2,834,247	3,121,345	3,431,238	3,431,238
SERVICES AND SUPPLIES	1,332,667	1,001,537	1,325,709	1,288,202	1,288,202
OTHER FINANCING USES	(1,444,771)	(1,703,849)	(1,445,609)	(1,748,559)	(1,748,559)
TOTAL APPROPRIATIONS	2,744,776	2,131,934	3,001,445	2,970,881	2,970,881
USE OF FUND BALANCE	0	0	0	0	0
NET COUNTY COST	2,422,411	1,888,641	2,615,242	2,566,136	2,566,136
FUNDED STAFFING	12	12	12	13	13

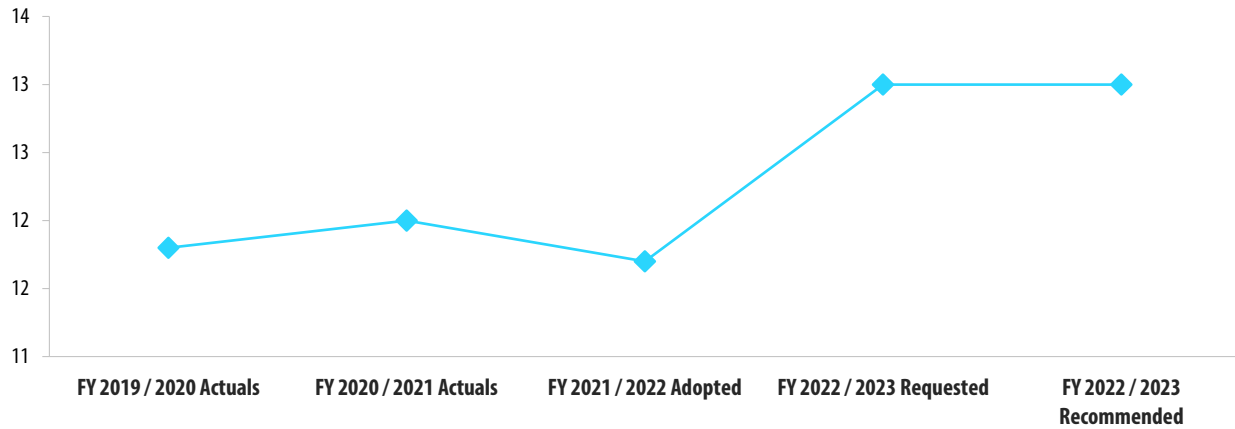
Expenditures



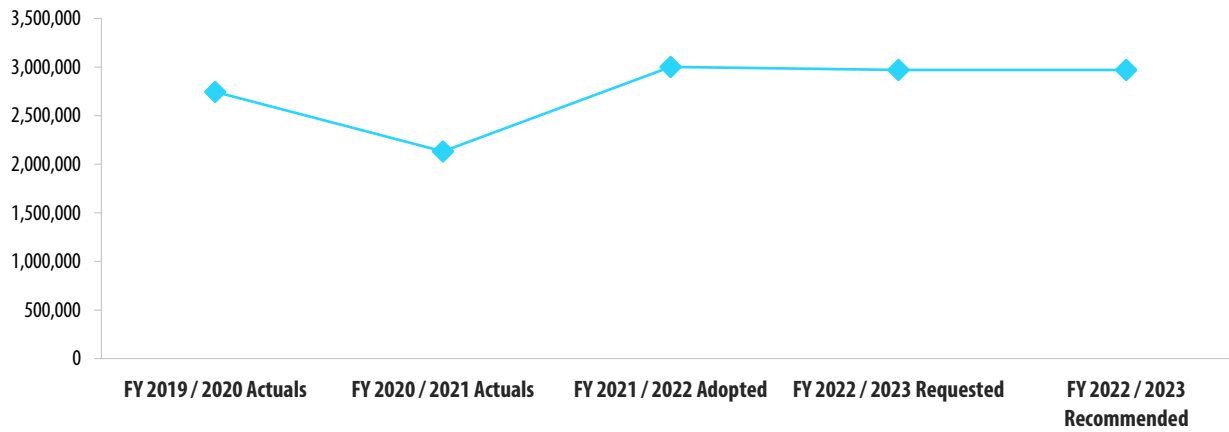
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

There are no significant changes.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Focus resources and attention on Board priorities, including ongoing policy issues and capital projects, including:



Strategies for 2021-22

- Cannabis/CLUO.
- Coronavirus/COVID-19.
- Child Welfare Services.
- VCEA and HCP/NCCP implementation.
- Redistricting.
- YCTD and Yolo County Housing transitions.
- Support for CIP implementation, including Leinberger, ADHC, Animal Shelter, Yolo Library.

Accomplishments

- Advised extensively on a range of cannabis issues, including Cannabis Land Use Ordinance (CLUO) adoption and environmental review, individual licensing matters, and related administrative appeals and litigation.
- Participated closely in redistricting process, handling issues raised under state and federal law, and supporting the advisory commission and Board of Supervisors in the decision-making process.
- Continued to support all aspects of the County's response to the COVID-19 pandemic, including public health, personnel, and contracting matters as well as extensive interaction with the Sheriff's Office, Public Defender, and Yolo Superior Court on pandemic response matters.

Goal 2: Represent County interests in matters involving federal, tribal, state, and other local governments, including anticipated projects and ongoing initiatives



Strategies for 2021-22

- Complete cultural resources MOU with Yocha Dehe Wintun Nation and continue collaborative relationship on other matters of mutual interest.

Prior Year Goals, Strategies & Accomplishments

- Advise on implementation of state and federal laws, regulations and policies relating to COVID-19.
- Continue to support effective resolution of County flood, habitat, and water issues involving Bay-Delta.

Accomplishments

- Completed negotiation and successful execution of agreement with California Department of Water Resources relating to agricultural sustainability and other County interests in the Yolo Bypass.
- Collaborated with Board members and the City of Davis to negotiate development agreement provisions, a traffic and traffic infrastructure agreement, and a tax exchange agreement for the DiSC 2022 project.
- Supported collaborative efforts (including contracts) with UC Davis to address the COVID-19 pandemic and increase community testing resources and related programs.
- Maintained active dialogue with Yocha Dehe Wintun Nation leadership staff on issues of mutual interest and concern, including cannabis, cultural resources, and project collaboration.

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



Strategies for 2021-22

- Revive active training program for social workers as COVID-19 pandemic recedes.
- Ensure appropriate, effective handling of increased appellate workload.
- Continue effective, assertive advocacy and, where possible, improve collaborative environment in dependency courtrooms.

Accomplishments

- Effectively handled extensive appellate workload.
- To promote collaboration and streamline case management, commenced monthly meetings with Court-appointed attorneys at leadership (i.e., County Counsel, HHSA Branch Director, and firm management) level and among attorneys responsible for day-to-day court appearances.

Prior Year Goals, Strategies & Accomplishments

- Continued regular collaboration (case staffing, leadership-level discussions) with HHSA Child, Youth and Family branch staff on a wide range of dependency matters.

Goal 4: Continue providing legal and strategic advice to County cannabis program to support transition to discretionary permitting.



Strategies for 2021-22

- Respond to demands associated with anticipated CLUO implementation, including providing legal support during site-specific permitting process.
- Collaborate with the Cannabis Unit to prepare changes in other ordinances affected by CLUO adoption, as needed.
- Actively support all enforcement efforts.

Accomplishments

- Supported Board deliberations and adoption of the CLUO in September 2021.
- Handled initial phases of subsequent litigation (ongoing).
- Continued to advise on day-to-day program issues raised by Cannabis Unit and, on occasion, other County departments or local stakeholders.

Goal 5: Support Human Resources and other County departments in labor negotiations, personnel matters, and other employee-related legal issues.



Strategies for 2021-22

- Support a smooth “return to work” transition, including by advising on the development of related personnel policies.
- Collaborate to ensure successful outcome of General Unit and Probation Unit negotiations.
- Continue to support a proactive, informed approach to progressive discipline and other matters involving employees.

Accomplishments

- Guided development of vaccination mandate and related meet and confer process with labor associations.

Prior Year Goals, Strategies & Accomplishments

- Continued active engagement in labor negotiations and related matters affecting terms and conditions of employment.
- Supported departments and (on occasion) outside agencies in disciplinary matters.
- Drafted employment agreements with various newly appointed personnel.

Goal 6: Continually evaluate evolving litigation trends and available means of reducing County risk (and costs).



Strategies for 2021-22

- Support effective participation in YCPARMIA, including by addressing changes in cost allocation.
- As feasible, review and revise contract templates in coordination with Purchasing to minimize County litigation risk.

Accomplishments

- Supported County Administrator and Financial Services with efforts relating to Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA) premiums and cost allocation.
- Improved County contract templates in coordination with Purchasing.
- Effectively resolved Proposition 218 and similar litigation against the County (primarily relating to County Service Area fees).

Current Year Goals & Strategies

Goal 1: Focus resources and attention on Board priorities, including ongoing policy issues and capital projects:



Strategies for 2022-23

- Rural fire district reorganization and funding challenges.
- Cannabis Land Use Ordinance implementation.
- Personnel recruitment and retention challenges.
- Property acquisition (including fee title and leasing) and management.
- Capital improvement projects and contracting.
- ARPA contracting and related monitoring.
- Drought, fire, and emergency preparedness.

Goal 2: Represent County interests in matters involving federal, tribal, state, and other local governments, including anticipated projects and ongoing initiatives.



Strategies for 2022-23

- Delta flood, habitat, and water initiatives.
- Local food security and SB 1383 implementation.
- Continue collaboration with Yocha Dehe Wintun Nation on local projects and initiatives of mutual interest.

Current Year Goals & Strategies

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



Strategies for 2022-23

- Revive active training program for social workers as COVID-19 pandemic recedes.
- Continue effective handling of increased appellate workload.
- Support Agency through evolving staffing, client interaction, and public perception challenges.
- Achieve meaningful improvement in a collaborative environment in dependency courtrooms.

Goal 4: Continue providing legal and strategic advice to County cannabis program to support transition to CLUO implementation.



Strategies for 2022-23

- Respond to demands associated with anticipated CLUO implementation, including providing legal support during site-specific permitting process.
- Actively support all enforcement efforts and other aspects of cannabis program, including tax expenditures and preparation for two-year CLUO review (September 2023).
- Monitor legal developments at state and local levels and, where appropriate, recommend changes to CLUO or other aspects of County program.

Goal 5: Support Human Resources and other County departments in labor negotiations, personnel matters, and other employee-related legal issues.



Strategies for 2022-23

- Collaborate to ensure successful outcome of various upcoming labor association negotiations.

Current Year Goals & Strategies

- Provide solution-oriented input into proposals relating to employee recruitment, retention, and other workforce matters.
 - Continue to support a proactive, informed approach to progressive discipline and other matters involving employees.
-

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).

Personnel 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.

Public Guardian/Public Administrator



Provide legal advice and representation necessary to the effective performance of Public Guardian and Public Administrator functions.

Represent the Public Guardian in Lanterman-Petris-Short (mental health) and probate conservatorships and the Public Administrator in decedent estates, including indigent burials.

Litigation, Alternative Dispute Resolution, 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



Promote County policy objectives (e.g., General Plan, Strategic Plan) and compliance with state and federal land use, environmental, and planning laws in connection with public facilities and private development projects.

Advice and representation in planning and development matters before the Planning Commission and Board of Supervisors, legal services related to the planning, development and management of County roads and infrastructure, Bay-Delta issues, Landfill, Environmental Health, Airport, and other public facilities.

Law and Justice



Support County criminal justice agencies and promote community safety.

Provide legal services to County criminal justice agencies, including Sheriff, Probation, District Attorney, Public Defender, and the Community Corrections Partnership.

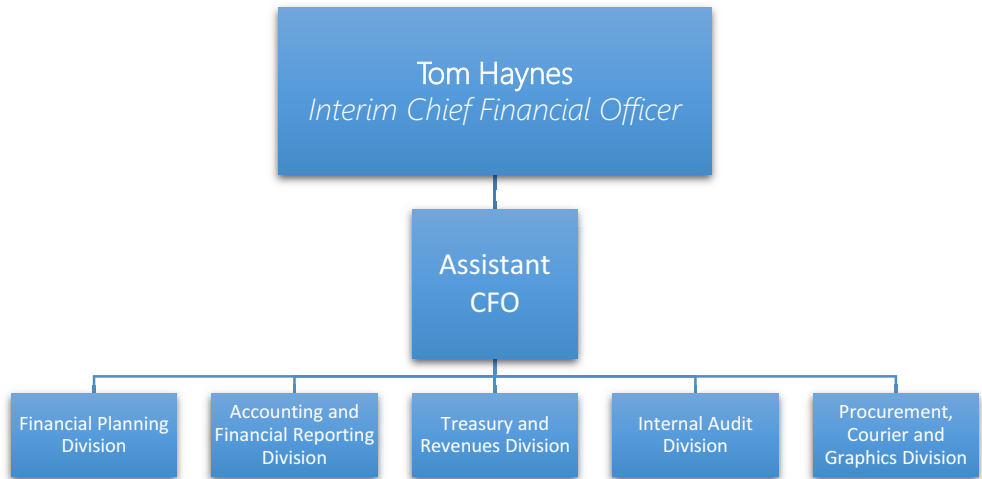
Financial Services



Tom Haynes
Interim 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 six divisions: Accounting and Financial Reporting, Financial Planning, Internal Audit, Procurement and Graphics/Courier, Treasury and Revenues, and Countywide Strategic Support.

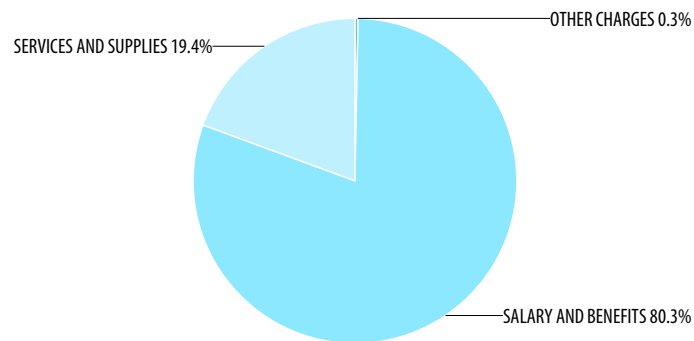
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Financial Services	7,131,631	2,085,277	0	5,046,354
Total	7,131,631	2,085,277	0	5,046,354

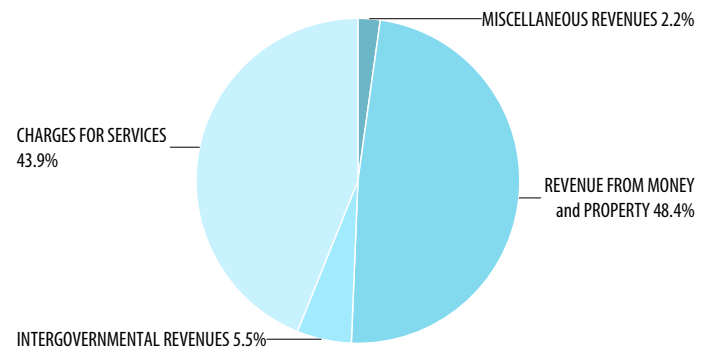
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	848,054	873,196	950,768	1,010,160	1,010,160
INTERGOVERNMENTAL REVENUES	18,064	14,065	0	0	114,036
CHARGES FOR SERVICES	869,100	919,512	855,489	915,081	915,081
MISCELLANEOUS REVENUES	63,656	55,927	46,000	46,000	46,000
OTHER FINANCING SOURCES	86,509	31,252	0	0	0
TOTAL REVENUE	1,885,383	1,893,953	1,852,257	1,971,241	2,085,277
APPROPRIATIONS					
SALARY AND BENEFITS	4,596,347	4,523,050	5,701,774	6,690,903	6,141,512
SERVICES AND SUPPLIES	1,243,232	1,112,834	1,468,490	1,529,266	1,485,016
OTHER CHARGES	22,128	22,378	23,100	23,350	23,350
CAPITAL ASSETS	0	15,903	0	0	0
OTHER FINANCING USES	(243,508)	(303,709)	(565,723)	(518,247)	(518,247)
TOTAL APPROPRIATIONS	5,618,199	5,370,456	6,627,641	7,725,272	7,131,631
USE OF FUND BALANCE	(643)	(229)	0	0	0
NET COUNTY COST	3,733,459	3,476,731	4,775,384	5,754,031	5,046,354
FUNDED STAFFING	36	34	41	45	41

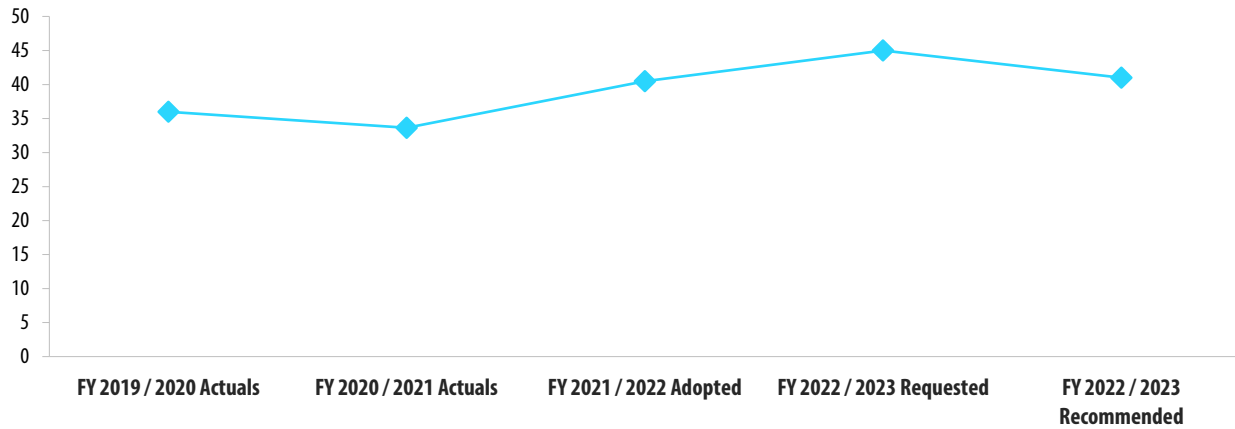
Expenditures



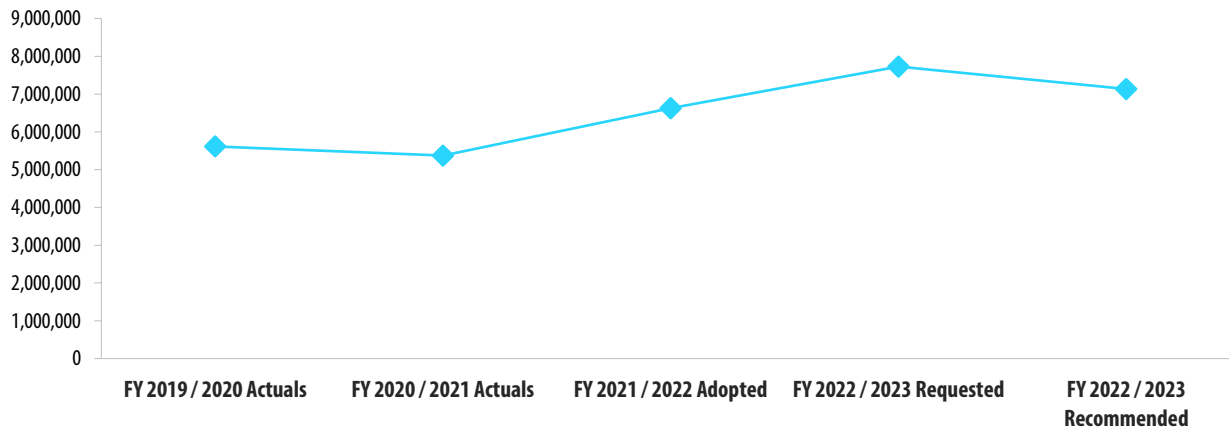
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Recommended Budget includes increases in revenue due to state backfill of criminal justice fee collections (AB 1869) as well as an increase in internal audit revenue which includes treasury cash count, department cash audits, and Purchasing card continuous auditing. Additional increases in reimbursement from the Treasury pool have contributed to revenue. Overall expenditures increased due to increase in salaries and benefits, a 7% increase of annual fees in Megabyte and an increase in ERP charges.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Financial Sustainability



Strategies for 2021-22

- Continue to lead disaster finance efforts for COVID-19 pandemic including assisting in developing American Rescue Plan funding uses.
- Develop next phase of the long-term financial plan.

Accomplishments:

- In coordination with the County Administrator's Office, developed the initial expenditure plan for the County's \$42.8 million in American Rescue Plan (ARP) funds.
- Continued to support the implementation of the ARP expenditure plan through program oversight, contractual support, project eligibility review, and quarterly reporting to the U.S. Treasury.
- Worked with the State Department of Housing and Community Development to facilitate administration of the County's Emergency Rental Assistance Program (ERAP) round 2 funding and participated in the statewide Local Advisory Committee for the ERAP program.
- Administered the County's Housing for the Harvest program in coordination with the Health & Human Services Department to provide financial assistance to agricultural workers who were required to quarantine or isolate due to COVID-19.
- Completed the 2022 Landfill Financing to secure funding for constructing a new waste management unit and improving a liquid waste pond.
- Development of the next phase of the County's Long-Term Financial Plan was not completed and will continue into 2022-23.

Goal 2: Strengthen accountability and oversight



Strategies for 2021-22

- Continue updating high priority Financial & Procurement Policies.
- Build hotline to allow reporting of suspected fraud, waste, and abuse.
- Implement new accounting standards and processes on leases.

Prior Year Goals, Strategies & Accomplishments

- Improve County-wide procurement and contracting practices.

Accomplishments:

- Developed ARP Policy and Fraud, Waste & Abuse Policy, and completed updates on the Procurement Policy and Travel & Expense Reimbursement Policy.
- Began collaboration with Human Resources and other County departments on a fraud, waste, and abuse hotline; implementation will continue into 2022-23.
- Implemented new accounting standards and practices regarding leases as required by Governmental Accounting Standards Board Statement No. 87 (GASB 87).
- Improved the short-form contract template, improved subrecipient monitoring and compliance efforts, and improved the process for reviewing and validating construction bonds.
- Improved Cal-Card monitoring and usage, including implementation of a violation point system as established in the Purchase Card Policy and Procedures.
- Established On-Call Audit Services to provide additional resources to Internal Audit for various audits as approved within the annual audit plan.

Goal 3: Achieve optimum revenue collection



Strategies for 2021-22

- Expand cannabis tax collection practices should business sectors be added in CLUO and improve auditing of licensees.
- Enhancing unsecured tax collections.

Accomplishments:

- Completed the triennial property tax audit by the State Controller’s Office.
- Continued engagement with the California Cannabis Association in order to leverage the data platform and other resources to improve cannabis tax collection.
- Upgraded classification structures to achieve the staffing resources necessary to expand and enhance cannabis tax collection and auditing practices.

Prior Year Goals, Strategies & Accomplishments

Goal 4: Development of system capabilities



Strategies for 2021-22

- Review business processes for efficiencies and to prepare for system update.
- Implement version upgrade of INFOR system.

Accomplishments:

- Gained approval for and began implementing Infor Cloudsuite, the version upgrade of the County's financial, procurement, and human resources ERP system.
- Implemented new software for tracking and reporting on County leases in support of the GASB 87 accounting standard.
- Implemented the Auditor Assistant electronic workpaper program to automate follow-up of Internal Audit correction actions.

Goal 5: Maintain level of customer service



Strategies for 2021-22

- Stabilize satellite finance enhanced fiscal support to departments.
- Continue fiscal foundations and procurement training program.
- Provide ongoing strategic support to departments.

Accomplishments:

- Expanded the Satellite Finance program to include County Counsel and Public Defender; ongoing efforts to expand and stabilize this program will continue into 2022-23.
- Continued to provide training on a variety of procurement topics, including Cal-Cards, Travel, Contracting for Services, and CUPCAA/Small Construction Solicitation and Contracting.
- Completed fiscal feasibility analysis of the proposed South Davis Library.
- Continued to participate in and support Fire District Sustainability efforts along with the County Administrator's Office.

Prior Year Goals, Strategies & Accomplishments

- Issued a \$5 million line of credit to Valley Clean Energy to support the agency's short-term cash flow challenges.
- Completed analysis and evaluation of the County's participation in the Yolo County Public Agency Risk Management Insurance Authority (YCPARMIA) and successfully negotiated rate discounts based on the County's lower risk exposure.

Current Year Goals & Strategies

Goal 1: Enhance the County's Financial Sustainability



Strategies for 2022-23

- Develop the next phase of the Long-Term Financial Plan.
- Continue to develop and update key financial and procurement policies.

Goal 2: Strengthen accountability and oversight



Strategies for 2022-23

- Implement and promote a consolidated fraud, waste, and abuse hotline.
- Develop a robust risk-based audit program through enhanced risk assessment.

Goal 3: Achieve optimum revenue collection



Strategies for 2022-23

- Develop robust programs for cannabis tax and unsecured property tax collections.

Goal 4: Continue development of system capabilities



Strategies for 2022-23

- Successfully implement and transition to Infor Cloudsuite, including a robust training program.
- Upgrade Sherpa budget system to be compatible with Infor CloudSuite.
- Evaluate options for upgrading or replacing other systems used to administer Fee Schedules, Procurement Solicitations, Revenue Collection and Financial Transparency.

Current Year Goals & Strategies

Goal 5: Maintain high level of customer service



Strategies for 2022-23

- Increase vendor outreach and education.
- Expand and stabilize the Satellite Finance program.
- Restart the Fiscal Foundations training program.

Program Summary

Financial Planning



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

This function maintains the long-term financial plan for the County, monitors key County revenues, develops the annual County budget, keeps financial policies fine-tuned to the goals of financial sustainability, and provides financial analyses and forecasts.

Treasury and Revenues



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

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

Accounting and Financial Reporting



Uphold efficient and proper accounting.

This function establishes countywide accounting standards, systems, and procedures, and provides meaningful reports to all stakeholders. The General Accounting unit processes financial transactions; maintains the chart of accounts, general ledger, financial systems, accounting policies and procedures; and prepares financial reports. The Property Tax Accounting unit calculates and maintains tax rolls, allocates and distributes property tax revenues to various agencies,

processes property tax refunds, and prepares tax reports.

Internal Audit



Ensure fiscal accountability by the County government to the Board of Supervisors.

This function provides assurance of fiscal accountability through internal audits, risk assessment, educational workshops, and monitoring of internal controls.

Procurement



Ensure the efficient and effective procurement of goods and services needed for County operations.

This function implements the county procurement policy, manages countywide contracts for major suppliers of goods, equipment, and services, and maintains and monitors compliance with procurement standards.

Leadership & Strategic Support



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

This function provides countywide leadership on emerging fiscal issues and countywide financial strategic support to help County departments achieve their financial objectives. The Satellite Finance unit provides dedicated fiscal support to client County departments in an efficient, cost-effective manner.

Reprographics / Courier



Increase productivity and availability of reprographics and courier services.

Provides offset printing, copies, signage, and courier services for County departments and to other local agencies such as West Sacramento and Woodland Police Departments and Yolo County Housing Authority on a full-cost recovery basis. Processes approximately 150 general printing and signage requisitions annually. Courier services provide inter-office mail pickup and delivery to 44 different locations throughout Yolo County twice a week.

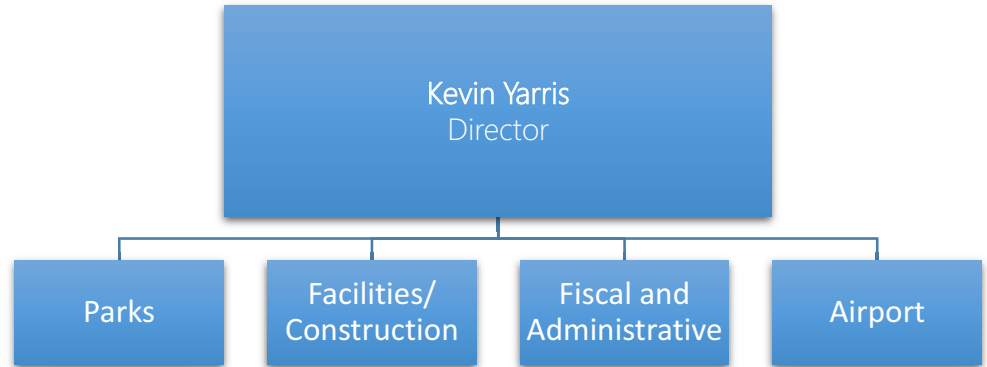
General Services



Kevin Yarris
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 Department of General Services provides for and manages the maintenance and remodeling of County-owned buildings and leased spaces. The Facilities division manages new construction, monitors, and manages utilities, and collects rents. The Parks division focuses on maintenance, operations, and capital improvements to the County’s parks and open spaces. The Yolo County Airport is also managed by General Services.

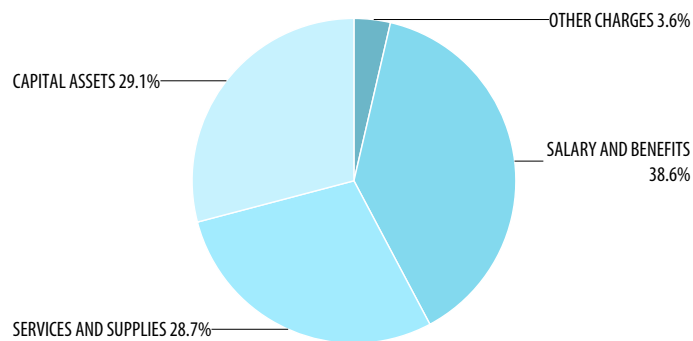
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Airport	576,737	207,237	268,643	100,857
County Service Areas	276,380	124,196	0	152,184
Facilities	6,789,759	3,927,876	0	2,861,883
Parks	1,369,555	195,240	0	1,174,315
Total	9,012,431	4,454,549	268,643	4,289,239

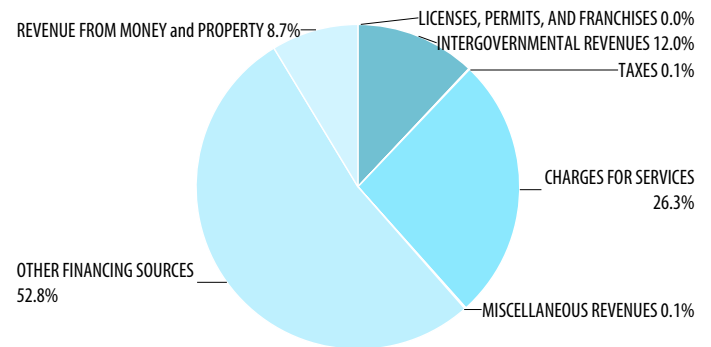
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
TAXES	0	0	3,500	3,500	3,500
LICENSES, PERMITS, AND FRANCHISES	0	0	80	80	80
FINES, FORFEITURES, AND PENALTIES	1,278	4,170	0	0	0
REVENUE FROM MONEY & PROPERTY	362,870	366,572	379,107	387,007	387,007
INTERGOVERNMENTAL REVENUES	1,245,356	1,544,850	771,199	535,564	535,564
CHARGES FOR SERVICES	866,263	842,189	1,351,461	1,170,058	1,170,058
MISCELLANEOUS REVENUES	2,426	3,444	6,000	6,000	6,000
OTHER FINANCING SOURCES	689,554	448,118	2,495,600	1,952,340	2,352,340
TOTAL REVENUE	3,167,747	3,209,343	5,006,947	4,054,549	4,454,549
APPROPRIATIONS					
SALARY AND BENEFITS	2,751,376	2,732,457	3,657,367	3,787,221	3,709,549
SERVICES AND SUPPLIES	1,886,252	1,853,256	3,009,186	2,958,663	2,758,663
OTHER CHARGES	259,751	257,153	301,883	349,126	349,126
CAPITAL ASSETS	2,237,135	1,802,580	2,812,158	2,550,740	2,794,740
OTHER FINANCING USES	(205,076)	(195,442)	(628,010)	(449,647)	(599,647)
TOTAL APPROPRIATIONS	6,929,438	6,450,005	9,152,584	9,196,103	9,012,431
USE OF FUND BALANCE	506,276	(6,429)	235,000	0	268,643
NET COUNTY COST	3,255,414	3,247,091	3,910,637	5,141,554	4,289,239
FUNDED STAFFING	25	25	28	28	28

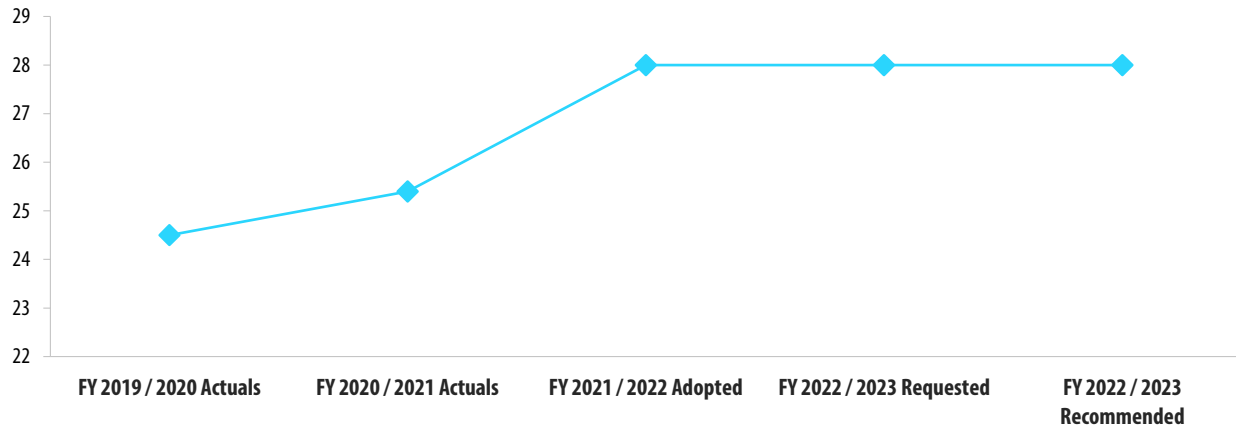
Expenditures



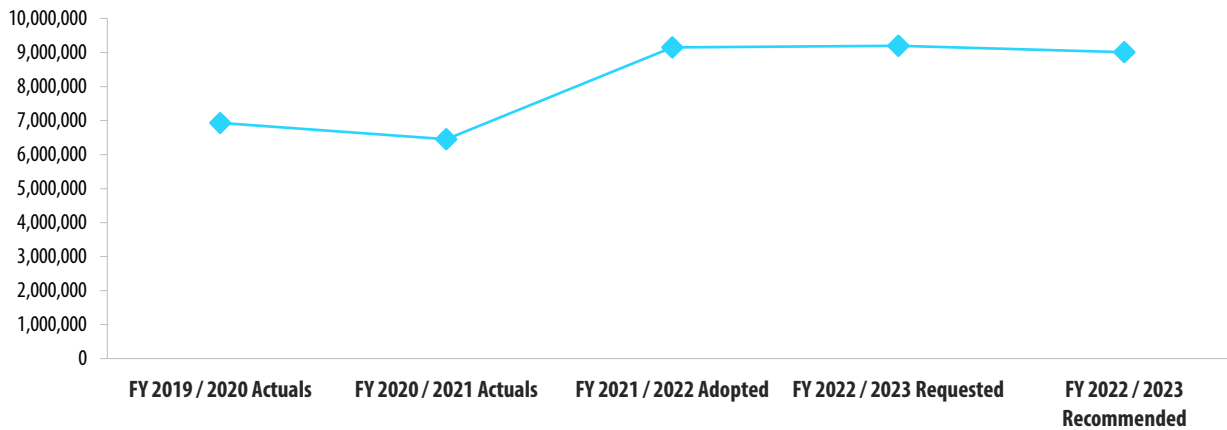
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The General Services Department is requesting an extension on several projects previously funded by Accumulated Capital Outlay (ACO). Moreover, the Department is requesting an additional \$1.3 million in ACO funding for a new series of roof replacements around the county.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Keep county facilities running smoothly.



Strategies for 2021-22

- Move IT/AG/Facilities/Grand Jury to new facilities.
- Complete Roofing Projects (may include Sheriff Administration & Morgue, 500B Jefferson, Animal Shelter & DA).
- Implement the Mobile Work Order System.
- Launch security access control review project for all buildings.
- Construct new run-up aprons at airport.
- Replace existing jail well and rehab old well.
- Continue Leinberger facility replacement project.
- Revisit overall facility space plan needs.
- New Yolo Library construction.
- EV Charging station grant implementation.
- ArcGIS Indoors implementation.

Accomplishments

- IT and Grand Jury will be moved into their new facilities by the end of fiscal year 2021-22. The Agriculture Department is currently in the programming phase and once programming is completed, construction documents will be prepared, and the project put out to bid. A new building for Facilities/Parks and a county-built and owned warehouse is still out three to five years.
- The Gonzales (25 North Cottonwood), Fleet (292 W. Beamer) and Sheriff Administration and Morgue roofs will be completed by the end of fiscal year 2021-22. 500B Jefferson was not budgeted in fiscal year 2021-22 and is anticipated to be for fiscal year 2022-23 and completed in the same fiscal year. Other roofs may be achieved in 2022-23, depending on the roof assessment currently underway.
- Due to COVID-19 and staffing levels, the implementation of the Mobile Work Order System this year was not possible. However, General Services anticipates its implementation in fiscal year 2022-23.

Prior Year Goals, Strategies & Accomplishments

- General Services completed a Countywide Security Assessment of all County locations including building access controls. The assessment identified many areas which the County will prioritize over the next several budget years, the most critical being replacing outdated building access controls and software system.
- The Request for Proposal to construct new run-up aprons at the airport has been completed, and the Intent to Award issued. General Services anticipates the contract for the project to be awarded in fiscal year 2021-22 and for construction to begin and be complete in fiscal year 2022-23.
- Replace existing jail well and rehab old well: Due to COVID-19 and issues with the Office of the State Fire Marshall on other projects, General Services could not complete the replacement of the existing jail well and rehab of the old well in fiscal year 2021-22. The project is anticipated to be completed in fiscal year 2022-23.
- Leinberger facility replacement project is currently underway and making significant progress. The project was delayed due to the State Office of the Fire Marshall requiring previously approved plans to be updated from 2016 codes to 2019 codes.
- Due to COVID-19, staff working remotely, and the County implementing a more robust Alternate Work Location Policy, the County will continue to revisit the overall facilities needs of departments and update accordingly based on the current environment needs. A full-scale reassessment is no longer anticipated in the near future.
- New Yolo Library construction is currently underway and making great progress. Grand opening will be in Fall of 2022.
- General Services entered into a contract for three initial EV Charging station sites throughout the County: at the Gonzales and Bauer Buildings in Woodland and the Davis Library in Davis. Installation of the three sites will be completed by summer of 2022. Additional sites and infrastructure are being explored and will be installed in fiscal year 2022-23.
- The pilot project for ArcGIS Indoors implementation is set to be completed in fiscal year 2021-22.

Goal 2: Improve the user experience at County Parks.



Strategies for 2021-22

- Prop 68 Grant Project Application(s) for new improvements.
- Add ADA sidewalk to Tuli Mem Park.

Prior Year Goals, Strategies & Accomplishments

- Complete OHV feasibility study for potential new park.
- Implement Park Sponsorship Program identified in the Parks Sustainability Plan.
- Explore possible concessions to connect the river corridor from Knights Landing to Clarksburg.

Accomplishments

- Prop 68 Grant Project Applications for new improvements were submitted in fiscal year 2021-22. Projects included additional solar at the Cache Creek Campground, replacing the playground and shade structure at Esparto Community Park, and expanding the parking lot at the Grasslands Trail and Dog Park. Grant awards to be announced in late spring/early Summer 2022.
- Tuli Mem Park ADA Sidewalk was completed in fiscal year 2021-22.
- OHV feasibility study was completed in fiscal year 2021-22. Further work on a potential park will come after any Prop 68/ARP Projects are completed. This is due to lack of staffing in the Department.
- Parks lost its one and only Parks Planner in 2021. Implementation of the Park Sponsorship Program identified in the Parks Sustainability Plan and exploration of possible concessions to connect the river corridor from Knights Landing to Clarksburg are on hold until the position is filled.

Current Year Goals & Strategies

Goal: Keep County Facilities Running Smoothly.



Strategies for 2022-23

- Replace building access control systems.
- Complete the Leinberger construction project.
- Move the Agricultural Department to 120 West Main campus.
- Relocate Cannabis Task Force to 292 West Beamer campus.
- Design new Parks and Facilities building.
- Design future county warehouse.
- Complete programming for space needs for UCCE.
- Complete Airport safety turn outs/run up aprons.
- Reroof various County buildings depending on roof assessment report.

Goal: Improve the user experience at County Parks.



Strategies for 2022-23

- Implement any Prop 68 awarded projects.
- Explore river corridor recreation opportunities.
- Prop 68 and ARP parks projects implementation.

Program Summary

Facilities, Maintenance and Leased Assets



Ensure safe and stable County owned and operated facilities.

General Services maintains County-owned buildings, leased space and grounds, and oversees construction, maintenance, and remodeling projects. The department handles approximately 4,200 work orders each year and funds solid and household waste, janitorial, water, pest control, landscaping, and related building utilities for buildings housing general government and criminal justice department functions. GSD collects payment of rents/leases for County buildings. GSD monitors and analyzes utility cost increases and initiates efforts to offset increased costs by implementing conservation measures. Our security patrol contract is also managed by this division.

management, environmental monitoring, and daily operations.

Parks



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

Parks preserves open space and recreational opportunities for Yolo County residents and visitors and is responsible for planning, maintenance, operation, and capital improvements to the County's parks and open spaces, including the Cache Creek Canyon Campground. The division also focuses on the preservation and restoration of natural habitats.

Airport



Management of the county airport has now been transferred from the County Administrator's Office to General Services. Duties include development and execution of the Airport Capital Improvement Plan, grant management for improvements, hangar lease

Human Resources



Alberto Lara
Director

OUR MISSION

The mission of the Human Resources Department is to make a positive difference by supporting all aspects of the employment experience and creating meaningful opportunities for the success of all. The safety of all is also a top priority for the department.



Major Services

Human Resources is responsible for managing policies and procedures that impact our employees and administers all memoranda of understanding between the County and its ten bargaining unit partners. We provide regulatory and elective training and professional development opportunities and drive initiatives that support the excellent culture for which the County is known: "The Yolo Way". Further, the department provides core human resource services, including payroll and benefits (active employees and retirees), recruitment, classification, compensation, leaves and disability management, risk management/safety, performance management, employee and labor relations. Working closely with the CAO, Human Resources supports all county initiatives that have an impact on our greatest asset, our employees!

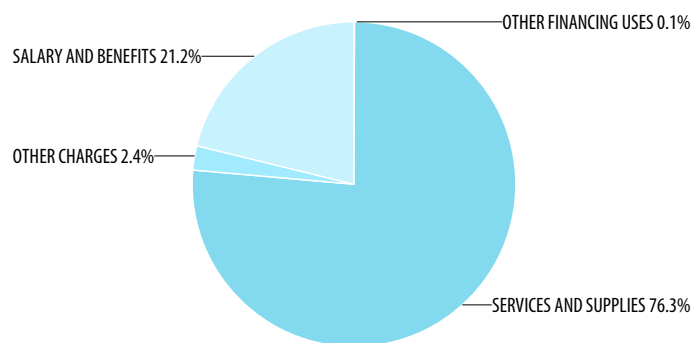
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Administration	11,026,690	11,026,690	0	0
Human Resources	3,162,341	10,000	0	3,152,341
Total	14,189,031	11,036,690	0	3,152,341

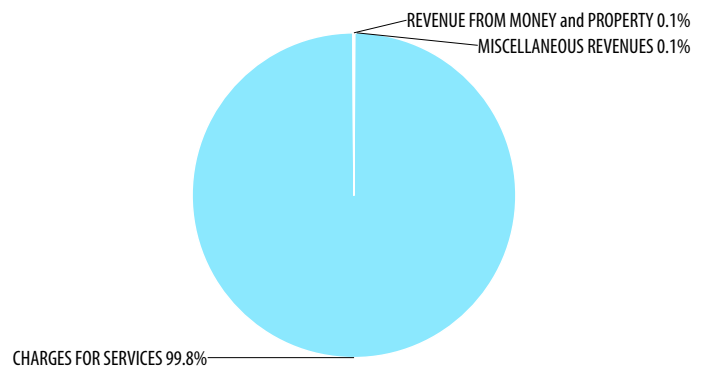
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	46,779	(1,552)	12,297	12,297	12,297
INTERGOVERNMENTAL REVENUES	0	1,434	0	0	0
CHARGES FOR SERVICES	7,806,434	8,590,977	10,230,708	11,014,393	11,014,393
MISCELLANEOUS REVENUES	0	115,983	20,000	10,000	10,000
OTHER FINANCING SOURCES	91,159	6,428	0	0	0
TOTAL REVENUE	7,944,372	8,713,270	10,263,005	11,036,690	11,036,690
APPROPRIATIONS					
SALARY AND BENEFITS	3,053,876	2,651,336	2,791,309	3,006,219	3,006,219
SERVICES AND SUPPLIES	7,334,014	8,637,370	10,022,783	11,326,766	10,831,163
OTHER CHARGES	0	0	543,824	342,464	342,464
OTHER FINANCING USES	(5,694)	5,806	(149,580)	9,185	9,185
TOTAL APPROPRIATIONS	10,382,196	11,294,512	13,208,336	14,684,634	14,189,031
USE OF FUND BALANCE	299,986	157,988	0	0	0
NET COUNTY COST	2,137,839	2,423,254	2,945,331	3,647,944	3,152,341
FUNDED STAFFING	15	13	17	18	18

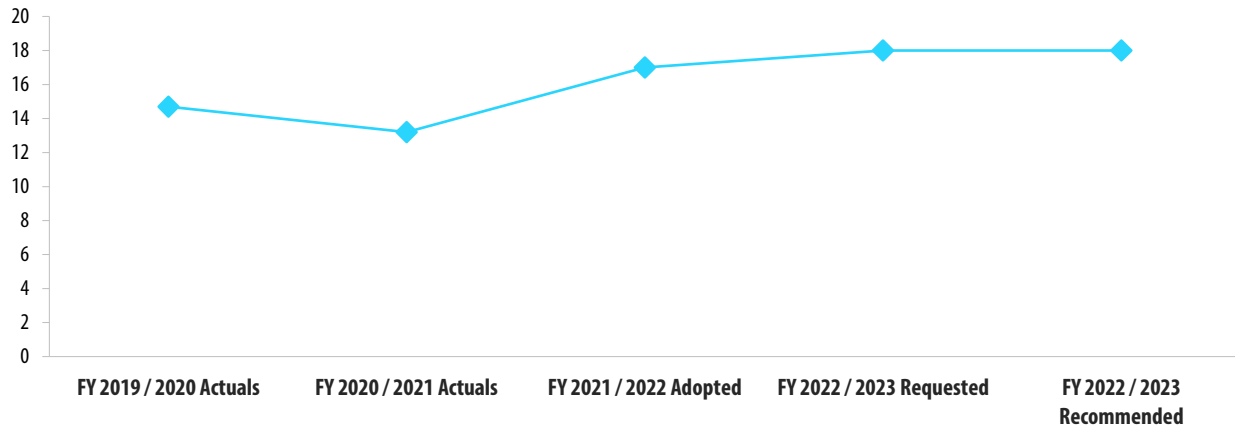
Expenditures



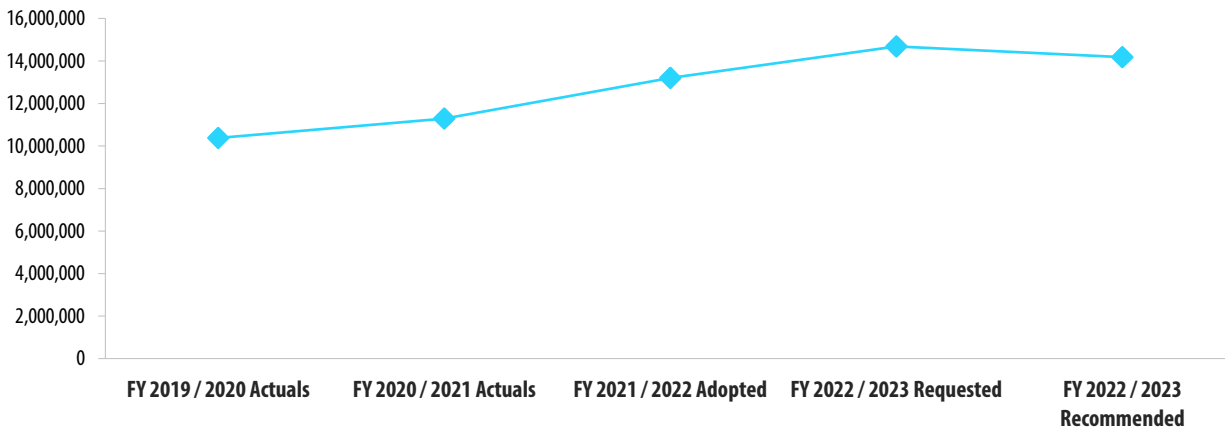
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Recommended Budget includes the addition of a Human Resources Payroll Manager position that was previously approved in FY 2021-22 and the conversion of the Senior Payroll Technician from a limited term position to regular full-time. In addition, the department is also seeing an increase in expenses due to conducting an unrepresented compensation study and increased expenses around internal investigations.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Operational Excellence



Strategies for 2021-22

- Acquire, implement and administer a Learning Management System.
- Champion the Countywide adoption of a new performance management methodology.
- As a new normal begins post-pandemic, analyze policies and procedures to make the necessary changes in support of our workforce.
- Remain focused on managing COVID-19 at work and ensuring our workforce is as healthy as possible.
- Transition several training modules to online platforms.
- Complete successful negotiations with three bargaining units.
- Complete review of unrepresented classes and salaries.

Accomplishments

- We received funding approval from the Board of Supervisors and are in line to implement a Learning Management System (LMS) within the new Infor upgrade. We were also authorized to implement an interim LMS solution while the larger system upgrade occurs.
- Championing the Countywide adoption of a new performance management methodology is a work in progress. It will be looked at more in detail once the LMS is activated.
- We updated our Alternative Work Location policy and rolled it out. Several County employees are still working from home and being very productive.
- HR has one FTE dedicated to managing COVID-19 from a workforce perspective. Many reporting requirements were imposed during the pandemic, including the leaves that were granted under certain circumstances. We will continue to have this dedicated resource for some time.
- Our workforce development staff successfully transitioned some training modules to online platforms and implemented OnBoard online for new hires.
- Negotiations with three units are completed, including the General Unit, which has the majority of the County's represented employees.
- A review of unrepresented classes and salaries is in progress. We will issue an RFP to procure a vendor's services to conduct the study this year.

Current Year Goals & Strategies

Goal: Promote Operational Excellence through Attracting and Retaining a High-Performing and Diverse Workforce, Promoting Safety and Compliance, and Improving County Information Systems.



Strategies for 2022-23

- Oversee and manage the contract to carry out an unrepresented employee compensation study.
- Fully implement Infor CloudSuite (version 11) changes.
- Complete successful negotiations with two bargaining units.
- Review and improve the safety incentive program, to include active evacuation drills.
- Finalize the HIPAA program in collaboration with other departments.

Program Summary

Human Resource Services



HR provides centralized human resource 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. Additionally, benefits programs are administered including health, dental, vision, wellness programs, 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 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.

