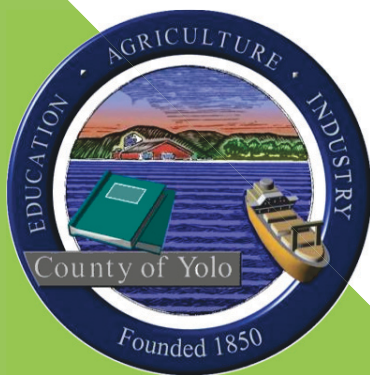




# 2024-2025 RECOMMENDED BUDGET

COUNTY OF YOLO



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

**PRESENTED BY: GERARDO PINEDO, COUNTY ADMINISTRATOR**



# County of Yolo

## Recommended Budget 2024-25

&

## Annual Report 2023-24

Presented to the Board of Supervisors



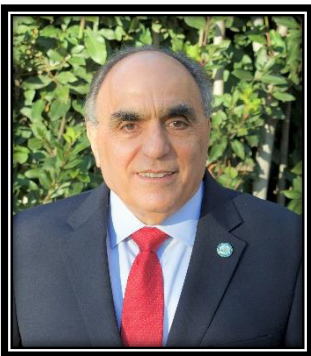
**Oscar Villegas**  
District One



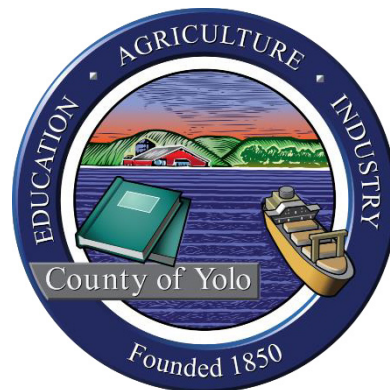
**Lucas Frerichs, Chair**  
District Two



**Mary Vixie Sandy**  
District Three



**Jim Provenza**  
District Four



**Angel Barajas**  
District Five





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# Introduction





# County of Yolo

## Office of the County Administrator

**Gerardo Pinedo**  
County Administrator

625 Court Street, Room 202 • Woodland, CA 95695  
Phone: (530) 666-8150  
[www.yolocounty.org](http://www.yolocounty.org)

June 11, 2024

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

Dear Chair Frerichs and Members of the Board:

With this letter, I submit the 2024-25 Yolo County Recommended Budget for your consideration. Pursuant to the County Budget Act, it is presented as the County Administrator’s Recommended Budget. The 2024- 25 Recommended Budget is balanced, meets State appropriation requirements, and reflects both the vision and the policies in the Board of Supervisors’ Long Term Financial Plan. The Board of Supervisors has scheduled a public hearing on June 11<sup>th</sup> to consider this recommended spending plan. At that time, the Board may add, delete, or modify the recommended budget by majority vote. This letter highlights budgetary assumptions, policies, and high-level changes included in the budget. The Board agenda packet for the June 11<sup>th</sup> budget deliberations includes a comprehensive staff report, prepared in concert with the Department of Financial Services, describing in detail the significant changes, pending issues, areas of risk, and major initiatives contained in the recommended budget.

By way of background, 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) and 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 review and modification. At that time, departments also submit any requested enhancements to their baseline budget. DFS and the County Administrator’s Office (CAO) review the baseline changes and additional funding requests. The goal is first to fund baseline budgets to maintain core services and then any critical enhancements as funds may allow. DFS and CAO then meet with each department to discuss their recommended balanced budget. Should any department require additional technical assistance to reach a balanced budget, then the CAO and DFS provide guidance. For instance, CAO and DFS worked collaboratively with the Health and Human Services Agency to ensure a balanced budget. Following these meetings, the County’s Recommended Budget is developed, and any necessary budget-balancing strategies are discussed with the Board of Supervisors Budget Ad Hoc Subcommittee before the Recommended Budget hearing on June 11th. The attached budget reflects the completion of this process.

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

Total expenditures for the County's 2024-25 budget are recommended in the amount of \$722,281,914 with general purpose revenues of \$104,646,961, which represents an increase of \$4,077,815 (4%) from the 2023-24 adopted budget general purpose revenue. Capital expenditures are recommended at \$37,655,360. The 2024-25 budget represents slowing growth in most revenues; however, cost escalation to maintain baseline operations and rising employee and pension costs exceeded the growth in General Fund revenues. This is largely caused by unusually strong inflationary pressures that sharply increased salaries across the region and the subsequent effects of regular equity adjustments in our various bargaining units that are needed to keep pace with market rate averages. Therefore, the 2024-25 recommended budget is a tentative spending plan designed to allow County departments to operate starting July 1<sup>st</sup> until the adopted budget in September. During the intervening months, staff will continue to work to confirm revenue projections and available fund balance from the 2023-24 fiscal year.

It is recommended that the Board of Supervisors defer the majority of program augmentations until the Adopted Budget hearing in September. At that time, additional information, including updated revenue trends, final State Budget actions, labor agreements, and 2023-24 closing fund balance information, are expected to be known. At that time, CAO and DFS will have refined budgetary projections available to better inform any recommendations that could range from maintaining a status quo budget to varying levels of expenditure reductions. If reductions are needed, CAO and DFS would work collaboratively with all county department heads to mitigate any programmatic and/or service level impacts. Other counties across the state have begun implementation of various austerity measures. Comparable budget reduction measures have not yet been needed in Yolo County, largely thanks to the Board of Supervisors' leadership in strategic financial planning.

In total, 14.8 full-time equivalent (FTE) positions are recommended for addition, and 56.5 positions are recommended for elimination. Of the 56.5 eliminated positions, 47.5 are from the Health and Human Services Agency, 35 of which were limited term positions added in response to the COVID-19 pandemic when the County converted many employees to Disaster Service Worker status and onboarded additional staff to implement public health pandemic response protocols. Two of the positions identified for elimination were funded by the General Fund. The budget assumes a salary savings of \$19.5 million, with \$11.2 million from HHSA. The utilization of salary savings allows the budget to take advantage of historical vacancies while providing departments the flexibility to hire essential positions when qualified candidates are available.

2024-25 Recommended Position Changes			
Recommended New Positions			
Department	Position	FTE	Funding Source
Community Services	Veterinarian	1.0	General Fund
Community Services	Registered Veterinary Tech	1.0	General Fund
Financial Services	Auditor II	1.0	State/Federal
Health & Human Services	Clinical Manager	1.0	MHSA
Health & Human Services	Administrative Services Analyst	2.0	Realignment/State/Federal
Health & Human Services	Social Services Assistant	6.0	Realignment/State/Federal
Health & Human Services	Office Support Specialist	1.0	Realignment/State/Federal
Health & Human Services	Chief Welfare Fraud Investigator	1.0	State/Federal
Library	Library Associate	0.8	State/Federal
<b>Subtotal</b>		<b>14.8</b>	
Recommended Positions to be Unfunded and Eliminated			
<i>(Note: Majority of HHSA Positions Require Varying levels of County General Fund Contribution)</i>			
Department	Position	FTE	Funding Source
County Administrator	Management Analyst	(1.0)	General Fund
County Administrator	Principal Management Analyst	(1.0)	General Fund
County Administrator	Branch Director Health & Human Services	(1.0)	Charge for Service
County Administrator	Executive Director Child Alliance	(1.0)	Charge for Service
District Attorney	Victim Services Program Assistant	(3.0)	Grant Funding
Child Support Services	Child Support Attorney I	(1.0)	State/Federal
Child Support Services	Child Support Attorney V	(1.0)	State/Federal
Health & Human Services	Administrative Services Analyst	(2.0)	State/Federal
Health & Human Services	Community Health Assistant II	(3.0)	State/Federal
Health & Human Services	Office Support Specialist	(3.0)	State/Federal
Health & Human Services	Outreach Specialist II (COVID-19)	(22.0)	State/Federal
Health & Human Services	Senior Administrative Services Analyst	(6.0)	State/Federal
Health & Human Services	Social Worker Practitioner	(5.0)	Realignment/State/Federal
Health & Human Services	Director of Public Health Nursing	(1.0)	State/Federal
Health & Human Services	Public Health Epidemiologist	(1.0)	State/Federal
Health & Human Services	Senior Administrative Services Analyst	(1.0)	State/Federal
Health & Human Services	Senior Public Health Nurse	(1.0)	State/Federal
Health & Human Services	Health and Human Services Manager I	(1.0)	State/Federal

Health & Human Services	Administrative Services Analyst	(1.0)	State/Federal
Health & Human Services	Senior Public Health Nurse	(0.5)	State/Federal
	Subtotal	(56.5)	
	<b>Net Position Requests</b>	<b>(41.8)</b>	

Of significant note, the County has budgeted the remainder of its \$42.8 million of American Rescue Plan Act (ARPA) funds in FY 2024-25. The Board of Supervisors has until December 31, 2024, to obligate any remaining ARPA funds. The separate process will continue allocating and making project-level decisions for that significant funding to respond to and recover from the COVID-19 pandemic. County staff will continue to meet quarterly with the Board on that separate plan, assess performance results, and make recommendations to the Board to re-prioritize funding where and when appropriate, subject to final approval by the Board. The U.S. Department of the Treasury has recently issued updated ARPA expenditure guidelines which County staff are reviewing to ensure full and complete adherence.

The recommended budget relies upon the following assumptions:

**Funds Priority Focus Areas within the 2024-2028 Strategic Plan:**

In May 2024, the Board approved a new County Strategic Plan for 2024-2028. The 2024-25 budget includes resources designed to further the action items necessary to advance Priority Focus Area objectives. The following table highlights a few of these initiatives, with additional details about the Yolo County Strategic Plan in the Background section of this document.



**Maintains General Fund Reserve and Contingencies 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 established by the Government Finance Officers Association (GFOA). Due to the fiscal challenges noted above, the 2024-25 recommended budget does not include augmentation to the reserve. The current reserve is \$23,950,854, which is 8.5% of the General Fund, including the Public Safety Fund. At Adopted Budget, staff will inform the Board of the potential to make further progress toward the GFOA recommended reserve level of 10% which when combined with program-specific contingencies, would help to ensure fiscal resilience, continued improved credit ratings, and the ability to address local emergencies.

The 2024-25 fiscal year includes many known budget risks, including using a higher-than-normal assumption of General Fund “fund balance”, use of a significant amount of salary savings, a pause on supplemental pension contributions, and the use of multiple one-time funding sources. In addition, specific uncertainties identified for FY 2024-25 include:

- Insurance rate increases.
- Ability to make additional Reserve/Contingency contributions.
- State/Federal Mandates, including Public Guardian and Proposition 1 impacts on the Mental Health Services Act, and the County’s need to mitigate impacts.
- State budget reductions associated with the recently enacted “Early Budget Action” legislation as well as the Governor’s May Revision, both reflecting impacts to the County budget.
- Decreased growth in critical statewide revenue streams such as 1991 and 2011 Realignments.

The General Fund Contingency of \$2,562,565 represents approximately 1.1% of General Fund expenditures. It is crucial in safeguarding against known risks and uncertainties that are identified for the FY2024-25 Recommended Budget. Given the current economic conditions, the General Fund contingency is the only set aside that has been included with the Recommended Budget. All other contingencies will be revisited during the Adopted budget process. Regular communication about future recommendations will be conducted to ensure that the Board of Supervisors is fully apprised of the dynamics at both the state and federal levels of government budgeting.

More information will be available on several variables at the time of the Adopted Budget hearing 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 2024-25 fiscal year should unexpected needs arise. Any unused contingencies during the year may provide additional funding flexibility in crafting future budgets.

**Supports Long-term Strategic Financial Planning:**

This Recommended Budget represents strong adherence to the Board’s Long-Term Financial Plan. It provides for ongoing operations without requiring reductions in service despite increasing costs and slowing revenue growth. While this outcome was possible in this budget, future budgets may become increasingly challenging if current revenue and expense trends persist in coming years or should a recessionary environment develop. As noted above, the 2024-25 Recommended Budget could not fund many requested budget augmentations.

Looking forward to the Adopted Budget, staff expects to reevaluate departmental requests in conjunction with revenue assumptions.

**Fiscal Year 2024-25 Recommended Budget**

The Yolo County budget comprises 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 the following:

	Recommended Budget	
	<b>2023-24</b>	<b>2024-25</b>
CAFR Defined General Fund	\$201,602,237	\$223,474,877
Public Safety Fund	\$87,894,983	\$88,169,507
Health and Human Services	\$254,437,468	\$281,495,957
Road Fund	\$40,555,283	\$47,734,842
Library Fund	\$13,393,046	\$14,394,846
Child Support Services	\$9,159,785	\$9,217,749
Cache Creek Area Plan	\$3,027,139	\$5,414,295

The total budget of all funds pays for a wide variety of services, programs, and projects financed by many revenue sources, including grant funds, State and Federal revenues, and numerous fees paid in exchange for providing requested services to the public. When all funds and sources are combined, the Fiscal Year 2024-25 recommended operating budget totals \$669,902,073.

**Capital Improvements and Debt Service**

The capital improvement budget is financed by a number of sources, including 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 \$37,655,360. The CIP Projects funded in 2024-25 include the Knights Landing Park, Knights Landing Levee repairs, and the Walnut Park Library located in South Davis. Funding for the Knights Landing Park was secured through various sources, including ARPA, Proposition 68 Per Capita funds, prior year Cannabis Tax allocations, Development Impact Fees, and the Capital Improvement Reserve.



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

The existing library located in the City of Davis, named the Mary L. Stephens Library, is substantially undersized when compared to the needs of the population. The proposed plan is the construction of a new, nearly 12,000-square-foot facility. The project began architectural and engineering efforts in late fiscal year 2022-2023. The planning is expected to be completed during 2024, with bidding occurring shortly thereafter to begin construction in late calendar year 2024. Funding for this project has been secured through a State Library grant, the use of Capital Improvement Reserves, American Rescue Plan Act funding, donations, and other sources.

All county departments remain fully committed toward implementing the vision of the Board of Supervisors to address public infrastructure needs as well as deferred and extraordinary maintenance at county-owned buildings. A major focus area where county staff are diligently working to protect existing county assets includes the full and complete restoration of the Historic Courthouse in accordance with state and federal historic preservation standards. This historic building is one of the most valuable assets in the County's real estate portfolio, and as such, proper upkeep is essential. Completion of this capital project will yield substantial cost-avoidance by eliminating the need to lease additional office space for other public service operations. The Board has directed county staff to procure architecture and engineering services. A formal and detailed capital project plan update will be presented to the full Board of Supervisors in July 2024.

General government debt service remains low at \$3,870,961, representing approximately 0.5% of the total budget. Debt service currently being paid includes the Stephens Davis Branch Library, the 2017 CIP bond issuance, lease revenue bonds for the purchase of certain HHSA facilities, including 500 A Jefferson in the City of West Sacramento, the Gonzales and 100 W. Court buildings in the City of Woodland, 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 therefore, they are not included in this figure.

### **Reserves**

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During past years when the County experienced growth, primarily in property taxes, the Board of Supervisors set aside funds to be spent as necessary during recessionary times, which helped to 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 steadily increased the reserve per 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. It serves as a fiscally prudent backstop to over \$669 million in County expenditures.

The recommended budget includes the following reserves:

General Fund Reserve	\$23,950,854
Reserve for claims against the County	\$600,000
Capital Improvement Plan	\$1,442,115
Audit Disallowance	\$2,600,000

Additional funding is set aside in trust to pay for specific County long-term obligations. These balances remain significantly below the corresponding obligations:

Other Post-Employment Benefits (OPEB) Trust	\$44,538,009*
Pension Liability Trust	\$11,880,799**

\*Reflects estimated FY24-25 contributions and balances based on projected department charges and premium payments.

\*\*No planned contribution during the FY2024-25 as part of the budget-balancing strategy.

**Unfunded Liabilities**

Three major unfunded liabilities continue to be of significant concern: Pensions, retiree health, and road maintenance have a combined current estimated and unfunded liability of \$957,388,751, which is equal to 133% of our proposed 2024-25 county operating budget. While the retiree health liability has decreased, the pension liability of \$408,336,751 has continued to grow, outpacing that reduction. The increases continue to be heavily influenced by CalPERS earnings and actuarial policy. Last year, CalPERS reduced its discount rate (expected future investment earnings) from 7.00% to 6.80%. This change, along with years in which CalPERS did not meet investment targets, are expected to increase the liability further in future years. Retiree health liability continues to see reductions, with the most recent 2022 actuarial study showing an unfunded liability of \$49,052,000. This is down from \$153,091,000 in 2014, largely thanks to the ongoing efforts of the Board approved pre-funding plan. The road maintenance liability of \$500,000,000 (measured as of 2022-23) has yet to be addressed. However, SB 1 has augmented road maintenance investment in the County, and staff continue to seek other funding sources.

**Conclusion**

These continue to be challenging times for Yolo County, requiring the organization to maintain fiscal discipline. The recommended County budget thus strikes a balance, 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 which impact prospective property tax revenue growth. The County is susceptible to a downturn because it has a significant dependence on local property tax revenue and statewide sales tax receipts that are crucially linked to the broader economy, and the County’s cost structure cannot adapt to changes quickly. Thus, the County must continue to use resources strategically to prepare for the next wave of economic challenges that appear on the horizon.

At the same time, the County is nearing the conclusion of an extensive effort to allocate and implement programs with the use of one-time federal American Rescue Plan Act funds. After a collaborative and engaging process, the County continues to invest these funds in programs for long-term benefits to county residents. However, it should be noted that as ARPA funds are fully depleted, the County will not be able to fund the continuation of these programs and services, implemented largely in collaboration with community partners.

Several key areas remain to be addressed throughout the current budget process as well as the long term. These are areas which the Board has identified as high priorities. They include: Equitable investment in county infrastructure and capital improvements, e.g., county roads interconnecting our cities, full and complete restoration of the Historic Courthouse, building the Walnut Park Library, and completing the move of the Department of Agriculture and Weights and Measures; Investment in parks and community centers located in historically disadvantaged unincorporated county areas; Investment in water infrastructure improvements to resolve drought conditions and to lower the cost of water countywide. The County Administrator’s office remains strongly committed toward working closely with the entire Board of Supervisors to accomplish all Board-approved priorities expeditiously and in a fiscally sustainable manner, ensuring that Yolo County residents always receive the highest quality and most cost-effective programs and services.

This recommended budget is the product of dedicated county staff across all departments. Special thanks to our Director of Strategic Operations, Alex Tengolics; Administrative Services Manager, Sandra Rodriguez and her team; Deputy Chief Financial Officer, Evis Morales; and Director of the Health and Human Services Agency, Nolan Sullivan. The entire team has continually worked diligently work toward maintaining a balanced budget.

As always, I remain extremely grateful for the leadership of our Board of Supervisors and the tremendous dedication, commitment, perseverance, and long-term vision of the Board to continually strengthen the County’s budget and finances in ways that ensure a bright and prosperous future for all Yolo County residents.

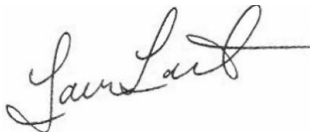
Sincerely,



Gerardo Pinedo  
Chief Administrative Officer



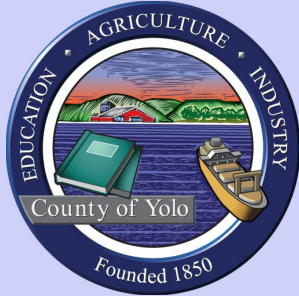
Tom Haynes  
Chief Financial Officer



Laura Liddicoet  
Chief Budget Officer



Mark Bryan  
Interim Director, Human Resources  
Deputy County Administrator



Welcome to the Yolo County budget for Fiscal Year 2024-25, which begins on July 1, 2024. This section of the budget document is designed to help readers understand the purpose and content of the budget.



# Guide to Reading the Budget

## Purpose of the Budget

The budget represents the Board of Supervisors’ operating plan for each fiscal year, identifying programs, projects, services and activities to be provided, their costs, and the financing plan to fund them.

The budget is also a vehicle for presenting plans and opportunities that will make Yolo County an even better place to live and work. It includes a narrative from each department that reports program successes in the prior year, as well as goals for the next year. In the latter case, new approaches may be presented for more effective and relevant methods of delivering services to county residents. Additionally, department goals and strategies directly related to implementation of the 2024-2028 Strategic Plan are noted with the icon directly related to the Strategic Plan goal, priority focus area or organizational priority that is supported. See Yolo County Strategic Plan later in this document for more information.

## Developing the Budget

Every year, the County of Yolo goes through a budget development cycle to ensure the preparation of a balanced budget for the coming fiscal year. The last day of the county’s fiscal year always falls on June 30. The County Administrator compiles and presents to the Board of Supervisors a recommended budget, which is produced as a team effort, with input from all departments, and meets the County Administrator’s standards as a sound, comprehensive plan, consistent with Board policy direction, and achievable within estimates of available resources. The Board of Supervisors is scheduled to consider the 2024-25 Recommended Budget on June 11, 2024. They will return for a vote on what will become the Adopted Budget following passage of the State budget. At the end of the year, the Chief Financial Officer will submit the Final Budget incorporating all of the changes made to the budget during the year.

## How to Locate Information in the Budget

The budget is divided into County functions, departments and programs. It covers a wide range of information from general overviews to specific data.

### 1. If you are looking for general information...

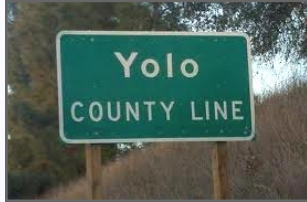
...about the budget as a whole, see *Background* section. This section includes an overview of the recommended budget, preliminary budget assumptions for the coming fiscal year due to baseline trends, State budget issues and the current economic climate. It also contains information on emerging “issues” and pending State actions.

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

...related to County department activities, you’ll find department information under *Functional Areas*. County departments are grouped together under categories of similar services. Check the *Table of Contents* for department listings and use the link or page numbers to go to the department directly. All department narratives include an overview of the department’s functions, a selected listing of departmental accomplishments in the prior year and objectives for the coming year, and a summary of anticipated budget expenses and revenues, as compared to the prior year’s adopted expenses.

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

## Guide to Reading the Budget (continued)



### Policies/Methodologies Helpful for Understanding the County Budget

#### Budgetary Amendments

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

#### Accounting Basis used in the Budget

The budget is developed on a modified accrual basis for governmental fund types (General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds), adjusted for encumbrance accounting. Appropriations for encumbrances are included and appropriations for expenditures against prior year encumbrances are excluded. Under the modified accrual basis, obligations are generally budgeted as expenses when incurred, while revenues are recognized when they become both measurable and available to finance current year obligations. Proprietary fund types (e.g., Airport and Sanitation) are budgeted on a full accrual basis. Not only are obligations recognized when incurred, but revenues are also recognized when they are incurred or owed to the County.

#### **Fund Types used by the County**

##### Governmental Fund Types:

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

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

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

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

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

##### Proprietary Fund Types:

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

##### Internal Service Funds:

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



### Budget Summary

<u>Operations</u>	2022-23 Actual	2023-24 Adopted	2024-25 Recommended
General Fund Departments	\$58,234,755	\$77,267,474	\$75,381,714
Public Safety Departments	\$84,536,874	\$91,670,127	\$88,169,507
Health and Human Services	\$222,158,744	\$266,860,463	\$281,495,957
Road Fund	\$23,153,703	\$43,126,203	\$47,734,842
Library Programs	\$11,181,731	\$19,468,802	\$14,394,846
Child Support Services	\$8,803,242	\$9,135,843	\$9,217,749
Cache Creek Area Plan	\$3,181,261	\$2,175,034	\$5,414,295
County Service Areas	\$6,136,643	\$15,488,991	\$15,715,073
Housing Programs	\$150,307	\$1,598,681	\$1,410,250
<i>Subtotal</i>	<i>\$417,537,260</i>	<i>\$526,791,618</i>	<i>\$538,934,233</i>
<u>Enterprise/Internal Service Funds</u>			
Airport Enterprise	\$539,892	\$649,013	\$680,346
Sanitation Enterprise	\$37,988,625	\$32,695,666	\$35,598,930
Dental Insurance ISF	\$1,509,911	\$2,213,624	\$2,213,624
Unemployment Insurance ISF	\$208,792	355,377	\$375,875
Fleet Services ISF	\$2,483,400	\$2,475,014	\$2,614,140
Telecommunications ISF	\$1,236,113	\$1,257,899	\$1,196,044
Yolo Electric ISF	\$6,481,537	\$5,726,462	\$6,164,916
Pension ISF	\$36,271,694	\$40,264,068	\$40,210,068
<i>Subtotal</i>	<i>\$86,719,964</i>	<i>\$85,637,123</i>	<i>\$89,053,943</i>
<u>Debt Service Funds</u>			
Davis Library	\$423,525	\$351,150	\$354,250
2019 Lease Bonds	\$348,425	\$348,065	\$365,658
CIP Bond	\$1,247,526	\$1,246,325	\$1,242,700
Trane Energy	\$1,084,945	\$864,191	\$864,198
2020 Lease Bonds	\$1,042,591	\$1,042,230	\$1,042,230
<i>Subtotal</i>	<i>\$4,147,012</i>	<i>\$3,851,961</i>	<i>\$3,869,036</i>
<b>Total Operating Budget</b>	<b>\$508,404,236</b>	<b>\$616,280,702</b>	<b>\$631,857,212</b>
<u>Capital Improvement Program</u>			
Knights Landing Levee	\$7,819,712	\$9,716,578	\$12,712,122
Esparto Park & Pool	\$255,274	\$0	\$0
Other Facility Improvements	\$3,385,886	\$3,154,799	\$0
Walnut Park Library	\$33,306	\$1,293,803	\$19,157,908
Yolo Library	\$1,462,577	\$97,121	\$0
Leinberger Jail Expansion	\$9,532,440	\$1,947,664	\$0
Monroe Jail Expansion	\$0	\$0	\$0
Knights Landing Park	\$319,333	\$5,688	\$5,785,330
<i>Subtotal</i>	<i>\$22,808,528</i>	<i>\$16,215,653</i>	<i>\$37,655,360</i>
<b>TOTAL COUNTY BUDGET</b>	<b>\$531,212,764</b>	<b>\$632,496,355</b>	<b>\$669,512,572 *</b>

\*Equals Total Operating Budget of \$759,937,274 less interfund transfers, contribution to fund balance, PC Replacement ISF, Ag Equipment ISF, ACO, ARP, Cannabis Measure K, and Special Revenue Funds (e.g., CCP, Animal Services, DA Consumer Fraud, MDIC, Environmental Health, Court Security, etc.).

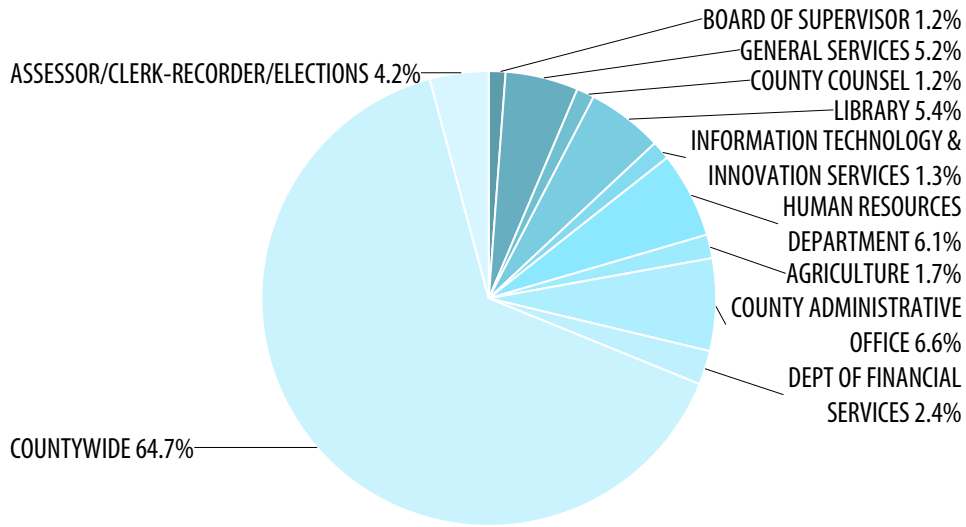


# General Government





### Recommended Appropriations by Department



### Adopted Appropriations by Department

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
AGRICULTURE	\$4,032,022	4,041,017	4,316,650	4,550,878	4,477,699
ASSESSOR/CLERK-RECORDER/ELECTIONS	\$9,975,893	9,341,972	11,173,789	11,935,523	11,174,023
BOARD OF SUPERVISOR	\$2,329,831	2,556,583	2,888,804	3,117,006	3,117,006
COUNTY ADMINISTRATIVE OFFICE	\$15,505,997	14,005,584	19,515,359	17,376,000	17,376,000
COUNTY COUNSEL	\$3,059,016	3,153,198	3,223,484	3,311,842	3,311,842
COUNTYWIDE	\$65,432,058	87,635,776	129,322,325	165,574,712	172,074,712
DEPT OF FINANCIAL SERVICES	\$5,880,029	6,201,738	6,147,988	6,918,612	6,433,284
GENERAL SERVICES	\$6,397,073	5,841,914	13,058,660	16,720,202	13,856,262
HUMAN RESOURCES DEPARTMENT	\$10,178,986	12,085,394	13,921,984	16,364,803	16,246,803
INFORMATION TECHNOLOGY & INNOVATION SERVICES	\$2,925,623	3,555,567	5,015,279	3,528,548	3,528,548
LIBRARY	\$10,936,747	11,181,731	19,468,802	14,444,846	14,394,846
<b>TOTALS</b>	<b>\$136,653,276</b>	<b>159,600,473</b>	<b>228,053,124</b>	<b>263,842,972</b>	<b>265,991,025</b>

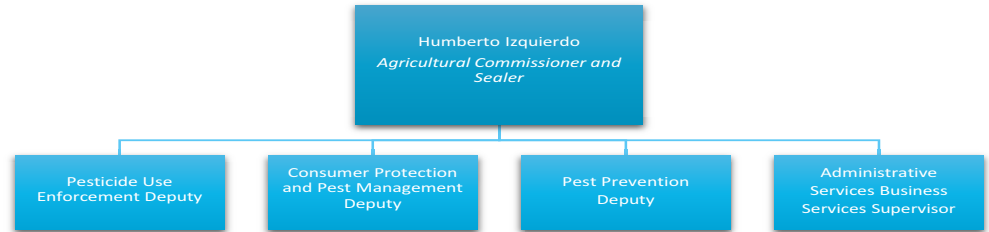
# Agriculture



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

## OUR MISSION

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



## Major Services

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

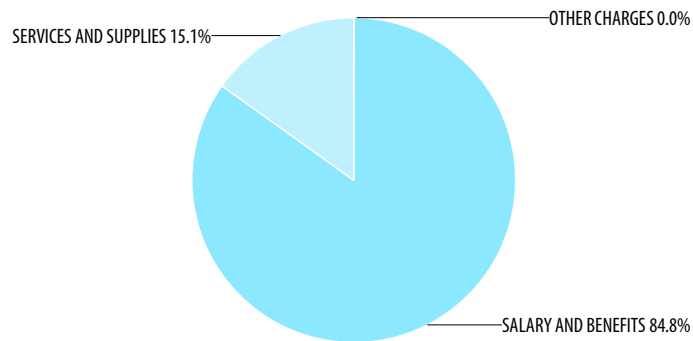
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Agriculture	4,484,719	2,692,068	7,020	1,785,631
<b>Total</b>	<b>4,484,719</b>	<b>2,692,068</b>	<b>7,020</b>	<b>1,785,631</b>

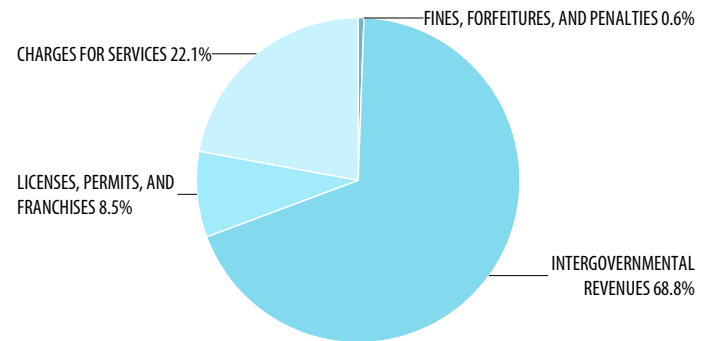
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
LICENSES, PERMITS, AND FRANCHISES	189,442	217,659	215,000	230,000	230,000
FINES, FORFEITURES, AND PENALTIES	22,550	14,501	20,000	15,000	15,000
REVENUE FROM MONEY & PROPERTY	(44,552)	37,570	0	0	0
INTERGOVERNMENTAL REVENUES	1,692,025	1,914,452	1,723,632	1,850,888	1,850,888
CHARGES FOR SERVICES	977,151	660,422	639,180	596,180	596,180
MISCELLANEOUS REVENUES	7	10,000	0	0	0
OTHER FINANCING SOURCES	37,517	110,433	0	0	0
<b>TOTAL REVENUE</b>	<b>2,874,139</b>	<b>2,965,036</b>	<b>2,597,812</b>	<b>2,692,068</b>	<b>2,692,068</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	3,238,320	3,239,701	3,642,565	3,878,155	3,804,976
SERVICES AND SUPPLIES	606,249	599,618	606,472	678,743	678,743
OTHER CHARGES	3,495	1,404	5,000	1,000	1,000
CAPITAL ASSETS	37,517	0	142,129	0	0
OTHER FINANCING USES	211,008	387,472	0	0	0
<b>TOTAL APPROPRIATIONS</b>	<b>4,096,590</b>	<b>4,228,194</b>	<b>4,396,166</b>	<b>4,557,898</b>	<b>4,484,719</b>
<b>USE OF FUND BALANCE</b>	<b>(37,321)</b>	<b>(39,393)</b>	<b>79,516</b>	<b>7,020</b>	<b>7,020</b>
<b>NET COUNTY COST</b>	<b>1,113,331</b>	<b>1,113,551</b>	<b>1,718,838</b>	<b>1,858,810</b>	<b>1,785,631</b>
<b>FUNDED STAFFING</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>23</b>	<b>23</b>

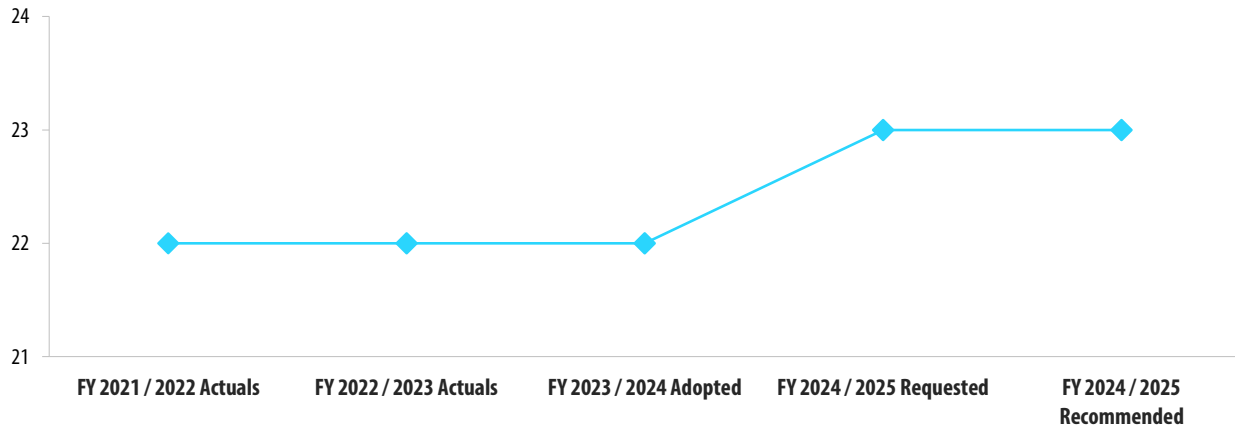
### Expenditures



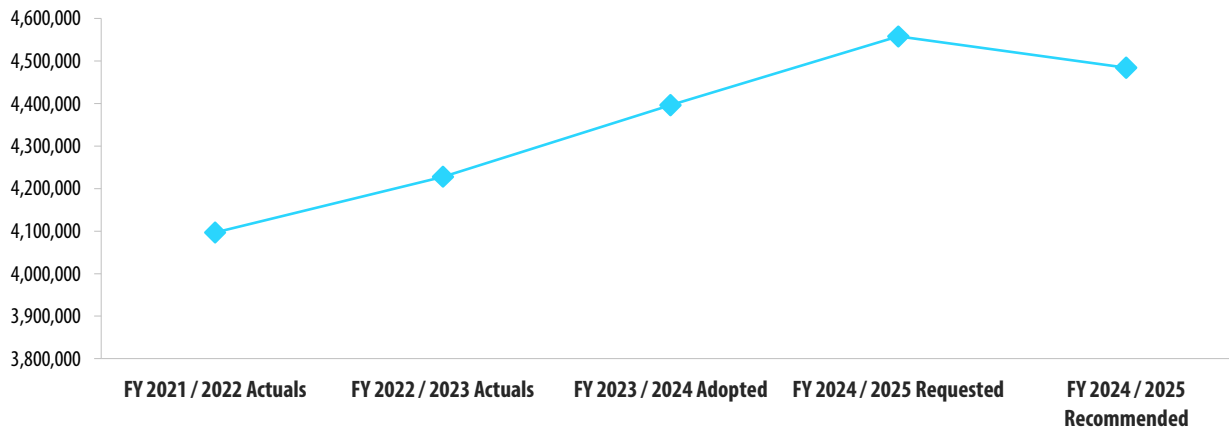
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY 2024-25 Recommended Budget includes approved compensation adjustments and the addition of an Agricultural and Standards Inspector IV position approved mid-FY 2023-2024. A vacancy savings of \$170,000 is included to balance the budget.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Address obsolete organic fee structure.



#### 2023-24 Strategies

- Conduct survey of similar institutions providing the services.
- Work with DFS on updating hourly rate.

#### Accomplishments

- This work is ongoing as we are working with DFS to do hire a consultant to conduct a comprehensive fee study for my department, ACE and Animal Services.

### Goal 2: Increase cooperation with Planning on land use reviews for Cannabis, solar panels, and other ag land use permits.



#### 2023-24 Strategies

- Meet with Planning staff and other land use specialists in the Community Services.
- Regularly comment on building permits, land use changes and other planning and community development projects.

#### Accomplishments

- We have established good working relationship with all the planning staff. We are in regular communication on cannabis permit renewals, and we provide written comments based on review of our own permits, regulations, and requirements related to cannabis cultivation. We also alert planning of potential conflicts with neighboring crops.
- We also regularly comment on building permits, land use changes and other planning and community development projects related to or affecting agriculture in the county.

## Prior Year Goals, Strategies & Accomplishments

### Goal 3: Purchase of EVSE prover to test electric vehicle charging stations for accuracy and increase staff appropriately.



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

- Start to work with regulated community on education and outreach to start collecting registration fees for allowed devices.
- Work with the State's Division of Measurement Standards on training, shadow borrowing of test equipment Start inspections program.

#### **Accomplishments**

- We have started to verify reported EVSE charging stations, contact operators, and provide education on registration and inspection requirements.
- The fee for EVSEs is going for approval at next scheduled meeting and collection slated to start next calendar year.
- Training is ongoing with State partner on testing procedures.

## Current Year Goals & Strategies

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

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

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

### Goal2: Complete construction shop and labs at 120 Main Street location.

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

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

## Program Summary

### Weights & Measures



*Protect consumer and ensure an equitable marketplace.*

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

### Pesticide Use Enforcement



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

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

### Pest Prevention



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

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



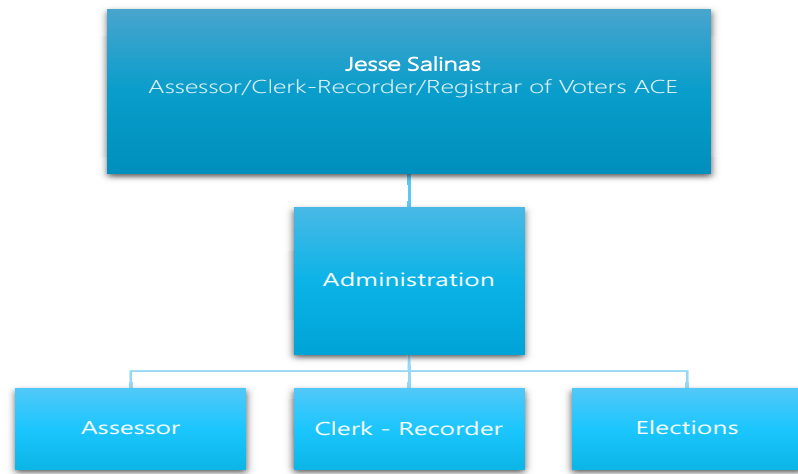
# Assessor/Clerk-Recorder/Elections



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

## OUR MISSION

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



## Major Services

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

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

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

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

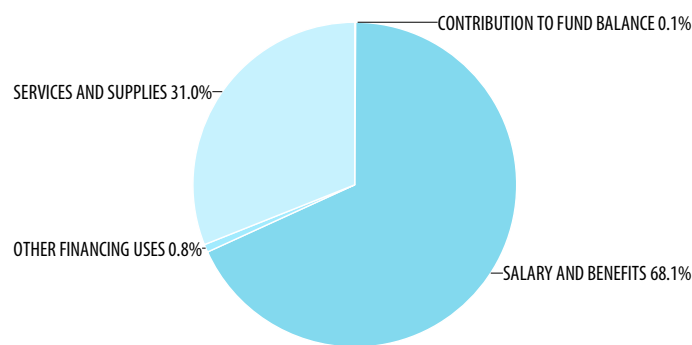
### Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Administration	1,500	1,500	0	0
Assessor	4,645,242	2,033,816	28,333	2,583,093
Clerk-Recorder	3,011,482	1,004,000	619,391	1,388,091
Elections	3,523,299	488,500	0	3,034,799
<b>Total</b>	<b>11,181,523</b>	<b>3,527,816</b>	<b>647,724</b>	<b>7,005,983</b>

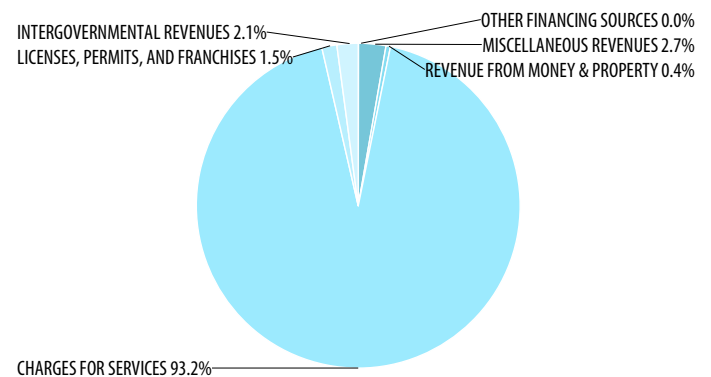
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
LICENSES, PERMITS, AND FRANCHISES	58,785	55,071	53,500	53,500	53,500
REVENUE FROM MONEY & PROPERTY	(40,049)	30,140	10,750	15,000	15,000
INTERGOVERNMENTAL REVENUES	1,827,874	49,578	129,167	74,167	74,167
CHARGES FOR SERVICES	3,428,797	3,745,550	2,412,500	3,287,649	3,287,649
MISCELLANEOUS REVENUES	91,876	61,257	90,000	96,000	96,000
OTHER FINANCING SOURCES	0	3,762	0	1,500	1,500
<b>TOTAL REVENUE</b>	<b>5,367,282</b>	<b>3,945,357</b>	<b>2,695,917</b>	<b>3,527,816</b>	<b>3,527,816</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	6,537,331	6,582,092	7,326,126	7,681,465	7,619,965
SERVICES AND SUPPLIES	3,014,202	2,738,417	3,452,379	3,468,465	3,468,465
CAPITAL ASSETS	365,859	5,191	302,500	700,000	0
OTHER FINANCING USES	58,500	16,272	92,784	85,593	85,593
<b>TOTAL APPROPRIATIONS</b>	<b>9,975,893</b>	<b>9,341,972</b>	<b>11,173,789</b>	<b>11,935,523</b>	<b>11,174,023</b>
<b>USE OF FUND BALANCE</b>	<b>(216,920)</b>	<b>55,453</b>	<b>573,498</b>	<b>647,724</b>	<b>647,724</b>
<b>NET COUNTY COST</b>	<b>4,825,530</b>	<b>5,341,163</b>	<b>7,904,374</b>	<b>7,767,483</b>	<b>7,005,983</b>
<b>FUNDED STAFFING</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>	<b>53</b>

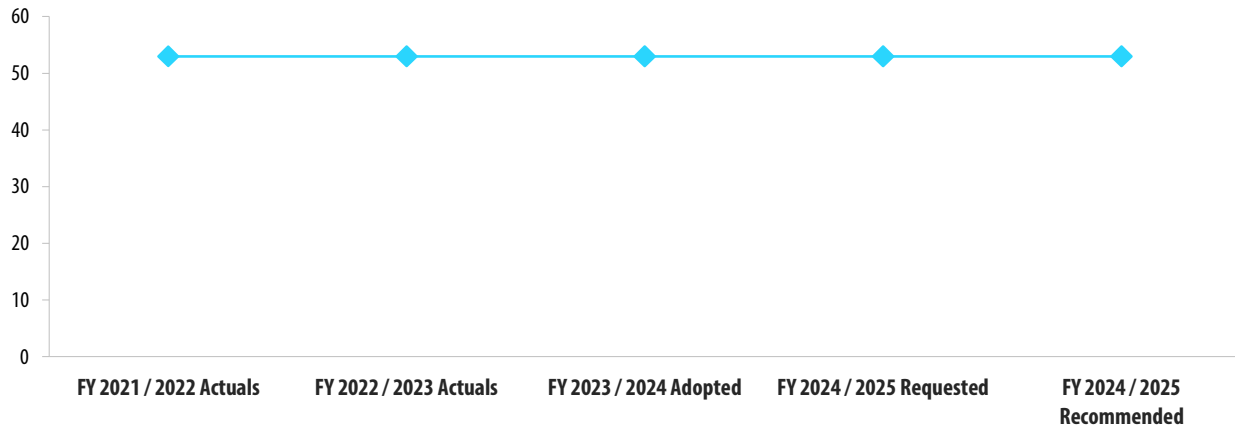
### Expenditures



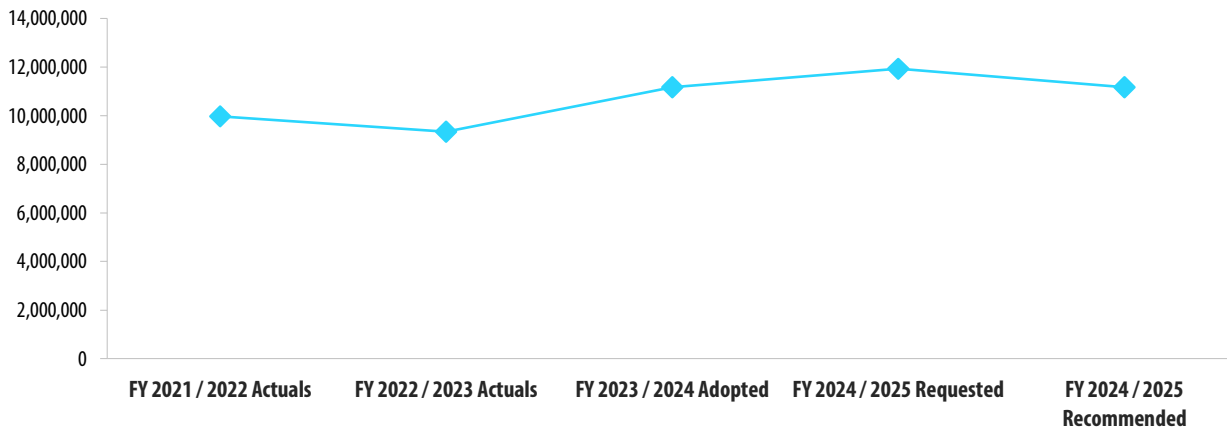
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

ACE’s Recommended budget includes increases to base revenues such as Supplemental Roll Admin Fee, Property Tax Admin fees, recording fees, and an increase in election services revenues of due to additional candidate contests and anticipated local measures. To reduce ACE net county cost, a salary savings amount of \$404,000, has been included in the FY 2024-25 Recommended Budget along with addition cost savings measures in the training, transportation and travel accounts.



## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Expand of staff training and employment growth.



#### 2023-24 Strategies

- Implement a comprehensive development program that includes ongoing cross-training, coaching, and mentorship opportunities to nurture employee growth and increase retention rates.

#### Accomplishments

- Successfully implemented a program focused on cross-training, coaching, and mentorship to foster employee growth and bolster retention rates. Key initiatives included weekly trainings, enhancing appraiser expertise in commercial industrial valuation, breaking down siloed processes to enable staff flexibility, and leveraging recent organizational changes to bridge gaps between branches. Notably the Clerk-Recorder facilities-related temporary closure facilitated temporary staff redeployment to the Assessor branch. As a result, our workforce is better prepared to assist across departments when needed, contributing to a more agile and collaborative work environment.

### Goal 2: Expand technology utilization to include electronic document management systems that increase accessibility and transparency.



#### 2023-24 Strategies

- Leverage Just Appraised (AI-learning) and Megabyte Property Tax System modules to streamline processes, reduce manual workloads, and enhance overall operational efficiency.

#### Accomplishments

- We have successfully advanced our technology utilization by implementing electronic document management systems, thereby enhancing accessibility and transparency. Our collaboration as the lead county in property tax system development has resulted in significant progress, particularly with the Williamson Act Online Reporting Portal. This work is ongoing, and the portal offers contract holders an additional avenue for annual data reporting. Furthermore, our streamlined possessory interest valuation is integrated into our property tax system which demonstrates our commitment to efficiency and innovation in technology utilization.

## Prior Year Goals, Strategies & Accomplishments

- Scanned supporting documents in the election management system as references to be transparent with voters and to maintain an accurate voter database. Digitizing these documents added more comparison points for signature verification and voter matching.
- Moved inventory tracking of election supplies and equipment to electronic format to centralize data and prepare for implementation of electronic management system for inventory deployment and maintenance scheduling.

### Goal 3: Incorporate additional Geographical Information Systems (GIS) based solutions.



#### 2023-24 Strategies

- Continue to invest in GIS as part of our data management systems to ensure accurate, secure, and accessible storage of organizational data. Develop analytic capabilities to extract actionable insights from data, enable informed decision-making and plan strategically.

#### Accomplishments

- Maintaining our commitment to investing in GIS within our data management systems to ensure accurate, secure, and accessible storage of organizational data. Our collaboration with GIS/ITD in the creation and updating of assessment maps aligns with our statutory duties in the Assessor's office. Additionally, progress continues with a vendor to establish a GIS-based public-facing site, providing parcel-specific data points. These initiatives underscore our dedication to leveraging GIS technology for informed decision-making and strategic planning, reinforcing our organizational efficiency and effectiveness.
- Completed collaboration with Assessor branch, GIS and USPS to correct and update addresses in Yolo County for voter registration and set up proper precincts of addresses. This quality review ensured that parcel tax rate areas matched the districts the voters would vote in and receive correct election materials in the mail.
- Created processes to maintain the accuracy of situs and mailing addresses and new additions due to development.