Innovation & Technology Services

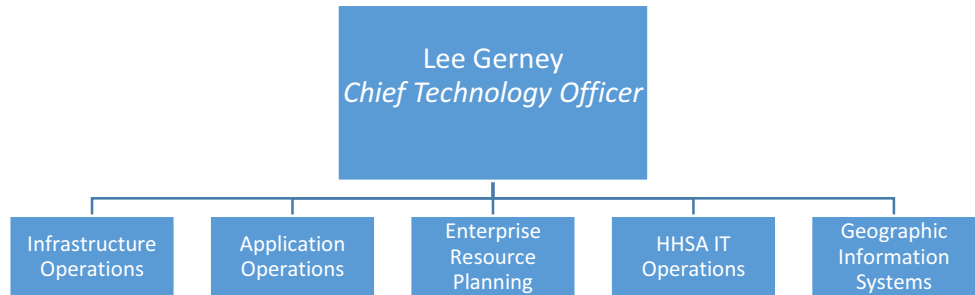


Lee Gerney
Director

OUR MISSION

Serving our customers through effective teamwork, professionalism, and responsibility to deliver world class, innovative, fiscally responsible, secure IT solutions.

Lee Gerney
Chief Technology Officer



Major Services

The Innovation and Technology Services Department is responsible for providing leadership, support, and coordination of technological efforts throughout the county. The Innovation and Technology Services Department's core services are categorized by these areas:

- Administration: Department leadership, staff management, project and policy development, budgeting, and technology purchasing.
- Infrastructure Services: Network and communications support, Data Center operations, computers, mobile devices, and software support.
- Enterprise Application Services: Software development, Application support, Enterprise Resource Planning (ERP), Geographic Information Systems (GIS).
- Cyber Security: Information Security policy, security awareness training and education, risk management, disaster recovery, and business continuity.

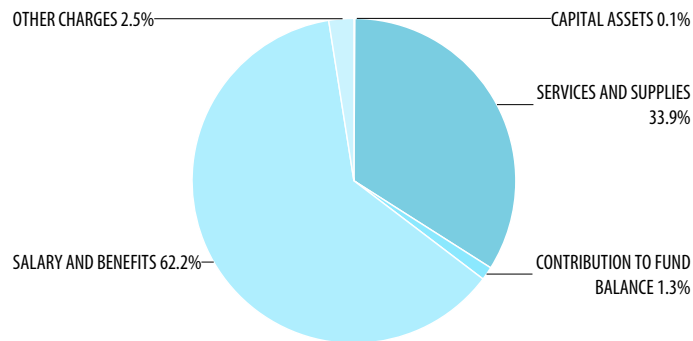
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Communications	1,436,218	1,436,218	0	0
Information Technology	3,919,425	3,810,912	(133,180)	241,693
Total	5,355,643	5,247,130	(133,180)	241,693

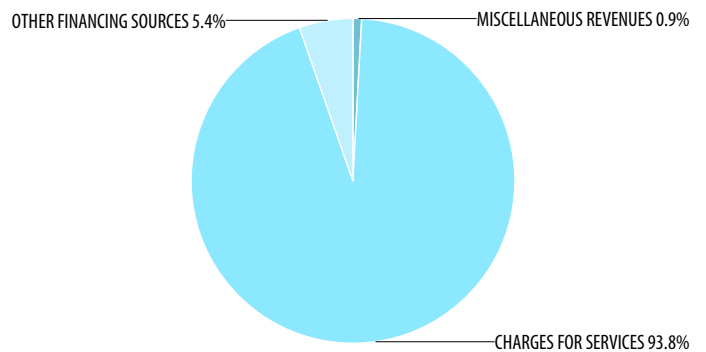
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	55,276	(6,455)	0	0	0
INTERGOVERNMENTAL REVENUES	0	3,183	0	0	0
CHARGES FOR SERVICES	3,909,563	3,914,712	5,729,469	4,920,625	4,920,625
MISCELLANEOUS REVENUES	0	0	45,000	45,000	45,000
OTHER FINANCING SOURCES	1,147,096	261,333	187,877	281,505	281,505
TOTAL REVENUE	5,111,935	4,172,773	5,962,346	5,247,130	5,247,130
APPROPRIATIONS					
SALARY AND BENEFITS	4,824,646	4,758,608	6,682,194	7,585,645	7,292,978
SERVICES AND SUPPLIES	3,116,638	2,956,602	3,844,325	3,976,256	3,976,256
OTHER CHARGES	286,813	290,209	292,878	292,878	292,878
CAPITAL ASSETS	1,011,703	121,738	0	10,000	10,000
OTHER FINANCING USES	(3,693,825)	(3,628,350)	(4,350,158)	(6,216,469)	(6,216,469)
TOTAL APPROPRIATIONS	5,545,975	4,498,807	6,469,239	5,648,310	5,355,643
USE OF FUND BALANCE	433,600	(132,745)	349,836	(133,180)	(133,180)
NET COUNTY COST	439	458,778	157,057	534,360	241,693
FUNDED STAFFING	41	42	39	41	41

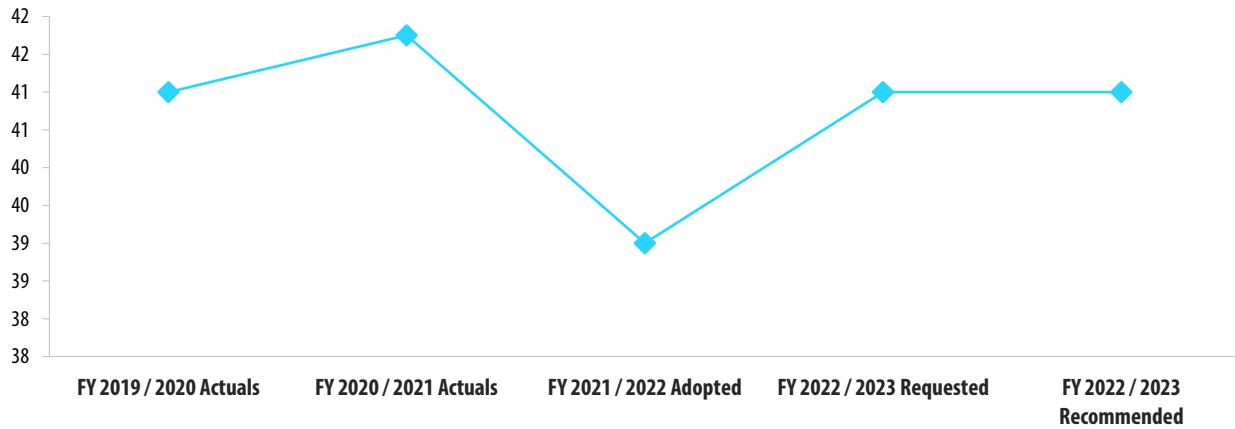
Expenditures



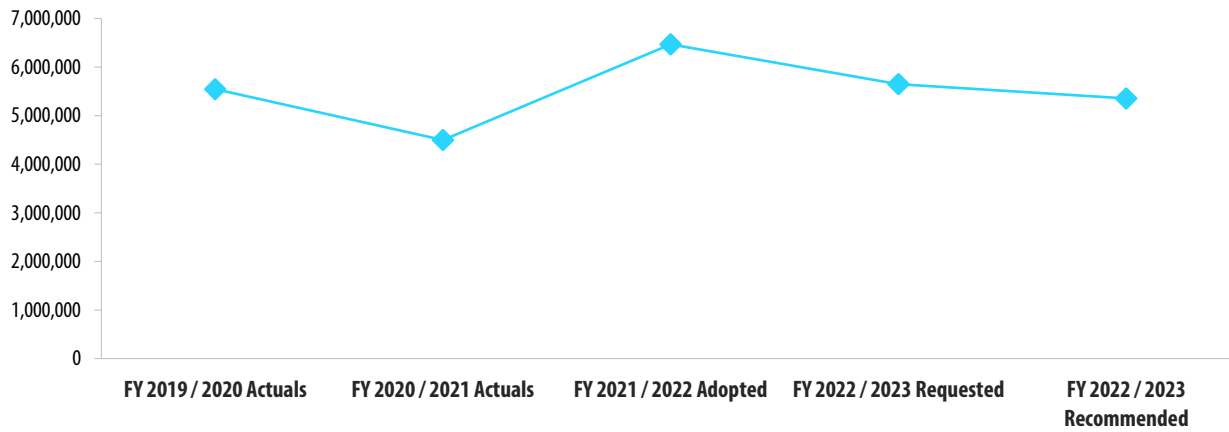
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY 2022-23 Recommended Budget includes an increase in expenditures for Office 365 subscriptions, purchase of an email security gateway, and Telecom equipment. These increases are passed to county departments in the IT and Telecom charges. There is an end of the fiscal year process that will credit back departments for any budget surpluses due to unspent funds or salary savings from vacancies.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Improve customer satisfaction and business alignment



Strategies for 2021-22

- Efficient and sustainable IT Governance Model.
- Conduct business satisfaction and value surveys.

Accomplishments

- Partnered with Infotech to deliver a series of surveys to help gauge IT satisfaction, IT value, and overall alignment with the business. Scores were generally good, and ITS is following up on areas of needed improvement.

Goal 2: Provide a robust and reliable network for county operations



Strategies for 2021-22

- Enhance network monitoring capabilities.
- Develop O365 Teams/Sharepoint adoption strategy.
- Lifecycle hardware replacements.

Accomplishments

- Improved network monitoring applications for real-time notification of outage events.
- Replaced end-of-life hardware, including switches, routers, firewalls, and PC's.

Goal 3: Mature IT Service Management



Strategies for 2021-22

- IT Service Management Framework Development.
- Policy, Procedures & Standards Development.
- Implement IT Service Management Tool (ITSM).

Prior Year Goals, Strategies & Accomplishments

Accomplishments

- Developed ITS Vision, ITS Vision Operating Manual, Mission, and maturity roadmap.
- Procured and configured new IT Service Management Tool. Solution go-live is July 1, 2022.

Goal 4: Mature overall cybersecurity capabilities to reduce risk



Strategies for 2021-22

- Elevate end user security and awareness training.
- Develop Center for Internet Security Top 20 strategy plan.
- Explore the use of public cloud for IT system disaster preparedness.
- Expand the use of multi-factor authentication across all external systems.

Accomplishments

- Developed CIS Critical Control Implementation roadmap.
- Bolstered Cybersecurity maturity with the deployment of multi-factor authentication for Office 365.

Current Year Goals & Strategies

Goal 1: World-class Information Security and compliance without bureaucracy and disempowerment.



Strategies for 2022-23

- Cyber Security Strategic Plan Development.
- Center for Internet Security Critical Control Maturity.

Goal 2: World-class operations producing reliable, safe, and up-to-date services.



Strategies for 2022-23

- Leverage Enterprise and Business systems to improve operations.
- Monitor and Improve Service Desk practices.
- Hardware & Software lifecycle replacements.

Goal 3: Exceptional relationships and customer service.



Strategies for 2022-23

- Efficient and sustainable IT Governance model.
- Communication channel development to share relevant and valuable information county-wide.
- Monitor and Improve Project Management practices.

Current Year Goals & Strategies

Goal 4: Discovery of technology opportunities that directly contribute to County strategies.



Strategies for 2022-23

- Increase adoption/utilization of GIS technologies.
- Infor CloudSuite migration.
- Expand Information Technology Services Management (ITSM) tool adoption.

Goal 5: Resources explicitly aligned with County strategies and operational needs.



Strategies for 2022-23

- Provide system administration and development for departmental-specific systems.

Goal 6: Operational Excellence.



Strategies for 2022-23

- Service Management Framework Development.
- IT Management Policy, Procedures, Standards Development.
- County-Wide Broadband Strategic Plan Update.

Program Summary

Network and Helpdesk Services



Ensure stable and secure data network.

Responsible for all servers, personal computers, and networking devices countywide, including helpdesk, email, user data storage, firewalls, routers, switches, anti-virus solutions, network security management, internet connectivity to and from the County, and overall network design. There are over 2,300 personal computers, 130 servers, 220 networking devices, and 2,350 network accounts to manage.

Development, Operations, Enterprise Resource Planning (ERP) & Geographic Information System (GIS)



Ensure departmental data needs are supported, increase development of data management systems and web applications, and efficiently maintain data management systems and web applications.

Responsible for: web application development and support, legacy application support, support of Commercial Off the Shelf (COTS) applications, support of the ERP system, and support of GIS functions. Integrate disparate systems and the related data to support key workflows. Support more than 50 software systems for our user departments and the public, including Infor, Avatar, LawSuite, and the GIS data and map portal.

Telecommunications



Ensure stable and secure voice network.

Supports approximately 2,600 phone lines for the County of Yolo, Yolo County Children's Alliance, Yolo Emergency Communications Agency, and Yolo County Adult Day Health Center, and bills all County departments and the above-mentioned agencies for

these services. Monitor and maintain four major communication switches, respond to customer service calls, and relocate phones. Partner with the City of Woodland to enhance and expand our networks jointly, significantly reducing costs, and provides cabling installations at a fraction of out-sourced costs.

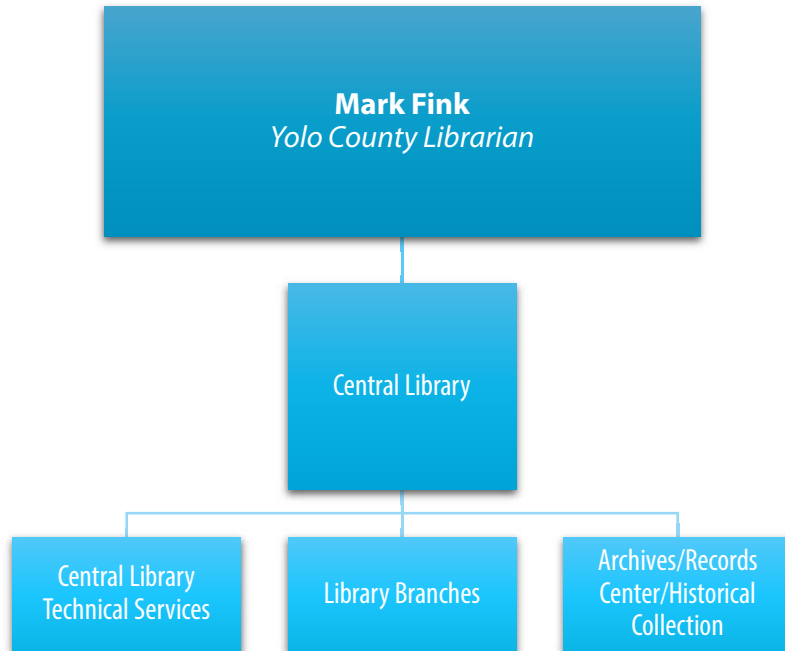
Library



Mark Fink
Director

OUR MISSION

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



Major Services

Yolo County Library serves the entire county except for the City of Woodland, which has city-funded public library services. Branch libraries are located in Clarksburg, Davis, Esparto, Knights Landing, West Sacramento, Winters, and Yolo. A satellite branch is located in South Davis at Montgomery Elementary School. Library Administration, Technical Services, Archives, Records Center, and the Yolo County Historical Collection are located in Woodland at the Shipley Walters Center for Yolo County Archives and Library Services.

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 early literacy support, multilingual storytimes and parent/caregiver education workshops, homework and research assistance, reference services and oversight of the County Archives, Records Center, and the Yolo County Historical Collection.

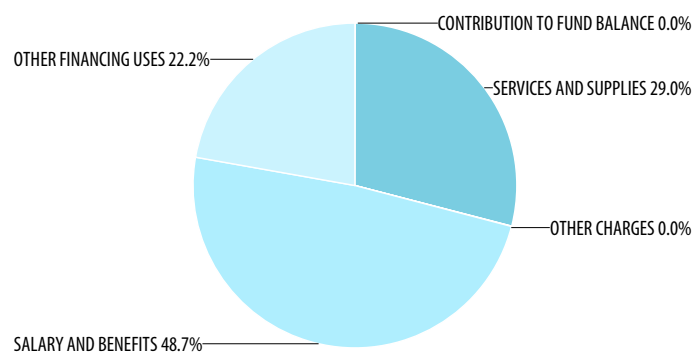
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Archives/Records	288,383	130,318	0	158,065
Gibson House Museum	148,426	0	0	148,426
Library Services	11,512,614	11,359,362	139,834	13,418
Total	11,949,423	11,489,680	139,834	319,909

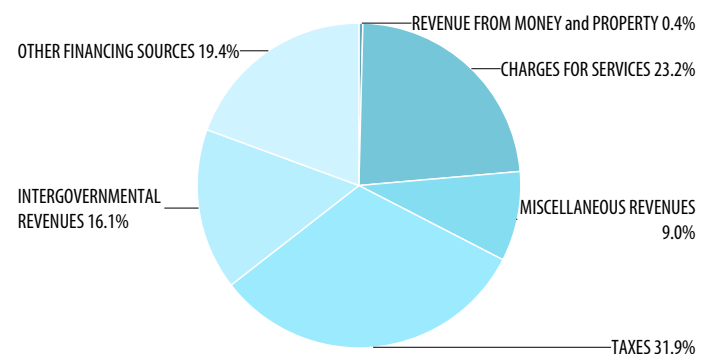
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
TAXES	3,326,781	3,489,791	3,544,600	3,669,460	3,669,460
REVENUE FROM MONEY & PROPERTY	181,557	1,348	45,500	45,500	45,500
INTERGOVERNMENTAL REVENUES	1,764,430	1,850,336	1,719,084	1,846,799	1,846,799
CHARGES FOR SERVICES	2,582,387	2,581,753	2,651,314	2,667,598	2,667,598
MISCELLANEOUS REVENUES	290,612	1,068,823	924,996	1,028,562	1,028,562
OTHER FINANCING SOURCES	1,574,152	942,586	2,579,693	2,231,761	2,231,761
TOTAL REVENUE	9,719,919	9,934,637	11,465,187	11,489,680	11,489,680
APPROPRIATIONS					
SALARY AND BENEFITS	4,703,110	4,445,525	5,464,261	5,824,984	5,824,984
SERVICES AND SUPPLIES	2,390,417	2,904,352	3,360,293	3,466,903	3,466,903
OTHER CHARGES	261	37	500	3,500	3,500
CAPITAL ASSETS	168,577	110,404	0	0	0
OTHER FINANCING USES	2,073,239	1,385,522	3,702,018	2,654,036	2,654,036
TOTAL APPROPRIATIONS	9,335,604	8,845,839	12,527,072	11,949,423	11,949,423
USE OF FUND BALANCE	(708,580)	(1,643,660)	787,331	139,834	139,834
NET COUNTY COST	324,265	554,862	274,554	319,909	319,909
FUNDED STAFFING	40	38	39	41	41

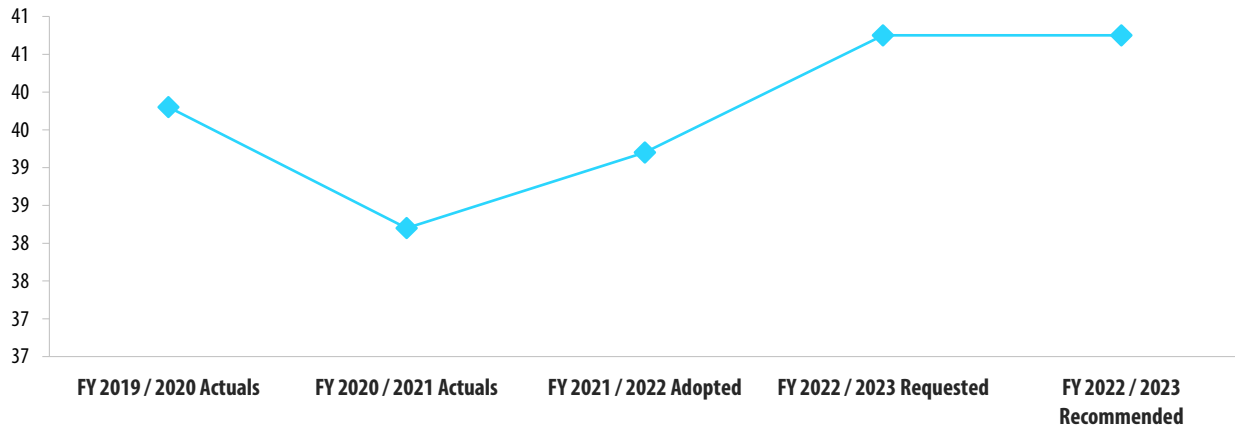
Expenditures



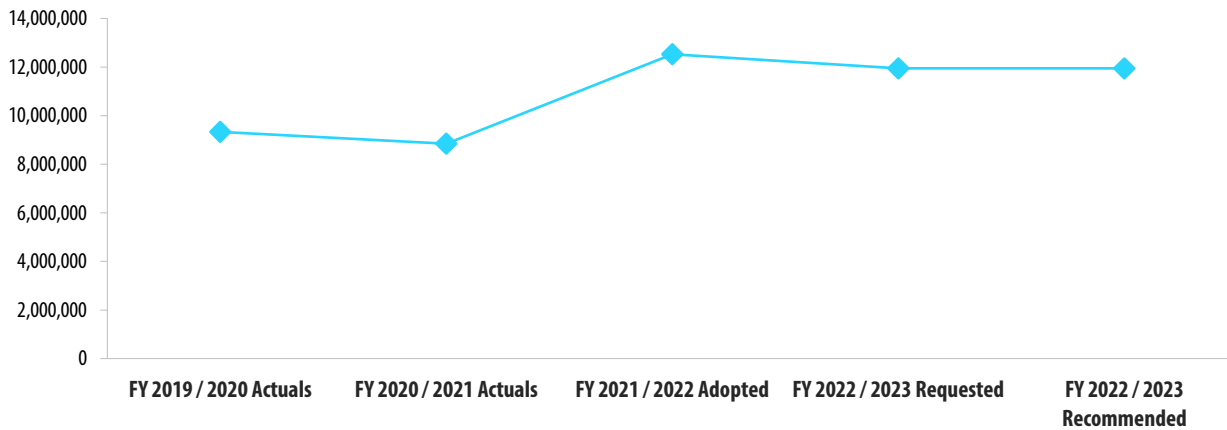
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Recommended Budget includes an increase in property tax income revenue and an increase in Redevelopment Agency (RDA) funding for retroactive payments from prior years. Overall, expenditures decreased due to a reduction in maintenance on the building improvements as projects were completed.

Prior Year Goals, Strategies & Accomplishments

Goal: Archives – Ongoing Collection Preservation



Strategies for FY 2021-22

- Continue to review and process backlog of accessions and donations.
- Develop priorities and digitize collections.

Accomplishments

- With funding from the National Endowment for the Humanities, staff processed and rehoused 633 boxes and 13,022 folders of Yolo County Board of Supervisors materials.
- More than 27,600 folder and item level Archives records were uploaded to the content management system.
- Eighteen collections were processed and made available to researchers.
- With funding provided by the California Humanities and the National Endowment for the Humanities as part of the American Rescue Plan Act of 2021, staff digitized approximately 1,000 items which will be added to the online digital asset management system.

Goal: Archives – Ongoing Collection Development



Strategies for FY 2021-22

- Expand an Oral History program and archival collections that better represent the diversity of our community.

Accomplishments

- Transcriptions of “The Stories and Voices of the Women of Yolo County” oral history project are being written and, when finished, will be uploaded to the digital asset management system.

Goal: Archives – Increase Collection Access



Strategies for FY 2021-22

- Promote the new content and digital asset management system.

Prior Year Goals, Strategies & Accomplishments

- Provide periodic training or instruction for staff, students, and the public on research strategies for online databases and resources.
- Collaborate with community partners on programs and exhibits to increase awareness of Yolo County history and the Archives.

Accomplishments

- Digital asset management system went live, and was promoted on the County website, the Library website, the Friends of the Yolo County Archives newsletter, and on social media.
- Two videos were created, and are available on the Library's YouTube page, to assist patrons with learning how to use and search the database.
- Collaborated with Floyd Shimomura and Emily Masuda to provide a virtual talk about the Japanese American Community in Winters.
- Collaborated with local historian Mel Russell to create displays for Women's History Month about the Yolo General Hospital and the women of Yolo County during World War I.
- Collaborated with Dr. Karen Tait, former Medical Director at Yolo General Hospital and the Yolo County Jail, to provide a virtual talk for Women's History Month.
- Collaborated with local history organizations, including U.C. Davis Archives and Special Collections, Yolo County Historical Collection, the Crocker Art Museum, local agricultural historian Jim Lapsley, and several online repositories, for the development of an exhibit at the Yolo County Fair Museum.

Goal: Yolo County Historical Collection – Ongoing collection preservation



Strategies for FY 2021-22

- Develop priorities and digitize collections.
- Ensure organization and integrity of the collection by maintaining collection management standards and procedures.

Accomplishments

- Completed review of the 11,000 item Yolo County Historical Collection. Items identified for deaccession have been removed from the collection.
- Acquired digitization equipment and created a digitization area. Currently developing procedures for digitizing the collection.
- Collection Management Policy approved by the Board of Supervisors.

Prior Year Goals, Strategies & Accomplishments

- Five-year strategic plan developed for the Yolo County Historical Collection in collaboration with Yolo County Archives and YoloArts.

Goal: Records Center - Collaborate with County Agencies



Strategies for FY 2021-22

- Increase promotion of Records Center services to County agencies.
- Finalize updates to records retention schedules for Library, Human Resources, and CAO Departments.

Accomplishments

- Updated retention schedules for Sheriff-Coroner's Department.
- Developed flyer to share with County departments on Records Center services.
- Created webpage on County Intranet (InsideYolo) for the Records Center, providing downloadable forms and information on services.

Goal: Library - Incorporate equity, diversity, and inclusion (EDI) in everything we do.



Strategies for FY 2021-22

- Ensure library staffing, work, and services are aligned to eliminate barriers to access, provide public and staff opportunities for growth, as well as develop and support equitable access to our programs and services.

Accomplishments

- Implemented new strategic priorities for 2022-2027, which includes EDI as a pillar that makes the plan possible.
- Launched a Dial-a-Story program in English and Spanish.
- Justice, Equity, Diversity, Inclusion (JEDI) team coordinated, trained, and implemented a Land Acknowledgement statement with assistance from the Yocha Dehe Wintun Nation.

Prior Year Goals, Strategies & Accomplishments

- The JEDI Team planned and facilitated quarterly discussions with a focus on DEI topics for all library staff.
- Library employees participated in the Countywide Inclusion and Diversity Work Group and worked with Tangible Development to refine staff focus groups and survey questions, as well as supported and promoted the County EDI assessment.
- Created a Rural Branch Library Committee to ensure more support and equitable access to library resources in the rural, underserved communities.
- Created and implemented Bias Awareness Guidelines for hiring interview panels.
- For the Library's COVID-19 response, planning was done with an equity lens – examples include offering curbside at all branches, opening all branches simultaneously, making additional hotspots available in rural areas, scheduling open hours in the evenings and on weekends, and offering an evening online bilingual storytime.

Goal: Library – Ensure residents read and thrive.



Strategies for FY 2021-22

- Promote library collections to increase use.
- Diversify and expand our print and digital content.
- Improve the patron browsing experience.
- Make collections more accessible.
- Provide patron training and tools for using digital content.

Accomplishments

- Remodeled the Knights Landing Branch Library.
- Broke ground and made significant progress on the construction of the new Yolo Branch Library.
- Temporarily relocated library service in Yolo to Cache Creek High School to accommodate construction of new library.
- Increased the diversity of perspectives, authors, and storylines that are part of the children's collection to reflect the experiences of our communities.
- Created more browsing collections, including themed picture book collections at all branches.
- Added online access to Value Line Investment Research database.

Prior Year Goals, Strategies & Accomplishments

- Patrons can now check out board games, Shared History Learning Kits, STEM Kits, and Early Learning Kits.
- Started a Farsi collection to support Afghani refugee population.
- Increased Spanish-language eBooks and eAudiobooks titles in Library's Overdrive collection.

Goal: Library - Help lifelong learners succeed.



Strategies for FY 2021-22

- Provide early literacy resources so parents and caregivers can effectively model reading behavior for children.
- Provide youth with advisory, volunteering and mentoring opportunities.
- Increase opportunities for adults and seniors to volunteer and mentor others.
- Increase outreach and communication efforts to reach adult learners and their families through the Yolo Reads Adult and Family Literacy Program.
- Provide adult English Language Learners and their families with more programs and resources.
- Provide youth English Language Learners with age-appropriate conversation programs.
- Provide literacy resources for parents and caregivers in Spanish to model and encourage children to read.
- Prioritize equitable access to digital technology at our rural branches.
- Increase digital literacy instruction for patrons.
- Increase civics and government education programs and resources for new Americans.

Accomplishments

- Updated early literacy resources on Library website.
- Partnered with United Way Capital Region to fund Imagination Library, bringing more than 2,000 books to the homes of local children ages 0-5.
- Promoted early literacy tips and training to parents and caregivers.
- Distributed 1,125 free books to children in local Head Start programs.
- Distributed 2,400 free books to children during the Summer Reading Program.
- Launched an eBook and eAudiobook collection for children.

Prior Year Goals, Strategies & Accomplishments

- In partnership with First 5 Yolo, the Yolo Reads Adult and Family Literacy Program provided early literacy training workshops for parents and caregivers.
- Renewed subscriptions and promoted online early literacy resources ReadyRosie and TumbleBooks Library for children and their parents and caregivers.
- Restructured Yolo Reads Adult and Family Literacy Program so volunteer tutors could offer services to learners online via Zoom.
- Offered ESL Conversation Club online using Zoom. Provided volunteers to assist with the facilitation of the program.
- Expanded English Language learning opportunities to more rural branches with grant funding. Libraries in Winters, Esparto and Knights Landing have been prioritized.

Goal: Library - Offer programs and services that strengthen community connections.



Strategies for FY 2021-22

- Turn outward to offer programs and services in the community.
- Offer programs and services that reflect and celebrate our diverse languages, cultures and history.
- Align programming and services with staffing knowledge, expertise and capacity.
- Leverage partnerships with organizations with specific knowledge, expertise and capacity to co-sponsor programs and services addressing community interests and needs.

Accomplishments

- Offered virtual and outdoor programs during the pandemic.
- Offered virtual and outdoor storytimes coupled with early literacy tips during the pandemic.
- Hosted four-week video series, "The Cost of Darkness."
- Offered early literacy training and tips to informal caregivers (friends, families, and neighbors).
- Summer Reading Program participation and completion rates increased 100% from 2020 to 2021.
- Resumed community outreach, including offering Halloween "trunk or treat" programs, Día de los Niños events, tabling at the Capay Valley Almond Festival, offering outdoor classroom visits at local schools, offering job search workshops with YoloWorks! and Starbucks, and hosting an in-person Juneteenth Celebration.

Prior Year Goals, Strategies & Accomplishments

- Distributed thousands of “Crafts-2-Go” kits to local families.
- Awarded \$250,000 grant to purchase a mobile library services vehicle for outreach, targeting underserved rural communities and neighborhoods in West Sacramento.

Goal: Library - Maximize our impact on community development.



Strategies for 2021-22

- Strategically market and promote our programs and services using a variety of communication tools.
- Create and sustain partnerships that maximize our impact on community development.

Accomplishments for 2021-22

- Purchased Patron Point, a customer relationship management platform, to effectively target communication about library programs and services to our residents.
- Partnered with First 5 Yolo, Yolo County Housing, Yolo County Library Foundation, and Yolo County Children’s Alliance on \$250,000 Mobile Library Services Grant.
- Partnered with Yolo County Office of Education, First 5 Yolo, and HeadStart programs for early literacy training.
- Partnered with YoloWorks! and Starbucks for job training workshops.
- Partnered with the A.C.E. to provide staffing and drivers for mail ballot pick-up and delivery duties.
- Partnered with Yocha Dehe Wintun Nation to develop a Land Acknowledgement Statement.
- Partnered with Solano County Library (SCL) to offer patrons combined access to both YCL and SCL eBook and eAudiobook collections in Overdrive.
- Partnered with Health and Human Services Agency Cultural Competence Committee to offer “The Cost of Darkness” video series.
- Partnered with Washington Unified School District, Esparto Unified School District, and Winters Joint Unified School District to offer SORA, a free, combined public and school eBook platform for students.
- Partnered with the California State Library to offer several digital resources for free to library patrons.

Prior Year Goals, Strategies & Accomplishments

- Partnered with the California Community College Chancellor’s Office to run social media “I can go to college” campaign for nontraditional students.

Current Year Goals & Strategies

Goal: Archives – Connect residents to our diverse culture and history.



Strategies for 2022-23

- Promote Archives resources and services by doing outreach at the Sacramento Archives Crawl, Woodland Stroll Through History, Guinda Multicultural Festival, and Women’s History Month Committee event.
- Design displays about Food for the Sacramento Archives Crawl, an offsite event.
- Design displays on the Schools of Yolo County.
- Partner with a minimum of two organizations on programming, exhibitions, displays, or for other community events, including Friends of the 1883 Clarksburg Schoolhouse, Yolo County Women’s History Month Committee, Library, and Historical Collection.

Goal: Archives - Increase collection access through online databases and digitization initiatives.



Strategies for 2022-23

- Identify and digitize collections of high importance to researchers, including yearbooks, directories, and maps.

Goal: Archives - Promote digital and primary source literacy and provide training to use online Archives resources effectively.



Strategies for 2022-23

- Promote online databases and digitization initiatives to increase access and use, including on social media platforms and with the assistance of the County’s Public Information Office.
- Develop primary source literacy curriculum and promotional materials for third grade teachers and students.

Current Year Goals & Strategies

Goal: Historical Collection - Connect residents to our diverse culture and history.



Strategies for 2022-23

- Complete two exhibits on-site and one offsite.
- Design and install a display of Japanese American Internment at the Gibson House and Property.
- Design and install a display titled “History of Craft: Quilts of Yolo County.”
- Deliver quarterly lecture series and programming in partnership with YoloArts and Yolo County Library.
- Partner with the City of Woodland, Yolo County Fair Museum, Woodland Community College, Yolo County Women’s History Month Committee, California Historical Railways (Woodland Train Depot), and Yolo County Library on outreach efforts and visibility at community events.

Goal: Yolo County Historical Collection - Increase collection access through online databases and digitization initiatives.



Strategies for 2022-23

- Photograph, create digital records, and upload 50% of the Historical Collection into the digital asset management system.

Goal: Yolo County Historical Collection - Promote digital and primary source literacy and provide training to use online resources effectively.



Strategies for 2022-23

- Create awareness about the digital asset management system using social media platforms, and posting content on the Library, Archives, and YoloArts websites.
- Develop up to two new “Shared Histories Kits,” with an emphasis on sharing information about underrepresented communities in Yolo County.

Current Year Goals & Strategies

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



Strategies for 2022-23

- Complete records retention schedules for two departments.

Goal: Library – Ensure residents read and thrive.



Strategies for 2022-23

- Promote library collections to increase use. By Fall 2022, Outreach and Branch Lead staff will connect with educators to learn how the Library can provide better access to library materials to meet educators' needs.
- Promote interactive kits and collections.
- By Summer 2022, implement the Library's Nature Program, including creating a brochure and webpage focusing on the Teaching Garden experience at the Winters Community Library, creating a brochure for the Nature Backpack collection, creating programs for the #PlantWildFlowers Program and advertising through flyers, press releases, and on social media, the events calendar and the email blast to the community.
- By Summer 2022, offer the Nature Parks Pass program at all branches.
- Diversify and update print and digital content, including performing an equity-based collection analysis to align with community interests and needs, and dedicate up to 15% of the Collection Development budget to accomplish this.
- Improve our patron browsing experience, including by June 2023, reconfiguring the picture book collection to make it easier for customers to find what they are looking for.
- Update collection signage at branch libraries, including by Spring 2023, creating World Language shelf signage in appropriate languages.
- Provide patron training and tools for using digital content, including updating the "Yolo County Resources for Immigrants and Refugees" brochure by featuring resources such as Mango Languages, EBSCO Learning Express, and study guides citizenship by Spring 2023.
- Translate STEM kit tip sheets into other languages by Spring 2023.

Current Year Goals & Strategies

Goal: Library – Help lifelong learners succeed.



Strategies for 2022-23

- Offer early literacy resources and free books to parents and caregivers so they can model reading behavior for children, including by June 2023 providing Every Child Ready to Read trainings to friends, family and neighbor caregivers and small, in-home childcare providers, and distributing free, quality, age-appropriate books to children.
- Increase volunteering and mentoring opportunities for adults and seniors, including by June 2023, increase adult and senior volunteer and mentoring opportunities by 20% through English Conversation Groups, event assistance, and family literacy participation.
- Provide English Language Learners of all ages with more programs and services, including by Summer 2023, restarting English Conversation Groups.
- Introduce ESL classes in Knights Landing, Esparto, and Winters.

Goal: Library – Maximize our impact on community development.



Strategies for 2022-23

- Promote our programs and services using targeted communication strategies by June 2023, including advertising on local Spanish radio stations, and explore advertising with local public transit systems.
- Provide news and useful information on branch digital displays.
- Incorporate branch-specific visual icons on social media posts to promote local events.
- Continue to partner with the Yolo Community Foundation and Impact Foundry to provide local nonprofits networking and educational opportunities through the Yolo County Nonprofit Leaders Alliance.

Program Summary

Public Library Branches

Provide public library services to the entire county except for the City of Woodland, which has city-funded public library services.

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.

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.

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

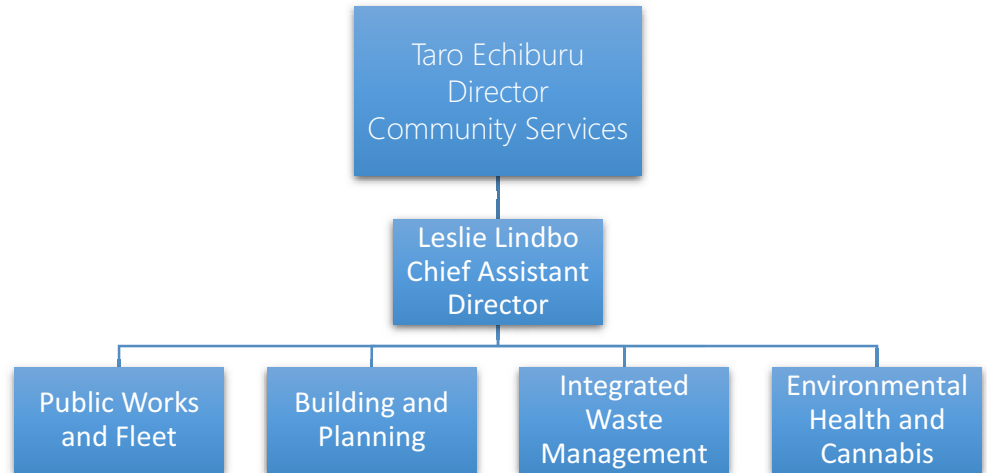
Community Services



Taro Echiburú
Director

OUR MISSION

The mission of Community Services is to provide road maintenance, land use planning, building inspections, code enforcement, consumer and environmental protection, natural resources management, hazardous materials and hazardous waste inspection and emergency response, integrated waste management, and fleet services through excellent customer service and responsible financial management.



Major Services

Community Services oversees land use planning and development, building permitting and inspection, code enforcement, floodplain management, consumer and environmental protection, natural resources management, 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, and county service area operations and management.

Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Building	2,055,821	2,069,549	(13,728)	0
Cannabis Taskforce	3,131,497	1,461,203	1,670,294	0
Code Enforcement	318,431	4,500	0	313,931
Environmental Health	4,320,252	3,873,091	327,916	119,245
Fleet Services	2,359,121	1,714,968	644,153	0
Integrated Waste Management	47,696,333	47,479,882	216,451	0

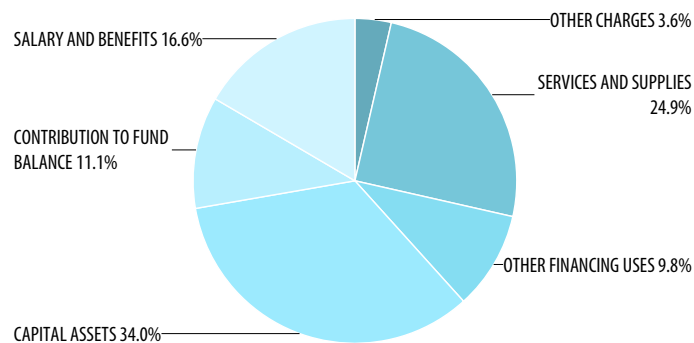
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Natural Resources	3,997,927	3,870,745	(364,028)	491,210
Planning	2,742,380	1,810,146	203,035	729,199
Roads/Public Works	40,390,377	44,834,629	(4,444,252)	0
Surveyor	70,000	70,000	0	0
Total	107,082,139	107,188,713	(1,760,159)	1,653,585

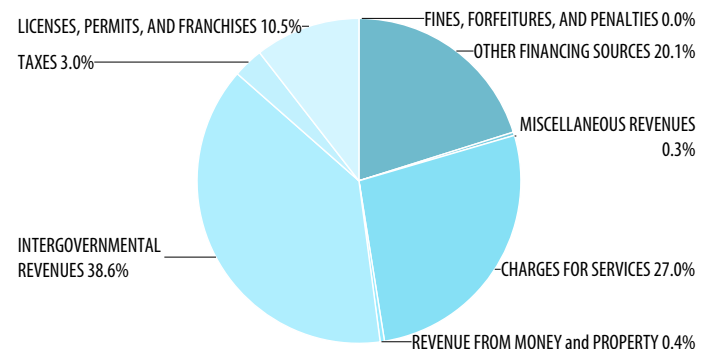
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
TAXES	2,857,487	2,997,951	3,164,077	3,238,133	3,238,133
LICENSES, PERMITS, AND FRANCHISES	10,189,966	10,051,740	10,365,768	11,276,678	11,276,678
FINES, FORFEITURES, AND PENALTIES	21,216	8,288	14,500	15,000	15,000
REVENUE FROM MONEY & PROPERTY	2,191,986	406,411	888,564	454,363	454,363
INTERGOVERNMENTAL REVENUES	13,865,433	12,779,988	30,913,818	41,323,225	41,323,225
CHARGES FOR SERVICES	20,073,224	22,676,188	24,155,762	28,936,736	28,936,736
MISCELLANEOUS REVENUES	464,755	404,591	300,100	360,600	360,600
OTHER FINANCING SOURCES	29,140,874	3,968,196	6,815,089	21,583,978	21,583,978
TOTAL REVENUE	78,804,942	53,293,352	76,617,678	107,188,713	107,188,713
APPROPRIATIONS					
SALARY AND BENEFITS	16,300,818	16,282,093	18,668,708	20,345,502	19,980,683
SERVICES AND SUPPLIES	21,163,504	21,575,085	26,213,240	30,224,926	30,024,926
OTHER CHARGES	2,799,145	7,862,517	3,124,531	4,353,316	4,353,316
CAPITAL ASSETS	17,711,258	8,472,208	32,428,259	41,548,436	40,958,436
OTHER FINANCING USES	14,778,523	2,843,906	7,248,574	11,764,778	11,764,778
TOTAL APPROPRIATIONS	72,753,248	57,035,810	87,683,312	108,236,958	107,082,139
USE OF FUND BALANCE	(7,269,473)	2,791,355	9,705,301	(1,760,159)	(1,760,159)
NET COUNTY COST	1,217,779	951,103	1,360,333	2,808,404	1,653,585
FUNDED STAFFING	130	130	132	138	136

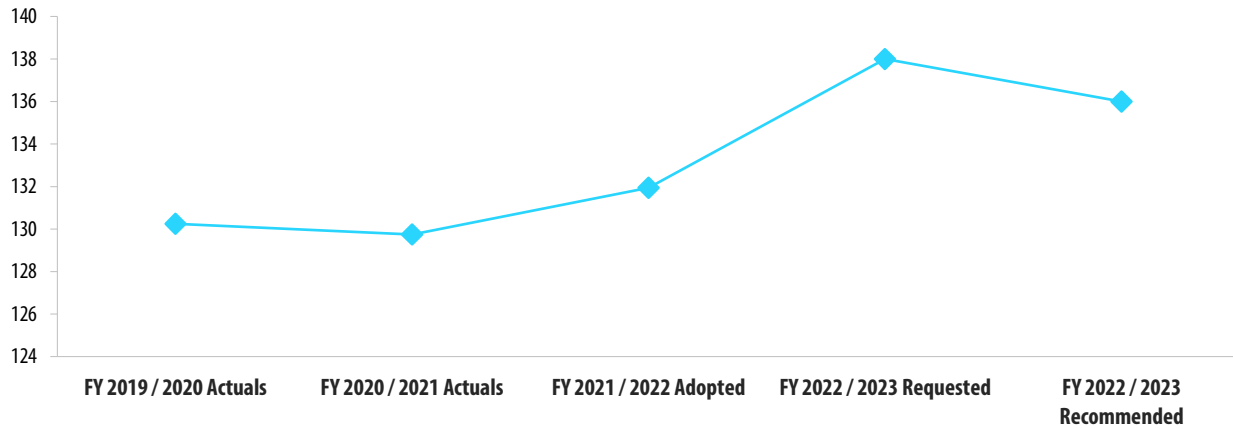
Expenditures



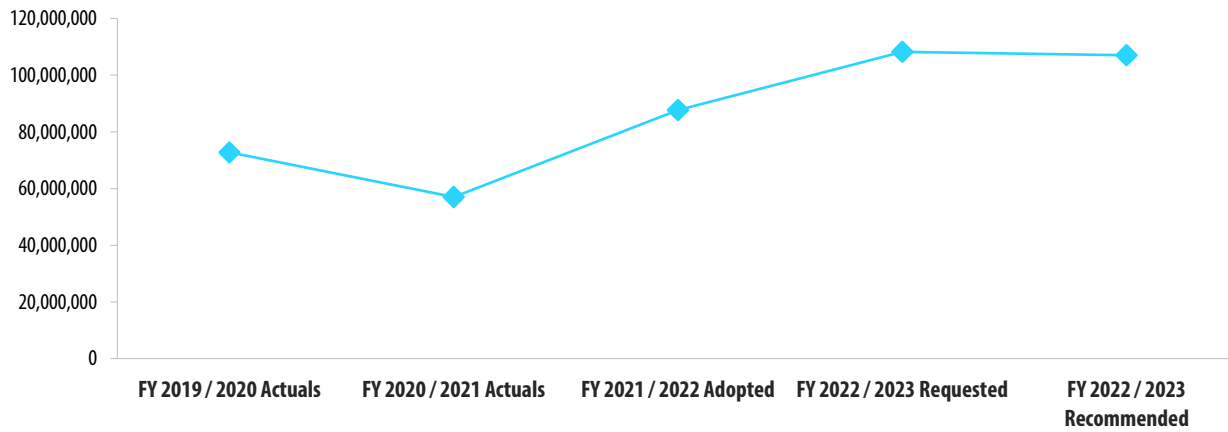
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Recommended Budget for the Community Services Department includes the addition of three new Road Maintenance Workers in the Roads Division. With rising fuel and oil prices, the Fleet Division is also seeing large increases related to vehicle fuel and maintenance costs.

Additionally, the Recommended Budget includes funding related to Road and Improvement Projects and Integrated Waste Management (IWM) capital improvement projects.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Preserve agricultural resources while maintaining quality of life for rural residents through the planning process.



Strategies 2021-22

- Complete the 2021-2029 Housing Element.
- Implement the CLUO by accepting and processing Use Permit applications after the adoption of the CLUO.

Accomplishments

- 6th Cycle Housing Element Update was approved and adopted.
- Cannabis Land Use Ordinance (CLUO) was adopted in 2021 with implementation in 2022.

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



Strategies 2021-22

- Integrate new regulatory requirements into the Cannabis regulatory compliance and routine inspection program after adoption of the CLUO and update of the licensing ordinance.
- Develop a program to recognize the food facilities that have been shown to have exceptional food safety during inspections.
- Update the County Underground Storage Tank Ordinance, which was originally written in 1984.
- Compile necessary water quality data for domestic drinking water wells to fulfill the State's SB200 requirements.

Accomplishments

- Identified drought impacts on both domestic wells and irrigation wells by working collaboratively with the County Office of Emergency Services and the Yolo County Water Resources Association.
- Recognized as one of 31 counties that fulfilled the initial water quality reporting requirements for State Small Water Systems and Domestic Wells.

Prior Year Goals, Strategies & Accomplishments

- Environmental Health, in partnership with Integrated Waste Management, began inspections of Tier 1 edible food generators for compliance with SB 1383 making Yolo County one of the few counties to launch the program by January 2022.

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



Strategies 2021-22

- Start construction of the Northern Recycling Composting facility at the landfill.
- Secure green waste and food waste contracts with Yolo County cities and other commercial customers.
- Evaluate the potential of a private/public partnership at the landfill.

Accomplishments

- Negotiated and executed a private-public partnership agreement for a state-of-the-art composting facility and construction and demolition facility at the Yolo County Central Landfill. It should be operational in July 2022.
- The central landfill received and processed nearly 32,000 tons of organic waste in the first half of FY 2021-22 and is on pace to process more organic waste than ever before. Organic waste is processed anaerobically to generate biogas which is used to generate electricity and then turned into high-quality compost.
- Construction of the In-Vessel Digester facility should be operational by June 2022.
- Established an SB 1383 Edible Food Recovery Capacity Study to divert 4,000 pounds of food annually from the Central Landfill and place the food into the hands of those in need.

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



Strategies 2021-22

- Public Works Staff have identified various projects needed to ensure the continued viability of the County's roadway infrastructure. Four key projects are:
 - Rehabilitate pavement and replace the guardrails on South River Road.
 - Begin Construction on County Road 40 Bridge over Cache Creek.

Prior Year Goals, Strategies & Accomplishments

- Construction of County Road 29 Bridge over Dry Slough.
- Rehabilitate roads in Zamora.

Accomplishments

- Completed the Project Study Report for the County Road 32A Railroad Crossing Relocation and actively pursuing grant opportunities.
- Began construction on County Road 40 Bridge over Cache Creek.
- Rehabilitated 5 miles of South River Road and treated an additional 3 miles from the West Sacramento city limit to Rose Road.

Goal 5: Build a sustainable environment.



Strategies 2021-22

- Continue coordinated staff support in partnership with CAO staff on regional resiliency efforts.
- Implement the Board's resolution on climate emergency and Sustainability Plan by preparing a new Climate Action Plan.

Accomplishments

- Onboarded a Sustainability Manager to carry forward the Board's direction on sustainability and climate change.
- Established a Climate Action Commission to advise on the preparation of a new Climate Action Plan to reach carbon-negative status by 2030, as directed by the Board.
- In collaboration with the Climate Action Commission, drafted a Request for Proposals for the new Climate Action Plan.
- In collaboration with the Climate Action Commission, prepared a list of Early Actions that could be implemented before the new Climate Action Plan to accelerate the actions that will be needed to achieve the goals set by the Board.
- Began researching grant opportunities to fund Early Actions, with support from Board designated American Rescue Plan funds.

Current Year Goals & Strategies

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



Strategies 2022-23

- Develop local CEQA Guidelines.
- Complete comprehensive Zoning Code Update currently in progress.
- Initiate and complete update to Dunnigan Community Plan.
- Modify Small and Medium Solar Energy Systems Ordinance to streamline permitting for onsite agricultural uses.
- Coordinate with the Assessor’s Office to annually update Williamson Act data.
- Participate in the development and implementation of “Yolo County Agricultural Conservation Priority Plan.”
- Implement policies and projects that increase the National Flood Insurance Program’s “Community Rating System” rating of Yolo County, resulting in decreased flood insurance rates for Yolo County residents.
- Implement the Cannabis Land Use Ordinance by assisting businesses through the Conditional Use Permit process.

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



Strategies 2022-23

- Update County Underground Storage Tank Ordinance.
- Develop a program to recognize the food facilities that have shown exceptional food safety during inspections.

Current Year Goals & Strategies

- Develop and implement a licensing and compliance verification program for the new cannabis use types allowed under the Cannabis Land Use Ordinance.

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



Strategies 2022-23

- Negotiate waste flow agreements with the cities of Davis, Woodland, Winters, and West Sacramento to recover the increase in operations costs that are to exceed the fixed terms of these agreements.
- Complete the construction of the next landfill module.
- Complete the reconstruction of the liquid water pond.
- Award a new 5-year agreement for landfill waste filling operations.
- Update landfill's operating permits to align with the recently completed CEQA work.
- Award an agreement for the installation of PV solar project at Yolo County Central Landfill (YCCL).
- Complete feasibility of biogas and landfill gas pipeline injection for transportation use instead of electricity production.
- Increase organic waste tonnage received at the anaerobic digest facilities at YCCL to increase biogas production.
- Conduct education and outreach at YCCL and Esparto Convenience Center (ECC) on uncovered load violations and gather data to determine the feasibility of implementing a new fee for uncovered loads.

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



Strategies 2022-23

- Apply for federal grants for bike and safety projects.
- Maintain 40 miles per year of roadway based on priorities.

Current Year Goals & Strategies

- Utilize low-cost maintenance treatments such as chip seal, asphalt rubberized chip seal, and microsurfacing.
- Complete 10 miles of road rehabilitation by recycling failed pavements utilizing County crews supplemented with contracted labor and equipment.
- Complete right-of-way acquisition for the County Road 98 Bike and Safety Improvement Project and the County Road 41 Bridge over Cache Creek.
- Reduce gravel road maintenance costs through the application of enzyme treatments.

Goal 5: Build a sustainable environment.



Strategies 2022-23

- Continue coordinated staff support in partnership with CAO staff on regional resiliency efforts.
- Implement the Board's resolution on climate emergency and Sustainability Plan by preparing a new Climate Action Plan to achieve carbon-negative status by 2030.
- Implement Early Actions to accelerate sustainability and climate action efforts.
- Participate in regional efforts to ensure the sustainability of the County water supply, such as the Yolo Subbasin Groundwater Sustainability Agency, the Water Resources Association of Yolo County, and the Westside Sacramento Integrated Regional Water Management Coordinating Council.
- Complete Climate Action Plan and begin the implementation phase.

Program Summary

Planning



Protect agriculture, sustain environmental integrity, increase public safety related to code violations, and enhance the development of distinctive communities.

Responsible for reviewing land use activities within the county's unincorporated areas by implementing a variety of local and State laws. Provides public outreach by serving as liaison to eight community advisory committees and the Planning Commission. Works with landowners to correct existing zoning and building violations. Houses activities related to the implementation of the Climate Action Plan and Community Choice Energy.

Natural Resources

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

Building



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

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

code enforcement and flood plain management to protect Yolo County residents.

Environmental Health



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

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

Cannabis



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

Implements a comprehensive local program to permit and regulate cannabis cultivation. This program assures compliance with state and local laws and ordinances and ensures the cannabis industry contributes positively to the economic vitality of Yolo County.

Public Works



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

Supports Yolo County public transit via general State sales tax.

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

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.

Community Service Areas (CSAs)



Ensure quality and cost-efficient delivery of services to designated unincorporated communities.

Management of CSAs includes the delivery of services and customer support, as well as compliance with all local, State, and Federal regulations. CSAs are established to fund a service by charging a direct assessment or property-related fee for services such as water and sewer, road and drainage maintenance, street lighting, fire protection, and landscaping.

Integrated Waste Management



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

Oversees the franchised curbside waste, yard waste and recycling collection programs, Construction & Demolition Recycling Plan program, Household & Small Business Hazardous Waste programs, the County’s waste disposal and recycling operations at the Yolo County Central Landfill and the Esparto Convenience Center (transfer station), and coordinates the activities of the Waste Advisory Committee. Operates as an enterprise fund, which means user fees must cover all costs of the programs and facilities, including capital improvements and eventual landfill closure and post closure costs.

Sustainability

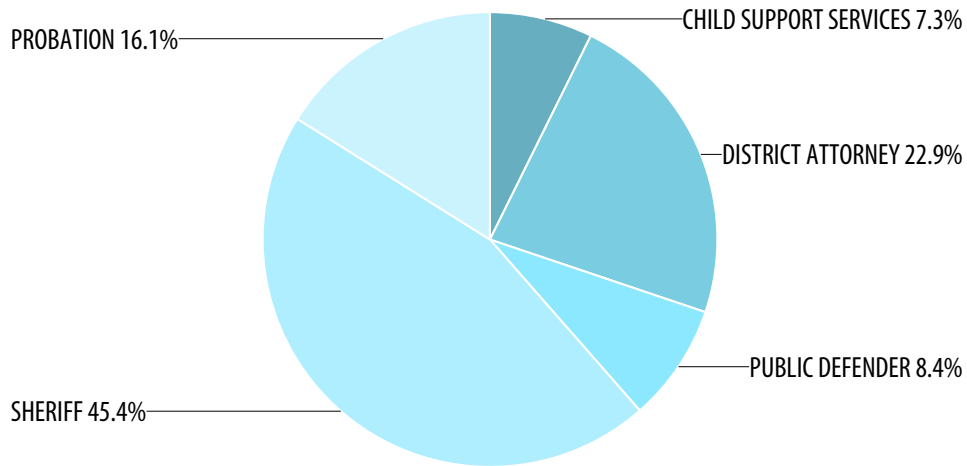


Implements the Board-adopted Sustainability Plan and Climate Action Plan. Implements the Board direction of preparing a new Climate and Adaptation Plan with the goal of reaching carbon negative status by 2030. Coordinates with other County departments and seeks grant funding opportunities to assist with various sustainability implementation efforts.



Law and Justice System

Recommended Appropriations by Department



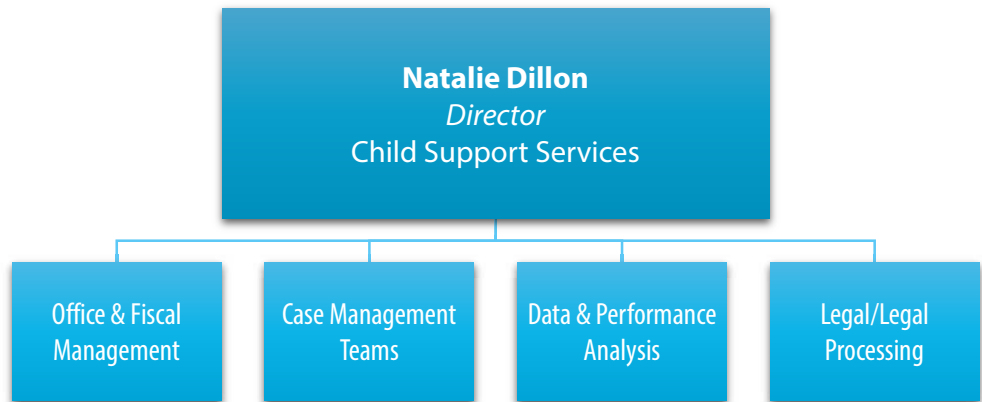
Recommended Appropriations by Department

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
CHILD SUPPORT SERVICES	\$5,677,386	5,717,174	7,081,171	8,689,920	8,689,920
DISTRICT ATTORNEY	\$20,596,683	20,915,667	25,645,411	27,782,527	26,843,336
PROBATION	\$23,068,956	19,904,499	21,657,597	18,700,479	18,288,041
PUBLIC DEFENDER	\$8,582,645	8,736,028	9,931,886	10,006,857	9,942,159
SHERIFF	\$47,305,212	47,813,956	54,446,184	58,976,202	53,446,244
TOTALS	\$105,230,883	103,087,323	118,762,249	124,155,985	117,209,700

Child Support Services



Natalie Dillon
Director



OUR MISSION

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

Major Services

The RCSA assists parents and guardians with court-ordered child and medical support. Child support services include locating parents, establishing parentage, establishing, modifying, and enforcing a court order for child support, or medical insurance coverage. The RCSA works collaboratively with the courts, employers, Health and Human Services, Empower Yolo, and various State and Federal agencies.

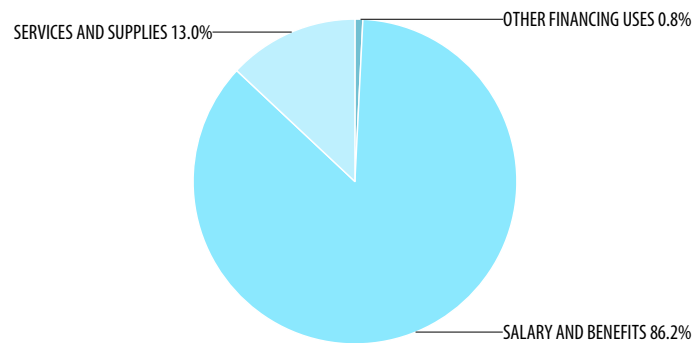
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Child Support Services	8,689,920	8,689,920	0	0
Total	8,689,920	8,689,920	0	0

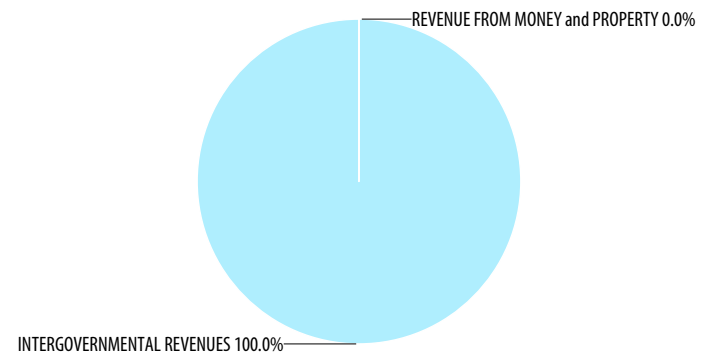
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	13,267	337	2,000	2,000	2,000
INTERGOVERNMENTAL REVENUES	5,632,937	5,660,192	7,079,171	8,687,920	8,687,920
MISCELLANEOUS REVENUES	0	2,601	0	0	0
OTHER FINANCING SOURCES	206	1,651	0	0	0
TOTAL REVENUE	5,646,409	5,664,781	7,081,171	8,689,920	8,689,920
APPROPRIATIONS					
SALARY AND BENEFITS	4,725,769	5,082,187	6,172,564	7,489,869	7,489,869
SERVICES AND SUPPLIES	927,444	632,386	908,607	1,132,523	1,132,523
CAPITAL ASSETS	24,173	2,601	0	0	0
OTHER FINANCING USES	0	0	0	67,528	67,528
TOTAL APPROPRIATIONS	5,677,386	5,717,174	7,081,171	8,689,920	8,689,920
USE OF FUND BALANCE	30,977	52,393	(0)	0	0
NET COUNTY COST	0	0	0	0	0
FUNDED STAFFING	43	38	50	60	60

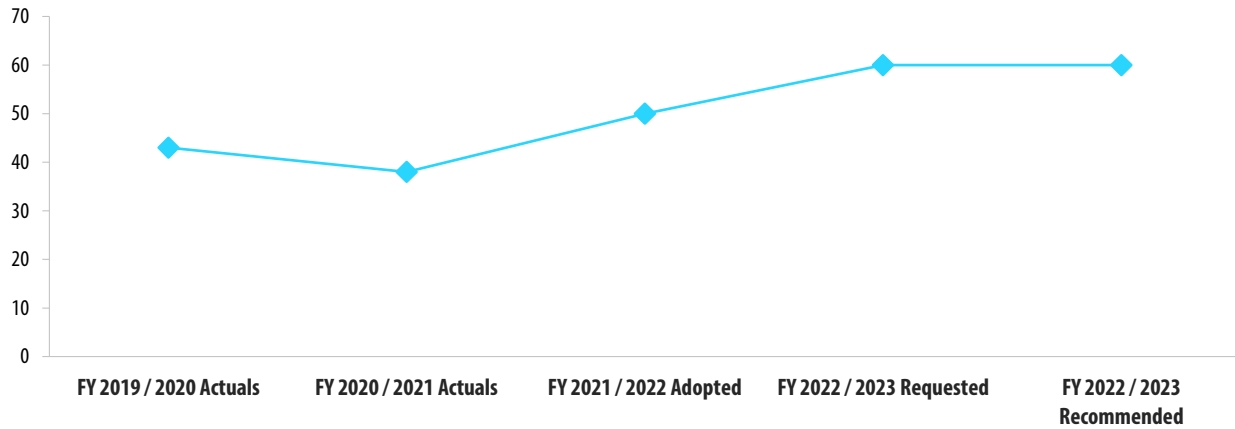
Expenditures



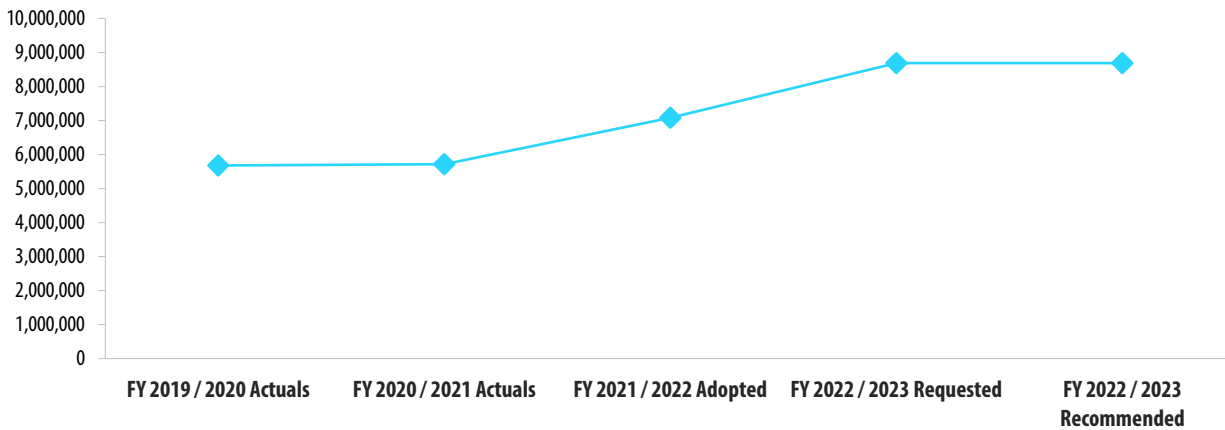
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The Recommended Budget for Child Support Services reflects an increase in State and Federal revenue due to the regionalization. Funding was reallocated from Colusa County and Sutter County for the employees transitioning to Yolo County as well as professional contracts. There are only six employees remaining in Sutter who have not transitioned over to Yolo. All of Colusa County staff have transitioned or resigned. The remaining will have until December 2025 to transition.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Increase Caseload Size



Strategies for 2021-22

- Our individual counties, region and California as a whole, have seen a steady decrease in the child support caseload. We are creating a new Regional Child Support Agency website and will promote our services through that and the use of newly branded social media platforms. We are also looking to incorporate a chat feature on our website to be able to timely respond to customers and the public's inquiries. In the new regional organizational structure, we have staff that will be dedicated to community engagement. It is our intent to build new, and expand on existing, relationships with local service providers who serve families – with the goal to improve service delivery, increase awareness of services offered and ultimately increase our child support caseload.

Accomplishments

Our regional agency, and California as a whole, have seen a steady decrease in the number of child support cases. Although the economy was unstable due to the COVID 19 pandemic, we did not experience an increase in CalWORKs referrals, and our caseload continued to decline during this goal period. Due to the limited ability to meet in person, we did not participate in outward-facing outreach events. We created a new Regional Child Support Agency website, including a live chat feature. We have emphasized our social media campaign on Facebook, Instagram, and Twitter and continue to work on branding the regional agency. We will retain this goal for the Budget Year and have additional strategies in mind to build new and expand on existing relationships with local service providers who serve families.

Goal 2: Decrease the number of cases going to Court through increased Stipulations



Strategies for 2021-22

- Going to court is an expensive, time-consuming and often an intimidating process for customers. Many parents we serve are able to come to agreement regarding child support without a formal court appearance, through the use of stipulations (a legal document both parents sign that is approved by the court). This reduces the amount of time customers have to take off work to go to court, can reduce their attorney fees if the customer is represented by their own counsel, and resolves their child support matter more timely. We are implementing

Prior Year Goals, Strategies & Accomplishments

strategies to increase stipulations, decrease defaults and decrease the total number of court hearings.

Accomplishments

One silver lining of the pandemic is that many parents were able to participate in the court process virtually, which is more convenient and requires less time off from work. We also implemented DocuSign so that parents can electronically sign child support documents, including stipulations, without coming to our office. Stipulations remain a focus for our agency, as involving both parents and coming to agreement on child support matters is generally best for the entire family.

Goal 3: Leveraging E-filing to decrease time from opening to order



Strategies for 2021-22

- As noted above, the Yolo office is committed to implementing e-filing with the Yolo Superior Court and incorporate the use of DocuSign in November 2021. This will streamline the process for our staff and customers and will allow us to get our customers to get their orders more quickly and efficiently.

Accomplishments

The Regional Child Support Agency implemented e-filing for a limited number of forms with the Yolo Superior Court and is scheduled to implement with the Sutter Superior Court in June 2022. This will streamline the process for our staff and customers and will allow us to get our customers their orders more quickly and efficiently. We have seen improvement in the amount of time lapsed from case opening to obtaining a child support order and are faster than our pre-pandemic time frames for all three counties.

Goal 4: Improving our arrears collections; reducing child support debt

Strategies for 2021-22

- Parents who owe support and do not keep up with their monthly obligations develop child support arrears – past due child support. For California orders, 10% interest is charged on arrears, which can result in a very large debt some parents owe. The California Child Support program has revamped its compromise of arrears or debt reduction program increasing eligibility. Utilization of the program can not only improve our arrears collections, but more importantly reduce the amount of debt held by parents who owe money to the government to recoup public assistance costs.

Prior Year Goals, Strategies & Accomplishments

Accomplishments

The RCSA implemented a revised Debt Reduction Program and have eliminated tens of thousands in debt that low-income obligors owed to the government (not debt owed to families). Parents who owe support and do not keep up with their monthly obligations develop “child support arrears” – past due child support. For California orders, 10% interest is charged on arrears, which can result in a very large debt some parents owe. We have educated staff, promoted this program on social media, and provided community partners with details for Parents Paying Support to apply.

Current Year Goals & Strategies

Goal 1: Increase New Never Assisted cases.



Strategies for 2022-23

- The state continues to see a decrease in caseload size, as does the Regional Agency. Customers receiving assistance are referred to our agency, but not all families in our communities necessarily know we exist or how our services can benefit them. To reach this population, we will facilitate greater awareness and understanding of the Regional Agency by continuing to rebrand on social media platforms. We will promote ease of services. State studies show some customers did not complete the prior online application due in part to the length and complexity of the application. We will provide customer-friendly applications through either the Regional Agency custom Quick App or the new Simplified Enrollment Program (SEP).

Goal 2: Improve performance through stipulations.



Strategies for 2022-23

- Studies have proven that stipulations tend to engage the parties more than judgments, orders after hearing, or defaults because the parties participated in the process and agreed to the terms. By increasing stipulations, we foresee improvements in performance measures. We will improve service delivery by utilizing early intervention tactics as soon as we open a case to communicate with both parties throughout the process. The agency commits to biweekly meetings with the staff managing these cases to report out on stipulation results.

Goal 3: Modernize the delivery of documents.



Strategies for 2022-23

- The pandemic forced the RCSA to rethink how to maximize technology without compromising quality service. We are striving to increase efficiencies with partners and, in particular, the Sutter County Superior court. We are working with our Sutter partners to implement e-Filing. The document turnaround time will decrease, allowing staff to move forward management of the case and provide overall better service. We also look forward to the implementation of eRecording for Yolo County.

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 and 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 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.

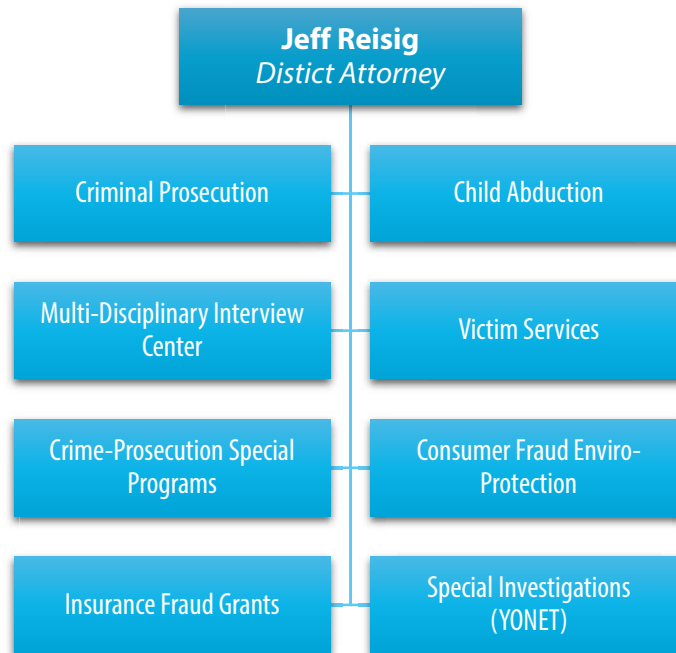
District Attorney



Jeff Reisig
District Attorney

OUR MISSION

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



Major Services

The District Attorney is responsible for prosecution of all adult and juvenile felonies and misdemeanors committed in Yolo County. This past year, law enforcement submitted 7,538 cases to the District Attorney's office for a charging decision. Of those, the District Attorney charged 5,313 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, workers' compensation insurance fraud, and welfare fraud. The department uses a combination of local and grant funding to provide comprehensive services for victims of violent crimes, and to operate the Restorative Justice Partnership (formerly Neighborhood Court). The District Attorney also has a leadership role in the County's Collaborative Courts (Mental Health Diversion, Department of State Hospitals, Mental Health Court and Addiction Intervention Court), where the goal is to decriminalize and divert from traditional prosecution, as well as help people with mental illnesses and/or substance use disorders get healthy and become contributing members of society, rather than send them to jail or prison. The District Attorney is writing a \$1 million Prop 47 grant and will administer it to divert those who commit crimes, suffer from serious mental illness, and are incompetent to stand trial. Funding will go to treatment providers. The District Attorney is also working with other county partners on a \$6 million Prop 47 grant to work with individuals who are homeless, have substance use disorders, and are criminally justice involved. The District Attorney is responsible for overseeing the Special Investigations Unit, which identifies, gathers intelligence, and enforces laws associated with individuals involved in crimes such as narcotics, firearms, theft/

burglary, human trafficking, and assisting other agencies with complex or high frequency crimes in their jurisdiction when the needs arise. The

department also oversees the Multi-Disciplinary Interview Center, which coordinates and facilitates a multi-agency response to child abuse.

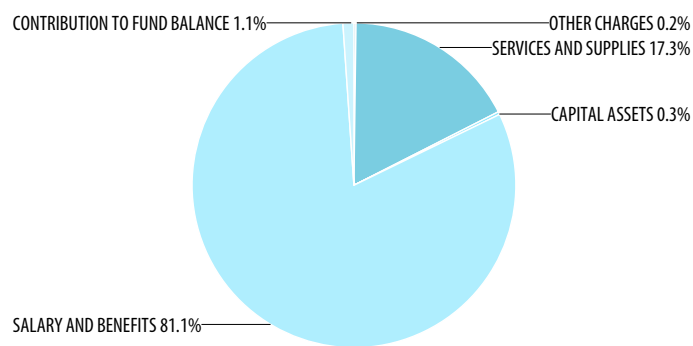
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Community Corrections	72,947	0	56,170	16,777
Consumer Protection	3,422,341	3,422,341	0	0
Investigation	3,556,779	3,558,109	(1,330)	0
Neighborhood Court	1,460,199	1,372,502	0	87,697
Prosecution	16,965,256	6,886,364	(135,168)	10,214,060
Victim Assistance	1,365,814	1,071,770	10,000	284,044
Total	26,843,336	16,311,086	(70,328)	10,602,578

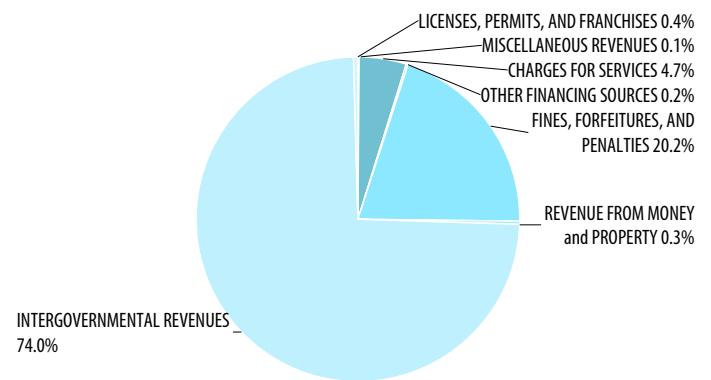
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
LICENSES, PERMITS, AND FRANCHISES	53,892	61,864	53,000	72,500	72,500
FINES, FORFEITURES, AND PENALTIES	1,682,600	2,538,882	3,020,296	3,293,841	3,293,841
REVENUE FROM MONEY & PROPERTY	381,093	9,416	146,400	51,000	51,000
INTERGOVERNMENTAL REVENUES	9,099,344	10,033,247	11,666,828	12,078,011	12,078,011
CHARGES FOR SERVICES	711,854	906,924	679,189	766,734	766,734
MISCELLANEOUS REVENUES	46,959	106,814	91,000	21,000	21,000
OTHER FINANCING SOURCES	395,997	89,325	28,000	28,000	28,000
TOTAL REVENUE	12,371,739	13,746,472	15,684,713	16,311,086	16,311,086
APPROPRIATIONS					
SALARY AND BENEFITS	17,571,391	17,756,422	21,500,781	23,836,921	22,920,984
SERVICES AND SUPPLIES	2,988,212	3,069,167	5,020,790	4,921,480	4,898,226
OTHER CHARGES	49,203	47,151	51,284	56,284	56,284
CAPITAL ASSETS	90,379	108,259	159,382	80,000	80,000
OTHER FINANCING USES	(102,502)	(65,332)	(1,086,826)	(1,112,158)	(1,112,158)
TOTAL APPROPRIATIONS	20,596,683	20,915,667	25,645,411	27,782,527	26,843,336
USE OF FUND BALANCE	171,319	(615,664)	169,650	(70,328)	(70,328)
NET COUNTY COST	8,053,625	7,784,859	9,791,048	11,541,769	10,602,578
FUNDED STAFFING	121	111	119	125	122

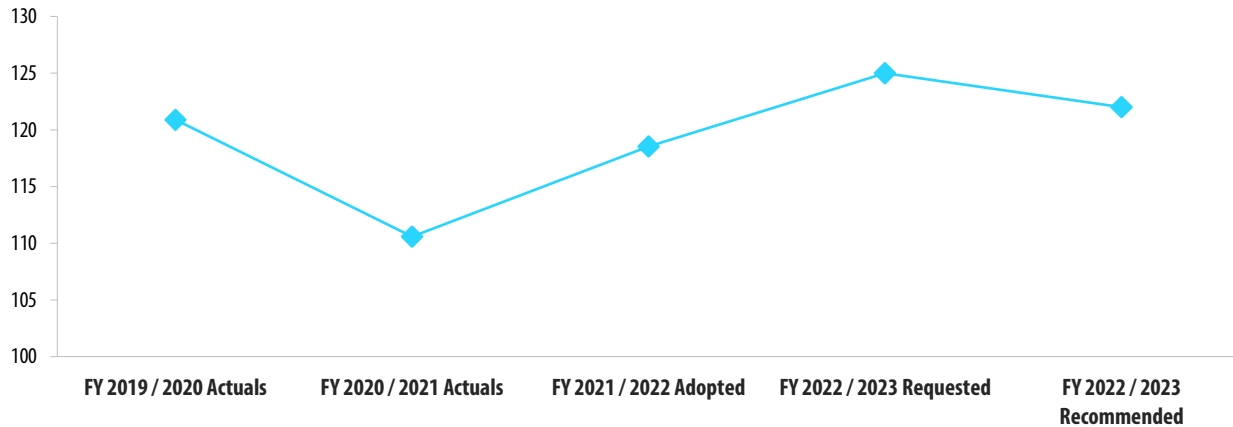
Expenditures



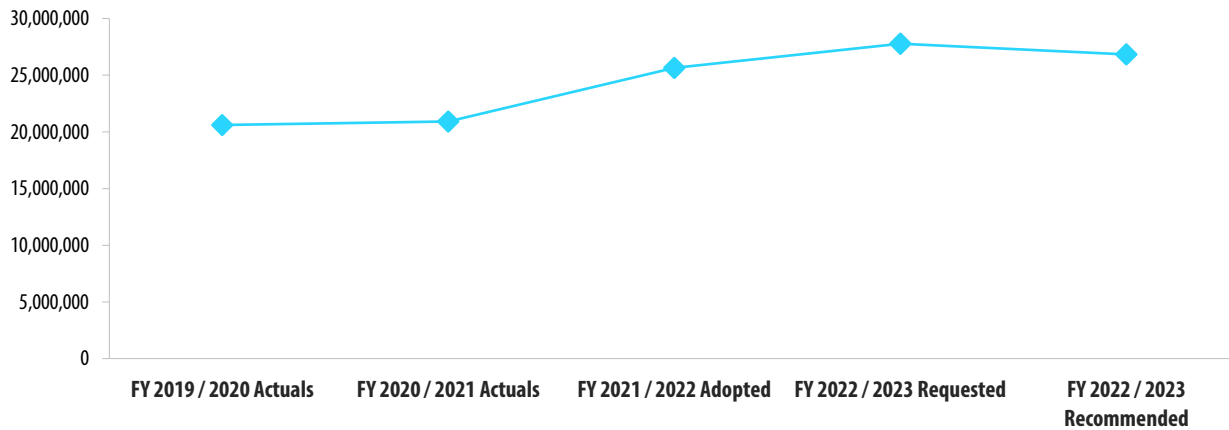
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY 2022-23 Budget includes a Go Live of FY 2022-23 for the Electronic Suspected Child Abuse Reporting System (ESCARS). The grant paid for training and testing during the previous years. The implementation is ready for FY 2022-23 and Yolo County will now be responsible for the annual maintenance cost.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Enhance Community Engagement.



Strategies for 2021-22

- Monthly Town Hall Meetings in collaboration with the Multi-Cultural Community Council.
- Special guest speaker at each Town Hall meeting.
- Create a DA Bill of Values.
- Continued Community Participation in Yolo DA Citizens Academy.
- Youth Academy – Continued participation from at-risk youth.

Accomplishments

- We have successfully held monthly Town Hall Meetings exploring and discussing Commons data points with a moderator.
- Special guest speaker has been included at each Town Hall meeting.
- DA Bill of Values has been completed and is available at <https://yoloda.org/das-bill-of-values/>.
- The Citizens Academy is currently in session.
- The Yolo County District Attorney held their Annual Youth Academy on April 1 – April 3, 2022.

Goal 2: Improve Prosecution Processes – The District Attorney continues to modify and improve Lawsuite.



Strategies for 2021-22

- Hope Yolo - in collaboration with Assembly Member Kevin McCarty:
- A medical secure sanctuary for individuals with addictions who, but for this program, would be sentenced to jail or prison due to convictions of drug-motivated felony crimes.
- DA Bail reform policy – continued implementation of Yolo DA’s Bail Reform Policy which was drafted as a result of the Initiative passed by the voters which overturned the previously enacted bail reform law authored by Senator Hertzberg and then Assembly Member Bonta.

Prior Year Goals, Strategies & Accomplishments

Accomplishments

- In collaboration with Assembly Member Kevin McCarty, the Hope Yolo bill was passed nearly unanimously by the State Assembly and Senate and was then vetoed by the Governor.
- The work on Yolo DA's Bail Reform Policy was presented at the April 26, 2022 Board of Supervisors meeting.

Goal 3: Collaborate with Internal/External Stakeholders.



Strategies for 2021-22

- Continue to work with prosecutors across the U.S. to advance innovative prosecutorial practices.
- Grant opportunities: Continue to collaborate with County Departments to benefit Yolo County Citizens.
- Assist "Measures for Justice" in encouraging prosecutors across the Country to start a Commons Transparency Portal.
- Assist "For the People" in encouraging other states across the nation to enact a law similar to that in California which allows prosecutors to reduce prison sentences that no longer serve the interests of justice.

Accomplishments

- District Attorney Reisig is currently president of the California District Attorneys Association. DA Reisig has worked with Hillary Blout to work with other states to enact a law similar to the one drafted and sponsored by Blout to allow prosecutors to reduce state prison sentences that no longer serve the interests of justice. DA Reisig presented to the Oklahoma legislature on Neighborhood Court and Restorative Justice. The Yolo County District Attorney's Office drafted (in collaboration with Attorney General Rob Bonta) and is sponsoring two bills that recently passed out of the Assembly Public Safety Committee. AB 2418 would require all DAs' offices to have a data transparency portal similar to Yolo DA's Commons. AB 2778 would require all DAs' to have a Race Blind Charging program similar to Yolo DA's. Assembly Member McCarty decided to try again with the Hope Yolo bill. The bill (AB 1928) now includes Santa Clara and San Joaquin Counties and is called Hope CA.
- The DA worked collaboratively with the Public Defender to request funding from the Community Corrections Partnership (CCP) to start the Mental Health Diversion program. The DA is working with other county partners (HHS, Probation, Public Defender) to submit two Prop 47 grant proposals (see above). The funding from these grants would not go to the DA's office but would go to the treatment providers at HHS.

Prior Year Goals, Strategies & Accomplishments

Goal 4: Strengthen Department Workforce.



Strategies for 2021-22

- Continue all-office monthly Zoom meetings.
- DA team rebuilding – post-Covid-19.
- Internal training – employee growth.
- Improve upon the employee evaluation process.

Accomplishments

- These all-office monthly Zoom meetings, which are not mandatory, have been successfully attended by the department's employees. These meetings will continue in fiscal year 2022-23.
- For quality of life and job satisfaction we are allowing telecommuting moving forward; and setting up a nice breakroom where staff can get free coffee, water, and snacks.
- Internal training, employee growth, and improvements to employee evaluation processes are ongoing and included in our FY 2022-23 strategies.

Current Year Goals & Strategies

Goal 1: Community Engagement.



Strategies for 2022-23

- Explore suggestions solicited from racial justice experts to address racial injustice by expanding community outreach for enhanced focus on white collar crimes.
- Continue Monthly Town Hall Commons Meetings with guest speakers in collaboration with the Multi-Cultural Community Council.
- Victim Rights Ceremony.
- Continued Community Participation in Yolo DA Citizens Academy.
- Youth Academy – Continued participation from at-risk youth.
- Youth outreach programs.

Goal 2: Collaborate with Internal/External Stakeholders.



Strategies for 2022-23

- In partnership with the Public Defender, secure funding to hire a Client Navigator for specialty courts from Mental Health Services Act funding.
- Collaborate with justice partners to explore racial disparities in the criminal justice system in Yolo County and seek solutions.
- Collaborate with internal and external stakeholders to develop balanced criminal justice policies and procedures.
- Continue work on our sponsored bills to require Race Blind Charging and a Commons Transparency Portal at all California DAs' offices.
- Develop the partnership "Unified U.S. Deported Veterans", ACLU, and other DAs' offices in California to work on repatriating U.S. veterans who face immigration consequences due to their involvement in the criminal justice system.

Current Year Goals & Strategies

Goal 3: Improve Prosecution Processes.



Strategies for 2022-23

- Hope California, originally Hope Yolo, in collaboration with Assembly Member Kevin McCarty, the County of Santa Clara, and the County of San Joaquin.
- Use data from Commons, Measure for Justice portal, to drive policy change with a focus on reducing disparity in the criminal justice system.
- Create a division of Diversion & Reentry.
- Expand youth diversion program.

Goal 4: Strengthen Department Workforce



Strategies for 2022-23

- Retention and hiring of staff.
- DA team building.
- Continue all-office monthly meetings.
- Continue improving on employee evaluation processes.

Program Summary

Criminal Prosecution



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

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

Elder Abuse



Ensure offenders are held accountable for the physical and financial abuse of senior citizens and increase senior citizen awareness of ways to protect themselves from becoming victims of fraud.

The program investigates and prosecutes financial and physical abuse of senior citizens and provides training and helps bring awareness to teach the elderly ways to protect themselves from becoming victims of fraud scams. One full-time attorney and one extra help Admin Service Analyst are funded by the General Fund for Elder Abuse prosecution and to conduct community-wide fraud prevention.

Witness Protection



Ensure the safety of potential witnesses in criminal prosecutions.

The program protects the identity of potential witnesses who may fear retaliation from the defendant or the defendant's associates. Investigators attend specialized

witness protection and behavioral threat analysis training.

Charging and Intake Division



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

Harm Reduction – drug possession cases are not charged, but instead the individual is referred to HHSA for treatment and services;
 Driving on a suspended License – these cases are diverted to Pacific Educational Services who assists these individuals in getting their license back;
 Neighborhood Court Restorative Justice Program;
 Mental Health and Addiction Intervention Courts.

Consumer Fraud



Ensure offenders (most often businesses) are held accountable, in both criminal and civil courts, for using unfair business practices to defraud consumers.

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

Environmental Protection



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

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

Child Abduction



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

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

Restorative Justice Partnership (formerly Neighborhood Court)



Reduce recidivism among offenders in the program and ensure victim and community restoration.

The program, which is funded with county general funds and an annual grant, supports an adult criminal

diversion program based on restorative justice that addresses criminal violations that impact the quality of life in the community. Restorative justice is accomplished in Neighborhood Court by involving the victim, the offender, and community members.

Office Traffic Safety (OTS) DUI



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

Grant funding that affords the department greater presence to deter DUI activity through "on-scene" investigation and prosecution as well as "vertical prosecution" of the offense. If appropriate, the attorney may provide the individual an opportunity to enter into a diversion program.

Fraud Unit



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

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



Victim Services Unit



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

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

Staff includes a program manager, six victim advocates, a senior social worker, a legal secretary, a paralegal, six extra-help program assistants, and multiple interns. Advocate services include court accompaniment, assistance with completing State Victim of Crime applications for mental health and medical expenses, assistance submitting victim-impact statements to the court at the time of defendant's sentencing, and follow up counseling.

Multi-Disciplinary Interview Center (MDIC)



Ensure a coordinated multi-agency response to support child abuse victims and reduce system-inflicted trauma.

The MDIC coordinates and facilitates a multi-agency response to child sexual abuse. It provides forensic and child welfare interviews, sexual assault evidentiary exams, investigative assistance, clinical mental health services, advocacy, assistance with victims of crime applications, outreach, and support services to all children suspected of being sexually abused. MDIC services are provided in both English and Spanish.

Conviction & Sentencing Review Unit



The Yolo County District Attorney's C&SRU, the third of its kind in California, was formed in 2014 to address cases where new evidence suggested innocence but was later expanded to examine cases in which other factors justify an additional review: <https://yoloda.org/the-das-office/conviction-integrity-unit/>. The C&SRU examines cases looking at factors such as the seriousness of the crime, rehabilitation in prison, and the overall risk of reoffending if a person is released early. Victim input is also an important factor. The C&SRU works with the Yolo County Public Defender's Office, which refers cases to the C&SRU for review. This unit also works with immigration attorneys to ensure that pending cases and older convictions do not result in immigration consequences. The unit uses a new law to reduce prison sentences that no longer serve the interests of justice.

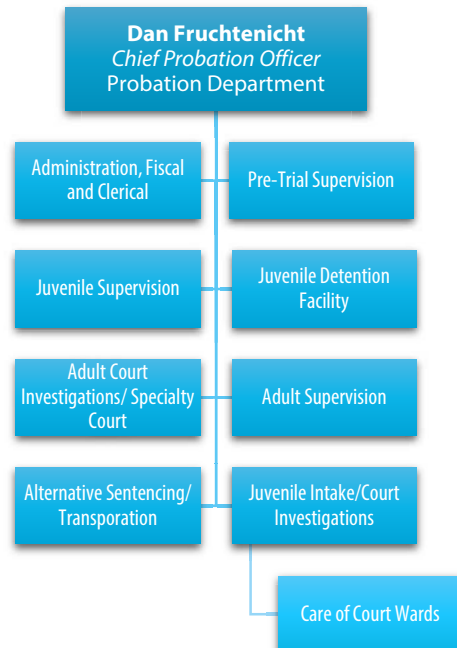
Probation



Danin Fruchtenicht
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 (pretrial, probation, post-release community supervision and mandatory supervision); monitoring of youth who are placed in out-of-home settings; operating the Juvenile Detention Facility; completion of pre-trial and pre-sentence assessments, investigations and recommendations to assist with judicial decision-making; investigation and assessment of all juvenile referrals and preparation of juvenile dispositional reports and recommendations; and providing alternatives to custody such as alternative work programs for adult and youthful offenders.

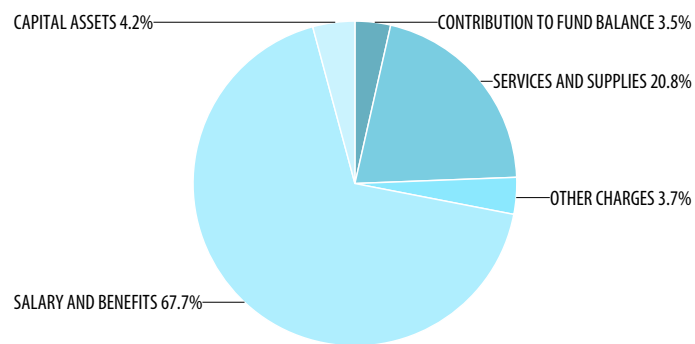
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Administration	206,544	200,544	6,000	0
Adult	5,600,397	5,439,743	125,654	35,000
Juvenile	12,481,100	10,138,203	558,313	1,784,584
Total	18,288,041	15,778,490	689,967	1,819,584

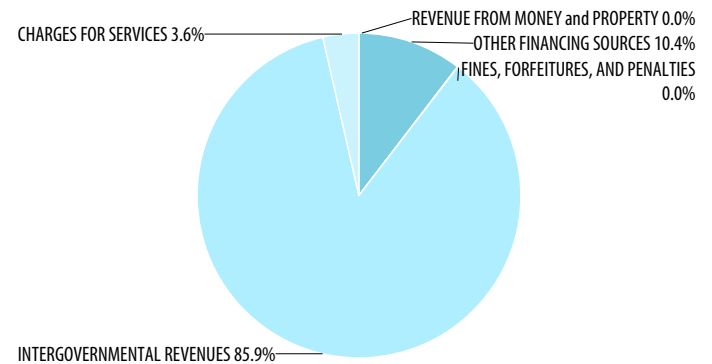
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
FINES, FORFEITURES, AND PENALTIES	12,395	6,784	6,900	7,200	7,200
REVENUE FROM MONEY & PROPERTY	124,758	16,838	1,000	1,000	1,000
INTERGOVERNMENTAL REVENUES	17,052,473	14,456,142	11,275,076	13,320,835	13,561,513
CHARGES FOR SERVICES	845,019	609,976	661,675	565,712	565,712
MISCELLANEOUS REVENUES	902	125	0	0	0
OTHER FINANCING SOURCES	4,381,922	4,530,065	6,273,910	1,661,442	1,643,065
TOTAL REVENUE	22,417,470	19,619,929	18,218,561	15,556,189	15,778,490
APPROPRIATIONS					
SALARY AND BENEFITS	15,272,372	13,058,683	14,435,006	16,252,164	15,839,726
SERVICES AND SUPPLIES	3,827,844	3,063,310	4,824,306	4,875,022	4,875,022
OTHER CHARGES	587,354	578,446	829,236	855,250	855,250
CAPITAL ASSETS	149,920	39,139	965,000	985,000	985,000
OTHER FINANCING USES	3,231,466	3,164,921	604,049	(4,266,957)	(4,266,957)
TOTAL APPROPRIATIONS	23,068,956	19,904,499	21,657,597	18,700,479	18,288,041
USE OF FUND BALANCE	(825,843)	(430,782)	1,632,308	671,590	689,967
NET COUNTY COST	1,477,330	715,352	1,806,728	2,472,700	1,819,584
FUNDED STAFFING					
	145	96	100	108	108

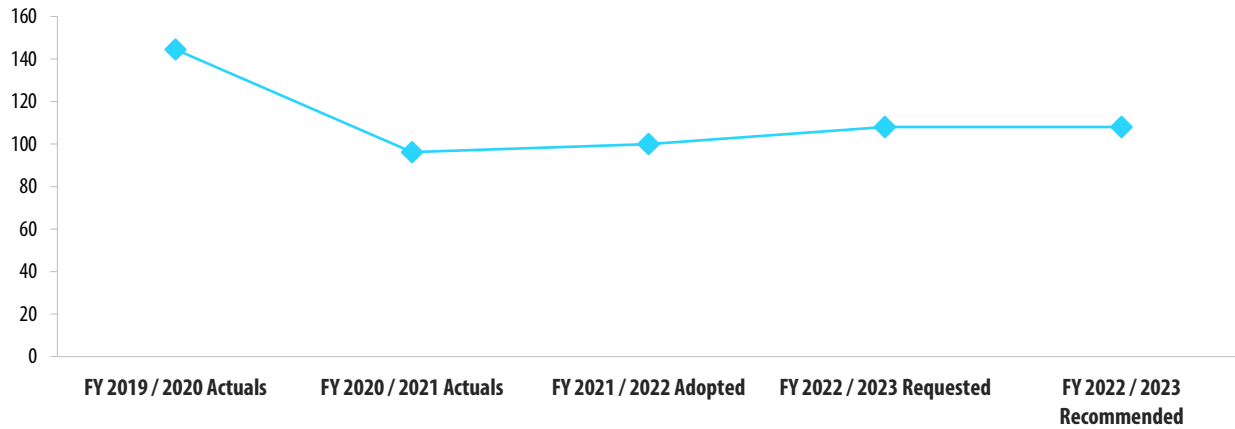
Expenditures



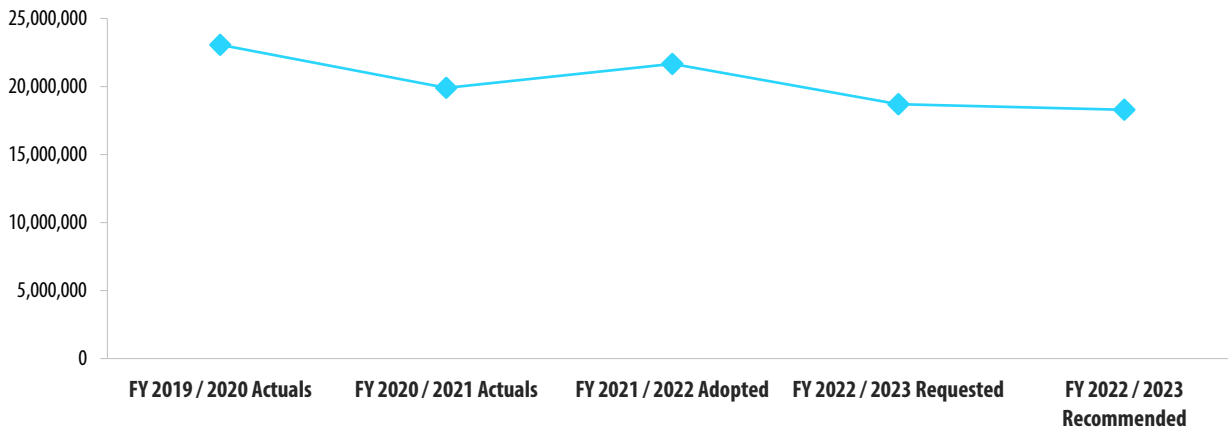
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY 2022-23 Budget includes the expansion of the pre-trial program. Additionally, the Juvenile Detention Facility (JDF) budget reflects the assumption that the JDF will be open for the full fiscal year. The FY 2022-23 recommendation will provide full funding of the entire fiscal year for the JDF operations but will be modified as needed.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Strengthen case management programs and services.



Strategies for 2021-22

- Complete implementation of preferred adult supervision model.
- Continue evaluation of key client decision points that may result in racial disparities.
- Evolve re-entry program.
- Ensure the operating efficiency of the Pre-Trial Unit given bail reform and case law changes.
- Pursue grants and innovative solutions to address the needs of the justice-involved population, i.e., diversion opportunities, mitigation of Failures to Appear, and Violations of Probation.
- Expand juvenile diversion and prevention programs.

Accomplishments

- Implemented both preferred adult and juvenile supervision models. The new adult supervision model centers around clients' strengths and identified support systems, using a team approach to address risk. The juvenile supervision model centers around the youth's family and their strengths, using a team approach to address risk. Probation staff have trained extensively on these models, adapted their approach accordingly, and meet regularly with our implementation facilitator to ensure full adoption of the models.
- In collaboration with the Court, Public Defender, and District Attorney, planned for the expansion of Pre-Trial Services to a 7-day a week operation to promote safe, efficient, and timely pre-trial release of individuals booked into jail.
- Expanded juvenile diversion and prevention programs, which included increasing assistance to the Woodland Police Activities League and developing the Yolo Trades Immersion Experience in partnership with the Yolo County Office of Education, resulting in youth gaining vocational experience by building tiny homes and participating in a mobile music program.
- Funded a social worker with a juvenile caseload in the Public Defender's Office and are sharing a mental health clinician with the Sheriff's Office as a co-responder. The first utilized an appropriate probation funding stream to support a partner and general fund department, along with shared clients.

Prior Year Goals, Strategies & Accomplishments

Goal 2: Plan for current and future uses of the Juvenile Detention Facility (JDF).



Strategies for 2021-22

- Implement Juvenile Justice Realignment Plan.
- Enhance mentorship and vocational opportunities for youth, both in and out of custody.
- Complete analysis and make recommendations for future use of JDF.

Accomplishments

- The Juvenile Justice Realignment Plan was implemented by opting into the Secure Track County Consortium.
- Following analysis of potential future uses of the JDF, it was determined that while there was not a suitable use of the facility and adjacent gymnasium for programs and services provided by Probation, there are potential County uses of the facilities that should be further explored. Further, it was recommended that Probation contract with an adjacent county for detention services and the County further evaluate future uses of the JDF and gym.

Goal 3: Evolve Quality Assurance/Continuous Quality Improvement processes.



Strategies for 2021-22

- Complete SWOT (strengths, weaknesses, opportunities, and threats) analysis of internal Quality Assurance/Continuous Quality Improvement processes and evolve program to meet department's needs.
- Streamline data entry and enhance internal audit process.
- Develop a process to evaluate service outcomes and program fidelity.

Accomplishments

- Utilized the expertise of a criminal justice data consultant to conduct a SWOT analysis that resulted in recommendations for next steps which are reflected in the 2022-23 objectives.
- Revised data entry permissions in the department's case management system and developed reports to audit data entry and referrals.

Prior Year Goals, Strategies & Accomplishments

Goal 4: Strengthen Department Workforce



Strategies for 2021-22

- Further evolve on-boarding, including defining expectations of employees and developing a department-wide standards manual.
- Strengthen core competencies, ensuring fundamentals are primary and reinforced through on-going training on the basics and related guidance.
- Provide staff encouragement and opportunities for cross-training and growth.