## Prior Year Goals, Strategies & Accomplishments

### Goal 4: Digitize assessment records.



#### 2023-24 Strategies

- Continue to digitize existing and incoming paper records. Expand on avenues for digital submission of documents and streamline the import process into existing systems with appropriate back-up and security measures.

#### Accomplishments

- We have made significant strides in our efforts to digitize paper records and enhance digital submission avenues, ensuring efficiency and security in our document management processes. Equipping staff with personal scanners has facilitated the transition, while encouraging taxpayers to submit documents electronically via email or online portals has streamlined our operations. Notably, the business division of our office is now entirely digital, marking a substantial achievement. We are actively advancing towards digitizing real property files while continuously updating and converting existing paper records to further enhance our digital infrastructure.

### Goal 5: Expansion of staff training, employment growth, and succession planning.



#### 2022-23 Strategies

- Implement a comprehensive development program that includes ongoing cross-training, professional coaching, and mentorship opportunities to nurture employee growth and increase retention rates.

#### Accomplishments

- Elections staff members earned the Certified Elections Registration Administrator certification through the Election Center, a national organization.
- Newer Elections staff members began their California Professional Election Administrator Credential (CalPEAC) program training.
- Signature Verification training for the November 2023 election was conducted by internal staff based on previous experience and training. Staff took this opportunity to develop training and professional coaching skills.
- All Election staff members assigned to or potentially assigned to checking signatures on petitions and vote-by-mail ballot return identification envelopes in the March 2024 primary

## Prior Year Goals, Strategies & Accomplishments

election took the State Signature Verification Training. Including staff from internal operational units traditionally not involved in vote-by-mail provided as cross-training and growth.

- State Polling Place Accessibility training in preparation for March 2024 election was hosted by the Elections branch, creating opportunities for collaboration with the State and the new vendor.

### Goal 6: Online ordering and purchasing records.



#### 2023-24 Strategies

- Provide more accessibility and flexibility for customers by creating the opportunity to order and pay for record purchases online by completing application and payment through self-service. This service will provide authentication of individuals so that vital requests can be cashiered online and have the record mailed to the customer.

#### Accomplishments

- Provided more accessibility and flexibility for customers by creating the opportunity to order and pay for record purchases online (complete application and payment through self-service) for vital records. This service provides authentication of individuals so that vital requests can be cashiered online and have the record mailed to the customer. The vital records portion of online ordering and purchasing of records is complete, we are still working on making official records available for online ordering and purchasing.

### Goal 7: Digitizing all official Clerk-Recorder records prior to 1970.



#### 2023-24 Strategies

- Digitizing, image clean up, and integrating into our records management system of all official recorded documents prior to 1970. The digitization of all official records will assist in OCR (Optical Character Recognition) and lookup of restrictive language work and the later phases of the restrictive language removal project. Additionally, it will make all Yolo County official records more accessible and easier to look up for ACE staff and would allow for customers to identify documents, enabling our entire index to be available online through a self-service portal.



## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- This project is 90% complete.

### **Goal 8: Assembly Bill 1466 Implementation Plan (Phase I and II complete).**



### **2023-24 Strategies**

- Continue identifying and redacting any county counsel confirmed discriminatory language from recorded documents filed with the Clerk-Recorder's office. Phase II will consist of reviewing over 325,000 documents between 1970-1985 using Optical Character Recognition (OCR) technology.

### **Accomplishments**

- Phases I and II are both now complete. Phase II consisted of reviewing over 325,000 documents between 1970-1985 using Optical Character Recognition (OCR) technology. All documents containing restrictive language identified as part of Phase II have been redacted.

### **Goal 9: Preserving and Digitizing Map Books.**



### **2023-24 Strategies**

- Continue the digitization, preservation, and storage of all filed maps. This Project began in 2021 and is estimated to take five years to complete.

### **Accomplishments**

- This project is currently 30% complete.

### **Goal 10: Developing strategies for employee growth and succession planning.**



### **2023-24 Strategies**

- Develop and implement strategies for attracting, and retaining talented individuals, while planning for future leadership transitions.

## Prior Year Goals, Strategies & Accomplishments

### Accomplishments

- In the Election office, we reviewed positional and operational needs that resulted in promotional opportunities for staff that better aligned program efficiencies.
- Implemented a comprehensive development program that includes ongoing cross-training, professional coaching, and mentorship opportunities to nurture employee growth and increase retention rates. Fully integrated vitals (registering births/deaths) into the Clerk team of the Clerk-Recorder branch. This has increased efficiency and customer service.
- Reorganized Assessor supervisors to provide structured support to all functions of the Assessor operations. Applied creative solutions to recruit senior staff from other counties.

### Goal 11: Continue the adoption and improvement of the Voter’s Choice Act Rollout.



#### 2023-24 Strategies

- Enhance the implementation of the Voter’s Choice Act, focusing & incorporating feedback, expanding outreach efforts, and refining the process to maximize voter participation.

### Accomplishments

- Updated Election Administration Plan (EAP) for renewal and implemented requirements of the EAP, including feedback from town halls and public review. This has been approved by the Secretary of State.
- Provided translations of the EAP to the public and practice ballots directly to voters requesting a supported language translation (i.e., Chinese, Korean, Punjabi, Russian, and Spanish).

### Goal 12: Possible 2023 Landowner Election and 2023 Uniform District Election Law (UDEL).



#### 2023-24 Strategies

- Organize and execute any Landowner or Uniform District Election Law election authorized.

### Accomplishments

- Held the Special District Election on November 7, 2023 which included a UDEL community services district and a school district election.

## Prior Year Goals, Strategies & Accomplishments

### Goal 13: Conduct March 2024 Presidential Primary.



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

- Organize and execute a well-structured, safe, secure, and transparent presidential primary election.

#### **Accomplishments**

- In the March 5, 2024 Presidential Primary, the Mobile Vote Center was stationed in rural areas of the county and served 25 in-person voters and 60 vote-by-mail ballots were dropped off at the secure ballot drop boxes.
- This election included a recall contest for a school district. Our office reviewed and processed the notice to hold a recall and the recall petition.
- The California requirements for the Presidential Primary are very complex. Many extra steps were necessary and time and resources required to comply with the party crossover aspect of California election code for Presidential Primaries.
- Processed Election Day in-person cast ballots and posted the final results for election night by 11:15 pm.
- Certified the election on March 21. The canvas was completed in a record short period of 16 days.

## Current Year Goals & Strategies

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

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

## Current Year Goals & Strategies

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



#### 2024-25 Strategies

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

### Goal 5: Digitize official Election records.



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

- Translate the online voter survey into Yolo County's five supported languages – Chinese, Korean, Punjabi, Russian and Spanish.

## Current Year Goals & Strategies

- Pursue resources to provide ASL services and interpreters to voters in-person and in educational videos.
- Support Elections branch by using personnel resources from other branches and county departments.

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

- Increase the Youth Empowerment Summit (YES) annual attendance to 150 and launch the Yolo County Youth Civic Initiative (YCYCI) curriculum throughout the County to promote civic education and increase civic involvement among the county's youth.
- Continue partnership with Yolo County office of Education (YCOE) and other county community organizations to grow reach.

## Current Year Goals & Strategies

- Continue partnership with UC Davis for YES venue to accommodate larger attendance.
- Garner funding through legislation or other grants to support YCYCI curriculum effort.

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

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#### 2024-25 Strategies

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

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

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#### 2024-25 Strategies

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

## 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*

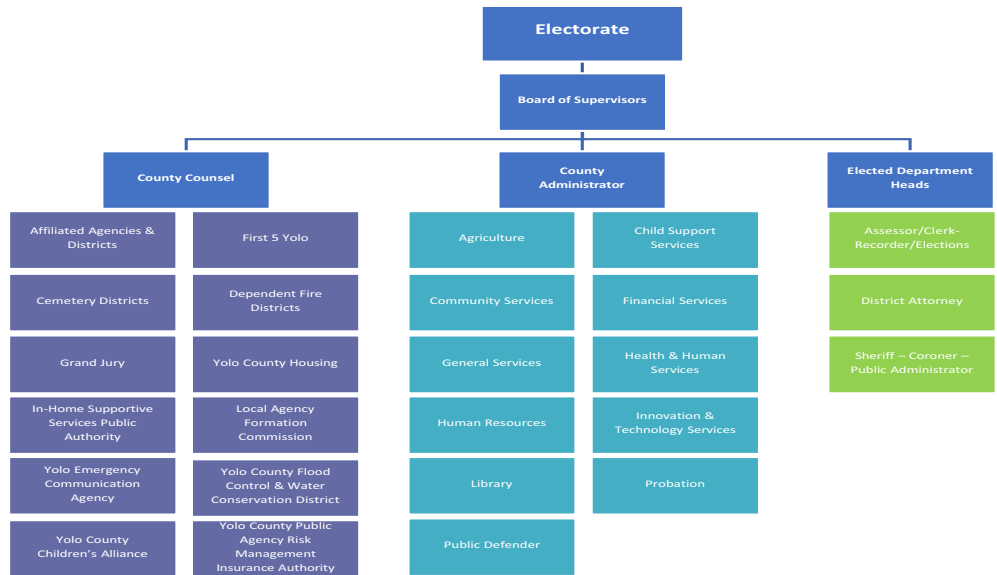
The Elections branch conducts federal, statewide, and local elections. Through collaboration with stakeholders in the community and other governmental agencies, the elections department strives to inform voters of their ability to vote and to positively engage them in the election process.



# 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.

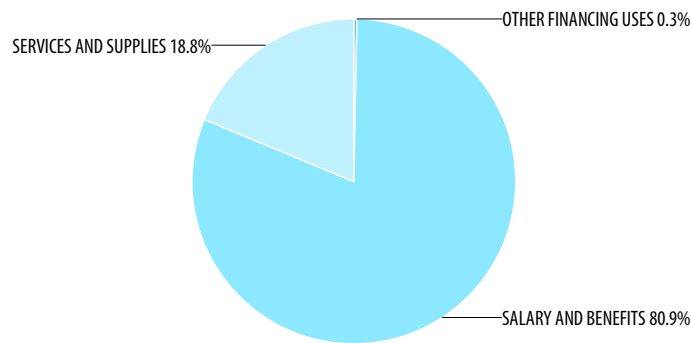
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Board of Supervisors	3,117,006	0	0	3,117,006
<b>Total</b>	<b>3,117,006</b>	<b>0</b>	<b>0</b>	<b>3,117,006</b>

### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
MISCELLANEOUS REVENUES	0	3,665	0	0	0
<b>TOTAL REVENUE</b>	<b>0</b>	<b>3,665</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	1,941,014	2,091,505	2,383,131	2,522,923	2,522,923
SERVICES AND SUPPLIES	380,417	453,573	495,331	584,653	584,653
OTHER CHARGES	0	20	0	0	0
OTHER FINANCING USES	8,400	11,485	10,342	9,430	9,430
<b>TOTAL APPROPRIATIONS</b>	<b>2,329,831</b>	<b>2,556,583</b>	<b>2,888,804</b>	<b>3,117,006</b>	<b>3,117,006</b>
<b>USE OF FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>2,329,831</b>	<b>2,552,917</b>	<b>2,888,804</b>	<b>3,117,006</b>	<b>3,117,006</b>
<b>FUNDED STAFFING</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>

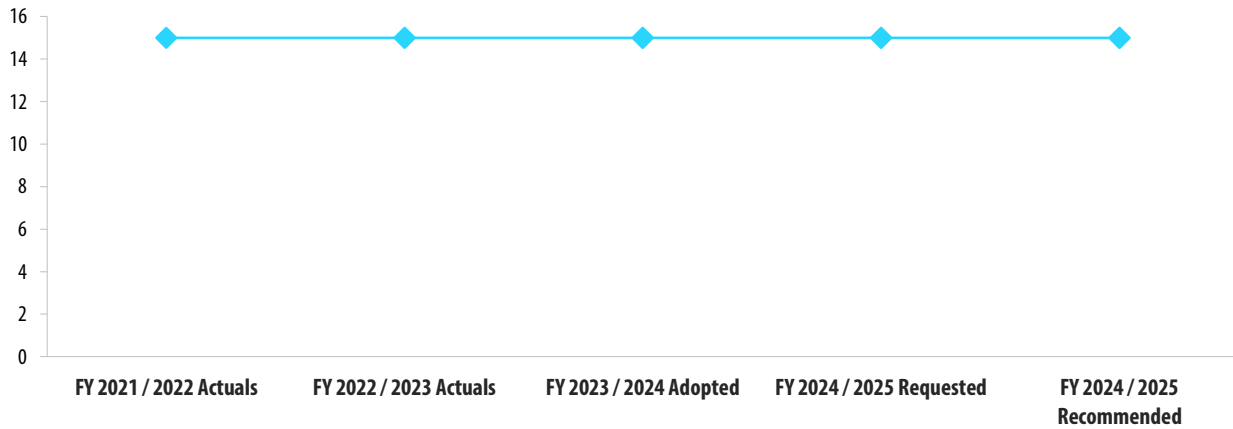
### Expenditures



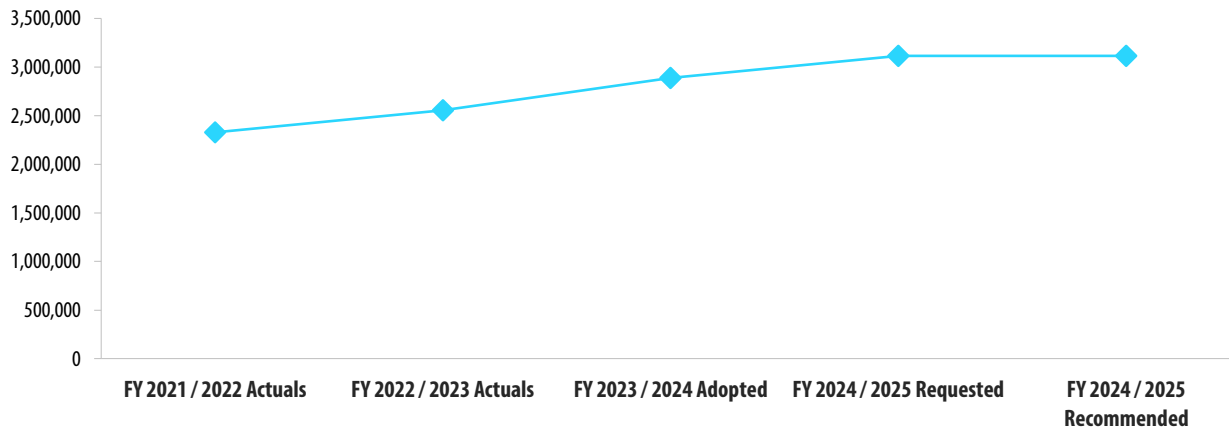
### Revenues

Total Appropriations 0.0%  
0.0%

### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

There are no significant changes.

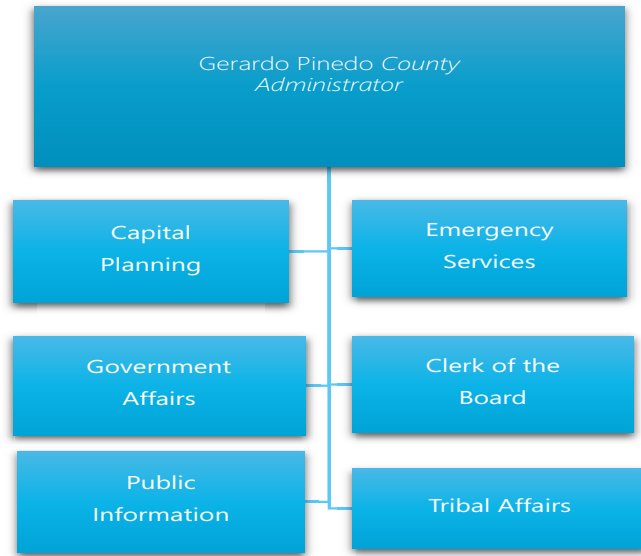
# County Administrator's Office



**Gerardo Pinedo**  
County Administrator

## OUR MISSION

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



## Major Services

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

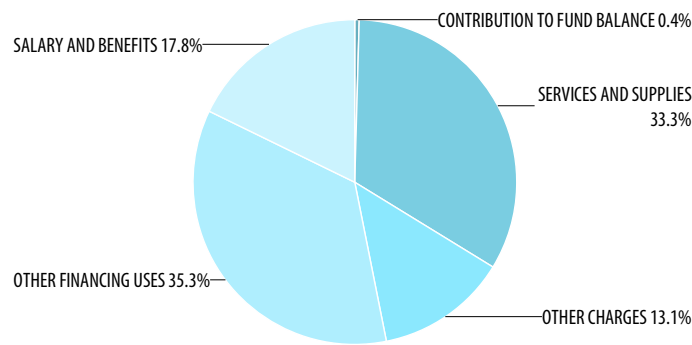
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Administration	4,517,890	244,782	9,500	4,263,608
Emergency Services	4,514,860	2,782,345	1,338,000	394,515
Housing	1,410,250	1,255,514	34,986	119,750
Tribal Mitigation	7,037,000	7,037,000	0	0
Utilities	6,164,916	6,164,916	0	0
<b>Total</b>	<b>23,644,916</b>	<b>17,484,557</b>	<b>1,382,486</b>	<b>4,777,873</b>

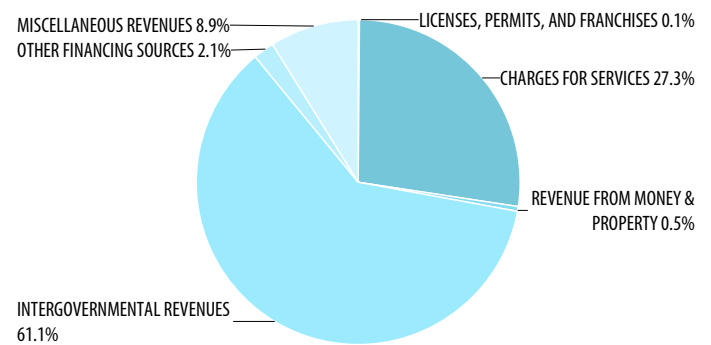
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
LICENSES, PERMITS, AND FRANCHISES	21,088	18,088	23,000	23,000	23,000
REVENUE FROM MONEY & PROPERTY	182,345	56,052	59,014	84,014	84,014
INTERGOVERNMENTAL REVENUES	11,808,303	8,537,163	12,562,266	10,690,345	10,690,345
CHARGES FOR SERVICES	3,666,645	6,013,642	4,716,643	4,765,516	4,765,516
MISCELLANEOUS REVENUES	492,121	1,204,879	1,555,182	1,555,182	1,555,182
OTHER FINANCING SOURCES	1,166,031	454,734	914,542	366,500	366,500
SPECIAL ITEMS	0	4,000	0	0	0
<b>TOTAL REVENUE</b>	<b>17,336,533</b>	<b>16,288,557</b>	<b>19,830,647</b>	<b>17,484,557</b>	<b>17,484,557</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	4,163,450	4,214,964	4,336,792	4,214,365	4,214,365
SERVICES AND SUPPLIES	6,700,747	4,346,253	9,233,581	7,877,197	7,877,197
OTHER CHARGES	3,908,757	4,134,653	3,285,027	3,102,911	3,102,911
CAPITAL ASSETS	62	48,134	0	0	0
OTHER FINANCING USES	7,064,613	7,743,117	8,386,421	8,346,443	8,346,443
<b>TOTAL APPROPRIATIONS</b>	<b>21,837,630</b>	<b>20,487,121</b>	<b>25,241,821</b>	<b>23,540,916</b>	<b>23,540,916</b>
<b>USE OF FUND BALANCE</b>	<b>1,870,953</b>	<b>(719,262)</b>	<b>41,984</b>	<b>1,382,486</b>	<b>1,382,486</b>
<b>NET COUNTY COST</b>	<b>2,630,143</b>	<b>4,917,826</b>	<b>5,369,190</b>	<b>4,777,873</b>	<b>4,777,873</b>
<b>FUNDED STAFFING</b>	<b>23</b>	<b>26</b>	<b>23</b>	<b>22</b>	<b>22</b>

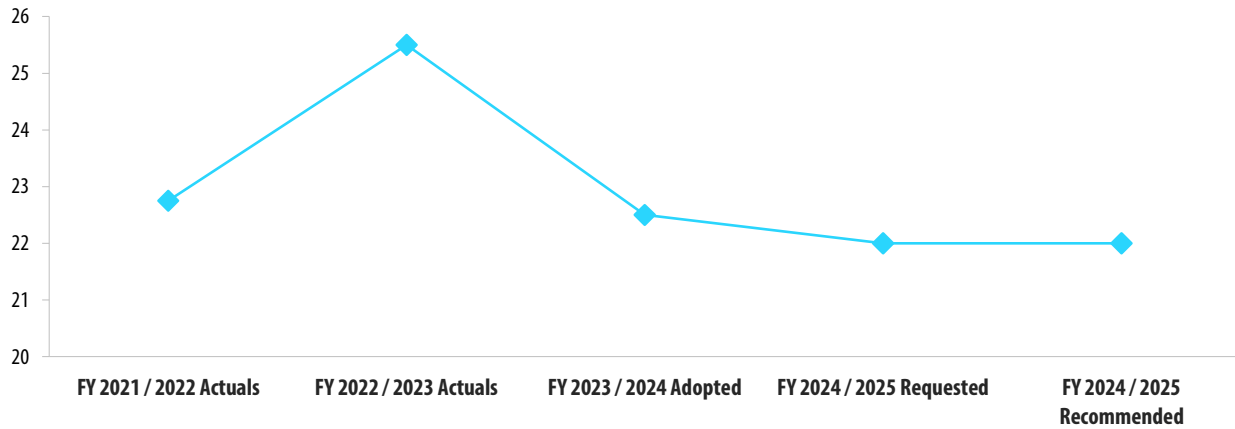
### Expenditures



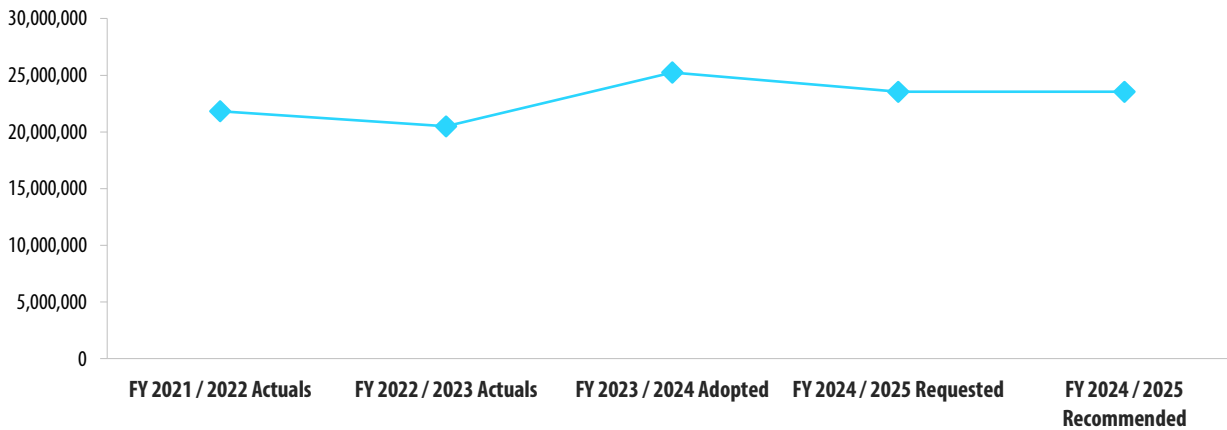
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY 2024-25 Recommended Budget includes the addition of numerous new grants and the re-budgeting of previously approved grants. The budget also includes the deletion of four vacant positions and the application of a salary savings factor to assist in balancing the budget.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1 : Thriving Residents.



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

- Work with the Yolo Housing Authority to further identify the appropriate approach to CDBG administration.

#### **Accomplishments**

- In progress. CAO has engaged a consultant to manage CDBG programs going forward, and continually monitors advances in this area.

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

- Continue outreach and community engagement strategies to identify grassroots infrastructure projects to inform the 2023-24 Rural Infrastructure Investment Plan.

#### **Accomplishments**

- In progress. CAO staff engaged in robust outreach efforts as part of the FY24-28 Strategic Plan process.

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

- Work with city partners to increase housing support for individuals experiencing homelessness.

#### **Accomplishments**

- In progress. CAO, in conjunction with the Health and Human Services Agency, continues to partner with our cities to increase shelter and supportive housing program capacity. Key projects in FY24 included the Project Room Key close out and the Behavioral Health Bridge Housing program in addition to innovative approaches in partnership with our cities and unincorporated area residents to find the best customized solutions meeting local community needs.

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

- Work with city partners to increase housing supports for individuals experiencing homelessness.

#### **Accomplishments**

- Ongoing—The County partnered with the City of Woodland and the Friends of the Mission to provide American Rescue Funds that assist in Phase II of construction for the East Beamer Way

## Prior Year Goals, Strategies & Accomplishments

Shelter. Phase II consists of 6 units of non-congregate shelter, a permanent dining area, kitchen, bathrooms, showers, laundry facility, and staff offices.

### **2023-24 Strategies**

- Continue allocation, implementation, and evaluation of the American Rescue Plan funds.

### **Accomplishments**

- In progress and nearing completion. Staff continues to provide quarterly updates to the Board of Supervisors as to implementing of the Board-approved plan for disbursement of American Rescue Plan Act funds in ways that best leverage community partnerships to maximize the benefit for all county residents.

## **Goal 2 : Safe Communities.**



### **2023-24 Strategies**

- Complete revision of the County Emergency Operations Plan, including the re-establishment of the Disaster Service Council.

### **Accomplishments**

- Completed.

### **2023-24 Strategies**

- Complete the development of a new Joint Emergency Management Services Work Plan.

### **Accomplishments**

- In progress. County OES is fostering collaboration, leveraging resources effectively, and embracing innovation by creating workgroups that aim to ensure a coordinated and resilient response to emergencies, safeguarding the well-being of communities, and minimizing the impact of disasters.

### **2023-24 Strategies**

- Complete the transition of the Animal Services program.

### **Accomplishments**

- Completed. Animal Services successfully transitioned to the Department of Community Services. Partnership with the Sheriff was highly successful from both internal operational as well as community engagement perspectives.



## Prior Year Goals, Strategies & Accomplishments

### Goal 3 : Sustainable Environments.



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

- Advocate for and implement policies and projects that reduce flood risk and increase flood safety in our communities.

#### **Accomplishments**

- In progress. The County remains engaged in a variety of local and regional efforts to reduce flood risk and improve flood control infrastructure in our communities.

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

- Participate in local, regional, and state efforts to plan, prepare for, and respond to ongoing drought conditions. Continually partnering with state and federal agencies to draw down maximum grant revenues to best serve local communities.

#### **Accomplishments**

- In progress. The drought task force is being re-established to address drought emergency preparedness and outreach, representing a proactive and holistic approach to addressing the challenges of droughts. By engaging stakeholders, promoting awareness, and implementing targeted interventions, the plan seeks to build resilience, mitigate risks, and ensure the sustainable management of water resources in the face of increasingly frequent and severe drought events.

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

- Increase sustainability of rural fire protection services.

#### **Accomplishments**

- In progress. To date, the Capay Valley Fire Protection District, West Plainfield Fire Protection District, and the Willow Oak Fire Protection District, successfully completed Proposition 218 assessment elections to support fire protection. Staff is working with the Knights Landing Fire Protection District, the Madison Fire Protection District, and the Yolo Fire Protection District to support a Proposition 218 assessment election later in 2024.

## Prior Year Goals, Strategies & Accomplishments

### Goal 4 : Flourishing Agriculture.



#### 2023-24 Strategies

- Advance Countywide base flood elevation study to assist with agricultural support projects.

#### Accomplishments

- In progress. A Request for Proposal to conduct a base flood elevation study is currently active. The goal will be to make approved plans available widely to all interested county residents free of charge, enabling more cost-effective flood mitigation and essential housing development efforts by local residents.

### Goal 5 : Robust Economy.



#### 2023-24 Strategies

- Increase economic development and rural community supports.

#### Accomplishments

- In progress. The County remains engaged in regional economic development initiatives and continues to collaborate with partners to expand services and opportunities in our rural communities, such as with the Yocha Dehe Wintun Nation and the Capay Valley Health and Community Center which was completed in FY24. Additionally, the county is planning organic economic development opportunities including completion of the historic courthouse construction, enabling partnership with cities which could produce valuable regional economic activity. Board of Supervisors has been presented with concept and a final plan will be presented in the near future for final review and approval by the Board.

### Goal 6 : In Support of All Goals.



#### 2023-24 Strategies

- Update County Operational Excellence Plan covering internal operations to parallel and support County Strategic Plan, including quarterly updates.

## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- Completed. The FY24-28 Strategic Plan includes Operational Excellence as a sixth organizational pillar. This reflects Board, Department Head, and community input over a nine-month process.

### **2023-24 Strategies**

- Develop and implement a county communication plan.

### **Accomplishments**

- Ongoing. Over the past year, significant progress has been made in the County's communication efforts. The hiring of a dedicated communications team has enabled staff to effectively respond to crises and build substantial capacity within the office. A comprehensive communication plan is scheduled to be finalized this summer. Yolo County has advanced public communication through the development of a new style guide, branding initiatives, and various collateral materials. The strategic approach focuses on fostering meaningful relationships within the community and increasing citizen engagement. By humanizing messaging and adopting a unified County brand, staff aims to raise awareness of County programs and services, ensuring they are easily accessible and engaging for both citizens and employees.

## Current Year Goals & Strategies

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

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

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

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

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**Goal 5: Complete essential reorganization of the Department of Human Resources to ensure that existing and future county staff are fully supported with all essential county training and organizational development tools. The goal is to**

## Current Year Goals & Strategies

**increase core competencies for optimal customer service while promoting the County as an employer of choice in the region.**

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## Program Summary

### Strategic Plan Implementation



*Successful Implementation progress of the Strategic Plan.*

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

### Legislative Advocacy and Intergovernmental Affairs



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

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

### Clerk of the Board



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

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

Williamson Act Contracts, and claims against the County.

### Office of Emergency Services



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

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.

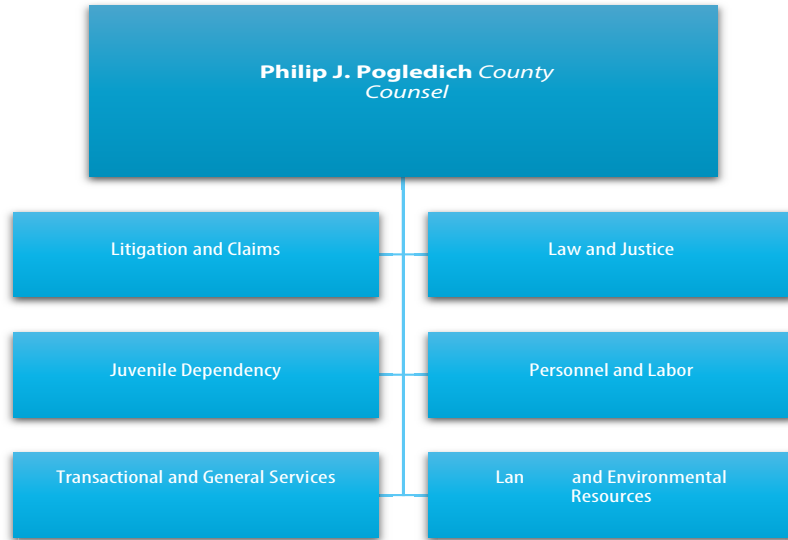
# County Counsel



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

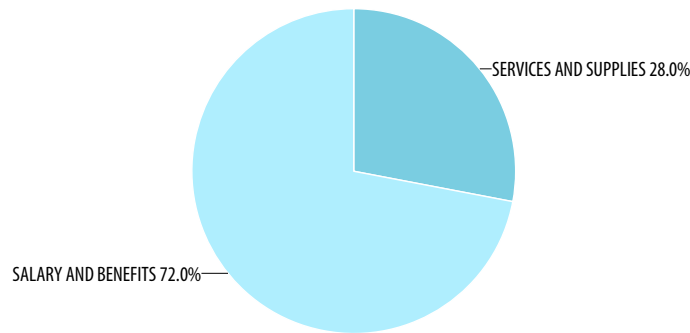
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
County Counsel	2,373,880	414,045	0	1,959,835
Indigent Defense	937,962	0	0	937,962
<b>Total</b>	<b>3,311,842</b>	<b>414,045</b>	<b>0</b>	<b>2,897,797</b>

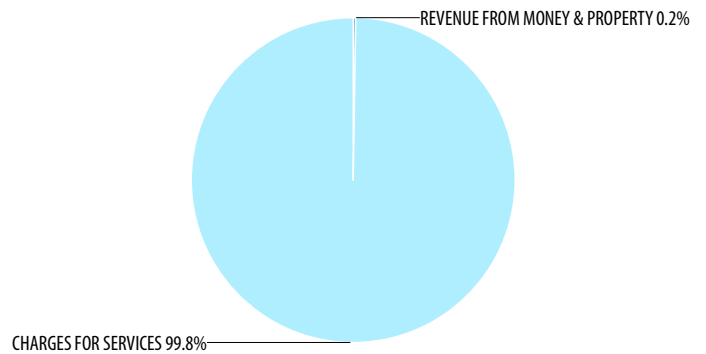
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	(278)	200	0	1,000	1,000
CHARGES FOR SERVICES	707,537	411,682	404,745	413,045	413,045
MISCELLANEOUS REVENUES	0	879	0	0	0
<b>TOTAL REVENUE</b>	<b>707,260</b>	<b>412,761</b>	<b>404,745</b>	<b>414,045</b>	<b>414,045</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	3,031,042	3,416,406	3,515,935	3,396,235	3,396,235
SERVICES AND SUPPLIES	1,087,819	1,280,156	1,274,887	1,322,173	1,322,173
OTHER FINANCING USES	(1,059,845)	(1,543,364)	(1,567,338)	(1,406,566)	(1,406,566)
<b>TOTAL APPROPRIATIONS</b>	<b>3,059,016</b>	<b>3,153,198</b>	<b>3,223,484</b>	<b>3,311,842</b>	<b>3,311,842</b>
<b>USE OF FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>2,351,756</b>	<b>2,740,437</b>	<b>2,818,739</b>	<b>2,897,797</b>	<b>2,897,797</b>
<b>FUNDED STAFFING</b>	<b>12</b>	<b>13</b>	<b>12</b>	<b>12</b>	<b>12</b>

### Expenditures

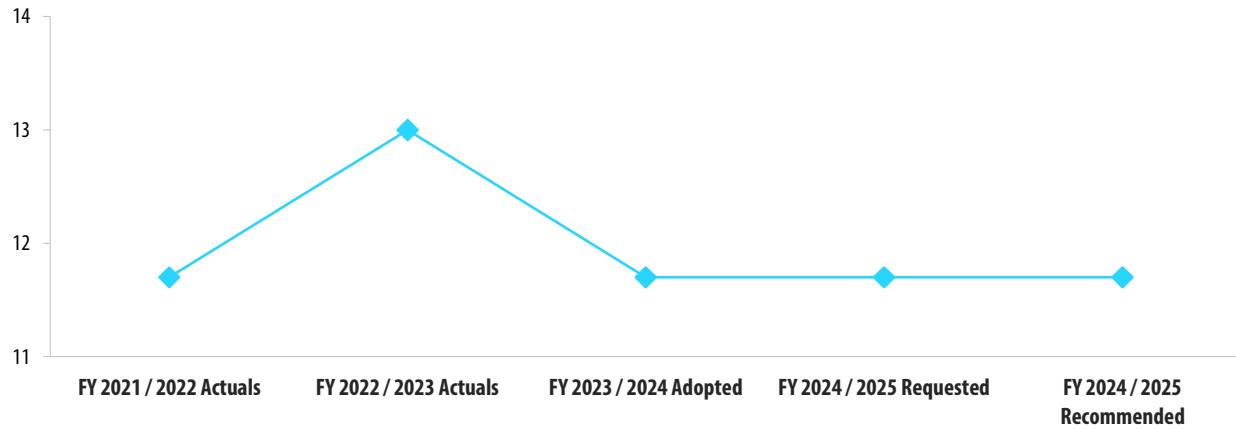


### Revenues

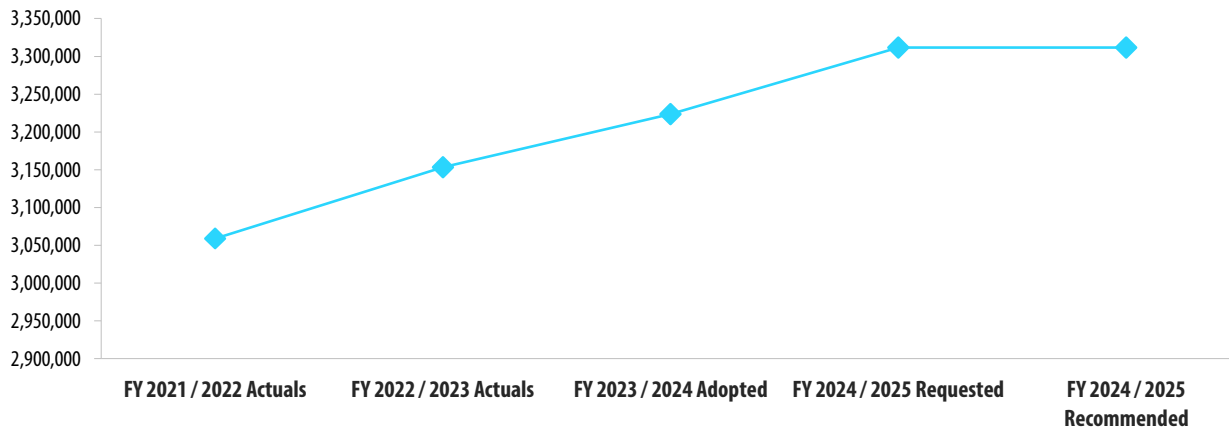




### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The 2024-25 Recommended Budget for County Counsel includes a \$40,000 vacancy savings required to balance the budget.

## Prior Year Goals, Strategies & Accomplishments

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



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

- Continue support for South Davis Library project, including real estate acquisition, design and construction contracting, and environmental review.
- Support contracting with (and appropriate oversight of) external recipients of County funding, including ARP funding recipients and fire protection districts.
- Engage with the DEI Manager (upon hire) to support their work, effectiveness, and engagement with the organization.

#### **Accomplishments**

- In addition to providing substantial legal services to support each of the specific strategies noted above, during the current fiscal year the Office also:
- Supported compliance with the Levine Act (SB 1439), including by frequently providing routine advice, tracking the FPPC's development of new and revised regulations, and seeking informal advice letters from the FPPC on emerging issues.
- Developed and provided First Amendment training to Library staff and otherwise assisted in the response to controversies involving free speech in Library meeting rooms.
- Supported the renegotiation of major contracts involving Countywide ambulance services and medical and behavioral health services in County detention facilities.
- Developed an ombudsman program focused on juvenile dependency matters in coordination with HHSA.
- Assisted Environmental Health in addressing emerging issues in groundwater and well permitting regulation.
- Supported a comprehensive update on the County's policy on apprenticeships for public projects.

## Prior Year Goals, Strategies & Accomplishments

### Goal 2: Maintain and strengthen relationships with federal, tribal, state, and other local governments, particularly on matters with synergistic potential.



#### 2023-24 Strategies

- Support effective engagement with the Yocha Dehe Wintun Nation on shared priorities.
- Continue participation with Health & Human Services Agency in discussions with interested Indian tribes relating to Indian Child Welfare Act implementation.
- Ensure full implementation of 2021 Agreement with California Department of Water Resources on Yolo Bypass habitat restoration efforts.

#### Accomplishments

- Collaborated with the Yocha Dehe Wintun Nation to complete state and County funding agreements supporting the Capay Valley Health & Community Center.
- With the County Administrator's Office, negotiated an intergovernmental agreement with the Sites Reservoir Authority concerning construction of the Dunnigan Pipeline and related matters.
- With Legal Services of Northern California and Yolo Superior Court, developed agreements supporting the provision of small claims advisory services and cost-sharing.
- Supported outreach to the Department of Water Resources to resolve concerns with the "Big Notch Project" and, subsequently, coordinated litigation seeking remedies for those concerns.
- Coordinated internally and with Yolo County Housing on initial steps to acquire Pine Tree Gardens-West facility and preserve the longstanding adult residential facility use.

### 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.



#### 2023-24 Strategies

- Support Health & Human Services Agency leadership in policy development, review, and revision.
- Maintain effective courtroom advocacy and continue collaborative approach, as appropriate, with appointed counsel for parents and minors.

## Prior Year Goals, Strategies & Accomplishments

- Support Agency staff in case management, hearing preparation, and similar matters.

### **Accomplishments**

- Supported Indian Child Welfare Act policy and procedures efforts between the Agency and a coalition of tribal representatives.
- Worked with HHS leadership to restructure attorney roles to facilitate more direct interaction with Agency social workers and improve training, compliance, support, and court readiness.
- In coordination with HHS staff, improved social worker engagement in weekly staffings for ongoing cases and trial preparation.

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



### **2023-24 Strategies**

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

### **Accomplishments**

- Provided advice and support to Community Services in connection with the review and approval of several conditional use permits pursuant to the CLUO (additional hearings upcoming).
- Actively advised on a limited number of complex enforcement matters and related appeals and controversies.
- With the Department of Financial Services, advised Community Services on alternatives to assessing compliance with the cannabis gross receipts tax.
- Completed settlement of CLUO litigation involving the Yocha Dehe Wintun Nation.

## Prior Year Goals, Strategies & Accomplishments

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

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

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

#### **Accomplishments**

- Through attorney transitions, maintained effective support for the County Administrator's Office and Human Resources in labor negotiations and other high-profile employment matters.
- Coordinated the investigation and resolution of a limited number of sensitive and complex disciplinary matters.
- Provided training to County departments on topics such as progressive discipline, best practices for employee evaluations, and due process procedures.

## Current Year Goals & Strategies

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

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

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

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

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

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

## Current Year Goals & Strategies

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



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

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

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



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

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

## Current Year Goals & Strategies

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

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

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



## Program Summary

### Transactional and General Government Services



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

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

### Juvenile Dependency



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

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

### Employment and Labor



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

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

### Health & Human Services



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

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

### Litigation and Claims



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

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

## Land Use and Environmental Resources



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

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

# Financial Services



**Tom Haynes**  
*Chief Financial Officer*

## OUR MISSION

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



## Major Services

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

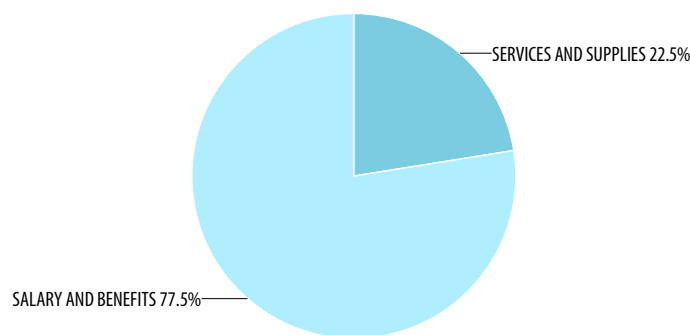
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Financial Services	6,433,284	2,670,437	0	3,762,847
<b>Total</b>	<b>6,433,284</b>	<b>2,670,437</b>	<b>0</b>	<b>3,762,847</b>

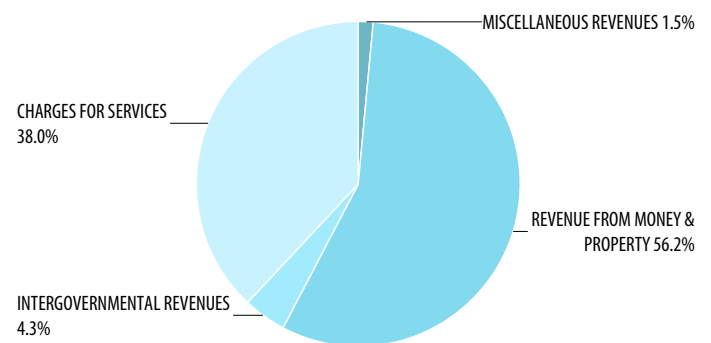
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	942,632	1,028,457	1,198,211	1,500,740	1,500,740
INTERGOVERNMENTAL REVENUES	122,554	114,206	114,036	114,036	114,036
CHARGES FOR SERVICES	986,450	996,801	872,970	1,183,919	1,015,661
MISCELLANEOUS REVENUES	55,016	32,579	40,000	40,000	40,000
OTHER FINANCING SOURCES	6,885	0	35,000	0	0
<b>TOTAL REVENUE</b>	<b>2,113,537</b>	<b>2,172,042</b>	<b>2,260,217</b>	<b>2,838,695</b>	<b>2,670,437</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	4,740,038	5,232,931	5,323,967	5,931,984	5,523,437
SERVICES AND SUPPLIES	1,375,336	1,391,587	1,470,453	1,680,652	1,603,871
OTHER CHARGES	22,128	22,128	0	0	0
OTHER FINANCING USES	(257,473)	(444,908)	(646,432)	(694,024)	(694,024)
<b>TOTAL APPROPRIATIONS</b>	<b>5,880,029</b>	<b>6,201,738</b>	<b>6,147,988</b>	<b>6,918,612</b>	<b>6,433,284</b>
<b>USE OF FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>3,766,492</b>	<b>4,029,696</b>	<b>3,887,771</b>	<b>4,079,917</b>	<b>3,762,847</b>
<b>FUNDED STAFFING</b>	<b>41</b>	<b>41</b>	<b>29</b>	<b>35</b>	<b>33</b>

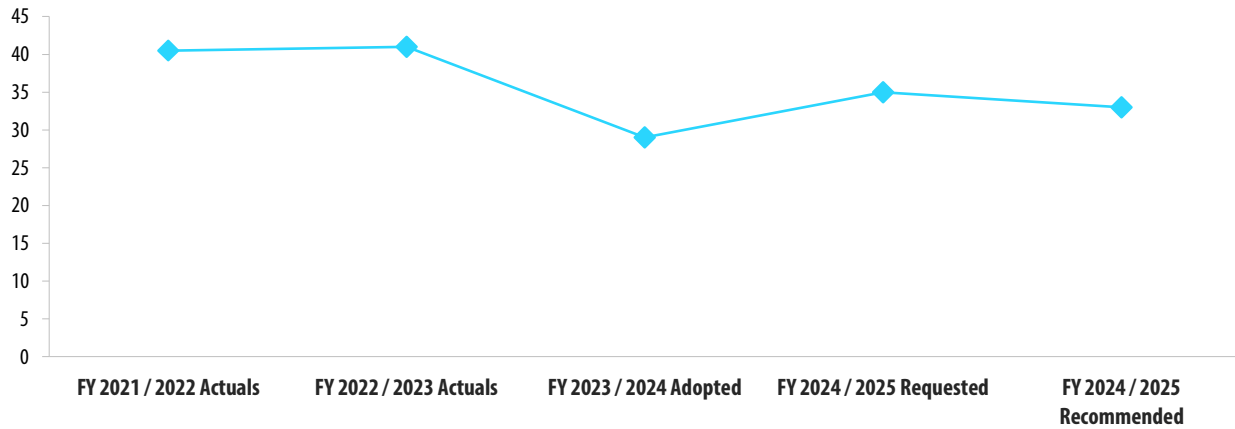
### Expenditures



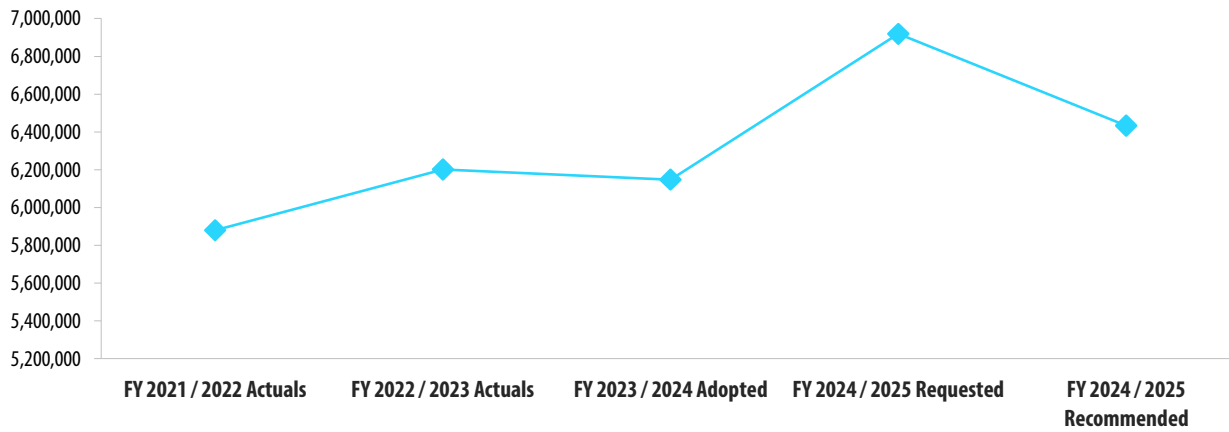
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The 2024-25 Recommended Budget for Financial Services includes approved compensation adjustments and an additional \$130,000 for increased cost for investment services. A \$300,000 vacancy savings is utilized to balance the budget.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Enhance the County’s Financial Sustainability.

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#### 2023-24 Strategies

- Maintain County five-year financial forecast.
- Complete development of next Long-Term Financial Plan.

#### Accomplishments

- Resumed updating the five-year financial forecast for fiscal years 2024-25 to 2028-29.
- Incorporated financial sustainability goals into the County’s 2024-2028 Strategic Plan.

### Goal 2: Strengthen accountability and oversight.

---



#### 2023-24 Strategies

- Implement GASB Standard 96 on Software-based arrangements.
- Prepare master debt post-issuance compliance matrix.

#### Accomplishments

- Implemented the new Government Accountability Standards Board (GASB) Standard 96 pronouncement on subscription-based software agreements.
- Began development of the master debt post-issuance compliance matrix.
- Completed contract and subrecipient fiscal monitoring for the Health & Human Services Agency for 2021-22 and 2022-23.

### Goal 3: Achieve optimum revenue collection.

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#### 2023-24 Strategies

- Explore targeted Cannabis audits and hiring collection firm to aid on difficult accounts.

## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- Initiated a comprehensive audit program for cannabis licensees going through the land use process and developed an ongoing cannabis tax auditing program.

### **Goal 4: Continue development of system capabilities.**

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### **2023-24 Strategies**

- Go-live and stabilize the functioning of the new Infor CloudSuite system.
- Upgrade the Sherpa budget system to be compatible with Infor CloudSuite.

### **Accomplishments**

- Went live with the Infor CloudSuite system in July 2023 and stabilized system usage through training and end-user support.
- Upgraded the Sherpa budget system to be compatible with Infor CloudSuite for use in the 2024-25 budget development process.

### **Goal 5: Maintain high level of customer service.**

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### **2023-24 Strategies**

- Ensure regular meeting of the Financial Officers Forum.
- Increase fiscal training offerings consistent with staff capacity.