Accomplishments

- Developed standards manuals for each facet of the Department to establish practices, procedures, guidelines, and expectations of staff.
- Developed and implemented onboarding checklists unique to each unit in the Department to ensure new and reassigned staff are appropriately and thoroughly onboarded.
- Ensured all sworn staff have received Implicit Bias training and pushed to get applicable staff trained in motivational interviewing and crisis intervention.
- A Probation Officer teamed up with Empower Yolo to develop training related to Commercial Sexual Exploitation of Children to ensure these youth are viewed as victims of exploitation rather than criminal offenders.

Current Year Goals & Strategies

Goal 1: Holistic Case Management.



Strategies for 2022-23

- Ramp up Pre-Trial Services expansion.
- Implement Diversionary Housing Project.
- Continue evaluation of probation practices that may result in racial disparities; course correct as needed.
- Evaluate fidelity to new case management models.
- Identify/enhance educational/vocational development opportunities for youth and adults.

Goal 2: Robust Out-of-County Detention Services.



Strategies for 2022-23

- Execute contract and develop processes for smooth transition.
- Ensure robust services for youth.
- Implement expanded transportation program.

Goal 3: Quality Assurance/Continuous Quality Improvement.



Strategies for 2022-23

- Further develop metrics and analysis of success to evaluate Probation’s impact.
- Utilize metrics to explain Probation’s impact internally and externally.
- Form data governance committee to refine data collection and prioritize enhancements to Law Suite Database (Probation’s case management system).

Current Year Goals & Strategies

Goal 4: Capable, Supported Workforce



Strategies for 2022-23

- Onboard staff utilizing new Department Manual and checklists.
- Enhance internal and external storytelling about staff and client successes.

Program Summary

Adult Court Investigations



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

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

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

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

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

Adult Supervision



Increase community safety and improve client stability.

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

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

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

Mental Health Court



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

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

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

Participate in the Mental Health Court collaborative team.

Encourage independence and compliance with medical and psychiatric treatment plans.

Addiction Intervention Court



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

Assign a Probation Officer to assist in Addiction Intervention Court.

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

Participate in the Addiction Intervention Court team.

Connect clients with treatment and residential care resources.

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

Alternative Sentencing Work Transportation



Increase community landscape beautification and reduce jail incarceration.

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

Pre-Trial Supervision



Reduce pre-disposition offenses and reduce failures to appear in court.

- Provide alternatives to incarceration for clients pending criminal justice disposition.
- Supervise clients pending trial or disposition.
- Connect clients to services in the community and assist in creating stability.
- Utilize GPS and electronic alcohol monitoring to provide an alternative to bail for release from custody.
- Provide resources and reminders to assist clients in appearing for 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 55 youth.
- Provide on-site services including education, medical and psychiatric services, mental health screening, assessment and counseling services as well as evidence-based programs designed to promote social literacy, including general education diploma readiness, literacy, cognitive self-change, and social skills training.
- Facilitate community volunteer program that provides mentorship, prosocial programming, and additional services.

Juvenile Intake



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

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

Juvenile Court Investigations



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

Assess all youth who are referred to juvenile court, utilizing the Ohio Youth Assessment System to identify criminogenic needs that must be targeted to reduce their likelihood to re-offend.

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

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

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

Juvenile Diversion



Minimize the number of youths entering the juvenile justice system

Utilize both informal and formal diversion opportunities

Collaborate with community Juvenile Review Boards

Address racial disparities

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

Engage youth and victims in a restorative process.

Juvenile Supervision



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

Employ coordinated and collaborative approach to trauma-informed care and development of case plans by integrating 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.

Provide an onsite school resource probation officer to a local community school.

Care of the Court Wards



Increase the stability and the independence of court wards.

Coordinate the services and treatment needs of youth who become wards of the Juvenile Court and who are placed in the SB 163 Wraparound Program or out-of-

home into a relative placement, foster home, residential group home, or AB12 Non-Minor Dependent program.

Locate placement for wards of the Court in out-of-home placement settings.

Monitor progress and work to safely transition youth to his/her home or another permanent place.

Provide education and practical job skills for youth in the Yolo Trades Immersion Experience with the assistance of the Yolo County Office of Education, vocational training resources, and counseling services.

Coordinate reentry of Division of Juvenile Justice and Secure-Track committed youth back to their communities.

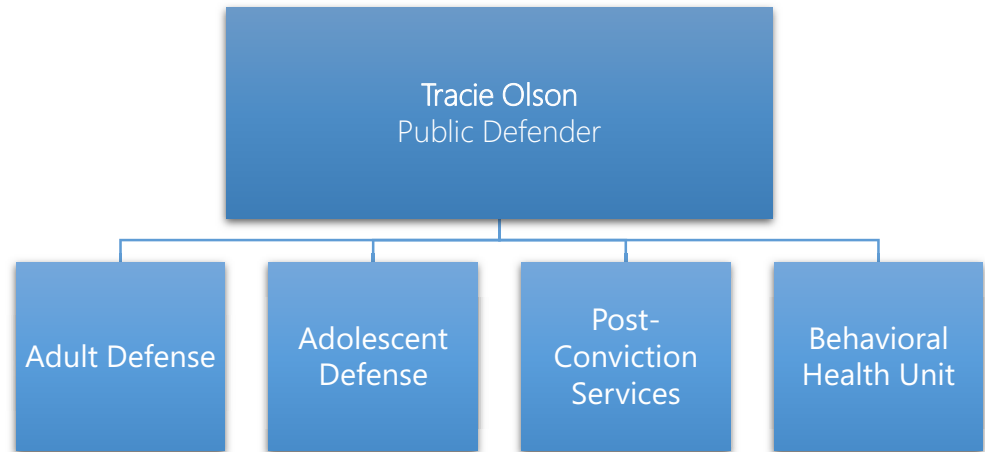
Public Defender



Tracie Olson
Public Defender

OUR MISSION

The mission of the Yolo County Public Defender's (YCPD) is to provide quality legal representation through zealous advocacy that protects the liberty and constitutional rights of our clients and ensures a fair system of justice. We believe in treating every client with compassion and respect, striving to be client-centered in our work. We advise clients holistically and assist them with necessary supports and services to address their legal and social support needs. We acknowledge that racism, racial disparities, and bias pervade the criminal legal system and have profound and reaching effect on our clients. We are devoted to dismantling and ending systemic racism and bias in our local criminal legal system and achieving better outcomes for clients by pursuing each case with commitment, professionalism, and teamwork.



Major Services

The legal services provided by the YCPD are mandated by the Federal and State Constitutions. The right to counsel, especially where the government uses its vast powers to deprive an individual of his or her freedom, is one of those fundamental principles of liberty and justice that lie at the base of our civil and political institutions. This right to counsel, however, is meaningless if it is dependent on the financial ability of a person to hire an attorney. Therefore, the law requires the government to provide effective legal counsel to accused persons who are financially unable to hire an attorney. The YCPD provides legal and related services to adult, indigent persons accused of felony and misdemeanor criminal violations; juveniles prosecuted for alleged conduct that would be criminal if they were adults; individuals in mental health and conservatorship cases; and other persons whose liberty interest may be affected by the government.

The YCPD provides primary services to indigent defendants. However, because the State Bar of California Rules of Professional Conduct prohibit an attorney from accepting or continuing legal representation in a matter with a conflict of interest, the YCPD is unable to represent every indigent defendant in need of legal counsel. Attorney-client conflicts of interest exist when a lawyer's duty on behalf of one client obligates the lawyer to take action prejudicial to the interests of another client. In circumstances where the office must declare a conflict of interest, a pool of criminal defense attorneys provides representation through contracts with the County. Program information for conflict indigent defense services is found in the County Counsel budget section.



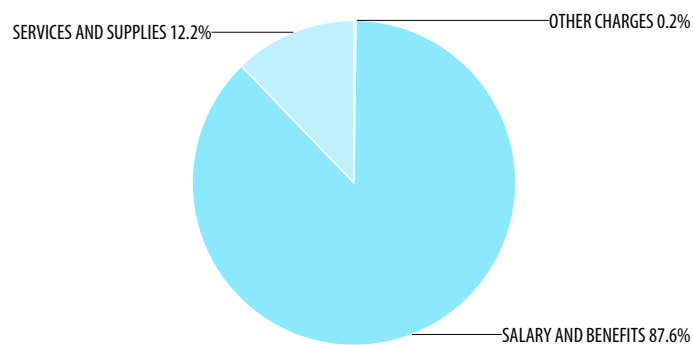
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Public Defender	9,942,159	785,744	387,794	8,768,621
Total	9,942,159	785,744	387,794	8,768,621

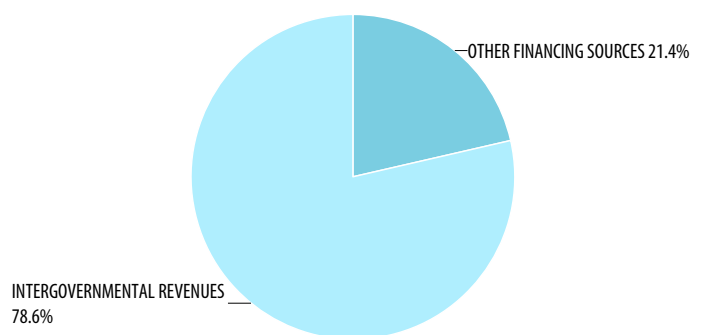
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
REVENUE FROM MONEY & PROPERTY	1,225	16	0	0	0
INTERGOVERNMENTAL REVENUES	359,817	316,624	969,148	610,228	617,514
CHARGES FOR SERVICES	6,753	15,842	0	0	0
MISCELLANEOUS REVENUES	5,473	6,400	0	0	0
OTHER FINANCING SOURCES	29,992	3,205	134,000	168,230	168,230
TOTAL REVENUE	403,259	342,086	1,103,148	778,458	785,744
APPROPRIATIONS					
SALARY AND BENEFITS	7,847,224	8,095,935	9,199,379	9,281,605	9,248,907
SERVICES AND SUPPLIES	711,833	609,696	1,377,933	1,291,223	1,291,223
OTHER CHARGES	3,338	10,147	20,000	23,000	23,000
CAPITAL ASSETS	0	0	0	32,000	0
OTHER FINANCING USES	20,250	20,250	(665,426)	(620,971)	(620,971)
TOTAL APPROPRIATIONS	8,582,645	8,736,028	9,931,886	10,006,857	9,942,159
USE OF FUND BALANCE	71,211	71,225	(38,266)	387,794	387,794
NET COUNTY COST	8,108,176	8,322,717	8,867,004	8,840,605	8,768,621
FUNDED STAFFING	42	41	45	45	45

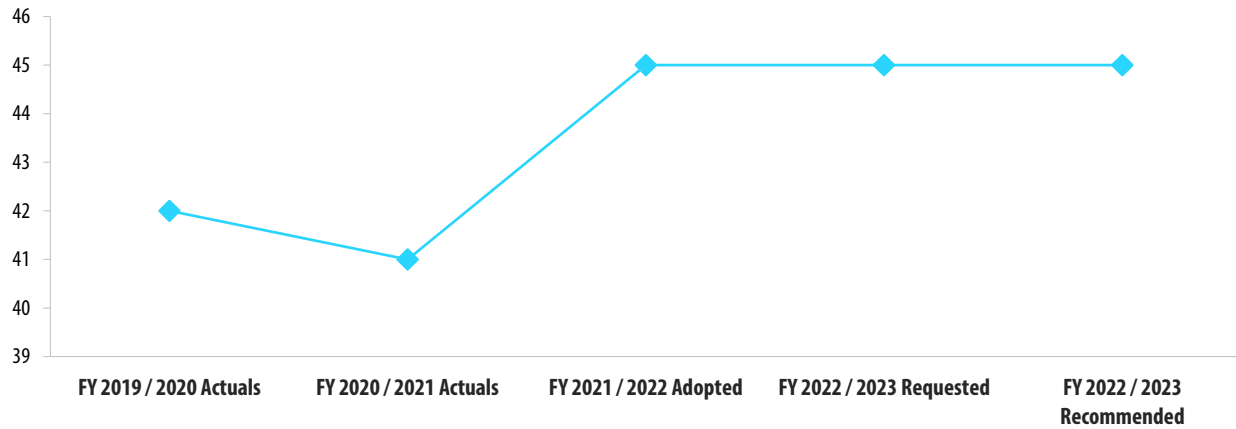
Expenditures



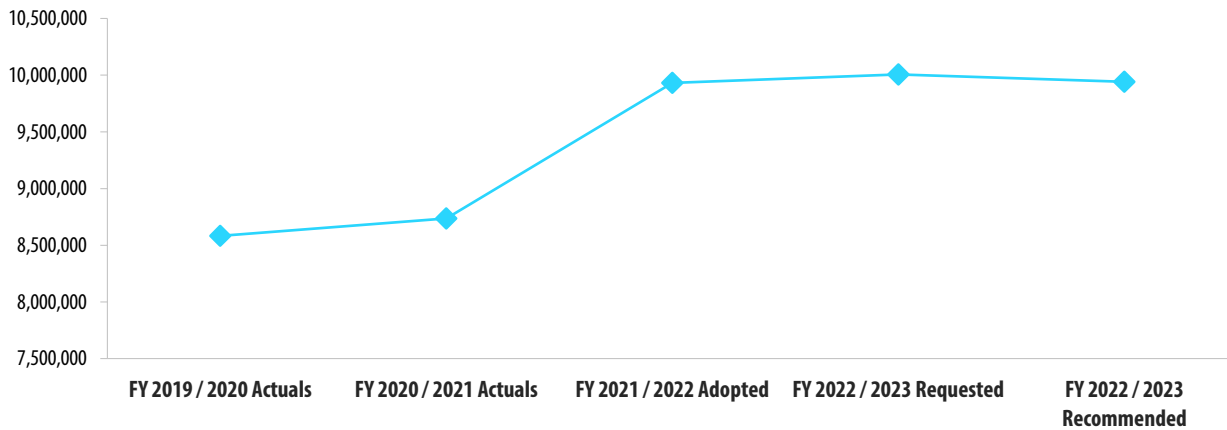
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

There are no significant changes.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Provide quality representation through zealous advocacy that protects the liberty, constitutional rights, and livelihood of vulnerable and indigent clients.



2021-22 Strategies

- Support the Racial Justice Committee as it seeks to identify and implement effective strategies around issues concerning bias and racial disparities.
- Evaluate Early Representation Project outcomes for each participating agency. Utilize data to modify the program as needed and to explore additional solutions that address failures to appear in court.
- Implement a plan for the Partners for Justice Advocates that maximizes their benefit for clients and county partners.
- Seek additional resources and partnerships to augment post-conviction services that allow clients to receive the benefit of new ameliorative laws.
- Improve staffing ratios with justice system partners.

Accomplishments

- Racial justice is defined as achieving racial equity: when race no longer determines an outcome. The Racial Justice Committee is an internally staffed committee that provides a forum to discuss issues surrounding racial bias and disparities and design trainings on how to expose and litigate racial issues. Recent activities include hosting a screening of *Rage of Innocence: A Book Talk*; training sessions with Professor Kristen Henning to effectively redress discrimination within the criminal and juvenile legal systems; and exploring the implications of intra-race legal representation.
- In August 2019, the YCPD implemented the Early Representation Project to enroll adults cited for misdemeanors in an automated court reminder system with the goal of reducing failures to appear in court. Before COVID-19, housed individuals enrolled in the project appeared in court approximately two-thirds of the time, with inverse results for unhoused individuals. Recently, the Yolo County Superior Court signed a contract with its case management system vendor to electronically send court reminders to all individuals with pending court cases. The Court expects to launch its program this spring. To avoid redundancies, the Early Representation Project will end at the same time.
- We embedded two Partners for Justice client advocates in the mitigation unit. In the first five months, the advocates assisted over seventy clients, supporting twenty-one in diversion

Prior Year Goals, Strategies & Accomplishments

programs, twenty-two with referrals to treatment services, and sixty-seven with other unmet needs to include obtaining benefits and vital records.

- The YCPD was awarded 2 three-year grants to implement specified post-conviction laws. Specifically, the YCPD is a participant in the California County Resentencing Pilot Program to collaborate with the District Attorney's Office to resentence eligible individuals serving prison sentences that no longer serve the interest of justice. The YCPD also secured the Public Defense Pilot Program grant to implement laws involving youthful offender parole, the vacatur of illegal convictions that have adverse immigration consequences, and the resentencing of eligible individuals in state prison serving sentences for felony murder or unnecessarily punitive sentences.
- The YCPD has added grant funded staffing, as have justice system partners, to improve staffing ratios with justice system partners. This item remains outstanding.

Goal 2: Support a strong, positive work environment that provides employee development and engagement.



2021-22 Strategies

- Develop a holistic strategic plan, with focus on diversity, equity, and inclusion, to develop talent to replace key staff contributors as they transition out of the workforce.
- Evaluate work protocols in light of lessons learned from the COVID-19 experience and reinforce office camaraderie through engagement activities.

Accomplishments

- The YCPD strives to employ a diverse workforce to improve connection to clients and to value all perspectives. Historically, the office has not had funds to pay law students who work in internship positions. The inability to pay interns reduced the diversity of those who applied, as many persons could not afford to work without compensation. Additionally, because the YCPD tends to hire former interns when full-time positions become available, the model of hosting volunteer-only interns had the unintended consequence of reducing the overall diversity of YCPD staff. To remedy this situation, Indigent Defense Grant funds are being used to provide scholarships to law students and post-bars who demonstrate financial need. This investment in the diversity of the YCPD has already produced dividends; in the last recruitment, the YCPD added two attorneys of color, one of whom is bilingual, both of whom were recipients of grant funded scholarships as interns.
- COVID-19 restrictions forced increased reliance on technology to facilitate virtual meetings, virtual court appearances, and workable home offices. The convenience of virtual meetings

Prior Year Goals, Strategies & Accomplishments

means it will likely be permanently embedded in certain processes – e.g., to facilitate contact between YCPD staff and clients housed in CDCR prisons throughout the state, or to allow clients to “attend” legal meetings and non-critical court appearances without disrupting work, school, or family obligations. Additionally, work-from-home days for YCPD staff will continue when appropriate, as the benefits of a flexible working environment have led to a better understanding of work-life-balance. While technology has been important to keep functioning during the pandemic, the return to in-person activities has been largely welcomed and viewed as a relief. In the next year, as COVID-19 restrictions continue to subside, the YCPD will affirmatively invest in the development of employee-to-employee relationships.

Goal 3: Advance innovative projects that will streamline and/or automate functions.



2021-22 Strategies

- Pursue creative solutions to implement e-discovery for audio/visual discovery.
- Support a smooth transition to the updated case management system and add user enhancement as necessary.
- Explore strengthening in-house IT resources through a more robust partnership with the County IT Department.

Accomplishments

- Solutions to implement e-discovery for audio/visual discovery are still being explored; finding a solution that builds upon completed technology upgrades and processes is a priority.
- The updated Public Defender records management system launched in April 2021 through a partnership with the county’s Innovation and Technology Services Department (ITSD). Spot modifications and improvements are ongoing. The new system enables more robust data collection and reporting capabilities and includes data dashboards that improve transparency and support decision making.
- Analysis of all options led to partnering with county stakeholders to create a new class specification – a case preparation specialist - tailored to support the technology needs of a law firm. The position has been successfully filled. Analysis of further outstanding need is ongoing.

Prior Year Goals, Strategies & Accomplishments

Goal 4: Collaborate with other stakeholders and community partners to establish client-centered policies and procedures that enable clients to access services necessary for their well-being and growth.



2021-22 Strategies

- Through collaboration, assist in planning for:
 - The implementation of the Pre-Trial Felony Mental Health Diversion grant program;
 - The possible implementation of the Community Care Demonstration Project that proposes to realign the care and treatment for individuals from the Department of State Hospitals to county government;
 - The realignment of the Division of Juvenile Justice youth population from the state to the county;
 - The potential re-purposing of the juvenile hall and the adult branch jail;
 - Aligning the Community Corrections Partnership's budget with outcomes and best practices through membership on the Ad-Hoc Budget Committee;
 - Reducing racial disparities in the criminal and juvenile legal systems;
 - Enhancing pre-trial release options that do not rely on cash bail;
 - Expanding the availability of voluntary treatment, including Medication Assisted Treatment, for substance use disorders and mental illness across a continuum of care.
 - Continue to pursue appropriate grant opportunities that benefit clients.

Accomplishments

- The Yolo County District Attorney's Office received grant funding to divert certain individuals arrested for misdemeanors and felonies in a pre-filing posture (i.e., post-arrest but prior to the filing of charges in criminal court). Due to the collaborative rapport that the YCPD has established across the restorative justice grant, mental health full service provider diversion, CCP/Mental Health Diversion program, Mental Health Court, and Addiction Intervention Court, the YCPD assists certain clients who have not yet had charges filed get linked up with various behavioral health needs in order to provide stability to those individuals' lives while also avoiding the stigma that can occur from the formal filing of criminal charges in court.
- The state and the Department of State Hospitals (DSH) have been trying to solve the issue of what to do with limited hospital space against an increasing number of individuals who are not legally competent to stand trial. While the DSH has tried to shift the focus of competency

Prior Year Goals, Strategies & Accomplishments

restoration services to the county level, this has not happened yet. That said, in collaboration with other agencies, the YCPD has successfully helped implement a Department of State Hospitals funded grant that treats up to eight individuals in the community for competency restoration services rather than having them wait in the jail for 90-180 days for placement in a state hospital to receive the same services. There are ongoing discussions to expand this program from its current capacity.

- Yolo County is in ongoing discussions about how to best redirect youth who might otherwise have been eligible for placement in the Division of Juvenile Justice. Yolo County is actively contacting neighboring counties and exploring the programming they are offering to Secure Track. Ultimately, Secure Track programs will be chosen based on the individual treatment needs of each youth. Geographical location is also a strong consideration, as we will keep youth connected to their families and community during the program.
- The Juvenile Justice Coordinating Council, of which the YCPD is a member, has been discussing alternative uses for the Juvenile Detention Facility and how to best use the facility to meet the needs of the community and justice stakeholders.
- After analysis, the ad hoc committee recommended that the Community Corrections Partnership (CCP) realign its budget to better match its stated goals. As a result, the CCP made budget changes that de-emphasized a law enforcement approach to public safety in favor of a treatment-based approach. In 2021, the CCP approved new funding for a Mental Health Diversion program that increases diversion opportunities for criminally involved adults with mental health issues; vocational development services; an expansion of medication assisted treatment in the jail; an in-custody program manager; in-custody substance use treatment; a discharge planner, and the Advance Peace program requested by the Woodland Chief of Police. The CCP additionally formed a budget outcomes and metrics ad hoc committee whose work is ongoing.
- The YCPD partnered with the Health and Human Services Agency's Cultural Competence Committee and the District Attorney's Office to hold a community expungement clinic to clear old convictions and remove barriers to stability. The YCPD is a member of the Criminal Justice System Racial Disparities Action Plan committee that is developing a set of recommendations to reduce disparities in the local criminal legal system. The YCPD is also a member of the steering committee for the RESTORE grant that utilizes a restorative justice approach to divert adolescents from the juvenile legal system, focusing on eliminating racial disparities.
- The YCPD is a member of the pre-trial committee tasked with exploring expanding the scope of alternatives to incarceration for the indigent accused.
- The realignment of the Community Corrections Partnership's (CCP) budget funded an expansion of medication assisted treatment in the jail.

Prior Year Goals, Strategies & Accomplishments

Goal 5: Enhance community engagement.



2021-22 Strategies

- Launch Yolo Public Defender CARES.

Accomplishments

Yolo Public Defender CARES is a California nonprofit public benefit corporation governed by an all-volunteer group of public defender staff. Its mission is to enhance the ability of the Yolo County Public Defender's Office to address the unmet social, financial, and behavioral health care needs of the justice involved population. The specific and primary purposes and activities for which Yolo Public Defender CARES is organized are to promote civic engagement and informed community interest in its functions, resources, services, and needs; to stimulate endowments, bequests, donations, and contributions to Yolo Public Defender CARES; to raise funds, including participating in fund raising business activities and grant opportunities; and the application of funds-so-received to assist justice involved individuals in addressing the underlying issues that contribute to criminal justice involvement, including homelessness, trauma, health, and behavioral health concerns. Yolo Public Defender CARES is currently fully operational.

Current Year Goals & Strategies

Goal 1: Provide quality representation through zealous advocacy that protects the liberty, constitutional rights, and livelihood of vulnerable and indigent clients.



2022-23 Strategies

- Support the Racial Justice Committee as it seeks to identify and implement effective strategies around issues concerning bias and racial disparities.
- Explore expanding the scope of the Adolescent Defense Team’s representation to individuals under the age of 25 to leverage the expertise of attorneys and staff trained in adolescent development principles.
- Create sustainability for the collaboration with Partners for Justice that permanently embeds client advocates in the office after grant funding ends in June 2023.
- Pursue essential funding to reduce workloads, add necessary resources, and improve staffing ratios with justice system partners.
- Augment post-conviction services to allow more clients to timely receive the benefits of new ameliorative laws.

Goal 2: Support a strong, positive work environment that provides employee development and engagement.



2022-23 Strategies

- Participate in a compensation survey of appropriate counties to determine Yolo’s competitive position in the labor market.
- Sustain the paid intern program to support students with financial needs to fairly compete for intern positions.
- Conduct employee focus group interviews to gather input on modernizing performance standards and organizational priorities.
- Invest in the development of employee-to-employee relationships through engagement practices and activities.

Current Year Goals & Strategies

Goal 3: Advance innovative projects that will streamline and/or automate functions.



2022-23 Strategies

- Build internal technology staffing and resources to support defense litigation.

Goal 4: Collaborate with other stakeholders and community partners to establish client-centered policies and procedures that enable clients to access services necessary for their well-being and growth.



2022-23 Strategies

- Begin stakeholder discussions about creating an independent county Office of Diversion and Re-entry.
- Identify and fix systemic problems that contribute to racial disparities and harm clients, families, and communities.
- Enhance pre-trial release options that do not rely on cash bail.

Goal 5: Enhance community engagement.



2022-23 Strategies

- Plan community engagement activities through Yolo Public Defender CARES (Community Assistance and Re-Entry Support) and the Racial Justice Committee.

Program Summary

Felony and Misdemeanor Teams



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

The Adult Criminal Teams are comprised of attorneys who work with investigators, the immigration unit, paralegals, mitigation specialists, and support staff to provide legal representation to indigent adults charged with criminal conduct and improve the quality of clients' life outcomes. The teams staff the criminal hearing courtrooms to conduct arraignments, pre-hearing conferences, preliminary hearings, law and motion hearings, settlement conferences, and jury trials for appointed felony and misdemeanor clients. They also handle post-conviction violation matters including violation of probation, post-release community supervision, mandatory supervision, and parole revocation cases.

Investigators search for and gather information that attorneys can use in clients' cases. The immigration unit provides clients with accurate information about the immigration consequences of charges and convictions, as required by the United State Supreme Court, and advises criminal attorneys as to case outcomes that preserve forms of federal relief. Paralegals support attorneys and attend to clients in an array of legal matters.

Mitigation specialists hold Master's degrees in Social Work or a related field and provide integral support to clients in both the pre- and post-adjudication phases of their cases. Pre-adjudication services are performed based on case goals as set by the attorney and client, and commonly include developing diversion plans, gaining charge or case dismissals, avoiding or reducing jail or state prison sentences in favor of needs-based treatment plans, gaining clients' acceptance into residential treatment programs or specialty courts, and other mitigated case outcomes. Post-adjudication services are designed to help clients transition from incarceration to living successfully in the community. Activities commonly include developing jail discharge

plans, short-term case management services, advocacy, referrals to community-based services, and warm hand-offs to community service providers.

Adolescent Defense Team



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

The Adolescent Defense Team consists of attorneys who work closely with investigators and a mitigation specialist to provide legal representation to youth accused of criminal conduct and to respond to the causes and consequences of an arrest. The team provides multi-systemic representation, including but not limited to, educational advocacy, meeting with service providers to ensure efficient and appropriate delivery of effective treatment, collaborating with key community stakeholders to provide affordable and meaningful opportunities for youth to engage in pro-social activities, and targeted educational advocacy.

The mitigation specialist is actively engaged with supporting high-risk youth, regularly engaging in crisis intervention, conducting risk/needs assessments, identifying barriers to success and locating appropriate services to overcome those barriers, completing comprehensive social histories, creating alternative plans to incarceration, providing ongoing case management and transitional housing assistance, creating re-entry plans, and advocating for youth on a global scale. The mitigation specialist also supports the post-conviction unit by authoring youthful offender parole reports for persons serving lengthy prison sentences based on convictions that occurred in their youth.

After the passage of Proposition 57, the Adolescent Defense Team represents minors whom the prosecution seeks to transfer to adult court, thereby increasing the seriousness and intensity of the team's caseload. A court's decision to keep a child in juvenile court, where the focus is rehabilitation, versus transferring that child to adult court, where state prison is the reality, is often

the pivotal point in the child's life that changes – forever – the trajectory of the child's future.

The team regularly participates in a variety of youth-focused committees and workgroups with the shared goal of improving youth outcomes. Examples include local and regional Commercial Exploitation of Children workgroups; the Juvenile Justice Coordinating Council; the Yolo Truancy Abatement Committee; the Blue Ribbon Commission; the Yolo Gang Reduction, Intervention & Prevention Project; and Northern CA Social Worker meetings.

Behavioral Health Legal Unit



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

The Behavioral Health Legal Unit represents individuals in conservatorship proceedings, the majority of which begin after an allegation that the person is gravely disabled due to a mental disorder and unable to provide for their basic personal needs for food, clothing or shelter.

This unit additionally represents clients in sexually violent predator civil commitment proceedings, incompetent to stand trial proceedings, involuntary commitment extensions, and Laura's Law proceedings.

This unit staffs the specialty courts, namely Mental Health Court, Addiction Intervention Court, and Mental Health Diversion Court. The team works directly with system stakeholders to advocate for appropriate community-based treatment for individuals facing criminal charges due to mental illness, substance use disorders, or both.

Finally, this unit collaborates with the District Attorney's Office to identify appropriate diversion candidates as early in the case process as possible and to divert them into individualized treatment plans to achieve better case and life outcomes.

Record Mitigation Clinic and Post-Conviction Unit



Clear or reduce the criminal convictions of eligible individuals.

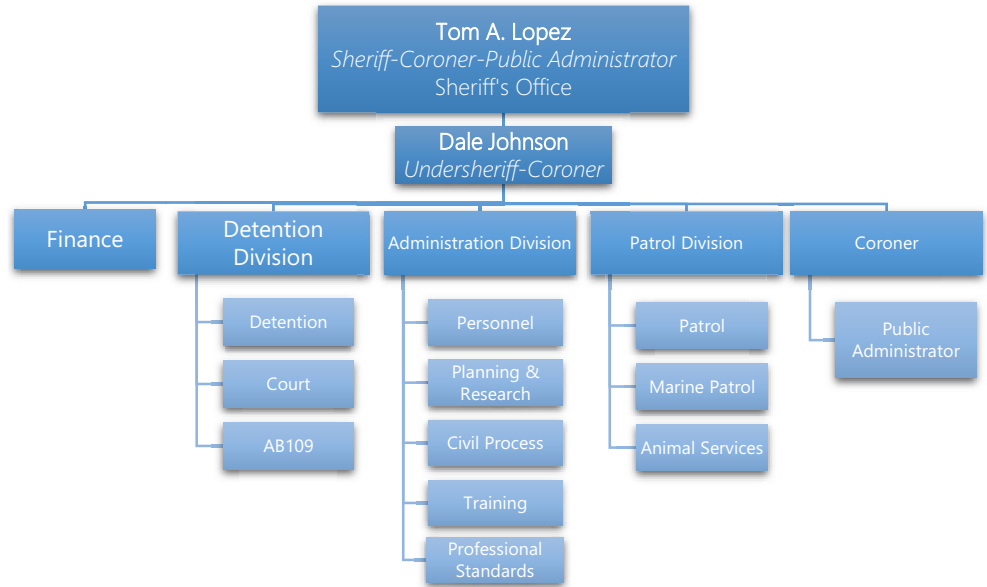
The Record Mitigation Clinic provides post-conviction legal services to clear or reduce criminal convictions of eligible persons to support successful re-entry into the community. Typical motions filed include motions to set aside and dismiss convictions, seal records, obtain certificates of rehabilitation, reduce felonies to misdemeanors, early termination of probation, and vacatur of illegal convictions with adverse immigration consequences. Many clients receive help to address a specific and immediate barrier to reintegration into the community, including issues related to employment, education, housing, and immigration. The Clinic also implements Senate Bill 384's redesignation of California's lifetime sex offender registration schema to a tier-based schema.

Regularly, new laws are passed that seek to reduce the number of people serving unjust and overly punitive convictions and state prison sentences. For incarcerated individuals to benefit from these new laws, the YCPD must undertake their post-conviction representation. Examples of new reform laws include: the right to youthful offender parole consideration for those serving long prison sentences for crimes committed when they were under the age of 26; Senate Bill 1437's review of cases of prisoners who were convicted of unintentional homicide to determine eligibility for resentencing; amendments to Penal Code section 1170(d) authorizing the court to recall sentences in the interests of justice in an expanded range of cases; Senate Bill 483's modification of prison sentences that strikes down certain sentencing enhancements and allows for the full resentencing of individuals when appropriate; and the Racial Justice Act, which provides remedies when convictions or sentences were based on race.

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, public administrator and animal services. The Monroe Detention Center is the main jail for Yolo County.

Summary of Budget by Program

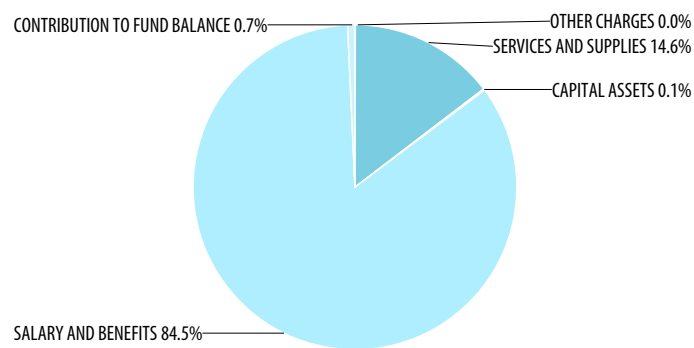
Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Administration	5,135,102	3,330,603	(58,480)	1,862,979
Animal Services	3,424,116	2,715,321	0	708,795
Community Corrections	757,240	0	343,259	413,981
Coroner	1,389,552	461,657	0	927,895
Court Security	4,063,500	3,832,335	0	231,165
Detention	24,118,141	10,694,939	81,762	13,341,440
Patrol	14,147,029	6,605,979	331,491	7,209,559
Public Administrator	411,564	10,000	0	401,564
Total	53,446,244	27,650,834	698,032	25,097,378

Summary of Budget by Category

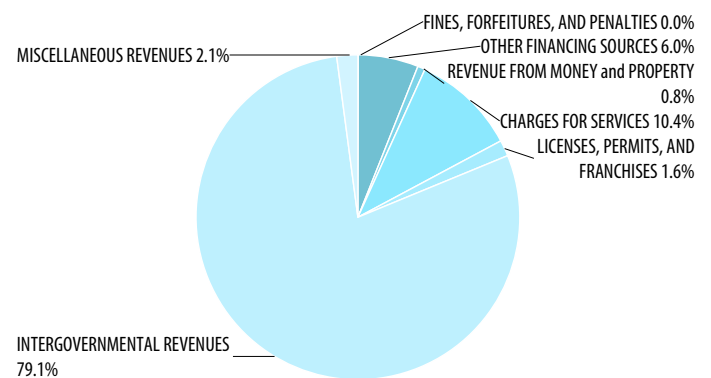
	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
LICENSES, PERMITS, AND FRANCHISES	463,993	475,553	441,519	441,519	441,519
FINES, FORFEITURES, AND PENALTIES	9,380	2,380	8,000	8,000	8,000
REVENUE FROM MONEY & PROPERTY	331,802	177,252	209,250	209,250	209,250
INTERGOVERNMENTAL REVENUES	21,355,411	24,189,145	20,141,251	21,814,480	21,869,130
CHARGES FOR SERVICES	2,540,731	2,330,601	2,748,906	3,026,136	2,881,023
MISCELLANEOUS REVENUES	257,300	219,421	581,512	581,512	581,512
OTHER FINANCING SOURCES	1,805,587	2,231,583	1,877,409	1,660,400	1,660,400
TOTAL REVENUE	26,764,204	29,625,934	26,007,847	27,741,297	27,650,834
APPROPRIATIONS					
SALARY AND BENEFITS	39,958,603	41,043,251	47,433,088	53,120,247	48,392,377
SERVICES AND SUPPLIES	5,435,316	5,915,931	8,311,184	8,762,347	8,362,090
OTHER CHARGES	(2,232)	12,250	29,500	24,500	24,500
CAPITAL ASSETS	1,895,559	767,213	2,052,641	466,331	84,500
OTHER FINANCING USES	17,966	75,312	(3,380,229)	(3,397,223)	(3,417,223)
TOTAL APPROPRIATIONS	47,305,212	47,813,956	54,446,184	58,976,202	53,446,244
USE OF FUND BALANCE	245,194	(1,554,963)	2,753,669	613,532	698,032
NET COUNTY COST	20,295,815	19,742,985	25,684,668	30,621,373	25,097,378

FUNDED STAFFING	293	276	302	328	307
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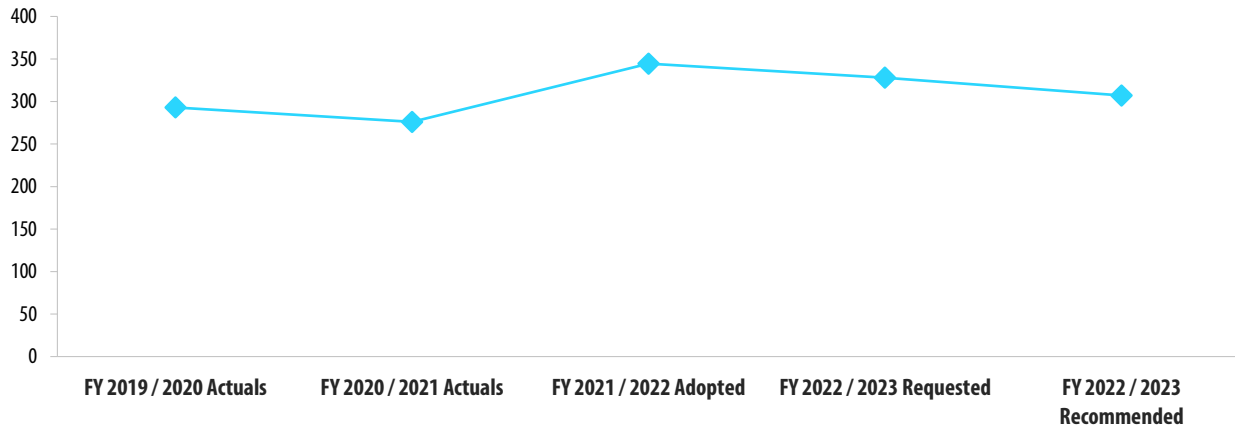
Expenditures



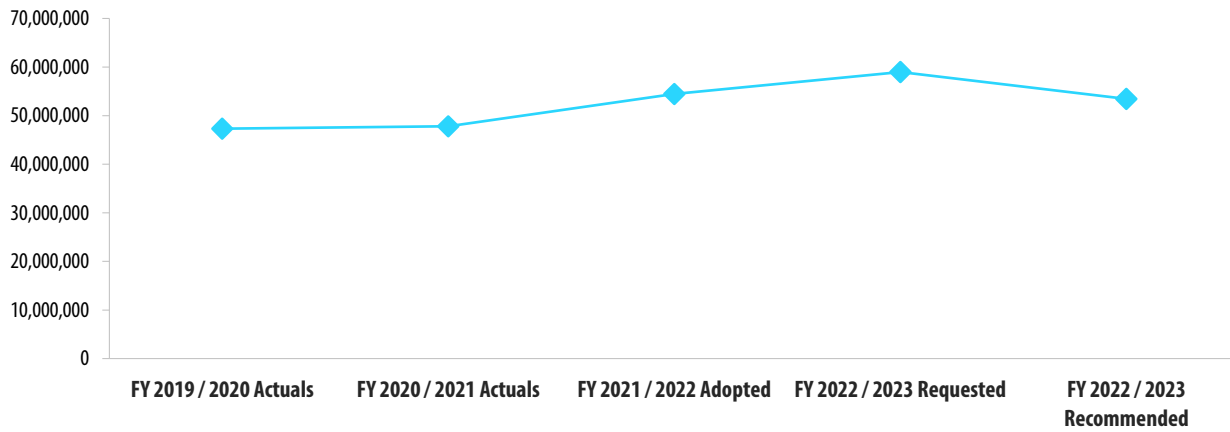
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY 2022-23 Recommended Budget includes an increase in base salary and benefit costs of \$2.3 million, including a \$1 million in overtime and the addition of a new position approved for funding prior to the budget process. All new position requests have been deferred to the Adopted Budget process. In recognition of numerous vacancies, \$2.1 million in salary savings has been budgeted.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Continue mitigating the impacts of COVID-19 by assuring all employees and inmates have an opportunity for a vaccine, purchasing and implementing advanced disinfection technology, and maintaining adequate levels of PPE.



2021-22 Strategies

- Assuring all employees and inmates have an opportunity for a vaccine.
- Purchasing and implementing advanced disinfection technology.
- Maintaining adequate levels of PPE.

Accomplishments

Mitigated the impacts of COVID-19 on staff and inmates via continuous collaboration with the Yolo County Health Officer and through the purchase of advanced disinfection technology, development of employee and inmate testing procedures, and making vaccines available for both staff and inmates.

Goal 2: Expand our use of imperative and innovative advancements needed to bring our organization to an appropriate level of modern technology, including the implementation of body worn cameras. Sufficiently support technology through appropriate staffing.



2021-22 Strategies

- Implementation of body worn cameras.
- Sufficiently support technology through appropriate staffing.

Accomplishments

Added 2 civilian positions in support of Body Worn Camera project. In the process of acquiring multiple software systems to align with modern technological best practices. Successfully deployed RIPALog app to meet state reporting mandates.

Prior Year Goals, Strategies & Accomplishments

Goal 3: Perform an agency assessment, create a strategic plan, and establish performance measures to provide focus and direction on areas of improvement and continued successes.



2021-22 Strategies

- Perform an agency assessment.
- Create a strategic plan.
- Establish performance measures to provide focus and direction on areas of improvement and continued successes.

Accomplishments

Contracted with an external consultant to conduct a comprehensive jail staffing study. Added ten additional correctional officer positions as a result. Received funding from CCP for an in-custody program manager and medication assisted treatment program.

Goal 4: Address employee attrition rates with a multi-pronged approach that includes advocating for increased employee salaries to reduce disparities with other comparable agencies, an increased deputy trainee program, and expanded recruiting efforts.



2021-22 Strategies

- Advocate for increased employee salaries to reduce disparities with other comparable agencies.
- Increase deputy trainee program.
- Expand recruiting efforts.

Accomplishments

Utilized vacant deputy positions to hire and sponsor five recruit trainees to attend the POST academy. Worked with Human Resources to develop a \$10,000 (deputy sheriff) / \$5,000 (Correctional Officer) hiring incentive for new deputy and correctional officer positions to increase opportunities for attracting suitable candidates. Researched, identified, and purchased a comprehensive digital recruitment program.

Current Year Goals & Strategies

Goal 1: Take aggressive action to reduce overall vacancy rate.



Goal 2: Implementation of body worn cameras to increase transparency, community trust and accountability.



Goal 3: Create a comprehensive employee wellness program.



Goal 4: Continue to mitigate the impacts of the pandemic.



Program Summary

Administration



Civil Section: Ensure timely and impartial assistance to the public with the service of process and enforcement of court orders.

Training Section: Increase employee knowledge, safety, and productivity while maintaining mandated training and certifications required by various classifications.

Civil: Ensure timely and impartial assistance to the public with the service of process and enforcement of court orders.

Training: Increase employee knowledge, safety, and productivity while maintaining mandated training and certifications required by various classifications.

Professional Standards: Ensures that the integrity of the Sheriff’s Office is maintained via administrative investigations as necessary, coordinates all civil lawsuits, claims, risk management issues.

Personnel: Maintains all personnel-related matters, including employee evaluations, coordinating interview panels, on-boarding, and serves as in-house human resources .

Planning and Research: Researches, develops, and writes grants in addition to managing contracts, proposals, and large-scale technology-based projects.

Coroner



Coroner: Determine the manner and cause of all deaths within the jurisdiction of the Coroner’s Office.

Public Administrator: Ensure the resolution of finances and proper burial of decedents without a will or any known relatives to act on their behalf.

Coroner personnel investigate all sudden, violent, and unusual deaths that occur in Yolo County. 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 positive identification of decedents, issues certificates of death, provides notification to next-of-kin, collects and processes evidence, and secures decedent’s property.

The **Public Administrator** is charged with investigating and administering the estates of persons who die without a will, or without an administrator to settle the estate, as well as to manage the cremation program.

Finance

The Finance Section maintains fiscal accountability and stability for the Sheriff's Office, including all aspects of the general fund and public safety operating budgets, other special funds, and Inmate Welfare Trust.

Detention



This division constitutes the largest portion of the Sheriff's workforce.

Detention: Ensure a safe and secure environment for inmates housed in Yolo Detention Facilities.

Court Services: Ensure a safe and secure environment for inmates accessing the Courthouse and to 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 in support of 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 the transportation of inmates throughout the state and, at times, the country.

The Monroe Detention Center is the main jail for Yolo County. It is a medium/maximum security facility rated to house prisoners of virtually every security classification. Leinberger Center is currently under construction and with an estimated completion date in December of 2022.

The adult detention facilities have all the basic needs of a small city to provide for the care, custody, and control of those incarcerated. In addition to meeting their basic needs, inmates are offered special programs such as educational opportunities, work experience, certified medical care, and, when qualified, the electronic home detention program. With the implementation of AB109, the division has increased the use of Home Custody and Electronic Monitoring to expand the numbers of

inmates that can remain under Sheriff custody and control.

Field Operations



Patrol: Ensure the protection of people, property, and rights in our community.

Animal Services: Increase the number of animals adopted in Yolo County.

Patrol: Ensure the protection of people, property, and rights in the unincorporated communities of Yolo County. Units may be called out to address problems ranging from drugs and domestic violence to burglaries and homicides, as well as requests for assistance by other agencies and jurisdictions.

Marine Patrol: Ensures and promotes the safety of the boating public. This unit also provides countywide search and rescue services for lost, stranded, and injured victims. In addition, deputies give demonstrations and provide boat care training to the public. The program conducts boating safety checks and investigates watercraft accidents.

Animal Services: Provides service countywide. Protects the public from aggressive, dangerous dogs causing injury to people and other animals, including investigating and quarantining vicious animals. Offers low-cost vaccinations and microchips to the public. Provides health and welfare checks for injured, sick, abused, and neglected animals, for both stray and owned animals. Offers safe keeping of owned animals when owners are involved in traffic accidents or fires, or in the case of the owner's death until next of kin is located. Enforces laws pertaining to animal abuse, including animal fighting, hoarding, neglect, and abandonment. Manages the rabies control program in reports of animal bites and enforces State and County rabies and licensing laws. Provides humane sheltering of stray and unwanted animals, as well as humane euthanasia. The program also works to increase rescues of unadoptable animals by organizations that will rehabilitate them, giving them a second chance for life.



Health and Human Services

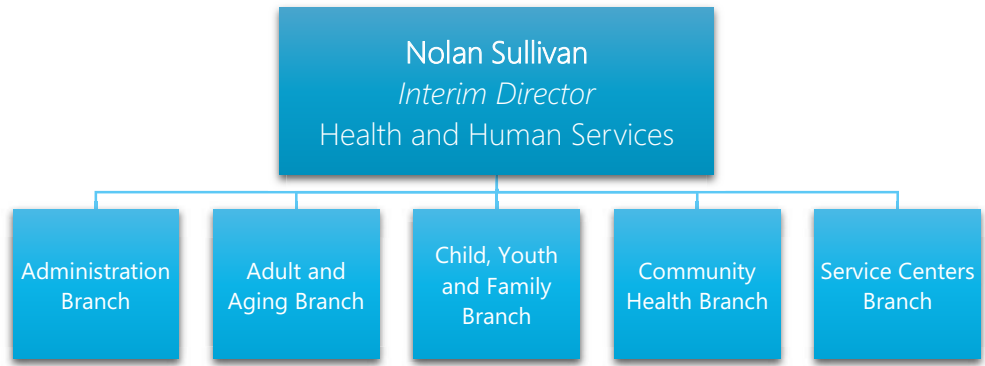
Health & Human Services



Nolan Sullivan
Interim Director

OUR MISSION

Promote a healthy, safe, and economically stable community.



Major Services

The Yolo County Health and Human Services Agency (HHSA) works to promote the health, safety and economic stability of Yolo County residents, particularly individuals that are vulnerable, through the administration of more than 60 state and federally mandated programs and services as well as non-mandated programs that improve community well-being. The Agency provides services directly through internal services and indirectly through contracts with community partners. The Agency served over 60,000 residents on one or multiple programs over fiscal year 2021-22.

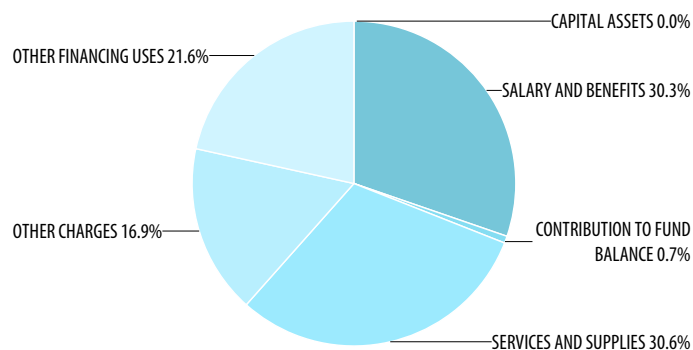
Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Administration	549,182	668,360	(145,000)	25,822
Behavioral Health	83,973,792	76,899,087	6,649,002	425,703
Public Guardian	1,447,145	342,554	0	1,104,591
Public Health	35,593,130	24,140,580	7,412,426	4,040,124
Social Services	171,105,422	167,550,634	(1,354,464)	4,909,252
Veterans Services	374,746	83,574	0	291,172
Total	293,043,417	269,684,789	12,561,964	10,796,664

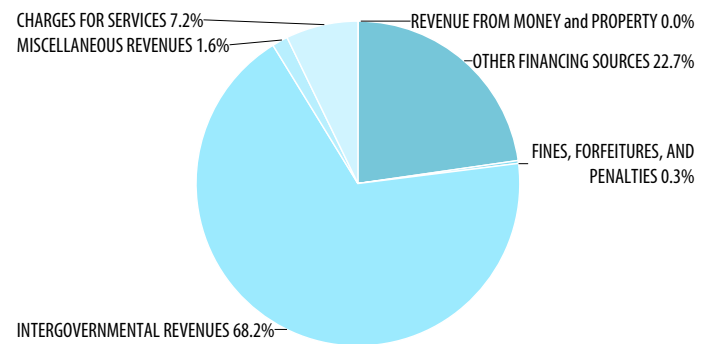
Summary of Budget by Category

	FY 2019 / 2020 Actuals	FY 2020 / 2021 Actuals	FY 2021 / 2022 Adopted	FY 2022 / 2023 Requested	FY 2022 / 2023 Recommended
REVENUE					
FINES, FORFEITURES, AND PENALTIES	729,587	909,984	950,000	784,000	784,000
REVENUE FROM MONEY & PROPERTY	496,542	70,195	181,346	85,399	85,399
INTERGOVERNMENTAL REVENUES	135,593,885	152,697,952	183,577,958	183,872,905	183,872,905
CHARGES FOR SERVICES	18,354,798	18,050,131	23,307,449	19,453,349	19,453,349
MISCELLANEOUS REVENUES	2,187,325	3,210,427	1,796,260	4,254,071	4,254,071
OTHER FINANCING SOURCES	58,389,236	58,545,241	58,160,534	61,235,065	61,235,065
TOTAL REVENUE	215,751,373	233,483,930	267,973,547	269,684,789	269,684,789
APPROPRIATIONS					
SALARY AND BENEFITS	71,631,241	71,884,272	83,515,533	89,284,761	89,284,761
SERVICES AND SUPPLIES	55,686,190	59,697,902	83,710,773	90,375,505	90,360,116
OTHER CHARGES	49,212,676	50,697,565	53,694,164	49,746,569	49,746,569
CAPITAL ASSETS	848,063	599,940	773,167	50,000	50,000
OTHER FINANCING USES	59,867,621	52,953,686	61,713,139	63,601,971	63,601,971
TOTAL APPROPRIATIONS	237,245,792	235,833,364	283,406,776	293,058,806	293,043,417
USE OF FUND BALANCE	8,278,987	(8,161,700)	4,670,284	12,561,964	12,561,964
NET COUNTY COST	13,215,432	10,511,135	10,762,945	10,812,053	10,796,664
FUNDED STAFFING	635	604	698	738	738

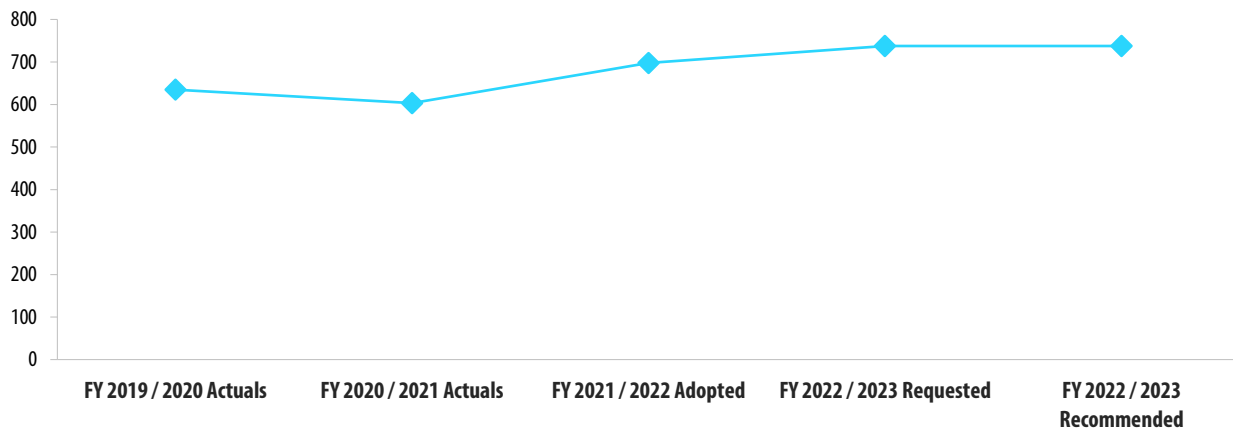
Expenditures



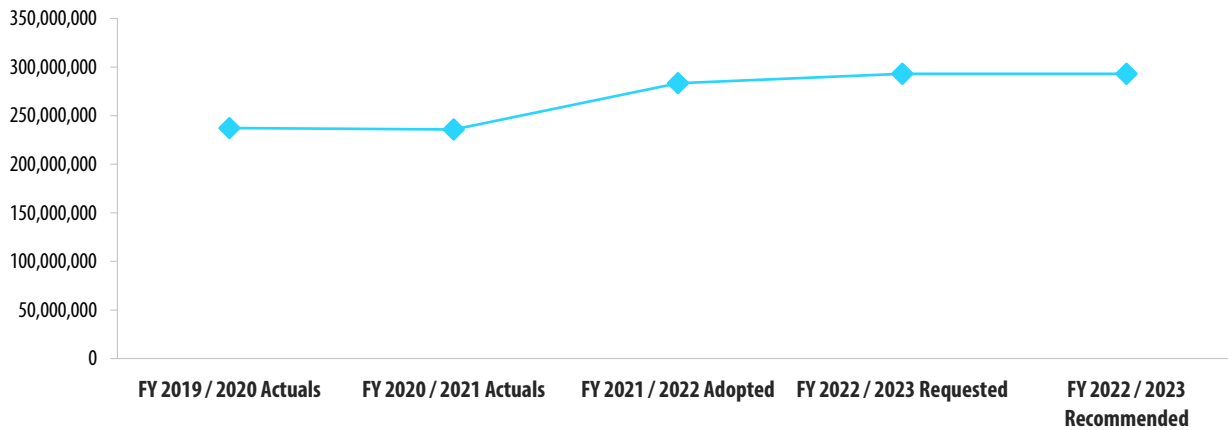
Revenues



Four Year Staffing Trend



Four Year Expenditures Trend



Significant Budget Changes

The FY 2022-23 Recommended Budget for the Health and Human Services Agency (HHS) includes numerous new, non-general fund positions and the also the reclassification of a number of non-general fund positions to better align staffing with operational needs.

The FY 2022-23 Recommended Budget also includes the funding of various programs funded with State and Federal funding such as public assistance for the Adoption program, the Crisis Now program, and programs funded by Mental Health Services Act (MHSA) funds. The budget also reflects a reduction for the end of large projects such as Project Roomkey.

Prior Year Goals, Strategies & Accomplishments

Goal 1: Thriving Residents



2021-22 Strategies

- Reduce disparities in health outcomes.
- Achieve “functional zero” and a demonstrated reduction in homelessness.
- Reduce economic and health disparities for aging residents.
- Reduce economic and educational disparities for vulnerable children and families.
- Link adults with behavioral health conditions to the appropriate level of services.
- Reduce the prevalence and transmission of infectious disease.

Accomplishments

- Staff diligently worked during FY 21-22 to help expand COVID-19 vaccine accessibility and access to creditable vaccine information for underserved, hard-to-reach populations (including rural communities, Russian-speaking populations, Asian-American populations, migrant communities, and seniors) throughout Yolo County through a partnership with 14 community-based organizations. These partnerships and staff efforts resulted in Yolo County holding the highest vaccination rate in the Sacramento region.
- The Agency’s Health Communities Initiative Team further worked to reduce health disparities by facilitating a community health status survey that surveyed residents regarding their perspectives on the most significant health issues, overall community issues, community assets, access to health care, and other health and wellness related questions. Results from the survey will be included in the Community Health Assessment to be finalized late Summer 2022.
- Finally, the Agency received COVID Equity Recovery Initiative (CERI) funding to improve health equity literacy among Agency staff, to provide training and technical assistance to local organizations and municipalities to develop Health In All Policies (HiAP) protocols, improve approaches to effectively address disparities and inequities, and to improve overall understanding of the barriers to health affecting our most vulnerable populations.
- During FY 2021-22, significant progress on the goal to achieve “functional zero” and a demonstrated reduction in homelessness was achieved through the development and opening of the 85-unit Mercy Housing Permanent Supportive Housing project in West Sacramento in November 2021. Another significant accomplishment was the continuation of Project Roomkey and Project Homekey, which collectively helped ensure that the County’s unsheltered population have safe places to stay while longer-term housing solutions are

Prior Year Goals, Strategies & Accomplishments

found. Staff also led the American Rescue Plan (ARP) Housing and Homelessness workgroup to develop a recommended spending plan for the \$7.5 million in ARP funding set aside in this category. Lastly, partners of the East Beamer Way housing project have been working diligently on finalizing a move-in process for the nearly completed 60 permanent supportive housing units on the East Beamer Way Campus.

- Additionally, the CalWORKS Housing Support Program continues to make a significant impact in reducing homelessness for families. The program brought in just over \$2.5 million in funding to rehouse homeless families. Over the past year staff have acquired 16 more master leased housing units for homeless families bringing the total unit count to 52. We continue to see significant declines in our unsheltered family homeless rate and have essentially achieved functional zero for unsheltered homeless families. Staff are actively working on another project that could make an additional 40 master leased family units available over the next fiscal year.
- In FY 2021-22, staff began work on several tactics aimed at achieving our goal of reducing economic and health disparities for aging residents. Staff in Adult Protective Services have developed reports that collect baseline data on numbers and percentages of recurrent referrals and now meet quarterly to review the data and make recommendations to a multi-disciplinary team about potential system improvements. To ensure all aging adults are aware of food supports and distribution services available to them, staff created flyers for Social Security Income (SSI) recipients about CalFresh expansion that are mailed out quarterly. Most notably, staff has partnered with Dignity Health, YoloCares, Yolo Healthy Aging Alliance and other key partners to increase the availability of adult day health programs. In April 2022 Galileo Place, the new Adult Day Program located in Davis, held its soft opening. Staff have also been collaborating with partners on the location and remodel for a new Adult Day Health Center in Woodland. This new location will not only provide a renovated, brighter, and fresher space, but will allow for more participants and reduce wait times for those in need.
- In FY 2021-22, the K-12 School Partnerships project and First 5 Yolo's Welcome Baby project were implemented. These projects target some of the most critical needs in our community and will expand access to mental health services in schools throughout the county, launch an innovative pilot to address poverty for families, and expand access to critical home visiting services for new mothers. These are transformational projects with the potential to make significant impacts in the lives of children, youth, and families in our community for years to come.
- Staff successfully launched the Yolo Basic Income Program Pilot. An initiative that creates basic aid payments for 54 of the lowest income homeless families in the county on the CalWORKS Housing Support Program. Payments commenced in April of 2022 and will run for a full 24 months. The pilot is being studied by UC Davis.
- Throughout FY 2021-22 staff have partnered on several significant projects to link adults with behavioral health conditions to the appropriate level of services:

Prior Year Goals, Strategies & Accomplishments

- Staff worked with the Cities of Woodland, Davis and West Sacramento, the Probation Department, and Sheriff's Office to embed co-responder clinicians with local law enforcement agencies. Currently, clinicians are placed with West Sacramento (2 FTE), Woodland (1 FTE), Davis (1 FTE), and Probation and Sheriff (1 FTE shared). In late FY 2021-22, HHSA will be embedding an additional clinician with Woodland.
 - All local law enforcement partners, as well as Dignity Health and Sutter Health, have partnered to fund a three-year Crisis Now project set to launch in early 2023. Staff from multiple agencies participated in a learning collaborative over 10 months to learn the principles, practices, funding and staffing models of Crisis Now, and utilized these learnings to develop the Yolo County model. Staff will be releasing a competitive procurement for a 24/7 high tech call center and crisis receiving/sobering center as well as a stabilization facility before the end of the current fiscal year.
 - Staff partnered with the District Attorney's office, Probation, Public Defender, and the Courts on a new diversion program that will serve eight clients at a time who are charged with a felony but are determined incompetent to stand trial. This program significantly reduces time in custody and provides robust community-based services.
 - Staff partnered with Woodland Police Department to launch a 40-hour Peace Officer Standards and Training (POST) certified Crisis Intervention Training (CIT), which has had two different sessions serving dozens of local law enforcement officers throughout Yolo County.
 - Staff worked with several substance use providers throughout the County to conduct an Adverse Childhood Experiences (ACEs) and cognitive assessment study on those involved in the Probation population as a part of the Data Driven Recovery Project (DDRP). It is anticipated that throughout FY 2022-23, staff will utilize information from this study to determine additional services or programs that would be beneficial for this population.
- In FY 2021-22, the Agency invested a significant amount of staff time into COVID-19 prevention and control, especially in high-risk settings like long-term care facilities and schools. Staff collaborated with Healthy Davis Together to expand COVID-19 testing across Yolo County through mobile testing sites. Staff also implemented a large scale COVID-19 vaccination program for the general public and vulnerable communities, with vaccines offered on-site at farms, schools, long-term care facilities, and in people's homes.

Goal 2: Safe Communities



2021-22 Strategies

- Increase disaster emergency preparedness and resiliency.

Prior Year Goals, Strategies & Accomplishments

- Reduce criminal activity and recidivism.

Accomplishments

- In FY 2021-22, the Agency continued its COVID-19 emergency response efforts, with disaster service workers supporting case investigation, contact tracing, and school testing. Staff also coordinated investment in suicide prevention in schools in response to pandemic-related mental health challenges.
- Staff is currently leading a recovery workgroup within the Agency to address staff resiliency following the many work and personal challenges that employees throughout the Agency have faced over the past two years. This staff-led effort is focusing on solutions to refresh our workforce and actively increase recruitment and retention efforts in the Agency and countywide.
- Staff partnered with the Community Corrections Partnership (CCP) to obtain Assembly Bill 109 funding for several programs aimed at reducing criminal activity and recidivism by increasing evidence-based programming and hiring staff for in-custody and re-entry supports.
 - Staff utilized some of this funding to expand our in-custody medication assistant treatment (MAT) programming with Wellpath to serve more clients and add re-entry coordination and support.
 - The Agency is hiring a re-entry coordinator/expeditor that will help convene existing in-custody and out-of-custody providers to streamline processes, referrals, and re-entry/discharge timelines.
 - A portion of this funding will also go towards the financing of Crisis Now, which will reduce recidivism through serving as a front-end diversion for those in mental health and substance use crisis needing support and who may not need to go to jail or be appropriate for a locked placement hold.
 - In FY 2022-23, the Agency will launch an in-custody substance use treatment program for those staying longer than 90 days in custody and needing these services; a piece of this program will be coordinating and collaborating on re-entry planning.

Goal 3: Flourishing Agriculture



2021-22 Strategies

- Increase stability and supports for agricultural workers and employers.

Prior Year Goals, Strategies & Accomplishments

Accomplishments

During FY 2021-22, staff worked towards the goal of increasing stability and supports for agricultural workers and agricultural employers in Yolo County by directing the Agriculture Worker Program Coordinator to focus many of her efforts specifically around COVID-19 testing and vaccination access. Some accomplishments from this work have included assisting over 500 customers with MediCal, CalFresh, CalWORKS, and STEAC applications and COVID-19 testing; coordinating with farmers, labor contractors and County to bring COVID-19 vaccine clinics to the farms; collaborating with UC Davis and the Health Education Council to establish regular weekly COVID-19 testing at all three migrant centers, as well as free dinner; and partnering with the County Agricultural Commissioner to supply hundreds of N95 masks and hand sanitizer to farmworkers. Over the next fiscal year, staff plan to work with the Board of Supervisors on increasing supports and programming under this goal, which could include an expanded team and new programs for Yolo County Agricultural Workers and their families.

Goal 4: Robust Economy



2021-22 Strategies

- Facilitate successful employment and increase household income.

Accomplishments

During FY 2021-22 many of our face-to-face services paused and our focus was on converting to virtual services to meet the needs of our job seekers and employers as we continued to work towards our goal of facilitating successful employment and increasing household income among participants in employment services. Some of our accomplishments include offering over ten virtual career fairs and recruitments connecting thousands of jobseekers to employers in local and state government opportunities through YoloWorks!, including hosting a series of State of California industry pathway events. A Chromebook Loan-to-Own Program was also implemented through a partnership with Google to provide jobseekers the opportunity to earn a Google Chromebook and a WorkSkills Certification with digital badging via MetrixLearning. Finally, staff launched the Virtual Employment Center platform that allows Yolo County residents to connect with Employment Specialists and Case Managers to receive career and vocational training services virtually.

Prior Year Goals, Strategies & Accomplishments

Goal 5: Focus on the Client Experience



2021-22 Strategies

- Build a No Wrong Door model: A no wrong door service model allows clients to enter through any door and get connected to all the HHSA services that they need.
- Integrate Our Services: Integrated pathways between HHSA programs offers a coordinated and seamless connection between services for clients.
- Always Consider Client Experience: Client experience is considered in all decisions, policies, and practices.

Accomplishments

- Staff worked over the past year on several projects to create a No Wrong Door service model for clients. Some key accomplishments include creating a consolidated phone line for all Agency programs then creating and widely distributing information about the phone line to staff, partners, and cooperating agencies. Staff also worked to improve the efficacy and usage of 2-1-1 in Yolo County by scheduling and hosting regular check in sessions with all 2-1-1 partners, onboarding a Yolo2-1-1 Coordinator and creating monthly reports.
- Staff worked during FY 2021-22 to establish integrated pathways through several projects, including:
 - Establishing a cross-agency team to create an Agency-wide referral form and options for implementation.
 - Creating inter-agency informal and rotational program trainings that are inclusive of all branches, via webinar and on-demand presentations.
 - Developing business processes for internal services, including Human Resources, Support Services, Communications and Fiscal.
- During FY 2021-22, staff worked with representatives in each branch to create a list of proposed options for considering clients in all policies. Three proposed options were selected, and each was presented to and approved by the Executive Leadership Team: 1) develop a checklist of considerations for policy developers to use to consider impact to client's health and wellbeing; 2) incorporate the Health in All Policies (HiAP) Coordinator as a review step in the business process analysis process; and 3) pilot inviting members of the community to a "Café style" meeting to gather feedback on specific draft policies. Staff has begun researching client consideration tools used by other jurisdictions and the group is coordinating with the Agency's Health in All Policies Coordinator to identify their roles and responsibilities in the policy development process.

Prior Year Goals, Strategies & Accomplishments

Goal 6: Provide Backbone Support for Community Issues



2021-22 Strategies

- Establish a Common Agenda: Common understanding of community issues and collective solutions are developed by bringing our partners together.
- Support Mutually Reinforcing Activities: Collective solutions are achieved with mutually reinforcing action plans that include coordinated activities implemented by our diverse stakeholders.
- Continuously Communicate with Those We Serve: Regular communication with our clients, partners and community offers education about our services, role and value.

Accomplishments

- During FY 2021-22 staff in the Healthy Communities Initiative Program participated in numerous trainings on the Collective Impact approach to prepare for utilization of this approach in the upcoming development of the Community Health Improvement Plan, as well as to integrate this approach in other HHSA partnerships. Staff began offering training on Collective Impact to various partner groups, including the stakeholders of the Yolo County Basic Income (YOBI) project and the Yolo County Water Fluoridation workgroup. Staff also partnered with HHSA's Team Equity and Cultural Competency Committee Coordinator to ensure that all work related to diversity, equity, and inclusion and trauma-informed practices is aligned with program, Agency, and County goals.
- Staff have participated in the Yolo Food Security Coalition with various County stakeholders to ensure that nutrition education and food access initiatives are coordinated, and stakeholders are aware of all resources and programs available within the County to support the goal of eliminating food insecurity among residents. Staff have also partnered with the HHSA Cultural Competency Coordinator to ensure that staff training and development opportunities, as well as other diversity, equity and inclusion focused initiatives are mutually understood by each team and there is collaboration on identifying training needs and opportunities, as well as planning for an agency wide approach to improving equity literacy for all staff and community partners.
- In FY 2021-22, staff has focused strategic communication efforts towards developing an Agency brand and related messaging. Staff has formed a branding workgroup and begun work on developing a competitive solicitation for consultants to assist with this branding work. Staff expects to release this solicitation early in FY 2022-23 and will continue branding work throughout the upcoming year. Staff has also continued ongoing efforts to communicate with

Prior Year Goals, Strategies & Accomplishments

clients, partners, and the community through social media, website, press releases, flyers, mailers, and other communications tools.

Goal 7: Be a High-Performing Agency



2021-22 Strategies

- Build Financial Strength: Program revenues are maximized and financial performance is effectively managed.
- Support and Engage our Staff: Staff work in a safe environment that encourages wellness, engagement and professional development.
- Use Data to Show Our Impact: Our impact on client wellbeing is measured, reported and used for learning and improvement.

Accomplishments

- During FY 2021-22, HHSA staff joined Yolo County's Enterprise Resource Planning (ERP) team to assist with the long-term project of upgrading the Infor ERP system and modifying the Infor Global Ledger to allow reporting by branch and program. An internal HHSA Infor Steering Committee was formed and meets biweekly to receive updates, make decisions about HHSA's reporting needs and to provide information about current business processes. HHSA has documented 10 current Infor-related processes to help guide the discussions about future system functionality, provided staff to participate in discussions about the Infor Global Ledger and Project Ledger, and will soon begin working with the ERP team and consultants to document future state business processes.
- Staff focused efforts during FY 2021-22 on the objective of developing programs that address systemic inequity, including racial inequities, among the HHSA workforce. Work on this objective is a hybrid effort between the Cultural Competence Committee and Team Equity to assess and address diversity, equity, and inclusion at HHSA. Staff have mapped out strategies for recruiting more diverse candidate pools, providing meaningful feedback for employees wishing to promote in HHSA and increasing participation of representatives from marginalized communities to guide our progress with meaningful input, guidance, and feedback. In the upcoming year, staff will work to formalize and implement the strategies they have identified on these topics.
- During FY 2021-22, staff has focused efforts towards using data to show our impact on creating a plan to develop performance measures for every Agency program and subprogram. Before kicking off work on this strategy, approximately 19 of the Agency's 63 programs had finalized performance measures. Staff worked with each branch to review and prioritize the list of

Prior Year Goals, Strategies & Accomplishments

remaining programs that needed to create measures and developed a schedule that will ensure all programs have reached this goal by the end of FY 2024-25, in line with the timeline of the Agency's current strategic plan. In FY 2021-22 staff has begun working with 11 additional Agency programs to begin drafting performance measures.

Current Year Goals & Strategies

Goal 1: Thriving Residents



Strategies 2022-23

- Reduce disparities in health outcomes.
- Achieve “functional zero” and a demonstrated reduction in homelessness.
- Reduce economic and health disparities for aging residents.
- Reduce economic and educational disparities for vulnerable children and families.
- Link adults with behavioral health conditions to the appropriate level of services.
- Reduce the prevalence and transmission of infectious disease.

Goal 2: Safe Communities



Strategies 2022-23

- Increase disaster emergency preparedness and resiliency.
- Reduce criminal activity and recidivism.

Goal 3: Flourishing Agriculture



Strategies 2022-23

- Increase stability and supports for agricultural workers and employers.

Goal 4: Robust Economy



Strategies 2022-23

- Facilitate successful employment and increase household income.

Current Year Goals & Strategies

Goal 5: Focus on the Client Experience



Strategies 2022-23

- Build a No Wrong Door Model: A no wrong door service model allows clients to enter through any door and get connected to all the HHSA services that they need.
- Integrate Our Services: Integrated pathways between HHSA programs offers a coordinated and seamless connection between services for clients.
- Always Consider Client Experience: Client experience is considered in all decisions, policies, and practices.

Goal 6: Provide Backbone Support for Community Issues



Strategies 2022-23

- Establish a Common Agenda: Common understanding of community issues and collective solutions are developed by bringing our partners together.
- Support Mutually Reinforcing Activities: Collective solutions are achieved with mutually reinforcing action plans that include coordinated activities implemented by our diverse stakeholders.
- Continuously Communicate with Those We Serve: Regular communication with our clients, partners and community offers education about our services, role and value.

Goal 7: Be a High-Performing Agency



Strategies 2022-23

- Build Financial Strength: Program revenues are maximized and financial performance is effectively managed.
- Support and Engage our Staff: Staff work in a safe environment that encourages wellness, engagement and professional development.

Current Year Goals & Strategies

- Use Data to Show Our Impact: Our impact on client well-being is measured, reported and used for learning and improvement.

Program Summary

PROGRAM SUMMARY

HHSA maintains an inventory of all its programs, with the intended purpose of: helping staff understand, identify and communicate programs and services as an integrated Agency; giving staff a roadmap to where we are headed next with Results Based Accountability (RBA) and performance measurement; and reorganizing the Agency’s financial structure to align with the Branch and program structures of our integrated Agency, which will allow staff to report accurate and timely fiscal information by Branch and program. As of Fiscal Year 2022-23, there are 63 total programs at HHSA.

After completing the initial inventory, Agency leadership set the goal of creating a program purpose and performance measures for each program using the RBA framework. To date, 19 programs (described in more detail below) have completed or nearly completed Results Based Accountability program performance measures, which includes performance measures for subprograms where applicable. HHSA has made it a priority to complete performance measures for every program in its 2021-2025 Strategic Plan, and several programs have begun this work as part of this process.

Adult and Aging Branch

Adult Inpatient Mental Health



Provide secure short-term facility placements for County residents in need of intensive mental health service due to acute and crisis behavioral health needs and reduce the rate of crisis reoccurrence and readmissions to inpatient hospitals and psychiatric health facilities for behavioral health clients.

Adult Inpatient Mental Health services are provided through several subprograms, including Acute Psychiatric Hospital, Psychiatric Health Facility, Psychiatric Residential Facilities and State Hospital. Psychiatric inpatient hospital services are medically necessary services, including ancillary services, provided

in an approved licensed health facility for the diagnosis and treatment of an acute episode of mental illness. Patients admitted to psychiatric inpatient hospital services receive a psychiatric assessment, treatment, and medications to stabilize their symptoms by licensed personnel. Patients will also receive concurrent treatment for medical conditions. Psychiatric Health Facilities provide therapeutic and rehabilitation services in a non-hospital, secure 24-hour inpatient setting. Services are provided to individuals experiencing an acute psychiatric episode or crisis, whose physical health needs can be met by an affiliated hospital or in an outpatient setting.

Adult Mental Health Promotion



Increase individual competencies, resources, and psychological strengths for Yolo County residents and existing mental health clients and strengthen community assets to prevent mental disorder and enhance wellbeing and quality of life for all.

The Adult Mental Health Promotion program includes several subprograms, including Stigma & Discrimination Reduction and Wellness Centers. This program provides a safe space for building independent living skills, social skills and opportunities to socialize with peers.

Adult Outpatient Mental Health



Reduce psychiatric hospitalization, incarceration, homelessness, and higher levels of care, such as conservatorship and/or psychiatric residential placement for Yolo County residents with Severe Mental Illness (SMI).

The Adult Outpatient Mental Health program includes multiple subprograms, including Access & Crisis, Adult Wellness Alternatives, Co-Responder Project, Older

Adult Outreach & Assessment, Pathways to Independence, and Treatment. Access & Crisis aims to improve linkage of Yolo County Residents in need to appropriate levels of mental health care. The Adult Wellness Alternatives, Older Adult Outreach and Assessment, and Pathways to Independence subprograms seek to reduce homelessness, psychiatric hospitalizations, incarceration, and increase stability for beneficiaries through employment, school enrollment, meeting treatment plan goals and stepping down to a lower level of care. The Co-Responder Project subprogram de-escalates behavioral health crisis situations in the community, helps clients avoid unnecessary involuntary psychiatric holds, reduces arrests, and links individuals with appropriate services and resources. The Treatment subprogram aims to reduce psychiatric hospitalizations and level of care needs for HHSA clients in non-intensive treatment.

Homeless Services



Increase or maintain self-sufficiency for individuals experiencing homelessness or housing instability and increase permanent housing availability and funding in Yolo County.

The Homeless Services Program contains several subprograms, including Admin, Emergency Shelter/Transitional Housing, Permanent Housing, and Services Only. Homeless Services provides trauma-informed case management support to a target population of adults living homeless throughout the County, focusing on those with complex physical or behavioral health conditions who have housing and/or transportation challenges impeding their ability to obtain necessary health care services. Services provided to the target population will include, but are not be limited to: outreach; engagement; provision of practical supports (such as transportation); linkage to care and services; development of safety plans; teaching self-care skills; advocacy; and direct assistance (for example: completing medical history forms; attending in-person physical or behavioral health appointments; or submitting housing applications). In addition, acting as the County Homeless Services Team, the team provides

direct support, guidance, and coordination around a variety of outreach and special project opportunities as they arise .

Child, Youth and Family

Children's Outpatient Mental Health



Increase community awareness of mental health services, community capacity to respond to children and youth with mental health needs (including caregiver resources and services that promote the goal of home placement), and access to appropriate treatment and services to reduce symptoms and functional impairment for Yolo County children and youth with mental health needs

The Children's Outpatient Mental Health program contains several subprograms, including Access and Crisis, Training and Outreach and Treatment. The Access and Crisis Response subprogram serves children and youth, age 0-20, who appear to be in need of mental health services and/or are currently in crisis or at risk of being in crisis. The goals of this program are to stabilize children and youth in crisis to ongoing services, provide follow-up to ensure they are engaged in services and provide crisis or de-escalation services to prevent avoidable usage of emergency services, hospitalization, and incarceration. This Training and Outreach subprogram serves Yolo County residents and is directed towards increasing the broader community's understanding of mental health symptoms and reducing stigma. A focus of the subprogram is targeted towards increasing understanding of mental health and improving placement stabilization for resource families. The Treatment subprogram serves Yolo County residents who are Medi-Cal eligible and meet medical necessity criteria for specialty mental health services (SMHS). Clients are between the ages of 0-17; 18-21 if involved in Child Welfare Services and is a non-minor dependent. Specialty Mental Health Services include individual or group therapies and interventions that are designed to reduce mental disability and/or facilitate improvement or maintenance of functioning consistent with the goals of learning, development, independent

living, and enhanced self-sufficiency. Services are directed toward achieving the client's/family's goals and must be consistent with the current Client Treatment Plan.

Child Welfare Emergency Response & Court Investigations



Respond to community concerns of child safety with the appropriate level of intervention.

Emergency Response investigations seek to address and mitigate safety concerns and, if necessary, elevate to court intervention. The Court Unit is responsible for continuing investigations for children who are likely described as those that fall within the Welfare and Institutions Codes for abuse and neglect. The Unit is responsible for engaging families in identifying their needs and services, gathering documentation, and authoring an assessment to the Court on the plan for the child and family. The social workers hold Child and Family Team meetings which is a gathering of the family members, support persons, service providers and social workers to design a collaborative approach for any of a series of elements in a case.

Child Welfare Intake



Assess the appropriate level of response to the community's concerns of child safety.

The Intake Unit receives calls from the community 24/7 regarding children that are believed to be at risk. They gather information, provide resources and determine correct response.

Child Welfare Ongoing Services



Increase timely permanency, decrease re-entry for foster care placement and ensure safety of out of home placement for children.

Yolo County Child Welfare Ongoing Service works with children and families (and a wide range of community partners and stakeholders) towards ensuring the safety, permanency and wellbeing of children that have entered the child welfare system. The program works with families to support reunification whenever possible and when not possible working towards other permanency options for children and youth. As we seek timely permanency outcomes, maintaining children's safety is paramount. Sometimes services are provided in the family home (family maintenance services) and sometimes with the child or youth in out-of-home care (family reunification services)

Foster Care Eligibility



Establish timely foster care payments.

The Foster Care Eligibility program provides funds to minors and non-minor dependents (NMD) that have been removed from parent(s) and placed either in a home-based foster care (HBFC) setting or a group home. Foster Care eligibility staff work closely with child welfare social workers and probation officers as these are the two sources in which foster care applications are submitted to the county. Foster care eligibility is determined using TANF regulations prior to 1996. Deprivation to the program is established using the information of the parent(s) who the minor or non-minor dependent was removed from. Once the deprivation is established the funding source (federal or non-federal) is determined. If the minor or non-minor dependent is placed with a relative and the funding source is non-federal then referrals are made to the

social worker for the relative to apply for the approved relative caretaker (ARC) program.

All home-based foster care placements must have the home certified by Child Welfare Services in order to be approved to receive foster care funding. Certification includes background checks for the providers. Historically, the foster care rates were determined by the age of the minor or non-minor dependent. Beginning May 1, 2018, the rate will be determined based on the needs of the minor or non-minor dependent. The rates will be known as level of care (LOC) rates.

Community Health

Healthy Eating Active Living



Help all Yolo County residents thrive through policies, environmental changes and education that facilitates access to and utilization of healthy foods, healthy beverages, and physical activity opportunities .

Healthy Eating Active Living includes two subprograms, including Obesity Prevention and Garden. The Obesity Prevention subprogram teaches nutrition education classes to adults. The nutrition education classes are offered in settings where low-income and CalFresh eligible adults congregate throughout Yolo County. Classes are 60 minutes long and cover topics such as MyPlate basics, Building a Healthy Plate, Planning Healthy Meals, Shopping on a Budget, Cooking Matters Grocery Store Tours, Reading Nutrition Labels, and Rethink Your Drink.

The Garden subprogram operates the Hanna and Herbert Bauer Memorial Community Garden in efforts to increase access to fresh produce and gardening resources for low-income residents in the surrounding community. The garden includes 32 community plots that are made available to community members and staff, as well as a demonstration area that is used to teach classes and grow produce to distribute to WIC clients or to use in nutrition education classes. Infectious Disease Prevention and Control



Reduce infectious disease among Yolo County residents by identifying cases of infectious disease, preventing transmission, assisting with access to medical care and ensuring correct medical treatment .

The Infectious Disease Prevention and Control contains multiple subprograms, including Communicable Disease, COVID-19, HIV, Immunizations, Sexually Transmitted Disease, and Tuberculosis (TB). The Infectious Disease Prevention and Control Program investigates mandated reportable communicable diseases (CDs) under Title 17, including Public Health Emergency Preparedness (PHEP) reportable conditions and gastrointestinal diseases and responds to disease outbreaks. These activities help to prevent the spread of communicable diseases in the community and enable our residents to live longer, healthier lives. The program also works to reduce the transmission and impact of sexually transmitted infections in Yolo County. Surveillance activities capture reports of STD cases and program staff ensure affected individuals and their partner's access appropriate treatment.

Maternal, Child, and Adolescent Health Promotion



Improve both physical and mental maternal & child health outcomes via in-person & supplemental health education, linking to quality care, and connection to community resources .

The Maternal, Child, Adolescent Health Promotion program includes a range of subprograms, including Childhood Lead Poisoning Prevention, Comprehensive Perinatal Services, Fetal Infant Mortality Review, Home Visiting, Maternal Mental Health and SIDS.

Oral Health Promotion



Reduce the rate of Class II/III decay in Yolo County residents, with an emphasis on elementary school aged children .

The Yolo County Oral Health is a program of the California Department of Public Health through and is funded through Prop 56 (Tobacco tax) funds. The program helps improve oral health outcomes through the following:

Public Health Emergency Preparedness



Improve essential HHS employees' knowledge and ability to respond to emergencies that require the provision of public health services and sheltering.

The Public Health Emergency Preparedness program includes several subprograms, including Community Preparedness, Health System Preparedness, Mass Care & Shelter, and Training. The program delivers preparedness and response trainings compliant with the National Incident Management System for HHS essential employees to be able to work within the Incident Command System for managing and responding to all-hazards emergencies. The program also ensures that essential staff who may be assigned to the department operations center or emergency operation center during an emergency response have adequate knowledge and training assist the county and community in preparing for, responding to and recovering from emergencies/disasters.

Tobacco and Substance Use Prevention and Control



Increase leadership skills and knowledge of risk and consequences of substance use among youth participants and increase the number of local jurisdictions that adopt and implement tobacco related policies.

The Tobacco and Substance Use Prevention and Control program contains two subprograms, including Tobacco Prevention and Substance Use Prevention. The Tobacco Prevention program is funded by two State taxes on tobacco products sold in the state of California. These funds are distributed by the California Tobacco Control Program to county health departments to conduct tobacco-related prevention intervention activities. Interventions include working with local jurisdictions including city councils and the county board of supervisors to adopt public policies that regulate and restrict the sale and use of tobacco products. The Tobacco Prevention subprogram works to organize local coalitions made of youth, young adults and adult residents of Yolo County communities who are willing to advocate for and educate local elected officials about the dangers of tobacco use and to adopt sound public policy to reduce tobacco use. The substance use prevention program uses Friday Night Live (FNL) to support a lifestyle free of alcohol, tobacco, and other drugs. FNL consists of school chapters where adults engage youth and provide a safe environment with opportunities for positive and healthy youth development and, in the process, youth increase their knowledge and skills.

Service Centers

CalFresh Eligibility



Increase enrollment of eligible residents, increase resources to purchase food products, and increase economic stimulus of benefits issued.

The CalFresh program is California's version of the federal Supplemental Nutrition Assistance Program (SNAP). This program targets households with income below 200% of the federal poverty level. Yolo County residents can apply for CalFresh benefits online at www.MyBenefitsCalWIN.org or in person at our Davis, Woodland, West Sacramento, or Winters service centers. Established recipients must submit periodic reports and complete recertification annually to maintain eligibility. Benefits are 100% federally funded and issued through an electronic benefit transfer (EBT) card and can be used to purchase food items at any EBT certified retailer. Yolo County issues on average \$2.5 million in CalFresh benefits per month and provides an economic stimulus to the local economy.

CalWORKs Eligibility



Increase enrollment of eligible residents, increase resources for families, and increase economic stimulus of benefits issued.

The CalWORKs program is California's version of the temporary aid to needy families (TANF). This program issues cash benefits to households with no income or income that is below the limit set by the state. This benefit can be used to pay for needs for the family such as rent or basic needs that the CalFresh benefit does not allow for. TANF benefits are state and/or federally funded depending on the household circumstances. The CalWORKs benefit is issued through an EBT card and can be spent at any EBT certified retailer. Yolo County residents can apply for CalWORKs benefits online at www.MyBenefitsCalWIN.org or in person at our

Woodland, West Sacramento, or Winters Service Centers.

CalWORKs Employment Services



Increase participant self-sufficiency through social and economic partnerships.

CalWORKS Employment Services is composed of a variety of subprograms, including Cal-Learn, Child Care, Crossover, Family Stabilization, Housing Support, Mental Health CalWORKs, Subsidized Employment and Welfare to Work. These supports all work to help families become gainfully employed and attain self-sufficiency.

Medi-Cal



Increase enrollment of eligible residents in Medi-Cal.

Medi-Cal is California's Medicaid program. This is a federally funded program that provides health care services for low-income individuals including families with children, seniors, persons with disabilities, children and youth in foster care and pregnant women. To be eligible for Medi-Cal, an applicant's annual income must be lower than 138% of the federal poverty level. The Affordable Care Act, implemented in January 2014, required that all Americans enroll in health insurance or face a penalty and gave the option to states to expand Medi-Cal eligibility. California was one of 31 states to participate in the Medi-Cal expansion. HHSA staff provide application assistance, make eligibility determinations, and provide ongoing case management.



Capital Projects

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
3401-CIP-KNIGHTS LANDING LEVEE	5,936,526	6,828,010	(891,484)	0
FACILITY CAPITAL PROJECTS	829,656	829,656	0	0
JAIL EXPANSION - LEINBERGER	21,402,828	20,009,340	1,393,488	0
Total	28,169,010	27,667,006	502,004	0

Leinberger Replacement

Replaces the Leinberger Center with a modernized facility better able to accommodate inmate programs for a population of individuals with long-term sentences.

- Total Estimated Cost of Project: \$36,000,000
- 2022-23 Budgeted Expenditures: \$22,796,316

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 hydrologic basin.

- Total Estimated Cost of Project: \$16,851,112
- 2022-23 Budgeted Expenditures: \$6,828,010



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 contacts 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 2001-2020

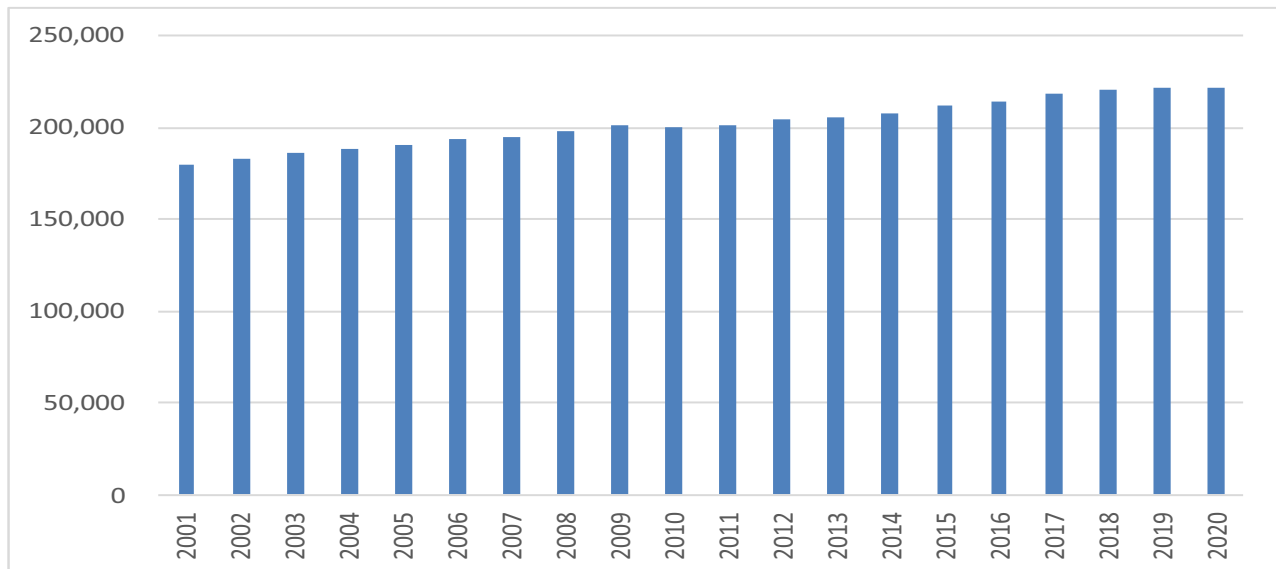
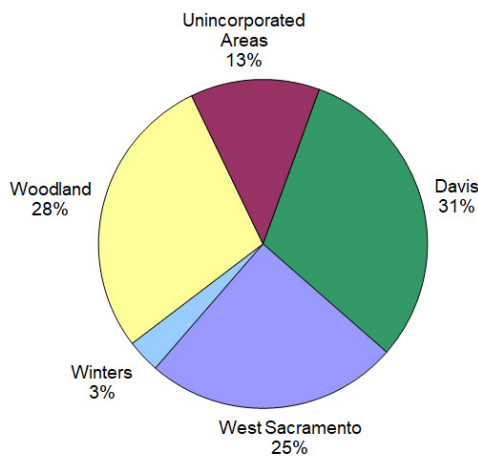
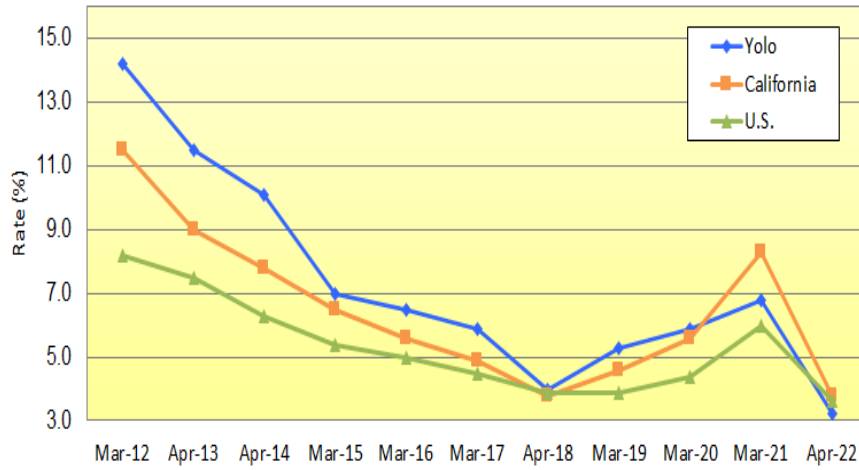


Chart B – Population Distribution in Yolo County



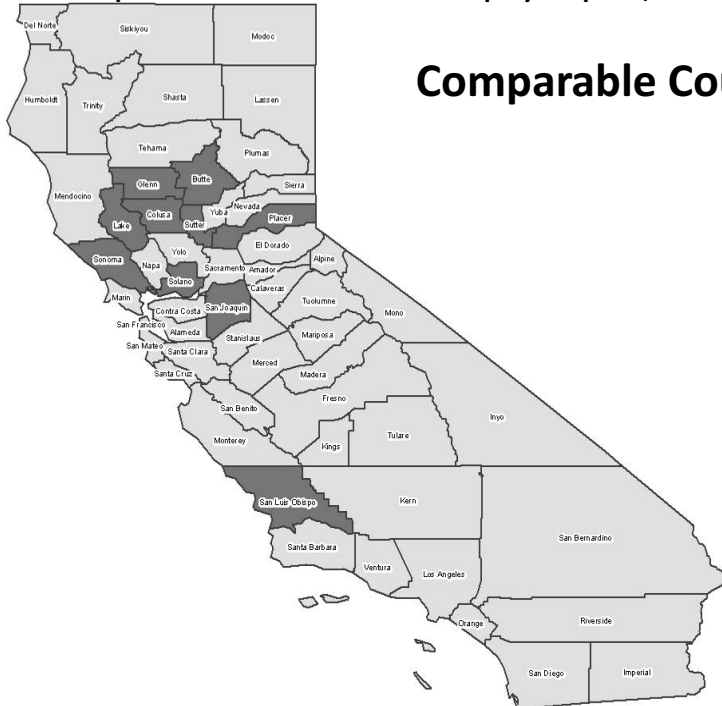
The unincorporated portion of Yolo County – the area for which the County of Yolo provides municipal services – represents 13% of the county’s total population. The rest of Yolo County receives services from one of the four different municipal governments and from the county.

Chart C – Unemployment Rates: Yolo County vs. California vs. U.S.

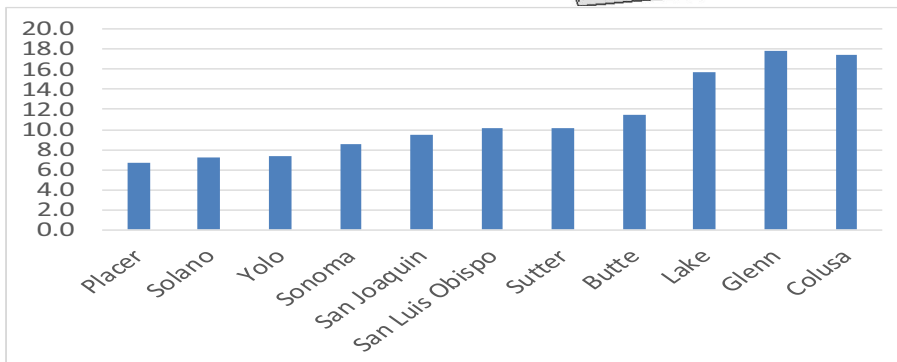


Statistical and Demographic Profile
(continued)

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



Comparable Counties



*Data compiled from each County's 2020-21 Budget Document



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



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 without voter approval in limited circumstances. Taxable property includes “real property” (land and the buildings that are on it), as well as things like boats, aircraft and business equipment.

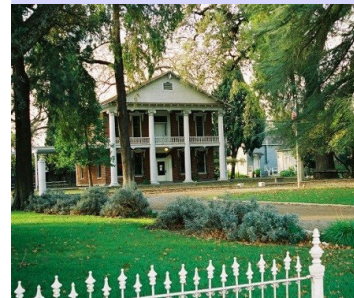
How is property tax revenue distributed?

Proposition 13 (1978) 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 (started in 1992).

Proposition 1A (2004) restricts the Legislature to follow 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.



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)





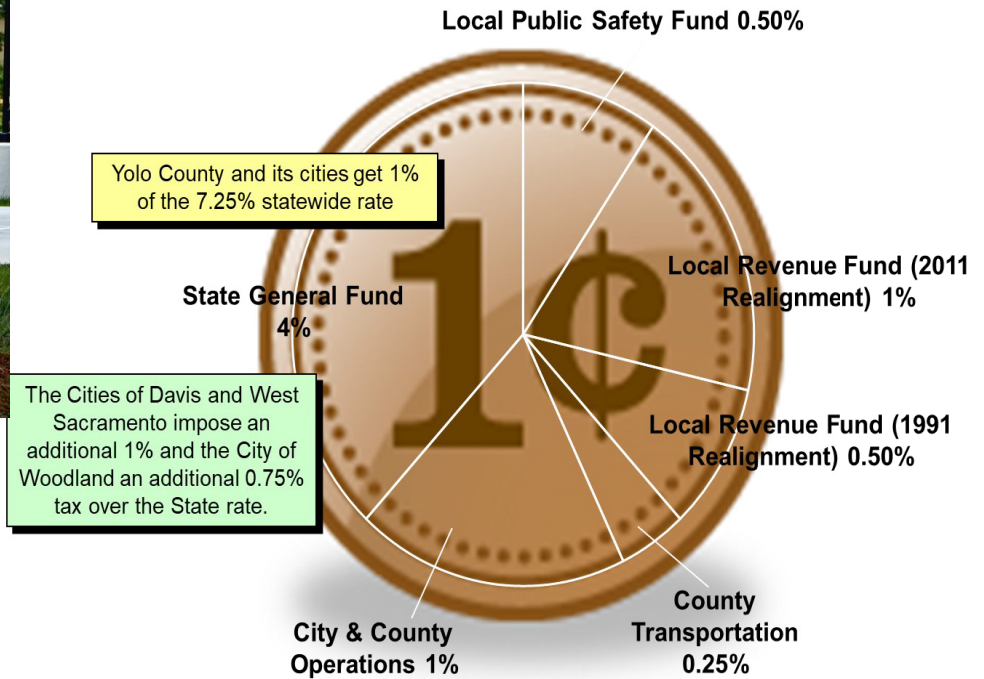
Sales Tax Allocation

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

The “base” sales tax rate of 7.25% has a number of components. For example, the State imposes a basic sales tax rate of 4.00%. This means if you bought an item for \$10.00 and the cash register receipt shows 72.5 cents for sales tax, then about 40 cents of that sales tax goes to the State. About 32.5 cents come back to local governments (15 cents for counties to fund health, social service and mental health programs and 5 cents for counties and cities to fund public safety services), 10 cents for local government operations, and 2.5 cents for transportation programs. 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%. Cities may impose a sales and use tax at the rate of up to 1% for a maximum rate of 9.25%. Cities keep all of the share of local sales tax collected within the city; while the county keeps the local share of sales tax collected outside city boundaries.

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



Introduction to Strategic Plan

Yolo County's Strategic Plan is an essential instrument that enables Yolo County to remain a strategically aligned organization and address our mission of making a difference by enhancing the quality of life for every resident in our community and stewarding the resources of the beautiful place we inhabit. This plan is used by the Yolo County Board of Supervisors and the county team to align goals and actions, set policies, and prioritize funding and resources. The 2020-2025 plan focuses on five primary goal areas: 1) Thriving Residents; 2) Safe Communities; 3) Sustainable Environment; 4) Flourishing Agriculture; and 5) Robust Economy, which is a new addition to this strategic plan.

Throughout 2019, the county leadership team conducted an extensive, iterative process of community engagement, data assessment, consultation and input from program leaders in every county department, and gathering of framing insights from key partner agencies and policy experts on a variety of critical topics. The Strategic Plan was the focus of ten meetings of the Board of Supervisors from October 2018 through December 2019. Six of those ten sessions were standalone workshops focused solely on the development of the Strategic Plan.

Significantly, the 2020-2025 Yolo County Strategic Plan was informed by the people of our community and is largely the product of a robust community engagement process conducted from December 2018 through March 2019. We received input from 476 individuals and 24 different advisory bodies and special districts through this process. Structured surveys were provided to every Yolo County advisory body and special district and a second survey for members of the broader public was released on the County website, social media pages, and in local press outlets. Community meetings were conducted in Davis and Elkhorn to encourage interactive participation and promote the use of the survey. Eight "pop-up" booth appearances were conducted at various locations throughout the county and survey forms were available in five languages at every library, rural post office, and Health and Human Services site in the county. The input we received through this process enhances our strategic focus.