### **Accomplishments**

- Resumed regular meetings of the Financial Officers Forum and took steps to increase communication and collaboration among department fiscal officers.
- Provided a variety of formal training sessions, including Infor CloudSuite, budget development, and accounts payable.
- Developed and implemented two tax assistance programs to assist taxpayers impacted by the Washington Unified 2004 Bond tax error.

## Current Year Goals & Strategies

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

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#### 2024-25 Strategies

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

### Goal 2: Enhance Countywide fiscal competency.

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#### 2024-25 Strategies

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

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

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#### 2024-25 Strategies

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

### Goal 4: Strengthen financial sustainability.

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#### 2024-25 Strategies

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

### 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.

# General Services



**Ryan Pistoichini**  
*Director*

## OUR MISSION

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



## Major Services

The General Services Department (GSD) is responsible for managing facilities, parks, the airport, and procurement processes. The Facilities division provides building maintenance and utilities services to county facilities. The Capital Projects division manages new construction and capital renewal projects. The Parks division focuses on maintenance, operations, and capital improvements to the County’s parks and open spaces. The Yolo County Airport is a general aviation airport managed by General Services. Finally, the General Services Department also manages the countywide procurement and contracting processes to obtain goods and services for county operations.

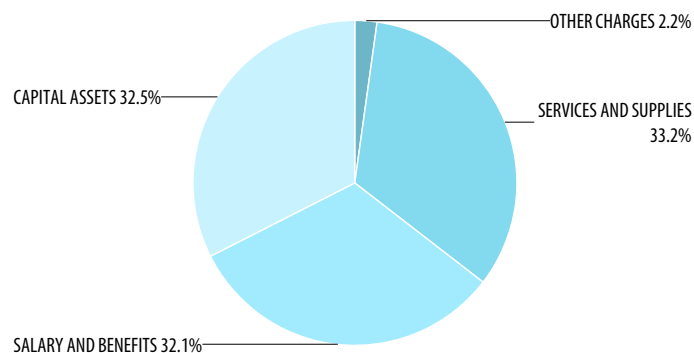
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Airport	851,302	367,678	232,600	251,024
County Service Areas	462,148	203,366	0	258,782
Facilities	9,808,017	6,717,831	0	3,090,186
Graphics	211,374	49,698	0	161,676
Parks	1,960,966	657,840	0	1,303,126
Procurement	1,024,603	53,000	0	971,603
<b>Total</b>	<b>14,318,410</b>	<b>8,049,413</b>	<b>232,600</b>	<b>6,036,397</b>

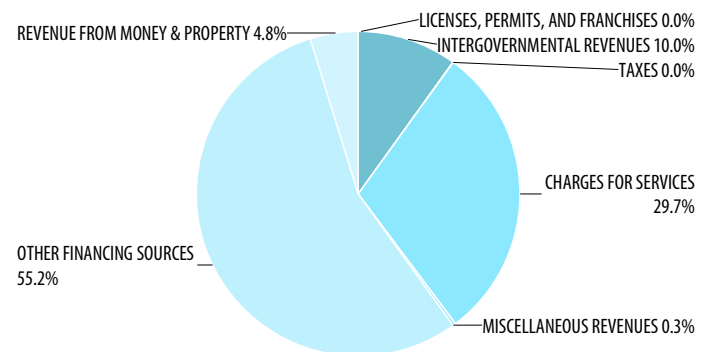
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
TAXES	0	0	3,500	3,500	3,500
LICENSES, PERMITS, AND FRANCHISES	0	0	80	80	80
FINES, FORFEITURES, AND PENALTIES	4,535	14,002	0	0	0
REVENUE FROM MONEY & PROPERTY	380,552	389,946	391,846	385,696	385,696
INTERGOVERNMENTAL REVENUES	404,281	518,475	1,225,054	801,801	801,801
CHARGES FOR SERVICES	1,215,920	1,313,410	1,389,355	2,392,519	2,392,519
MISCELLANEOUS REVENUES	10,147	14,263	25,000	25,000	25,000
OTHER FINANCING SOURCES	1,127,684	438,555	3,416,325	4,440,817	4,440,817
<b>TOTAL REVENUE</b>	<b>3,143,118</b>	<b>2,688,652</b>	<b>6,451,160</b>	<b>8,049,413</b>	<b>8,049,413</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	3,140,153	2,913,174	4,815,787	5,684,109	5,017,052
SERVICES AND SUPPLIES	2,469,644	2,501,201	4,159,896	5,551,364	5,200,364
OTHER CHARGES	336,644	298,535	194,760	345,452	345,452
CAPITAL ASSETS	1,025,823	811,233	4,924,133	7,473,849	5,077,966
OTHER FINANCING USES	(363,815)	(365,555)	(641,748)	(1,472,424)	(1,322,424)
<b>TOTAL APPROPRIATIONS</b>	<b>6,608,448</b>	<b>6,158,588</b>	<b>13,452,828</b>	<b>17,582,350</b>	<b>14,318,410</b>
<b>USE OF FUND BALANCE</b>	<b>260,544</b>	<b>17,944</b>	<b>232,600</b>	<b>232,600</b>	<b>232,600</b>
<b>NET COUNTY COST</b>	<b>3,004,208</b>	<b>3,047,172</b>	<b>6,348,198</b>	<b>9,300,337</b>	<b>6,036,397</b>
<b>FUNDED STAFFING</b>	<b>28</b>	<b>28</b>	<b>36</b>	<b>43</b>	<b>38</b>

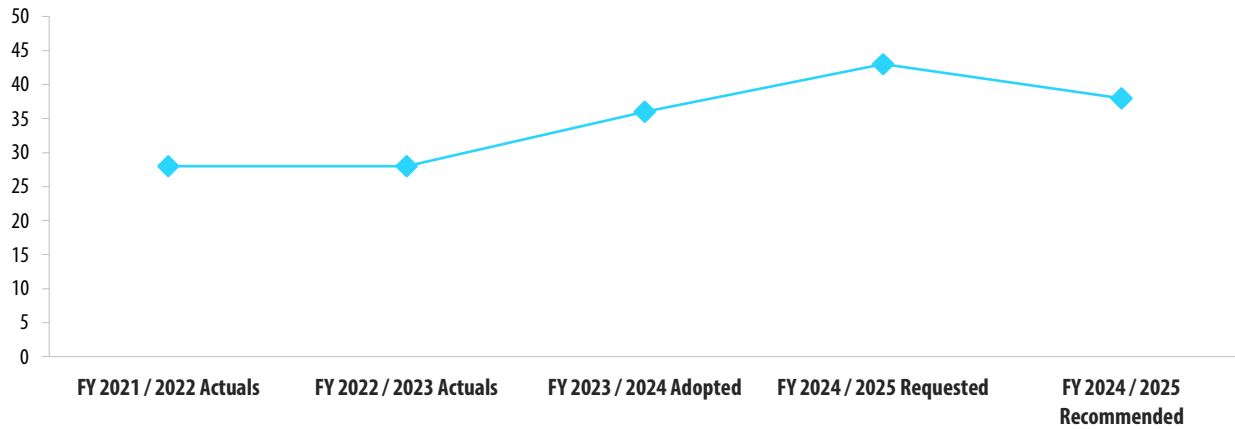
### Expenditures



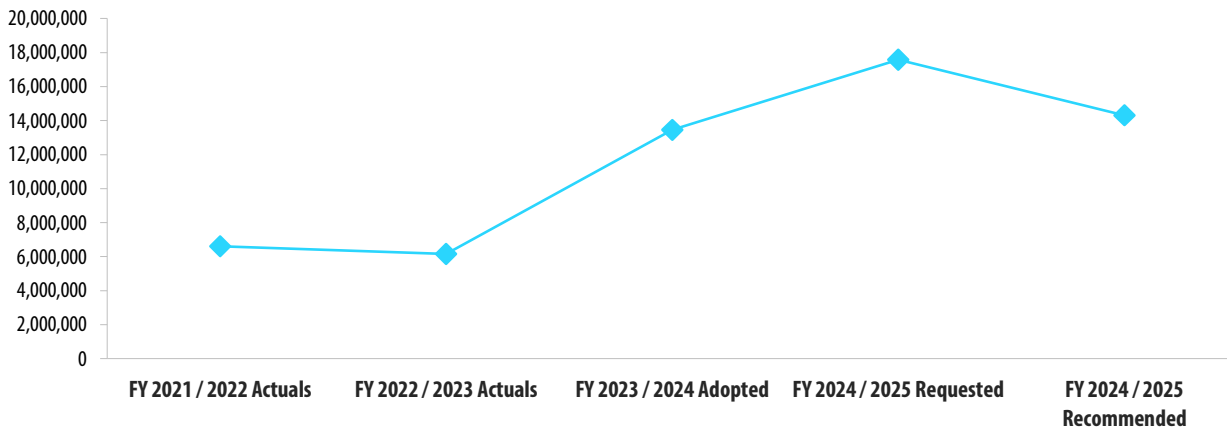
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The General Services Department FY 2024-25 Recommended Budget has an anticipated net county cost of \$6,036,397. Included in the department’s budget is a salary savings factor of \$323,908 based on historical vacancy trends. The budget includes replacement of roofs at various County buildings and various capital projects that will be funded by with Accumulated Capital Outlay (ACO) funds.



## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Invest in and maintain County facilities to provide the public and employees a safe and productive workplace.



#### 2023-24 Strategies

- Complete the relocation of the Cannabis Division to the Department of Community Services Campus.
- Provide a modernized workspace for the Agriculture Department.
- Conduct space needs programming for the Public Defender and UC Cooperative Extension departments.
- Design the new South Davis Branch Library.
- Continue to re-roof various County buildings to reduce the deferred maintenance status of roofs.

#### Accomplishments

- Completed the relocation of the Cannabis Division to the Department of Community Services Campus.
- Completed the design and solicitation process for a new Agriculture Department Corporation Yard.
- Significant progress in designing the Walnut Park Branch Library in South Davis, including submitting plans to Building Inspection review.
- Re-roofed several County buildings that had significant deferred maintenance.

### Goal 2: Invest in and improve community access to parks and open spaces.



#### 2023-24 Strategies

- Complete the construction of the Knights Landing Community Park.
- Complete Proposition 68 park investment projects at Esparto Community Park, Tuli Mem Community Park, Cache Creek Regional Park and Grasslands Regional Park.

#### Accomplishments

- Began construction of the new Knights Landing Community Park.

## Prior Year Goals, Strategies & Accomplishments

- Began playground improvements to the Esparto Community Park.
- Implemented a new invasive weeds control and eradication process at Grasslands Regional Park's dog park.

## Current Year Goals & Strategies

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

---



#### 2024-25 Strategies

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

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

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#### 2024-25 Strategies

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

## Program Summary

### Facilities Operations



*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.

### Capital Projects



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

The Capital Projects Division is responsible for new construction or capital renewal projects of county facilities. This includes conducting space needs analysis, facilities conditions assessments, capital planning, and construction management.

### 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



*Provide safe and effective aviation operations.*

The Yolo County Airport is a general aviation airport containing a 6,000-foot-long runway. Duties include development and execution of the Airport Capital Improvement Plan, grant management for improvements, hangar lease management, environmental monitoring, and daily operations.

### 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.

### Procurement



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

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.

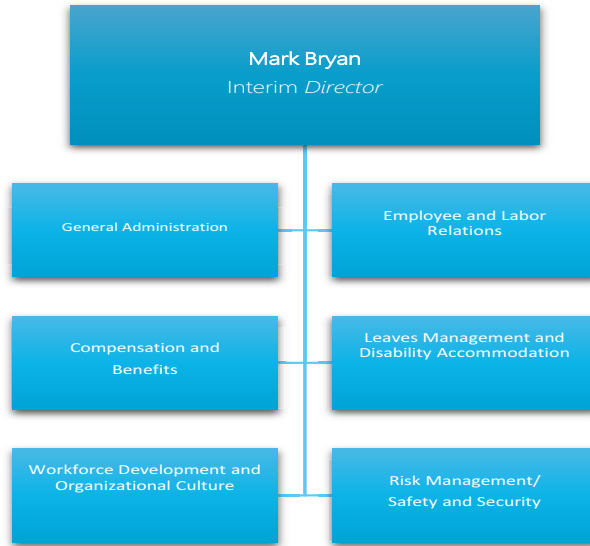
# Human Resources



**Mark Bryan**  
*Interim Director*

## OUR MISSION

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



## Major Services

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

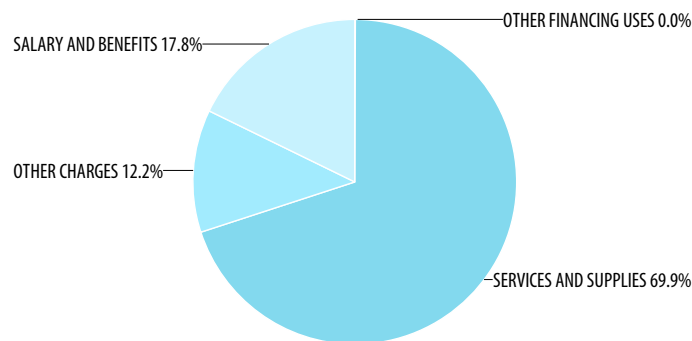
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Administration	15,325,869	14,774,020	0	551,849
Human Resources	3,510,433	28,236	0	3,482,197
<b>Total</b>	<b>18,836,302</b>	<b>14,802,256</b>	<b>0</b>	<b>4,034,046</b>

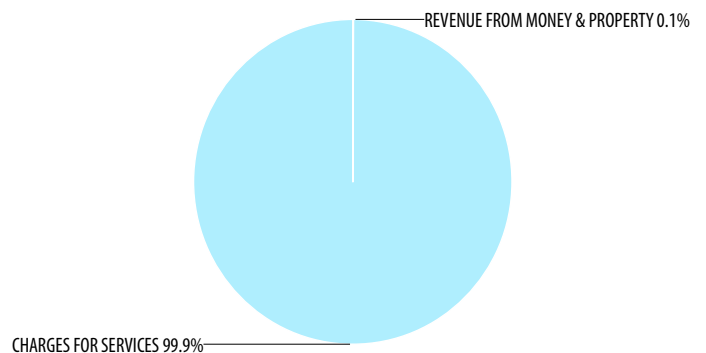
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	(52,461)	19,726	12,297	12,297	12,297
CHARGES FOR SERVICES	9,973,079	11,287,246	12,675,382	14,789,959	14,789,959
MISCELLANEOUS REVENUES	0	0	0	0	0
<b>TOTAL REVENUE</b>	<b>9,920,618</b>	<b>11,306,972</b>	<b>12,687,679</b>	<b>14,802,256</b>	<b>14,802,256</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	2,659,603	2,857,285	3,036,958	3,356,371	3,356,371
SERVICES AND SUPPLIES	9,811,246	11,057,146	13,089,402	13,293,763	13,175,763
OTHER CHARGES	0	0	342,464	2,296,149	2,296,149
OTHER FINANCING USES	(173,636)	(110,334)	22,161	8,019	8,019
<b>TOTAL APPROPRIATIONS</b>	<b>12,297,212</b>	<b>13,804,097</b>	<b>16,490,985</b>	<b>18,954,302</b>	<b>18,836,302</b>
<b>USE OF FUND BALANCE</b>	<b>(343,290)</b>	<b>(831,831)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>2,719,884</b>	<b>3,328,956</b>	<b>3,803,306</b>	<b>4,152,046</b>	<b>4,034,046</b>
<b>FUNDED STAFFING</b>	<b>17</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>

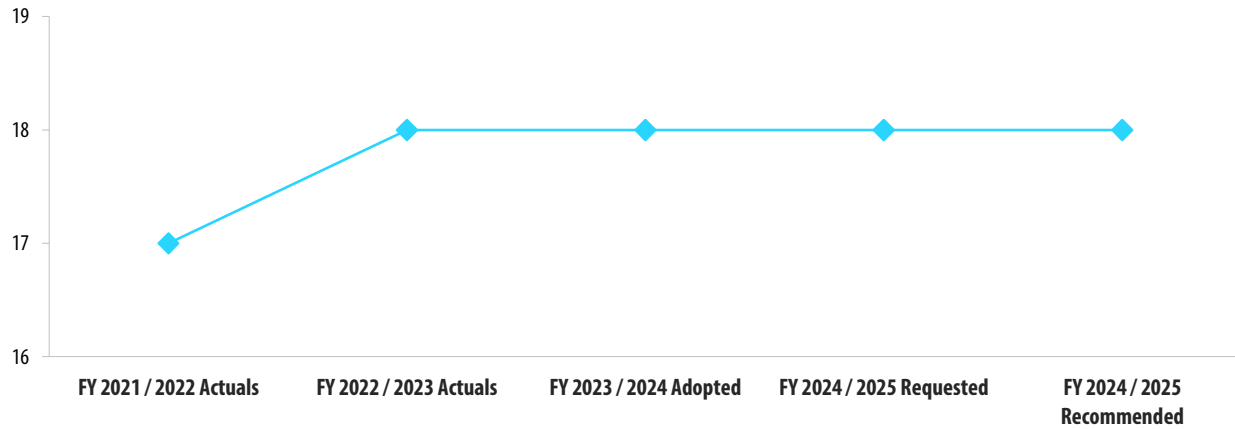
### Expenditures



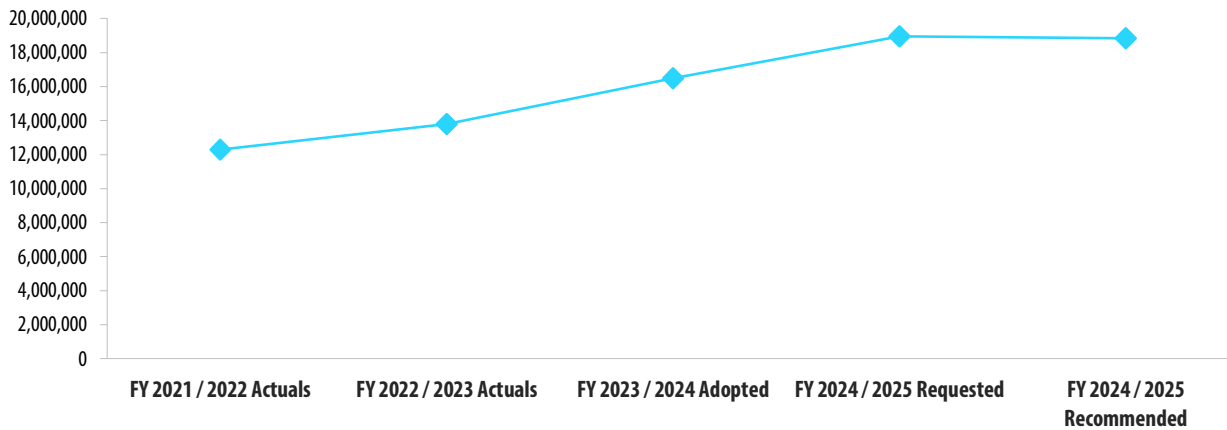
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY 2024-25 Recommended Budget includes increases to General Liability and Workers Compensation insurance premiums of \$82,000 and a \$319,000 increase to the department’s Salary and Benefit costs due to the removal of the department’s salary allocation intended for the INFOR project and the addition of Satellite Finance expenses for the department.

## Prior Year Goals, Strategies & Accomplishments

**Goal 1: Promote Operational Excellence through the implementation of our new payroll system; exploration of ways to attract and retain a high-performing and diverse workforce. Continue our focus on the safety of our employees.**



### **2023-24 Strategies**

- Test and train department HR generalists on the new CloudSuite features. HR staff will continue to be very involved in this phase after go-live in July 2023.

### **Accomplishments**

- Training for go-live completed.

### **2023-24 Strategies**

- Complete successful negotiations with two bargaining units. Negotiations have commenced and we are hoping to wrap them up soon.

### **Accomplishments**

- Negotiations were completed with the Supervisor and Professional Employee's Association, Supervising Attorneys Association, and the Deputy Sheriff's Association.

### **2023-24 Strategies**

- Hire a new Risk Manager.

### **Accomplishments**

- Completed: January 28, 2024.

### **2023-24 Strategies**

- Reconvened Countywide Safety Committee to engage employees in best practices that create a "Culture of Safety" in Yolo County.
- Engaged vendors to deliver a higher level of safety-related services to employees of Yolo County.
- Enhanced "Return to Work" and ADA accommodations process.
- Enter into an MOU with the US Military to become part of their Partnership for Youth Success (PaYs) program.

## Prior Year Goals, Strategies & Accomplishments

### ***Accomplishments***

- On-going.

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

- Explore a skill-based hiring model to expand our pool of qualified candidates.

### ***Accomplishment.***

- On-going.

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

- Support DEI efforts and the new DEI manager who will be on board shortly.

### ***Accomplishments***

- On-going.

## Current Year Goals & Strategies

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

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

- Provide additional training in the system to the County departments.
- Continue partnership with the ERP Team of Innovation and Technology Services.

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

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

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#### **2024-2025 Strategies**

- Partner with our worker's compensation third-party administrator to reduce claims by 10-15% by the end of FY 2025.
- Revise current Risk Management webpage.
- Implement Workplace Violence Prevention Plan.
- Update current Heat Illness, Injury Prevention Plan and Return to Work policies.

## Program Summary

### Human Resource Services



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

### Payroll and Benefits Administration



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

### Risk Management



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

### Workforce Development



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



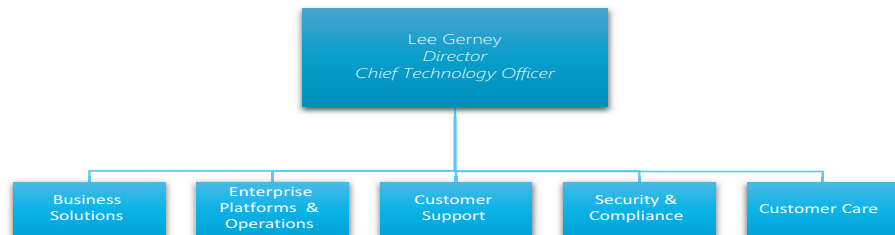
# Innovation & Technology Services



**Lee Gerney**  
*Director*

## OUR MISSION

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



## Major Services

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

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

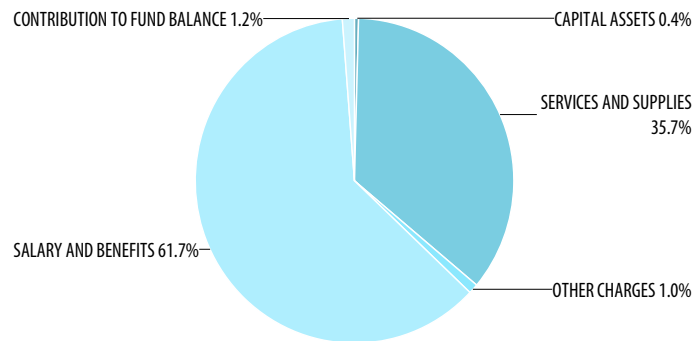
### Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Communications	1,196,044	1,196,044	0	0
Information Technology	3,816,448	3,771,418	45,030	0
<b>Total</b>	<b>5,012,492</b>	<b>4,967,462</b>	<b>45,030</b>	<b>0</b>

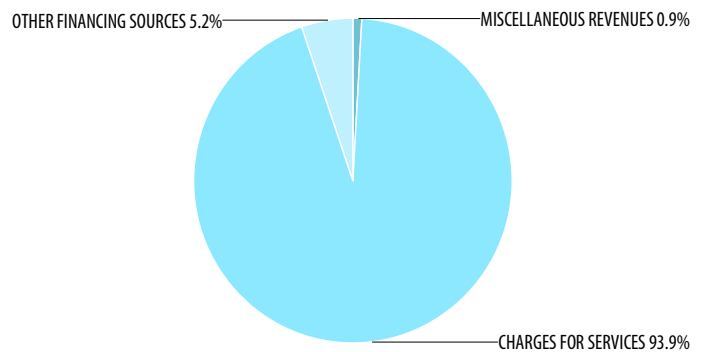
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	(49,072)	39,893	0	0	0
INTERGOVERNMENTAL REVENUES	0	0	15,430	0	0
CHARGES FOR SERVICES	3,792,693	3,822,254	5,647,111	4,663,992	4,663,992
MISCELLANEOUS REVENUES	0	2,089	45,000	45,000	45,000
OTHER FINANCING SOURCES	219,332	281,505	313,734	258,470	258,470
<b>TOTAL REVENUE</b>	<b>3,962,953</b>	<b>4,145,740</b>	<b>6,021,275</b>	<b>4,967,462</b>	<b>4,967,462</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	5,392,624	6,284,093	7,454,578	8,064,917	8,064,917
SERVICES AND SUPPLIES	3,084,988	3,734,671	4,960,416	4,666,201	4,666,201
OTHER CHARGES	327,818	311,331	302,878	130,100	130,100
CAPITAL ASSETS	0	503,560	50,065	55,000	55,000
OTHER FINANCING USES	(3,916,168)	(5,936,561)	(6,342,589)	(8,064,826)	(8,064,826)
<b>TOTAL APPROPRIATIONS</b>	<b>4,889,262</b>	<b>4,897,094</b>	<b>6,425,348</b>	<b>4,851,392</b>	<b>4,851,392</b>
<b>USE OF FUND BALANCE</b>	<b>603,344</b>	<b>149,526</b>	<b>(6,460)</b>	<b>45,030</b>	<b>45,030</b>
<b>NET COUNTY COST</b>	<b>322,966</b>	<b>601,828</b>	<b>410,533</b>	<b>0</b>	<b>0</b>
<b>FUNDED STAFFING</b>	<b>39</b>	<b>42</b>	<b>41</b>	<b>42</b>	<b>42</b>

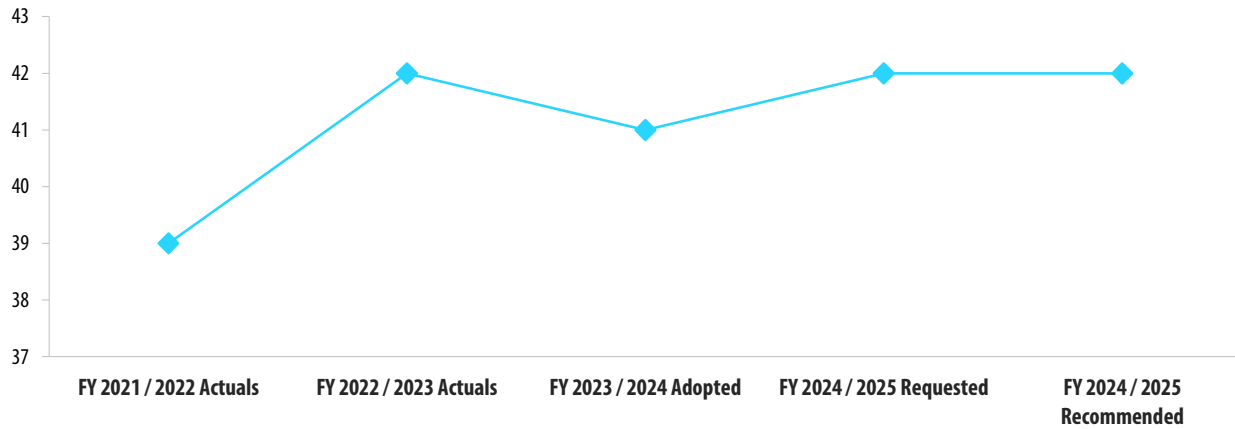
### Expenditures



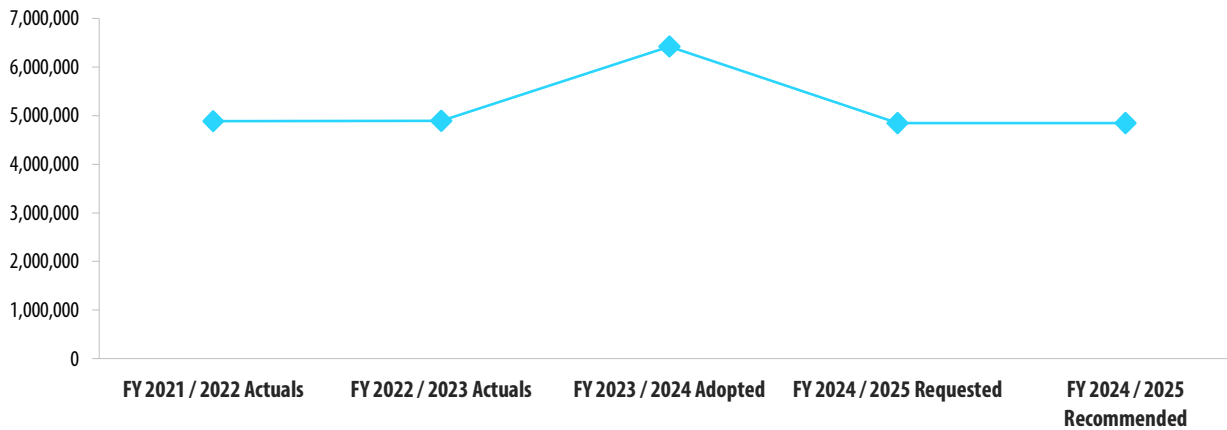
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The ITS department is projecting revenues to decrease approximately \$944,000, however due to a methodology change, these revenues are now collected as expense transfer reimbursements and offset these reductions. Additionally, there are expenditures reductions related to Professional Services agreements of \$442,000 due to previously budgeted carryforward items no longer being included in the FY2024-25 budget.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: World-class information security and compliance without bureaucracy and disempowerment.



#### 2023-24 Strategies

- Develop a comprehensive continuous vulnerability management program.
- Develop a comprehensive vendor management and assessment program.
- Mature CIS Critical Controls implementation group 1 security controls.

#### Accomplishments

- Developed a robust continuous vulnerability management program. A comprehensive standard operating procedure was developed and executed upon, conducting assessments, identifying vulnerabilities, and implementing timely remediation measures.
- Developed a CIS Critical Control implementation strategy focused on group 1 security controls. Developed and implemented procedures to strengthen the Counties security posture.

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



#### 2023-24 Strategies

- Update 200+ servers to the latest supported operating systems.
- Update 20+ database servers to the latest support database platform.
- Safeguard endpoint devices through effective protection, monitoring and management.
- Hardware & Software lifecycle replacements.

#### Accomplishments

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

## Prior Year Goals, Strategies & Accomplishments

### Goal 3: Discovery of technology opportunities that directly contribute to County strategies.



#### 2023-24 Strategies

- Deploy modern enterprise tools that improve county department services.
- Deploy modern enterprise tools that support and enable data-driven decision making.
- Support and enhance county departmental systems.
- Increase adoption/utilization of GIS technologies.
- Develop ERP improvements in process automation and reporting.

#### Accomplishments

- Hired data analytics staff to assist in the development of a Business Intelligence program representing a pivotal step forward in leveraging data as a strategic asset, empowering our County to make informed decisions.
- Developed numerous enhancements to department systems (District Attorney, Public Defender, Probation).
- Expanded the use of GIS technologies throughout the county providing services to almost every department.

### Goal 4: Operational Excellence.



#### 2023-24 Strategies

- Service Management Framework Development.
- IT Management Policy, Procedures, Standards Development.
- Implement an efficient and sustainable IT Governance Model.

#### Accomplishments

- Restructured the department to better align with County and department needs; creating a Customer Care division to enhance relationships between ITS and County departments.

## Prior Year Goals, Strategies & Accomplishments

- Developed Service Governance Framework to provide a structured and strategic approach to managing and overseeing the delivery of services, products, and solutions to meet the diverse needs of County departments.
- Updated numerous internal IT policies and procedures.

## Current Year Goals & Strategies

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



### **2024-25 Strategies**

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

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



### **2024-25 Strategies**

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

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



### **2024-25 Strategies**

- Replace desktop equipment that is approaching the end of its usable life.



## Current Year Goals & Strategies

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

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



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

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

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



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

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

## Program Summary

### Business Solutions



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

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

### Customer Support



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

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

### Security & Compliance



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

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

### Customer Care



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

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

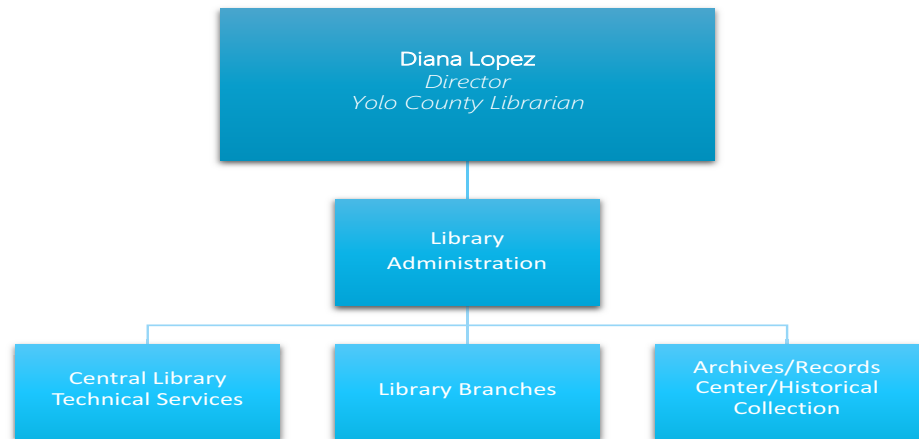
# Library



**Diana Lopez**  
*Director*

## OUR MISSION

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



## Major Services

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

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

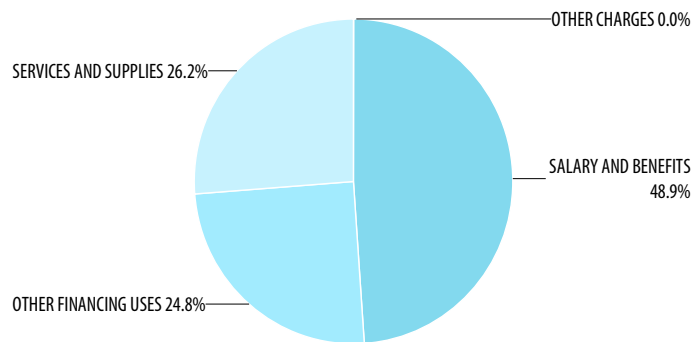
### Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Archives/Records	366,295	167,272	0	199,023
Gibson House Museum	166,509	0	0	166,509
Library Services	13,862,042	12,584,497	1,277,545	0
<b>Total</b>	<b>14,394,846</b>	<b>12,751,769</b>	<b>1,277,545</b>	<b>365,532</b>

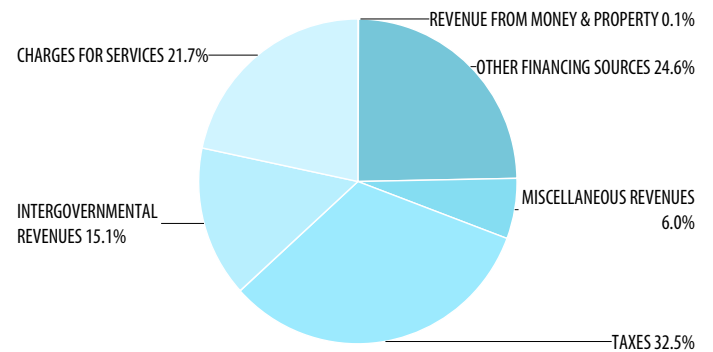
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
TAXES	3,630,836	3,853,968	3,874,000	4,148,000	4,148,000
REVENUE FROM MONEY & PROPERTY	(231,598)	147,274	45,500	10,500	10,500
INTERGOVERNMENTAL REVENUES	2,109,468	2,513,046	1,878,982	1,921,642	1,921,642
CHARGES FOR SERVICES	2,674,451	2,728,224	2,710,807	2,765,724	2,765,724
MISCELLANEOUS REVENUES	1,246,193	1,384,779	766,061	769,186	769,186
OTHER FINANCING SOURCES	1,517,223	1,401,781	2,787,414	3,136,717	3,136,717
<b>TOTAL REVENUE</b>	<b>10,946,572</b>	<b>12,029,072</b>	<b>12,062,764</b>	<b>12,751,769</b>	<b>12,751,769</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	5,243,046	5,565,565	6,581,007	7,036,991	7,036,991
SERVICES AND SUPPLIES	3,151,670	3,153,229	4,123,917	3,827,975	3,777,975
OTHER CHARGES	2,876	2,863	3,500	3,500	3,500
CAPITAL ASSETS	21,627	48,495	250,000	0	0
OTHER FINANCING USES	2,517,529	2,411,580	8,510,378	3,576,380	3,576,380
<b>TOTAL APPROPRIATIONS</b>	<b>10,936,747</b>	<b>11,181,731</b>	<b>19,468,802</b>	<b>14,444,846</b>	<b>14,394,846</b>
<b>USE OF FUND BALANCE</b>	<b>(284,379)</b>	<b>(1,167,249)</b>	<b>7,054,887</b>	<b>1,277,545</b>	<b>1,277,545</b>
<b>NET COUNTY COST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>415,532</b>	<b>365,532</b>
<b>FUNDED STAFFING</b>					
	<b>39</b>	<b>41</b>	<b>42</b>	<b>43</b>	<b>43</b>

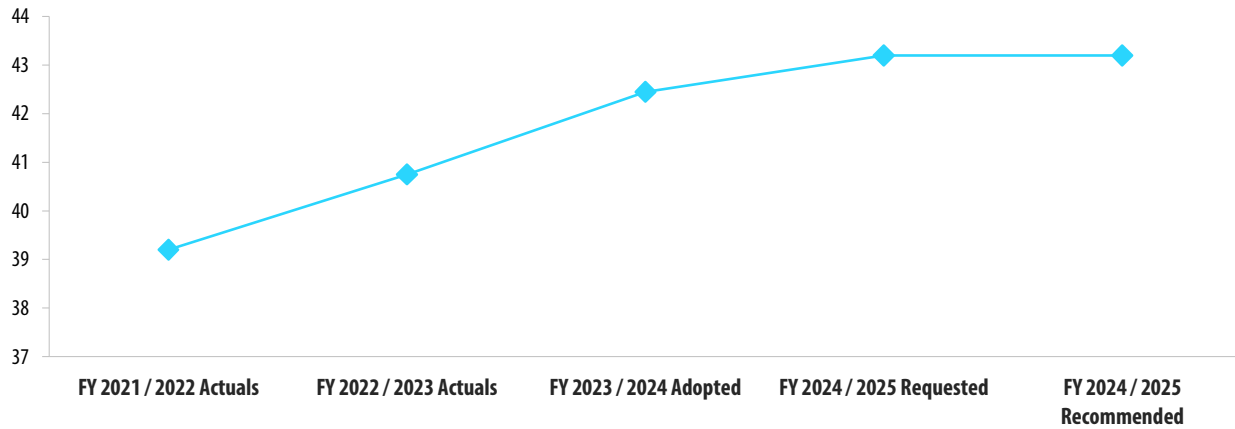
### Expenditures



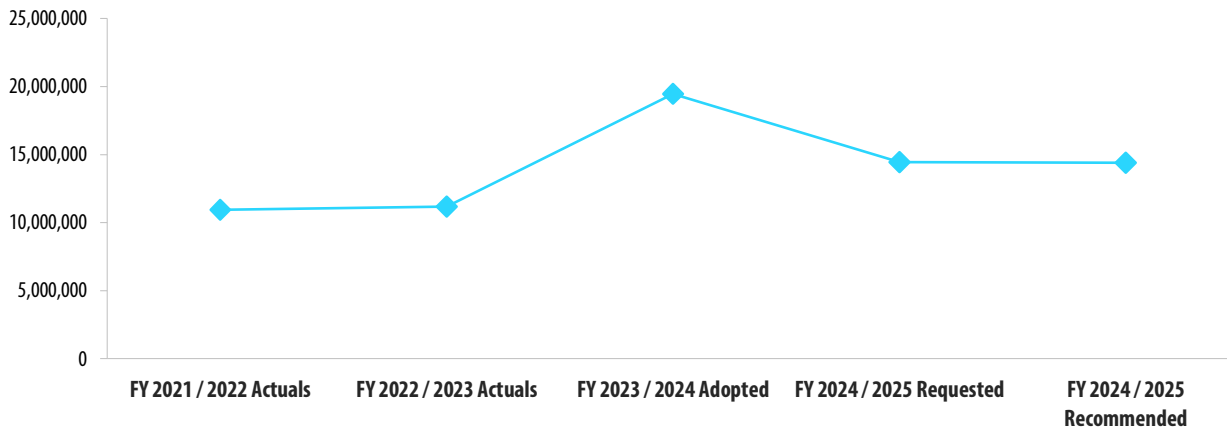
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Library’s Recommended Budget includes additional revenues totaling \$274,000 due to an estimated 4% increase in property tax revenues totaling \$244,000 and aligning expected supplemental property tax revenues to historical trends resulting in an increase of \$20,000. Additionally, also included is the addition of a Limited Term ESL Library Associate that is 100% grant funded.



## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Archives – Connect residents to our diverse culture and history.



#### 2023-24 Strategies

- Promote Archives resources and services by doing outreach at the Sacramento Archives Crawl, Woodland Stroll Through History, Guinda Multicultural Festival and/or Almond Festival, Yolo County Women’s History Month, Wines of Clarksburg, and/or Portuguese Festa.
- Design displays for Sacramento Archives Crawl.
- Design display on Yolo County and the Civil War (160 Year Anniversary).
- Partner with a minimum of two organizations on programming, exhibitions, displays, or for other community events, including American Legion and other veteran groups, Friends of the Yolo County Archives, school districts, Yolo County Women’s History Month Committee, Library, and Historical Collection.

#### Accomplishments

- Participated in outreach at the Sacramento Archives Crawl (Oct. 7), Stroll Through History (Friends of the Yolo County Archives) (Oct. 7), and Women’s History Month (March 2). Provided tours and examples of Archival materials for the Sacramento Regional Genealogical Council’s Family History Week (April 1-6).
- Created display titled “Investigating the Ghosts of Yolo County” to address the theme “Myths, Folklore, and Legends” for the Sacramento Archives Crawl on October 7, 2023.
- The Archives and Historical Collection contributed scans of historical photos and artwork from our collections for a “ghost painting” program at the Winters and Davis Branch Libraries (October).
- Partnered with the Library to create social media posts about the first women elected to public office in Yolo County for Women’s History Month (March).
- Created displays for Yolo County Women’s History Month Committee event (March 2).

## Prior Year Goals, Strategies & Accomplishments

### Goal 2: Archives - Increase collection access through online databases and digitization initiatives.



#### 2023-24 Strategies

- Identify and digitize collections of high importance to researchers, including photographs, maps, marriage, death, and school records.

#### Accomplishments

- Digitized 1,859 photographs. Also partnered with the Yolo County Recorder's Office and US Imaging to digitize all property records (approximately 1,141 ledgers) at the Archives.
- Participated in the State Library's California Revealed program again this year and sent 37 audio/visual materials including audio recordings of Board of Supervisors meetings from the 1970s and Woodland High School Football films from the 1940s to be digitized.

### Goal 3: Archives - Promote digital and primary source literacy and provide training to use online Archives resources effectively.



#### 2023-24 Strategies

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

#### Accomplishments

- Worked with our digital asset management vendor to fully integrate with our content management system. Promotion of the system will begin after the integration is fully complete.
- Hired an extra help Library Assistant to begin researching and working on curriculum development.



## Prior Year Goals, Strategies & Accomplishments

### Goal 4: Historical Collection - Connect residents to our diverse culture and history.



#### 2023-24 Strategies

- Complete one on-site exhibit with some components at offsite locations.
- Prepare interpretation, signage, and collection items for display on the second floor of the Gibson House, which will be open to visitors and tours.
- Partner with Stroll Through History, Woodland Community College, YoloArts, Library, and Archives staff to implement history related programs.

#### Accomplishments

- Changed out and refreshed permanent exhibitions on the first and second floors of the Gibson House and new objects were put on display. The newly curated Formal Parlor, Music Room, Children's Room and Women's sitting room were opened to the public in March 2024.
- The Archives and Historical Collection contributed scans of historical photos and artwork from our collections for a "ghost painting" program at the Winters and Davis Branch Libraries (October).
- Did a presentation for the Quilters Guild "Flying Needles" on historic quilts in the collection (January).
- Partnered with YoloArts to update educational materials for docents who provide school and community tours of Gibson House.
- Partnered with the Clarksburg and Knights Landing Library branches to provide displays about lithographer Grafton Tyler Brown for Black History Month (February).
- Partnered with the Library to create social media content and branch exhibitions about hatpins for Women's History Month (March).

### Goal 5: Yolo County Historical Collection - Increase collection access through online databases and digitization initiatives.



#### 2023-24 Strategies

- Photograph, create digital records, and upload items from the Historical Collection into the digital asset management system.

## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- Digitized 514 collection objects for a total of 2,000 digital images. These digital assets have not yet been ingested into the digital asset management system due to delays in the system's implementation.

### **Goal 6: Yolo County Historical Collection - Promote digital and primary source literacy and provide training to use online resources effectively.**



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

- Create awareness about the digital asset management system using social media platforms, and post 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.

### **Accomplishments**

- Worked with our digital asset management vendor to fully integrate with our content management system. Promotion of the system will begin after the integration is complete.

### **Goal 7: Records Center – Increase collaboration with Yolo County departments.**



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

- Complete records retention schedules for two departments.
- Work on updating the County-wide retention schedule in partnership with other County departments.

### **Accomplishments**

- Fully completed a records retention schedule for the Sheriff-Coroner Public Administrative Office. Records retention schedules are in the approval process for the Probation Department and Health and Human Services Department.
- The update of the County-wide retention schedule is 30% complete.

## Prior Year Goals, Strategies & Accomplishments

### Goal 8: Library – Ensure residents read and thrive.



#### 2023-24 Strategies

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

#### Accomplishments

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

## Prior Year Goals, Strategies & Accomplishments

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

### Goal 9: Library – Help lifelong learners succeed.



#### 2023-24 Strategies

- Improve access to technology by providing one-on-one technology help, hosting iPhone and Android phone trainings, and providing free WiFi in rural communities at bookmobile stops.
- Collaborate with City of Davis to provide ESL classes in South Davis and continue to provide ESL classes in rural locations – Esparto, Winters, Knights Landing libraries.
- Provide services and resources to marginalized groups through an equity lens with an emphasis on culturally-responsive services and supports.
- Complete renovation of the Davis Library to provide a MakerSpace and, in partnership with the Davis MakerSpace organization, connect community members with equipment and hands-on opportunities to expand STEAM skills.

#### Accomplishments

- Hosted iPhone and Android phone trainings at multiple library branches and continue to offer technology help at all branches.
- Yolo Reads ESL provided ESL classes in Esparto, Knights Landing, South Davis and Winters. A total of 74 people have attended classes so far; we expect to reach 100 by the end of this fiscal year.
- Yolo Reads Family Literacy Library staff provided culturally responsive services to 22 Early Head Start families in Esparto and Winters by providing services in their language, and responding to their concerns and aspirations for their family. This included introducing them to library services, building community connections and finding free, developmentally appropriate activities for their children.
- Began renovation of the Davis Library to provide a MakerSpace and updated teen area.

## Prior Year Goals, Strategies & Accomplishments

### Goal 10: Library – Offer programs and services that strengthen community connections.



#### 2023-24 Strategies

- Offer programs and services that reflect and celebrate our diverse languages, cultures, identities and history.
- Recruit community members, including English Conversation Group participants, to provide input on collection acquisitions and programming.
- Launch a bookmobile to visit rural and underserved communities in Yolo County, providing library services including books, WiFi, and programming.
- Continue improving materials and collections to be more diverse and reflect our communities.

#### Accomplishments

- Provided programs and services that celebrated diversity, including Juneteenth; Black History Month; Pride; Latinx Heritage Month; Disability Pride Month; Native American Heritage Month; Asian-American, Native Hawaiian and Pacific Islander Heritage Month; Lunar New Year; and Women's History Month.
- Added over 20,000 books to our collection on topics of diversity, equity, and inclusion, including but not limited to various ethnicities, disabilities and neurodiversity, social issues, mental health, religion, sexuality, and gender.
- Added Ukrainian-, Dari-, and Pashto-language books and e-books to the Library's collection to supplement our existing collection of books and e-books in English, Spanish, Russian, Chinese, Farsi, French, German, Japanese, Korean, Punjabi, and Vietnamese.
- Expanded our board game collection to include Braille, Spanish-language, Russian-language, and bilingual games.

### Goal 11: Library – Maximize our impact on community development.



#### 2023-24 Strategies

- Partner with HHSA to promote literacy including providing books for waiting rooms, clinics, residential communities, and other sites.

## Prior Year Goals, Strategies & Accomplishments

- Develop and implement a series of events for Winters Latinx families as part of a CalHumanities Library Innovation Lab grant.
- Continue to work with Yolo County Office of Education and other County agencies on the Roadmap to the Future – preparing Yolo County youth for success in school and career.

### **Accomplishments**

- Provided a series of programs for Winters Latinx families through the CalHumanities Library Innovation Lab grant.
- Participation in the Roadmap to the Future ensured that the Library is aware of and included in discussions of County-wide priorities for learners of all ages.
- Yolo Reads Family Literacy developed a pilot project that provides a framework or 'cross-walk' for child-care providers and Head Start teachers to use with Storytime Kits and DRDP assessments for young children. This is in response to County-wide concerns with preparing children for kindergarten, which is part of the Early Learning and Care sub-group of the Roadmap to the Future.

## Current Year Goals & Strategies

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



### 2024-25 Strategies

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

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



### 2024-25 Strategies

- Offer programs and services that reflect and celebrate our diverse languages, cultures, identities and history.

## Current Year Goals & Strategies

- Launch a bookmobile to visit rural and underserved communities in Yolo County, providing library services including books, WiFi, and programming.
- Continue improving materials and collections to be more diverse and reflect our communities.
- Build interdepartmental partnerships to expand services to underserved populations, especially in rural areas.
- Provide tweens and teens with opportunities that provide job-readiness skills through youth advisory, volunteering, and mentoring programs.
- Provide opportunities for community members to develop connections with each other in a safe space through shared learning experiences in regular, ongoing programs such as book clubs, stay-and-play events, maker-centered activities, and conversation groups.

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



#### 2024-25 Strategies

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



## Current Year Goals & Strategies

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



#### 2024-25 Strategies

- Continue providing one-on-one technology help, hosting iPhone and Android phone trainings and providing free Wi-Fi in rural communities at bookmobile stops.
- Collaborate with local agencies to provide ESL classes in underserved and rural communities.
- Provide services and resources to historically marginalized groups through an equity lens with an emphasis on culturally-responsive services and supports.
- Provide a safe space for community members.

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

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

## Current Year Goals & Strategies

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



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

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



## Program Summary

### Library Administration



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

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

### Library Technical Services



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

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

### Branch Libraries



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

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

### Bookmobile



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

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

## Yolo County Archives



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

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

## Records Center



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

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

## Yolo County Historical Collection



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

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



**Leslie Lindbo**  
*Director*

## OUR MISSION

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



## Major Services

Community Services oversees land use planning and development, building permitting and inspection, code enforcement, floodplain management, consumer and environmental protection, 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, sustainable environment, animal services, and county service area operations and management in coordination with the County Administrator’s Office.

## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Animal Services	5,032,358	3,744,091	0	1,288,267
Building	2,130,766	1,354,417	776,349	0
Cannabis Taskforce	1,851,150	1,160,952	690,198	0
Code Enforcement	197,453	5,000	0	192,453
County Service Areas	202,943	202,943	0	0
Environmental Health	4,705,704	4,462,833	108,010	134,861
Fleet Services	2,614,140	2,614,140	0	0
Integrated Waste Management	39,672,898	39,672,898	0	0

### Summary of Budget by Program

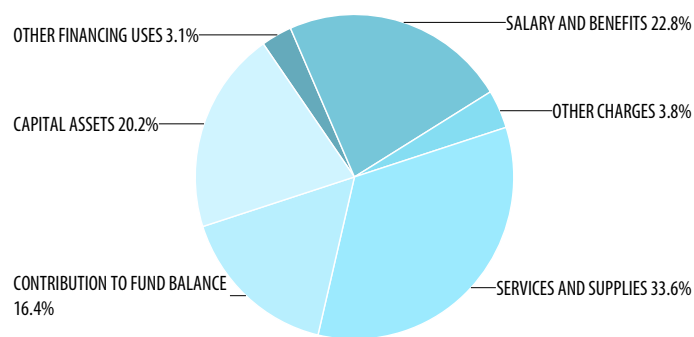
<b>Program</b>	<b>Expenditures</b>	<b>Revenue</b>	<b>Use of Fund Balance</b>	<b>Net County Cost</b>
Natural Resources	7,649,781	6,194,871	896,249	558,661
Planning	4,690,896	2,589,726	123,194	1,977,976
Roads/Public Works	50,122,109	29,222,063	20,900,046	0
Surveyor	41,250	41,250	0	0
<b>Total</b>	<b>118,911,448</b>	<b>91,265,184</b>	<b>23,494,046</b>	<b>4,152,218</b>



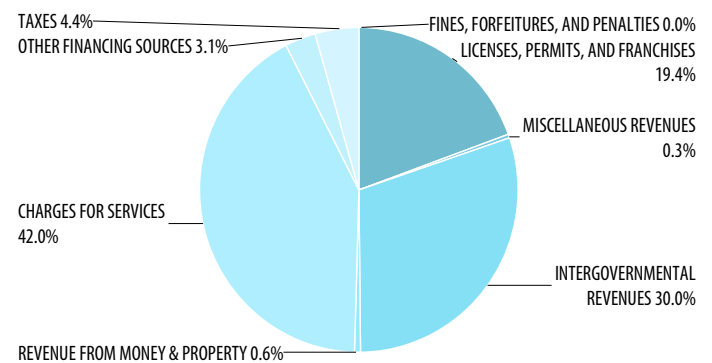
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
TAXES	3,364,243	3,390,080	3,995,804	4,042,253	4,042,253
LICENSES, PERMITS, AND FRANCHISES	10,709,222	10,559,085	11,878,637	17,743,923	17,743,923
FINES, FORFEITURES, AND PENALTIES	6,141	7,064	8,200	4,000	4,000
REVENUE FROM MONEY & PROPERTY	(1,725,532)	1,971,351	926,776	554,944	554,944
INTERGOVERNMENTAL REVENUES	14,739,149	16,861,759	35,361,426	27,411,001	27,411,001
CHARGES FOR SERVICES	26,621,834	32,431,102	31,460,558	38,342,171	38,342,171
MISCELLANEOUS REVENUES	495,597	289,400	338,530	317,500	317,500
OTHER FINANCING SOURCES	15,314,843	11,879,230	2,928,961	2,849,392	2,849,392
<b>TOTAL REVENUE</b>	<b>69,525,496</b>	<b>77,389,069</b>	<b>86,898,892</b>	<b>91,265,184</b>	<b>91,265,184</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	16,391,592	18,207,902	21,870,517	28,004,786	27,145,380
SERVICES AND SUPPLIES	22,168,389	24,849,583	35,332,978	41,658,658	39,992,700
OTHER CHARGES	4,326,418	5,963,983	4,022,064	4,554,008	4,554,008
CAPITAL ASSETS	16,414,636	26,615,082	33,157,707	24,036,809	24,036,809
OTHER FINANCING USES	6,098,098	12,197,716	2,797,729	3,728,127	3,728,127
<b>TOTAL APPROPRIATIONS</b>	<b>65,399,133</b>	<b>87,834,266</b>	<b>97,180,995</b>	<b>101,982,388</b>	<b>99,457,024</b>
<b>USE OF FUND BALANCE</b>	<b>(6,401,372)</b>	<b>7,994,322</b>	<b>7,547,533</b>	<b>24,107,840</b>	<b>23,494,046</b>
<b>NET COUNTY COST</b>	<b>675,866</b>	<b>1,078,225</b>	<b>2,090,159</b>	<b>6,063,788</b>	<b>4,152,218</b>
<b>FUNDED STAFFING</b>	<b>132</b>	<b>138</b>	<b>140</b>	<b>153</b>	<b>146</b>

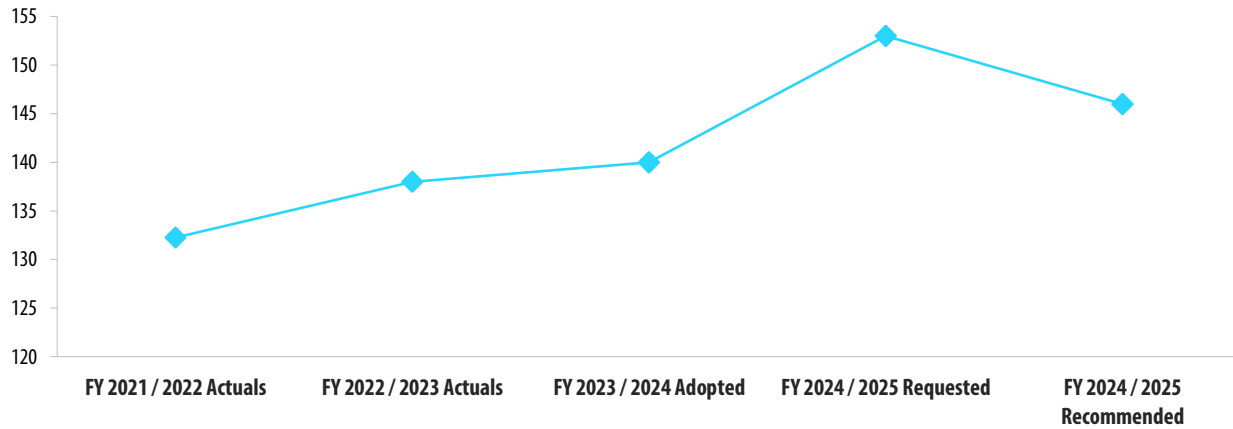
### Expenditures



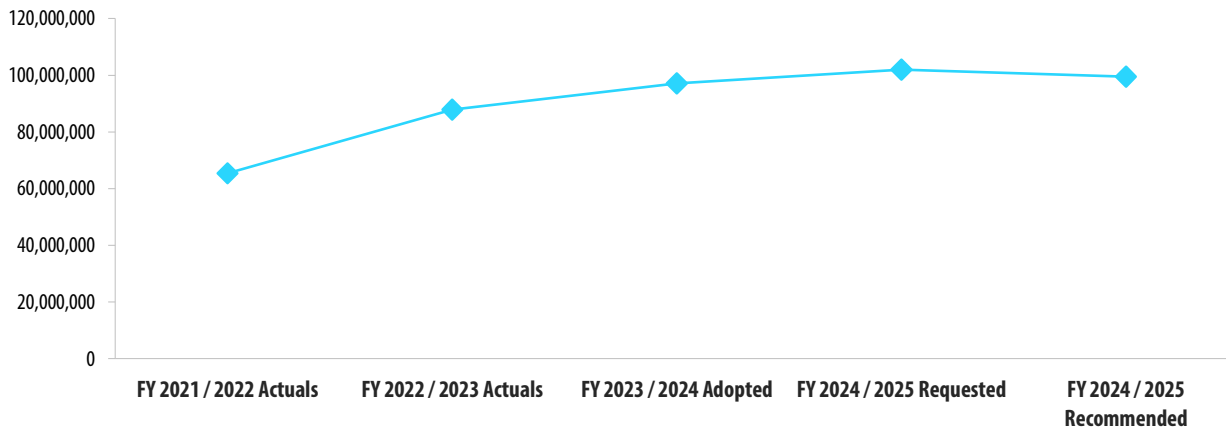
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY 2024-25 Recommended Budget for Community Services includes costs related to the shift of Animal Control Services from the Sheriff’s Office to Community Services, as well as two additional FTE, A Veterinarian and Vet Tech position. Approximately \$500,000 of salary savings was instituted to balance the budget.

## Prior Year Goals, Strategies & Accomplishments

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



#### 2023-24 Strategies

- Finalize comprehensive Zoning Code Update.
- Finalize Dunnigan Community Plan.
- Prioritize updates to outdated community plans.
- Continue to coordinate with the Assessor's Office, Clerk of the Board, and GIS to update Williamson Act data annually.
- Review the Agricultural Conservation and Mitigation Program and In-Lieu Fee Agricultural Mitigation Fee Ordinances and prepare necessary updates.
- Long-term implementation of the Cannabis Land Use Ordinance to include additional business opportunities through the Use Permit process.
- Collaborate with CAO's office regarding economic development opportunities.
- Prepare for Comprehensive Countywide General Plan Update.

#### Accomplishments

- Staff held Zoning Code Update public workshops with the Planning Commission and review by the Citizens Advisory Committees during Spring 2024; adoption of the Zoning Code Update by the Board of Supervisors is expected in the fall of 2024.
- Adoption of the Dunnigan Community Plan is anticipated by the end of Fiscal Year 23-24.

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



#### 2023-24 Strategies

- Continue to protect public health and the environment through routine inspections and timely response to complaints.

## Prior Year Goals, Strategies & Accomplishments

- Develop a food advisory council comprised of industry, academia, and consumers to improve food safety.
- Update the permitting and data management system for Environmental Health.
- Apply for grant funds to help develop a robust foodborne illness and food defenses preparedness and response program in partnership with Yolo County Health and Human Services.
- Assure license cannabis businesses maintain compliance and investigate and enforce unlicensed cannabis operations.

### **Accomplishments**

- Environmental Health staff have persevered in their efforts to promptly address complaints and conduct routine inspections amidst significant challenges stemming from understaffing.
- Yolo County Environmental Health will be hosting a Food Safety Advisory Council Meeting on Monday, June 10, 2024. Our hope is to have representatives from industry, academia, and consumers to improve food safety in our community.
- Environmental Health successfully concluded the RFP process and secured a contract with a new vendor for implementing a permitting and data management system. Environmental Health is presently engaged in the data migration phase and anticipates launching the new system by the latter part of 2024.
- Environmental Health received a third year of grant funding to make improvements to our foodborne illness and injury response system. These improvements include additional staff training, developing a complaint and food recall tracking system, writing and implementing policies and procedures, and purchasing investigation go-kits.
- The Cannabis program staff, working with County Counsel, Building Code Enforcement, and the Sheriff’s Office, have successfully abated four unlicensed cannabis operations during FY 23-24.

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



### **2023-24 Strategies**

- Complete engineered design of County Road 104 to create second public landfill entrance to minimize traffic congestion.
- Complete RFP review process for additional solar project on top of closed landfill unit(s) to offset DIWM expenses and support clean energy projects.

## Prior Year Goals, Strategies & Accomplishments

- Secure \$10 million CalRecycle organics grant to expand Yolo County's compost facility to serve the region in SB 1383 efforts.
- Establish partnership with educational institution culinary arts program to establish a Tier 2 pilot program for Edible Food Recovery, reducing landfill waste and GHGs emission and increasing accessibility to food.
- Update the Adopt-a-Road program to establish new partnerships to minimize and assist with the prevention of and clean-up of illegal dumping.

### **Accomplishments**

- Preliminary work has begun on the project to create a second landfill entrance, but design completion will extend into FY 24-25.
- The Division completed the review process for additional solar on the closed landfill units and selected the most responsible contractor. Negotiations are ongoing; however, the contractor has been informed by PG&E that significant upgrades to their systems will be necessary to accommodate the project, which may affect the fiscal viability of the project. The Division is currently waiting for more definitive answers regarding these additional costs and will provide an update once available.
- Northern Recycling, in partnership with Yolo County, has secured a \$10 million grant from CalRecycle for expansion of the composting facility at the landfill. Construction is scheduled for spring 2024 and will be completed by Summer 2025.
- The Division has met with stakeholders to establish a pilot program in partnership with Environmental Health (EH), IKEA's restaurant (Tier 2), and Mercy Coalition in West Sacramento (Food Recovery Organization). Due to health and safety standards needing to be met first and foremost, a pilot program was recommended by EH to establish guidelines of how cooked food can safely be transported, stored, and served to those in need. The Division is working closely with EH to develop a countywide guide to complying with the redistribution of food under the Tier 2 requirements of SB 1383. It is anticipated that this pilot will begin in the summer of 2024.
- The Adopt-a-Road program is projected to be in draft form by June 2024. Once approved, letters will be sent out to businesses in July 2024 seeking partnerships.

## Prior Year Goals, Strategies & Accomplishments

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



#### 2023-24 Strategies

- Continue to maintain a safe fleet of vehicles and equipment and monitor upcoming environmental or state-mandated policy changes.
- Complete necessary road repairs to damages caused by the Winter 22/23 storms.
- Recruit and fill five vacant road workers positions to increase maintenance capabilities.
- Utilize low-cost maintenance treatments such as chip seal, asphalt rubberized chip seal, and micro-surfacing where appropriate.
- Identify roadway sections for rehabilitation by recycling failed pavements utilizing County crews supplemented with contracted labor and equipment.
- Reduce gravel road maintenance costs through the application of enzyme treatments.
- Apply for federal grants for bike and safety projects.
- Construct the 2023 Pavement Preservation Project and the 2023 Road Rehabilitation Project for our yearly road maintenance projects.
- Design the 2024 Pavement Preservation Project for our upcoming yearly road maintenance project.
- Design the County Road 102 Bike and Safety Improvement Project using Highway Safety Improvement Program (HSIP) funds.
- Complete right-of-way acquisition for the County Road 98 Bike and Safety Improvement Project, County Road 41 Bridge over Cache Creek Replacement Project, County Road 29 Bridge over Dry Slough Project, and County Road 96 Bridge over Dry Slough Project.

#### Accomplishments

- Hired five new road workers.
- Awarded a \$4.2 million Transit Intercity Railway Capital Program (TIRCP) grant for the County Road 32A Railroad Crossing Relocation and Grade Separation Project.
- Enzyme treated approximately five lane miles of gravel roads.
- Constructed the 2023 Pavement Preservation Project and began construction of the 2023 Road Rehabilitation Project in April 2024.
- Designed and went out to bid in April 2024 for the 2024 Road Resurfacing Project.

## Prior Year Goals, Strategies & Accomplishments

- Began design for the County Road 102 Bike and Safety Improvement Project.

### Goal 5: Build a sustainable environment.



#### 2023-24 Strategies

- Complete Climate Action and Adaptation Plan (CAAP) and begin the implementation phase.
- Develop updated greenhouse gas inventory.
- Develop funding and implementation roadmap to outline funding needs and grant opportunities to jump-start CAAP implementation and achieve a carbon-negative footprint by 2030.
- Develop formal structure for a Countywide Climate Action Task Force that includes representatives from each city, Yocha Dehe Wintun Nation, and relevant special districts. The task force will work to coordinate funding opportunities and align sustainability goals.
- Pursue funding to implement the next phase of climate early action projects.

#### Accomplishments

- Launched Green Team to increase interdepartmental coordination around CAAP development, implementation, and funding.
- Completed Greenhouse Gas (GHG) Inventory Update, which reflects a 31% decrease in emissions community-wide between 2016 and 2022.
- Won a Leadership & Innovation Award from the Institute for Local Government for Equity and Engagement in Sustainability and Climate.
- Began implementation and secured funding for all seven Climate Early Action Projects.
- Completed more than 50 community outreach events for the Climate Action and Adaptation Plan (including 12 workshops across the County).

### Goal 6: Quality and cost-efficient delivery of services to County Service Areas.



#### 2023-24 Strategies

- Complete a feasibility study to Connect Wild Wings CSA to other water sources.
- Complete the bidding process and start construction of the Wood Duck Well at Wild Wings.

## Prior Year Goals, Strategies & Accomplishments

- Create a Joint Powers Agreement with the City of Davis to allow direct billing of water/sewer for El Macero and North Davis Meadows.
- Connect the North Davis Meadows Water System to the City of Davis system.
- Complete a rate study for Wild Wings water and sewer charges and hold a Prop 218.
- Complete a Prop 218 for El Macero Streets to ensure proactive maintenance measures are continued.

### **Accomplishments**

- Wild Wings County Service Area Water Reorganization Feasibility Study prepared in 2023.
- The Wood Duck Well project at Wild Wings bid process resulted in higher costs than expected requiring additional funding sources and value engineering.
- A water agreement transfer agreement was approved by the Board of Supervisors in April 2024; it is expected to be approved by the City of Davis in May 2024.
- A construction management contract connecting the North Davis Meadows Water System to the City of Davis is expected before the end of FY 23-24.
- The Wild Wings water and sewer rate studies were completed. A Prop. 218 will be held in July 2024.

### **Goal 7: Provide leadership in the stewardship of the natural resources of Yolo County while maintaining a healthy balance between economic and environmental factors.**



### **2023-24 Strategies**

- Develop an actionable conjunctive use plan that uses flood/storm water for water supply resilience to ensure that all locally developed flood projects provide conjunctive use benefits (i.e. detention, groundwater recharge, or habitat creation).
- Secure funding to continue implementation of phases 2 & 3 of the Knights Landing Flood Management Project.
- 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.



## Prior Year Goals, Strategies & Accomplishments

### **Accomplishments**

- The conjunctive use plan is in progress through coordinated efforts with the Yolo Subbasin Groundwater Agency and the development of the “Drought Resiliency Plain” required by SB 552.
- Secured CalOES/FEMA HMG grant for implementation of Phase 2 of the Knights Landing Flood Management Project.
- The Rural Infrastructure Investment Plan was completed for FY 23/24 and was included as an appendix to the CIP.
- The outreach process to inform and identify communities and stakeholders is designed to identify local infrastructure concerns and any project ideas. Rural Infrastructure Investment Plan complete for FY 23/24 and included as appendix to the CIP.

## Current Year Goals & Strategies

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



### **2024-25 Strategies**

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

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



### **2024-25 Strategies**

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

## Current Year Goals & Strategies

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



#### 2024-25 Strategies

- Secure funding to maintain illegal dumping cameras in Clarksburg and extend partnership with the District Attorney's Office to add surveillance along County Road 22 in rural Woodland near Tule Canal and Elkhorn Station.
- Develop and release an RFP for the operation of the landfill's methane plant and power purchase agreement. The current 30-year agreement with SMUD is coming to an end in 2026 and the Division will need to assess whether to convert to Renewable Natural Gas, stay with the existing engine model or other suitable methane capture.
- Establish out-of-county gate fee to mitigate greenhouse gas (GHG) emissions brought into Yolo County via waste transport. Once funds are established, coordinate with Sustainability Division to use funds for public facing infrastructure such as electric vehicle (EV) charging stations and home rebates for EV install.
- To respond to the growing demand of using the landfill, the Division will complete the design of a new landfill entrance which includes additional inbound lanes and routes all outbound traffic through a new exit on CR 104, reducing wait times and addressing current safety concerns with backup on CR 28H. Once design is final in 2024, a bid will be released in 2025 for construction.

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



#### 2024-25 Strategies

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

## Current Year Goals & Strategies

- Construct the 2024 Road Resurfacing Project for our yearly road maintenance project.
- Design the 2025 Pavement Preservation Project for our upcoming yearly road maintenance project.
- Design of a Bridge Preventative Maintenance Project for preventative maintenance on several county bridges.
- Design the County Road 102 Bike and Safety Improvement Project using Highway Safety Improvement Program (HSIP) funds.
- Continue right-of-way acquisition for the County Road 98 Bike and Safety Improvement Project, County Road 41 Bridge over Cache Creek Replacement Project, County Road 29 Bridge over Dry Slough Project and County Road 96 Bridge over Dry Slough Project.

### Goal 5: Build a sustainable environment.

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

- Launch the Yolo County Regional Resilience Collaborative (in partnership with Cities, Yocha Dehe, UC Davis, and community partners) using grant award from the Governor's Office of Planning and Research. Collaborative will align sustainability goals and coordinate funding opportunities Countywide.
- Adopt Climate Action and Adaptation Plan and begin implementation (anticipated Fall 2024).
- Secure funding for the Phase-1 Priority Actions Identified in the Climate Action and Adaptation Plan.
- Complete Inventory and Feasibility Study to Remove Fossil Fuels from County Operations (in partnership with the Department of General Services).
- Complete Countywide ZEV Action Plan and Fleet Transition Plan (anticipated 2025) using grant award from CalTrans.

## Current Year Goals & Strategies

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

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

## Current Year Goals & Strategies

- Update and improve Animal Services webpages.
- Provide cities contracted for services with unified and updated information for their social media/resources.

## Program Summary

### Planning



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

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

### Natural Resources



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

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

### Building



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

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

### Environmental Health



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

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

### Cannabis



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

Implements a comprehensive local program to license and regulate commercial cannabis activities. 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 unincorporated communities with established CSAs.*

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. Management of CSAs includes the delivery of services and customer support, as well as compliance with all local, State, and Federal regulations. Cost recovery for services is provided utilizing the Proposition 218 process and annual charges of property-related fees, assessments, and special taxes.

### Integrated Waste Management



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

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



and facilities, including capital improvements and eventual landfill closure and post closure costs.

## Sustainability



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

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

Develops and implements the 2030 Climate Action and Adaptation Plan; conducts public outreach and pursues grant funding opportunities to assist with the implementation of Countywide sustainability efforts.

Tracks GHG emissions and implements emission reduction strategies across the on- and off-road transportation, energy consumption, water and wastewater, solid waste, and agriculture sectors.

## Animal Services



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

The Animal Services Section is responsible for the operation of the Yolo County Animal Services shelter

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

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

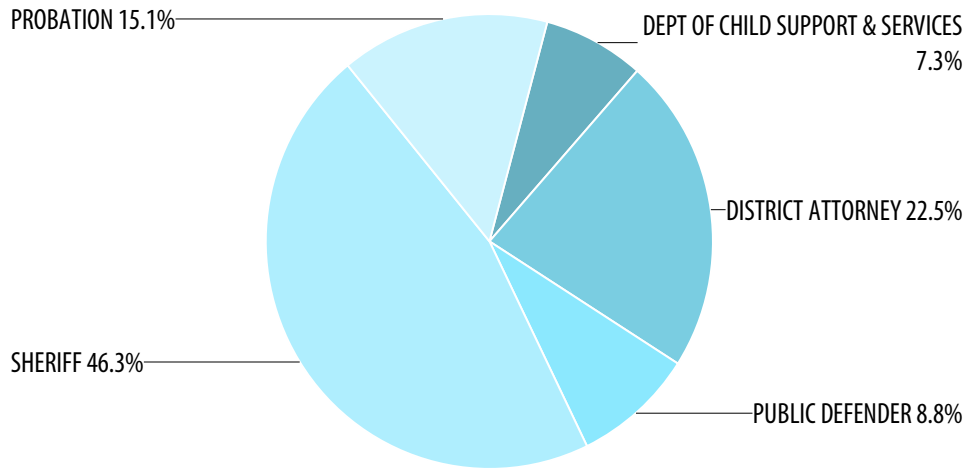




# Law and Justice System



## Recommended Appropriations by Department



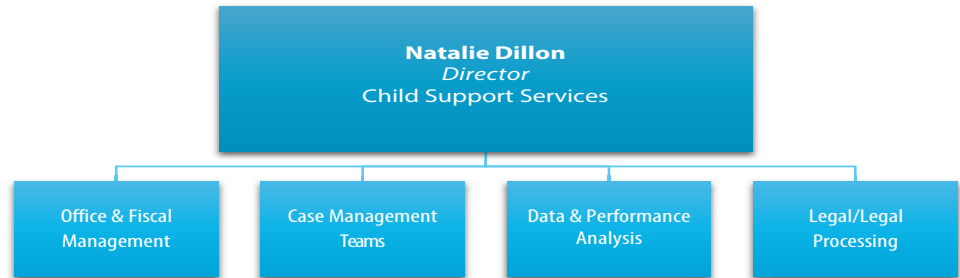
## Adopted Appropriations by Department

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
DEPT OF CHILD SUPPORT & SERVICES	\$7,721,970	8,803,242	9,135,843	9,217,749	9,217,749
DISTRICT ATTORNEY	\$21,952,494	24,466,097	27,571,291	29,351,100	28,296,012
PROBATION	\$16,767,418	13,442,217	17,568,656	17,811,627	17,811,627
PUBLIC DEFENDER	\$8,755,960	9,505,478	10,213,221	11,822,258	11,037,385
SHERIFF	\$47,593,268	52,824,445	59,786,100	60,511,785	58,022,165
<b>TOTALS</b>	<b>\$102,791,109</b>	<b>109,041,480</b>	<b>124,275,111</b>	<b>128,714,519</b>	<b>124,384,938</b>

# Child Support Services



**Natalie Dillon**  
*Director*



## OUR MISSION

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

## Major Services

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

The RCSA has approximately 10,000 cases and collects and distributes over \$22 million annually.

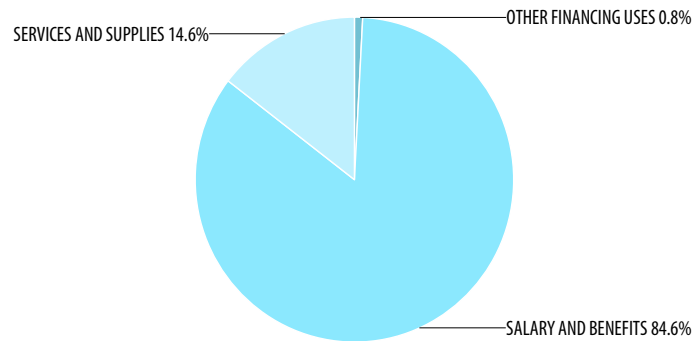
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Child Support Services	9,217,749	9,217,749	0	0
<b>Total</b>	<b>9,217,749</b>	<b>9,217,749</b>	<b>0</b>	<b>0</b>

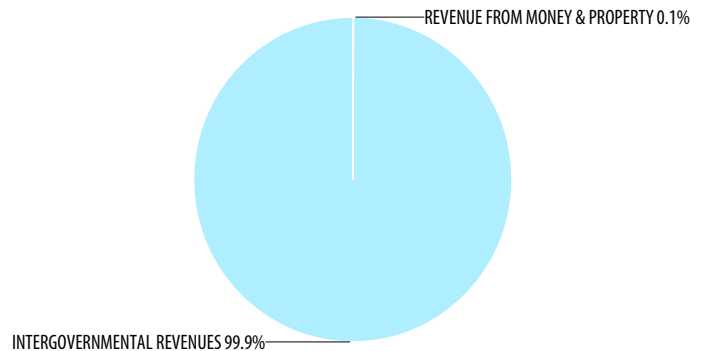
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	(30,701)	24,387	5,000	5,000	5,000
INTERGOVERNMENTAL REVENUES	7,676,894	8,786,459	9,124,950	9,212,749	9,212,749
MISCELLANEOUS REVENUES	270	261,678	0	0	0
OTHER FINANCING SOURCES	11	0	0	0	0
<b>TOTAL REVENUE</b>	<b>7,646,473</b>	<b>9,072,523</b>	<b>9,129,950</b>	<b>9,217,749</b>	<b>9,217,749</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	6,578,220	7,067,534	7,817,307	7,798,444	7,798,444
SERVICES AND SUPPLIES	1,135,558	1,675,659	1,253,882	1,344,685	1,344,685
CAPITAL ASSETS	22,474	24,676	0	0	0
OTHER FINANCING USES	(14,282)	35,373	64,654	74,620	74,620
<b>TOTAL APPROPRIATIONS</b>	<b>7,721,970</b>	<b>8,803,242</b>	<b>9,135,843</b>	<b>9,217,749</b>	<b>9,217,749</b>
<b>USE OF FUND BALANCE</b>	<b>75,497</b>	<b>(269,282)</b>	<b>5,893</b>	<b>0</b>	<b>0</b>
<b>NET COUNTY COST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FUNDED STAFFING</b>	<b>50</b>	<b>60</b>	<b>61</b>	<b>59</b>	<b>59</b>

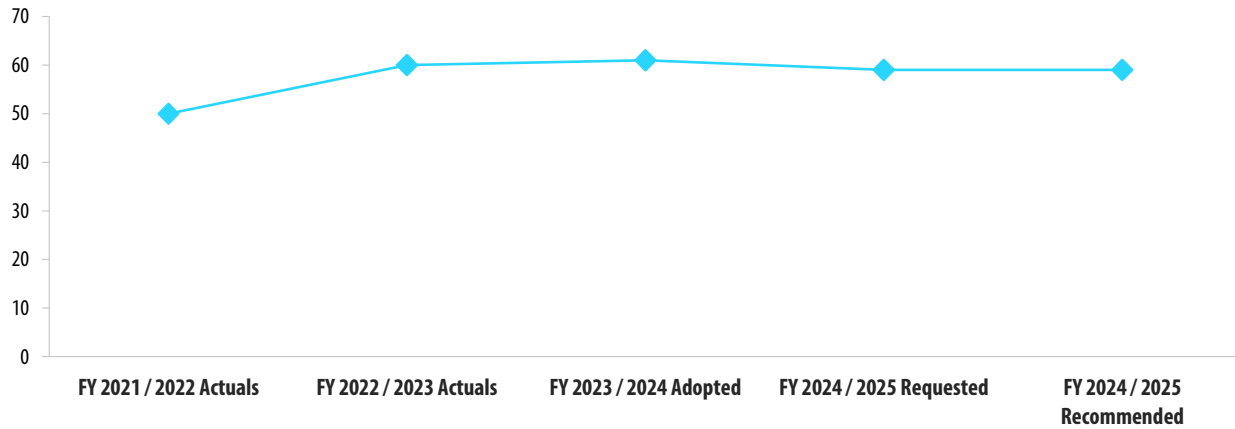
### Expenditures



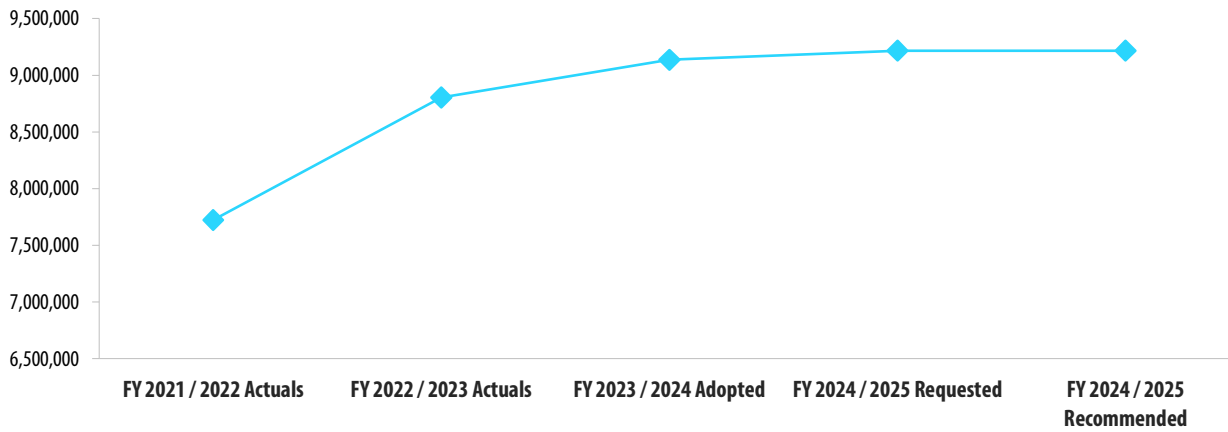
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Recommended FY24-25 Budget for Child Support Services includes updated operational costs and the removal of two Child Support Attorney positions to balance the budget.





## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Child Support Caseload.



#### 2023-24 Strategies

- Although we have seen measured success in increasing our child support caseload, this remains an important goal for the Regional Agency. Educating the community on the free and low-cost options that are available to local co-parenting families remains a priority. This will be accomplished through new advertising approaches, local collaborations, and community events.

#### Accomplishments

- As a result of our outreach efforts, we have started to see an increase in applications of families who have never received public assistance – an 8% increase in one year. However, our case opening rate does not surpass our case closure rate as we no longer enforce certain types of cases. Educating our communities and our families remains a challenge and goal.

### Goal 2: Parentage.



#### 2023-24 Strategies

- States have the option to calculate paternity establishment in two ways. IV-D PEP is the ratio of the number of children in the caseload in the fiscal year who were born to unmarried parents with paternity established or acknowledged, to the number of children in the caseload as of the end of the preceding fiscal year who were born to unmarried parents. Statewide PEP is the ratio of the number of minor children in the state who were born to unmarried parents for whom paternity has been established or acknowledged in the fiscal year, to the number of children in the state born to unmarried parents during the preceding fiscal year. California has chosen to move from IV-D PEP to Statewide PEP. This decision creates data clean-up work at the local level. The Regional Agency's goal is to work all clean up reports, improve parent locate outcomes, and simultaneously reduce the number of children in the caseload for whom parentage has not yet been established.

#### Accomplishments

- The California Department of Child Support Services (DCSS) provides queries to the local child support agencies as part of this clean-up effort. The Regional Child Support Agency (RCSA) works these reports regularly and will continue to do so. DCSS will be creating a Tableau

## Prior Year Goals, Strategies & Accomplishments

Dashboard to aid in this work, which will be ongoing for at least the next year. This will remain a goal for the RCSA.

### Goal 3: Child Support Collections.

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

- The Child Support Program is measured on total collections, collections of current support due, and collections on child support arrears. During the COVID Pandemic, there were several economic supports put in place. There was a positive correlation to child support collections during that time that has subsequently waned as those economic supports were removed. The Regional Agency has a goal to increase child support collections for local families.

#### **Accomplishments**

- Total Collections for the Regional Agency are declining as did our caseload. We will continue to monitor collections with a focus on consistency and reliability of child support in lieu of total collections.

## Current Year Goals & Strategies

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

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

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

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

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

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## Program Summary

### Case Management



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

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

### Office Management



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

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

### Financial Management



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

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

### Legal



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

Child Support Services has attorneys on staff who are responsible for the legal work necessary to establish and modify court orders and other court proceedings required to establish, enforce, and collect child support. They handle summons and complaints, modifications, and all special remedies, including contempt and criminal prosecutions. There are additional staff responsible for providing legal processing support.

### Data & Performance Analysis



*Increase the performance efficiency of all department staff and program operations.*

The Data & Performance Analysis staff conducts data analysis for performance and organizational improvement.

### Staff Development



*Develop and train Child Support staff.*

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

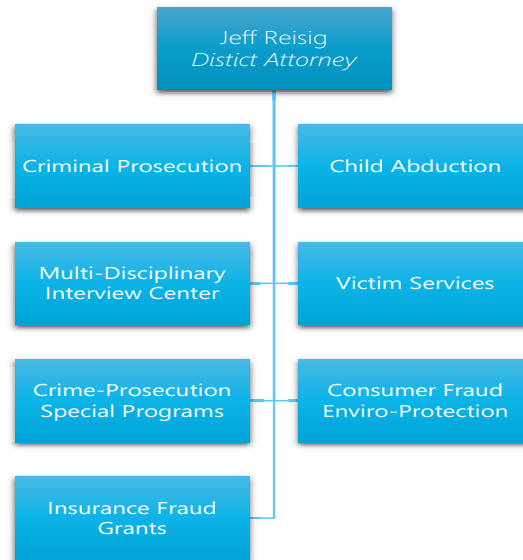
# District Attorney



Jeff Reisig  
*District Attorney*

## OUR MISSION

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



## Major Services

The District Attorney is responsible for prosecution of all adult and juvenile felonies and misdemeanors committed in Yolo County. Up to this point in the fiscal year, law enforcement submitted 5,332 cases to the District Attorney's office for a charging decision. Of those, the District Attorney charged 3788 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 partnered with Health and Human Services to implement the \$6 million Prop 47 grant the county received to help individuals who are unhoused, have substance use disorders, and are criminal justice involved. The District Attorney received a three-year \$2.145 million grant from the Board of State and Community Corrections targeting Organized Retail Crime. Additionally, the District Attorney in conjunction with HHS also received a three-year \$2.145 million Justice Assistance Grant to partially fund the Restorative Justice Partnership. The District Attorney is responsible for overseeing the Special Investigations Unit, which identifies, gathers intelligence, and enforces laws associated with individuals involved in crimes such as narcotics, firearms, theft/burglary, human trafficking, and assisting other agencies with complex or high-frequency crimes

in their jurisdiction when the needs arise. The department also oversees the Multi-Disciplinary

Interview Center, which coordinates and facilitates a multi-agency response to child abuse.

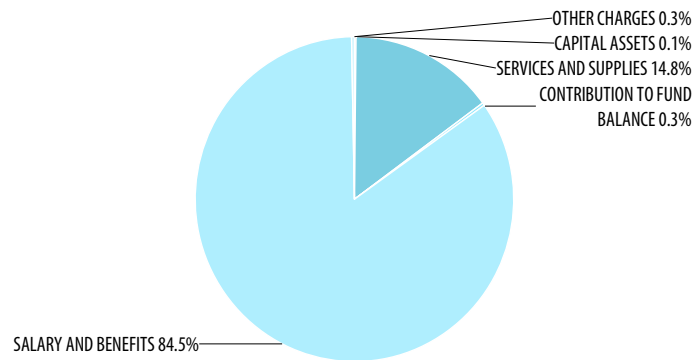
**Summary of Budget by Program**

<b>Program</b>	<b>Expenditures</b>	<b>Revenue</b>	<b>Use of Fund Balance</b>	<b>Net County Cost</b>
Community Corrections	379,637	366,888	12,749	0
Consumer Protection	3,529,027	3,529,027	0	0
Investigation	3,819,401	3,686,072	133,329	0
Neighborhood Court	1,068,595	928,046	0	140,549
Prosecution	18,568,005	6,865,579	133,609	11,568,817
Trust & Agency	20,000	20,000	0	0
Victim Assistance	992,015	619,115	42,366	330,534
<b>Total</b>	<b>28,376,680</b>	<b>16,014,727</b>	<b>322,053</b>	<b>12,039,900</b>

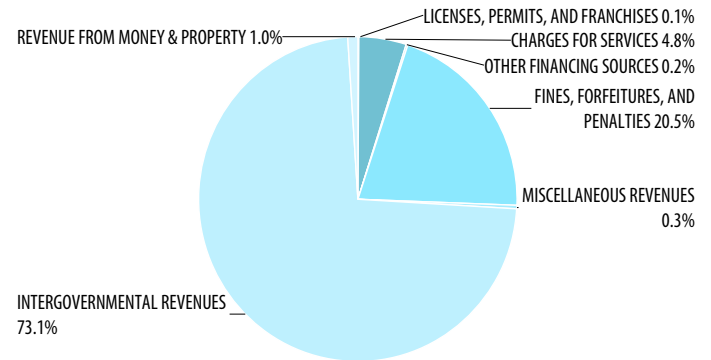
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
LICENSES, PERMITS, AND FRANCHISES	67,772	59,325	71,960	16,284	16,284
FINES, FORFEITURES, AND PENALTIES	2,305,546	2,904,147	3,195,941	3,283,027	3,283,027
REVENUE FROM MONEY & PROPERTY	(338,496)	236,783	51,000	160,850	160,850
INTERGOVERNMENTAL REVENUES	10,923,897	12,169,848	11,670,060	11,684,992	11,684,992
CHARGES FOR SERVICES	717,505	570,843	725,355	767,434	767,434
MISCELLANEOUS REVENUES	87,485	51,047	21,000	74,140	74,140
OTHER FINANCING SOURCES	28,000	28,000	28,000	28,000	28,000
<b>TOTAL REVENUE</b>	<b>13,791,710</b>	<b>16,019,993</b>	<b>15,763,316</b>	<b>16,014,727</b>	<b>16,014,727</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	18,879,267	21,050,801	23,832,712	25,655,144	24,990,556
SERVICES AND SUPPLIES	3,706,519	4,385,856	4,732,008	4,680,774	4,370,274
OTHER CHARGES	56,342	64,856	37,500	105,000	105,000
CAPITAL ASSETS	166,596	0	120,000	120,000	40,000
OTHER FINANCING USES	(856,230)	(1,035,415)	(1,150,929)	(1,209,818)	(1,209,818)
<b>TOTAL APPROPRIATIONS</b>	<b>21,952,494</b>	<b>24,466,097</b>	<b>27,571,291</b>	<b>29,351,100</b>	<b>28,296,012</b>
<b>USE OF FUND BALANCE</b>	<b>(206,635)</b>	<b>(1,511,444)</b>	<b>408,113</b>	<b>322,053</b>	<b>322,053</b>
<b>NET COUNTY COST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,094,988</b>	<b>12,039,900</b>
<b>FUNDED STAFFING</b>	<b>119</b>	<b>119</b>	<b>120</b>	<b>120</b>	<b>120</b>

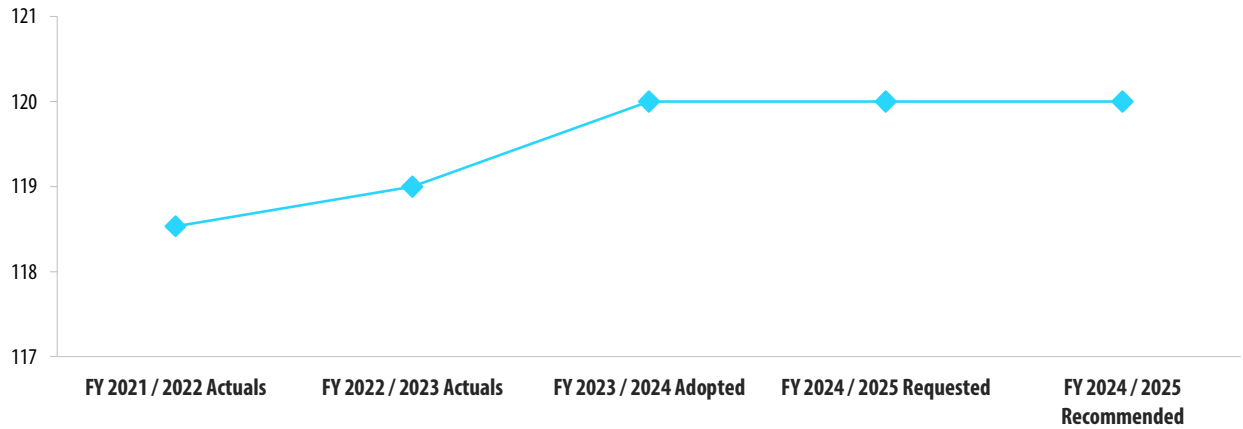
### Expenditures



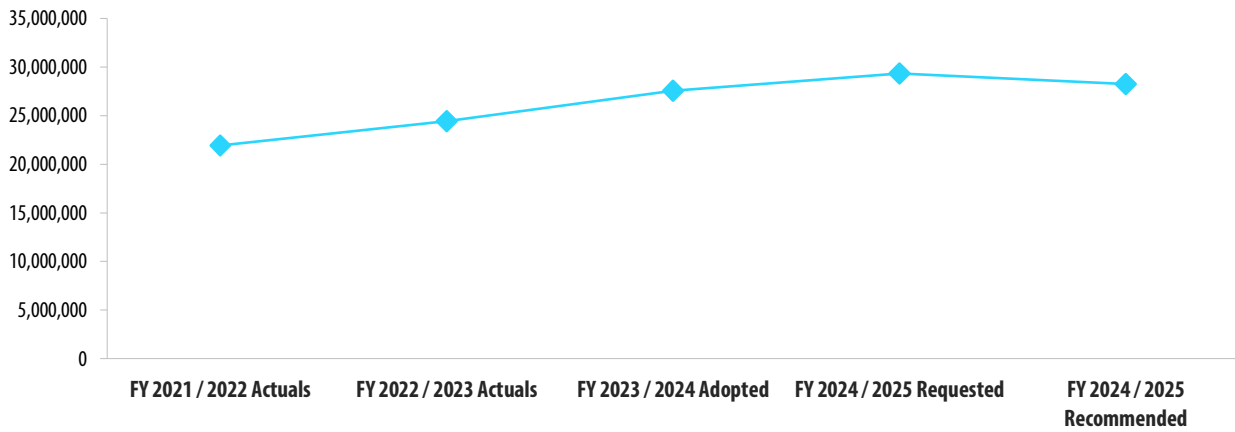
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY2024-25 Budget includes standard increases to salaries, continuation of a series of grants, and an increase to the Extra help budget in Neighborhood Court, funded by the Association of Prosecuting Attorneys. A salary savings factor has been applied to assist in balancing the budget.





## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Community Engagement.



#### 2023-24 Strategies

- 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.
- Coordinate a Victim Rights Ceremony.
- Continued Community Participation in Yolo DA Citizens Academy.
- Youth Academy – Continued participation from at-risk youth.
- Youth outreach programs.
- Increase social media presence to increase transparency and educate public.
- Hold Senior Fraud Fair.

#### Accomplishments

- Held our Commons Town Hall Meetings in collaboration with the Multi-Cultural Community Council.
- Held Victim Rights Ceremony during Victims' Rights Week.
- Held Youth Academy – participation for at-risk youth.
- Held Citizens Academy with community participation.
- Conducted multiple outreach events targeting seniors.
- Remained active in outreach through social media postings, press releases and board updates.

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



#### 2023-24 Strategies

- Collaborate with justice partners to explore racial disparities in the criminal justice system in Yolo County and seek solutions.

## Prior Year Goals, Strategies & Accomplishments

- Collaborate with internal and external stakeholders to develop balanced criminal justice policies and procedures.
- Collaborate with internal and external stakeholders to develop a robust re-entry program in jail.
- 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.
- Participate in the revived Juvenile Blue-Ribbon Committee.

### Accomplishments

- Race Blind Charging and Transparency Portal legislation was passed into law.
- Assisted multiple counties and statewide DA association on implementation of Race Blind Charging.
- Attended Juvenile Blue Ribbon Committee meetings.
- Continued partnership with Court and Probation on the “365 SOR”.
- Continued partnership with HHSA, Probation, Public Defender, Sheriff, Court, and CommunicareOle in our collaborative court programs.
- Participated in expungement clinic in conjunction with the Public Defender’s office.
- Formed the California District Attorney’s Association Immigration and Collateral Consequences Committee.

### Goal 3: Improve Prosecution Processes.



### 2023-24 Strategies

- Hope California, originally Hope Yolo, in collaboration with Assembly Member Kevin McCarty, the County of Sacramento.
- 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 & Re-entry.
- Expand youth diversion program.



## Prior Year Goals, Strategies & Accomplishments

- Implementation of NICE Justice in partnership with Public Defender to digitize A/V discovery.

### **Accomplishments**

- Partnered with Probation and Public Defender to create Transition Age Youth court.
- Created and launched “FastPass” program, a direct filing system connecting retailers and the DA’s office to expedite filing of retail theft crimes.
- Received BSCC grant targeting Organized Retail Theft.

### **Goal 4: Strengthen Department Workforce.**



### **2023-24 Strategies**

- Retention and hiring of staff.
- DA team building.
- Continue all-office monthly meetings.
- Continue improving on employee evaluation processes.
- Provide stipends to law interns to compete with other DA’s offices and private law firms and to recruit diverse applicants.

### **Accomplishments**

- Held all-office meetings.
- Paid legal interns a small stipend.
- Held executive management team strategic planning session for 18th year.
- Professional Staff positions fully staffed.

## Current Year Goals & Strategies

### Goal 1: Community Engagement.

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#### 2024-25 Strategies

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

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

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#### 2024-25 Strategies

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

### Goal 3: Improve Prosecution Processes.

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#### 2024-25 Strategies

- Use data from Commons, Measure for Justice portal, to drive policy change with a focus on reducing disparity in the criminal justice system.

## Current Year Goals & Strategies

- Restore Restorative Justice Partnership staffing numbers to 2018.
- Expand youth diversion program.
- Complete implementation of NICE Justice in partnership with Public Defender to digitize A/V discovery.
- Expand FastPass program by adding additional retailers and county law enforcement agencies.

### Goal 4: Strengthen Department Workforce.

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

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

## Program Summary

### Criminal Prosecution



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

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

### Charging and Intake Division



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

Driving on a suspended License, specialty courts including Mental Health and Addiction Intervention Courts, Department of State Hospital grant program, and Mental Health Diversion program, or Restorative Justice.

Review cases alleging retail theft submitted directly from retailers under FastPass program.

### 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 - RJP (formerly Neighborhood Court)



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

The program, which is funded with county general and CCP funds, supports an adult criminal diversion program based on restorative justice that addresses criminal violations that impact the quality of life in the community. Restorative justice is accomplished in RJP by involving the victim, the offender, and community members.

### 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, and investigate and prosecute fraud violations. The auto insurance fraud and worker’s compensation fraud investigations are funded by grants from the California Department of Insurance. Real estate fraud investigations are funded through Yolo County recording fees.*

The various grants currently fund 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 because of the crime. Penal Code Section 13835 and Proposition 9 (as of November 2008) set forth the mandated services for victim services programs.

Staff includes a program manager, three victim advocates, a senior social worker, a legal secretary, five 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.