Each goal has associated outcomes, measurable metrics, and specific strategies to aid in implementation as well as annual priorities established for each calendar year. The strategic plan goals these strategies support are identified in each department's annual plan sections by their related strategic plan icon.



Yolo County Strategic Plan Summary 2020-2025



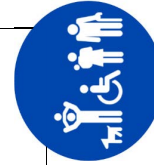
Mission | Making a difference by enhancing the quality of life in our community

Clean Version

2020-2025 Yolo County Strategic Plan

Updated: February 8, 2022

Support social, economic and physical environments which promote good health and protect vulnerable populations so that community members and future generations have the opportunity to learn and grow to their full potential.		
Thriving Residents		
Topic	Outcome (& Metric)	Strategies
Health Equity	Reduce disparities in health outcomes through upstream prevention by addressing root cause social determinants of health (education, income, neighborhood, and housing). Metric: Comparison of Human Development Index (HDI) across local communities and population groups	(SMART Objectives: Specific, Measurable, Achievable, Realistic, & Time-Bound) <ul style="list-style-type: none"> Establish commitment to Health in all Policies within County and at least two local Jurisdictions by June 30, 2021. Develop internal and external policies solidifying the County's organizational commitment to inclusion and diversity by June 30, 2022. Conduct an upward mobility assessment, partnering with community members and local organizations to identify key findings and recommendations, by June 30, 2022. Develop action plan in collaboration with criminal justice departments to implement changes to reduce racial disparities in the criminal justice system by June 30, 2022. Modernize public health work towards population focused policy systems, and environmental approaches to community health improvement and focus efforts on low HDI communities and populations by June 30, 2022. Provide Health in all Policies trainings and Health Impact Assessment support to policy makers in the County and at least two local Jurisdictions by June 30, 2023. Achieve Public Health Re-Accreditation by June 30, 2023. Form a County supported Accountable Community of Health (ACH) initiative, which provides a comprehensive action-oriented model for cross-sector collaboration to address complex health issues and implement at least one health improvement initiative using an ACH by June 30, 2024.
Homelessness	Achieve "functional zero" in homelessness with a demonstrated reduction in people experiencing homelessness countywide. (Functional zero is the point at which the number of individuals experiencing a housing crisis in our community is equal to or fewer than the number of permanent housing units available to them)	<ul style="list-style-type: none"> Examine the current governance structure of the local homeless system and identify options for improved partnership by December 31, 2020. Strengthen the homeless crisis response system by securing new funding sources for prevention services by June 30, 2024.



	<p><i>Metric:</i> # of people experiencing homelessness, minus the # of permanent housing units available in Yolo County</p> <p># of people experiencing homelessness on any given night in Yolo County</p> <p>Reduce economic and educational disparities while building resiliency for vulnerable children, youth, and their families.</p> <p><i>Metric:</i> Comparison of Human Development Index (HDI) across local communities and population groups</p> <p># of Resource Family Homes in Yolo County</p> <p>% of Yolo County Child Welfare dependents who are placed within the county and the % who are placed within the region</p>	<ul style="list-style-type: none"> Secure permanent supportive housing units for 70 of the most vulnerable homeless individuals in Yolo County by June 30, 2024. Increase the availability of evidence-based home visiting programs to build resiliency for children, youth, and families by June 30, 2022. Become a trauma informed community through the provision of stakeholder training by June 30, 2022. Collaborate with Resilient Yolo to develop a countywide strategy with schools and service providers to increase children and youth development and resiliency opportunities by June 30, 2023. Pilot universal screenings for Adverse Childhood Experiences (ACEs) and referral to appropriate levels of treatment by June 30, 2024. Partner with local stakeholders and communities to increase investment in upstream activities for children in vulnerable communities by June 30, 2024. Partner with Foster Family Agencies, local caregivers, and community-based organizations to identify services and supports for families to care for children and youth with intensive needs and improve recruitment and retention strategies by June 30, 2024. Improve concrete supports for Yolo County families by June 30, 2024.
<p>Children</p>		
<p>Aging</p>	<p>Reduce economic and health disparities while building resiliency and supportive care for aging residents of Yolo County.</p> <p><i>Metric:</i> Comparison of Human Development Index (HDI) across local communities and population groups</p>	<ul style="list-style-type: none"> Increase capacity for provision of Chronic Disease Self-Management classes for aging adults in Yolo County through providing 3 train-the-trainer sessions with community partner organizations by December 31, 2022. Support efforts of the Yolo County Commission on Aging and Adult Services in advancing emergency response readiness for aging adults by June 30, 2022. Decrease referral recurrence of aging adults to Adult Protective Services in Yolo County by June 30, 2022. Report general trends and statistics of aging adults 55 years and older living homeless in Yolo County on a public-facing dashboard by June 30, 2023.

		<ul style="list-style-type: none"> Strengthen the communication tools associated with regular food support and distribution services available for low-income aging adults in all Yolo County cities and unincorporated areas by June 30, 2024. Increase opportunities for aging adults to attend Adult Day Health or Adult Day Care by June 30, 2022.
<p>Behavioral Health</p>	<p>Link adults with behavioral health conditions to the appropriate level of services.</p> <p><i>Metric:</i> % increase in locally available staffed living settings, such as Board and Care, for individuals with behavioral health conditions</p> <p>% of clients receiving mental health services in custody who have been connected to a behavioral health service within 30 days of release</p>	<ul style="list-style-type: none"> Develop options for cross-system communication among criminal justice and behavioral health partners by June 30, 2022. Increase the crisis response capabilities of First Responders through the provision of enhanced crisis response training by June 30, 2022. Strengthen opportunities for sustainable staffed living settings, such as Board and Care facilities, by June 30, 2022. Increase diversion opportunities for criminally justice involved adults with behavioral health issues by June 30, 2023. Implement universal trauma screening for all adults in custody in Yolo County and link high need individuals to services by June 30, 2024.
<p>Infectious Disease</p>	<p>Reduce the prevalence and transmission of infectious diseases with an emphasis on sexually transmitted diseases and tuberculosis.</p> <p><i>Metrics:</i> # of gonorrhea cases per 100,000 people annually # of chlamydia cases per 100,000 people annually # of syphilis cases per 100,000 people annually # of tuberculosis cases per 100,000 people annually</p>	<ul style="list-style-type: none"> Train at least five community health providers to diagnose and refer persons with tuberculosis in a timely manner by June 30, 2022. Implement rapid syphilis testing and treatment with vulnerable populations by June 30, 2021. Increase sexually transmitted disease prevention work in local schools by June 30, 2022.

Safe Communities Protect the public through cross-system collaborations that focus on prevention, utilize evidence based strategies for treatment and intervention, provide legal representation and ensure code enforcement of unsafe conditions		
Topic	Outcome (& Metric)	Strategies
Disaster Emergency Preparedness & Resiliency	Increase disaster emergency preparedness and resiliency of the Yolo County community and organization. <i>Metrics:</i> # and % of EOC staff trained to a Type 4 Level # of community members that attended a public meeting or class # of views and/or interactions on social media videos and posts Public Readiness Index Score (#)	(SMART Objectives: Specific, Measurable, Achievable, Realistic, & Time-Bound) <ul style="list-style-type: none"> Hold public meetings locally in rural areas, regarding general emergency preparedness, throughout the County every 3 years (minimum) starting in 2019. Conduct a County-wide live test of the Emergency Notification System once a year with system tests monthly of the Integrated Public Alert & Warning System. Hold at least one Public Mitigation meeting every year. Provide a minimum of 30 Social Media preparedness messages each year. Release a minimum of 25 online training products for both public and responders by June 30, 2021. Have 100% of the Yolo County Board of Supervisors complete the Policy Group training course by December 31, 2022. Have 80% of the Emergency Operations Center (EOC) staff trained to a Type 4 level (IS100, IS700, DSW, Intro to EOC, EOC level 1 & EOC level 2 classes) by June 30, 2023. Place Know Your Zone program into local school curricula by June 30, 2023. Achieve emergency management accreditation by December 31, 2024.
Infrastructure	Enhance infrastructure and reduce flood risk in the unincorporated areas of Yolo County. <i>Metrics:</i> # of unincorporated households served by internet providers connected to Yolo County towers/infrastructure # and % of Yolo County Library branches providing high speed internet (at least 25 mbps down) to the public through library computers and available WIFI. \$ County and external funding committed to flood protection efforts	<ul style="list-style-type: none"> Establish access for wireless point providers to utilize the tower at the Yolo County Central Landfill by December 31, 2020. Apply for Proposition 68 grant funding for qualifying delta, broadband and/or park infrastructure projects through June 30, 2024. Identify phasing and components of the Highway 16 Flood Reduction project by June 30, 2022. Update hydraulic modeling for Madison and Esparto by June 30, 2022. Connect the Clarksburg Library to higher speed internet by June 30, 2022. Explore ongoing financing mechanism for road and bridge maintenance by June 30, 2022. Implement Madison Flood Protection Improvement Plan by June 30, 2023.



	<p><i># of projects in development and # of projects implemented for incremental increased flood protection</i></p> <p><i># of acres and # of residences provided incremental increased flood protection</i></p>	<ul style="list-style-type: none"> • Update roads and bridges O&M plans, identify local match funding sources and prepare shovel-ready projects to leverage incoming regional, state, and federal transportation maintenance projects by December 31, 2022. • Evaluate potential strategies for establishing Yolo County as a self-help county by June 30, 2023. • Recommission county-wide Broadband Stakeholder Task Force to enhance collaboration with partner agencies by June 30, 2022. • Collaborate with Golden State Connect Authority to develop a Yolo County Broadband Strategic Plan that identifies targeted areas for investment by June 30, 2023. • Direct investments and leverage public funds and private/municipal partnerships through December 31, 2025, identifying early opportunities for implementation and focusing on local partnerships. • Complete Results First Initiative by September 1, 2020.
<p>Criminal Justice</p>	<p>Reduce criminal activity and recidivism.</p> <p><i>Metrics:</i></p> <ul style="list-style-type: none"> <i># of property crimes per capita</i> <i># of violent crimes per capita</i> <i>% reduction in recidivism (target of 10% reduction) for actively supervised felony probationers in evidence-based programming (includes bookings, charges and convictions)</i> <i># and % of individuals enrolled in a rehabilitative program that achieved the intended program outcome</i> 	<ul style="list-style-type: none"> • Prioritize needs in the criminal justice system utilizing updated sequential intercept map by July 7, 2020. • Identify strategies that prevent youth entry into the criminal justice system by September 30, 2021. • Determine types of collaborative community-oriented law enforcement solutions and programs based on best practices that will increase citizen engagement by September 30, 2022. • Utilize an evidence-based approach to determine the types of in-custody programming that will decrease recidivism and can be included in the new jail expansion space by December 31, 2022. • Establish outcomes and best (or innovative) practice alignment in all CCP-funded programs by February 28, 2021. • Implement processes for Quality Assurance (QA) and Continuous Quality Improvement (CQI) to assess program fidelity and efficacy by June 30, 2022. • Expand restorative justice and diversion programs for appropriate offenders by June 30, 2022. • Address needs identified via QA and CQI processes by June 30, 2023 and on-going. • Evaluate the impacts on poverty and jail population if cash bail is eliminated in Yolo County July 31, 2022.
<p>Fire Protection</p>	<p>Increase sustainability of rural fire protection services.</p> <p><i>Metrics:</i></p> <p><i>TBD (Standards to be established collaboratively with Yolo County Fire Chiefs Association)</i></p>	<ul style="list-style-type: none"> • Develop and begin implementation of a long-term sustainability plan, collaboratively with the Yolo County Fire Chiefs Association, by December 31, 2022.

Sustainable Environment		
Efficiently utilize natural resources to provide recreational opportunities and ensure availability for generations to come, protect and improve water quality and quantity, lower greenhouse gas emissions, and maximize the use of renewable energy		
Topic	Outcome (& Metric)	Strategies (SMART Objectives: Specific, Measurable, Achievable, Realistic, & Time-Bound)
Quality and Quantity of Water	<p>Ensure a balanced water portfolio.</p> <p><i>Metric:</i> Use of surface and groundwater does not exceed supply (# of acre feet)</p>	<ul style="list-style-type: none"> • Work with water purveyors to identify potential new sources of water and/or expansion of existing surface water delivery systems by June 30, 2022. • Develop actionable conjunctive use plan that uses flood/storm water for water supply resilience by June 30, 2022 to ensure that all locally developed flood projects provide conjunctive use benefits (i.e. detention, groundwater recharge, or habitat creation). • Collaborate with the Agricultural Department and the Yolo County Farm Bureau to identify strategies to voluntarily reduce groundwater usage for new and changing agricultural commodities, by June 30, 2023. • Obtain assurances that any state or federal project(s) based on the rescinded California WaterFix will not cause adverse water quality, quantity, or other environmental impacts within Yolo County by December 31, 2025.
Climate Action and Resilience	<p>Reduce Greenhouse Gas emissions.</p> <p><i>Metrics:</i> # of metric tons of carbon dioxide emitted (Additional metrics to be identified in the sustainability plan)</p>	<ul style="list-style-type: none"> • Conduct a critical review of the existing Climate Action Plan, to determine adequacy and feasibility of implementation, by June 30, 2020. • Establish a Climate Action Plan work group, to seek outside funding sources to enhance staff efforts and/or implement programs, by June 30, 2021. • Partner with the Yolo Resiliency Collaborative to complete a study with CivicSpark fellows evaluating increased wildfire events by June 30, 2020. • Develop a sustainability plan, based off of the critical review of the Climate Action Plan, Civic Spark studies on weather events and a public engagement effort, to identify additional strategies by December 31, 2020. • Increase organic waste disposal services and explore conversion technology partnership at the Yolo County Central Landfill by June 30, 2024.



Flourishing Agriculture		
Facilitate a vibrant and resilient agricultural industry that concurrently preserves sufficient farmland to maintain local, state, and national food security in perpetuity.		
Topic	Outcome (& Metric)	Strategies (SMART Objectives: Specific, Measurable, Achievable, Realistic, & Time-Bound)
Agricultural Preservation	<p>Increase the preservation of agricultural land.</p> <p>Metric: # of agricultural acres permanently protected</p>	<ul style="list-style-type: none"> Identify the anticipated number of acres of farmland to be impacted over the next ten years by June 30, 2022. Conduct outreach, to identify landowners willing to sell easements, by June 30, 2022. Create an agricultural mitigation bank to ensure the continued protection of farmland by June 30, 2022. Evaluate strategies to increase voluntary participation in agricultural mitigation banks and conservation easements by June 30, 2022.
Agricultural Workforce	<p>Increase stability and supports for agricultural workers and agricultural employers.</p> <p>Metrics: # of agricultural workers (permanent and seasonal) employed at farms in Yolo County # and % of agricultural workers, reached by the Agricultural Labor Program Coordinator, that were connected to supportive services # and % of agricultural workers in the agricultural sector pathway program that were connected to employers</p>	<ul style="list-style-type: none"> Develop and conduct an Agricultural Industry Employer Study with the Yolo Farm Bureau by June 30, 2022. Conduct agricultural industry workforce job fairs and recruitments by October 1, 2022. Complete needs assessment of the agricultural workforce, building off of the 2017 Yolo County Agricultural Labor Report, to identify size of the workforce and target areas for intervention by October 1, 2022. Develop an agricultural sector pathway program that provides funding, supports and connections to resources to assist both agricultural employees and employers by June 30, 2022.
Flood Insurance	<p>Reduce flood insurance rates for properties within flood zones.</p> <p>Metric: FEMA Community Rating System Score (Target: From 8 to 6)</p>	<ul style="list-style-type: none"> Complete assessment of current activities and identify areas of improvement to increase FEMA ranking by March 31, 2020. Work with County staff to implement activities identified in the assessment from March 2020 through December 2024.



Robust Economy Promote a balanced economy that offers job opportunities and ample services for every resident as well as avenues for business growth and development.		
Topic	Outcome (& Metric)	Strategies (SMART Objectives: Specific, Measurable, Achievable, Realistic, & Time-Bound)
Housing	<p>Reduce barriers related to the development of affordable housing units.</p> <p><i>Metrics:</i></p> <ul style="list-style-type: none"> <i>% increase in affordable housing units</i> <i># of individuals living in unaffordable housing (more than 30% of income)</i> <i># increase in accessory dwelling units</i> 	<ul style="list-style-type: none"> • Revise the Zoning Regulations of the Yolo County Code to clarify and simplify development standards, which will better encourage higher density and accessory residential development in designated growth areas, to assist the County in achieving its goal of providing affordable housing by March 31, 2022. • Expedite qualifying development projects and identify potential parcel or infill opportunities for housing in urbanized areas of unincorporated towns by December 31, 2020. • Identify other barriers (e.g. impact fees, mitigation requirements, development standards, inclusionary housing requirements, etc.) to affordable housing by March 31, 2022. • Identify opportunities for the development of affordable housing projects on unused county property by December 31, 2022. • Streamline the application process for accessory dwelling units (ADU) and explore amnesty opportunities for existing unpermitted ADUs, including junior ADU's in urbanized areas, by July 31, 2023. • Review the onsite sewage disposal ordinance to identify opportunities to reduce barriers for housing developments served by onsite sewage disposal by July 31, 2023.
Business Development Enterprise	<p>Increase commercial development potential in the unincorporated areas.</p> <p><i>Metric:</i></p> <ul style="list-style-type: none"> <i>Financial investment (\$) in unincorporated area</i> <i>Financial investments (\$) in commercial corridor development</i> <i># of new businesses established</i> <i>Gross value (\$) of agricultural production</i> <i>Increase in County sales and property tax revenue (\$)</i> 	<ul style="list-style-type: none"> • Create an economic development framework for unincorporated Yolo County that identifies business model potential and associated development strategies by December 31, 2022. • Identify and cost the improvements and zoning changes necessary to increase the development potential of freeway commercial corridors by July 31, 2023. • Amend the County's Right to Farm ordinance to ensure adequate protections for agricultural land by June 30, 2022. • Develop strategy to market corridors to the development community by June 30, 2022. • Review and revise the County's regulatory structure in accordance with the economic development framework by June 30, 2024.



<p>Workforce and Job Development</p>	<p>Facilitate successful employment and increase household income amongst participants in employment services with the Yolo County Health and Human Services Agency.</p> <p><i>Metrics:</i> <i>% change in employment status pre and post-employment services intervention for employment services participants</i> <i>% change in household income pre and post-employment services intervention for employment services participants</i></p>	<ul style="list-style-type: none"> Establish a data collection method and tool to track employment services participant progress by June 30, 2022. Expand HHSA employment centers locations, functions and certification under the America's Job Center of California credential by June 30, 2022. Establish a comprehensive program that creates pathways for workers and businesses in Yolo County, with emphasis on the hardest to serve populations, including people living homeless and justice-involved individuals, by June 30, 2024.
<p>County Assets</p>	<p>Increase the public benefit and operational potential of county assets.</p> <p><i>Metric: Financial investments (\$) in county assets</i></p>	<ul style="list-style-type: none"> Assess opportunities to maximize the public benefit and operational potential of the Yolo County Airport by June 30, 2021. Explore the establishment of concession agreements to increase recreational service opportunities related to County-owned parks and open spaces by June 30, 2022. Implement operational plan to maximize the public benefit and operational potential of the Yolo County Central Landfill by June 30, 2024.
<p>Rural Community Support</p>	<p>Expand rural community support.</p> <p><i>Metric: Amount (\$) invested in unincorporated communities</i></p>	<ul style="list-style-type: none"> Develop a capital improvement investment plan for each of the unincorporated towns by June 30, 2020. Identify and categorize CSD deferred maintenance needs and facilitate solutions by providing technical and grant writing support by December 21, 2025. Assess the governance and administrative capacity of Community Service Districts by June 30, 2022.

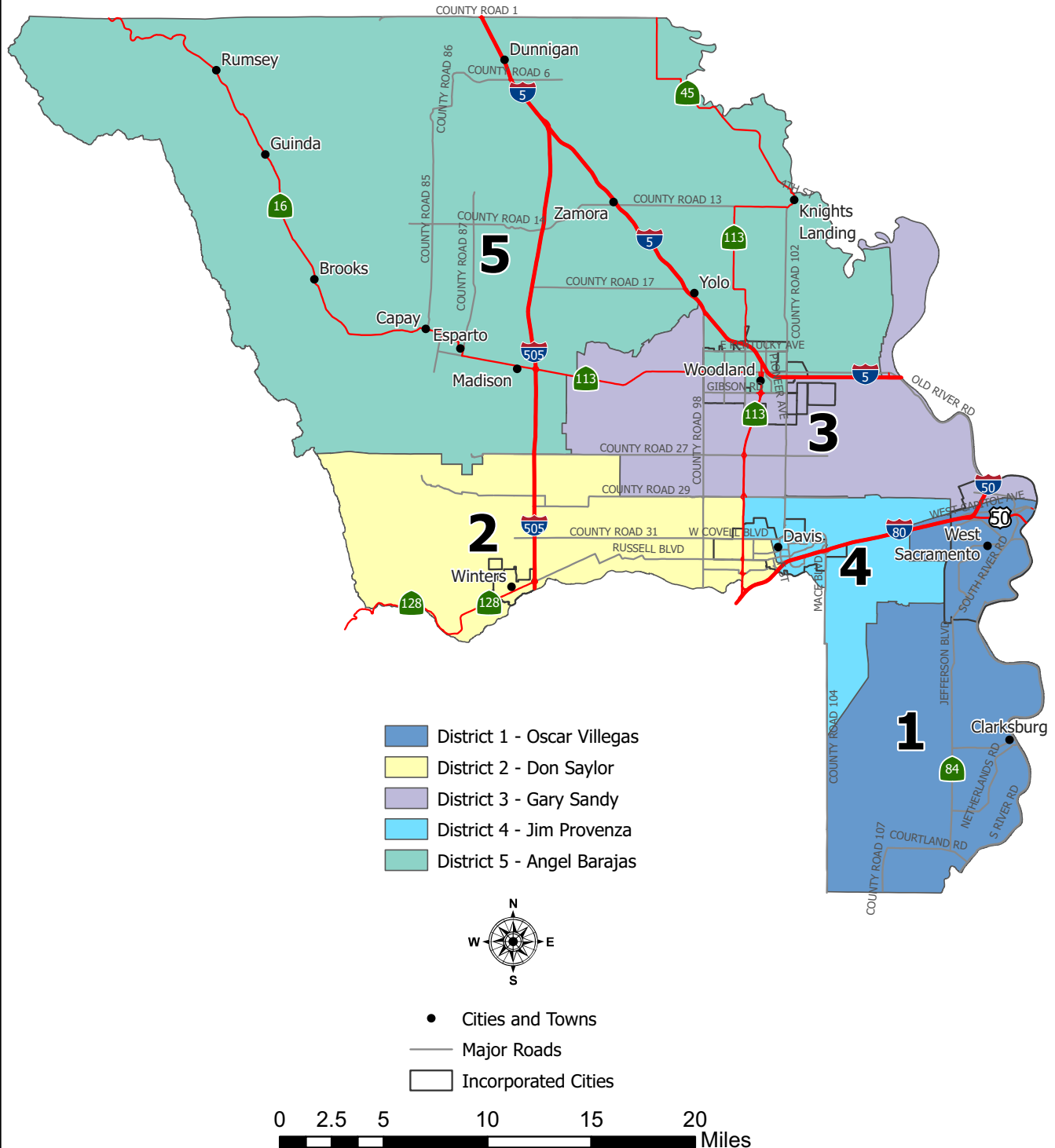
YOLO COUNTY 2020-2025 STRATEGIC PLAN

2022 KEY STRATEGIES

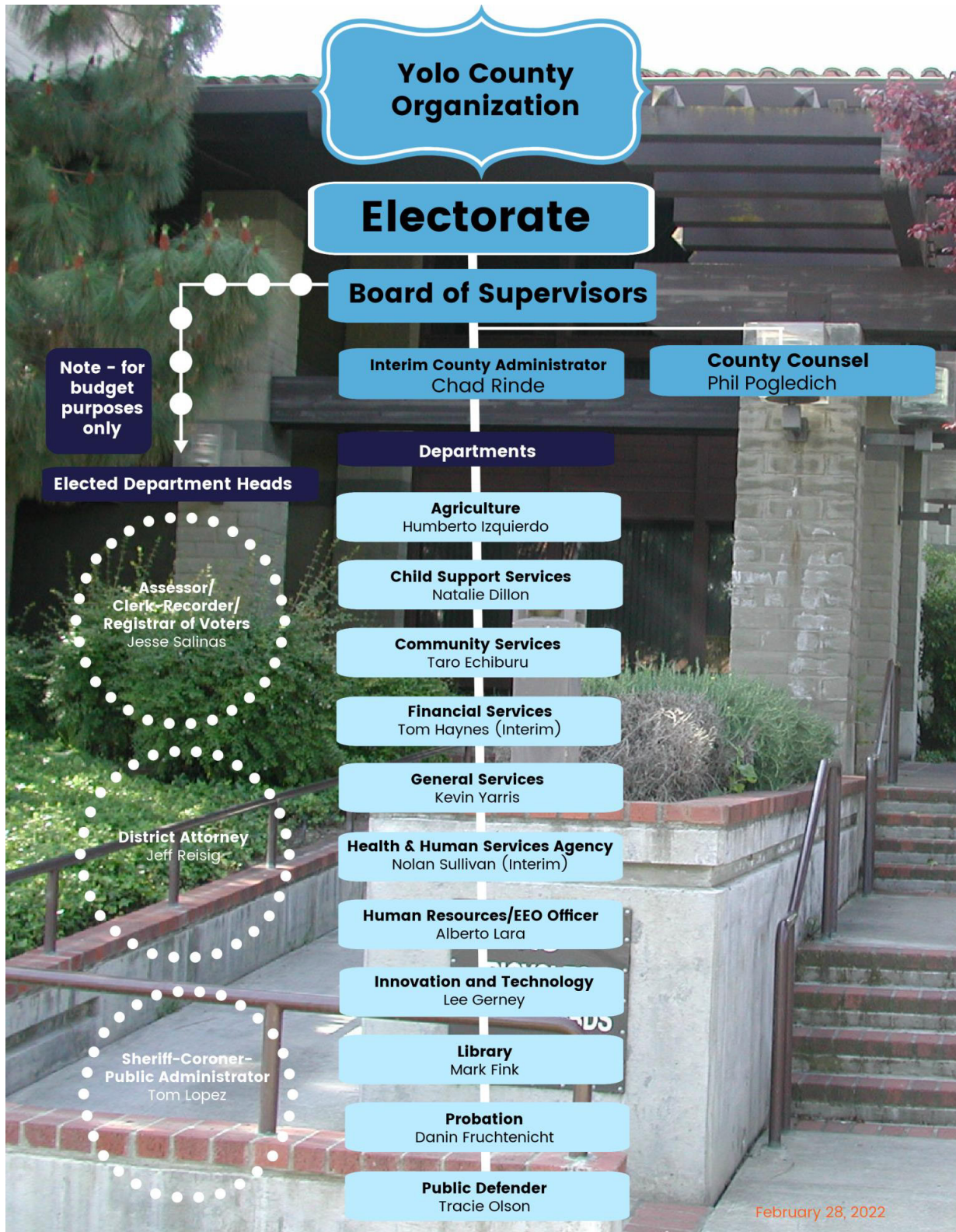


Goals	Priority Strategies	Sustainable Environment	Safe Communities	Flourishing Agriculture	Robust Economy
<p>Thriving Residents</p> <p>Support social, economic and physical environments which promote good health and protect vulnerable populations so that community members and future generations have the opportunity to learn and grow to their full potential.</p>	<ul style="list-style-type: none"> Increase sexually transmitted disease prevention work in local schools. Increase capacity for provision of Chronic Disease Self-Management classes for aging adults. Increase referral recurrence of aging adults to Adult Protective Services. Increase the crisis response capabilities of First Responders through the provision of enhanced crisis response training. Support stakeholder training and community collaboration. Collaborate with Resilient Yolo to develop a countywide strategy with schools and service providers to increase children and youth development and resiliency opportunities. Pilot universal screenings for Adverse Childhood Experiences and referral to appropriate levels of treatment. Modernize public health work toward environmental approaches to community health improvements and focus on low HDI communities and populations. Partner with Foster Family Agencies, local caregivers, and CBOs to identify services and supports for families to care for children and youth with intensive needs and improve recruitment and retention strategies. Partner with local stakeholders and communities to increase investment in upstream activities for children in vulnerable communities. 	<p>Sustainable Environment</p> <p>Efficiently utilize natural resources to provide recreational opportunities and ensure availability for generations to come, protect and improve water quality and quantity, lower greenhouse gas emissions, maximize the use of renewable energy.</p>	<p>Safe Communities</p> <p>Protect the public through cross-system collaborations that focus on prevention, utilize evidence based strategies for treatment and intervention, provide legal representation and ensure code enforcement of unsafe conditions.</p>	<p>Flourishing Agriculture</p> <p>Facilitate a vibrant and resilient agricultural industry that concurrently preserves sufficient farmland to maintain local, state, and national food security in perpetuity.</p>	<p>Robust Economy</p> <p>Promote a balanced economy that offers job opportunities and ample services for every resident as well as avenues for business growth and development.</p>
	<ul style="list-style-type: none"> Work with water purveyors to identify potential new source of water and/or expansion of existing surface water delivery system. Conduct a critical review of the existing Climate Action Plan and prepare a new Climate Action that identifies funding strategies for its implementation. 	<ul style="list-style-type: none"> Have 100% of the Yolo County Board of Supervisors complete the Policy Group training course. Hold public meetings locally in rural areas regarding general emergency preparedness. Implement processes for Quality Assurance and Continuous Quality Improvement to assess program fidelity and effectiveness. Utilize an evidence-based approach to determine the types of in-custody programming that will decrease recidivism and can be included in the new jail expansion space. Explore ongoing financing mechanism for road and bridge maintenance. 	<ul style="list-style-type: none"> Conduct outreach, to identify landowners willing to sell easements. Create an agricultural mitigation bank to ensure the continued protection of farmland. Evaluate strategies to increase voluntary participation in agricultural mitigation banks and conservation easements. Develop and conduct an Agricultural Industry Employer Study with the Yolo Farm Bureau. Complete needs assessment of the agricultural workforce based on 2017 Yolo County Agricultural Labor Report. Develop agricultural sector pathway program to provides funding, supports and connections to resources to assist agricultural employees and employers. 	<ul style="list-style-type: none"> Review LAFCO's assessment of the governance and administrative capacity of the Community Service Districts. Revise the Zoning Regulations of the Yolo County Code to clarify and simplify development standards and encourage higher density and accessory residential development. Develop strategies to market corridors to the development community. Expand HNSA employment center locations and certifications under the America's Job Center of California credentials. 	

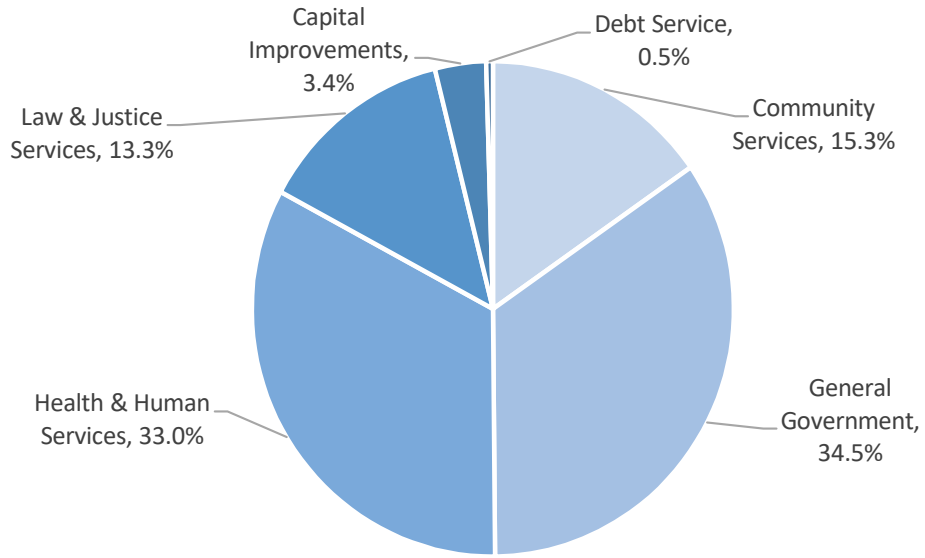
Yolo County Supervisorial Districts



Note: This map reflects 2021 Redistricting and is effective January 2023.



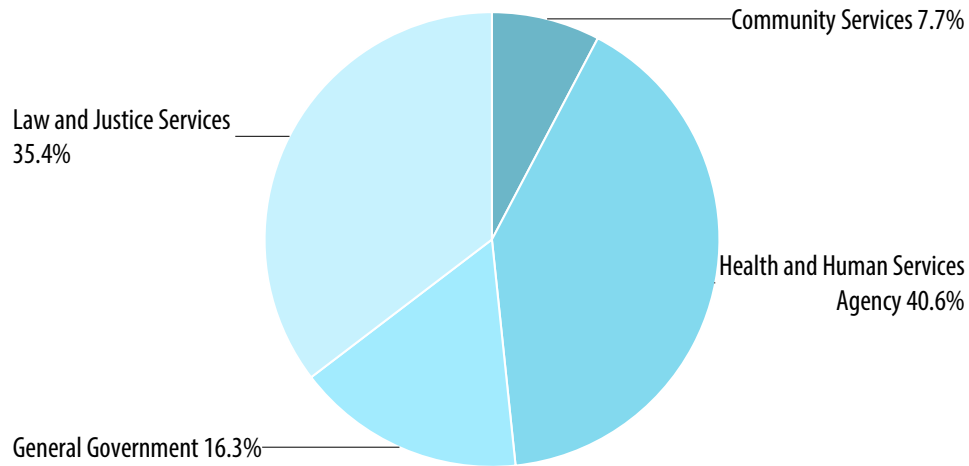
FY 2022 / 2023 Recommended Budget at a Glance



FY 2022 / 2023 Recommended Budget at a Glance

	Budget in Millions	Percent of Total Budget
Community Services	\$137.0	15.3%
General Government	\$308.7	34.5%
Health & Human Services Agency	\$295.1	33.0%
Law and Justice Services	\$118.8	13.3%
Capital Improvements	\$30.5	3.4%
Debt Service	\$4.1	0.5%
Grand Total	\$894.2	100.0%

Total Appropriations by Functional Area



New Positions

2022-23 Recommended Position Changes

Recommended New Positions			
Department	Position	FTE	Funding Source
Community Services	Road Maintenance Worker	3.0	Road fund
Probation	Deputy Probation Officer II	1.0	State revenue
Public Defender	Limited Term Legal Process Clerk	1.0	State grant
Sheriff	Animal Services Attendants	2.0	Cost Sharing Agreement
HHSA	Accountant II	1.0	State/Federal revenue
HHSA	Accountant III	1.0	State/Federal revenue
HHSA	HHSA Program Coordinator	2.0	State/Federal revenue
HHSA	Medical Assistant	0.6	State/Federal revenue
Library	Library Assistant I	1.0	Library Fund

Subtotal 12.6

Positions Previously Held Vacant but Re-funding			
Department	Position	FTE	Funding Source
Sheriff	Animal Services Officer II	1	cost sharing agreement

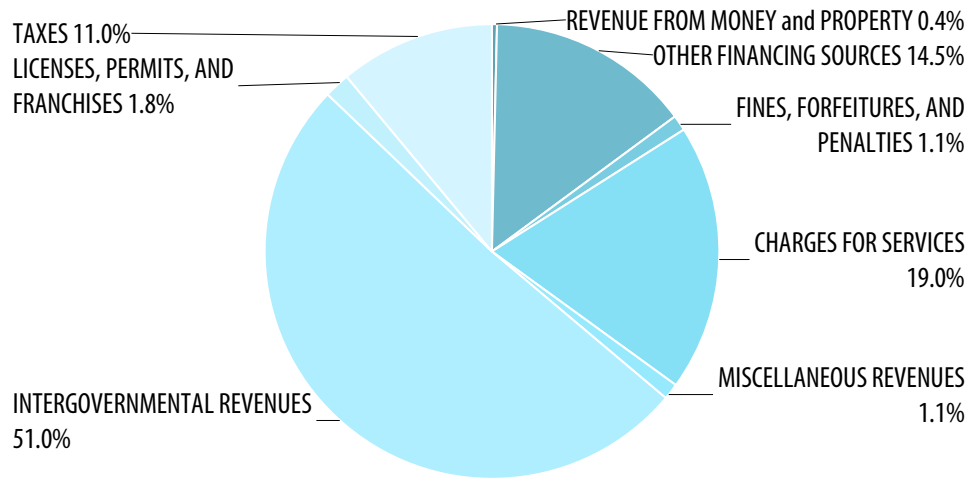
Subtotal 1.0

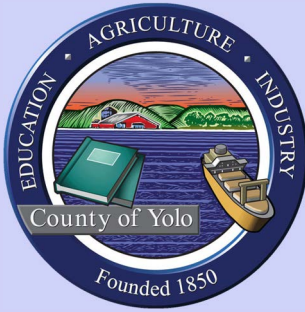
Positions Unfunded and Held Vacant			
Department	Position	FTE	Funding Source
Child Support	Child Support Specialist II	5.0	State funding
Child Support	Sr Child Support Officer	3.0	State funding
Child Support	Administrative Services Analyst	1.0	State funding
Child Support	Child Support Program Manager	1.0	State funding
Child Support	Administrative Assistant	1.0	State funding
Community Services	Cannabis Code Enforcement Officer	1.0	Cannabis Fees

2022-23 Recommended Position Changes (Continued)

Reclassifications			
Department	Position	FTE	Funding Source
Child Support	Child Support Assistant to Child Support Specialist I	1.0	State funding
Child Support	Child Support Specialist II to Child Support Assistant	1.0	State funding
Child Support	Child Support Supervisor to Sr Child Support Officer	1.0	State funding
Child Support	Child Support Attorney V to Child Support Attorney II	1.0	State funding
Child Support	Child Support Specialist II to Child Support Specialist I	1.0	State funding
HHSA	Social Services Assistant to Administrative Services Analyst	1.0	State/Federal revenue
HHSA	Supervising Clinician to Social Worker Practitioner	1.0	State/Federal revenue
HHSA	Behavioral Case Manager II to Adult Service Worker II	1.0	State/Federal revenue
HHSA	Behavioral Case Manager II to Outreach Specialist II (limited term)	1.0	State/Federal revenue
HHSA	Behavioral Case Manager II to Sr Administrative Services Analyst	1.0	State/Federal revenue
HHSA	Behavioral Case Manager II to Sr Administrative Services Analyst	1.0	State/Federal revenue
HHSA	Behavioral Case Manager II to Outreach Specialist II	1.0	State/Federal revenue
HHSA	Behavioral Case Manager II to Business Process Analyst	1.0	State/Federal revenue
HHSA	Supervising Clinician to Social Services Supervisor I	1.0	State/Federal revenue
HHSA	Community Health Assistant II to Outreach Specialist II	1.0	State/Federal revenue
HHSA	Office Support Specialist to Sr Administrative Services Analyst	1.0	State/Federal revenue
HHSA	Office Support Specialist to Sr Administrative Services Analyst	1.0	State/Federal revenue
HHSA	Office Support Specialist to Outreach Specialist II	1.0	State/Federal revenue
HHSA	Clinician I to Sr Administrative Services Analyst	1.0	State/Federal revenue
Library	Account Clerk to Library Assistant	1.0	Library Fund
	Subtotal	20.00	

All Funds: Total Funding Sources





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.

General Purpose Revenue

General purpose revenues were estimated to end fiscal year 2021-22, \$1,683,273 (1.9%) above the adopted budget. Overall, general purpose revenues are projected to grow by 3.46% (\$3,110,585) comparing to estimates for 2021-22.

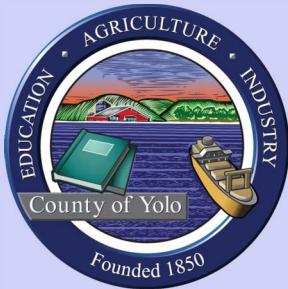
The economy has a major influence on many of the consumer-driven general purpose revenue sources, which include property taxes, document transfer taxes, and other discretionary revenues. Based on an assumption of economic recovery, staff is still projecting conservative and cautious assumptions in general purpose revenues. Property tax, the largest contributor to general purpose revenue, is projected to see overall growth of \$2,735,427 or 4.9% over what is estimated to be collected in 2021-22.

	Actual 2020-21	Adopted 2021-22	Estimated Actual 2021-22	Recommended 2022-23	Est. 2021-2022 vs. Recommended 2022-23
Property Tax - Secured	\$21,464,192	\$22,418,957	\$22,400,643	\$23,520,675	\$1,120,032
Prop Tax - Unsecured	\$995,864	\$1,040,179	\$953,525	\$1,001,201	\$47,676
Prop Tax - In Lieu of VLF	\$30,663,951	\$32,028,497	\$32,062,203	\$33,629,922	\$1,567,719
Redevelopment Pass Thru	\$9,066,502	\$9,040,435	\$9,528,320	\$10,004,736	\$476,416
Supplemental Roll w/ VLF	\$419,884	\$498,150	\$445,580	\$467,859	\$22,279
Teeter	\$754,573	\$2,000,000	\$2,000,000	\$2,000,000	\$0
Sales Tax	\$4,428,218	\$4,617,677	\$4,780,822	\$4,841,464	\$60,642
Tribal Proceeds	\$5,256,000	\$5,256,000	\$5,256,000	\$5,256,000	\$0
Overhead Costs Reimb.	\$4,261,845	\$4,400,000	\$4,406,722	\$4,400,000	(\$6,722)
Document Transfer Tax	\$1,563,141	\$1,545,389	\$2,005,694	\$2,206,263	\$200,569
Williamson Act	\$902,707	\$942,445	\$929,490	\$929,490	\$0
State Mandated Costs (SB90)	\$0	\$0	\$0	\$0	\$0
Interest Earnings	\$216,496	\$150,000	\$100,000	\$0	(\$100,000)
Other Government Wld	\$776,804	\$601,585	\$646,021	\$678,322	\$32,301
Penalty on Delq Taxes	\$639,552	\$440,500	\$309,423	\$309,423	\$0
Fines	\$64,131	\$58,565	\$65,032	\$54,000	(\$11,032)
County Stabilization	\$574,000	\$574,000	\$574,000	\$574,000	\$0
Franchise Fee/Royalties	\$765,349	\$670,185	\$704,958	\$700,000	(\$4,958)
Hotel/Motel Tax (TOT)	\$286,505	\$325,814	\$519,238	\$571,162	\$51,924
Board Controlled Penalties	\$5,256,000	\$0	\$0	\$0	\$0
Justice Collections	\$0	\$470,819	\$712,021	\$653,000	(\$59,021)
Other	\$1,487,857	\$1,031,732	\$1,394,511	\$1,107,271	(\$287,240)
TOTAL REVENUES	\$89,843,211	\$88,110,929	\$89,794,202	\$92,904,788	\$3,110,585

Yolo County Reserve Balances and Adjustments

Reserve	Balance as of 6/30/22	2022-23 Recommended Budget Adj.	2022-23 Adopted Budget Adjustment	Estimated Balance at 6/30/23
General Reserve	\$ 17,494,052	\$ -	\$ -	\$ 17,494,052
CIP Reserve	\$ 2,457,238	\$ -	\$ -	\$ 2,457,238
Liability Reserve	\$ 600,000	\$ -	\$ -	\$ 600,000
Road Maintenance Reserve	\$ -	\$ -	\$ -	\$ -
New Election System Reserve	\$ -	\$ -	\$ -	\$ -
Audit Disallowance Reserve	\$ 2,000,000	\$ -	\$ -	\$ 2,000,000
OPEB Trust	\$ 35,846,221	\$ 2,059,689	\$ -	\$ 37,905,910
Pension Reserve/Trust*	\$ 7,200,000	\$ 2,692,245	\$ -	\$ 9,892,245

* Reflects estimated FY21-22 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)	Airports	Adult Protective Services
Agricultural Commissioner	Building Inspector/Code Enforcement	Anti-Tobacco Programs
Aid to Victims of Crime & Violence	Building Permits/Plan Checking	California Children’s Services
AIDS Education, Prevention & Testing	County Clerk/City Clerk	CalWORKs
Animal Regulation	County Counsel/City Attorney	Child Care Licensing
Assessor	Disaster Preparedness	Child Health and Disability Program
Auditor-Controller	Economic Development	Child Protective Services
Child Abductions	Emergency Services	Child Support Services
Communicable Disease Control	Fire Protection	Drug and Alcohol Abuse Services
Cooperative Extension	Housing	Family Planning
Coroner/Medical Examiner	Library Services	Food Stamps
District Attorney (Prosecution)	Parks and Recreation	Foster Care
Domestic Violence	Pest Control	Foster Grandparents
Elections	Planning and Zoning	General Assistance
Emergency Children’s Shelters	Police Protection	In-Home Support Services
Environmental Health	Sewers	Job Training
Environmental Protection Programs	Street Lighting/Maintenance	Maternal and Child Health
Epidemiology	Street Trees/Landscaping	Medical Care Services
Flood Control	Streets/Roads/Highways/Storm Drains	Medically Indigent Adults
Forensic Labs	Water Delivery	Mental Health Services
Hazardous Waste Collection	Weed Abatement	Public Health/Laboratory
Homeless Shelters		Women, Infants and Children (WIC)
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		



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 2022-23 Recommended Budget for Realignment I revenues are summarized below.

Fiscal Year 2022-23 1991 Realignment I Revenue			
Social Services	Health	Mental Health	Total
\$16,706,090	\$5,076,838	\$7,353,726	\$29,136,654

Fiscal Year 2022-23 1991 Realignment I Social Services Accounts		
CalWORKs	Family Support & Child Poverty	Total
\$3,927,565	\$5,001,441	\$8,929,006

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)

2022-23 HHS 2011 Realignment II Revenue			
Social Services	Behavioral Health	Mental Health	Total
\$14,847,178	\$6,358,575	\$101,047	\$21,306,800

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 2022-23 Public Safety Realignment II Revenue					
Sheriff	Probation	District Attorney	Public Defender	Countywide	Total
\$4,593,951	\$2,853,447	\$719,480	\$321,099	\$118,897	\$8,606,874

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 2022-23 Budget for Public Safety 2011 Realignment revenues are projected to be \$8,606,874 for the 2022-23 Adopted Budget.

The CCP continues ongoing conversations about shifting budget allocations between various departments that was not finalized prior to the Recommended Budget. Thus County staff have assumed funding for each department will be comparable to the prior year and will incorporate any funding shifts between departments in the 2022-23 Adopted Budget.

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 2022-23 Proposition 172 funding by department.

Fiscal Year 2022-23 Proposition 172 Public Safety Revenue			
Sheriff	District Attorney	Probation	Total
\$16,570,777	\$5,523,592	\$5,523,592	\$27,617,961



Appendices

Appendix A: Glossary of Budget and Planning Terms

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

Appendix B: Recommended Equipment List

2022-23 Authorized Equipment List

Item #	Department	Fund-B/U	Account	Details	Funding Source	Qty	Unit Cost	Total Cost
1	Agriculture	4013-60-2701	503071	Replacement Maverick Hybrid Trucks	Fund Balance	3	\$24,500	\$73,500
2	Community Services	0301-20-3011	503070	Compact track loader	Fund Balance	1	\$102,000	\$102,000
3	Community Services	0301-20-3011	503070	HP latex printer	Fund Balance	1	\$28,500	\$28,500
4	Community Services	0301-20-3011	503070	Graphic application table	Fund Balance	1	\$17,200	\$17,200
5	Community Services	0301-20-3011	503071	Peterbuilt paint truck	Fund Balance	1	\$576,000	\$576,000
6	Telecom	4031-69-1851	503070	Utility locator	Fund Balance	1	\$10,000	\$10,000
7	Probation	0202-32-2612	503070	Four radios	General Fund	4	\$8,750	\$35,000
8	County Service Areas	1970-51-7201	503070	Lawn mower (Used)	Special Assessment	1	\$75,000	\$75,000

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2020-21	Funded 2021-22	Funded 2022-23
Agriculture				
	Administrative Clerk I	1	1	0
	Administrative Clerk II	1	0	1
	Ag & Standards Inspector I	2	2	3
	Ag & Standards Inspector II	4	1	0
	Ag & Standards Inspector III	1	4	5
	Ag & Standards Inspector IV	2	3	2
	Ag & Standards Technician	1	1	1
	Ag Comm & Sealer of Weights	1	1	1
	Business Services Supervisor	1	1	1
	Chief Deputy Ag Commissioner	1	1	1
	Cooperative Extension Asst	1	1	1
	Deputy Ag Comm/Sealer	3	3	3
	Office Support Specialist	2	3	3
		21	22	22
Assessor/Clerk-Recorder/Elections				
	ACE Deputy of Technology	1	0	0
	ACE Deputy of Technology and Finance	0	1	1
	Administrative Services Analyst	0	1	1
	Appraiser I	4	0	0
	Appraiser II	1	5	5
	Appraiser III	2	1	1
	Assessor Clerk-Recorder Asst. I	4	5	6
	Assessor Clerk-Recorder Asst. II	5	2	2
	Assessor Clerk-Recorder Spec. I	3	4	3
	Assessor Clerk-Recorder Spec. II	7	9	9
	Assessor Clerk-Recorder Supervisor	1	0	1
	Assr/Clerk-Rec/Elect Conf Secretary	1	0	0
	Assr/Clerk-Rec/Registrar of Voters	1	1	1
	Auditor- Appraiser I	1	0	0
	Auditor- Appraiser II	0	1	1
	Auditor-Appraiser III	1	1	1
	Chief Deputy Assessor	1	1	1
	Chief Deputy Clerk-Recorder/Elections	1	0	0
	Clerk-Recorder-Assr Prog Mgr	3	1	1
	Deputy Clerk-Recorder/Elections	0	2	2
	Elections Technician	1	1	1
	Executive Assistant	0	1	1
	Managing Deputy Clerk-Rec-Assr	1	1	1
	Outreach Specialist I	0	1	1
	Outreach Specialist II	1	0	0
	Principal Appraiser	1	1	1
	Principal Auditor-Appraiser	1	1	1
	Senior Accounting Technician	1	1	1
	Senior Administrative Services Analyst	0	2	0
	Senior Admin Services Analyst-Fiscal	0	0	1
	Senior Admin Services Analyst-InfoSyst	0	0	1
	Senior Appraiser	2	4	3
	Senior Assessment Technician	1	1	1
	Senior Elections Technician	3	2	2
	Supervising Elections Technician	1	1	1
	Vital Records Deputy Registrar	1	1	1
		51	53	53

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2020-21	Funded 2021-22	Funded 2022-23
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	1	1	0
	Administrative Clerk I	0	0	1
	Administrative Clerk II	2	3	2
	Administrative Serv An-InfoSys	1	1	1
	Asst. Dir of Child Support Services	0	0	1
	Business Services Manager	1	1	1
	Business Services Supervisor	0	1	1
	Child Support Assistant	6	7	7
	Child Support Attorney II	0	1	2
	Child Support Attorney IV	1	1	1
	Child Support Attorney V	2	1	1
	Child Support Officer I	3	6	0
	Child Support Officer II	16	15	0
	Child Support Program Manager	2	2	2
	Child Support Specialist I	0	0	8
	Child Support Specialist II	0	0	20
	Child Support Supervisor	0	0	5
	Director of Child Support Serv	1	1	1
	Office Support Specialist	0	0	0
	Senior Child Support Officer	3	4	6
	Supervising Child Support Off	2	4	0
		41	49	60
Community Services				
	Accountant I	1	1	0
	Accountant II	0	0	1
	Accounting Technician	2	4	0
	Administrative Clerk II	1	1	1
	Administrative Serv Analyst	0	1	1
	Associate Civil Engineer	5	4	2
	Associate Planner	1	0	0
	Asst. Cannabis Code Enf. Officer	3	2	1
	Asst. Engineer (Civil)	3	3	4
	Asst. Planner	0	1	1
	Asst. Road Maintenance Worker	11	9	9
	Building Inspector I	1	1	0
	Building Inspector II	0	0	1
	Building Inspector III	0	1	1
	Business Services Manager	1	1	1
	Cannabis Code Enf. Officer	1	1	1
	Cannabis Policy & Enforcement Manager	1	0	0
	Cannabis Program Supervisor	1	1	0
	Chief Assistant Director of Comm Serv	1	1	1
	Chief Building Official	1	1	1
	Chief Fiscal Admin. Officer	1	1	1
	Civil Engineer	1	0	0
	Code Enforcement Officer	2	2	2
	Community Services Analyst	0	1	2

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2020-21	Funded 2021-22	Funded 2022-23
	Construction Inspector	1	1	1
	Digester Operator	0	1	1
	Director of Community Services	1	1	1
	Director of Environmental Health	1	1	1
	Director, Integrated Waste Div	1	1	1
	Director, Public Works Div	1	2	1
	Engineering Technician II	0	0	1
	Environmental Health Spec. I	1	2	2
	Environmental Health Spec. II	2	2	2
	Environmental Health Spec. III	6	5	5
	Environmental Health Tech I	0	1	2
	Environmental Health Tech II	4	2	1
	Fiscal Administrative Officer	1	1	1
	Fleet Services Ops & Maint Tech	1	1	1
	Fleet Services Superintendent	1	1	1
	Hazardous Materials Spec. II	1	0	0
	Hazardous Materials Spec. III	5	6	6
	Heavy Equipment Mechanic	1	1	1
	Junior Engineer (Civil)	0	1	1
	Junior Planner	0	1	0
	Landfill Construction Insp.	1	0	0
	Landfill Operations & Waste Reduction Manager	0	0	1
	Manager of Natural Resources	0	0	1
	Natural Resources Planner	0	0	1
	Office Support Specialist	3	3	3
	Permit Counter Technician I	3	0	2
	Permit Counter Technician II	1	3	1
	Plan Check Engineer	1	1	1
	Principal Civil Engineer	2	1	2
	Principal Planner	1	1	1
	Public Works Superintendent	1	1	1
	Road Maintenance Crewleader	2	2	4
	Road Maintenance Worker	4	6	9
	Road Supervisor	2	2	1
	Secretary to the Dir.-Nonsup	1	1	1
	Senior Accounting Technician	4	3	7
	Senior Admin Serv Analyst	2	3	1
	Senior Civil Engineer	4	4	5
	Senior Planner	1	1	2
	Senior Road Maintenance Worker	6	6	5
	Senior Solid Waste Attendant	4.5	4	3
	Senior Waste Fac. Worker	1	2	0
	Senior Water/Air Quality Spec	1	1	1
	Solid Waste Attendant	4	4	6
	Supervising Cannabis Code Enf Off	0	0	0
	Supervising Env. Health Spec.	2	2	3
	Supervising Haz Mat Spec.	1	1	1
	Supervising Solid Waste Attend	2	2	2
	Supervising Waste Facility Wkr	1	1	0
	Sustainability Coordinator	0	0	1
	Waste Facility Worker	2	2	3
	Waste Management Operations Mgr	1	1	1
	Waste Red/Recycling Mgr	1	1	1
	Waste Reduction/Recycling Coor	1	1	1
	Waste Reduction/Recycling Spec	3	3	3

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2020-21	Funded 2021-22	Funded 2022-23
		129.5	131	136
County Administrator				
	Accountant III	1	1	0
	Accountant II	0	1	1
	Accountant	1	0	0
	Accounting Technician	0.5	0	0
	Administrative Services Analyst	0	1	0
	Associate Admin Services Analyst	0	0	1
	Associate Management Analyst	2	0	0
	Asst. County Administrator	1	1	1
	Asst. Planner	1	1	0
	Branch Director, Health & Human Serv.	0	1	1
	Chief Deputy County Administrator	0	1	1
	County Administrator	1	1	1
	Deputy County Administrator	1	0	1
	Deputy, Clerk of the Board	1	1	1
	Emergency Services Coordinator	1	1	1
	Emergency Services Mgr	1	1	1
	Emergency Services Planner	1	1	1
	Financial System Manager	1	1	0
	Grants Administrator	1	1	1
	Management Analyst	0	1	4
	Manager of Natural Resources	1	1	0
	Mgr of Governmental Relations	1	1	1
	Natural Resources Prog Coord	1	1	0
	Natural Resources Planner	0	0	2
	Public Information Officer	1	1	1
	Risk Manager/Safety Officer	1	0	0
	Secretary to the Dir. -Conf	2	2	2
	Senior Accounting Technician	1	1.5	2
	Senior Admin Services Analyst	0	0	1
	Senior Management Analyst	1	1	1
	Sr. Deputy, Clerk of the Board	1	1	1
		24.5	24.5	27
County Counsel				
	Asst. County Counsel	1	1	1
	Chief Assistant County Counsel	0	0	1
	County Counsel	1	1	1
	Deputy County Counsel I	0	1	0
	Deputy County Counsel II	0	0	2
	Deputy County Counsel III	1	1	1
	Legal Office Services Manager	0	0	2
	Legal Administrative Assistant	1	1	0
	Secretary - County Counsel	1	1	0
	Senior Deputy Co. Counsel	7	5.7	5
		12	11.7	13
District Attorney				
	Accountant I	1	1	1
	Administrative Serv Analyst	2	3	2
	Associate Admin Services Analyst	0	0	1
	Asst. Chief DA Investigator	1	1	1
	Asst. Chief Deputy Dist. Atty.	3	3	3

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2020-21	Funded 2021-22	Funded 2022-23
	Case Preparation Specialist	0	0	2
	Chief DA Investigator	1	1	1
	Chief Deputy Dist. Attorney	1	1	1
	Chief Fiscal Admin. Officer	1	1	1
	Children's Advocacy Center Dir	1	1	1
	Children's Advocacy Ctr Prog Mgr	1	1	1
	Crime & Intel Analyst	0	1	1
	DA Chief of Innovation and Transparency	0	0	1
	DA Confidential Secretary	1	0	0
	DA Enforcement Officer	4	4	4
	DA Investigator II	10	11	11
	DA Lieutenant	2	2	2
	Deputy District Attorney I	1	4	6
	Deputy District Attorney II	2	1	2
	Deputy District Attorney III	9	5	3
	Deputy District Attorney IV	16.7	19	18
	Deputy District Attorney V	5	5	6
	District Attorney	1	1	1
	District Attorney Program Coor	1	1	1
	Executive Assistant II	0	1	1
	Forensic Interview Specialist	1	1	1
	Forensic Systems Analyst I	1	1	1
	Innovation Technician	1	1	1
	Legal Process Clerk I	6	5	4
	Legal Process Clerk II	3	6	4
	Legal Process Clerk III	2	2	2
	Legal Secretary I	1	2	3
	Legal Secretary II	8	6	6
	Office Support Specialist	1	1	1
	Outreach Specialist I	0	1	1
	Outreach Specialist II	1	0	0
	Paralegal	8	7	8
	Process Server	1	1	1
	Programmer Analyst IV	1	1	0
	Senior Accounting Technician	0.88	0.875	1
	Senior Administrative Services Analyst	1	0	1
	Senior Deputy Probation Off.	0	0	1
	Senior Paralegal	0	0	1
	Senior Social Worker	1	1	1
	Senior Victim Witness Prog Ast	1	1	1
	Social Worker	1	1	1
	Supervising Legal Secretary	2	2	2
	Technology Innovation Manager	1	1	0
	Victim Services Program Asst.	5	6	7
	Victim Services Program Mgr	1	1	1
		113.6	116.875	122
Financial Services				
	Accountant I	0	1	2
	Accountant II	5	5	4
	Accountant III	1	4	5
	Accounting Manager	1	2	2
	Accounting Manager-CPA	1	0	0
	Accounting Technician	3	2	4
	Administrative Clerk II	1	0	0

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2020-21	Funded 2021-22	Funded 2022-23
	Administrative Clerk IV	1	1	1
	Administrative Hearings Off	3	3	3
	Administrative Serv Analyst	28	28	42
	Administrative Serv Analyst X2	1	1	1
	Administrative Serv An-Fiscal	0	2	2
	Administrative Serv An-Program	2	2	2
	Administrative Serv An-InfoSys	1	1	1
	Adult Services Worker I	6	4	3
	Adult Services Worker II	6	9	12
	Adult Services Worker III	4	4	2
	Associate Staff Nurse	0	2	2
	Assistant Dir, Health & Human Serv	1	1	1
	Assistant Storekeeper	0	0	2
	Associate Admin Serv Analyst	2	3	3
	Associate Personnel Analyst	1	1	2
	Associate Public Health Nurse	2	2	0
	Behavioral Health Case Mgr I	3	0	0
	Behavioral Health Case Mgr II	22	13	15
	Behavioral Health Case Mgr III	2	2	3
	Behavioral Health Compliance Officer	0	1	1
	Branch Director, Health & Human Serv	4	4	4
	Business Process Analyst	3	3	4
	Business Services Manager	1	1	1
	Business Services Supervisor	2	2	2
	Chief Financial Officer	0	0	1
	Child Welfare Srvs Mgr	3	3	3
	Child Welfare Worker I	2	2	2
	Child Welfare Worker II	6	4	6
	Children Services Elig Spec II	2	2	2
	Clinical Psychologist	1	1	1
	Clinician I	9	7	9
	Clinician I - Bilingual	1	0	0
	Clinician II	18	21	19
	Comm. Health Asst. II	4	5	6
	Comm. Health Asst. II-Bil/Bic	2	2	2
	Conservatorship Officer	3	3	3
	Departmental Communications Coordinator	1	1	1
	Deputy Branch Director, HHSA	3	4	5
	Director of PH Nursing	1	1	1
	Director, Health and Human Srv	1	1	1
	Emergency Med Srvs Program Coord	2	3	3
	Emergency Med Srvs Spec I	1	1	0
	Emergency Med Srvs Spec II	0.5	0.5	2
	Emergency Med. Srvs. Admin	1	1	1
	Emergency Prep Program Coord	1	2	2
	Emergency Prep Spec I	1	1	1
	Emergency Prep Spec II	1	0	0
	Emp & SS Division Manager	1	1	1
	Employment & SS Program Sup.	24	27	24
	Employment Services Spec I	1	0	7
	Employment Services Spec II	17	20	14
	Employment Services Spec III	23	17	14
	Facilities Superintendent	0	0	1
	Fiscal Administrative Officer	1	2	1
	Guardian Technician	1	1	1

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2020-21	Funded 2021-22	Funded 2022-23
	Health and Human Services Mgr I	2	2	3
	Health and Human Services Mgr II	6	7	8
	Health Department Program Mgr	2	2	2
	Health Officer	0.8	1	1
	HHSA Analyst	0.8	1	1
	HHSA Clinical Manager	4	3	3
	HHSA Comm & Strategy Mgr	1	1	1
	HHSA Human Resources Mgr.	1	1	1
	HHSA Program Coordinator	11	14	19
	Intensive Case Manager I	0	1	4
	Intensive Case Manager II	0	6	5
	Lactation/Breastfeeding Coord.	1	1	1
	Medical Assistant	1	0	1.6
	Nurse Practitioner	0.5	0.5	1
	Occupational Therapist	1	1	1
	Office Support Specialist	22	24	30
	Outreach Specialist I	4	2	14
	Outreach Specialist II	13	24	36
	Personnel Analyst	1	1	2
	Personnel Assistant	1	1	0
	Personnel Specialist II	2	2	2
	Physical Therapist	1	1	1
	Physician	0.5	0.5	1
	Psychiatric Health Spec. II	1	1	1
	Psychiatrist-Board Certified	2.0	2.025	3
	Psychiatrist-Med. Director	0.7	1	1
	Public Assistance Sp III-IEVS	5	6	5
	Public Assistance Spec. I	16	24	32
	Public Assistance Spec. II	57	52	40
	Public Assistance Spec. III	38	33	40
	Public Health Epidemiologist	2	2	3
	Public Health Nurse	0	1	4
	Public Health Nurse-10	2	1	2
	Senior Accounting Technician	11	13	15
	Senior Admin Serv Analyst	10	9	21
	Senior Business Process Analyst	0	1	1
	Senior Comm. Health Asst.	1	1	1
	Senior Comm. Health Asst.-Bil	1	1	1
	Senior Public Health Nurse	5.5	7	5
	Senior Public Health Nurse-10	1.8	1	1
	Senior Staff Nurse-10	1.8	2	2
	Senior Storekeeper	1	2	2
	Service Centers Admin Spec	22	26	26
	Social Services Assistant	1	2	3
	Social Services Asst. - CWS	2	2	2
	Social Worker	0	0	1
	Social Worker Practitioner	57	64	63
	Social Worker Supervisor I	3	3	4
	Social Worker Supervisor II	15	13	15
	Staff Nurse	1	0	0
	Staff Nurse-10	1	0	0
	Storekeeper	3	2	2
	Supervising Accounting Technician	1	1	1
	Supervising Clinician	9	7	7
	Supervising PH Nutritionist	1	1	1

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2020-21	Funded 2021-22	Funded 2022-23
	Supervising Pub Health Nurse	1	1	1
	Supervising Staff Nurse	1	1	1
	Support Services Supervisor	1	1	1
	Systems Accountant	1	1	1
	Therapy Aide II	1	1	1
	Veterans Service Officer	1	1	1
	Veterans Service Rep II	1	1	1
	Welfare Fraud Investigator II	1	1	2
	Welfare Fraud Tech I	0	1	1
	Welfare Fraud Tech II	1	0	0
		620.9	646.5	737.6
Human Resources				
	Admin Clerk II - Conf	0	1	1
	Assistant Director of Human Resources	1	1	1
	Director of Human Resources	1	1	1
	Human Resources Manager	0	0	1
	Payroll Supervisor	1	0	0
	Payroll Technican	0	2	3
	Personnel Assistant	3	3	0
	Personnel Specialist I - Conf	1	0	3
	Personnel Specialist II - Conf	1.7	0	0
	Risk Manager/Safety Officer	0	1	1
	Senior Payroll Technician	0	2	1
	Senior Personnel Analyst	4.5	6	6
		12.2	17	18
Innovation and Technology Services				
	Accountant II	1	0	0
	Administrative Clerk II	1	0	0
	Administrative Serv Analyst	1	1	1
	Chief Technology Officer	1	1	1
	Database Administrator	1	1	1
	Departmental IS Coordinator	2	2	2
	Enterprise Resource Planning Analyst I	0	0	1
	Enterprise Resource Planning Analyst II	0	3	2
	Enterprise Resource Planning Manager	0	1	1
	Fiscal Administrative Officer	1	0	0
	Geographic Info Syst Analsyt I	1	1	0
	Geographic Info Syst Analsyt II	1	1	2
	Geographic Info Syst Coordinator	1	1	0
	Geographic Information Systems Manager	0	0	1
	Information Security Officer	1	0	0
	Information Technology Manager	3	3	3
	Network Systems Specialist I	1	2	2
	Network Systems Specialist II	1	1	0
	Network Systems Specialist III	1	1	2
	Programmer Analyst II	1	0	0
	Programmer Analyst III	5	1	0
	Programmer Analyst IV	2	2	2
	Supervising Technical Supp Spc	1	1	1
	Supervising Telecom. Spec.	1	1	1
	Systems Accountant	1	0	0
	Systems Software Spec. I	0	0	2

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2020-21	Funded 2021-22	Funded 2022-23
	Systems Software Spec. II	1	2	2
	Systems Software Spec. III	4	6	5
	Technical Support Spec. I	0	0	1
	Technical Support Spec. II	5	4	5
	Technical Support Spec. III	0	1	2
	Telecommunications Technician	1	1	1
		40	38	41
Library				
	Asst. County Librarian	1	1	1
	Fiscal Administrative Officer	1	1	1
	County Librarian	1	1	1
	Librarian I	0	0	1
	Librarian II	9.7	9.7	9
	Library Assistant I	5.5	5.5	1.75
	Library Assistant II	3	4	9
	Library Associate	5	5	5
	Library Branch Sup - MLS	1	1	1
	Library Branch Sup - Non-MLS	2	2	2
	Library Central Services Manager	1	1	1
	Library Circulation Supervisor	1	1	1
	Library Regional Manager	2	2	2
	Library Regional Supervisor	2	2	2
	Museum Curator	1	1	1
	Office Support Specialist	1	1	1
	Outreach Specialist II	1	1	1
		38.2	39.2	40.75
Probation				
	Administrative Assistant	1	0	0
	Administrative Clerk II	2	2	2
	Administrative Services Analyst	0	0	1
	Administrative Serv Analyst-Fiscal	1	0	0
	Administrative Serv An-Program	1	1	0
	Asst. Chief Probation Officer	0	0	1
	Chief Fiscal Admin. Officer	1	0	0
	Chief Probation Officer	1	1	1
	Departmental HR Coordinator	1	1	1
	Deputy Probation Officer I	7	4	3
	Deputy Probation Officer II	27	31	36
	Detention Officer I - 1	0	0	1
	Detention Officer II - 1	17	17	16
	Fiscal Administrative Officer	0	1	1
	Juvenile Services Aide	4	4	4
	Legal Secretary II	5	5	6
	Manager of Operations & Strategy	1	1	1
	Probation Aide	5	4	5
	Probation Division Manager	2	2	1
	Secretary to the Dir.-Sup	1	0	0
	Senior Accounting Technician	1	2	2
	Senior Deputy Probation Off.	5	5	7
	Senior Detention Officer - 1	4	4	3
	Superintendent of Juv Det Fac	1	1	1
	Supervising Detention Off - 1	5	5	6
	Supervising Legal Secretary	2	2	2

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2020-21	Funded 2021-22	Funded 2022-23
	Supervising Probation Officer	6	6	6
	Youth Construction Crew Assistant	1	1	1
		102	100	108
Public Defender				
	Administrative Assistant	1	1	1
	Asst. Chief Deputy Public Def	1	1	1
	Case Preparation Specialist	0	0	1
	Chief Deputy Public Defender	1	1	1
	Chief Mitigation Specialist	0	0	1
	Chief Public Defender Inv.	1	1	1
	Deputy Public Defender I	1	2	4
	Deputy Public Defender II	0	1	0
	Deputy Public Defender III	6	5	6
	Deputy Public Defender IV	10	9	9
	Deputy Public Defender V	4	4	4
	Legal Process Clerk II	0	0	1
	Legal Secretary II	3	3	3
	Mitigation Specialist II	0	0	2
	Office Support Specialist	1	1	0
	Paralegal	2	2	2
	Public Defender	1	1	1
	Public Defender Invest. I	0	0	1
	Public Defender Invest. II	3	3	3
	Public Defender Investigative Asst.	1	1	1
	Secretary to the Dir.-Sup	1	1	1
	Social Worker Practitioner	3	3	0
	Supervising Legal Secretary	1	1	1
		41	41	45
Sheriff-Coroner				
	Accountant I	2	0	0
	Accountant II	0	2	2
	Administrative Serv Analyst	1	1	0
	Administrative Serv Analyst- Fiscal	0	0	1
	Animal Care Attendant	2	2	4
	Animal Services Office Spec I	0	0	1
	Animal Services Office Spec II	4	4	3
	Animal Services Officer I	2	1	2
	Animal Services Officer II	4	6	5
	Asst. Public Administrator	1	1	1
	Captain	3	3	3
	Chief Deputy Coroner	1	1	1
	Correctional Lieutenant	3	3	4
	Correctional Officer I	15	9	12
	Correctional Officer II	89.5	99	106
	Correctional Sergeant	10	11	11
	Corrections Records Shift Sup	4	4	4
	Corrections Records Spec. I	5	1	11
	Corrections Records Spec. II	13	17	7
	Crime & Intel Analyst	0	0	1
	Crime Scene Investigator	1	1	1
	Department Volunteer Coord.	1	1	1
	Deputy Coroner I	1	1	1
	Deputy Coroner II	4	4	4

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2020-21	Funded 2021-22	Funded 2022-23
	Deputy Public Administrator	0	1	1
	Deputy Sheriff	67.25	65.5	67
	Deputy Sheriff Recruit/Trainee	0	2	4
	Detention Facility Cook	2	1	1
	Detention Senior Cook	5	6	7
	Director of Animal Services	1	1	1
	Executive Assistant I	0	0	1
	Executive Assistant II	0	1	0
	Food Services Coordinator	1	1	1
	Legal Secretary II	3	3	3
	Lieutenant	4	6	7
	Property and Evidence Tech.	1	1	2
	Registered Veterinary Technician	1	0	0
	Senior Crime Scene Invest.	0	1	1
	Social Worker	1	1	1
	Sergeant	9	9	9
	Sheriff-Coroner-Public Admin	1	1	1
	Sheriff's Chief of Finance	1	1	1
	Sheriff's Conf. Secretary	1	0	0
	Sheriff's Human Resources Tech	1	1	1
	Sheriff's Operations Coordinator	1	1	1
	Sheriff's Plan/Research Mgr	1	1	1
	Sheriff's Records Manager	1	1	1
	Sheriff's Service Technician	2	2	2
	Sheriff's Support Specialist	1	1	1
	Sheriff's Training Manager	1	1	1
	Supervising Animal Services Of	2	2	2
	Supervising Legal Secretary	1	1	2
	Undersheriff-Coroner	1	1	1
		276.75	285.5	307
GRAND TOTAL		1597.6	1656.3	1814.4



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.

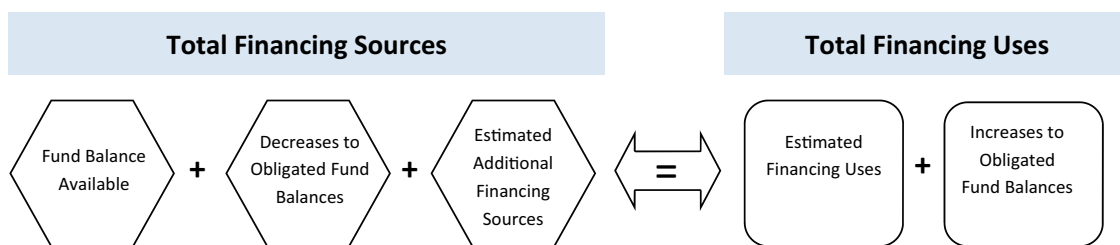
C. DEFINITIONS

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.



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>E. STATE MANDATED BUDGET REQUIREMENTS (continued)</p> <p>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:</p> <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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. <p>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:</p> <ul style="list-style-type: none"> a. Salary rate or range, as applicable. d. Total allocated positions approved by the Board. 	



APPENDIX D

County of Yolo

Administrative Policies and Procedures Manual

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
Chief Financial Officer	§29088	October 2	To approve the adopted budget by resolution for County and dependent special districts.
	§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.



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F. BUDGET PRINCIPLES

The following will guide our budget and finance decisions:

1. Link budget to long-range plans - Each annual budget shall serve to connect successive budgets into a coherent strategy to realize long-term goals. The budget will be consistent with other long-term plans: strategic and tactical plan, long-term financial plan, land-use plan (General Plan), and capital improvement plan.
2. Regularly examine past spending patterns - Incremental budgeting should be used sparingly and each budget should include a critical review of past spending patterns.
3. Prioritize services - Budget decisions are based on prioritization of services and the priority will be linked to the tactical plan, organizational goals and department initiatives.
4. Assign costs specifically to users of services - An equitable matching of costs with beneficiaries should occur. User fees and charges must fully cover costs unless prohibited by law or by specific action of the Board of Supervisors.
5. Maintain existing services over providing new services - Budget decisions should support the long-term ability to maintain current services.
6. Fund liabilities -The annual budget should fund at least the current portion of long-term liabilities, capital investments, asset maintenance, pension, other post-employment benefits (OPEB) and compensated absences.
7. Prioritization of budget-balancing strategies - Predetermined strategies should be developed to utilize when deciding on budget cuts, namely:
 - a. Eliminate services with low contribution to long-term goals
 - b. Reduce expenditures by improving productivity
 - c. General Fund support
 - d. Cancel reserves for asset maintenance, etc.
 - e. Lay off part-time first then full-time employees
 - f. Emergency inter-fund loans
 - g. Use of general reserve
8. Resolve structural budget deficits - Through development of a long-range budget reduction plan, correct structural deficits where expenditures are growing more rapidly than revenues. Strategies could include the use of one-time revenues, inter-fund loans, or use of reserves.



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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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<p>G. <u>BASIC BUDGET DEVELOPMENT PROCESS ELEMENTS</u> (continued)</p> <ol style="list-style-type: none"> 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. <p>H. <u>POLICIES FOR SPECIAL ITEMS</u></p> <ol style="list-style-type: none"> 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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I. RESERVE MAINTENANCE

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:

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.

See *Fund Balances and Reserves Policy* for additional information.

J. FUND BALANCE

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:

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.

See *Fund Balances and Reserves Policy* for additional information.



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<p>K. <u>CONTINGENCY APPROPRIATIONS</u></p> <p>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 <i>Fund Balances and Reserves Policy</i> for additional information.</p> <p>L. <u>FINANCIAL PLANNING</u></p> <p>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:</p> <ol style="list-style-type: none"> 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 County 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 <p>M. <u>BUDGET CONTROL & ACCOUNTABILITY</u></p> <p>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.</p>	



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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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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

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- 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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- b. Cost estimates should be provided to customers (internal and external) prior to delivery of goods or services.
- c. Cost charges should be reconciled to cost estimates after delivery is completed.
- d. For certain managerial decisions involving comparisons of alternatives, it may be appropriate to distinguish:
 - Avoidable costs from sunk costs
 - Variable costs from fixed costs
 - One-time costs from recurring costs
 - Hard costs from opportunity costs

5. COST FOR RATE SETTING

- a. Fees and rates should be set to recover only actual costs and after considering the following factors:
 - i. Constraints of laws and regulations.
 - ii. Public good versus specific benefit: a user’s fee should be set to reflect the estimated benefits received by the user; if a service results in substantial benefit to the public at large then it may be appropriate to recover only the portion that benefits specific user and let the balance of the cost be borne by the taxpayers.
 - iii. Market demand: the extent of cost recovery depends on whether the market for the services is strong and supports a high level of cost recovery.
 - iv. Practicality of collection: under certain conditions it may be impractical to establish a system to identify and charge users.
- b. To smooth out the effect of erratic fluctuations in costs, fees may be set to recover a long-term average cost that approximates the actual cost for the period.
- c. Rates should be set to recover the total costs of internal service fund and enterprise fund activities.
- d. All fees should conform to the Policy on Cost Recovery and Fees.

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6. COST FOR CLAIMING

- a. All claimed costs should be determined as specified in COST DETERMINATION and COST ALLOCATION above.
- b. All claimed costs should conform to the requirements of the funding sources.
- c. To the extent allowable, costs should be claimed such that cash inflows are maximized.

7. COST FOR FINANCIAL REPORTING

- a. Generally, transactions are recorded at historical costs; assets and liabilities are valued in accordance with generally accepted accounting principles appropriate for government, as enunciated by standards issued by the Government Accounting Standard Board and practices prescribed by the Government Finance Officers Association in Governmental Accounting, Auditing and Financial Reporting (the Blue Book).
- b. The County's general ledger is designed primarily for reporting financial condition and results for financial accountability purposes. It is the backbone of the county financial system to which all other cost systems must reconcile.
- c. All financial reports on the County or its programs must be based on the county general ledger.
- d. Cost estimates that are other than historical costs (such as replacement costs, actuarial costs, etc.) can be used in circumstances allowed by generally accepted accounting principles and must be supported by fact-based analyses.
- e. Prescribed cost reports must conform to the requirements of the requestor agencies.

8. COST FOR FINANCIAL PLANNING

- a. Cost projections that are used for financial planning purposes may be based on historical costs adjusted by the appropriate inflationary or deflationary factors; replacement costs, or actuarial costs. Such purposes may include evaluating the adequacy of a reserve or sinking fund or evaluating the merit of various long-term financing options.
- b. Future costs may be prepaid into a sinking fund that is administered countywide by the County Auditor-Controller for the purpose of preserving the ability to provide sustained services.



APPENDIX G

County of Yolo
Administrative Policies and Procedures Manual

TITLE: COST RECOVERY AND FEES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: 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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- 4) A finding that the fee meets at least one of the criteria listed in section 2.a above in regard to this payor.
- 5) A finding that describes one or more of the following:
 - i. The payment of the fee would cause economic hardship (defined in U.S. Treasury regulations as the inability to meet reasonable basic living expenses) due the financial condition of the payor.
 - ii. The payor is making a net economic contribution to the County that exceeds the amount of the fee; or is providing uncompensated services to the County that are of comparable value to the fee.
 - iii. The payor engages in activities that specifically advance the county’s strategic goals.
- c. The Board of Supervisors may delegate the authority to reduce fees to other county officials and approve a procedure with specific criteria for the officials to follow.
- d. At least annually, the County Administrator shall report to the Board the types and amounts of fees that have been waived or reduced and the associated impact to county services.
- e. Statutes or the courts may allow certain fees and fines to be reduced or waived by specific county officials; such reductions or waivers are exempt from the provisions of this policy.

4. OFFICIAL FEE LIST

- a. All county fees approved by the Board of Supervisors shall be included in the County Master Fee Resolution and Fee Schedule which becomes the official County fee list. The County Administrator shall recommend annual updates to the Master Fee Schedule for approval by the Board of Supervisors.
- b. Departments charging fees are to make available to the public a fee schedule which states the nature of services provided and the effective date of fee implementation.
- c. Departments shall review all fees annually for necessary changes to comply with this policy.

5. INTER-DEPARTMENTAL CHARGES

- a. County departments providing services to other departments shall, as practicable, charge the recipient departments the full costs of those services through direct billing.
- b. County departments shall track cost data and allocate costs to county programs in accordance with the Policy on Cost Accounting.

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- c. The countywide cost allocation plan is a method of allocating administrative and overhead costs and shall not be used for billing purpose, except for residual amounts that could not be practically direct-billed.
- d. All such inter-departmental charges shall be recorded timely in the accounts of the departments and paid through inter-fund transfers or journal entries.

6. REVENUE CONTRACTS

- a. Any contractual provisions involving the levy of county fees or recovery of county costs shall be reviewed by the County Auditor-Controller in addition to the County Counsel.
- b. Any negotiated provisions that result in less than full cost recovery or a levy that is less than the amount in the approved fee list shall be evaluated by the County Administrator and County Auditor-Controller who shall make a recommendation to the Board of Supervisors.
- c. All revenue contracts shall contain provisions that allow County staff to receive reports and access the records to validate the revenue paid to the County.

7. COST CLAIMS

- a. All costs included in claims shall conform to the *Policy on Cost Accounting* and this Policy.
- b. All claimed costs shall be based on the County general ledger and other official records maintained by the County Auditor-Controller and shall be supported by proper documentation.
- c. All claims shall be submitted timely and in the proper format to paying entities.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: POLICY ON FUND BALANCES AND RESERVES	DEPARTMENT: FINANCIAL SERVICES
TYPE: 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 and 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

APPENDIX H

- a. In order to preserve maximum flexibility, when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, it is presumed that restricted funds are spent first.
- b. Similarly, when an expenditure is incurred for purposes for which amounts in any unrestricted fund balances could be used, it is presumed that the committed amounts are spent first, then the assigned amounts, then the unassigned amounts.
- c. Upon recommendation of either the County Administrator or the County Chief Financial Officer, the Board of Supervisors may authorize a different order of spending in specific cases.

STABILIZATION FUNDS

The County uses different types of mechanisms to maintain long-term financial stability. They are:

a. Annual Appropriations for Contingencies

These amounts provide the first line of defense against uncertainty and are budgeted in specific funds to cover minor unanticipated needs of a non-recurring nature that may arise throughout the year or provide for small increases in service delivery costs that were not anticipated or quantifiable during budget development. During the annual budget process, the County Administrator recommends a specific level of appropriation for contingency (usually 1% - 3% of total budgeted expenditures) in specific funds based on the level of assessed risk.

b. Specific Reserves

In accordance with the County Strategic Plan and the Long Term Financial Plan, financial reserves are established to accumulate sufficient assets to pay known future liabilities or expenditures associated with known events which can be estimated with a reasonable degree of certainty. The Board of Supervisors may establish such reserves upon recommendation of the County Administrator or the County Chief Financial Officer. The purposes of these reserves may include, but are not limited to:

- 1. Self insurance
- 2. Capital replacement
- 3. Infrastructure maintenance
- 4. Liability for Pension and Other Post-Employment Benefits (OPEB)
- 5. Employee separation pay-offs
- 6. Litigation settlement
- 7. Environmental remediation
- 8. Audit disallowance

The rationale for establishing any reserve fund should be clearly stated and should include:

- i. A detailed description of its purpose
- ii. A target fund balance, with minimum and maximum levels if applicable, and the method for determining this target
- iii. A funding plan with identified funding sources and funding schedule

- iv. A description of the triggering events that would justify a drawdown and the criteria for the drawdown
- v. The level of authorization required for the drawdown
- vi. A plan for replenishment after a drawdown, if not already part of the funding plan

Documentation that a specific reserve fund meets these elements will be documented in Exhibit A to this Fund Balance and Reserve Policy while and new reserves will be adopted by the Board and periodically appended to this policy.

c. General Reserve

As provided in Yolo County Code of Ordinances section 3-1.05(b), the purpose of this reserve is to protect the County's essential services from the potential impacts of unanticipated events and circumstances not occurring during the normal course of operations, for example:

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

Per Yolo County Code of Ordinances section 3-1.05(c), the target balance in the reserve shall be set at ten percent of the average total expenditures reported by the General Fund and the Public Safety Fund in the County annual financial report of the preceding three fiscal years. A ten percent reserve is considered a prudent amount that could fund essential health and safety services for approximately two months. The County Chief Financial Officer shall calculate the annual required contribution and provide this information to the County Administrator during the annual budget development.

Drawdown on the General Reserve shall only be authorized by the Board of Supervisors in a four-fifth vote resolution or during the adoption of the annual budget.

The General Reserve shall be funded and replenished according to a plan recommended by the County Chief Financial Officer and the County Administrator and adopted by the Board of Supervisors.

The County Treasury Pool shall maintain liquid county funds equal to at least the amount of the General Reserve.

d. Cash Reserve

In addition to the purposes specified for each of the reserves described above, their combined cash balance serves as a cash cushion to mitigate the effect of uneven cash flows during the year. The County traditionally issues tax revenue anticipation notes (TRAN) or uses other short-term borrowings to cover cash shortfall during the cash-dry months. This need may be obviated if the Treasury were to maintain liquid assets at least equal to the target balance of the General Reserve.

D. POLICY – ENTERPRISE FUNDS

Enterprise funds are used when services are provided to external users for goods and services. The majority of the funds revenues are fee generated and are maintained to meet the objectives of ensuring adequate funding for operations, adequate funding for infrastructure repair and maintenance, and working capital to absorb rate fluctuations and provide stable rates to customers.

- i. Each enterprise fund should maintain an operating reserve to provide sufficient resources to allow the Board to react and adopt a financial plan which can adequately deal with a variety of short-term adverse economic circumstances which may materialize. A common operating reserve should be a minimum of 90 days of operating expenses with a target balance of 150 days of operating expenses (as measured from the prior year Comprehensive Annual Finance Report).
- ii. Enterprise funds will establish restricted reserve accounts as required by covenants in financing documents and/or to honor other legal commitments that require establishments of additional reserves.

E. ANNUAL REVIEW

The adequacy of all reserves, including their funding status, should be reviewed annually as part of the annual update of the long term financial plan or as part of the annual budget process.

APPENDIX H

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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APPENDIX H

EXHIBIT A – ADOPTED SPECIFIC RESERVE FUNDS

Health & Human Services – 1991 and 2011 Realignment Funds

BACKGROUND:	In 1991 and again in 2011, the California legislature shifted significant fiscal and programmatic responsibility for many health and human services programs from the state to counties, known as 1991 Realignment and 2011 Realignment. These realignments resulted in annual funding to counties to provide for the assignment of responsibilities for Public Safety Services, including mental health, public health, indigent health care, social services, and juvenile justice programs. These funds may only be used for the purposes of providing those services and related reporting responsibilities.
PURPOSE:	The purpose of this Realignment Reserve and all related sub-account reserves is to ensure that these county services do not have to be significantly reduced in years in which revenues are below the average of previous years.
TARGET BALANCE:	The target balance for this reserve and all related sub-account reserves shall be 10% of the average of the preceding 3 fiscal year base receipts as defined by the CA Welfare and Institutions Code §17600-17609 and CA Government Code §30025-30029. The maximum balance of the reserve shall be 33%.
FUNDING PLAN:	These reserves shall be funded annually from 1991 Realignment and 2011 Realignment funds as appropriate as part of the development of the annual budget.
DRAWDOWN TIMING:	Drawdown of this reserve can be sought only due to unanticipated events and circumstances not occurring during the normal course of operations, including but not limited to: <ol style="list-style-type: none"> 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 (HHSA) 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 HHSA as a service provider, stipulates that Medi-Cal Managed Care Rate Range IGT funds received by HHSA 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.

Number ____
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EXHIBIT B - SPECIAL RESERVE TEMPLATE

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.



APPENDIX I

**County of Yolo
Administrative Policies and Procedures Manual**

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.



APPENDIX I

County of Yolo Administrative Policies and Procedures Manual

TITLE: REVENUE AND RECEIVABLES

DEPARTMENT: AUDITOR CONTROLLER

TYPE: **POLICY**

DATE: JUNE 7, 2011

- 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.

County of Yolo

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TITLE: POLICY ON ACCOUNTABILITY AND AUDIT	DEPARTMENT: COUNTY ADMINISTRATOR; COUNTY AUDITOR-CONTROLLER
TYPE: POLICY	DATE: SEPTEMBER 24, 2013

- b. Government GAAP includes:
- 1) Statements and interpretations issued by the Government Accounting Standard Board
 - 2) Guidance from the American Institute of Certified Public Accountants (AICPA)
 - 3) Guidance and publications issued by the Government Finance Officers Association (GFOA), such as *Government Accounting, Auditing, and Financial Reporting*, also known as The Blue Book.
- c. Sufficient accounting records and analyses must be maintained to support financial decisions at all levels within the County. The audit trail and rationale for the decisions must be adequately documented for eventual public disclosure.
- d. Accounting records must be maintained in accordance with state and federal laws and regulations.

3. INTERNAL CONTROL

- a. Internal control is a process, effected by the Board of Supervisors, management, and other personnel, designed to provide reasonable assurance of financial accountability.
- b. The County Administrator, management team and Auditor-Controller are responsible for fostering adequate internal controls to achieve accountability; the Auditor-Controller shall issue and maintain *Internal Control Standards* for countywide application.
- c. Internal control standards shall conform to *Internal Control – Integrated Framework* (2013) issued by the Committee on Sponsoring Organization of the Treadway Commission (COSO), and thus should include these five components:
- a. Control environment
 - b. Risk assessment
 - c. Control activities
 - d. Information and communication
 - e. Monitoring activities
- d. Management in each county department is responsible for maintaining sufficient internal controls to obtain reasonable assurance that the department goals are achieved efficiently and in compliance with laws. These internal controls should be at least equivalent to the *Internal Control Standards* issued by the Auditor-Controller.
- e. County internal auditors shall regularly monitor compliance with the *Internal Control Standards*, assess the risk of insufficient accountability countywide and make recommendations for improvements.

County of Yolo
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TITLE: POLICY ON ACCOUNTABILITY AND AUDIT	DEPARTMENT: COUNTY ADMINISTRATOR; COUNTY AUDITOR-CONTROLLER
TYPE: POLICY	DATE: SEPTEMBER 24, 2013

4. FINANCIAL REPORTING

Accountability includes providing financial information that citizens and others can use to hold the county government accountable for its actions and to enlighten public discussion of all aspects of the role and activities of government, not just its financial activities. In this regard, at the minimum the following reporting should take place:

- a. Financial reports must be produced from the general ledger and submitted timely to the requesting agencies or other stakeholders.
- b. The Auditor-Controller shall prepare a comprehensive annual financial report (CAFR) of the County in accordance with generally accepted accounting principles; this report shall be available by December 31 and meet the criteria for financial reporting excellence issued by the Government Finance Officers Association (GFOA). The annual report should be submitted timely to the Board of Supervisors and to other requesting agencies and stakeholders.
- c. A popular version of the CAFR, consistent with the GFOA best practices, should be published and made available to the public.
- d. The County Administrator shall report annually to the Board of Supervisors and the citizenry on the financial and operational results achieved for each fiscal year, using financial and operational data as well as relevant performance measures. Such reports should explain variances and deviations from plans and may include reports such as annual budget variances, and annual summaries of performance from departments.
- e. All formal financial reports including county budgets, financial plans, financial statements and relevant performance reports shall be made readily available to the public.

5. AUDITING

- a. The Board of Supervisors shall cause an annual audit of the county financial statements to be made in accordance with generally accepted auditing standards.
- b. County departments shall comply with all audit requirements stipulated by all state, federal and non-government grantor agencies.
- c. The Board of Supervisors shall establish and maintain an Audit Committee in accordance with GFOA best practices to help fulfill its oversight responsibilities for the integrity of the county financial statements, for the annual independent audit and for the system of internal control.
- d. The Audit Committee responsibilities are described in a charter and include, among other things, selecting the independent auditor for the county, monitoring the scope of all audit work (internal and external audits) and facilitating the resolution of audit findings and recommendations.
- e. The Auditor-Controller shall maintain an Internal Audit unit in accordance with California Government Code section 1236 to foster and monitor financial accountability in the County.

APPENDIX J

County of Yolo
Administrative Policies and Procedures Manual

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TYPE: POLICY	DATE: SEPTEMBER 24, 2013

- 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.



APPENDIX K

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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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

APPENDIX K

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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.

County of Yolo Administrative Policies and Procedures Manual

- 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.

County of Yolo Administrative Policies and Procedures Manual

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 31st 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.

APPENDIX M

County of Yolo
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TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: SEPTEMBER 26, 2017

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.

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TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: SEPTEMBER 26, 2017

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. 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.
- b. 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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TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: SEPTEMBER 26, 2017

- c. Departments shall notify the Department of Financial Services of grant funding opportunities prior to application and upon receiving notification of a grant award.

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.



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TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: SEPTEMBER 26, 2017

- 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.

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TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: SEPTEMBER 26, 2017

- 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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APPENDIX N

County of Yolo

Administrative Policies and Procedures Manual

TITLE: REVENUE MANAGEMENT	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: SEPTEMBER 26, 2017

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.

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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)

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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.

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In addition to this Policy, County employees involved in the procurement process shall follow the Procurement Procedures.

C. PRINCIPLES OF PROCUREMENT

The Board of Supervisors centralized the County's procurement function within the Procurement Division of the Department of Financial Services operating under the direction of the Purchasing Agent. The Procurement Division is responsible for:

1. Developing and implementing this Procurement Policy and the Procurement Procedures, as adopted by the Board of Supervisors, as well as Federal, State and/or local law, regulation, and ordinance, or any applicable agreement
2. Providing procurement support services such as assistance, training and oversight.

The Purchasing Agent and County employees in the Procurement Division are to implement the following procurement principles:

1. Well-Informed Decision Makers

Ensure that County elected officials and authorized employees make sound purchasing decisions and have access to meaningful information about the procurement process, so that they may fulfill their operational needs

2. Competition for Value

Ensure the County obtains quality at the best economic value using competitive solicitation processes where feasible

3. Leverage Technology

Use data analytics and electronic commerce to make intelligent procurement decisions and efficiently administer the procurement processes

4. Leverage Purchasing Power

Use a centralized procurement system to achieve economies of scale and/or enhance quality

5. Performance-based Procurement

Incorporate performance metrics to measure the efficiency, effectiveness and outcomes of procurement activity

D. CODE OF ETHICS FOR PROCUREMENT

Every employee of Yolo County involved in the procurement process shall seek to obtain the best value for each dollar expended and uphold the public's trust by processing public purchasing in an open and honest environment.

Yolo County promotes governmental integrity and guards against the appearance of impropriety by prescribing the following essential standards of ethical conduct for procurement activities:

County of Yolo Administrative Policies and Procedures Manual

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.

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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)

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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

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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.

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4. The Director of the Health and Human Services Agency may award and execute contracts to procure residential 24/7 care services and services from institutions for mental disease using the Special Services purchasing authority delegated to the Purchasing Agent.
5. The Directors of Department of Community Services and General Services Department may award and execute contracts using the CUPCCAA purchasing authority delegated to the Purchasing Agent.

G. STATUTORY PURCHASING AUTHORITY OF CERTAIN COUNTY OFFICERS

The Board of Supervisors recognizes that State law authorizes the following County Officer certain purchasing authority:

1. The Assessor/Clerk-Recorder/Registrar of Voters, acting as the County Elections Official, need not utilize the services of the Purchasing Agent when purchasing election materials or precinct supplies pursuant to Elections Code sections 13001 and 14100.

H. AUTHORIZED PROCUREMENT METHODS

The County can procure goods, supplies and services through a variety of methods listed below. The process of using any of these methods are detailed in the County Procurement Procedures. Any person involved in the procurement processes below must comply with the Procurement Code of Ethics.

1. Small Purchases

Small purchases are for goods and supplies that cost less than \$5,000. Small purchases can be paid for by a claim, purchase card or purchase order. Services are procured using a purchase order or a contract regardless of the cost of the vendor. Special commodities, as defined later in this policy, cannot be acquired through the small purchases method.

2. Requisition & Purchase Order

A requisition is an internal document used by a department seeking to procure goods, supplies and/or services costing equal to or greater than \$5,000 or is doing \$5,000 or more worth of purchases from the same vendor in a fiscal year. Requisitions contain detailed specifications for the item to be procured and is transmitted to the Purchasing Division for review and approval. Requisitions shall be completed and transmitted prior to completing a purchase.

Once a requisition is approved, a purchase order is created. A purchase order is a formal document issued by the Purchasing Division to the vendor to purchase goods, supplies and services. The purchase order contains all the specifications, terms and conditions of the purchase.

3. Competitive Solicitation

Competitive solicitation is the process by which the County obtains bids, proposals, qualifications, informal quotes or other pricing and related information from vendors. The County will award a contract or purchase order to the vendor that demonstrates they are either the most responsive and responsible bidder meeting

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the written specifications issued by the County or the vendor offering the highest ranked proposal or qualifications, as applicable. Competitive solicitations come in two forms; informal and formal solicitations.

Informal solicitation is the process of receiving quotes by email, facsimile, paper quote or printouts. from prospective vendors. Two quotes are required for purchases in the amount of \$5,000 to \$9,999. Three quotes are required for purchases in the amount of \$10,000 or higher.

Formal solicitations include Requests for Proposals, Requests for Quotes, Requests for Qualifications, Invitation for Bids and Requests for Information. A formal document is published by the County and prospective vendors will respond to the solicitation in a manner prescribed by the County. The formal solicitation process must be conducted in a fair and objective manner.

The types of formal solicitations are as follows:

a. Request for Information

Requests for Information (RFI) are used to obtain information from potential vendors about goods, supplies and services. RFIs are commonly used to better understand the market, and/or prepare for a complex Request for Proposals. The Department generally prepares and conducts the RFI process. An RFI cannot make any award or promise of award to vendors submitting a response.

b. Invitation for Bids

Invitation for Bids (IFB) are used to procure goods, supplies and related services. An IFB is conducted by the Procurement Division and is awarded to the lowest-cost bidder.

c. Request for Quotes

Request for Quotes (RFQ) are used to procure goods, supplies and/or services. A RFQ is conducted by the Department or by Procurement Division and is generally awarded to the lowest-cost bidder. Other factors may be considered as part of the award decision, but the lowest-cost is the primary factor for consideration of the award.

d. Request for Qualifications

Request for Qualifications (RFQu) are used to procure technical special services such as architectural and engineering services. The RFQu can be used to make multiple awards to build a roster of providers. A RFQu is generally conducted by the Department that follows guidelines issued by the Procurement Division. The RFQu must be reviewed by the Procurement Division prior to its release. The proposed RFQu award must be reviewed by the Procurement Division prior to issuing a Notice of Intent to Award. The award is generally made based on the knowledge, quality and skill set of the applicant, as well as proposed cost.

e. Request for Proposals

Request for Proposals (RFP) are generally used to procure general or special services. RFPs can also be used for procuring a solution that is a mix of goods, supplies and services. A RFP is generally conducted by the Department that follows guidelines issued by the Procurement Division. The RFP

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must be reviewed by the Procurement Division prior to its release. Vendors’ response to the RFP must be scored based on objective evaluation criteria. The evaluation criteria must be based on the quality of the proposal and the bid price. A review committee of no less than three people shall evaluate and score the quality of the proposal. The evaluation and scoring of the bid price is performed independently of the quality evaluation. The proposal with the lowest cost bid will generally receive the highest score for the evaluation of the bid price. The proposed RFP award must be reviewed by the Procurement Division prior to issuing a Notice of Intent to Award.

4. Contracts

A contract is a written document between parties with binding legal force, usually exchanging goods or services for money or other consideration. The term “contract” and “agreement” are synonymous. A contract may also include leases, revenue generating contracts and other forms of agreements as applicable to the County. The term contract includes memoranda of understanding (“MOU”), provided that the MOU is used to procure goods, supplies and/or services.

5. Non-competitive Purchases

Non-competitive purchases are purchases made without utilizing a competitive process. Single sourcing and sole sourcing are types of non-competitive purchases. Single source procurement is when multiple vendors could supply the good or service but one vendor is selected over the others for substantial reasons. Sole source procurement is when only one vendor is can provide the good or service.

6. Cooperative Agreements

A cooperative agreement is used when two or more governmental entities pool their commodity and/or service requirements to purchase aggregated quantities of goods, supplies and/or services. The County may utilize a cooperative agreement if the competitive solicitation process that preceded the agreement is at least as restrictive as the County’s process and the use of the agreement is in the County’s best interest. The use of any Cooperative Agreement in lieu of a competitive bid process is subject to the Purchasing Agent’s approval.

7. Piggyback Agreements

A piggyback agreement is used when a governmental entity will extend the pricing and terms of a contract to another governmental entity. The entity with the contract must have language in their contract or competitive solicitation that allows the terms of the contract to be extended to other entities. The County may piggyback or “ride” another governmental entity’s contract if the contract’s competitive solicitation process is at least as restrictive as the County’s process and the use of the agreement is in the County’s best interest. The County may allow other governmental entities to ride the County’s contract if it is in the County’s best interest. The use of any piggyback agreement in lieu of a competitive bid process or to allow other governmental entities to use the County’s contract is subject to the Purchasing Agent’s approval.

I. SPECIAL COMMODITIES

Special commodities are goods, supplies and services determined by the Purchasing Agent to be exempt from the procurement authority delegated to departments. These items may require additional review and concurrent approval by other County Departments as indicated below.