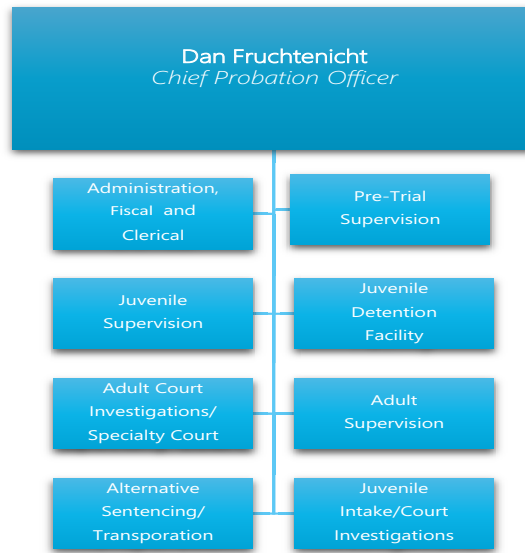
# Probation



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

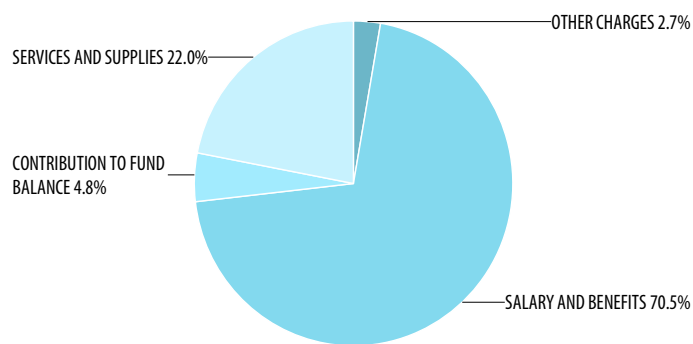
## Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
Administration	74,516	64,516	10,000	0
Adult	4,756,778	3,869,003	413,538	474,237
Community Corrections	369,932	0	369,932	0
Juvenile	13,772,113	10,374,923	1,045,920	2,351,270
<b>Total</b>	<b>18,973,339</b>	<b>14,308,442</b>	<b>1,839,390</b>	<b>2,825,507</b>

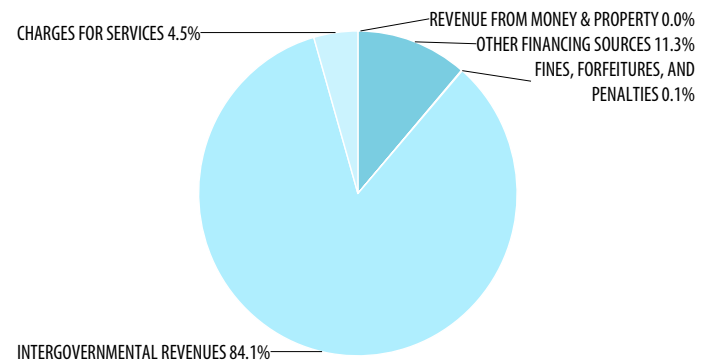
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
FINES, FORFEITURES, AND PENALTIES	16,050	11,406	10,000	10,000	10,000
REVENUE FROM MONEY & PROPERTY	(111,974)	85,154	1,000	1,000	1,000
INTERGOVERNMENTAL REVENUES	12,126,115	12,801,558	13,223,699	12,039,265	12,039,265
CHARGES FOR SERVICES	499,708	566,697	758,090	641,419	641,419
MISCELLANEOUS REVENUES	6,092	22,405	0	0	0
OTHER FINANCING SOURCES	3,757,503	214,525	1,522,839	1,616,758	1,616,758
<b>TOTAL REVENUE</b>	<b>16,293,493</b>	<b>13,701,744</b>	<b>15,515,628</b>	<b>14,308,442</b>	<b>14,308,442</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	13,288,166	13,515,381	15,854,695	16,986,709	16,986,709
SERVICES AND SUPPLIES	3,494,519	4,059,193	5,035,811	5,293,361	5,293,361
OTHER CHARGES	842,770	159,069	819,104	652,236	652,236
CAPITAL ASSETS	120,029	34,497	192,000	0	0
OTHER FINANCING USES	(978,066)	(4,325,923)	(4,332,954)	(5,120,679)	(5,120,679)
<b>TOTAL APPROPRIATIONS</b>	<b>16,767,418</b>	<b>13,442,217</b>	<b>17,568,656</b>	<b>17,811,627</b>	<b>17,811,627</b>
<b>USE OF FUND BALANCE</b>	<b>(820,525)</b>	<b>(1,423,709)</b>	<b>375,733</b>	<b>1,839,390</b>	<b>1,839,390</b>
<b>NET COUNTY COST</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,825,507</b>	<b>2,825,507</b>
<b>FUNDED STAFFING</b>	<b>100</b>	<b>108</b>	<b>105</b>	<b>105</b>	<b>105</b>

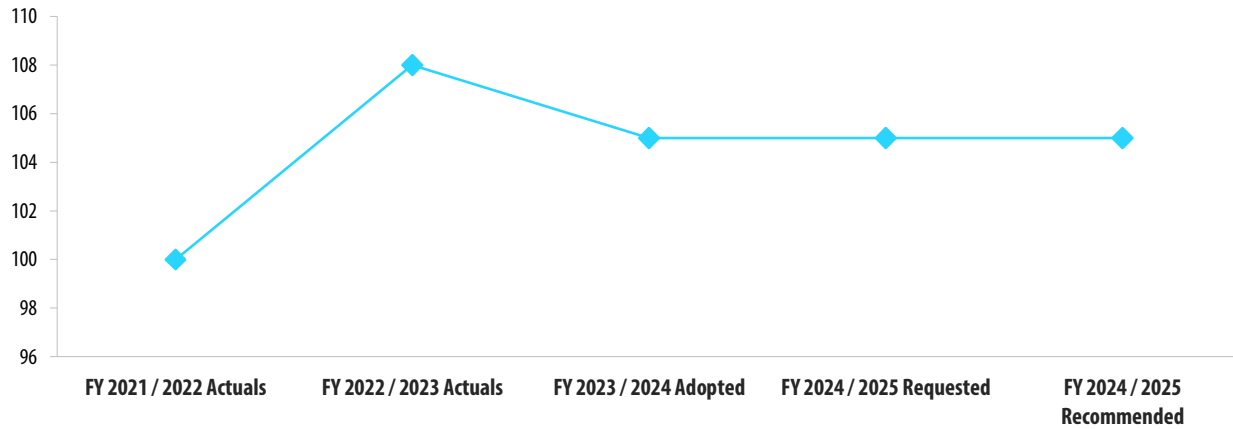
### Expenditures



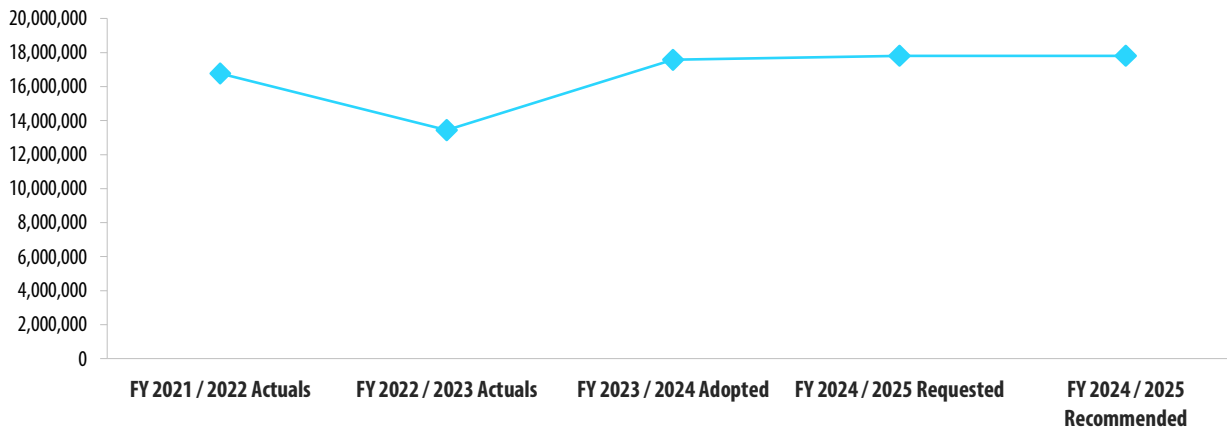
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY2024-25 Recommended Budget for the Probation Department includes reductions in revenues due to the removal of one-time funding related to Senate Bill 129, a reduced allocation of Senate Bill 678 special revenue fund revenues, decreased Prop 172 revenues and the conclusion of the Mental Health Grant. The department has been able to utilize fund balance to offset many of these reductions in the current fiscal year.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Holistic Case Management.



#### 2023-24 Strategies

- Evaluate VOP recommendations to identify racial disparities; course correct as needed.
- Evaluate fidelity to new case management models.
- Identify/enhance educational/vocational development opportunities for youth and adults.

#### Accomplishments

- Evaluated violation of probation recommendations to identify racial disparities; course correct as needed.
- Evaluated fidelity to new case management models by: completing Case Management Manual, which resulted in more home visits and no placement of youth due to family team meetings and diversion programs; adding Probation Officer self-audits, resulting in improved data entries and another tool to hold Officers and Supervisors accountable.
- Identified/enhanced educational/vocational development opportunities for youth and adults with the development of an internship program with the General Services Department for Probation youth.

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



#### 2023-24 Strategies

- Ensure adequate staffing and programming for detained youth.
- Train staff to support a nimble ASP to meet needs of clients (detained youth and WP clients) and County contracts.
- If contract for out-of-county services executed, complete development of related processes and implement expanded transportation program.

#### Accomplishments

- Ensured adequate staffing and programming for detained youth through: a Release for Ideas for enrichment program; opened opportunities for pro-social activities with detained youth; and developed of a Bike Repair program. An outcome of adequate staffing and programming

## Prior Year Goals, Strategies & Accomplishments

for detained youth resulted in 2 youth enrolled in San Diego State and 2 youth graduating from High School and enrolled in Woodland Community College. Additionally, there were no Juvenile Detention Facility (JDF) inspection findings.

- Trained staff to support a nimble Alternative Sentencing Program (ASP) to meet needs of clients (detained youth and Work Program clients) and County contracts by cross training JDF staff with Transportation and ASP staff and training Juvenile Supervision staff to help with transports.
- Refined Juvenile Justice Realignment Plan, found potential options for SecureTrak placements, and developed a foundation for an in-County Secure Youth Placement Facility program if needed.
- Helped develop a Young Adult Court proposal, which was approved by the Court and the Community Corrections Partnership (CCP).

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



#### 2023-24 Strategies

- Evolve system to evaluate LSD needs, prioritize enhancements and track development efforts.
- Further develop metrics to evaluate Probation's impact.
- Utilize metrics to explain Probation's impact internally and externally.
- Internally evaluate fidelity to assessments.

#### Accomplishments

- Evolved system to evaluate LSD needs, prioritize enhancements and track development efforts.
- Further developed metrics to evaluate Probation's impact through Results-Based Accountability metrics for CCP-funded programs.
- Utilized metrics to explain Probation's impact internally and externally through the development of the CCP's Program Summaries.
- Internally evaluated fidelity to assessments through Ohio Risk Assessment System, case plan booster and Ohio Youth Assessment System book trainings; by implementing assessment spot checks; and by initiative a Pre-Trial Assessment Tool Evaluation Study.

## Prior Year Goals, Strategies & Accomplishments

### Goal 4: Capable, Supported Workforce.



#### 2023-24 Strategies

- Fill vacancies where needed and onboard new/reassigned staff.
- Manage change related to filling vacancies and possible transition from JDF operation to expanded Transportation Unit.
- Develop program for succession planning.

#### Accomplishments

- Filled vacancies where needed and successfully onboarded new/reassigned staff using new manuals and onboarding checklists.
- Developed programs for succession planning through; revamped recruiting practices; identification of staff with the potential and desire to move up by providing them opportunities in support of their interests; expansion of Force Options Training team; exploration of the department's "culture" and how to apply that to hiring and coaching conversations; and implementation of quarterly gatherings of the leadership team to explore leadership strategies.
- Focused trainings on: assessment tools; LGBTQIA+ Awareness; Culture Competency; Crisis Intervention; trainings for new instructors related to Mental Health First Aid, Firearms, Simulations and Instructor Development; and law updates to keep employees apprised of law changes and how they apply to Probation.

## Current Year Goals & Strategies

### Goal 1: Holistic Case Management.



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

- Further develop metrics to evaluate Probation’s impact.
- Utilize metrics to explain Probation’s impact internally and externally.
- Strengthen program evaluations.

## Current Year Goals & Strategies

- Refine and expand LawSuite Database.
- Develop system to evaluate and pursue grant opportunities.

### Goal 4: Capable, Supported Workforce.

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

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



## Program Summary

### Adult Court Investigations



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

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

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

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

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

### Adult Supervision



*Increase community safety and improve client stability.*

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

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

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

### Mental Health Court & Mental Health Diversion



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

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

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

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

Participate in the Mental Health Court collaborative team.

Encourage independence and compliance with medical and psychiatric treatment plans.

### Addiction Intervention Court



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

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

Assign a Probation Officer to assist in Addiction Intervention Court.

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

Participate in the Addiction Intervention Court team.

Connect clients with treatment and residential care resources.

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

### Alternative Sentencing Work Transportation



*Increase community landscape beautification and reduce jail incarceration.*

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

### Pre-Trial Supervision



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

- Reduce pre-disposition offenses and reduce failures to appear in court.
- Provide alternatives to incarceration for clients pending criminal justice disposition.
- Supervise clients pending trial or disposition.
- Connect clients to services in the community and assist in creating stability.
- Utilize GPS and electronic alcohol monitoring to provide an alternative to bail for release from custody.
- Provide resources and reminders to assist clients 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 90 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 a community volunteer program that provides mentorship, pro-social programming, and additional services.

### Juvenile Intake



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

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

### Juvenile Court Investigations



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

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

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

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

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

### Juvenile Diversion



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

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

Collaborate with community Juvenile Review Boards.

Address racial disparities.

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

Engage youth and victims in a restorative process.

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

### Wraparound



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

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

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

### Placement



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

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

Make out-of-home placement decisions.

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

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

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

## Juvenile Supervision



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

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Employ 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.

# Public Defender



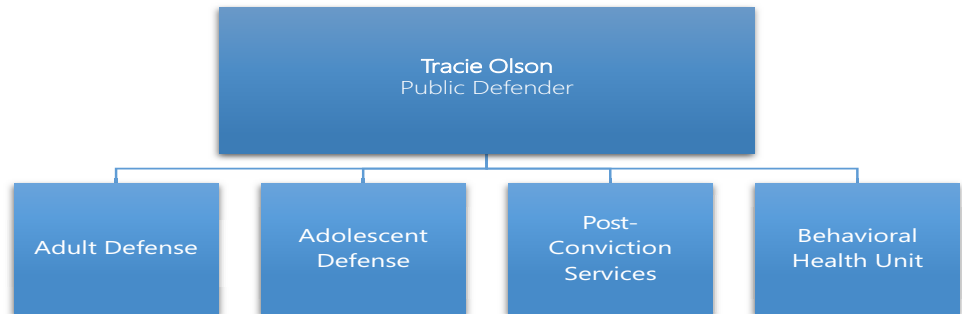
**Tracie Olson**  
*Public Defender*

## OUR MISSION

*The mission of the Office of the Yolo County Public Defender (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 their 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 the indigent accused. 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 person 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.

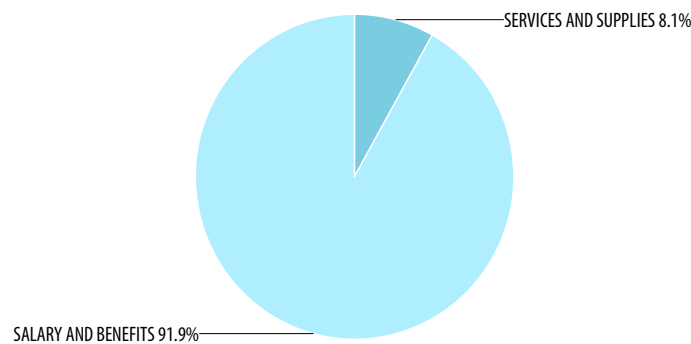
**Summary of Budget by Program**

<b>Program</b>	<b>Expenditures</b>	<b>Revenue</b>	<b>Use of Fund Balance</b>	<b>Net County Cost</b>
Community Corrections	366,888	366,888	0	0
Public Defender	10,670,497	204,395	406,110	10,059,992
<b>Total</b>	<b>11,037,385</b>	<b>571,283</b>	<b>406,110</b>	<b>10,059,992</b>

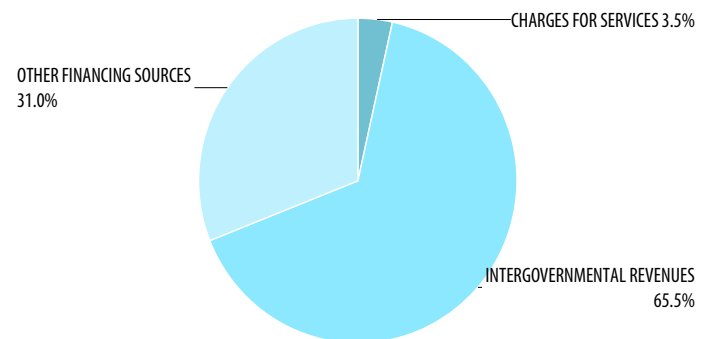
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
REVENUE FROM MONEY & PROPERTY	(13,892)	4,340	0	0	0
INTERGOVERNMENTAL REVENUES	1,062,476	686,511	328,385	374,174	374,174
CHARGES FOR SERVICES	10,500	0	0	20,000	20,000
MISCELLANEOUS REVENUES	4,977	0	0	0	0
OTHER FINANCING SOURCES	134,000	163,772	491,894	177,109	177,109
<b>TOTAL REVENUE</b>	<b>1,198,061</b>	<b>854,623</b>	<b>820,279</b>	<b>571,283</b>	<b>571,283</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	8,422,762	9,137,707	9,625,219	11,561,948	10,827,075
SERVICES AND SUPPLIES	765,292	888,702	941,747	954,830	954,830
OTHER CHARGES	18,824	6,542	10,000	0	0
CAPITAL ASSETS	0	40,237	0	50,000	0
OTHER FINANCING USES	(450,918)	(567,711)	(363,745)	(744,520)	(744,520)
<b>TOTAL APPROPRIATIONS</b>	<b>8,755,960</b>	<b>9,505,478</b>	<b>10,213,221</b>	<b>11,822,258</b>	<b>11,037,385</b>
<b>USE OF FUND BALANCE</b>	<b>(86,042)</b>	<b>(210,877)</b>	<b>0</b>	<b>406,110</b>	<b>406,110</b>
<b>NET COUNTY COST</b>	<b>7,643,941</b>	<b>8,861,732</b>	<b>9,392,942</b>	<b>10,844,865</b>	<b>10,059,992</b>
<b>FUNDED STAFFING</b>	<b>45</b>	<b>45</b>	<b>48</b>	<b>55</b>	<b>50</b>

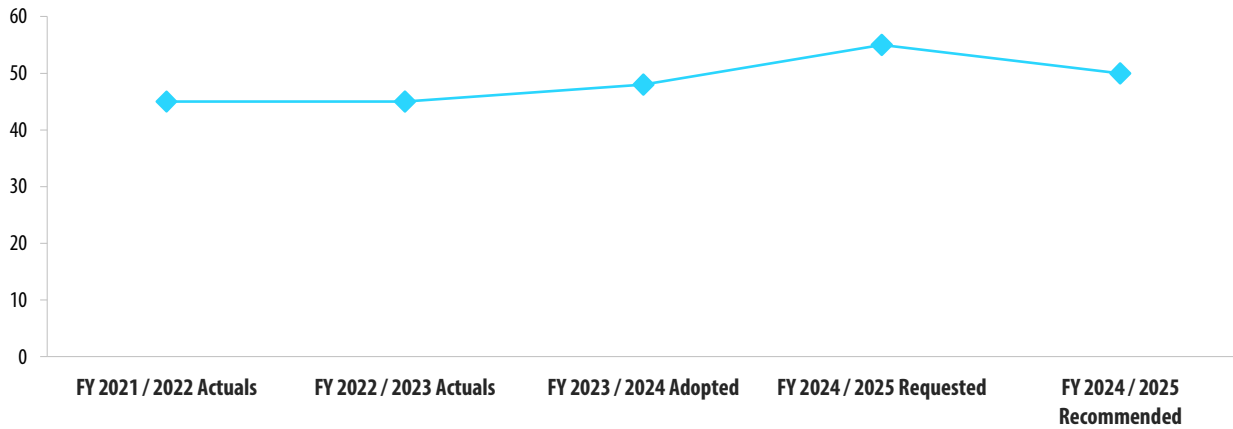
### Expenditures



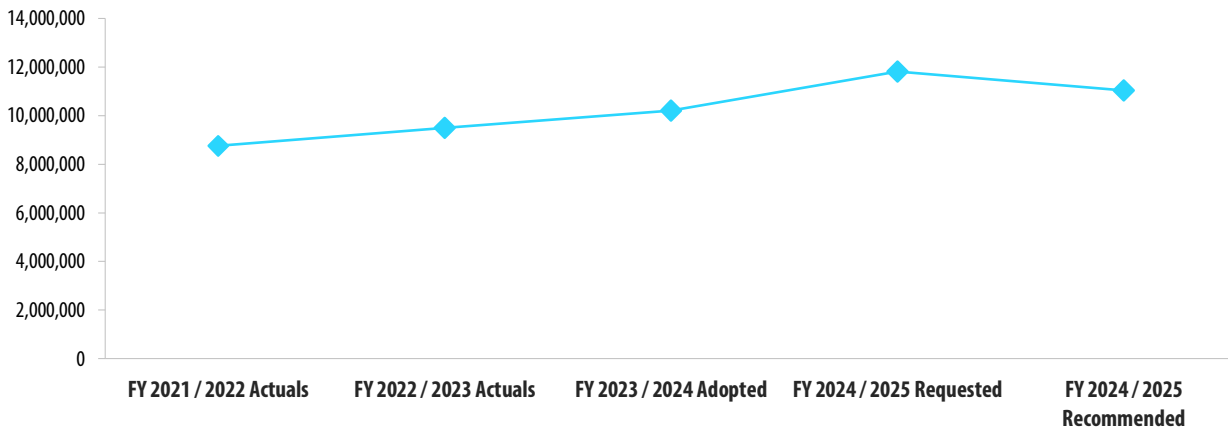
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The Public Defender’s FY2024-25 Recommended Budget includes the unfunding of one Paralegal position funded by the Pilot Defense Grant, which was removed from the Governor’s Budget in January. A salary savings factor was applied to balance the budget.





## 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.



#### 2023-24 Strategies

- Pursue essential funding to augment staffing to comply with independent indigent defense workload study standards, improve staffing ratios with justice system partners, expand the Adolescent Defense Team, and implement the Racial Justice Act.

#### Accomplishments

- Through a competitive grant process, the office was awarded funds to dedicate an attorney to assess and litigate Racial Justice Act claims in an expanded range of cases. Community Corrections Partnership funds support an attorney to reduce criminal caseloads. The office remains understaffed in key areas.

#### 2023-24 Strategies

- Support the Racial Justice Committee (RJC) as it seeks to educate office staff and the community on issues related to racial justice and provide programs that inspire and empower adults and youth who have been negatively impacted by systems and poverty.

#### Accomplishments

- In 2023, the RJC provided educational opportunities for staff to develop a deeper understanding of the social, economic, historical, and cultural influence of racism while encouraging staff to look at ourselves, our organization, and the systems in which we operate to identify areas for change. The RJC additionally participated in community outreach to professional groups and associations and hosted the annual Holiday Toy Shoppe and Defenders of Tomorrow programs that are described in more detail under Goal 5.

#### 2023-24 Strategies

- Maintain and augment post-conviction resources to allow more clients to timely receive the benefits of new ameliorative laws.

#### Accomplishments

- The post-conviction unit continues to absorb new work caused by new laws without an increase in resources. On-going state-level advocacy through the California Public Defender's Association seeks to avoid the cancellation of the third year of a three-year state grant that was to provide funding for this unit. The Record Mitigation Clinic continues to provide record

## Prior Year Goals, Strategies & Accomplishments

clearing services for indigent clients and collaborated with county and external stakeholders to hold expungement clinics throughout the county, where free record mitigation services and free immigration consultations were offered.

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



#### **2022-23 Strategies**

- Continue to implement strategies that improve the diversity of office staff. Sustain the paid intern program to support students with financial needs to stay connected to indigent defense and maintain their competitiveness in the job market.

#### **Accomplishments**

- The intern program remains robust and continues to be a successful strategy to improve the diversity and quality of office staff.

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

- Implement training and practices that focus on building soft skills across leadership positions.

#### **Accomplishments**

- Professional excellence was promoted through increased training, educational opportunities, and the establishment of leadership expectations.

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

- Invest in the development of employee-to-employee relationships through engagement practices and activities.

#### **Accomplishments**

- Non-supervising employees formed a focus group to make recommendations that centered on team organization, supervision, and training practices. All recommendations were implemented. All-office team building events have occurred in addition to the events described in Goal 5.

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

- Secure office space that meets the needs of the department.

#### **Accomplishments**

- This remains an outstanding need.



## Prior Year Goals, Strategies & Accomplishments

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



#### 2023-24 Strategies

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

#### Accomplishments

- The office is in the process of replacing its case management system to effectively manage digital evidence and communications while addressing storage needs. The system is capable of embedding case weights to allow real-time analysis of indigent defense staffing levels against workload standards.

### 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.



#### 2023-24 Strategies

- Continue county partnerships with collaborative court and diversion programs and explore the need and feasibility of adding more.

#### Accomplishments

- Collaborative courts, including Mental Health Court, Mental Health-Diversion, Addiction Intervention Court, and the Department of State Hospitals Diversion Program, remain robust. A new collaborative court targeting transitional-aged youth has been approved and will launch in 2024. Office resources are being applied in-kind to the new Connections to Care grant-funded diversion program.

#### 2023-24 Strategies

- Collaborate with the County and Court to launch the Governor's Community Assistance, Recovery and Empowerment (CARE) Court, which commences in Yolo County in December 2024.

#### Accomplishments

- The public defender's office will be appointed to represent CARE Court respondents if no Qualified Legal Service Projects are available or willing to provide legal representation.

## Prior Year Goals, Strategies & Accomplishments

Notification from the State Bar of California of public defender responsibilities should occur by July 1, 2024, giving the office up to five months to become ready before CARE Court launches on December 1, 2024.

### **2023-24 Strategies**

- Participate on a county workgroup to navigate the impacts of Senate Bill 184, which created the incompetent-to-stand-trial penalty and reinvestment program.

### **Accomplishments**

- This workgroup remains active and is finalizing a commonsense plan to navigate year-one of this new program.

### **2023-24 Strategies**

- Through collaboration or litigation, identify and fix systemic problems contributing to racial disparities and harm clients, families, and communities.

### **Accomplishments**

- Additional external resources have been secured to implement Racial Justice Act legislation.

### **2023-24 Strategies**

- Support the Community Corrections Partnership’s (CCP) three-year strategic plan that includes implementing robust services in the jail and seamless re-entry to the community.

### **Accomplishments**

- The CCP remains an active, collaborative workgroup with publicly posted data about funding, expenditures, and program accomplishments.

### **2023-24 Strategies**

- Partner with stakeholders to design targeted interventions for transitional age youth.

### **Accomplishments**

- Necessary stakeholders have approved creating a Young Adult Court to support the population of young people who become justice involved.

## Prior Year Goals, Strategies & Accomplishments

### Goal 5: Enhance community engagement.



#### 2023-24 Strategies

- Continue to cultivate an understanding of and connection to the community we serve through community engagement activities.

#### Accomplishments

- The office continues to strengthen its connection to the community through various activities. Highlights include:
- Yolo Public Defender CARES: CARES is an IRS 501(c)(3) non-profit organization formed to fill gaps in resources necessary to support people impacted by the criminal legal system. In 2024, the non-profit was awarded a \$30,000 grant from Common Spirit Health – Community Health Grants to create the Resilient Futures Fund with the goal of addressing the community health needs of the justice involved population.
- Holiday Toy Shoppe: The YCPD transformed its conference room into a magical Toy Shoppe for this community event. Through a partnership with Toys-for-Tots and community donations, toy and stocking stuffer donations were arranged so adults could pick out presents for the children in their lives in preparation for the upcoming holidays. The goal of the event is to help justice-involved people maintain strong family ties and to alleviate financial stressors exacerbated by family separation or other consequences of criminal legal system involvement such as imposition of court fines and barriers to employment.
- Defenders of Tomorrow: The mission of Defenders of Tomorrow is to expose underrepresented students in high school and community college to the legal profession and the different roles within public defense. YCPD staff make in-person presentations at different schools throughout the County to engage with students and encourage them to attend an all-day summer program where they network with Public Defender attorneys and other staff, observe court proceedings, and receive information about how to prepare for higher education and employment opportunities. Students may also share issues they see in their communities, the changes they wish to see, and how the YCPD can help.

## Current Year Goals & Strategies

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



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

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

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



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

- Increase provision of legal services that seek to reverse or modify criminal convictions or sentences to remove barriers to services, employment, and housing, reunite families, and strengthen communities.
- Expand the scope of the Adolescent Defense Team’s representation to individuals under the age of 25 to align the expertise of attorneys and staff trained in adolescent development principles with the services needs of the transitional-aged youth population.

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



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

- Remedy disparities in charging and sentencing decisions that have resulted in the over-incarceration of people of color through implementation of the Racial Justice Act.

## Current Year Goals & Strategies

- Reduce racial disparities in the criminal legal system by establishing a Young Adult Court to transition youth to healthy adulthood.

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

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

## Current Year Goals & Strategies

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



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

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



## 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, prehearing conferences, preliminary hearings, law and motion hearings, settlement conferences, jury trials, and sentencing hearings 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 States Supreme Court, and advises criminal attorneys as to case outcomes that preserve forms of federal relief. Paralegals and other staff 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 handoffs 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 multisystemic representation, including but not limited to, 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 prosocial 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, 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 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 multidisciplinary team meetings; local and regional Commercial Exploitation of Children workgroups; the Juvenile Justice Coordinating Council; the Juvenile Justice Stakeholder meetings; and Northern CA Social Worker meetings. The team continually looks for opportunities to create partnerships in the community to assist youth to transition to adulthood. The team also assists youth with current unmet needs surrounding clothing, education, and extracurricular activities.

**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; Laura’s Law proceedings; and soon, Community Assistance, Recovery and Empowerment (CARE) Court matters.

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

This unit staffs the specialty courts and diversion reviews, namely Mental Health Court, Mental-Health Diversion, Addiction Intervention Court, Department of State Hospital Diversion, Full-Service Partnership Diversion Program, Alta Diversion, the District Attorney’s Restorative Justice Program reviews, and Connections to Care meetings. 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 25 years of age or younger; Senate Bill 1437’s review of cases of prisoners who were convicted of unintentional homicide to determine eligibility for resentencing; amendments to the Penal Code section authorizing the prosecutor or 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.

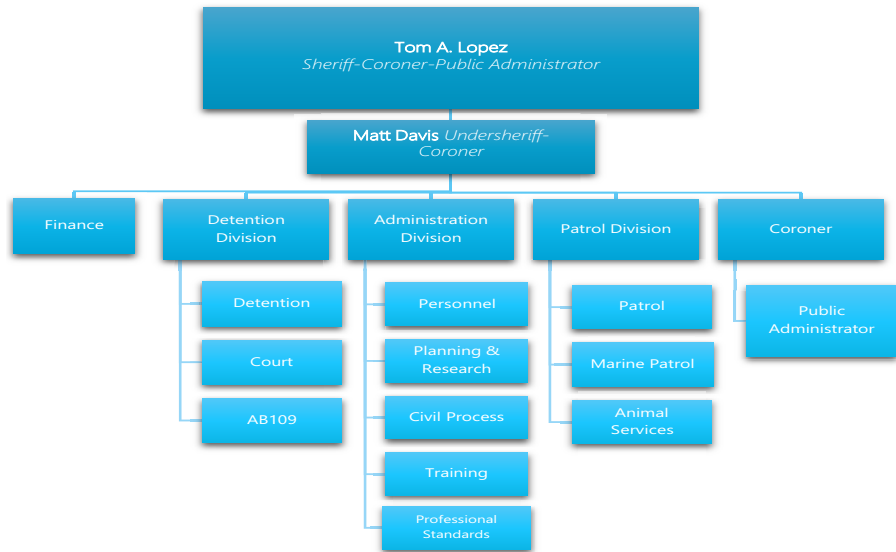
# Sheriff



**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 primary jail for Yolo County.

## Summary of Budget by Program

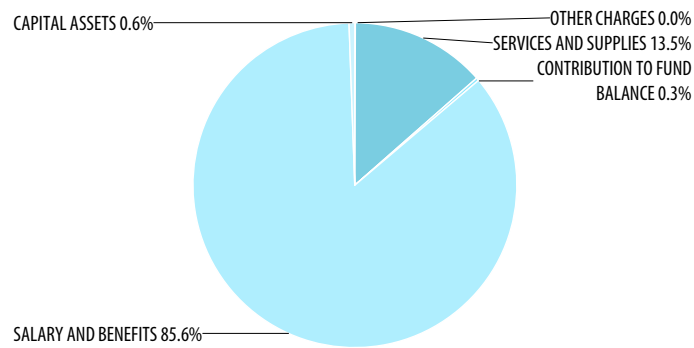
Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Administration	5,648,146	3,307,406	15,654	2,325,086
Community Corrections	218,323	0	218,323	0
Coroner	1,789,478	464,254	0	1,325,224
Court Security	5,225,314	4,010,497	452,635	762,182
Detention	26,606,207	10,670,552	164,714	15,770,941
Patrol	18,182,107	7,635,086	0	10,547,021
Public Administrator	518,146	110,000	0	408,146
<b>Total</b>	<b>58,187,721</b>	<b>26,197,795</b>	<b>851,326</b>	<b>31,138,600</b>

### Summary of Budget by Category

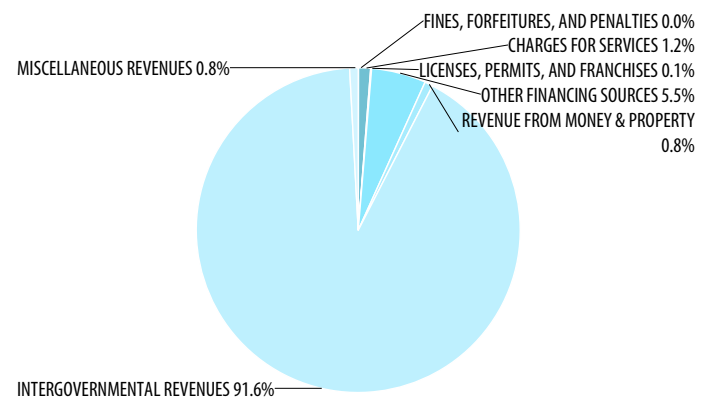
	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
LICENSES, PERMITS, AND FRANCHISES	453,418	401,047	441,519	20,060	20,060
FINES, FORFEITURES, AND PENALTIES	3,742	6,685	8,000	8,000	8,000
REVENUE FROM MONEY & PROPERTY	(10,963)	260,538	209,250	209,250	209,250
INTERGOVERNMENTAL REVENUES	24,067,842	23,273,100	23,234,912	23,992,306	23,992,306
CHARGES FOR SERVICES	2,052,733	3,185,181	3,149,535	316,079	316,079
MISCELLANEOUS REVENUES	198,382	142,276	262,100	222,100	222,100
OTHER FINANCING SOURCES	1,406,880	1,535,135	1,599,400	1,430,000	1,430,000
<b>TOTAL REVENUE</b>	<b>28,172,033</b>	<b>28,803,962</b>	<b>28,904,716</b>	<b>26,197,795</b>	<b>26,197,795</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	42,824,759	47,344,041	51,179,064	54,864,160	53,196,340
SERVICES AND SUPPLIES	6,379,949	7,436,579	9,999,462	8,604,699	8,396,399
OTHER CHARGES	10,500	10,000	24,500	24,500	24,500
CAPITAL ASSETS	880,442	1,460,352	2,039,993	973,900	360,400
OTHER FINANCING USES	(2,502,382)	(3,426,528)	(3,456,919)	(3,955,474)	(3,955,474)
<b>TOTAL APPROPRIATIONS</b>	<b>47,593,268</b>	<b>52,824,445</b>	<b>59,786,100</b>	<b>60,511,785</b>	<b>58,022,165</b>
<b>USE OF FUND BALANCE</b>	<b>(543,078)</b>	<b>68,157</b>	<b>2,551,567</b>	<b>851,326</b>	<b>851,326</b>
<b>NET COUNTY COST</b>	<b>234,094</b>	<b>380,183</b>	<b>507,684</b>	<b>33,628,220</b>	<b>31,138,600</b>

<b>FUNDED STAFFING</b>	<b>345</b>	<b>307</b>	<b>303</b>	<b>315</b>	<b>305</b>
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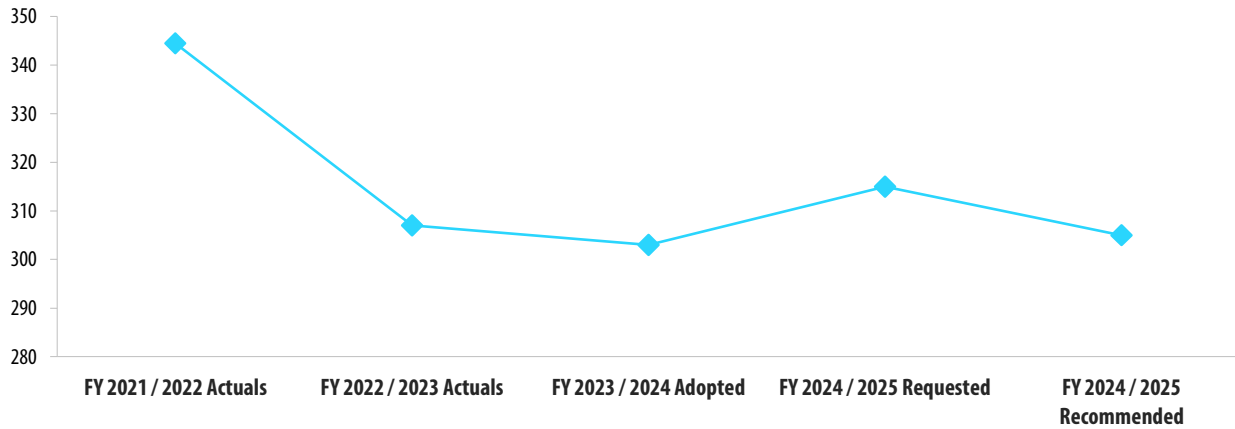
### Expenditures



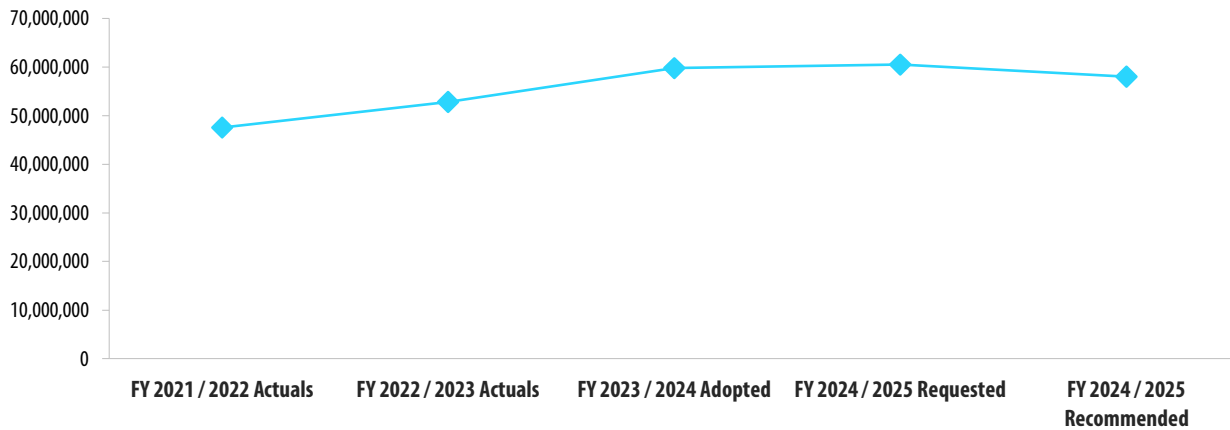
### Revenues



### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY 2024-25 Recommended Budget includes an increase in base salary and benefit costs of \$4.2 million. All new position requests have been deferred to the Adopted Budget process. In recognition of numerous vacancies, \$3.0 million in salary savings has been budgeted. The budget also includes replacement of four vehicles in the Capay Augmented Patrol division, funded by Yocha Dehe Wintun Nation.

## Prior Year Goals, Strategies & Accomplishments

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



#### Accomplishments

- Targeted recruitment videos and online advertisements brought our deputy vacancy to near zero.
- Launched a correctional officer-focused online recruitment campaign.

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



#### Accomplishments

- The Peer Support Team expanded from 7 to 9 members, with 95 official peer contacts completed and 4 critical incident stress debriefs.
- Opened the first onsite gym available to all employees.
- Held various employee and family engagement events and activities.

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



#### Accomplishments

- Hired our first civilian Community Outreach Support Tech.
- Leased an office space in the new Capay Valley Health and Community Center providing deputies assigned to the Capay Valley an office space to work from, meet with citizens, and have an expanded law enforcement presence in Esparto.
- Hosted our 2nd annual Citizen Academy. Attendee survey results showed high satisfaction with the information presented, and all attendees would recommend that their friends and families attend.

## Prior Year Goals, Strategies & Accomplishments

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



#### **Accomplishments**

- Body-Worn Cameras: 60 body-worn cameras were deployed, integrating with current in-car cameras.
- Inmate Communications System: Implemented a new Inmate Communications System which includes phones, tablets, video visitation, online visitation scheduling, and electronic filing of grievances to address the recommendations of the Grand Jury.
- Installed external security cameras throughout Sheriff's Office facilities.



## Current Year Goals & Strategies

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

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

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



#### 2024-25 Strategies

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

## Current Year Goals & Strategies

- Begin construction of electric vehicle infrastructure.

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

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

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

## Program Summary

### Civil



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

The Sheriff’s Office Civil Section serves civil process as law prescribes. The civil process includes summons and complaints, small claims documents for a civil lawsuit, restraining orders, bench warrants, evictions, and any other court notice or order. The Civil Section also levies wages, bank accounts, vehicles, or any asset of the judgment debtor.

### Coroner



*To determine the manner and cause of all deaths within the jurisdiction of the Coroner’s Office.*

The primary duty of the Coroner is to determine the cause and manner of death through on-scene investigation, the examination of evidence, interviews, medical records, toxicological analysis, forensic pathology examination, and autopsies. In addition, the Coroner’s unit determines identification of decedents, issues certificates of death, provides notification to next-of-kin, collects and processes evidence, and secures the decedent’s property.

### Public Administrator



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

The Public Administrator’s duties include searching for the decedent’s family, protecting the decedent’s

property from waste, loss, or theft, making appropriate arrangements for burial, conducting investigations to discover all decedent estate assets, paying the decedent’s bills and taxes, and locating persons entitled to inherit from the decedent estate and ensuring that these persons receive their inheritance. The Public Administrator also provides burial/cremation services for indigent decedents who are residents of Yolo County.

### Detention



*Ensure the safety and security of those housed in Yolo Detention Facilities.*

The Monroe Detention Center is the primary jail for Yolo County. It is a medium/maximum security facility rated to house prisoners of virtually every security classification. The new Leinberger Center completed in construction in 2023.

The adult detention facilities provide for the care and custody of those incarcerated. In addition, inmates are offered special programs such as educational opportunities, work experience, certified medical care, and, when qualified, the electronic home detention program.

### Court Services



*Ensure a safe and secure environment for inmates accessing the Courthouse and provide bailiff and security services for courthouse staff and the general public.*

The section conducts threat assessment investigations involving judges and court staff and provides required law enforcement services in the Courthouse to support the contracted private perimeter security officers. The Superior Court provides funding for this service as provided in State law. This section is also responsible for

transporting inmates throughout the state and, at times, the country.

### Patrol



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

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The Patrol Division provides the best service possible to the citizen of Yolo County. The Patrol Division is organized to provide emergency first response, investigation of reported crimes, marine patrol, provide specialized law enforcement services, assist citizens, and create safe neighborhoods.



# Health and Human Services



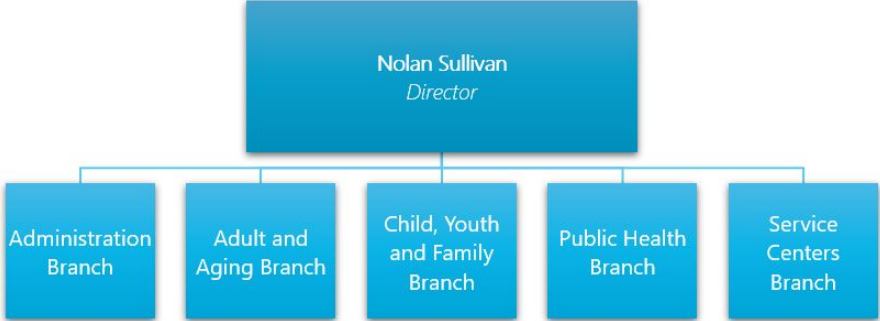
# Health & Human Services



**Nolan Sullivan**  
*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 wellbeing. The agency provides services directly through internal services and indirectly through contracts with community partners. The agency served nearly 60,000 residents with one or multiple programs over fiscal year (FY) 2023-24.

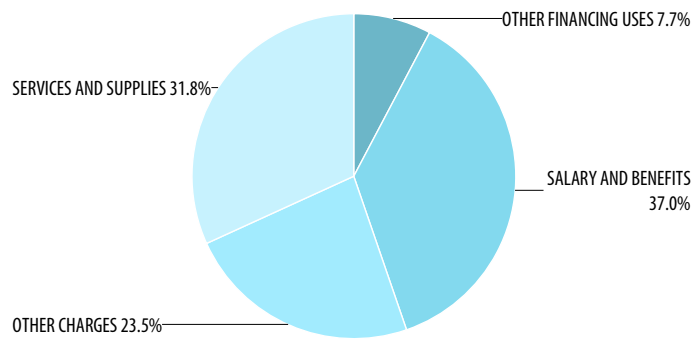
### Summary of Budget by Program

Program	Expenditures	Revenue	Use of Fund	
			Balance	Net County Cost
Administration	20,178,104	20,178,104	0	0
Adult & Aging	78,586,406	73,060,922	0	5,525,484
Child, Youth and Family	46,453,955	46,353,955	0	100,000
Client Aid	54,995,763	52,780,252	0	2,215,511
Public Health	25,556,950	18,776,339	349,517	6,431,094
Service Centers	55,897,857	53,169,946	0	2,727,911
<b>Total</b>	<b>281,669,035</b>	<b>264,319,518</b>	<b>349,517</b>	<b>17,000,000</b>

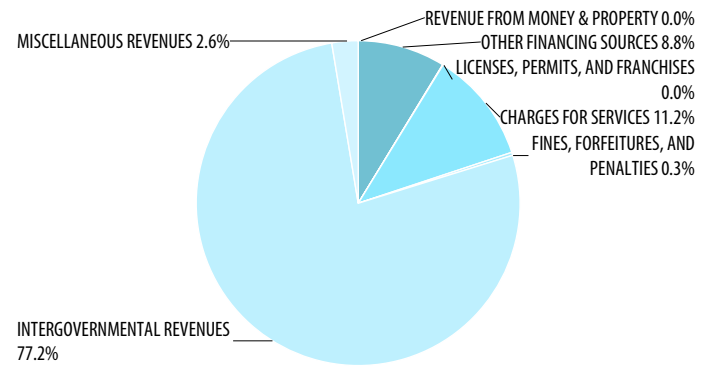
### Summary of Budget by Category

	FY 2021 / 2022 Actuals	FY 2022 / 2023 Actuals	FY 2023 / 2024 Adopted	FY 2024 / 2025 Requested	FY 2024 / 2025 Recommended
<b>REVENUE</b>					
LICENSES, PERMITS, AND FRANCHISES	0	0	0	72,000	72,000
FINES, FORFEITURES, AND PENALTIES	1,130,465	1,011,884	751,890	763,163	763,163
REVENUE FROM MONEY & PROPERTY	(802,584)	533,300	258,900	25,603	25,603
INTERGOVERNMENTAL REVENUES	171,836,084	183,664,969	208,262,250	203,925,859	203,925,859
CHARGES FOR SERVICES	16,305,008	21,504,086	22,774,398	29,502,229	29,502,229
MISCELLANEOUS REVENUES	(396,566)	1,897,462	3,104,928	6,898,797	6,898,797
OTHER FINANCING SOURCES	62,157,585	70,167,303	71,066,502	23,131,867	23,131,867
<b>TOTAL REVENUE</b>	<b>250,229,992</b>	<b>278,779,004</b>	<b>306,218,868</b>	<b>264,319,518</b>	<b>264,319,518</b>
<b>APPROPRIATIONS</b>					
SALARY AND BENEFITS	80,680,580	84,797,879	99,593,488	104,230,037	104,230,037
SERVICES AND SUPPLIES	66,109,584	75,859,540	102,330,435	89,537,779	89,537,779
OTHER CHARGES	49,638,808	60,732,350	63,247,563	66,125,992	66,125,992
CAPITAL ASSETS	262,640	114,197	474,298	0	0
OTHER FINANCING USES	62,865,538	68,657,296	69,811,112	21,775,227	21,775,227
<b>TOTAL APPROPRIATIONS</b>	<b>259,557,150</b>	<b>290,161,262</b>	<b>335,456,896</b>	<b>281,669,035</b>	<b>281,669,035</b>
<b>USE OF FUND BALANCE</b>	<b>(1,324,126)</b>	<b>(416,907)</b>	<b>12,870,673</b>	<b>349,517</b>	<b>349,517</b>
<b>NET COUNTY COST</b>	<b>1,316,881</b>	<b>1,552,926</b>	<b>1,978,413</b>	<b>17,000,000</b>	<b>17,000,000</b>
<b>FUNDED STAFFING</b>	<b>698</b>	<b>759</b>	<b>750</b>	<b>746</b>	<b>746</b>

### Expenditures

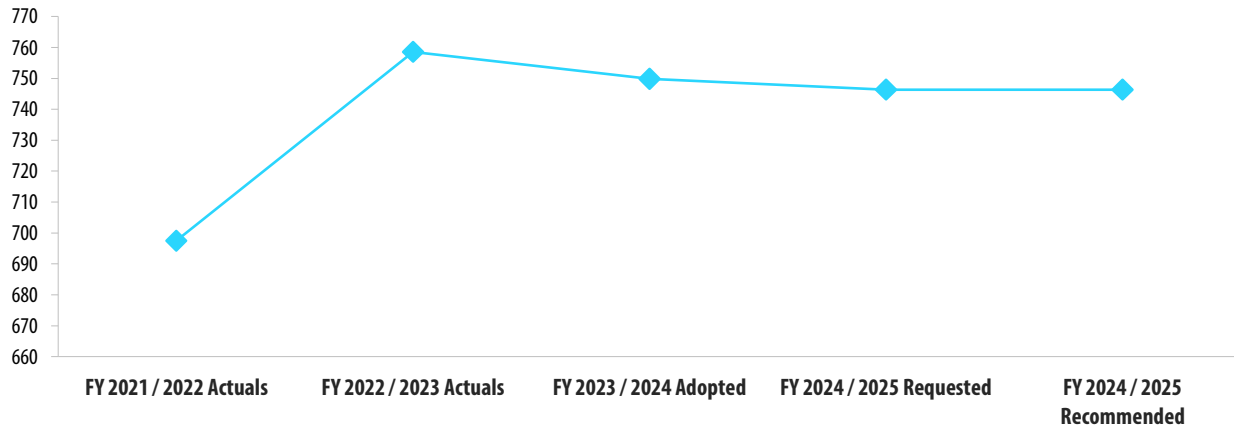


### Revenues

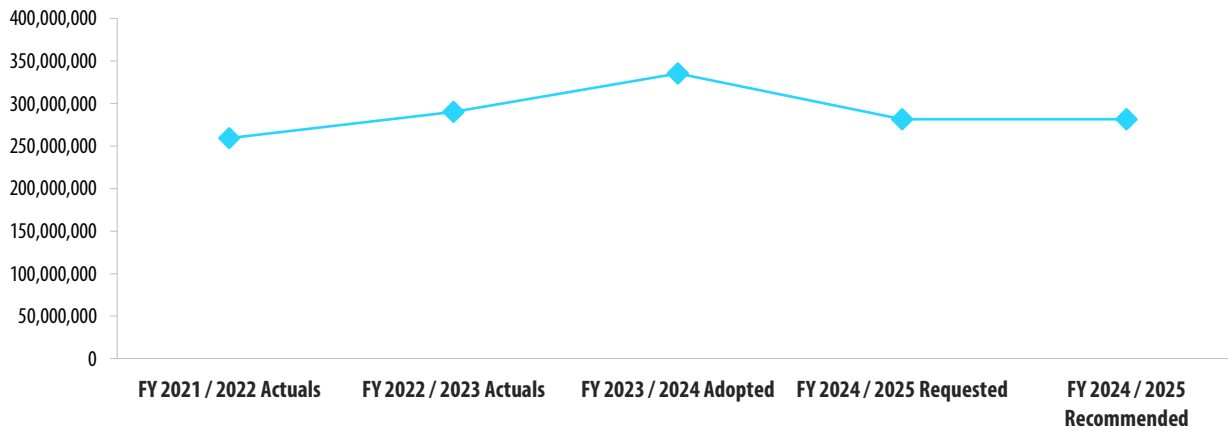




### Four Year Staffing Trend



### Four Year Expenditures Trend



### Significant Budget Changes

The FY 2024-25 Recommended Budget includes approved compensation adjustments, position conversions which amount to no increased county funding, and mandated service level increases.