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1. Cellular/Telecommunications equipment (Department of Innovation & Technology Services)
2. Computers (but not peripherals such as keyboards or mice) (Department of Innovation & Technology Services)
3. Computer software (Department of Innovation & Technology Services)
4. Construction
5. Furniture
6. Leases/rents for equipment (such as copiers)
7. Reprographic services
8. Vehicles (inclusive of tractors, trailers and heavy equipment) (Department of Community Services)

J. ITEMS EXEMPT FROM THE COMPETITIVE SOLICITATION PROCESS

Exempt goods, supplies, and services are items deemed by the Purchasing Agent where competitive solicitation is impractical. The following items can be obtained without conducting a competitive solicitation process:

1. Utilities
2. Advertising
3. Insurance
4. Courier services such as UPS or FedEx
5. Memberships
6. Training, seminars, or classes and related travel expenses for County employees and trainings, seminars, or classes for clients of the Workforce Innovation & Opportunity Act program on a State of California approved provider list.
7. Certain expenses related to civil or criminal litigation, legal counsel with the approval of County Counsel, or confidential employment-related investigations such as attorney services, legal materials, investigators, and other related experts
8. Works of art for public places or other creative/artistic endeavors that require a particular and demonstrated skill or talent to include, but not limited to, artists, musicians, and writers
9. Certain expenses where the cost of the item or service is set by state or federal law
10. Purchases made from other federal, state or local governmental entities, provided such purchases are for rent of the entity's facilities or reimbursement for services directly provided by the entity
11. Goods, supplies, and/or services needed by the County pending a bid award, contract renewal or bid protest action and a contractor agrees to provide such goods, supplies, and/or services at the same

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contract price as a previous award, or at revised price that reflects changes in applicable governmental indexes since the beginning of the current contract period, until a new contract has been awarded. Such interim period contracts shall not normally exceed 180 days, or until resolution of a bidder’s protest

- 12. When the Purchasing Agent or his/her designee determines that making a specific purchase without competitive bidding is reasonably necessary for the conduct of County business or is needed to avoid impairment of County functions or services
- 13. When the Purchasing Agent or his/her designee determines that it is in the best interest of the County to renew a contract award from the previous contract period, based on satisfactory service and reasonable prices, to avoid the interruption of County business and/or based on good business sense

K. PUBLIC WORKS PROJECTS – BOND REQUIREMENTS

The County requires public work projects to be appropriately bonded to minimize the County’s risk. The bonding requirements vary depending on the type and value of the contract, the level of risk associated with the contract, and governing law.

1. Bid Bond

A bid bond is an arrangement between the surety (insurance company), the principal (contractor) and obligee (the County) whereby the surety agrees to protect the County if the contractor awarded the contract defaults in executing a contract (turns down the project award following the County’s bid solicitation process). A bid bond is required when the public works project is more than \$250,000. The amount of the bid bond shall be 10% of the contractor’s bid price. A bid bond shall accompany all bids for public works projects. A contractor may submit other forms of security to the satisfaction of the County’s Purchasing Agent and County Counsel.

2. Payment Bond

A payment bond is an arrangement that protects the County from a defaulting contractor, and protects subcontractors, material and equipment suppliers, and workers who claim underpayment by the contractor. The amount of the payment bond shall be 100% of the total amount payable by the terms of the contract. A payment bond is required for all public works contracts more than \$25,000.

3. Performance Bond

A performance bond guarantees the complete and faithful performance of the public works contract. The amount of the performance bond shall be 100% of the total amount payable by the terms of the contract. A performance bond is required for all public works contracts more than \$25,000.

Nothing in this section prevents the County from implementing more restrictive bond requirements on a project-by-project basis.

L. PUBLIC WORKS PROJECTS –JOINT APPRENTICESHIP COMMITTEE PARTICIPATION REQUIREMENT

Public works solicitations for construction projects estimated to cost more than \$1,000,000 shall contain a joint apprenticeship committee requirement. Bidders are required to demonstrate that they are an active member of a joint apprenticeship training committee or joint apprenticeship committee with their bid submission.

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This section shall not apply if the public works project is in response to a declared emergency.

M. SUBRECIPIENT CONTRACTING

This section implements federal requirements contained within the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called the Uniform Guidance in the Code of Federal Regulations, Title 2, Chapter 200 (2 CFR 200). When a contract is issued to another entity to perform duties required or necessitated by a federal funded program, the entity is a “subrecipient” receiving a subaward from the County. The County must perform additional obligations to meet federal funding requirements for such subrecipient agreements.

Departments receiving federal funding and managing a subrecipient contract must determine whether the federal funding program has additional requirements beyond those required by the Uniform Guidance.

Prior to the award of any contract that utilizes federal funding, the Department must also complete a subrecipient determination checklist to the County Procurement Division for review and concurrence. When an entity is determined to be a subrecipient, Departments then complete a subrecipient risk assessment analysis. The results of the analysis must be incorporated into the contract. Departments are responsible for developing and implementing a risk monitoring plan.

After the award of the contract, Departments are responsible to document their subrecipient monitoring efforts, including their annual review of the risk monitoring plan. The results of the monitoring effort and any changes to the risk monitoring plan must be forwarded to the Department of Financial Services.

The Internal Audits Division, the Procurement Division, or the County’s external auditors may access the contract file at any time to review monitoring activity and may require Departments to undertake additional steps to mitigate subrecipient risk.

N. PROTESTS

The Purchasing Agent shall be responsible for the review and disposition of any protest of a competitive solicitation.

A vendor may request a review of the solicitation requirements and specifications provided that the request is received by the Purchasing Agent prior to the end of the question and answer period.

A non-selected vendor can file a protest of the Notice of Intent to Award no later than 4:00 PM Pacific Time five business days after the date the notice is posted. Only those vendors that submitted a bid are eligible to protest the Notice of Intent to Award.

All protests shall be delivered by the vendor in writing by mail, facsimile and/or electronic mail to both the Purchasing Agent and the competitive solicitation coordinator. The protest must be written in a manner prescribed by the Purchasing Agent and include specific facts, circumstances, reasons and/or basis for the protest. Protests received after the time specified are untimely and shall be denied on that basis.

The Purchasing Agent will evaluate the protest and issue a written decision within 30 business days of confirmed receipt. The Purchasing Agent’s decision is final. In the event the Purchasing Agent is unable to perform this role, the Chief Financial Officer shall handle the protest responsibilities.

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O. DEBARMENT AND SUSPENSION

After reasonable notice to the person involved and reasonable opportunity for that person to be heard, the Purchasing Agent, after consultation with the Using Department and the County Counsel’s Office, shall have authority to debar a person for cause from consideration for award of contracts. The debarment shall not be for a period of more than three years. The Purchasing Agent, after consultation with the Using Department and the County Counsel’s Office, shall have authority to suspend a person from consideration for award of contracts if there is probable cause for debarment. The suspension shall not be for a period exceeding three months. The authority to debar or suspend shall be exercised in accordance with this policy.

The causes for debarment or suspension include the following:

1. conviction for commission of a criminal offense as an incident to obtaining or attempting to obtain a public or private contract or subcontract, or in the performance of such contract or subcontract;
2. conviction under State or federal statutes of embezzlement, theft, forgery, bribery, falsification or destruction of records, receiving stolen property, or any other offense indicating a lack of business integrity or business honesty which currently, seriously, and directly affects responsibility as a County contractor;
3. conviction under State or federal antitrust statutes arising out of the submission of bids or proposals,
4. violation of contract provisions, as set forth below, of a character which is regarded by the Purchasing Agent to be so serious as to justify debarment action:
 - a. deliberate failure without good cause to perform in accordance with the specifications or within the time limit provided in the contract; or
 - b. a recent record of failure to perform or of unsatisfactory performance in accordance with the terms of one or more contracts; provided that failure to perform or unsatisfactory performance caused by acts beyond the control of the contractor shall not be considered to be a basis for debarment;
5. any other cause the Purchasing Agent determines to be so serious and compelling as to affect responsibility as a County contractor, including debarment by another governmental entity for any cause listed in regulations; and
6. for violation of the ethical standards.
7. The Purchasing Agent shall issue a written decision to debar or suspend. The decision shall:
8. state the reasons for the action taken; and
9. inform the debarred or suspended person involved of its rights to or administrative review as provided in this policy.
10. A copy of the decision shall be mailed or otherwise furnished immediately to the debarred or suspended person and any other party intervening. A decision shall be final and conclusive, unless fraudulent, or
11. the debarred or suspended person commences an action in court; or
12. for a decision of debarment only, the debarred person appeals administratively to the Board of Supervisors in accordance with the following:
 - a. The debarred person shall file its appeal with the Board within 60 days of the receipt of a decision to debar.
 - b. The Board shall decide whether, or the extent to which, the debarment or suspension was in accordance with the policy, the best interests of the County, and was fair. The proceeding shall be *de novo*. Any prior determinations by administrative officials shall not be final or conclusive.

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A determination of an issue of fact by the Board shall be final and conclusive unless arbitrary, capricious, fraudulent, or clearly erroneous.

P. PREFERENTIAL PURCHASING PROGRAMS

The Board of Supervisors may from time to time adopt preferential purchasing programs to effect policy goals through County procurement activity. The Purchasing Agent shall be responsible for implementing and administering adopted preferential purchasing programs. Current preferential purchasing programs are:

1. Local Business Preference
2. Recycled Content Preference

Unless otherwise required or prohibited by an applicable federal or state law, regulation, ordinance, or contract, the Purchasing Agent determines when it is in the best interest of the County to utilize preferential purchasing programs during a competitive solicitation process.

Q. EMERGENCY PROCUREMENT

This policy recognizes that certain purchases are necessitated by emergency conditions. Emergency purchases are limited to those immediately necessary for protection from substantial hazard to life or property, or occasions when the purchasing agent or their designee is not accessible and the need is unforeseeable and immediate for continued operation of a county function. Every emergency purchase shall be promptly reported to the Purchasing Agent in writing with the facts constituting the emergency.

R. PURCHASING AUTHORITY DURING A DECLARED STATE OR LOCAL EMERGENCY

During a declared state or local emergency, the Board of Supervisors delegates to the Purchasing Agent authority to make purchases equal to or less than \$250,000 per vendor per emergency.

The Purchasing Division shall follow informal bidding procedures to the extent necessary and feasible under emergency circumstances. The Purchasing Agent may waive the requirement to use the lowest cost vendor depending on the availability to receive the requested goods, supplies and/or services.

The Chief Financial Officer and the County Administrator have the same authority as the Purchasing Agent during a declared state or local emergency.

S. STANDARDIZED PURCHASES

The Purchasing Agent may establish and chair a Procurement Standards Committee as needed to review County spending patterns and establish standards concerning the type, design, quality or brand of a specific article or group of related items or services purchased by the County. Adopting standardized purchases based on spend analysis allows the County to establish or maintain uniformity in appearance and/or quality and/or achieve cost savings through volume pricing.

T. SURPLUS

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County personal property that is no longer useable or required by the department is considered surplus. The Purchasing Agent or designee is responsible for determining whether the property can be:

- Transferred to a surplus pool under the supervision of the Purchasing Agent for reuse by another department
- Transferred to another department
- Placed for sale by the Purchasing Agent or designee
- Placed for auction by the Purchasing Agent or designee
- Donated to another governmental entity or a non-profit organization, if the value is equal to or less than \$10,000
- Recommended to the Board of Supervisors for donation to another governmental entity or a non-profit organization when the value is greater than \$10,000
- Disposed of by way of recycling or waste
- Donating surplus computer equipment directly to qualifying persons receiving public benefits in a process consistent with California Government Code §25372(c)

The department shall notify the Purchasing Agent if the personal property was purchased with grant funds and if any restrictions exist as to the disposal of the property.

U. ACCOUNTABILITY

All County employees involved in the procurement process are accountable to the public for the effective and efficient spending of public funds. The following mechanisms help to provide assurance of this accountability.

1. Receiving Process

Department heads are responsible for establishing a departmental process to ensure that the quality and quantity of the received goods, supplies and/or services meet expectations and conform with the specifications, terms and conditions in the applicable contract or purchase order.

Departments shall keep complete records showing the date of delivery, quantity delivered or services performed and any discrepancies. Quality and performance testing of commodities and equipment is the responsibility of the receiving department, unless prior arrangements are made with the Purchasing Agent.

Departments are responsible for reporting all discrepancies immediately to the vendor, take appropriate action, and maintain a record of the default.

2. Vendor Performance

Departments shall record the vendor’s performance. If the vendor’s performance falls below expectations, the utilizing department shall notify the vendor and insist on a corrective action plan or

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other appropriate remedial steps until the poor performance is resolved. Departments shall document efforts to correct poor vendor performance. The department is responsible for informing the Purchasing Division of the vendor's performance, where it will be used to determine the renewal of the purchase order, cancellation, or replacement of the vendor.

3. Unauthorized Purchases

An unauthorized purchase is a purchase that is either:

- a. Entered into by an individual that is not authorized to purchase on behalf of the County
- b. Entered into by an individual normally authorized to purchase, but who uses an unauthorized procurement method
- c. Entered into by an individual who exceeds their delegated authority

County employees who make unauthorized purchases may be personally liable for all costs incurred in connection with the unauthorized purchase of goods and services. Repeated and/or flagrant violation of the County Policy of Procurement and the Purchasing Procedures may result in disciplinary action up to and including termination.

4. Availability of Funds

Except as to purchases initiated by the Purchasing Agent, the Purchasing Agent shall have no responsibility to determine that funds are budgeted or available for any purchase, and this responsibility shall belong to the County employee approving the requisition.

5. Reporting

The Purchasing Agent shall annually report to the Board of Supervisors the activities of the Purchasing Division, including:

- a. Use of Preferential Purchasing Programs
- b. Contracts signed using delegated purchasing authority
- c. Emergency purchases
- d. Use of confirming purchase orders and contracts

Procurement activities that are exempted from competitive solicitation requirements

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TITLE: POLICY ON ACCOUNTING, FUNDING AND RECOVERY OF OPEB COSTS	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER 17, 2019

A. PURPOSE

This Policy statement pertains to the actuarial, accounting, funding and cost recovery aspects of other post-employment benefits (OPEB). This policy does not purport to address the sustainability of such benefits, which is the subject of Human Resources administrative policies. This policy may also be referred to, in brief, as “OPEB Policy”.

This Policy will be updated periodically in light of actuarial valuation results, other material changes in OPEB benefits or obligations, or other changes caused by state laws.

B. APPLICABILITY

This Policy is an extension of the County *Policy on Cost Recovery and Fees* and the *Policy on Borrowing, Debt and Obligations*, and is generally consistent with best practices recommended by the Government Finance Officers Association (GFOA). Variances from best practices are identified herein together with the underlying reasons.

This policy is applicable to all other post-employment benefits (OPEB) adopted by the County as defined below. OPEB benefits are adopted through labor agreements or other related bargaining documents and a summary of current OPEB benefits is maintained by Human Resources.

C. DEFINITIONS

Key actuarial or accounting terms related to OPEB are defined below:

Actuarial Accrued Liability (AAL) – refers to the actuarial value of benefits already earned by employees and retirees.

Actuarially Determined Contribution (ADC) – is an amount that is actuarially determined in accordance with Actuarial Standards of Practice so that, if paid on an ongoing basis, would be expected to provide sufficient resources to fund both the normal cost for each year and the amortized unfunded liability.

Actuarial Value of Assets (AVA) – is the value of assets set aside to fund the AAL, adjusted by smoothing out gains and losses over several years. As a result, the actuarial value is more stable than market value.

Funded Ratio – is the ratio of actuarial assets to actuarial liability and denotes the percentage of the liability that is funded by assets. For a fully funded plan, the value of assets is equal to the value of liability and the ratio is 100%.

Normal Cost – represents the portion of the *Present Value of Projected Benefits (PVPB)*, defined below) that is allocated to or in other words earned by employees during the current year.

Other Post-Employment Benefits (OPEB) – refers to post-employment benefits other than pension. OPEB generally takes the form of health, dental and vision insurance, or other healthcare benefits

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provided to eligible retirees and their beneficiaries. This term is intended to covered the current benefit level as well as any benefit changes in the future.

Pay-as-you go – refers to a method of only funding and paying the actual benefits paid to retirees and beneficiaries as they become due and payable each year, rather than pre-funding a plan to accumulate sufficient assets to pay for all benefits earned..

Present Value of Projected Benefits (PVPB) – is the value of all future expected benefit payments, based on various actuarial assumptions, and discounted by a rate equal to the long-term expected rate of return on invested assets. The PVPB is comprised of normal costs (benefits arising from current and future service) plus actuarial accrued liability (benefits earned from past service).

D. GUIDING PRINCIPLES

1. INTERGENERATIONAL EQUITY

OPEB benefits are offered as part of a compensation package for employees as a benefit by the County of Yolo for a career in public service. The County as a matter of principle strives to comply with maintaining intergenerational equity. As this relates to OPEB benefits, the objective is to ensure that adequate contributions are made to the OPEB trust during the service of employees to avoid shifting the cost or burden to future generations of employees and taxpayers.

2. FINANCIAL SUSTAINABILITY

Financial Sustainability is the overarching principle in Yolo County financial operations. Within the context of OPEB funding, this principle expresses that the county provides and funds benefits to its employees within available means while proactively taking measures to preserve its ability to continue these benefits in the long run.

E. POLICY

1. ACTUARIAL VALUATION

In accordance with best practices, the County shall engage actuaries to conduct (at minimum) biennial valuations to determine the actuarial accrued liability, the amount of actuarially determined contributions and to measure the progress of funding status. The actuarial valuation should be performed in accordance with best practices established by the GFOA including and not limited to:

- All actuarial valuations must be performed by members of the American Academy of Actuaries who meet relevant qualification standards; and must conform to the Actuarial Standards of Practice (ASOP).

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- For the purpose of the valuation, all current and historical data shall be provided to the actuaries as accurately and completely as possible. All actuarial assumptions shall be validated by both parties.
- If there are assumptions or factors that are likely to cause uncertain implications in the future, the actuaries should be requested to analyze the impact of potential changes and make projections of future contributions and funded status.

The County Administrator and Chief Financial Officer shall review the actuarial report and transmit it timely to the Board of Supervisors, together with a lay summary regarding the funding status of the OPEB plan, any noted deviations from best practices, any recommendation for adjustment to contributions or funding plan, and any additional recommendations to the Board of Supervisors.

The Chief Financial Officer shall use the actuarial valuation report as the basis for financial reporting in accordance with *generally accepted accounting principles*.

2. TRANSPARENCY IN GROWTH OF LIABILITY

The County Administrator shall implement procedures to enhance transparency of the significant value of the employer share of the OPEB contributions in collective bargaining.

All future benefit modifications should be carefully considered and the impacts of such proposed changes on the County OPEB plan should be evaluated by the County Administrator and Chief Financial Officer (using actuaries if required) and presented to the Board of Supervisors prior to adoption so the effect of the modifications can be understood and considered in relation to the plans actuarial accrued liability, funded ratio and contribution rate.

3. FUNDED STATUS

The GFOA recommends that governments aim to achieve a funded ratio that approaches 100%.

The County however recognizes that the OPEB liability may be more volatile than the pension liability since long-term medical cost inflation has historically been and will likely continue to be higher than CPI or salary and wage trends and demographic and life expectancy trends have been historically increasing. The County in order to address those cost pressures imposed caps on health premiums for bargaining units and will continue to explore cost containment efforts for employee units, as needed.

The County expects in the long run OPEB costs will behave similarly to pension costs, driven mostly by CPI or salary and wage trends and the market rate of return. Adequate OPEB funding ratios are generally in the range 70% - 90%. Therefore, the County policy is to strive for a funding ratio that balances these counter-acting factors. The target funding ratio for the County is 80%; that is, in the long run, the County should accumulate sufficient assets to pay for 80% of the accumulated OPEB liability.

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4. OPEB TRUST

a) ESTABLISHMENT OF TRUST

In May 2011, the Board of Supervisors authorized using a Section 115 Irrevocable OPEB trust fund to accumulate assets specifically for the purpose of funding payments against the OPEB liability, in accordance with a funding plan approved by the Board.

b) OBJECTIVE OF OPEB TRUST

In accordance with its long-term financial plan and in order to achieve its goal of financial sustainability the County Board of Supervisors recognizes the need to set aside assets to pay for long-term obligations such as those arising from other post-employment benefits.

Although there is no requirement to fund the actuarially determined contribution, the Board of Supervisors has determined the need to pre-fund for the following reasons:

- With expected and known increases in longevity and inflationary trends in the cost of health care, the pay-as-you-go approach is extremely expensive and unsustainable in the long-term.
- Pre-funding known long-term liabilities demonstrates financial responsibility that may be recognized by external parties such as through an improved credit rating.
- As the county is required to include OPEB liability on the County balance sheet, the impact on financial ratios is mitigated by any dedicated assets.

c) FUNDING TRUST

(1) INITIAL FUNDING APPROACH

The Board of Supervisors with adoption of the OPEB Funding Policy in June, 2015 adopted a ramp up plan of contributions over a fifteen-year period to get to the required actuarial contribution and was intended to ramp-up from fiscal years 2015-16 through fiscal years 2030-31. This plan over the last several years was re-evaluated in light of biennial actuarial valuations, benefit caps, and the annual budget and thus adjustments have been made since adoption.

(2) ON-GOING FUNDING

In order to provide a dedicated on-going source of funding for the OPEB Trust, a charge of payroll will be applied to all departments as a percentage of basic salary needed to achieve the Actuarially Determined Contribution. This movement to the ADC shall begin in 2019-20 (10 years earlier than originally envisioned in the initial funding ramp up plan).

County of Yolo
Administrative Policies and Procedures Manual

TITLE: POLICY ON ACCOUNTING, FUNDING AND RECOVERY OF OPEB COSTS	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER 17, 2019

This charge would be set based on the amount calculated in the biennial valuation process and would be adjusted annually as part of the County’s budget process. Contributions shall only be reduced below the actuarially determined contribution in the future during a period of fiscal distress. Any sustained reduction in contribution (more than 2 consecutive fiscal years) shall be matched with efforts by the County Administrator to reduce the benefits to a sustainable level.

d) INVESTING ASSETS

The Board of Supervisors delegates the plan administrator function to the County Treasurer (part of role of Chief Financial Officer) who may contract with third party providers. The purpose of investing funds is to accumulate sufficient assets in implementing this OPEB Policy. Assets that are in the irrevocable OPEB Trust are not subject to County Investment Policy and laws governing county treasury investments.

OPEB trust assets should be invested to achieve a return that matches the discount rate used by actuaries to determine the actuarial liability, and that is equivalent to the average return on the pension assets invested by CalPERS.

The Chief Financial Officer should regularly review and monitor the investment results. Annually the Plan Administrator shall assess and recommend any adjustments to the investment strategy to the Board of Supervisors.

e) WITHDRAWING ASSETS

Assets contributed to the Irrevocable Trust can only be withdrawn to pay eligible OPEB costs of the County Plan. As Plan Administrator, the County Chief Financial Officer has authority to withdraw assets to reimburse the County for eligible OPEB costs that have been previously paid as long as withdraws occur within 90 days of the fiscal year end in which costs were incurred.

5. RECOVERING OPEB COSTS

The total annual actuarially determined amount that is deposited into the OPEB trust shall be recorded as a cost of employee benefits and allocated to all applicable budget units based on a percentage rate of covered payroll, similar to pension cost.

6. ACCOUNTING FOR OPEB COST

The County shall record, disclose and report OPEB related costs, liabilities and information in accordance with Government Accounting Standards Board (GASB) Statements and applicable Actuarial Standards of Practice (ASOP).

APPENDIX P

County of Yolo
Administrative Policies and Procedures Manual

TITLE: POLICY ON ACCOUNTING, FUNDING AND RECOVERY OF OPEB COSTS	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER 17, 2019

The County has estimated its obligation for OPEB by causing biennial actuarial valuations to be made since 2005, in accordance with Government Accounting Standards Board (GASB) *Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* and subsequently *GASB No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* and shall comply with any future applicable standards.

The Chief Financial Officer will maintain an OPEB Trust fund in the accounting and financial reporting system. The fund will track all of the assets, investment gains and losses, and other activities associated with the Section 115 Trust. All assets of the OPEB trust shall be restricted to the purpose of funding OPEB obligations.

The Chief Financial Officer shall report annually to the Board of Supervisors on the financial condition and performance of the OPEB Trust Fund within six months of fiscal year end. Such report shall include appropriate recommendations regarding the investment and use of assets to achieve the purpose of the Trust.

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County of Yolo
Administrative Policies and Procedures Manual

TITLE: DONATIONS ACCEPTANCE	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: JANUARY 23, 2018

A. PURPOSE

This policy establishes a means for individuals or entities of Yolo County to make donations to the County in support of services or programs that the public identifies with. To this end, this policy recognizes the need to avoid any appearance of an apparent or de facto conflict of interest that may result if the County accepts donations from any person, business, or other organization that has a financial interest in any present or potential County action. It is also intended to insure that donations be in the County’s best interest and managed in accordance with best practices.

B. APPLICABILITY

The donation policy provides those in the community with various philanthropic interests the opportunity to give through memorials and donations. It is not intended to compete with other non-profits or “friend” groups with which the County works; but, rather, to provide those that specifically are interested in County programs or projects the opportunity to give.

C. DEFINITIONS

1. Donation

As used in this policy, a donation means anything of value that is given to the County by a non-County source without any reciprocal exchange required of the County, or any officer or employee of the County.

2. Restrictions or Conditions

As used in this policy, a restricted donation is one upon which the donor has placed restrictions or conditions of any kind limiting the use of the donation by the County.

3. Designation of Purpose

The donor may, without specific restriction, designate the use of funds for established programs or services of the County. The addition or removal of county programs on the county on-line donations website will be jointly approved by the County Administrator and County Chief Financial Officer.

APPENDIX Q

County of Yolo

Administrative Policies and Procedures Manual

TITLE: DONATIONS ACCEPTANCE	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: JANUARY 23, 2018

Currently, the available programs or services are identified as:

- a. Animal Services
- b. Emergency Response (natural disaster/event)
- c. Food Security
- d. Foster Youth
- e. Homelessness
- f. Parks and Recreation
- g. Victim Assistance
- h. Library
- i. Other donor specified or general purpose
- j. First 5 Yolo
- k. Public Defender

D. POLICY

1. Unrestricted donations made to the County of Yolo, or an administrative subdivision of the County of Yolo:
 - a. The County Administrator or his or her designee may accept an unrestricted donation with a fair market value of up to \$50,000, upon determination that said donation is in the best interests of the County. As used in this policy, the term "best interests of the County" means that acceptance of the donation will enhance the County's ability to provide public services and/or carry out its governmental objectives without presenting any appearance of impropriety.
 - b. The Board of Supervisors may accept an unrestricted donation with a fair market value in excess of \$50,000.00, upon determination that said donation is in the best interests of the County.
2. Restricted donations made to the County of Yolo, or an administrative subdivision of the County of Yolo:

The Board of Supervisors may accept a restricted donation made to the County or an administrative subdivision of the County upon determination that such donation is in the best interests of the County and that the County is ready and able to comply with the restrictions or conditions put on the donation by the donor.
3. Donations to County programs must be consistent with established goals and objectives for the individual program, and/or the County as a whole.

Number _____
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APPENDIX Q

County of Yolo
Administrative Policies and Procedures Manual

TITLE: DONATIONS ACCEPTANCE	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: JANUARY 23, 2018

4. In cases where the donation is not consistent with the County's adopted goals or policies, staff will attempt to identify alternatives for the donor's consideration and approval.
5. All donations, other than cash, shall be considered "donations for public improvements" to the County for the enjoyment of the County's citizens. They will not be considered private or proprietary assets.
6. All items purchased or accepted by donation will receive standard levels of maintenance during their normal life expectancy.
7. The County reserves the right to decline any donation.

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Number _____
Page 3 of 3

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:

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

Pensionable Compensation – Pensionable compensation is defined in government code and retirement law and generally refers to the normal monthly rate of pay or base pay of the member paid in cash for employment rendered on a full-time basis during normal hours according to publically available pay schedules.

Present Value of Benefits (PVB) – The total dollars needed as of the valuation date to fund all benefits earned in the past or expected to be earned in the future for current members.

Unfunded Accrued Liability (UAL) – When the value of the plan’s assets is less than its Accrued Liability, the difference is the plan’s Unfunded Accrued Liability (or unfunded liability). If there is an unfunded liability, the plan will have to pay contributions exceeding the Normal Cost.

D. GUIDING PRINCIPLES

1. INTERGENERATIONAL EQUITY

Pension benefits are offered as part of a compensation package for employees as a benefit by the County of Yolo for a career of public service. The employee accumulates (or earns) the benefit through accrual of years of service with the agency over their service life (or career). The County as a matter of principle strives to comply with maintaining intergenerational equity. As this relates to pension benefits, the objective is to ensure that adequate employee and employer contributions are made to the pension system during the service lives of employees to avoid shifting the cost or burden to future generations of employees and taxpayers.



County of Yolo

Administrative Policies and Procedures Manual

TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: 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

Administrative Policies and Procedures Manual

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

Administrative Policies and Procedures Manual

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

Administrative Policies and Procedures Manual

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

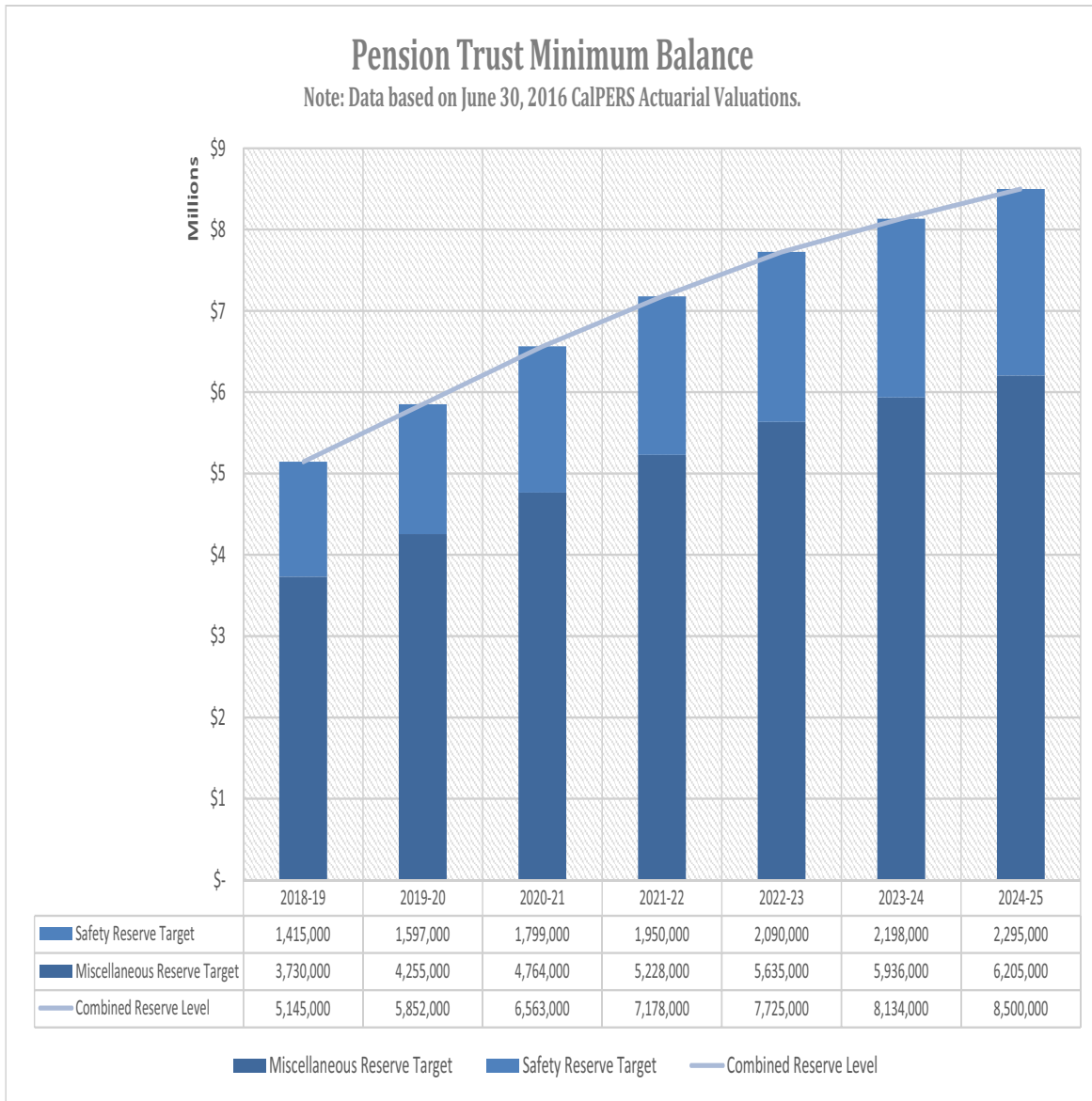
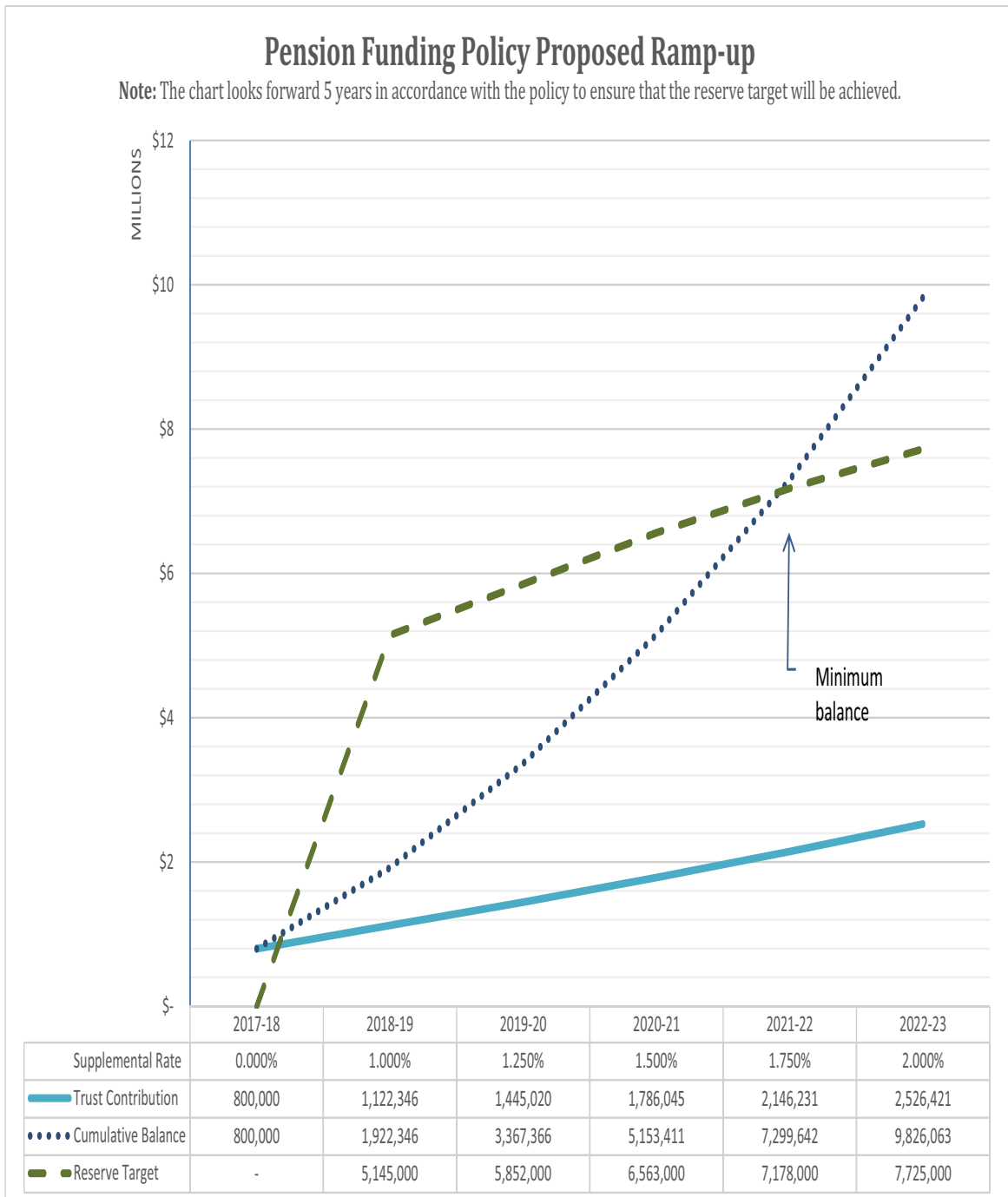


Exhibit C – Proposed Pension Funding Ramp-up



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.

County of Yolo Administrative Policies and Procedures Manual

TITLE: Investment Policy

Department: Financial Services

TYPE: POLICY

DATE: December 7, 2021

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, 2022 through December 31, 2022.

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.

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C. STANDARD OF CARE

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "prudent investor" standard which states that "when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

This standard shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

D. PUBLIC TRUST

All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transaction that might impair public confidence in the County's ability to govern effectively.

E. OBJECTIVES

The primary objectives, in descending priority order, of the investment activities of the County shall be:

1. **Safety**. Safety of principal is the foremost objective of the investment program. Investments of the County shall be undertaken in a manner that seeks to ensure preservation of capital in the portfolio.
2. **Liquidity**. The investment portfolio shall be maintained in such a manner as to provide sufficient liquidity to meet the operating requirements of any of the participants.
3. **Return on Investment**. The investment portfolio of the County shall be designed with the objective of attaining a market rate of return on its investments consistent with the constraints imposed by its safety objective and liquidity considerations.

F. DELEGATION OF AUTHORITY

Subject to Section 53607 the authority of the Board of Supervisors to invest or to reinvest funds of the pooled investments, or to sell or exchange securities so purchased, may be delegated for a one-year period by ordinance in accordance with Government Code Sections 27000.1 and 27000.3.

The Board of Supervisors has designated the Chief Financial Officer as its agent authorized to make investment decisions in consultation with the Finance and Investment Committee of the Board after considering the strategy proposed by the investment advisor.

County of Yolo Administrative Policies and Procedures Manual

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 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). 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).

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.

M. MAXIMUM MATURITY

Investment maturities shall be based on a review of cash flow forecasts. Maturities will be scheduled so as

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to permit the County to meet all projected obligations.

Unless otherwise specified in this policy or authorized by the Board of Supervisors, 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.

This quarterly report shall be available within 30 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.

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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
- 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

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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.



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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.



APPENDIX U

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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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County of Yolo Financial Summary – Fiscal Year 2020-21

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 \$40.5 million during the fiscal year.

Net investment in capital assets increased by \$16.4 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 \$6.9 million increase in deferred outflows of resources was primarily due to pension, particularly the increase in the discount rate from 7.7% to 8.8% by CalPERS.

The \$19.5 million increase in non-current liabilities was primarily attributable to the issuance of new debt and increase in pension costs.

- Restricted net position increased by \$8.6 million primarily due to increases in unspent bond proceeds,

and monies restricted for Public Health realignment and Roads construction offset by decreases in realignment money for Social Services programs and monies restricted for recreational facilities. One of the largest components of the County’s net position is **net investment in capital assets** in the amount of \$254.5 million. Even though the County’s investment in capital assets is reported net of related debt, the capital assets themselves cannot be used to liquidate the County’s debt, and so the resources needed to pay these liabilities must be provided from other resources.

- **Restricted net position** totaling \$145.8 million are resources that are subject to external restrictions on how they may be used. External restrictions include those imposed by grantors, contributors, laws and regulations of other governments, or restrictions imposed by law through constitutional provision or legislation.
- **Unrestricted net position** are resources the County may use to meet its ongoing obligations to citizens and creditors. Unrestricted net position totaled (\$249.5) million deficit at the end of the fiscal year, an increase of \$15.4 million

	Statement of Net Position			
	Fiscal Years		Amount Change	% Change
	2021 Audited	2020 Audited		
Current and other assets	\$341,592,689	\$291,276,343	\$50,316,346	17.27%
Non-current & capital assets	328,493,859	305,050,276	23,443,583	7.69%
Total assets	670,086,548	596,326,619	73,759,929	12.37%
Deferred Outflows of Resources	65,249,298	58,367,858	6,881,440	11.79%
Current liabilities	74,838,388	48,043,419	26,794,969	55.77%
Long-term liabilities	505,592,778	486,096,944	19,495,834	4.01%
Total Liabilities	580,431,166	534,140,363	46,290,803	8.67%
Deferred Inflows of Resources	4,078,361	9,991,594	-5,913,233	-59.18%
Net investment in capital assets	254,492,924	238,102,770	16,390,154	6.88%
Restricted	145,856,473	137,219,672	8,636,801	6.29%
Unrestricted	-249,523,078	-264,959,922	15,436,844	-5.83%
Total Net Position	\$150,826,319	\$110,362,520	\$40,463,799	36.66%

Statement of Activities

For the fiscal year ended June 30, 2021, the County's revenues totaled \$418.5 million, an increase of \$22.2 million from the previous year and expenses totaled \$400.5 million, an increase of \$3.7 million.

Statement of Activities				
Fiscal Years				
	2021	% of	2020	% of
	Audited	Total	Audited	Total
Revenues				
Program Revenues:				
Charges for services	\$ 62,624,058	14.96%	\$ 77,026,216	19.43%
Operating grants and contributions	270,258,537	64.58%	222,516,972	56.15%
Capital grants and contributions	8,289,741	1.98%	18,889,376	4.77%
General Revenues:				
Property taxes	64,127,132	15.32%	61,049,046	15.41%
Sales tax	6,096,577	1.46%	5,871,263	1.48%
Other taxes	3,922,813	0.94%	4,236,779	1.07%
Use of property and money	2,004,898	0.48%	5,782,417	1.46%
Other general revenues	1,164,403	0.28%	901,956	0.23%
Total revenue	\$ 418,488,159	100.00%	\$ 396,274,025	100.00%
Expenses:				
General government	\$ 35,166,762	8.78%	\$ 31,245,194	7.88%
Public protection	115,327,089	28.79%	124,828,940	31.46%
Public ways and facilities	9,208,054	2.30%	13,168,613	3.32%
Health and sanitation	77,418,478	19.33%	71,857,722	18.11%
Public assistance	125,084,929	31.23%	120,595,435	30.39%
Education	7,519,875	1.88%	8,493,543	2.14%
Recreation and cultural services	2,519,963	0.63%	3,214,776	0.81%
Debt service interest/Issuance cost	3,731,643	0.93%	2,300,581	0.58%
Airport	333,019	0.08%	375,758	0.09%
Central landfill	24,202,600	6.04%	20,721,455	5.22%
	\$ 400,512,412	100.00%	\$ 396,802,017	100.00%
Change in net assets	\$ 38,792,242		\$ (527,992)	
Net position, beginning of the year	110,562,520		111,090,512	
Net position, restatement	1,471,557		-	
	<u>112,034,077</u>		<u>111,090,512</u>	
Net position, end of year	<u>\$ 150,826,319</u>		<u>\$ 110,562,520</u>	

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

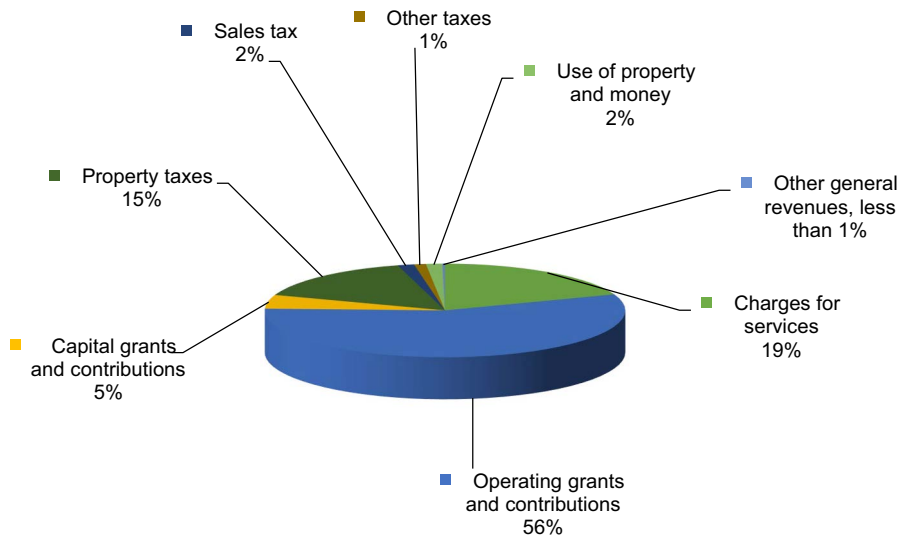
- **Charges for Services** are revenues that arise from charges to customers or applicants who purchase, use, or directly benefit from the goods, services, or privileges provided.
- **Grants and Contributions** are monies received primarily from the State and Federal governments and are generally restricted to specific programs.

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

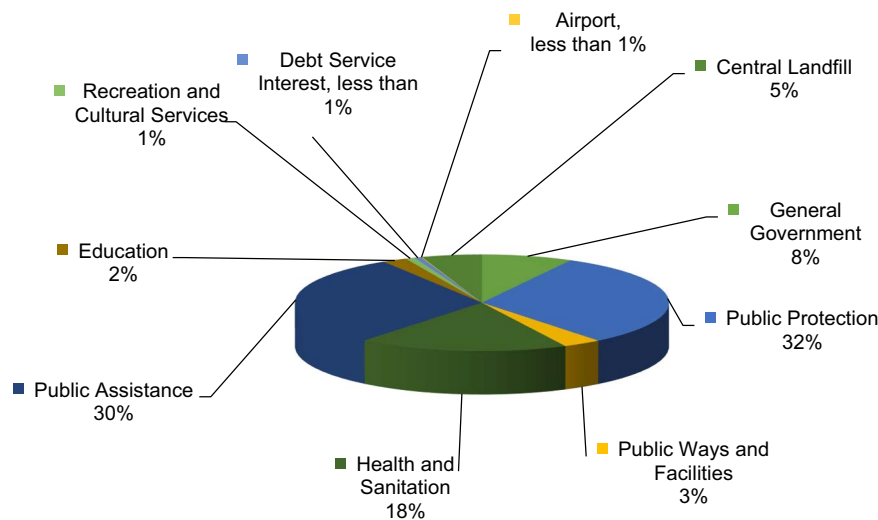
EXPENSES:
Expenses are classified by function or services.

- **General Government** are expenses for administrative offices, that includes the Board of Supervisors, Clerk of the Board, County Administrator, Financial Services, County Counsel, Elections, Human Resources, General Services, Risk Management, and Innovation & Technology Services.
- **Public Protection** expenses include Sheriff-Coroner, District Attorney, Probation, Sheriff-Court Security, Grand Jury, Public Defender, Recorder, Office of Emergency Services, Child Support Services, Agriculture, Public Guardian-Administrator, Planning, Resource Management and Code Enforcement.

Where the money comes from ...



Where the money goes ...

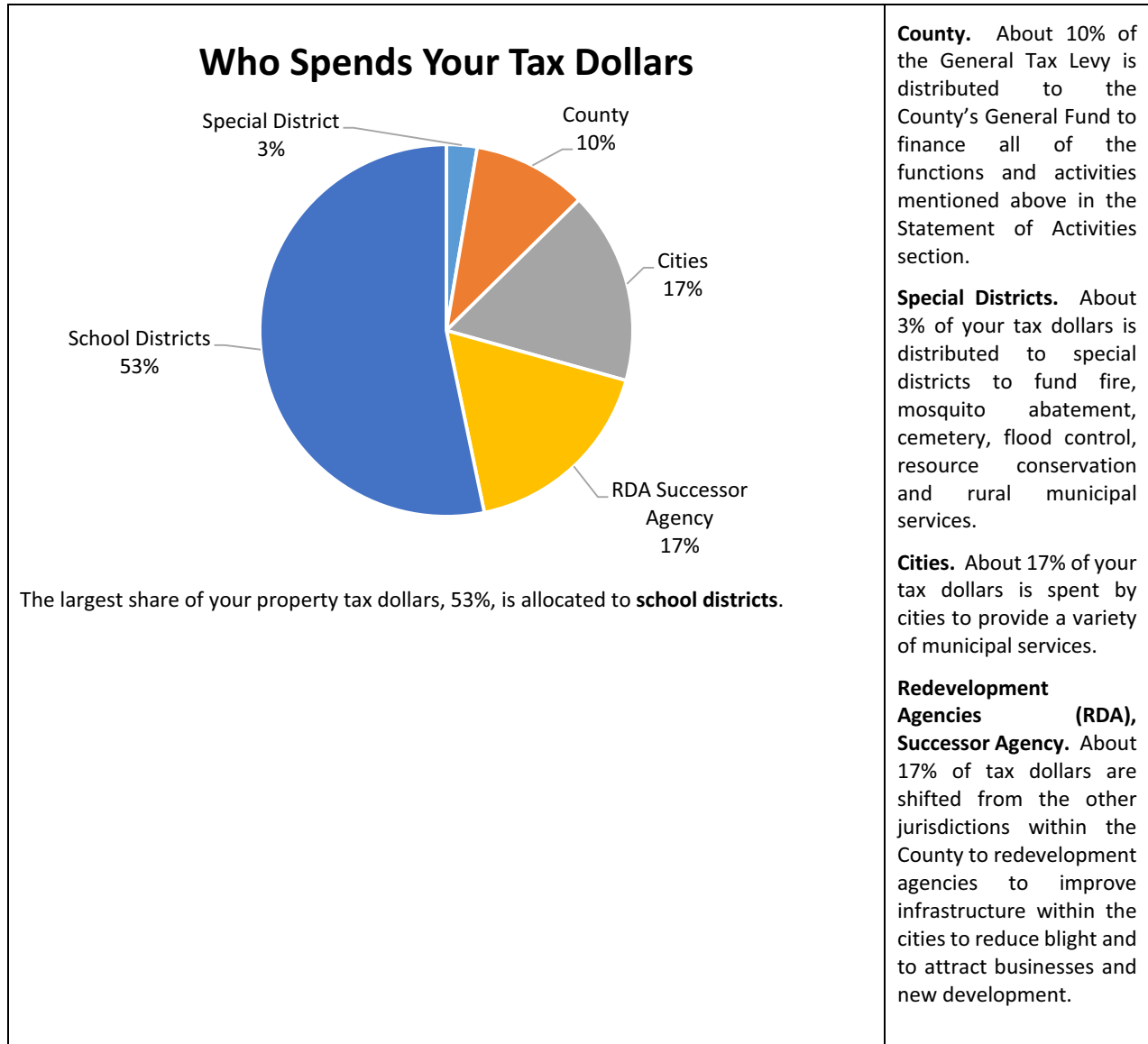


EXPENSES: (continued)

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

Your Property Tax Dollars

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



In addition to the 1% General Tax Levy many jurisdictions add “special taxes” to your tax bill to fund operations, capital improvements and repayment of debt. Most of these “special taxes” are parcel taxes and are not levied based on property value, but are based on the amount of benefit a parcel receives from the services or improvements. School General Obligation Bonds special assessments are levied as an additional percentage of the assessed value of your property. All of these special assessments along with the 1% General Tax Levy are collected by the Tax Collector unit of the Department of Financial Services as part of you tax bill and distributed to the appropriate agencies by the Property Tax Accounting unit of the Department of Financial Services.

You can view your tax bill online at www.yolocounty.org.

Readers wanting more detailed financial information should refer to the County’s 2020-21 Annual Comprehensive Financial Report (ACFR) available online at www.yolocounty.org (go to: General Government > Financial Services > Publications).