## Prior Year Goals, Strategies & Accomplishments

### Goal 1: Thriving Residents.



#### 2023-24 Strategies

- Reduce disparities in health outcomes.

#### Accomplishments

- In FY2023-24, HHSA completed several goals aimed at identifying and reducing disparities in health outcomes. These included:
  - Collaborating with local healthcare and community partners to complete a new three-year Yolo County Community Health Assessment (CHA) 2023-25.
  - Leveraging the results of the CHA and collaborating with community partners to complete a new Community Health Improvement Plan (CHIP), focused on improving access to quality health and mental health care and improving outcomes for children in historically marginalized communities.
  - Relaunching the Healthy Yolo collaborative aimed at investing in upstream prevention efforts in collaboration with the Yolo County Office of Education's Roadmap to the Future.
  - Completing a first of its kind Farmworker Health Survey of local agricultural workers in the County.
  - Investing in expanded dental health services for students from low-income families in West Sacramento.
  - Collaborating with the Yolo County Children's Alliance to secure additional state and federal funding to double the capacity of the Healthy Families America home visiting program for new parents experiencing financial hardship.

#### 2023-24 Strategies

- Achieve "functional zero" and a demonstrated reduction in homelessness.

#### Accomplishments

- In FY2023-24, HHSA expanded internal infrastructure to support new housing contracts and implement new homeless services programs. A broad range of funding sources were leveraged to expand prevention and intervention services. In collaboration with the District Attorney's Office, Public Defender's Office, and community-based organizations, HHSA implemented the Connections to Care program which serves individuals with criminal justice interface and includes a cohort of individuals experiencing homelessness. Homeless Housing Assistance and Prevention (HHAP) funding was leveraged to support homeless programs

## Prior Year Goals, Strategies & Accomplishments

including the City of West Sacramento Project HomeKey, Fourth and Hope Emergency Shelter and Day Program, and the Recovery Café. Housing and Homeless Incentive Program funding supported ongoing services for Mobile Medicine, Bridge Housing, Homeless Management Information System support, Recuperative Care, Coordinated Entry management, and HHSA's homeless outreach team to further strengthen Yolo County's homeless continuum of care.

- In late 2023, HHSA successfully closed out the Project Room Key contracts at the Economy Inn, Crest motel, and Drake Anderson housing project which provided critical interim housing for vulnerable unhoused populations throughout the Covid-19 pandemic. Most notably, HHSA was awarded \$4 million dollars through the Behavioral Health Bridge Housing program, which will create 52 new short-term housing beds in partnership with the City of West Sacramento and a community-based organization and provide additional beds at Woodland's 4th and Hope Shelter. Lastly, in early 2024, the HHSA homeless services team developed a new partnership with Bay Area Community Services and was awarded \$2.8 million by the Executive Commission on Homelessness to build permanent supportive housing using a scattered shared housing model.

### **2023-24 Strategies**

- Reduce economic and health disparities for aging residents.

### **Accomplishments**

- In FY2023-24, HHSA joined the Yolo County ad hoc workgroup to address needs specific to the growing aging population. HHSA also offered flu vaccinations for individuals living in Yolo County skilled nursing facilities and provided N-95 mask fit testing for staff working in these facilities. Lastly, HHSA continues to collaborate with Yolo Food Bank to help fund the Eat Well Yolo program, which benefits aging residents. This program provides regular food distributions to the main cities as well as the rural and unincorporated areas of the county including Esparto, Dunnigan, Yolo, Guinda, Clarksburg, Madison, Winters, and Knights Landing. HHSA operated a variety of senior focused food distributions through Affordable Care Act funding. HHSA again supported 211Yolo Operations which operates the county's Senior Link Resource and Referral line.

### **2023-24 Strategies**

- Reduce economic and educational disparities for vulnerable children and families.

### **Accomplishments**

- HHSA continued to issue benefits for participants of the Yolo Basic Income pilot project in FY2023-24, which provided financial benefits for 76 CalWORKs families putting them just above the poverty level for their household size. Most of these families, at project launch, struggled with housing stability as well as significant economic disadvantages. Early findings of this pilot include significant increases in the number of families who have achieved greater financial independence. In this past year, the agency has also partnered with First 5 Yolo to provide

## Prior Year Goals, Strategies & Accomplishments

home visiting services, education, and support for CalWORKs' pregnant individuals as well as families with children under 2 years of age.

- Additionally, HHSA continued to lead the Yolo County K-12 School Partnerships project throughout FY2023-24 in collaboration with Yolo County Office of Education, and in partnership with all five Yolo County school districts and several community-based organizations. This project builds upon existing school-based resources provided by districts to increase the availability of onsite behavioral health services for children and families of students enrolled in Yolo County public schools. The K-12 School Partnerships program has demonstrated the power of cooperative relationships between local education agencies and the county behavioral health system and braided funding models to collectively address the needs of children, youth, and families in Yolo County. In the first six months of the fiscal year, 1,877 children and youth in Yolo County received a broad range of school-based behavioral health services through this project.
- HHSA's Child Welfare Services has made significant investments to support vulnerable children and families through the implementation of the Alternative Response Program (AR). Through a collaborative partnership with First 5 Yolo and Yolo County Children's Alliance. AR provides evidence-based home visiting services that incorporate the Five Protective Factors of the Strengthening Families Approach which seek to reduce the incidence of child abuse/neglect and entry to foster care. AR is a component of a larger Comprehensive Prevention Plan and an effort to address disproportionate child welfare involvement for Black families in Yolo County. Additionally, this program increases access to evidence-based home visiting programs for target populations and builds upon years of home visiting expansion spearheaded by CalWORKs, First 5 Yolo, and Public Health.

### **2023-24 Strategies**

- Link adults with behavioral health conditions to the appropriate level of services.

### **Accomplishments**

- In April 2024, HHSA implemented a new contract with WellSpace Health to provide a High-Tech Call Center which will allow for full integration of the regional 988 Call Center and Yolo County's 24-hour Access and Crisis Line. The High-Tech Call Center will also serve to deploy mobile crisis teams to individuals experiencing a behavioral health crisis.
- Adults in Yolo County may request or be referred for routine or urgent behavioral health services through multiple entry points, including: the 24-hour Access and Crisis Line, county-operated and contractor-operated outpatient and navigation clinics, and HHSA's mobile crisis/co-responder teams. In the first six months of this fiscal year, HHSA provided 367 urgent, crisis intervention services to adults. During the same period, 432 adults were screened for Substance Use Disorder (SUD) services and linked to appropriate levels of care with HHSA-contracted SUD providers. An additional 273 adults requested routine, non-urgent mental

## Prior Year Goals, Strategies & Accomplishments

health services; 164 received a Specialty Mental Health Assessment and 109 were referred to mild to moderate mental health providers.

### **2023-24 Strategies**

- Reduce the prevalence and transmission of infectious disease.

### **Accomplishments**

- During the COVID emergency, Yolo County HHSA's Public Health Branch purchased 5 vending machines that dispensed free COVID-19 antigen tests and high-quality masks. Since the end of the COVID-19 emergency, the vending machines have broadened their focus to support prevention of sexually transmitted infections and mosquito-borne diseases. N95 and KN95 masks, fentanyl test strips, emergency contraception, and STI prevention packets (internal/external condoms with lubricant) are now available in the Wellness Vending Machines. During mosquito season, mosquito repellent is also provided in the machines to prevent the spread of West Nile virus. All products are free. The vending machines allow people with otherwise limited access (e.g., due to low income or stigma) to obtain potentially life-saving and life-changing products. In FY2023-24, a total of 55,847 units of public health primary prevention supports were distributed.
- To counter rising numbers of babies born with syphilis infection (i.e., congenital syphilis), the Public Health Branch has relaunched a Syphilis Task Force. Comprised of members from multiple sectors including public health, health care, and social services, the Task Force meets monthly to discuss opportunities to collaborate on syphilis prevention. The Task Force is currently developing a comprehensive Syphilis Response Plan that will spell out goals, objectives, and action steps toward the elimination of congenital syphilis and the reduction of syphilis overall. Task Force members to date include representatives from Communicare+OLE Safe Care Clinic and Mobile Medicine, City of Woodland Police Department, Elica Health Centers, Northern Valley Indian Health, Partnership HealthPlan, Planned Parenthood Mar Monte, Sutter Davis Hospital, UC Davis Student Health, Woodland Memorial Hospital, Yolo County Homeless Services, 4th and Hope.

## **Goal 2: Safe Communities.**



### **2023-24 Strategies**

- Reduce criminal activity and recidivism.

### **Accomplishments**

- In partnership with the District Attorney's office, Public Defender's office, Probation, Sheriff's Department, and community-based organizations, HHSA offers a robust array of services for

## Prior Year Goals, Strategies & Accomplishments

individuals involved in the criminal justice system including reentry planning, a Restorative Justice Program (RJP), Addiction Intervention Court (AIC), Mental Health Court (MHC), and the Department of State Hospitals Program (DSH).

- In FY2023-24, HHSA expanded RJP to provide more intensive case management services; increased coordinated planning efforts with community providers and partner agencies to ensure individuals in custody are connected with the appropriate services immediately upon release; collaboratively developed an implementation plan for Providing Access and Transforming Health: Justice Involved, a California Advancing and Innovating Medi-Cal (CalAIM) initiative, to ensure individuals have access to medically necessary treatment services upon release; permanently expanded and funded MHC to serve up to 30 participants; expanded DSH to include 10 participants; and initiated efforts to track outcomes in all programs. The most recent outcome measures for MHC reflect a 75.5% decrease in jail days among graduates; and AIC reflects an 81.1% decrease in jail days among graduates. DSH reflects a 4% recidivism rate among program graduates.

### Goal 3: Flourishing Agriculture



#### 2023-24 Strategies

- Increase stability and supports for agricultural workers and employers.

#### Accomplishments

- In August 2023, HHSA launched the 1st annual Farmworker Resource Fair with over 40 community agencies in attendance. Resources provided included legal services, housing assistance, employment services, and other public assistance. There were over 100 attendees, of which 60 self-reported as farmworkers.
- Annually, HHSA celebrates National Farmworker Awareness Week by hosting a drive to collect bandanas, long sleeve shirts, and hats to donate to local farmworkers. Staff collaborated with community partners to assist in drop-off locations and collection efforts.
- Based on feedback from farmworkers about what they need most, HHSA launched Digital Literacy courses in Spanish and English. These courses are designed to help build skills such as computer literacy, career search skills, email usage, and introduction to Microsoft Office products. These skills are critical for farmworkers to engage with employers and service providers.

## Prior Year Goals, Strategies & Accomplishments

### Goal 4: Robust Economy.



#### 2023-24 Strategies

- Facilitate Successful employment and increase household income.

#### Accomplishments

- HHSA built a monthly report to assess CalWORKs participants' progress on employment status and earnings with the aim to increase rates in both metrics. Data shows that, once on the program, the number of CalWORKs participants who are obtaining employment is increasing. There is also a steady increase in participants' earnings. The most recent data showed a 157% increase in participants who were employed at the time of the survey compared to when they first enrolled in the program.
- HHSA has resumed in-person job fairs while maintaining some virtual fairs to support employers and job seekers. The biggest job fair occurred in June 2023 at the Woodland Community Center with approximately 65 employers and close to 400 job seekers in attendance.
- In collaboration with the Workforce Innovation Board, HHSA partnered with the California Employers Association in 2023 to provide a free HR hotline service to local employers to address their HR needs. This is a critical support, particularly for small businesses who might not have the internal expertise to navigate the complexities of managing human resources.

### Goal 5: Reduce Vacancies.



#### 2023-24 Strategies

- Fill vacancies across the agency.

#### Accomplishments

- HHSA leveraged various resources and strategies to fill vacancies, a critical priority for the agency in FY2023-24. For higher level management positions, HHSA secured a recruitment firm that specialized in filling public sector positions to increase qualified candidate pools and fill vacant positions. For lower-level positions, HHSA HR posted positions on platforms such as NeoGOV and LinkedIn, participated in job fairs, targeted postings in various association pages and newsletters, and promoted from within. HHSA HR will continue to utilize cost-effective

## Prior Year Goals, Strategies & Accomplishments

advertising resources and participate in local job fairs to connect more qualified candidates with potential employment opportunities.

### **2023-24 Strategies**

- Update classifications to improve ability to recruit competitively.

### **Accomplishments**

- HHSA developed a comprehensive plan to both revise existing classifications and develop new classifications that effectively represent and support the work of HHSA staff. Three classification projects were completed in this fiscal year. The work was completed in collaboration with County Human Resources to ensure combined integrity of the organizational classification structure.

### **2023-24 Strategies**

- Provide leadership support for managers and executives.

### **Accomplishments**

- HHSA's Administration Branch scheduled monthly meetings with each of the branches to address ongoing items such as position analysis, vacancies, recruitment strategies, evaluations, employee support and success, and other HR related questions. All HHSA leadership was offered a training on How to Have Difficult Conversations, as well as multiple trainings on new policies and procedures to ensure understanding of each policy's purpose and how it enhances business with internal and external stakeholders. Additionally, the HHSA HR Support Request Tracker was created to increase process flow efficiencies related to HHSA leadership inquiries regarding HR-related questions, issues, and challenges. This allows for analysis of common challenges shared by HHSA leaders to identify training needs and provides key metrics on the time from request to resolution.

## **Goal 6: Ensure a Healthy, Equitable, and Safe Workforce.**



### **2023-24 Strategies**

- Provide and support a healthy workplace in response to feedback on the Healthy Workplace Survey.

### **Accomplishments**

- HHSA completed its second annual Healthy Work Survey (HWS) in FY2023-24. Results reflected varying amounts of improvement in nearly all areas of work stress. The highest indicators of improvement were directly linked to changes that were made at the agency regarding



## Prior Year Goals, Strategies & Accomplishments

increased staff support by supervisors and managers, review of standard practices regarding meeting schedules and email use to gain time efficiencies, increased compensation as a result of the countywide salary adjustment, and additional actions that were taken to support the high emotional demands of the work. HHSA is currently working on agency-wide initiatives such as focus groups to explore employee concerns regarding psychological safety and providing trainings focused on workplace bullying and race/ethnicity discrimination. Each branch is developing branch-specific initiatives that will be implemented to address their HWS results. The Healthy Work Survey will be facilitated again in FY2024-25 to assess the gains and opportunities based on the agency and branch initiatives implemented in the prior year.

### **2023-24 Strategies**

- Develop programs that address systemic inequity, including racial inequities, among our workforce.

### **Accomplishments**

- HHSA made several improvements to the Cultural Competency Committee's structure and purpose and increased committee membership. The Diversity, Equity, Inclusion, and Belonging (DEIB) division also had three key implementations over the last year, which included a policy and procedure for Candidate Feedback for Non-selected Internal Candidates, adding a confidential conflict resolution resource to resolve conflicts prior to resorting to a formal process (i.e., discipline, grievance, etc.), and the creation of Affinity Groups.
- HHSA developed regular communications to all staff in the agency's monthly newsletter, the weekly updates, and other all staff communications intended to increase the awareness of HHSA's diverse employee population, appreciation of cultural awareness, and enjoyment of cultural holidays across our agency. HHSA further assembled key staff members from each branch to garner input, suggestions, and feedback on DEIB initiatives, communications, and continued efforts supporting staff as it relates to DEIB. HHSA finalized it's all staff DEIB training consisting of 3 baseline four hour trainings for staff and 9 three hour trainings for all leadership. Additionally, all HHSA staff have received their Strength Finders Assessment and training at either the staff or leadership level on how to develop their strengths.

### **2023-24 Strategies**

- Develop and implement measures to improve staff safety.

### **Accomplishments**

HHSA implemented key initiatives to improve staff safety in FY2023-24, including:

- Provided a full day De-Escalation and Disengagement course for most public facing staff members.
- Conducted third party vulnerability assessments for HHSA buildings, and subsequent lobby modifications to improve safety.

## Prior Year Goals, Strategies & Accomplishments

- Physical site security upgrades (lighting, cameras, fencing).
- Developed a policy and procedure for Security Camera Access to ensure appropriate HHS staff have access to building cameras.
- Acquired and piloted a Field Safety App and electronic silent panic button technology for onsite emergencies.
- Implemented a Threat Assessment Team (TAT) to evaluate emerging threats to staff safety and recommend threat management strategies.
- Offered online privacy protection for agency staff.
- 24/7 security presence at the HHS Woodland campus.
- Conducted Child Welfare Services Safety Evaluation to inform future safety efforts.

The HHS Security Committee meets monthly and coordinates with the Yolo County Safety Committee to monitor and address ongoing and emergent safety and security needs for staff.

### Goal 7: Reorganize our Financial Structure.



#### 2023-24 Strategies

- Establish Branch-specific budgets.

#### Accomplishments

- In FY2023-24, HHS finalized its new Global Ledger accounting structure in INFOR CloudSuite, Yolo County’s Enterprise Resource Planning (ERP) system. HHS’s Global Ledger structure now contains dimensions with distinct coding for each Branch, Program, and Revenue Source, enabling branch-specific financial reporting. Staff responsible for coding financial transactions have been using the new Global Ledger structure throughout FY2023-24. As more data is collected using the new branch-specific coding, HHS is gaining greater insight into expenditure and budget information at the branch level.

#### 2023-24 Strategies

- Facilitate the implementation of INFOR CloudSuite.

#### Accomplishments

Implementation of INFOR CloudSuite included the following:

- Adapted all INFOR training and user guides to include HHS-specific process details.

## Prior Year Goals, Strategies & Accomplishments

- Created 22 workflows to illustrate new business processes in the areas of Accounts Payable, Accounts Receivable, Cash Management, Contracts, Journal Entries, Receiving and Requisitions.
- Held trainings for all HHSA Fiscal and Contracts teams immediately preceding INFOR CloudSuite's go-live date.
- Set up an HHSA-specific intranet page containing all INFOR CloudSuite reference and training material.
- Staffed a "help desk" beginning in July 2023 to provide immediate assistance and additional training to HHSA staff in navigating the new system.
- Identified system and/or procedural concerns and escalated to staff in the ERP, Information Technology (IT), Department of Financial Services, or Procurement teams where appropriate.
- Developed a new position tracking tool in Smartsheet due to INFOR CloudSuite's changes to position numbers.

HHSA continues to provide INFOR CloudSuite support to staff and is currently developing an INFOR onboarding checklist and presentation for supervisors to reference when training new team members.

### Goal 8: Refresh our Space.



#### 2023-24 Strategies

- Implement Project Refresh to revitalize HHSA building spaces and infrastructure.

#### Accomplishments

- Project Refresh is an initiative to update parts of HHSA's aging buildings and improve the customer experience through cosmetic improvements, including fresh paint, flooring, window treatments, and furniture. In FY2023-24, HHSA completed efforts to refresh the main lobby, publicly accessible hallways, and conference rooms in the Woodland Bauer Building, and the publicly accessible conference rooms in the Woodland Gonzales Building.

## Prior Year Goals, Strategies & Accomplishments

### Goal 9: Respond to Emerging Issues.



#### 2023-24 Strategies

- Implement and facilitate major emerging initiatives, including Mental Health Services Act 3-year plan, CalAIM, Crisis Now, and Eligibility and Employment, and others.

#### Accomplishments

The Yolo County Health and Human Services Agency (HHSA) facilitated many major initiatives in the past year in response to both statutory requirements and emerging needs identified in our community.

- Mental Health Services Act (MHSA) 3-Year Plan 2023-2026: HHSA implemented the new 3-year MHSA Plan in FY2023-24 and began the annual update process in January 2024, using three approaches to engagement with the community: a community survey, key stakeholder interviews, and five community listening sessions. With the passage of Proposition 1 in March 2024, HHSA has concurrently begun preparing for the upcoming substantial changes to the MHSA and local impacts.
- California Advancing and Innovating Medi-Cal (CalAIM): HHSA made significant progress on the implementation of changes to behavioral health service provision due to CalAIM. The agency successfully executed new contracts with our behavioral health service providers in compliance with the new CalAIM regulations, updated payment structures and re-designed programming for Medi-Cal billing and supported our partners who elected to expand service provision as an Enhanced Care Management (ECM) or Community Supports (CS) provider.
  - Recuperative Care Services: Yolo County successfully collaborated with Haven House to secure funding for the facility to provide recuperative care services.
  - Enhanced Care Management and Community Supports: Yolo County was approved by Partnership HealthPlan to provide both ECM and CS services to clients served by HHSA’s internal homeless outreach team through the CalAIM initiative and continues to facilitate and coordinate engagement between community-based organizations and managed care plans to become ECM and CS providers in the community to expand local access to care
- Crisis Now: HHSA continued to implement the Crisis Now 2.0 plan to provide a number to call, a person to come, and a place to go for individuals experiencing a behavioral health crisis 24/7/365, including:
  - A Number to Call: Launched the High-Tech Call Center which seamlessly coordinates the county’s 24/7/365 access and crisis line with the region’s 988 call center on March 29, 2024.
  - A Person to Come: Coordinated with local partners and law enforcement to create a new

## Prior Year Goals, Strategies & Accomplishments

entitlement for Medi-Cal beneficiaries to receive 24/7/365 behavioral health mobile crisis response at community locations, effective January 2, 2024.

- A Place to Go: Awarded the contract for short term crisis residential beds and have continued planning and development for the crisis receiving center with an anticipated completion in 2025.
- Senate Bill (SB) 1338: HHSA initiated planning activities related to The Community Assistance, Recovery, and Empowerment (CARE) Act, which must be implemented by December 1, 2024. The CARE Act allows family members, first responders, and licensed behavioral professionals to start court-ordered care plans based on individual behavioral needs.
- Senate Bill 43: In January 2024, HHSA began participating in regular planning meetings with other California County Behavioral Health Departments and Public Guardian's offices in preparation for the implementation of SB 43, which greatly expands definition of "grave disability". The County opted to delay implementation of SB 43 until January 1, 2026, per state guidelines.

### Current Year Goals & Strategies

**Goal 1: Create a comprehensive behavioral health Crisis Continuum of Care by 2027.**



**Goal 2: Strengthen the Yolo County Homeless Continuum of Care and achieve functional zero by 2027.**



**Goal 3: Provide timely and accessible services in county eligibility programs by meeting timeliness compliance standards in CalWORKs, CalFresh, Medi-Cal, and General Assistance by June 2027.**



**Goal 4: Modernize the Public Health Branch workforce and structure to better address current health priorities in the community by implementing branch-focused initiatives by 2025.**



**Goal 5: Reduce disparity in at least one significant health outcome by investing upstream in prevention and addressing at least one root cause social determinant of health by 2025 (e.g., education, income, neighborhood, and housing).**



**Goal 6: Continue to reduce Yolo County’s Foster Care population by reinforcing Yolo County’s Children’s Welfare Team and Children’s Safety net staffing, training, and workforce supports by 2028.**





## Current Year Goals & Strategies

**Goal 7: Enhance Emergency Medical Services and Emergency Preparedness by collaborating with first responder partners, implementing new protocols, and updating countywide preparedness plans in Yolo County by 2028.**



**Goal 8: Improve health outcomes for justice-involved individuals in Yolo County by the end of 2027.**



**Goal 9: Provide direct services to Yolo County Farmworkers through the Ag Coordinator program initiative and establish a dashboard that provides deliverables of services to this underserved population by 2025.**



**Goal 10: Reinforce the senior safety net through a collaborative network of aging and disability focused non-profits, navigation services for those in need, outreach to aging and disabled populations, assessment of existing county aging and disabled programs and continued pursuance of local resources to support Yolo County's aging and disabled community.**



**Goal 11: Reduce Vacancies**



### **2024-25 Strategies**

- Fill vacancies across the agency.
- Update classifications to improve ability to recruit competitively.
- Provide leadership support for manager and executives.

## Current Year Goals & Strategies

### Goal 12: Ensure a Healthy, Equitable, and Safe Workforce



#### 2024-25 Strategies

- Provide and support a healthy workplace in response to feedback on the Healthy Workplace Survey.
- Develop programs that address systemic inequity, including racial inequities, among our workforce.
- Develop and implement measures to improve staff safety.

### Goal 13: Reorganize our Financial Structure



#### 2024-25 Strategies

- Establish Branch-specific budgets.
- Facilitate the implementation of INFOR CloudSuite.

### Goal 14: Refresh our Space



#### 2024-25 Strategies

- Implement Project Refresh to revitalize HHS building spaces and infrastructure.

### Goal 15: Respond to Emerging Issues



#### 2024-25 Strategies

- Implement and facilitate major emerging initiatives, including statutory requirements and emerging needs identified in our community.





## 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 2023-24, there are 69 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, 27 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.

### ADMINISTRATION BRANCH



#### Performance & Process Management

*Document and facilitate the improvement of agency processes to enhance the staff and client experience, facilitate the development of performance measures for HHSA programs and subprograms, and increase the agency's performance measurement knowledge and capability.*

This program consists of Performance Measurement & Improvement and Process Documentation & Improvement. Performance Measurement & Improvement provides training and technical assistance for developing and maintaining Program Performance Measures, coordinates the review and approval of performance measures, manages the Agency's Program Inventory, and oversees needed software, committees, and annual reviews.

The Process Documentation & Improvement subprogram is comprised of Business Process Analysts (BPAs) who manage projects that document and improve HHSA's policies and business processes,

ensuring that each meets regulatory requirements and the needs of staff, partners, clients, and beneficiaries. The BPAs work in partnership with project sponsors and leads to deliver policies and procedures, flowcharts, desk guides and manuals, and other requested forms, visuals, or tools.

### 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 behavioral health needs and reduce the rate of 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. Services are provided to individuals experiencing an acute episode of mental illness, acute psychiatric episode, or crisis, and may include inpatient psychiatric assessment, treatment, and medications to stabilize their symptoms.

#### Adult Mental Health Promotion

*Increase consumer connectedness and decrease consumer isolation & stigmatization*

The Wellness Centers provide a safe space for building independent living skills, social skills, and an opportunity to socialize with peers and learn new skills.

**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 programs help to provide appropriate levels of mental health care, reduce homelessness, psychiatric hospitalizations, incarceration, increase stability, de-escalate behavioral health crisis situations, avoid unnecessary involuntary psychiatric holds, reduce arrests, and link individuals with appropriate services and resources.

**Crisis Now**

*De-escalate behavioral health crisis situations in the community, avoid unnecessary involuntary psychiatric holds, reduce arrests, and link individuals with appropriate services and resources.*

The Co-Responder project, funded by MHSA and City funding, pairs law enforcement officers and County Clinicians to respond to behavioral health-related calls for police service throughout Yolo County. The participating law enforcement agencies in this project are the Cities of Davis, West Sacramento, and Woodland through their respective Police Departments, as well as the Yolo County Sheriff's and Probation Departments.

**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 include 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 BRANCH**



**Child & Youth 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 Child & Youth Outpatient Mental Health program contains several subprograms, including Access and Crisis, Training and Outreach and Core Mental Health Services, serving children and youth, age 0-21. Services range from stabilizing children and youth in crisis to increasing the broader community's understanding of mental health symptoms and reducing stigma. 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.

**Child Welfare Emergency Response**

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

The Emergency Response Investigations Unit provides an immediate in-person investigative response for allegations of child abuse in which Agency protocol

indicates the existence of a situation in which imminent danger to a child (such as physical pain, injury, disability, severe emotional harm, or death) is likely, or a delayed in-person response in situations in which the protocol indicates that an in-person investigation is appropriate, but an immediate investigation is not appropriate. The investigative response evaluates the veracity of reported allegations and seeks to provide appropriate social services to maintain affected children safely their homes, whenever possible. The Emergency Response Investigations Unit also initiates formal intervention through the Juvenile Court for children that require the protection of the court.

### Child Welfare Court Investigations

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

The Court Unit is responsible for continuing investigations for children who meet the definitions of abuse and/or neglect identified by Welfare and Institutions Codes 300 (a) through (j). This Unit is responsible for engaging families to identify strengths, needs, and services; gathering documentation to determine the veracity of allegations; and providing a comprehensive social assessment that informs court-ordered plans for children and families to address the issues that brought them to the attention of the Juvenile Court.

### Child Welfare Intake

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

The Child Welfare Intake Unit provides a 24-hour response system to receive and evaluate allegation of child abuse and neglect. This unit determines whether an in-person investigative response is appropriate, based on an evaluation of risk (that includes collateral contacts, a review of previous referrals, and other relevant information) and Agency protocol.

### 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) to ensure the safety, permanency and wellbeing of children who 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 who have been removed from parent(s) and placed either in a home-based foster care setting or a group home. Foster care eligibility and the funding source (federal or non-federal) are determined. If the minor or non-minor dependent is placed with a relative, referrals are made for the relative to apply for the approved relative caretaker program. All home-based foster care placements must have the home certified by Child Welfare Services to be approved to receive foster care funding.

### Resource Family Approvals & Support

*Approve caregivers to foster, adopt, or provide legal guardianship for the care and supervision of children, youth, and young adults in the child welfare system.*

Resource Family Approvals and Support (RFA) is a streamlined, family-friendly, and child centered caregiver approval process. RFA uses best practices when approving caregivers by maintaining children with their natural supports, including related and nonrelated extended family members within their communities. RFA also unifies approval standards for all

caregivers; includes a comprehensive psychosocial assessment, home assessment, and training for all families; prepares families to meet the needs of vulnerable children in the foster care system; and allows seamless transition to permanency.

## **PUBLIC HEALTH BRANCH**



### **Child Passenger Safety**

*Increase knowledge of child passenger safety topics among families in Yolo County communities.*

The Yolo County Child Passenger Safety Program emphasizes car seat safety by providing learning opportunities and support for Yolo County parents, caregivers, or professionals transporting children. The Program receives funding from various sources, including the Office of Traffic Safety, the American Automobile Association, and the California Kid's Plate Program. The Program provides educational programs, car seat inspections, car seat recycling for used and unsafe car seats, and low-cost car seats for low-income Yolo County residents.

### **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, Obesity Prevention and Garden. Obesity Prevention teaches nutrition education classes to adults in settings where low-income and CalFresh eligible adults congregate throughout Yolo County.

The Garden subprogram operates the Hanna and Herbert Bauer Memorial Community Garden to increase access to fresh produce and gardening resources for low-income residents in the surrounding community. The garden includes 32 community plots made available to community members and staff, as well as a demonstration area 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. The Program investigates mandated reportable communicable diseases under Title 17, including Public Health Emergency Preparedness 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.

### **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. These programs work to ensure that the needs of women, children, and adolescents in Yolo County are met through access to quality health and support services.

### **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 by providing education, resources, and access to care to Yolo County residents.

### Public Health Emergency Preparedness

*Improve essential HHS employees' knowledge and ability to respond to emergencies requiring 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 or emergency operations centers during an emergency response have adequate knowledge and training to 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: Tobacco Prevention and Substance Use Prevention. The Tobacco Prevention program is funded by State taxes on tobacco products distributed to county health departments to conduct tobacco-related prevention intervention activities. Interventions include working with local jurisdictions to adopt public policies that regulate and restrict the sale and use of tobacco products. 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.

### Women, Infants and Children (WIC)

*Increase the initiation, duration, and/or exclusivity of breastfeeding among program participants, ensure healthy weight for children from birth through age 5 years, increase access to healthy foods, and increase linkages to community resources.*

The Women, Infants and Children (WIC) Program, a federally mandated program funded by the USDA, is a special supplemental nutrition program for eligible pregnant and breastfeeding women and children 0-5. The Program serves families with incomes at or below 185% of the poverty level and/or clients receiving certain benefits. The WIC program provides participants with nutrition education, breastfeeding education and support, linkages to other programs as needed, breast pumps, and WIC Cards to purchase healthy foods. WIC Breastfeeding Peer Counseling (BFPC) is provided by separate grant funding and utilizes peers to provide one-on-one support and telephone counseling. The Peer Counselors are paid paraprofessionals within WIC, recruited and hired from the population they serve and are supported by breastfeeding experts.

### SERVICE CENTERS BRANCH



#### 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. 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.*

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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.

**CalWORKs Employment Services**

*Increase participant self-sufficiency through social and economic partnerships.*

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CalWORKs Employment Services is composed of a variety of subprograms, including Cal-Learn, Childcare, 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.

**General Assistance Eligibility**

*Enroll eligible residents in General Assistance.*

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The General Assistance program is a County required program funded entirely by local tax revenues (General Fund). This Program targets households only after all sources of support have been exhausted. The program also includes specialized participant requirements, such as completing a work readiness evaluation.

**Medi-Cal**

*Increase enrollment of eligible residents in Medi-Cal.*

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Medi-Cal is California's Medicaid program. This federally funded program 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. HHSA staff provide application assistance, make eligibility determinations, and provide ongoing case management.

**Workforce Innovation and Opportunity Act (WIOA)**

*Increase enrollment of eligible individuals into WIOA*

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The purpose of the WIOA is to improve the public workforce system with education and economic development to create a collective response to economic and labor market challenges on the national, state, and local levels. WIOA helps job seekers, including youth and those with significant barriers to employment, access education, employment and training, and support services to succeed in the labor market and to match employers with the skilled workers they need to compete in the global economy.



# Capital Projects





Program	Expenditures	Revenue	Use of Fund Balance	Net County Cost
FACILITY CAPITAL PROJECTS	19,157,908	1,600,000	17,557,908	0
KNIGHTS LANDING LEVEE	12,712,122	12,712,122	0	0
KNIGHTS LANDING PARK	5,785,330	5,785,330	0	0
<b>Total</b>	<b>37,655,360</b>	<b>20,097,452</b>	<b>17,557,908</b>	<b>0</b>

### Knights Landing Levee

The Knights Landing Flood Risk Reduction Project is the first phase of implementation of the 2019 Knights Landing Flood Risk Reduction Study. Project components include: design, environmental review, and permitting of critical levee repair sites along the Sacramento River and the Knights Landing Ridge Cut; construction of portions of the federally designed “Mid-Valley Project”; planning, design and permitting of several recreational and/or environmental restoration projects; and a governance study for the hydraulic basin.

- Total Estimated Cost of Project: \$16,851,112
- 2024-25 Budgeted Expenses: \$5,856,311

### Knights Landing Park

The Knights Landing Park Project will develop a 7.26 acre community park in Knights Landing. Located at the northeast corner of Highway 113 and Locust, adjacent to the Science and Technology Academy. Once completed, amenities will include a regulation soccer field, baseball/softball field, full-size basketball court, a multi-age play area with play structures, a public walking trail, shaded gathering areas and picnic areas.

- Total Estimated Cost of Project: \$5,800,000
- 2024-25 Budgeted Expenses: \$5,785,330

### Knights Landing Flood Management

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

- Total Estimated Cost of Project: \$15,800,000
- 2024-25 Budgeted Expenses: \$6,855,811

### Walnut Park Library

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

● ● ● CAPITAL PROJECTS

- Total Estimated Cost of Project: \$21,330,051
- 2024-25 Budgeted Expenses: \$19,157,908



# 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 Yodojo.

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-

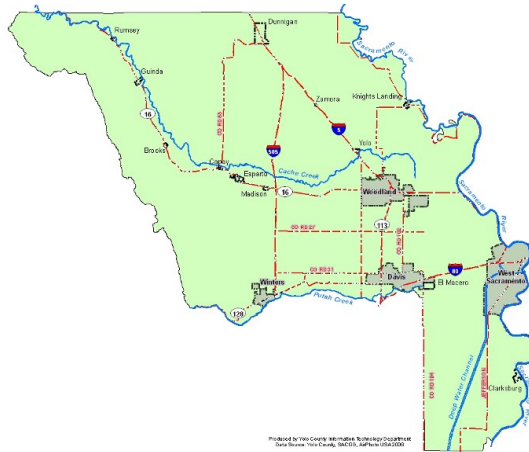
Canadian trappers. The first white settler, William Gordon, received a land grant from the Mexican government in 1842 and began planting wheat and other crops.

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.

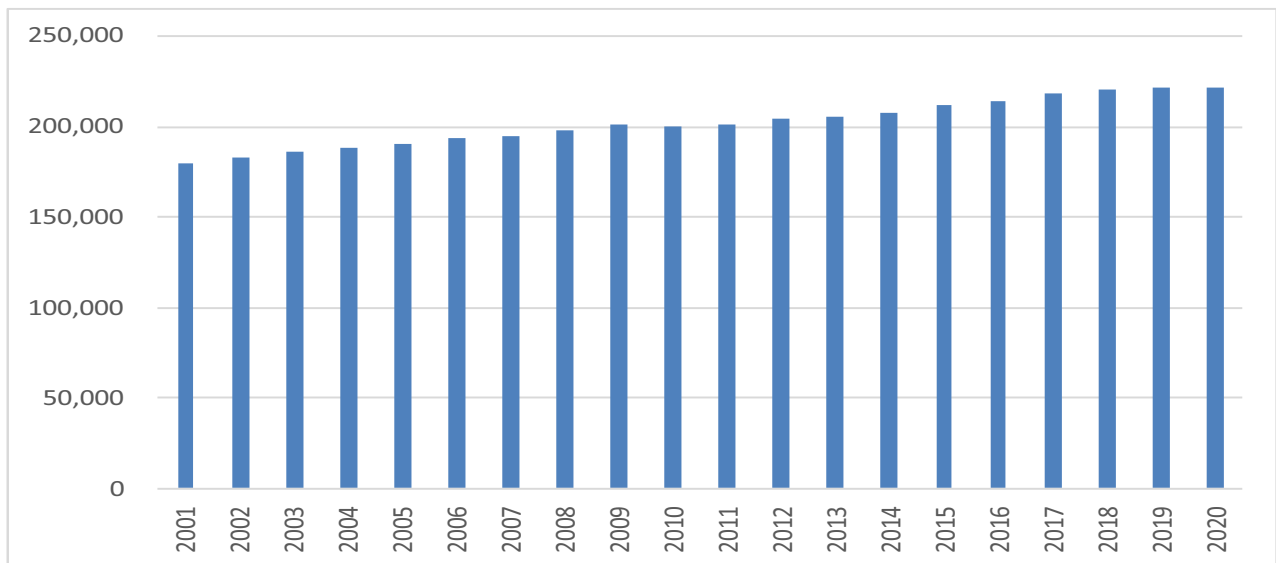
Yolo County sits in the Pacific flyway, a major migration route for waterfowl and other North American birds. Several wildlife preserves are situated within the county. The Yolo Bypass Wildlife Area has been recognized as one of the most successful public-private partnerships for wildlife preservation. It provides habitat for thousands of resident and migratory waterfowl on more than 2,500 acres of seasonal and semi-permanent wetlands.



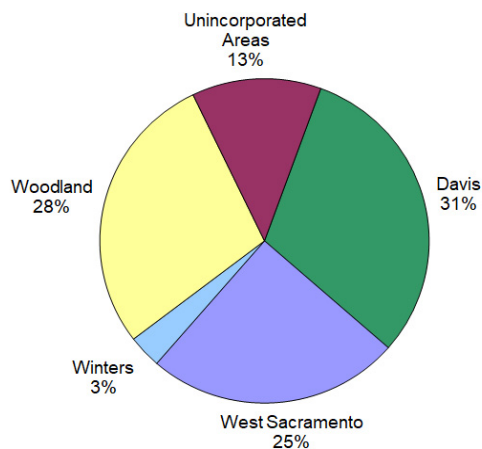
**Current Demographics (continued)**

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**

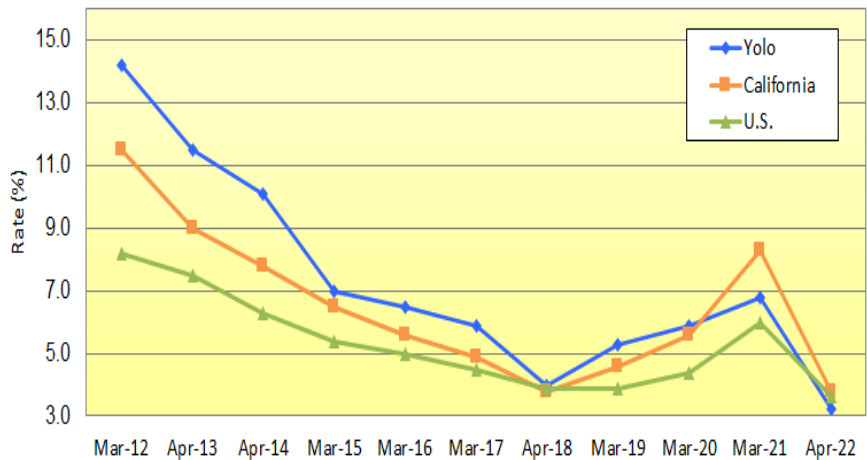


**Chart B – Population Distribution in Yolo County**



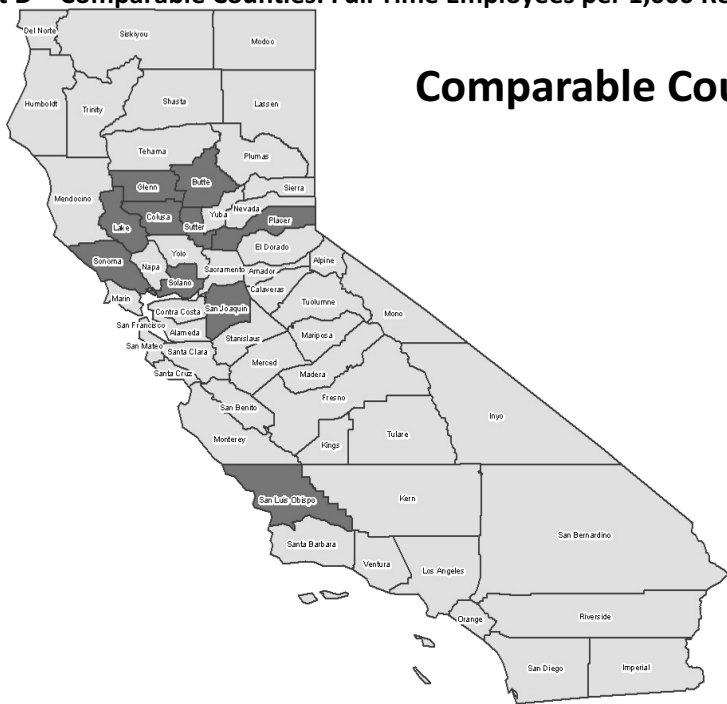
The unincorporated portion of Yolo County – the area for which the County of Yolo provides municipal services – represents 13% of the county’s total population. The rest of Yolo County receives services from one of the four different municipal governments and from the county.

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

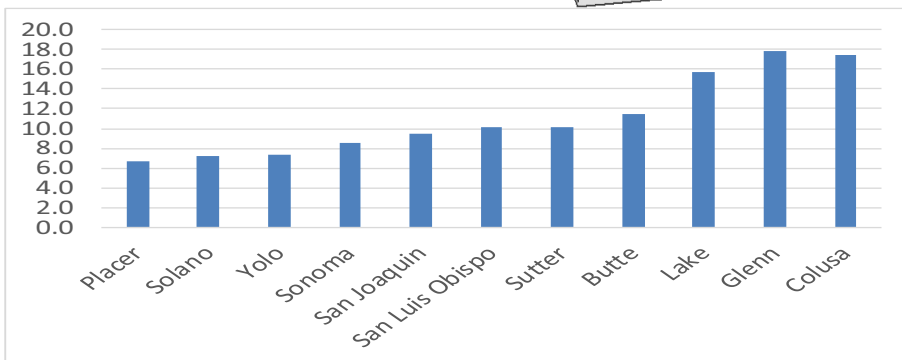


**Statistical and Demographic Profile**  
(continued)

**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.



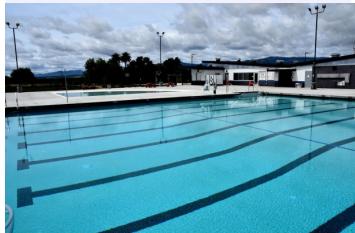
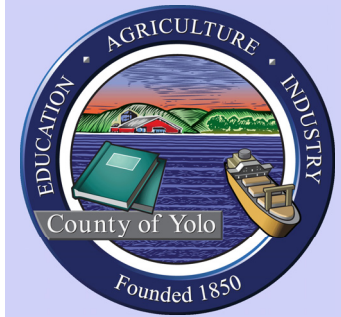
## Property Tax Allocation

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)





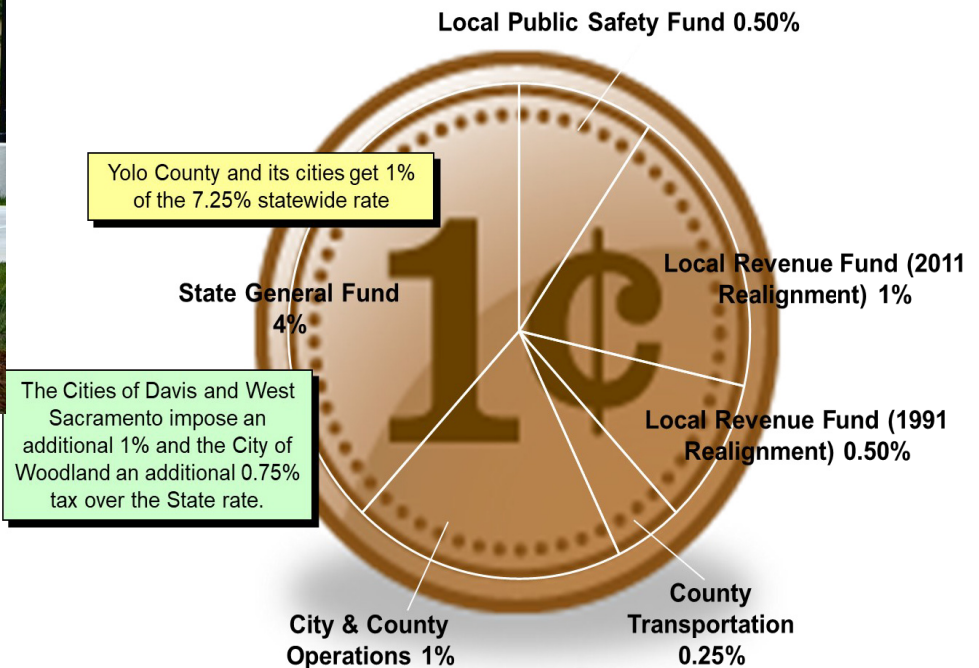
## Sales Tax Allocation

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

Every four year, Yolo County will conduct a new Strategic Planning Cycle in which the entirety of the Plan will be open to new improvements and restructure.

In 2028, this Strategic Plan will be reviewed and a full report of accomplishments, challenges, history of revisions, and scope of progress will be provided.

Every fiscal year, the Strategic Plan will be revisited by County leadership for an annual progress report. In so doing, the Strategic Plan will connect to the annual budget review schedule. This will provide flexibility to make additions, interventions, and reprioritizations to the Strategic Plan per budget allocations. Thus, the County can provide a nimble response to changes in the community.

**OUR PILLARS**

6 PILLARS OF YOLO COUNTY

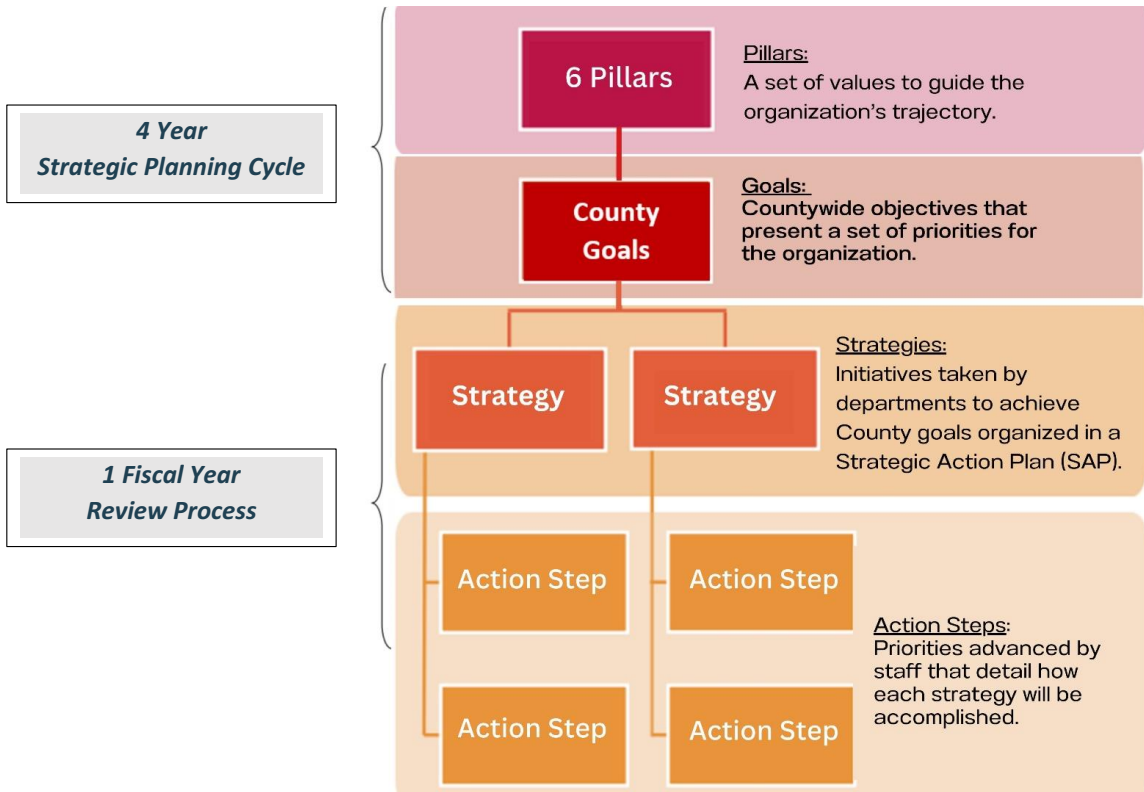
2024-2028 STRATEGIC PLAN



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

FRAMEWORK

2024-2028 STRATEGIC PLAN



STRATEGIC PLAN REVIEW SCHEDULE

Every four years, Yolo County will conduct a new Strategic Planning cycle in which the entirety of the Plan will be open to new improvements and restructure.

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**DEPARTMENT STRATEGIES**

Our initiatives are interconnected, collaborative, and connect to other plans across the County. Each County department considers measurable strategies and action steps that span across more than one pillar. Each County department intentionally select strategies and action steps that connect to other plans under their leadership. In addition, County departments indicate common or cross-departmental goals to demonstrate our aligned, concerted efforts.

\*Strategies optionally provided by departments administered by elected department heads (District Attorney, Sheriff, Assessor-Clerk-Recorder-Elections) are for informational purposes only and are not subject to Board approval.

**STRATEGIC ACTION PLAN (SAP)**

**(APPENDIX A)**

The Strategic Action Plan (SAP) is a culmination of each County department’s strategies and action steps towards completion attached as Appendix A in the full-length document.

The departments identify, delegate, and make progress on the strategies and action steps across all County Goals and 6 Pillars.

The Common Department(s) row includes County departments who contribute to the work to demonstrate how departments work collaboratively to accomplish the goals.

The County Plan Alignment row asks for alignment to another current plan to be recognized and linked for reference if applicable.

The Status column utilizes the following labels to communicate the state of progress and development towards goal completion.

- **Ongoing**                                      A continuous, perpetual cycle of maintenance work.
- **Completed**                                      Fully finished action steps and deliverables.
- **Pending**    Near completion, awaiting final motion.
- **In Progress**    Action has been taken to move towards completion.
- **Delayed**    Halted from progress, postponed until further notice.
- **Not Started**    Action will be delegated to initiate the work.

THRIVING RESIDENTS: To provide a healthy, safe, and inclusive place to live, work, and visit.



**County Goals:**

- Engage community members with outreach and educational opportunities.
- Reduce disparities and enhance quality of life by improving access to essential services for our most vulnerable constituents.
- Expand diversity, equity, and inclusion efforts as well as provide culturally and linguistically responsive services.


- Conduct pesticide safety outreach and education to agricultural industry and local community at large by creating educational materials to raise awareness. (Agriculture, Weights & Measures Dept., Community Services Dept.)
- Distribute multilingual, customer service questionnaires to Yolo County constituents by 2025 using efficient technologies to solicit feedback that will improve services and ensure public inclusivity. (Assessor/Clerk-Recorder/Elections Dept.)
- Expand community outreach roadshow events in 2024-25 to bridge transportation gaps for Yolo County residents in partnership with other county departments. (Assessor/Clerk-Recorder/Elections Dept., Child Support Services Dept.)
- Increase community engagement in county services through expanding the County Road Show, digital marketing, community presentations, and other educational opportunities. (Child Support Services Dept.)
- Reduce child support debt held by low-income obligors that owe money to the government through the Debt Reduction and Uncollectible Debt programs. (Child Support Services Dept.)
- Reduce flood risk to rural communities by collaborating, conducting studies, and advocating for conjunctive use projects that reduce flood risk to infrastructure and ensure groundwater recharge. (Community Services Dept.)
- Update current Animal Services facility and grounds to provide specific improvement of indoor housing for dogs in our care, create a welcoming and safe space for the community to come for redemptions, adoptions or surrender services by December 2026. (Community Services Dept.)

- Establish a Contamination Minimalization education and outreach campaign for Yolo County residents and businesses to ensure we are continually reducing the amount of plastic waste being thrown out with organic waste, thus creating a healthier compost product for agriculture. (Community Services Dept.)
- Establish Diversity, Equity, and Inclusion hiring initiatives in the District Attorney's Office to increase staff representation from historically marginalized groups. (District Attorney's Office)
- Ensure access to services for victims of crimes including post-conviction. (District Attorney's Office)
- Construct new county facilities such as parks and libraries to improve the lives of county residents. (General Services Dept.)
- Create a comprehensive Behavioral Health (BH) Crisis Continuum of Care by 2027. (Health & Human Services Agency)
- Strengthen the Yolo County Homeless Continuum of Care and achieve functional zero by 2027. (Health & Human Services Agency)
- Reduce disparity in at least one significant health outcome by investing upstream in prevention and addressing at least one root cause social determinant of health by 2025. (Health & Human Services Agency)
- Continue to reduce Yolo County's Foster Care population by reinforcing Yolo County's Children's Welfare Team and Children's Safety net staffing, training and workforce supports by 2028. (Health & Human Services Agency)
- Improve health outcomes for justice-involved individuals in Yolo County by the end of 2027. (Health & Human Services Agency)
- Provide direct services to Yolo County Farmworkers through the Agricultural Coordinator program initiative and establish a dashboard that provides deliverables of services to the underserved population by 2025. (Health & Human Services Agency)
- Champion and support broadband expansion throughout Yolo County to create a more connected, inclusive, and prosperous community that can fully leverage the benefits of the digital era. (Innovation & Technology Services Dept.)

- Connect residents to our diverse culture and history by preserving and making the Yolo County Archives (YCA) and Historical Collection (YCHC) records and objects available online and throughout the county so that students, teachers, and community members have more equitable access to their history. (Library Dept.)
- Provide services to historically marginalized groups through an equity lens, with an emphasis on culturally responsive services, to create a safe and uplifting space for community members in Yolo County. (Library Dept.)
- Create vocational training and growth development services for Transitional Aged youth (18-24 years old) by developing paid internship and educational opportunities in County departments to support recruitment efforts and value of public service. (Probation Office)
- Provide high quality legal representation that complies with practice and ethics standards for indigent defense to uphold the guarantees of the 6<sup>th</sup> Amendment of the United States. (Public Defender)
- Establish client-centered programs that enable clients to access services necessary for their well-being and growth, thereby enhancing public safety. (Public Defender)
- Expand reentry efforts for offenders reentering the community from in-custody. (Sheriff's Dept.)



COLLABORATIVE COMMUNITY: To foster cross-system engagement that bridges gaps, advances public safety, and enhances community protection.



**County Goals:**

- Establishing prevention and intervention programs that address systemic inequities and root causes in public safety issues.
- Seek outside funding sources and maximize relationships with stakeholders to improve outcomes.
- Collaborate with other departments and institutions to offer programs and services in Yolo County that strengthen community connections.

- Collaborate and coordinate with surrounding counties to establish a new K-9 Unit for Pest Detection Program and support pest prevention activities. (Agriculture, Weights & Measures Dept.)
- Increase the Youth Empowerment Summit (YES) annual attendance to 200 students and launch the Yolo County Youth Civic Initiative (YCYCI) curriculum throughout our high schools to promote civic education and increase civic involvement among the county’s youth by 2028. (Assessor/Clerk-Recorder/Elections Dept.)
- Support the coordination efforts of a summit focused on issues for older adult and older adults with disabilities with the Ad Hoc on Aging staff in collaboration with local agencies and city governments to consolidate efforts, network, identify gaps in services and expand services across the County in 2025. (County Administrator’s Office)
- To work collaboratively with Board ad hoc subcommittees to address emerging issues impacting Yolo County residents through 2024-2028. (County Administrator’s Office)
- Deliver high quality, cost-effective animal services for Yolo County residents by leveraging community partnerships, developing the necessary facilities, and hiring talent as needed by December 2024. (Community Services Dept.)
- Partner with regional universities to develop a public finance internship program. (Dept. of Financial Services)
- Reinforce the older adult and disability safety net through a collaborative network of older adult and disability focused non-profits, navigation services for those in need, outreach to older adults and adults with disabilities, assessment of existing programs and continued pursuance of local resources to support Yolo County’s communities of older adults and adults with disabilities. (Health & Human Services Agency)

- Create Human Resources relationships with local academia by December 2024 to establish connections for continued education for our staff and recruit talent for the County. (Human Resources Dept.)
- Offer programs and services that strengthen community connections by recruiting community members and building interdepartmental partnerships to expand services to underserved populations. (Library Dept.)
- Improve outcomes for individuals with behavioral health issues who interact with the justice system through enhanced utilization of data and increased information sharing and coordination among law enforcement and behavioral health partners. (Probation Office)
- Reduce racial disparities in the criminal legal system by establishing prevention and intervention programs that address systemic issues and root causes. (Public Defender)
- Assist persons with behavioral health and substance use disorders to get the help they need. (Public Defender)
- Expand community engagement successes. (Sheriff's Dept.)

**SUSTAINABLE ENVIRONMENT:** To build a resilient, equitable, and carbon-negative future that efficiently uses natural resources.



**County Goals:**

- Achieve net-negative emissions by 2030.
- Execute and collaboratively support Climate Action Plan initiatives.
- Preserve natural resources by effectively managing water and land use.
- Provide support for fire service sustainability to prevent wildfire risk.

- Establish Electric Vehicle Charging Station Supply Equipment (EVSE) Inspection Program to protect customers. (Agriculture, Weights & Measures Dept.)
- Increase the number of agent relationships with document submission companies by 50% to expand e-recording and reduce paper intake. (Assessor/Clerk-Recorder/Elections Dept.)
- Achieve a greater degree of efficiency by implementing e-service and through increasing the type and volume of e-filed child support documents. (Child Support Services Dept.)
- Support the implementation of the Climate Action and Adaptation Plan (CAAP) and associated program efforts through collaboration, securing ongoing funding, and completing necessary

studies to improve the County’s resilience against challenges associated with climate change. (Community Services Dept.)

- Ensure the effective sustainable management of water resources in partnership with local agencies and stakeholders by conducting multiple studies to increase efficiencies in system operations and determine adequate water supply. (Community Services Dept.)
- Expand the compost facility at the landfill by 12/31/25 to continue enhancing our greenhouse gas reduction efforts and have the capacity to implement the various program requirements of SB 1383. (Community Services Dept.)
- Implement the county’s Climate Action and Adaptation Plan through strategic improvements of county infrastructure. (General Services Dept.)
- Build out Electric Vehicle (EV) Charging infrastructure for public and county vehicles. (Sheriff’s Dept.)

FLOURISHING AGRICULTURE: To enhance a vibrant agricultural industry while supporting future economic opportunities for the public.



**County Goals:**

- Uphold longstanding commitment to agricultural use and open space.
- Promote agricultural economic development.
- Support education initiatives and provide direct services to agricultural industry community members.

- To review existing land use policies relative to revenue enhancement needs and present options to the Board of Supervisors reflective of Yolo County’s longstanding commitment to agricultural use and open space through 2024-2028. (County Administrator’s Office)
- To the greatest feasible extent, preserve agricultural sustainability on lands subject to conversion to habitat, flood protection, and other uses that serve regional or statewide objectives. (Community Services Dept.)
- Collaborate and coordinate with surrounding counties to support pest prevention activities. (Agriculture, Weights & Measures Dept.)
- Determine existing agricultural issues relating to Agriculture industries and the public. (Agriculture, Weights & Measures Dept.)

- Create new avenues for a streamlined online submission of annual production forms for agricultural property owners to the Assessor for their participation in the Williamson Act program in 2025. (Assessor/Clerk-Recorder/Elections Dept.)

**ROBUST ECONOMY:** To promote a growing economy, smart development, and be good stewards of County assets to increase public benefit.



**County Goals:**

- Address deferred maintenance and enhance County facilities.
- Enhance economic development and economic resilience.
- Review revenue enhancement needs and major development proposals.
- Allocate funding to address critical infrastructure and public service needs.

- To distribute American Rescue Program funds to provide direct financial relief, enhance economic development, and boost equitable economic recovery for Yolo County residents through 2026. (County Administrator's Office)
- To monitor grants, funding streams, and allocations including those within the Infrastructure Investment and Jobs Act, and the Inflation Reduction Act, and proactively applying to such grant opportunities to best ensure the County receives a fair share of funding to address critical infrastructure and public service needs, particularly in disadvantaged communities. (County Administrator's Office)
- Identify and remove barriers to affordable housing as part of the Comprehensive General Plan update. (Community Services Dept.)
- Enhance the County's financial sustainability. (Dept. of Financial Services)
- Continue development of the Yolo County Airport to support the local economy and develop new revenue. (General Services Dept.)

OPERATIONAL EXCELLENCE: To champion a quality workforce that strengthens efficient, accessible, and fiscally responsible County operations to provide excellent customer service.



**County Goals:**

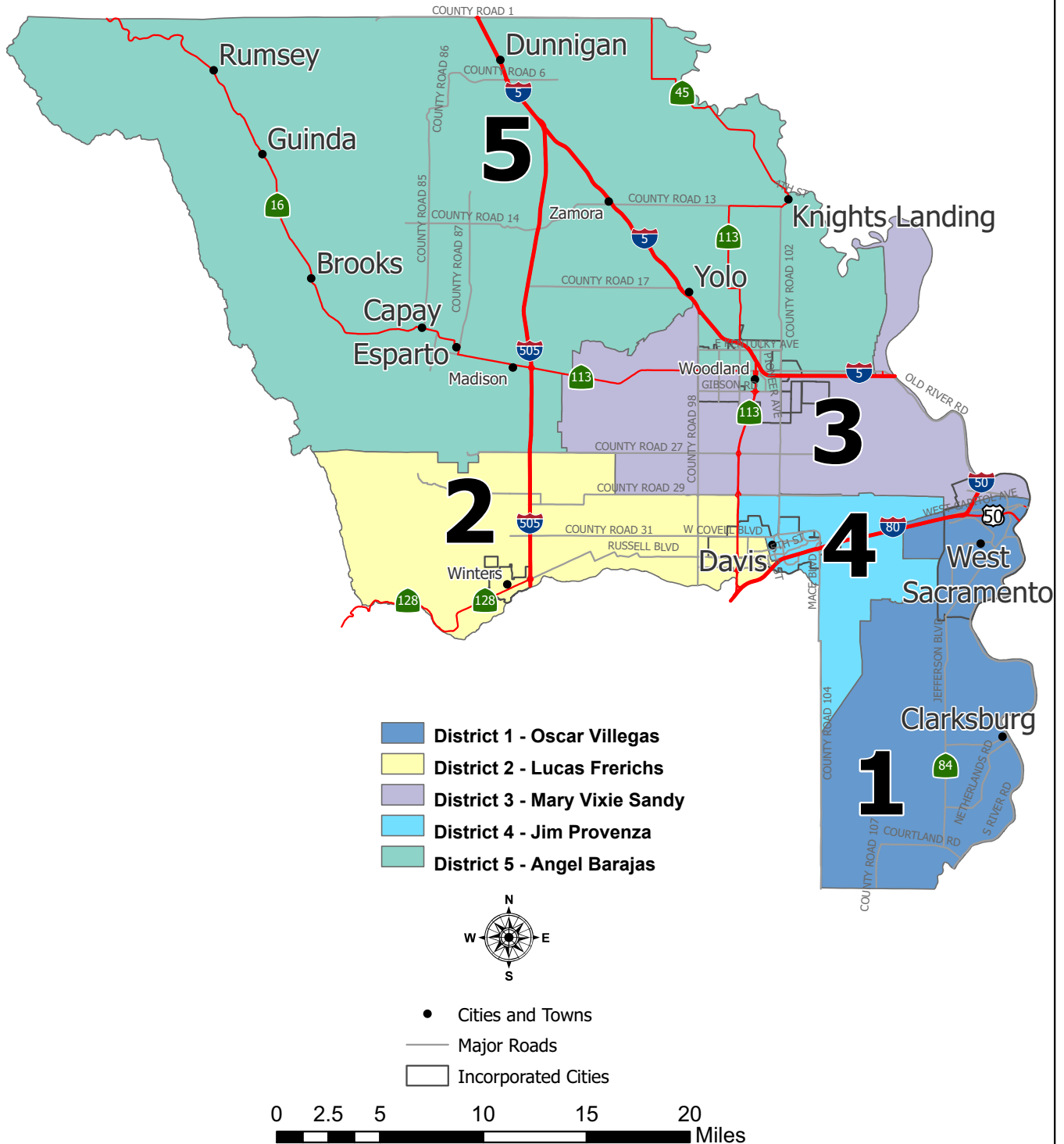
- Support a strong and positive work environment that retains a high-quality workforce and provides employee development and engagement.
- Support the implementation of new technologies to improve work processes.
- Internal programs and functions are adequately funded and supported.

- Reinvigorate a spirit of internal operational excellence through inquiry and interdepartmental collaboration in Yolo County government through 2024-2028. (County Administrator’s Office)
- Review project adoption procedures for the Capital Improvement Plan (CIP) and collaborate with the Board, the Committee on Capital Investments (CCI), and the Capital improvement Committee (CIC) to outline an improved CIP management process. (County Administrator’s Office)
- Enhance StrengthFinders based professional development for ACE staff by coordinating with County Strength coaches to improve employee engagement in 2024-2025. (Assessor/Clerk-Recorder/Elections Dept.)
- Improve office safety, security, and operational functionality by 2028. (Assessor/Clerk-Recorder/Elections Dept.)
- Improve responsiveness to road maintenance requests by identifying funding source for additional roads crew staffing and request proper position allocations as part of 2024-2025 budget. (Community Services Dept.)
- Continuously ensure that the Office’s work reflects, and advances Board priorities and County department needs. (County Counsel)
- Provide effective legal advocacy in litigation and other contested proceedings. (County Counsel)
- Support County stewardship of public resources and compliance with the law. (County Counsel)
- Maintain a talented, high-performing Office team by prioritizing staff development, retention, and job satisfaction. (County Counsel)

- Develop and implement a comprehensive financial training program for County fiscal staff. (Dept. of Financial Services)
- Increase efficiency and effectiveness of business processes and system capabilities. (Dept. of Financial Services)
- Ensure sustainability of core programs and functions in the Department of Financial Services. (Dept. of Financial Services)
- Protect and enhance county facilities by developing preventative maintenance plans for major building systems and implementing a modern computerized maintenance management system to adhere to best facility management practices. (General Services Dept.)
- Continuously improve the County's procurement process by implementing best practices and acquiring the National Procurement Institute's Achievement of Excellence in Procurement Award. (General Services Dept.)
- Provide timely and accessible services in county eligibility programs by meeting timeliness compliance standards in CalWorks, CalFresh, Medi-Cal, and General Assistance by June 2027. (Health & Human Services Agency)
- Modernize the Public Health Branch workforce and structure to better address current health priorities in the community by implementing branch-focused initiatives by 2025. (Health & Human Services Agency)
- Enhance Emergency Medical Services (EMS) and Emergency Preparedness in Yolo County by collaborating with first responder partners, implementing new protocols, and updating countywide preparedness plans by 2028. (Health & Human Services Agency)
- Increase outreach to departments and Human Resources generalists to standardize HR operations by June 2025. (Human Resources Dept.)
- Review and revise policies and procedures in HR and Risk by December 2025. (Human Resources Dept.)
- Run a Risk and Safety Training Campaign with the goal to reduce occupational injuries by December 2025. (Human Resources Dept.)
- Build a World-class Information Technology Program that seeks to leverage technology as an enabler for efficient government and enhanced public services to the community. (Innovation & Technology Services Dept.)

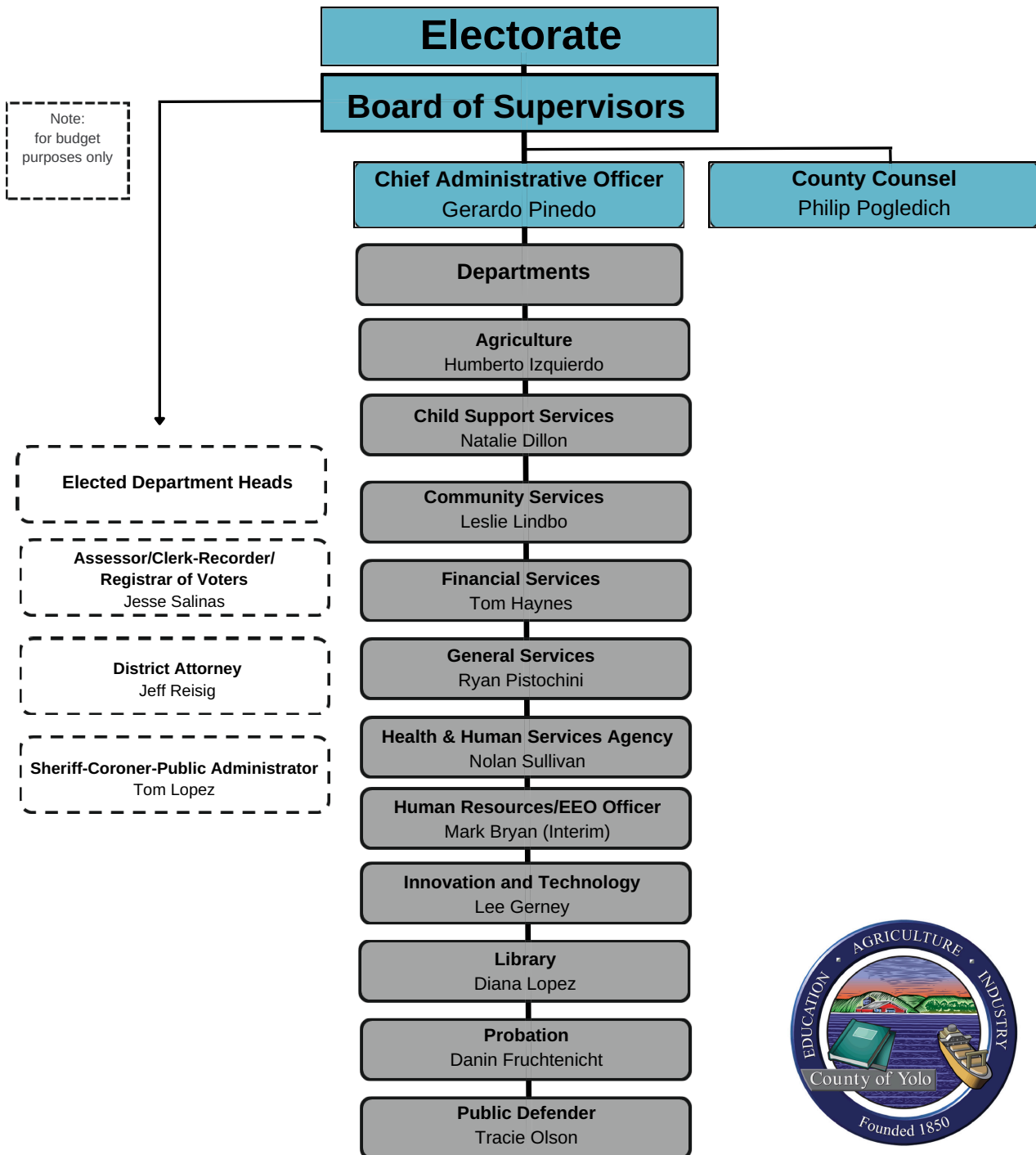
- Ensure the consistent and reliable accessibility of data and technology systems for conducting business functions by maintaining, operating, and upgrading the Information and Communications Technology infrastructure of the County. (Innovation & Technology Services Dept.)
- Achieve top-tier information security and compliance standards to keep County data safe and secure. (Innovation & Technology Services Dept.)
- Identify technological opportunities that directly align and contribute to the strategic objectives of the County. (Innovation & Technology Services Dept.)
- Update the county-wide retention schedule in partnership with other County departments to promote interdepartmental collaboration and efficiency. (Library Dept.)
- Train Yolo County library staff to improve their safety protocol responses in order to protect the public by partnering with other departments and conducting necessary safety audits. (Library Dept.)
- Strengthen staff leadership through the implementation of quarterly coaching sessions embedded into the annual performance evaluation process. (Probation Office)
- Support a strong and positive work environment that provides employee development and engagement. (Public Defender)
- Deliver innovative technological solutions. (Sheriff's Dept.)
- Provide adequate and safe buildings for employees and the public. (Sheriff's Dept.)
- Increase retention and recruitment of employees. (Sheriff's Dept.)

# Yolo County Supervisorial Districts

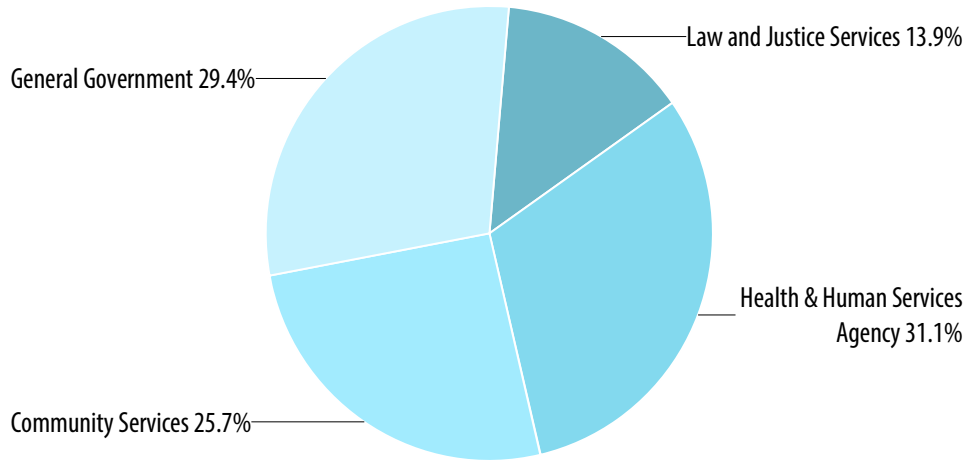




# Yolo County Organization



## FY 2024-25 Recommended Budget at a Glance

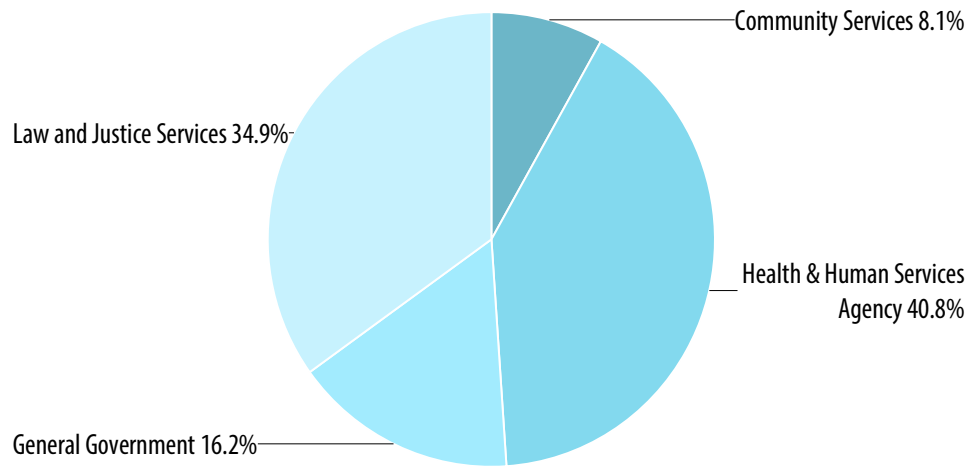


## FY 2024-25 Recommended Budget at a Glance

### FY 2024 / 2025 Adopted Budget at a Glance

	Budget in Millions	Percent of Total Budget
Community Services	\$233.0	25.7%
General Government	\$266.1	29.4%
Health & Human Services Agency	\$281.7	31.1%
Law and Justice Services	\$125.8	13.9%
<b>Grand Total</b>	<b>\$906.6</b>	<b>100.0%</b>

### Total Full-Time Equivalents by Functional Area

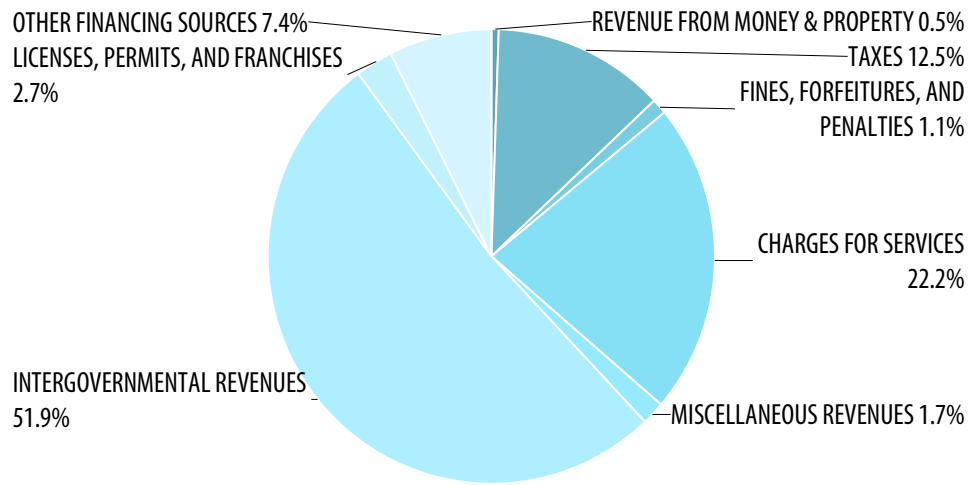


## New Positions

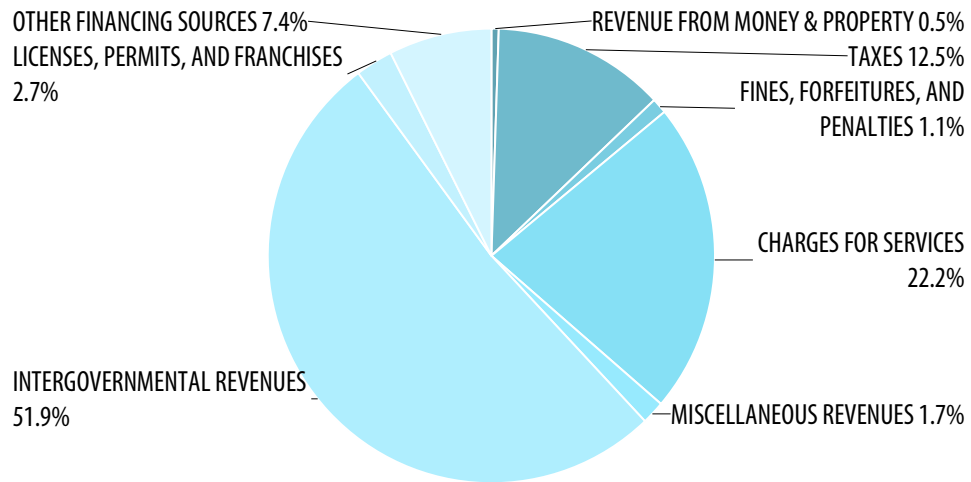
### 2024-25 Recommended Position Changes

Recommended New Positions			
Department	Position	FTE	Funding Source
Community Services	Veterinarian	1.0	General Fund
Community Services	Registered Veterinary Tech	1.0	General Fund
Financial Services	Auditor II	1.0	State/Federal
Health & Human Services	Clinical Manager	1.0	MHSA
Health & Human Services	Administrative Services Analyst	2.0	Realignment/State/Federal
Health & Human Services	Social Services Assistant	6.0	Realignment/State/Federal
Health & Human Services	Office Support Specialist	1.0	Realignment/State/Federal
Health & Human Services	Chief Welfare Fraud Investigator	1.0	State/Federal
Library	Library Associate	0.8	State/Federal
	<b>Subtotal</b>	<b>14.8</b>	
Positions Unfunded and Eliminated			
Department	Position	FTE	Funding Source
County Administrator	Management Analyst	(1.0)	General Fund
County Administrator	Principal Management Analyst	(1.0)	General Fund
County Administrator	Branch Director Health and Human Services	(1.0)	Charge for Service
County Administrator	Executive Director Child Alliance	(1.0)	Charge for Service
District Attorney	Victim Services Program Assistant	(3.0)	Grant Funding
Child Support Services	Child Support Attorney I	(1.0)	State/Federal
Child Support Services	Child Support Attorney V	(1.0)	State/Federal
Health & Human Services	Administrative Services Analyst	(2.0)	State/Federal
Health & Human Services	Community Health Assistant II	(3.0)	State/Federal
Health & Human Services	Office Support Specialist	(3.0)	State/Federal
Health & Human Services	Outreach Specialist II	(22.0)	State/Federal
Health & Human Services	Senior Administrative Services Analyst	(6.0)	State/Federal
Health & Human Services	Social Worker Practitioner	(5.0)	Realignment/State/Federal
Health & Human Services	Director of Public Health Nursing	(1.0)	State/Federal
Health & Human Services	Public Health Epidemiologist	(1.0)	State/Federal
Health & Human Services	Senior Administrative Services Analyst	(1.0)	State/Federal
Health & Human Services	Senior Public Health Nurse	(1.0)	State/Federal
Health & Human Services	Health and Human Services Manager I	(1.0)	State/Federal
Health & Human Services	Administrative Services Analyst	(1.0)	State/Federal
Health & Human Services	Senior Public Health Nurse	(0.5)	State/Federal
	<b>Subtotal</b>	<b>(56.5)</b>	
	<b>Net Position Requests</b>	<b>(41.8)</b>	
Reclassifications			
Department	Position	FTE	Funding Source
District Attorney	Sr. Paralegal to Sr. Administrative Services Analyst	1.0	Consumer Fraud
District Attorney	Legal Process Clerk II to Legal Process Clerk III	1.0	Grant Funding
Health & Human Services	Associate Public Health Nurse to Public Health Nurse	1.0	State/Federal
Health & Human Services	Emergency Medical Services Specialist I to II	1.0	State/Federal
Health & Human Services	Preparedness Specialist to Emergency Preparedness Program	1.0	State/Federal
Health & Human Services	Social Worker Practitioner to Social Worker Supervisor II	1.0	State/Federal
Health & Human Services	Social Services Assistant to Office Support Specialist	1.0	State/Federal
Health & Human Services	Administrative Clerk II to Service Center Administrative Specialist	2.0	State/Federal
Health & Human Services	Administrative Services Analyst to Senior Administrative Services Analyst	1.0	State/Federal
Health & Human Services	Accountant III to Senior Administrative Services Analyst	1.0	State/Federal
Health & Human Services	Accountant II to Administrative Services Analyst	1.0	State/Federal
Conversions			
Department	Position	FTE	Funding Source
Sheriff	Deputy Coroner II - Convert LT to Regular	1.0	General Fund
	<b>Subtotal</b>	<b>13.00</b>	

### All Funds: Total Funding Sources



### Total County Funding Sources





## General Purpose Revenue

General purpose revenues were estimated to end fiscal year 2023-24, \$403,130 (0.43%) above the adopted budget. Overall, general purpose revenues are projected to grow by 4.06% (\$10,312,137) comparing to estimates for 2023-24.

The economy has a major influence on many of the consumer-driven general purpose revenue sources, which include property taxes, document transfer taxes, and other discretionary revenues. Based on an assumption of economic recovery, staff is still projecting conservative and cautious assumptions in general purpose revenues. Property tax, the largest contributor to general purpose revenue, is projected to see overall growth of \$3,544,581 or 5.0% over what is estimated to be collected in 2023-24.

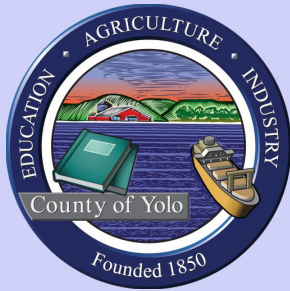
**General Purpose Revenue** is revenue derived from sources not specific to any program or service delivery that may be used for any purpose that is a legal expenditure of County funds. Examples of general purpose revenue include property tax, sales tax, property tax in lieu of vehicle license fees, court fines, real property transfer tax and miscellaneous other sources. There are no restrictions as to the use of these monies, often referred to as discretionary revenue.

	Actual 2022-23	Adopted 2023-24	Estimated Actual 2023-24	Recommended 2024-25	Est. 2023-2024 vs. Recommended 2024-25
Property Tax - Secured	\$24,016,637	\$25,621,697	\$25,226,020	\$26,902,782	\$1,676,762
Prop Tax - Unsecured	\$1,032,775	\$1,090,007	\$1,108,600	\$1,144,507	\$35,907
Prop Tax - In Lieu of VLF	\$34,323,764	\$36,569,732	\$36,666,896	\$38,398,218	\$1,731,322
Redevelopment Pass Thru	\$10,860,716	\$11,057,995	\$11,057,995	\$11,610,895	\$552,900
Supplemental Roll w/ VLF	\$570,399	\$535,000	\$338,239	\$570,399	\$232,160
Teeter	\$2,909,470	\$2,000,000	\$2,000,000	\$2,000,000	\$0
Sales Tax	\$6,095,089	\$5,407,469	\$5,500,000	\$5,646,195	\$146,195
Tribal Proceeds	\$5,256,000	\$5,369,004	\$5,369,004	\$5,369,004	\$0
Overhead Costs Reimb.	\$2,026,957	\$5,100,000	\$5,100,000	\$5,100,000	\$0
Document Transfer Tax	\$1,478,660	\$1,518,043	\$1,518,043	\$1,518,043	\$0
Williamson Act	\$1,163,631	\$1,161,281	\$1,161,281	\$1,163,631	\$2,350
State Mandated Costs (SB90)	\$0	\$0	\$646	\$0	(\$646)
Interest Earnings	\$620,931	\$350,000	\$750,000	\$500,000	(\$250,000)
Other Government Wldd	\$543,330	\$685,816	\$685,816	\$685,816	\$0
Penalty on Delq Taxes	\$368,040	\$365,000	\$365,000	\$365,000	\$0
Fines	\$70,326	\$60,000	\$59,672	\$50,000	(\$9,672)
County Stabilization	\$0	\$574,000	\$574,000	\$574,000	\$0
Franchise Fee/ Royalties	\$1,091,082	\$900,000	\$900,000	\$900,000	\$0
Hotel/Motel Tax (TOT)	\$663,316	\$628,278	\$628,878	\$691,106	\$62,228
Board Controlled Penalties	\$42,070	\$0	\$0	\$0	\$0
Justice Collections	\$297,064	\$431,742	\$431,742	\$297,000	(\$134,742)
Other	\$1,353,159	\$1,144,082	\$1,256,988	\$1,160,365	(\$96,623)
<b>TOTAL REVENUES</b>	<b>\$94,783,414</b>	<b>\$100,569,146</b>	<b>\$100,698,820</b>	<b>\$104,646,961</b>	<b>\$3,948,141</b>

### Yolo County Reserve Balances and Adjustments

Reserve	Balance as of 6/30/24	2024-25 Recommended Budget Adj.	2024-25 Adopted Budget Adjustment	Estimated Balance at 6/30/25
General Reserve	\$ 23,950,854	\$ -	\$ -	\$ 23,950,854
CIP Reserve	\$ 1,442,115	\$ -	\$ -	\$ 1,442,115
Liability Reserve	\$ 600,000	\$ -	\$ -	\$ 600,000
Audit Disallowance Reserve	\$ 2,600,000	\$ -	\$ -	\$ 2,600,000
OPEB Trust	\$ 40,870,688	\$ 3,667,321	\$ -	\$ 44,538,009
Pension Reserve/Trust*	\$ 11,158,862	\$ -	\$ -	\$ 11,158,862

*\*Reflects estimated FY23-24 contributions and balances based on projected department charges and premium payments.*



**The different roles of county government**

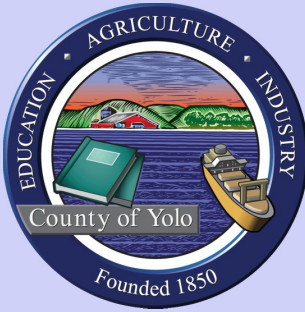
With 7.3 employees per 1,000 residents, Yolo County provides all the services highlighted in the table on the right, throughout the county, playing three very different roles as a county government:

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

## Services Provided by Yolo County

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





## Realignment

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

### Realignment I

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

- ◆ Transferred several programs from the State to counties, most significantly certain health and mental health programs
- ◆ Changed the way State and county costs are shared for social services and health programs
- ◆ Increased the sales tax and vehicle license fee and dedicated this revenue to counties

The 2024-25 Recommended Budget for Realignment I revenues are summarized below.

Fiscal Year 2024-25 1991 Realignment I Revenue			
Social Services	Health	Mental Health	Total
\$16,896,680	\$5,751,265	\$8,301,028	\$30,948,973

Fiscal Year 2024-25 1991 Realignment I Social Services Accounts		
CalWORKs	Family Support & Child Poverty	Total
\$4,289,503	\$4,124,146	\$8,413,649

### 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)

2024-25 HHS 2011 Realignment II Revenue			
Social Services	Behavioral Health	Mental Health	Total
\$15,645,181	\$7,760,438	\$0	\$23,405,619

## 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 2024-25 Public Safety Realignment II Revenue					
Sheriff	Probation	District Attorney	Public Defender	Countywide	Total
\$4,804,110	\$3,017,371	\$805,590	\$366,888	\$82,585	\$9,076,544

### 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 2024-25 Budget for Public Safety 2011 Realignment revenues are projected to be \$12,871,122 for the 2024-25 Adopted Budget.

In the 2021-2022 fiscal year, the Community Correction Partnership (CCP) transitioned their budget model to a percentage-based budget in order to increase the percentage of funding dedicated to treatment and innovative programs to better align to the CCP Strategic Plan.

### Public Safety Proposition 172 Sales Tax

The Sheriff, District Attorney, and Probation departments receive Proposition 172 Public Safety Sales Tax revenues in addition to the Realignment revenues. The main factors that influence this revenue stream are statewide economic growth and Yolo County’s allocation factor, which is based on the County’s proportional share of statewide taxable sales. Below is a summary of 2024-25 Proposition 172 funding by department.

Fiscal Year 2024-25 Proposition 172 Public Safety Revenue			
Sheriff	District Attorney	Probation	Total
\$16,672,834	\$5,557,611	\$5,557,611	\$27,788,057



# 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

### 2024-25 Authorized Equipment List

Item #	Department	Fund-B/U	Account	Details	Funding Source	Qty	Unit Cost	Total Cost
1	Community Services	1070-2973	530071	F-150 Truck #9336	Fund Balance	1	\$84,876	\$84,876
2	Community Services	2030-3011	530070	Goose Neck Trailer #6113	Fund Balance	1	\$145,000	\$145,000
3	Community Services	2030-3011	530070	Roller Trailer #6447	Fund Balance	1	\$15,000	\$15,000
4	Community Services	2030-3011	530071	Utility Bed Treck #6481	Fund Balance	1	\$120,000	\$120,000
5	Community Services	2030-3011	530071	Crew Cab #6491, #6493	Fund Balance	2	\$80,000	\$160,000
6	Community Services	2030-3011	530071	Spray Unit for Truck #9125	Fund Balance	1	\$80,000	\$80,000
7	Community Services	6021-4401	530071	F-250 or Equivalent #8926	Fund Balance	1	\$80,000	\$80,000
8	Community Services	6031-2975	530071	Truck #9340	Fund Balance	1	\$50,000	\$50,000
9	Innovation and Technology Services	5031-1851	530070	GPS Locator	Internal Charges	1	\$25,000	\$25,000
10	Innovation and Technology Services	1001-1561	530072	Network Switch	Internal Charges	1	\$30,000	\$30,000
11	Sheriff	2010-2507	530071	Tahoe	Tribal Reimbursement	4	\$70,100	\$280,400
12	Sheriff	2010-2507	530070	Radios	Tribal Reimbursement	4	\$20,000	\$80,000
13	Community Services	6021-4401	530070	Extraction Well Pump	Fund Balance	1	\$11,092	\$11,092
14	Community Services	6021-4402	530070	Leache Replacement Pump	Fund Balance	1	\$20,017	\$20,017
15	Community Services	6021-4403	530070	LPS 1 Replacement Pump	Fund Balance	1	\$7,273	\$7,273
16	Community Services	6021-4404	530070	Crane Attachment for Telehandler	Fund Balance	1	\$11,000	\$11,000
17	Community Services	6021-4405	530070	Backup Grinder Pump	Fund Balance	1	\$30,000	\$30,000
18	Community Services	6021-4406	530070	Backup Rotamix Pump	Fund Balance	1	\$15,000	\$15,000
19	Community Services	1070-2973	530070	Law Enforcement Analyzers	Fund Balance	2	\$8,250	\$16,500
21	Community Services	2195-2801	530070	Anesthesia Machine	Grant	1	\$12,500	\$12,500
22	Community Services	2195-2801	530070	Surgery Tables	Grant	2	\$6,250	\$12,500
23	Community Services	2195-2801	530070	Animal Crates	Grant	1	\$10,000	\$10,000
24	Community Services	5021-1401	530070	Scanner	Fund Balance	1	\$8,000	\$8,000
25	Community Services	2810-2780	530070	Connex Box with Flood Fight Materials	Fund Balance	1	\$100,000	\$100,000

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
<b>Agriculture</b>				
	Accounting Technician	0	0	0
	Administrative Clerk I	1	0	0
	Administrative Clerk II	0	1	1
	Ag & Standards Inspector I	2	3	0
	Ag & Standards Inspector II	1	0	3
	Ag & Standards Inspector III	4	5	5
	Ag & Standards Inspector IV	3	2	2
	Ag & Standards Technician	1	1	0
	Ag & Standards Technician II	0	0	2
	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	0
	Deputy Ag Comm/Sealer	3	3	3
	Office Support Specialist	3	3	3
	Senior Administrative Services Analyst	0	0	0
		22	22	22
<b>Assessor/Clerk-Recorder/Elections</b>				
	Accounting Technician	0	0	1
	ACE Deputy of Technology	0	0	0
	ACE Deputy of Technology and Finance	1	1	1
	Administrative Services Analyst	1	1	1
	Administrative Services Analyst-Fiscal	0	0	1
	Appraiser I	0	0	1
	Appraiser II	5	5	3
	Appraiser III	1	1	2
	Assessor Clerk-Recorder Asst. I	5	6	3
	Assessor Clerk-Recorder Asst. II	2	2	2
	Assessor Clerk-Recorder Spec. I	4	3	2
	Assessor Clerk-Recorder Spec. II	9	9	10
	Assessor Clerk-Recorder Supervisor	0	1	3
	Assr/Clerk-Rec/Elect Conf Secretary	0	0	0
	Assr/Clerk-Rec/Registrar of Voters	1	1	1
	Auditor- Appraiser I	0	0	0
	Auditor- Appraiser II	1	1	0
	Auditor-Appraiser III	1	1	2
	Chief Deputy Assessor	1	1	1
	Chief Deputy Clerk-Recorder/Elections	0	0	0
	Clerk-Recorder-Assr Prog Mgr	1	1	1
	Deputy Clerk-Recorder/Elections	2	2	2
	Deputy Assessor	0	0	1
	Elections Program Coordinator	0	0	0
	Elections Technician	1	1	1
	Executive Assistant	1	1	1
	Managing Deputy Clerk-Rec-Assr	1	1	0
	Office Support Specialist	0	0	1
	Outreach Specialist I	1	1	1
	Outreach Specialist II	0	0	0
	Principal Appraiser	1	1	0
	Principal Auditor-Appraiser	1	1	1
	Senior Accounting Technician	1	1	0



## Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
	Administrative Serv Analyst	1	1	0
	Animal Care Attendant	0	0	0
	Animal Services Officer II	0	0	0
	Animal Services Office Specialist II	0	0	0
	Associate Administrative Services Analyst	0	0	1
	Associate Civil Engineer	4	2	1
	Associate Planner	0	0	0
	Asst. Cannabis Code Enf. Officer	2	1	0
	Asst. Engineer (Civil)	3	4	4
	Asst. Planner	1	1	1
	Asst. Road Maintenance Worker	9	9	8
	Building Inspector I	1	0	1
	Building Inspector II	0	1	0
	Building Inspector III	1	1	1
	Business Services Manager	1	1	1
	Cannabis Code Enf. Officer	1	1	0
	Cannabis Inspector I	0	0	1
	Cannabis Inspector II	0	0	2
	Cannabis Policy & Enforcement Manager	0	0	0
	Cannabis Program Manager	0	0	1
	Cannabis Program Supervisor	1	0	0
	Chief Assistant Director of Comm Serv	1	1	1
	Chief Building Official	1	1	1
	Chief Fiscal Admin. Officer	1	1	1
	Civil Engineer	0	0	0
	Code Enforcement Officer	2	2	1
	Community Services Analyst	1	2	3
	Construction Inspector	1	1	1
	County Service Area Manager	0	0	0
	Departmental HR Coordinator	0	0	1
	Department Volunteer Coordinator	0	0	0
	Digester Operator	1	1	1
	Director of Animal Services	0	0	0
	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	2	1	1
	Engineering Technician I	0	0	1
	Engineering Technician II	0	1	1
	Environmental Health Program Coordinator	0	0	0
	Environmental Health Spec. I	2	2	4
	Environmental Health Spec. II	2	2	2
	Environmental Health Spec. III	5	5	3
	Environmental Health Tech I	1	2	2
	Environmental Health Tech II	2	1	1
	Fiscal Administrative Officer	1	1	1
	Fleet Services Ops & Maint Tech	1	1	1
	Fleet Services Superintendent	1	1	1
	Hazardous Materials Spec. I	0	0	1
	Hazardous Materials Spec. II	0	0	0
	Hazardous Materials Spec. III	6	6	5
	Heavy Equipment Mechanic	1	1	1
	Junior Engineer (Civil)	1	1	1

### Funded Position Summary

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Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
	Junior Planner	1	0	0
	Landfill Construction Insp.	0	0	0
	Landfill Operations & Waste Reduction Manager	0	1	1
	Manager of Natural Resources	0	1	1
	Natural Resources Planner	0	1	2
	Office Support Specialist	3	3	2
	Permit Counter Technician I	0	2	0
	Permit Counter Technician II	3	1	4
	Plan Check Engineer	1	1	1
	Planning Manager	0	0	0
	Principal Civil Engineer	1	2	2
	Principal Planner	1	1	1
	Public Works Superintendent	1	1	1
	Registered Veterinary Technician	0	0	0
	Road Maintenance Crewleader	2	4	4
	Road Maintenance Worker	6	9	6
	Road Supervisor	2	1	2
	Secretary to the Dir.-Nonsup	1	1	1
	Senior Accounting Technician	3	7	5
	Senior Admin Serv Analyst	3	1	2
	Senior Civil Engineer	4	5	4
	Senior Environmental Health Technician	0	0	0
	Senior Planner	1	2	3
	Senior Road Maintenance Worker	6	5	8
	Senior Solid Waste Attendant	4	3	2
	Senior Waste Fac. Worker	2	0	1
	Senior Water/Air Quality Spec	1	1	1
	Solid Waste Attendant	4	6	6
	Supervising Animal Services Officer	0	0	0
	Supervising Cannabis Code Enf Off	0	0	0
	Supervising Env. Health Spec.	2	3	2
	Supervising Haz Mat Spec.	1	1	1
	Supervising Solid Waste Attend	2	2	2
	Supervising Waste Facility Wkr	1	0	0
	Sustainability Coordinator	0	1	0
	Sustainability Manager	0	0	1
	Veterinarian	0	0	0
	Waste Facility Worker	2	3	1
	Waste Facility Worker II	0	0	0
	Waste Management Operations Mgr	1	1	1
	Waste Red/Recycling Mgr	1	1	1
	Waste Red/Recycling Supervisor	0	0	0
	Waste Reduction/Recycling Coor	1	1	1
	Waste Reduction/Recycling Spec	3	3	3
		131	136	139
<b>County Administrator</b>				
	Accountant I	0	0	1
	Accountant II	1	1	0
	Accountant III	1	0	0
	Accounting Technician	0	0	0
	Administrative Services Analyst	1	0	1
	Associate Admin Services Analyst	0	1	0

### Funded Position Summary

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Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
	Associate Management Analyst	0	0	1
	Asst. County Administrator	1	1	1
	Asst. Planner	1	0	0
	Branch Director, Health & Human Serv.	1	1	1
	Business Services Manager	0	0	0
	Chief Deputy County Administrator	1	1	0
	County Administrator	1	1	1
	Deputy County Administrator	0	1	1
	Deputy, Clerk of the Board	1	1	1
	Director of Strategic Operations	0	0	0
	Diversity Equity and Inclusion Manager	0	0	1
	Chief of Office of Emergency Services	0	0	1
	Emergency Prep Program Coordinator	0	0	1
	Emergency Services Coordinator	1	1	1
	Emergency Services Mgr	1	1	0
	Emergency Services Planner	1	1	1
	Executive Assistant I	0	0	1
	Executive Asstt. - Co. Admin	0	0	1
	Financial System Manager	1	0	1
	Grants Administrator	1	1	1
	Management Analyst	1	4	3
	Manager of Natural Resources	1	0	1
	Mgr of Governmental Relations	1	1	0
	Natural Resources Prog Coord	1	0	0
	Natural Resources Planner	0	2	1
	Public Information Officer	1	1	1
	Principal Management Analyst	0	0	0
	Risk Manager/Safety Officer	0	0	0
	Secretary to the Dir. -Conf	2	2	0
	Senior Accounting Technician	1.5	2	1
	Senior Accounting Technician-Conf.	0	0	1
	Senior Admin Services Analyst	0	1	1
	Senior Management Analyst	1	1	0
	Sr. Deputy, Clerk of the Board	1	1	1
		24.5	27	27
<b>County Counsel</b>				
	Asst. County Counsel	1	1	1
	Chief Assistant County Counsel	0	1	1
	County Counsel	1	1	1
	Deputy County Counsel I	1	0	0
	Deputy County Counsel II	0	2	1
	Deputy County Counsel III	1	1	2
	Legal Office Services Manager	0	2	1
	Legal Administrative Assistant	1	0	0
	Secretary - County Counsel	1	0	1
	Senior Deputy Co. Counsel	5.7	5	5
		11.7	13	13
<b>COUNTYWIDE</b>				
	Executive Dir-Childrens Alliance	0	0	1
	Management Analyst	0	0	1
	Principal Management Analyst	0	0	1

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
		0	0	3
<b>District Attorney</b>				
	Accountant I	1	1	0
	Accountant II	0	0	1
	Administrative Serv Analyst	3	2	3
	Associate Admin Services Analyst	0	1	1
	Asst. Chief DA Investigator	1	1	1
	Asst. Chief Deputy Dist. Atty.	3	3	3
	Case Preparation Specialist	0	2	4
	Chief DA Investigator	1	1	1
	Chief Deputy Dist. Attorney	1	1	1
	Chief Fiscal Admin. Officer	1	1	1
	Chief Welfare Fraud Investigator	0	0	1
	Children's Advocacy Center Dir	1	1	1
	Children's Advocacy Ctr Prog Mgr	1	1	1
	Crime & Intel Analyst	1	1	1
	DA Chief of Innovation and Transparency	0	1	1
	DA Confidential Secretary	0	0	0
	DA Enforcement Officer	4	4	3
	DA Investigator II	11	11	11
	DA Lieutenant	2	2	2
	Deputy District Attorney I	4	6	3
	Deputy District Attorney II	1	2	5
	Deputy District Attorney III	5	3	1
	Deputy District Attorney IV	19	18	20
	Deputy District Attorney V	5	6	6
	District Attorney	1	1	1
	District Attorney Program Coord	1	1	0
	Executive Assistant II	1	1	1
	Forensic Interview Specialist	1	1	1
	Forensic Systems Analyst I	1	1	1
	Innovation Technician	1	1	1
	Legal Process Clerk I	5	4	2
	Legal Process Clerk II	6	4	4
	Legal Process Clerk III	2	2	4
	Legal Secretary I	2	3	1
	Legal Secretary II	6	6	7
	Office Support Specialist	1	1	1
	Outreach Specialist I	1	1	0
	Outreach Specialist II	0	0	0
	Paralegal	7	8	8
	Process Server	1	1	0
	Programmer Analyst IV	1	0	0
	Restorative Justice and Diversion Prog. Director	0	0	0
	Senior Accounting Technician	0.875	1	1
	Senior Administrative Services Analyst	0	1	0
	Senior Deputy Probation Off.	0	1	1
	Senior Paralegal	0	1	1
	Senior Social Worker	1	1	1
	Senior Victim Witness Prog Ast	1	1	1
	Social Services Assistant	0	0	1
	Social Worker	1	1	1
	Supervising Legal Secretary	2	2	2

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
	Technology Innovation Manager	1	0	0
	Victim Services Program Asst.	6	7	7
	Victim Services Program Mgr	1	1	1
		116.875	122	121
<b>Financial Services</b>				
	Accountant I	1	2	2
	Accountant II	5	4	3
	Accountant III	4	5	5
	Accounting Manager	2	2	2
	Accounting Manager-CPA	0	0	0
	Accounting Technician	2	4	3
	Administrative Clerk II	0	0	0
	Administrative Services Analyst	0	1	1
	Asst. Chief Financial Officer	1	1	1
	Associate Procurement Specialist	1	1	0
	Audit Manager	1	1	1
	Auditor I	1	1	1
	Auditor II	1	0	0
	Auditor III	1	1	1
	Chief Budget Official	1	1	1
	Chief Financial Officer	1	1	1
	Deputy Chief Financial Officer	0	0	0
	Financial Services Analyst I	0	1	1
	Financial Services Analyst II	2	1	1
	General Services Assistant II	1	1	0
	Lead Buyer	2	2	0
	Manager of Procurement	1	1	0
	Office Support Specialist	0	0	1
	Procurement Specialist	2	2	0
	Property Tax Supervisor	1	1	1
	Revenue Collections Spec. I	1	0	0
	Revenue Collections Spec. II	1	2	1
	Revenue Collections Spec. III	1	0	1
	Revenue Supervisor	1	1	1
	Senior Accounting Technician	3	3	4
	Senior Financial Services Analyst	1	1	1
	Systems Accountant	0	0	0
		39	41	34
<b>General Services</b>				
	Accountant I	0	0	1
	Account Clerk II	0	0	0
	Administrative Services Analyst	1	0	0
	Administrative Clerk II	0	1	1
	Associate Admin Services Analyst	0	1	1
	Associate Parks Planner	0	0	1
	Associate Procurement Specialist	0	0	1
	Building Craftsmechanic I	0	0	0
	Building Craftsmechanic II	7	6	5
	Building Craftsmechanic III	2	4	5
	Deputy Director of General Services	0	0	0
	Director of General Services	1	1	1





### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
	Business Services Manager	1	1	1
	Business Services Supervisor	2	2	2
	Chief Financial Officer	0	1	0
	Chief Fiscal Admin Officer	0	0	1
	Chief Welfare Fraud Investigator	0	0	0
	Child Welfare Svcs Mgr	3	3	5
	Child Welfare Worker I	2	2	0
	Child Welfare Worker II	4	6	7
	Children Services Elig Spec II	2	2	2
	Clinical Psychologist	1	1	1
	Clinician I	7	9	11
	Clinician I - Bilingual	0	0	0
	Clinician II	21	19	20
	Comm. Health Asst. I	0	0	0
	Comm. Health Asst. II	5	6	7
	Comm. Health Asst. II-Bil/Bic	2	2	1
	Conservatorship Officer	3	3	3
	Departmental Communications Coordinator	1	1	1
	Deputy Branch Director, HHSA	4	5	5
	Director of PH Nursing	1	1	1
	Director, Health and Human Srv	1	1	1
	Diversity Equity and Inclusion	0	0	1
	Emergency Med Svcs Program Coord	3	3	3
	Emergency Med Svcs Spec I	1	0	1
	Emergency Med Svcs Spec II	0.5	2	1
	Emergency Med. Svcs. Admin	1	1	1
	Emergency Prep Program Coord	2	2	1
	Emergency Prep Spec I	1	1	0
	Emergency Prep Spec II	0	0	2
	Emp & SS Division Manager	1	1	1
	Employment & SS Program Sup.	27	24	25
	Employment Services Spec I	0	7	5
	Employment Services Spec II	20	14	19
	Employment Services Spec III	17	14	11
	Executive Assistant II	0	0	0
	Facilities Superintendent	0	1	1
	Fiscal Administrative Officer	2	1	2
	Guardian Technician	1	1	1
	Health and Human Services Mgr I	2	3	5
	Health and Human Services Mgr II	7	8	10
	Health Department Program Mgr	2	2	2
	Health Officer	1	1	1
	HHSA Administrative Services Manager	0	0	2
	HHSA Analyst	1	1	1
	HHSA Building Services Coordinator	0	0	0
	HHSA Clinical Manager	3	3	4
	HHSA Comm & Strategy Mgr	1	1	0
	HHSA Fleet Attendant II	0	0	0
	HHSA Human Resources Mgr.	1	1	1
	HHSA Program Coordinator	14	19	23
	HHSA Support Services Generalist II	0	0	0
	HHSA Support Services Supervisor	0	0	0
	Intensive Case Manager I	1	4	2

**Funded Position Summary**

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
	Intensive Case Manager II	6	5	7
	Lactation/Breastfeeding Coord.	1	1	1
	Medical Assistant	0	1.6	2
	Medical Officer Supervisor	0	0	0
	Nurse Practitioner	0.5	1	1
	Occupational Therapist	1	1	1
	Office Support Specialist	24	30	31
	Outreach Specialist I	2	14	7
	Outreach Specialist II	24	36	42
	Personnel Analyst	1	2	1
	Personnel Assistant	1	0	3
	Personnel Specialist II	2	2	
	Physical Therapist	1	1	1
	Physician	0.5	1	1
	Psychiatric Health Spec. II	1	1	1
	Psychiatrist-Board Certified	2.025	3	3
	Psychiatrist-Med. Director	1	1	1
	Public Assistance Sp III-IEVS	6	5	5
	Public Assistance Spec. I	24	32	17
	Public Assistance Spec. II	52	40	54
	Public Assistance Spec. III	33	40	41
	Public Health Epidemiologist	2	3	3
	Public Health Nurse	1	4	3
	Public Health Nurse-10	1	2	1
	Senior Accounting Technician	13	15	13
	Senior Admin Serv Analyst	9	21	22
	Senior Business Process Analyst	1	1	1
	Senior Comm. Health Asst.	1	1	1
	Senior Comm. Health Asst.-Bil	1	1	1
	Senior Personnel Analyst	0	0	2
	Senior Public Health Nurse	7	5	7
	Senior Public Health Nurse-10	1	1	1
	Senior Staff Nurse-10	2	2	2
	Senior Storekeeper	2	2	2
	Service Centers Admin Spec	26	26	26
	Social Services Assistant	2	3	2
	Social Services Asst. - CWS	2	2	4
	Social Worker	0	1	1
	Social Worker Practitioner	64	63	65
	Social Worker Supervisor I	3	4	5
	Social Worker Supervisor II	13	15	13
	Staff Nurse	0	0	1
	Staff Nurse-10	0	0	0
	Storekeeper	2	2	3
	Supervising Accounting Technician	1	1	1
	Supervising Clinician	7	7	7
	Supervising PH Nutritionist	1	1	1
	Supervising Pub Health Nurse	1	1	1
	Supervising Staff Nurse	1	1	1
	Support Services Supervisor	1	1	1
	Systems Accountant	1	1	0
	Therapy Aide II	1	1	1
	Veterans Service Officer	1	1	1

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
	Veterans Service Rep II	1	1	1
	Welfare Fraud Investigator I	0	0	0
	Welfare Fraud Investigator II	1	2	2
	Welfare Fraud Tech I	1	1	1
	Welfare Fraud Tech II	0	0	0
		646.5	737.6	774.0
<b>Human Resources</b>				
	Admin Clerk II - Conf	1	1	1
	Assistant Director of Human Resources	1	1	1
	Director of Human Resources	1	1	1
	Human Resources Manager	0	1	0
	Payroll Supervisor	0	0	1
	Payroll Technician	2	3	3
	Personnel Assistant	3	0	3
	Personnel Specialist I - Conf	0	3	0
	Personnel Specialist II - Conf	0	0	0
	Risk Manager/Safety Officer	1	1	1
	Senior Payroll Technician	2	1	1
	Senior Personnel Analyst	6	6	6
		17	18	18
<b>Innovation and Technology Services</b>				
	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	1	1
	Enterprise Resource Planning Analyst II	3	2	2
	Enterprise Resource Planning Manager	1	1	1
	Geographic Info Syst Analyst I	1	0	1
	Geographic Info Syst Analyst II	1	2	1
	Geographic Info Syst Coordinator	1	0	0
	Geographic Information Systems Manager	0	1	1
	Information Security Officer	0	0	0
	Information Technology Manager	3	3	3
	Internet Systems Specialist	0	0	1
	Network Systems Specialist I	2	2	2
	Network Systems Specialist II	1	0	1
	Network Systems Specialist III	1	2	2
	Programmer Analyst III	1	0	0
	Programmer Analyst IV	2	2	2
	Programmer Analyst IV-Confidential	0	0	1
	Supervising Technical Supp Spc	1	1	1
	Supervising Telecom. Spec.	1	1	1
	Systems Software Spec. I	0	2	5
	Systems Software Spec. II	2	2	1
	Systems Software Spec. III	6	5	1
	Technical Support Spec. I	0	1	2
	Technical Support Spec. II	4	5	5
	Technical Support Spec. III	1	2	1
	Telecommunications Technician	1	1	1

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
		38	41	42
<b>Library</b>				
	Archives and Record Coordinator	0	0	0
	Asst. County Librarian	1	1	1
	Fiscal Administrative Officer	1	1	1
	County Librarian	1	1	1
	Librarian I	0	1	1
	Librarian II	9.7	9	8
	Library Assistant I	5.5	1.75	1
	Library Assistant II	4	9	11
	Library Associate	5	5	7
	Library Branch Sup - MLS	1	1	1
	Library Branch Sup - Non-MLS	2	2	2
	Library Central Services Manager	1	1	1
	Library Circulation Supervisor	1	1	1
	Library Regional Manager	2	2	2
	Library Regional Supervisor	2	2	3
	Museum Curator	1	1	1
	Office Support Specialist	1	1	1
	Outreach Specialist II	1	1	1
		39.2	40.75	44
<b>Probation</b>				
	Administrative Clerk II	2	2	2
	Administrative Services Analyst	0	1	1
	Administrative Serv Analyst-Fiscal	0	0	0
	Administrative Serv An-Program	1	0	0
	Asst. Chief Probation Officer	0	1	0
	Chief Probation Officer	1	1	1
	Departmental HR Coordinator	1	1	1
	Deputy Probation Officer I	4	3	3
	Deputy Probation Officer II	31	36	34
	Detention Officer I - 1	0	1	2
	Detention Officer II - 1	17	16	15
	Fiscal Administrative Officer	1	1	1
	Juvenile Services Aide	4	4	4
	Legal Secretary I	0	0	0
	Legal Secretary II	5	6	6
	Manager of Operations & Strategy	1	1	1
	Probation Aide	4	5	5
	Probation Division Manager	2	1	2
	Senior Accounting Technician	2	2	2
	Senior Deputy Probation Off.	5	7	7
	Senior Detention Officer - 1	4	3	3
	Superintendent of Juv Det Fac	1	1	1
	Supervising Detention Off - 1	5	6	6
	Supervising Legal Secretary	2	2	2
	Supervising Probation Officer	6	6	6
	Youth Construction Crew Assistant	1	1	1
		100	108	106
<b>Public Defender</b>				

### Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
	Administrative Assistant	1	1	1
	Administrative Clerk II	0	0	0
	Associate Administrative Services Analyst	0	0	0
	Asst. Chief Deputy Public Def	1	1	1
	Behavioral Health Case Manager I	0	0	0
	Business Services Supervisor	0	0	1
	Case Preparation Specialist	0	1	1
	Chief Deputy Public Defender	1	1	1
	Chief Mitigation Specialist	0	1	1
	Chief Public Defender Inv.	1	1	1
	Deputy Public Defender I	2	4	4
	Deputy Public Defender II	1	0	3
	Deputy Public Defender III	5	6	3
	Deputy Public Defender IV	9	9	9
	Deputy Public Defender V	4	4	4
	Legal Process Clerk II	0	1	0
	Legal Secretary I	0	0	1
	Legal Secretary II	3	3	2
	Mitigation Specialist I	0	0	1
	Mitigation Specialist II	0	2	2
	Office Support Specialist	1	0	0
	Paralegal	2	2	3
	Public Defender	1	1	1
	Public Defender Invest. I	0	1	2
	Public Defender Invest. II	3	3	2
	Public Defender Investigative Asst.	1	1	1
	Secretary to the Dir.-Sup	1	1	1
	Senior Paralegal	0	0	1
	Social Worker Practitioner	3	0	0
	Supervising Legal Secretary	1	1	0
		41	45	47
<b>Sheriff-Coroner</b>				
	Accountant I	0	0	0
	Accountant II	2	2	2
	Administrative Serv Analyst	1	0	0
	Administrative Serv Analyst- Fiscal	0	1	1
	Animal Care Attendant	2	4	4
	Animal Services Office Spec I	0	1	1
	Animal Services Office Spec II	4	3	3
	Animal Services Officer I	1	2	3
	Animal Services Officer II	6	5	4
	Asst. Public Administrator	1	1	1
	Captain	3	3	3
	Chief Deputy Coroner	1	1	1
	Correctional Lieutenant	3	4	3
	Correctional Officer I	9	12	15
	Correctional Officer II	99	106	104
	Correctional Sergeant	11	11	10
	Corrections Records Shift Sup	4	4	4
	Corrections Records Spec. I	1	11	4
	Corrections Records Spec. II	17	7	14
	Crime & Intel Analyst	0	1	1

Funded Position Summary

APPENDIX C

Department	Authorized Position	Full-Time Equivalent (FTE)		
		Funded 2021-22	Funded 2022-23	Funded 2023-24
	Crime Prevention Community Outreach Tech.	0	0	0
	Crime Scene Investigator	1	1	1
	Department Volunteer Coord.	1	1	1
	Deputy Coroner I	1	1	0
	Deputy Coroner II	4	4	5
	Deputy Public Administrator	1	1	1
	Deputy Sheriff	65.5	67	66
	Deputy Sheriff Recruit/Trainee	2	4	7
	Detention Facility Cook	1	1	2
	Detention Senior Cook	6	7	6
	Director of Animal Services	1	1	1
	Executive Assistant I	0	1	1
	Executive Assistant II	1	0	0
	Food Services Coordinator	1	1	1
	In-Custody Program Coordinator	0	0	1
	Legal Secretary II	3	3	3
	Lieutenant	6	7	6
	Patrol Vehicle and Communication	0	0	1
	Property and Evidence Tech.	1	2	2
	Registered Veterinary Technician	0	0	0
	Senior Crime Scene Invest.	1	1	1
	Social Worker	1	1	0
	Sergeant	9	9	9
	Sheriff-Coroner-Public Admin	1	1	1
	Sheriff's Chief of Finance	1	1	1
	Sheriff's Conf. Secretary	0	0	0
	Sheriff's Human Resources Tech	1	1	1
	Sheriff's Operations Coordinator	1	1	1
	Sheriff's Plan/Research Mgr	1	1	1
	Sheriff's Records Manager	1	1	1
	Sheriff's Service Technician	2	2	2
	Sheriff's Support Specialist	1	1	1
	Sheriff's Training Manager	1	1	1
	Social Worker	0	0	1
	Supervising Animal Services Of	2	2	2
	Supervising Legal Secretary	1	2	2
	Undersheriff-Coroner	1	1	1
		285.5	307	309
<b>GRAND TOTAL</b>		<b>1656.3</b>	<b>1814.4</b>	<b>1868.0</b>



APPENDIX D

County of Yolo

Administrative Policies and Procedures Manual

<b>TITLE:</b> Budget and Financial Management	<b>DEPARTMENT:</b> County Administrative Office
<b>TYPE:</b> Policy	<b>DATE:</b> 11/04/2014

**A. LEGAL BASIS**

The Yolo County Board of Supervisors has the authority and responsibility to adopt and oversee implementation of a budget approving the use of public funds for the operation of all County functions, as provided for in Sections 29000 et seq. of the Government Code of the State. The policies adopted by the Board of Supervisors shall not be contrary to those established under state statute. However, the Board may add to the information required, or show it in more detail, providing the financial information and the classification or items are clearly and completely set forth.

**B. APPLICABILITY**

The following policies apply to all County officials and employees in elected offices, county divisions, departments and special districts for whom the Board is required to adopt an annual budget.

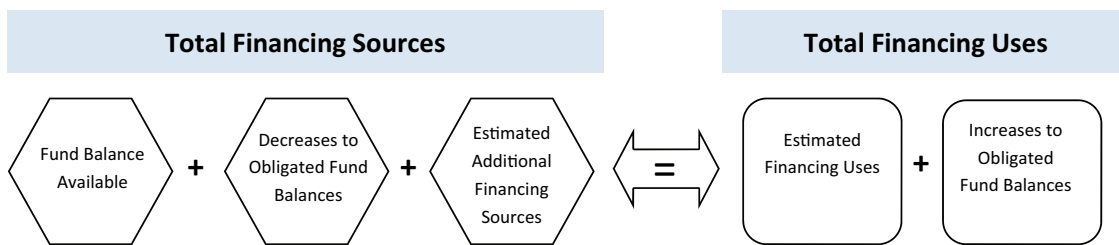
**C. DEFINITIONS**

The definitions for all financial policies can be found in the *Financial Policy Glossary and Definitions* section.

**D. PURPOSE**

1. To establish minimum requirements for preparation, management, content and timeframes of the County budget, and
2. To promote financial stability and long-term planning, and
3. To provide a context to guide decisions during the budget process and throughout the fiscal year.

**E. STATE MANDATED BUDGET REQUIREMENTS**



The following requirements are stipulated in detail in the County Budget Act (Government Code Section 29000 through 29144).

1. The recommended, adopted, and final budgets must be balanced. Expenditures cannot be greater than the total anticipated spendable resources.





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E. **STATE MANDATED BUDGET REQUIREMENTS** (continued)

2. The adopted budget shall provide for the presentation of data and information to include, at a minimum, estimated or actual amounts of the following items by fund:
  - a. Fund balances of the nonspendable, restricted, committed, assigned and unassigned funds.
  - b. Additional financing sources shall be classified by source as prescribed by the Controller. For comparative purposes the amounts of financing sources shall be shown as follows:
    - 1) On an actual basis for the fiscal year two years prior to the budget year.
    - 2) On an actual basis, except for those sources that can only be estimated, for the fiscal year prior to the budget year.
    - 3) On an estimated basis for the budget year, as submitted by those persons responsible.
    - 4) On an estimated basis for the budget year, as approved, or as adopted, by the Board.
  - c. Financing uses for each budget unit, classified by the fund or funds from which financed, by the objects of expenditure, other financing uses, intrafund transfers, and transfers-out as prescribed by the Controller. For comparative purposes the amounts of financing uses shall be shown as follows:
    - 1) On an actual basis for the fiscal year two years prior to the budget year.
    - 2) On an actual basis, except for those sources that can only be estimated, for the fiscal year prior to the budget year.
    - 3) On an estimated basis for the budget year, as submitted by those persons responsible.
    - 4) On an estimated basis for the budget year, as approved, or as adopted, by the Board.
  - d. Appropriations for contingencies.
  - e. Provisions for nonspendable, restricted, committed, and assigned fund balances.
  - f. The appropriations limit and the total annual appropriations subject to limitations.
3. There shall be a schedule in or supporting the adopted budget document or separate ordinance or resolution, setting for each budget unit the following data for each position:
  - a. Salary rate or range, as applicable.
  - d. Total allocated positions approved by the Board.



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E. **STATE MANDATED BUDGET REQUIREMENTS** (continued)

4. At a minimum, within the object of capital assets, the budget amounts for the following shall be reported, as specified:
  - a. Land shall be reported in total amounts, except when included as a component of a project.
  - b. Structures and improvements shall be reported separately for each project, except that minor improvement projects may be reported in totals.
  - c. Equipment shall be reported in total amounts by budget unit.
  - d. Infrastructure shall be reported in total amounts by budget unit.
  - e. Intangible assets may be reported in total amounts by budget units.

5. **Amending the Adopted Budget**

Departments may find it necessary to amend their budgets due to a change in estimates, change in economy, program changes, grant modifications, accounting changes, correction of budget errors, unanticipated revenue, etc. The budget adopted by the Board of Supervisors and submitted to the State may be amended during the fiscal year within the parameters listed below (per Government Code §29125 and §29130):

Type of budget amendment	Official/s authorized to approve amendment
Transfers not exceeding \$5,000 between any appropriation line within an object	Department staff with concurrence of County Administrator
Transfers between objects within the same budget unit	County Administrator with concurrence of the Chief Financial Officer
Intra-fund transfers of \$2,000 or less between departments	County Administrator
Transfers between budget units	Board of Supervisors
Increase of staffing levels including transfer of positions from one department to another	Board of Supervisors
Transfer from appropriations for contingencies to a budget unit	Board of Supervisors by four-fifths vote
Designations and reserves no longer required for the purpose for which intended (excluding general reserve, balance sheet reserves, and reserve for encumbrances).	Board of Supervisors by four-fifths vote
Unanticipated revenue, including amounts in excess of estimated revenues or not specifically included in the budget.	Board of Supervisors by four-fifths vote
Administrative corrections and revisions	Chief Financial Officer



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**E. STATE MANDATED BUDGET REQUIREMENTS** (continued)

**6. Legal Duties of Specific Officials**

County officials will fulfill the following legal duties within the time frame prescribed by law:

Official Responsible	Government Code Section	Deadline	Event
All County Officials	§29040	June 10	To provide an itemized request detailing estimates of required financing sources and uses for units administered.
CAO or Chief Financial Officer as designated by Board	§29040		To receive budget requests from officials
	§29042		To prescribe procedures for submitting requests
	§29045		To submit budget requests when official responsible has not done so
	§29060		To compile budget requests
	§29061 & §29062	June 30	To review budget requests, prepare the recommended budget and submit the recommended budget to the Board
	§29083		To revise the recommended budget to reflect changes made by the Board
Board of Supervisors	§29063	June 30	To make revisions, reductions and additions to budget requests
	§29064	June 30	To formally approve the recommended budget, as revised, as the legal authorization to spend until approval of the adopted budget
	§29065	September 8	To make the recommended budget available to the general public
	§29080	September 8	To publish notice that the budget is available and to announce public hearings
	§29080	September 18	To commence public hearings 10 days after published notice
	§29081	October 2	To conclude public hearings
	§29088	October 2	To approve the adopted budget by resolution for County and dependent special districts.
Chief Financial Officer	§29043		To provide estimates for bonded debt service requirements
	§29044		To provide financial statements data, or recommendations for any changes to the estimated financing sources to the responsible officials.
	§29083		To provide for the Chief Financial Officer or his/her deputy to attend the public hearing on the recommended budget and to furnish any financial statements and data required.
	§29093	December 1	To file a copy of the adopted budget in the office of the clerk of the board and the office of the State Controller.
	§29124		To approve certain payments pending adoption of the adopted budget.



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## Administrative Policies and Procedures Manual

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<p><b>F. <u>BUDGET PRINCIPLES</u></b></p> <p>The following will guide our budget and finance decisions:</p> <ol style="list-style-type: none"> <li>1. <u>Link budget to long-range plans</u> - Each annual budget shall serve to connect successive budgets into a coherent strategy to realize long-term goals. The budget will be consistent with other long-term plans: strategic and tactical plan, long-term financial plan, land-use plan (General Plan), and capital improvement plan.</li> <li>2. <u>Regularly examine past spending patterns</u> - Incremental budgeting should be used sparingly and each budget should include a critical review of past spending patterns.</li> <li>3. <u>Prioritize services</u> - Budget decisions are based on prioritization of services and the priority will be linked to the tactical plan, organizational goals and department initiatives.</li> <li>4. <u>Assign costs specifically to users of services</u> - An equitable matching of costs with beneficiaries should occur. User fees and charges must fully cover costs unless prohibited by law or by specific action of the Board of Supervisors.</li> <li>5. <u>Maintain existing services over providing new services</u> - Budget decisions should support the long-term ability to maintain current services.</li> <li>6. <u>Fund liabilities</u> -The annual budget should fund at least the current portion of long-term liabilities, capital investments, asset maintenance, pension, other post-employment benefits (OPEB) and compensated absences.</li> <li>7. <u>Prioritization of budget-balancing strategies</u> - Predetermined strategies should be developed to utilize when deciding on budget cuts, namely: <ol style="list-style-type: none"> <li>a. Eliminate services with low contribution to long-term goals</li> <li>b. Reduce expenditures by improving productivity</li> <li>c. General Fund support</li> <li>d. Cancel reserves for asset maintenance, etc.</li> <li>e. Lay off part-time first then full-time employees</li> <li>f. Emergency inter-fund loans</li> <li>g. Use of general reserve</li> </ol> </li> <li>8. <u>Resolve structural budget deficits</u> - Through development of a long-range budget reduction plan, correct structural deficits where expenditures are growing more rapidly than revenues. Strategies could include the use of one-time revenues, inter-fund loans, or use of reserves.</li> </ol>	



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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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**G. BASIC BUDGET DEVELOPMENT PROCESS ELEMENTS (continued)**

12. A meeting between the CAO and each department to discuss department budget submissions in detail and make adjustments if needed.
13. The publication of a recommended budget book that contain department-by-department specifics regarding their goals, annual initiatives, performance measures, funding sources and major object expenditures.
14. A recommended balanced budget submitted to the Board by June 30 of each year.
15. A final recommended balanced budget submitted to the Board by September 8 along with the publication of notice of a public hearing to be held to consider the final budget and Capital Improvement Program.
16. Following year-end closing and updated revenue and expenditure estimates, and no later than October 2, the Board adopts the final budget and Capital Improvement Program.

**H. POLICIES FOR SPECIAL ITEMS**

1. Vacancy savings - Departments with high turnover rates may budget for salary savings at a rate that represents the previous five-year average.
2. General Fund savings - In fiscal years where contributions to reserves and contingencies have been met in accordance with policy and the fund balance carryforward projection has been met, Departments may retain general fund savings from the immediately previous fiscal year. Those departments with savings may utilize an amount of the balance determined by the County Administrator’s Office for non-recurring, specific purpose, discretionary uses upon approval of the Board during adopted budget hearings. Funds may be set aside for multiple years if needed to fund the proposed purpose.
3. Internal Service Fund - Internal service funds (ISF) account for the financing of goods and services provided by one department or agency to other departments or agencies of the county on a cost reimbursement basis. Any ISF created will be self-supporting and designed to provide services more conveniently or at a lower cost. Fees should measure the full cost of the goods or services.



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<b>TYPE:</b> Policy	<b>DATE:</b> 11/04/2014
<p><b>I. <u>RESERVE MAINTENANCE</u></b></p> <p>Reserves will be reviewed annually as part of the budget process to ensure adequacy of funding. The County uses different types of reserve mechanisms to maintain long-term financial stability. This includes:</p> <ol style="list-style-type: none"> <li>1. Specific reserves for known future liabilities or expenditures association with known events which can be estimated within a reasonable degree of certainty.</li> <li>2. General reserve to protect the County’s essential services from the potentially devastating impact of unanticipated events and circumstances.</li> <li>3. Cash reserve serves as a cash cushion to mitigate the effect of uneven cash flows during the year.</li> </ol> <p>See <i>Fund Balances and Reserves Policy</i> for additional information.</p> <p><b>J. <u>FUND BALANCE</u></b></p> <p>Fund balance represents working capital that can either be used as a liquidity reserve or for spending in future years. The following policies will guide decisions regarding fund balances:</p> <ol style="list-style-type: none"> <li>1. Fund balances anticipated at the end of a fiscal year and which expect to be used in the subsequent year will be budgeted as the beginning fund balance for that fund for the upcoming fiscal year.</li> <li>2. The committed but “unencumbered” balance of agreed to multi-year and revolving projects and/or contracts anticipated not to be completed by September 30 must be rebudgeted in the subsequent fiscal year.</li> <li>3. Cash balances remaining in any fund at year-end and not appropriated for in the adopted budget will stay in that fund for subsequent years.</li> <li>4. Upon completion of the fiscal year-end audit, any increase and/or decrease to fund balance will cause adjustments to revenue and/or reserve accounts. Additional funds should not be used to increase expenditures within the budget.</li> </ol> <p>See <i>Fund Balances and Reserves Policy</i> for additional information.</p>	





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**K. CONTINGENCY APPROPRIATIONS**

Contingency appropriations provide the first line of defense against uncertainty and are budgeted in specific funds to cover minor unanticipated needs of a non-recurring nature that may arise throughout the year or provide for small increases in service delivery costs that were not anticipated during budget development. During the annual budget process the County Administrator recommends a specific level of appropriation for contingency in specific funds. Those funds are general fund, public safety, and health and human services where the county is subject to the most revenue and expenditure vulnerability. Other funds may be added at the recommendation of the County Administrator and approval of the Board of Supervisors during budget adoption. See *Fund Balances and Reserves Policy* for additional information.

**L. FINANCIAL PLANNING**

The County Administrator and Chief Financial Officer will annually present an update to the Long-Term Financial Plan (LTFP) to the Board of Supervisors and Finance Committee including a long-range (five to ten years) financial forecast. This forecast will provide a long-term overview of revenue, operating expense, and capital activity. The LTFP will provide the fiscal link to the County’s Strategic and Tactical Plan and will:

1. Ensure priorities aimed at achieving Board goals are funded
2. Ensure the County attains financial sustainability
3. Ensure the County has sufficient long term information to guide financial decisions
4. Ensure the has sufficient resources to provide the core programs and services the community expects
5. Ensure potential risks to on-going operations are identified in the long term financial planning process and communicated on a regular basis

**M. BUDGET CONTROL & ACCOUNTABILITY**

In order to maintain the financial stability of the County it is necessary for Officials and Department Heads to review and control expenditures such that the rate of expenditure does not exceed the approved budget. Each staff recommendation on the Board agenda will include disclosure of the both the short-term and long-term fiscal impact of the recommended action. All amendments to the Adopted budget will be consistent with the requirements of California Government Code §29125 and §29130 as detailed in Section F-5 of these policies.



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**M. BUDGET CONTROL & ACCOUNTABILITY** (continued)

Departments are expected to produce and review revenue and expenditure budget reports on a monthly basis. Department of Financial Services staff will monitor monthly reports for budget overdrafts. The County Administrator will submit to the Board on a quarterly basis, an overview report of budget to actual, both revenue and expense for all Funds and/or Departments. Any significant changes will be described in detail with any necessary recommended corrective action. Should the Chief Financial Officer realize a financial problem exists or trends warrant closer analysis, the he/she is required to inform the Board and County Administrator as soon as the situation is detected. If a deficit seems forthcoming, the Board will reduce appropriations or increase revenues.

The County Administrator and Chief Financial Officer are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by the County Administrator.



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: POLICY ON BORROWING, DEBTS AND OBLIGATIONS	DEPARTMENT: FINANCIAL SERVICES
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

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## Administrative Policies and Procedures Manual

TITLE: COST ACCOUNTING	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: <b>POLICY</b>	DATE: JUNE 7, 2011

**A. PURPOSE**

This policy sets forth the policy and principles for determining costs for various purposes in Yolo County in support of the strategic goal of a financially sustainable county government.

**B. APPLICABILITY**

This policy provides guidance on the calculation of costs of county programs and activities. It amplifies the objective of cost recovery contained in the policy titled *Financial Standards* and supplements the *Policy on Cost Recovery and Fees*. This policy recognizes that costs are defined and calculated differently for different purposes. The relevant purposes in Yolo County are managerial decision making, rate setting, claiming for reimbursement and financial reporting.

**C. POLICY****1. COST DETERMINATION**

- a. Cost data should be supported by, and reconciled to, the County's general ledger.
- b. The total cost of an activity or program is composed of direct costs and an allocable portion of indirect costs; this is also referred to as full cost.
- c. Indirect costs are made up of administrative costs within the work unit as well as an allocated share of countywide overhead.
- d. For a county program that is federally funded, allowable costs for claim purposes are determined by reference to cost principles stipulated in *Cost Principles for State, Local, and Indian Tribe Governments*, a.k.a. *OMB Circular A-87* (2 CFR Part 225).

As a summary, to be allowable, costs must meet the following general criteria:

- 1) Be necessary and reasonable
- 2) Be allocable to the program in accordance with relative benefits received
- 3) Be authorized and not prohibited by laws or regulations
- 4) Conform to any limitations or exclusions stipulated in laws, regulations or terms and conditions.
- 5) Be consistent with county policies and procedures
- 6) Be accorded consistent treatment
- 7) Be determined in accordance with generally accepted accounting principles

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- 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: <b>POLICY</b>	DATE: JUNE 7, 2011

**A. PURPOSE**

This policy sets forth the philosophy and principles for recovering county costs through fees and other charges for services to support the strategic goal of financial sustainability in county government.

**B. APPLICABILITY**

This policy provides guidance on the establishment and maintenance of fees and rates charged by the County in exchange for services rendered. It amplifies the objective of cost recovery contained in the policy titled *Financial Standards* and is supplemented by the *Policy on Cost Accounting* and the *Policy on Revenue and Collection*. This policy does not apply to taxes and assessments levied by the County or other special purpose governmental entities, nor to negotiated sharing of revenues between the County and others.

**C. POLICY****1. COST RECOVERY**

- a. Departments shall seek to recover the full cost of all services they provide to agencies, entities or individuals outside the County of Yolo organization on a contractual or fee basis or when obtaining grant funding. The purpose of full cost recovery is to preserve the ability to provide sustained services.
- b. Internal Service Funds shall recover the full cost of all services they provide to departments, agencies, entities or individuals on a contractual or fee basis.
- c. Full cost is defined as the sum of direct costs plus departmental/fund overhead costs plus external indirect costs that conform to the *Policy on Cost Accounting*.
- d. Board of Supervisors approval is required for initiation or revision of public fees and charges (except for fee amounts that are fixed by statute), initiation and renewal of revenue contracts, and to apply for and accept grants.

**2. FEES AND CHARGES**

- a. The County can charge a fee for the following:
  - 1) A specific benefit conferred, privilege granted, service or product provided, directly to the payor that is not provided to those not charged.

**APPENDIX G**

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

TITLE: POLICY ON COST RECOVERY AND FEES	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: <b>POLICY</b>	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.

## APPENDIX G

## County of Yolo

# Administrative Policies and Procedures Manual

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

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

#### 4. OFFICIAL FEE LIST

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

#### 5. INTER-DEPARTMENTAL CHARGES

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

APPENDIX G

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

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

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

**6. REVENUE CONTRACTS**

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

**7. COST CLAIMS**

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



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: POLICY ON FUND BALANCES AND RESERVES	DEPARTMENT: FINANCIAL SERVICES
TYPE: <b>POLICY</b>	DATE: February 23, 2021

### **A. PURPOSE**

This policy relates to the classification and use of fund balances, and describes the plan for financial reserves to support the strategic goal of financial sustainability in county government. This policy is adopted pursuant to Yolo County Code of Ordinances section 3-1.05.

### **B. APPLICABILITY**

This policy applies to the County General Fund, as well as all other governmental funds, and enterprise funds and is consistent with *Governmental Accounting Standards Board Statement No. 54 – Fund Balance Reporting and Governmental Fund Type Definitions*, (GASB 54).

- Governmental funds are used to account for governmental activities that are principally supported by taxes and intergovernmental revenues. In Yolo County, they include the General Fund, the Public Safety Fund, the Roads and Transportation Fund, the Mental Health Managed Care Fund, and over a hundred other smaller funds.
- Enterprise funds are used to account for goods or services to external users and are principally supported by user fees. In Yolo County, they include the Yolo County Central Landfill and the County Airport.

This policy does not apply to fiduciary funds.

### **C. POLICY – GOVERNMENTAL FUNDS**

#### GENERAL FUND

- a. The General Fund is normally used to account for and report all financial resources not accounted for and reported in another fund; these resources are generally not restricted to specific purposes.
- b. In addition, as the chief operating fund of the county government, the General Fund has a broader mandate than other funds; this includes accumulating sufficient resources for the administration of the government, for the provision of county services that have no dedicated funding, and for the mitigation of contingencies. Due to this important mandate, the General Fund is often viewed as a measure of the financial health of the county government. As such, it is regularly scrutinized by bond rating agencies, grantors, lenders and other potential County financial partners.
- c. For the above reasons, General Fund resources should be used sparingly and the General Fund should be the fund of last resort. All special purpose funds should be expended first before General Fund resources are drawn on.

## FUND BALANCE CLASSIFICATION AND USE

- a. Fund balance in governmental funds essentially represents working capital that can be used either as a liquidity reserve or for spending in future years. In order to determine what portion of fund balance is available for spending in a future budget, the fund balance is broken down into five different categories denoting various levels of restrictions. The five classifications conform to GASB 54 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.

EXHIBIT A – ADOPTED SPECIFIC RESERVE FUNDS

*Health & Human Services –*

*Mental Health Services Act (MHSA) Prudent Reserve*

BACKGROUND:	The Mental Health Services Act (MHSA) of 2004 established the Mental Health Services Fund. The purpose of this fund is to provide personnel and resources to support county mental health programs, track mental health progress of people of all ages, and reduce the impact of untreated serious mental illness on communities. MHSA places a tax of 1% on personal income over \$1 million on residents in California and is distributed to Counties.
PURPOSE:	The purpose of this MHSA Reserve is to meet requirements of Welfare and Institutions Code 5847(b)(7) and 5892(b)(2) and to ensure that county mental health services do not have to be significantly reduced in years in which revenues are below the average of previous years due to lower collection and distribution of MHSA tax by the State.
TARGET BALANCE:	The target balance for this reserve shall be set at the value determined annually by the California Department of Healthcare Services at the beginning of the fiscal year and be set at a minimum of 5% and a maximum of 33% of the average of the preceding 5 fiscal years' community services and support (CSS) revenue with a target balance of 10%. These minimum and maximums will be calculated at least every 5 years but can be calculated more frequently as needed.
FUNDING PLAN:	This reserve shall be funded annually from MHSA CSS funding according to the MHSA Annual or 3-year plan.
DRAWDOWN TIMING:	Drawdown of this reserve can be sought only due to unanticipated events and circumstances not occurring during the normal course of operations, including but not limited to: <ol style="list-style-type: none"> <li>1. Severe economic downturn such as when the National Bureau of Economic Research declares a recession;</li> <li>2. Severe funding reductions from funding agencies necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented;</li> <li>3. Severe state budget impact necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; and</li> <li>4. Disasters resulting in a declared state of emergency by either or both the Governor and the President requiring significant expenditure of local resources.</li> </ol>
AUTHORIZATION REQUIRED:	Drawdown on the reserve shall only be authorized by the Board of Supervisors.
REPLENISHMENT PLAN	This reserve shall be funded and replenished annually from MHSA CSS funding according to the MHSA Annual plan and/or 3-year plan as part of the development of the annual budget.

## EXHIBIT A – ADOPTED SPECIFIC RESERVE FUNDS

*Health & Human Services – 1991 and 2011 Realignment Funds*

BACKGROUND:	In 1991 and again in 2011, the California legislature shifted significant fiscal and programmatic responsibility for many health and human services programs from the state to counties, known as 1991 Realignment and 2011 Realignment. These realignments resulted in annual funding to counties to provide for the assignment of responsibilities for Public Safety Services, including mental health, public health, indigent health care, social services, and juvenile justice programs. These funds may only be used for the purposes of providing those services and related reporting responsibilities.
PURPOSE:	The purpose of this Realignment Reserve and all related sub-account reserves is to ensure that these county services do not have to be significantly reduced in years in which revenues are below the average of previous years.
TARGET BALANCE:	The target balance for this reserve and all related sub-account reserves shall be 10% of the average of the preceding 3 fiscal year base receipts as defined by the CA Welfare and Institutions Code §17600-17609 and CA Government Code §30025-30029. The maximum balance of the reserve shall be 33%.
FUNDING PLAN:	These reserves shall be funded annually from 1991 Realignment and 2011 Realignment funds as appropriate as part of the development of the annual budget.
DRAWDOWN TIMING:	Drawdown of this reserve can be sought only due to unanticipated events and circumstances not occurring during the normal course of operations, including but not limited to: <ol style="list-style-type: none"> <li>1. Severe economic downturn such as when the National Bureau of Economic Research declares a recession;</li> <li>2. Severe funding reductions from funding agencies necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented;</li> <li>3. Severe state budget impact necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; and</li> <li>4. Disasters resulting in a declared state of emergency by either or both the Governor and the President requiring significant expenditure of local resources.</li> </ol>
AUTHORIZATION REQUIRED:	Drawdown on the reserve shall only be authorized by the Board of Supervisors.
REPLENISHMENT PLAN	These reserves shall be funded and replenished annually from 1991 Realignment and 2011 Realignment funds as appropriate as part of the development of the annual budget.

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EXHIBIT A – ADOPTED SPECIFIC RESERVE FUNDS

*Health & Human Services – Medi-Cal Managed Care Rate Range Inter-Governmental Transfer Funds*

BACKGROUND:	Each year the Yolo County Health and Human Services Agency (HHS) seeks to secure federal financial support for services delivered to the Medi-Cal population that have not previously received federal matching funds. These funds are secured through an inter-governmental transfer (IGT) process in partnership with the California Department of Healthcare Services and the local Medi-Cal Health Plan. Pursuant to Welfare and Institutions Code 14301.4, the intent of these Medi-Cal Managed Care Rate Range IGT funds is to compensate providers of Medi-Cal health care services and support the Medi-Cal program. Additionally, Yolo County Agreement No. 19-165 designates HHS as a service provider, stipulates that Medi-Cal Managed Care Rate Range IGT funds received by HHS shall represent compensation for services rendered, and stipulates that none of these funds may be recycled back to the General Fund, the State, or any intermediary organization.
PURPOSE:	The purpose of this Medi-Cal Managed Care Rate Range IGT Reserve is to secure funding for emergency or non-recurring services and/or benefits to the Medi-Cal population that have not previously received federal matching funds.
TARGET BALANCE:	The target balance for this reserve shall be set at 10% of the average of the annual receipts for the preceding 3 years. The maximum balance of the reserve shall be 33%.
FUNDING PLAN:	This reserve shall be funded annually from Medi-Cal Managed Care Rate Range IGT receipts as part of the development of the annual budget.
DRAWDOWN TIMING:	Drawdown of this reserve can be sought only due to unanticipated events and circumstances not occurring during the normal course of operations, including but not limited to: <ol style="list-style-type: none"> <li>1. Severe economic downturn such as when the National Bureau of Economic Research declares a recession;</li> <li>2. Severe funding reductions from funding agencies necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented;</li> <li>3. Severe state budget impact necessitating significant decreases in essential health and safety services even after other mitigating options have been implemented; and</li> <li>4. Disasters resulting in a declared state of emergency by either or both the Governor and the President requiring significant expenditure of local resources.</li> </ol>
AUTHORIZATION REQUIRED:	Drawdown on the reserve shall only be authorized by the Board of Supervisors.
REPLENISHMENT PLAN	This reserve shall be replenished annually from Medi-Cal Managed Care Rate Range IGT receipts as part of the development of the annual budget.

EXHIBIT B - SPECIAL RESERVE TEMPLATE

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**Special Reserve Form**

*Reserve Title*

BACKGROUND:	
PURPOSE:	
TARGET BALANCE:	
FUNDING PLAN:	
DRAWDOWN EVENT:	
AUTHORIZATION REQUIRED:	
REPLENISHMENT PLAN	

Number \_\_\_\_  
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APPENDIX I

## County of Yolo Administrative Policies and Procedures Manual

TITLE: REVENUES AND RECEIVABLES	DEPARTMENT: AUDITOR CONTROLLER
TYPE: <b>POLICY</b>	DATE: JUNE 7, 2011

**A. PURPOSE**

The purpose of this policy is to maximize the collection of County revenues and accounts receivable to support the County strategic goal of financial sustainability.

**B. APPLICABILITY**

The policy applies to all types of County revenues and to any amounts that are owed to the County from any party.

**C. DEFINITIONS**

1. Revenue –all funds due the County including cost reimbursements, grants, fees, fines, penalties, offsets, revenue sharing agreements, pass-through agreements, and any other negotiated revenue agreements and taxes.
2. Countywide Revenue – all revenues that benefit the County as a whole or are not specifically assigned to a department, such as property taxes, sales and use taxes, Re-alignment revenues, etc.
3. Departmental Revenue – revenue that is assigned to, or administered by a department.
4. Billing - a charge to an entity external to Yolo County for cost reimbursement, grants, fees, fines, penalties, offsets, or for any other source of revenue arising from services rendered, goods sold, contractual agreements or legal requirements.
5. Claim - a form of billing prepared in accordance with a funding agency’s requirements to reimburse costs.
6. Cost Recovery – See *Policy on Cost Recovery and Fees*.
7. Accounts receivable - an amount due the County from any source. The amount must be known (determinable) and the County must be legally entitled to receive the funds.

**D. POLICY**

1. Countywide Revenue

The County Administrator is primarily responsible for monitoring the collection of existing revenues, and identifying and initiating claims on new countywide revenues.

The County Auditor-Controller is responsible for recording and collecting countywide revenues.

2. Departmental Revenue

- a. Departments shall take steps to recognize revenues timely.
- b. Departments shall recover county costs through billings or claims to the extent allowable and required by laws and when economically feasible.



## APPENDIX I

## County of Yolo Administrative Policies and Procedures Manual

TITLE: REVENUE AND RECEIVABLES	DEPARTMENT: AUDITOR CONTROLLER
TYPE: <b>POLICY</b>	DATE: JUNE 7, 2011

- c. Departments shall maintain proper documentation of costs incurred on behalf of the billed parties and other evidence of indebtedness and retain such documentation in accordance with record retention requirements.
  - d. Costs shall be computed in accordance with the Policy on Cost Accounting and Policy on Cost Recovery and Fees.
  - e. Billings shall be processed through authorized internal billing mechanisms or invoices and claims will be submitted in accordance with funding agencies' guidelines.
  - f. Billings and claims shall be sent out timely.
  - g. Fees and charges must be collected from customers in advance of rendering services unless payment in arrears is allowable by law or regulation. The timing of inter-departmental charges may be adjusted to reflect revenue flows.
  - h. All County personnel shall be attentive to any opportunity for recognizing revenue for the County.
3. Accounts Receivable
- a. Departments, which generate billings or claims, shall maintain sufficient and updated accounts receivable records and ledgers to accurately reflect amounts owed to them by other parties.
  - b. Departments are responsible for using appropriate systems to record accounts receivable detail. Such detail must be reconciled to the Revenue Master module in the County's general ledger.
4. Overpayments
- Departments shall have in place adequate procedures to prevent overpayments. However, should overpayments occur, they should be recorded as an accounts receivable.
5. Revenue Monitoring
- Departments are responsible for regularly monitoring revenues and other amounts due the County and following up timely on variances with amounts recorded.
6. Collections
- a. Departments are charged with the collection of the revenues and accounts receivable that they administer.
  - b. Departments shall have written collection procedures.
  - c. Departments shall pursue the collection of accounts receivable through regular review of the accounts receivable aging and active collection efforts.
  - d. Collection efforts shall be documented in writing.





## County of Yolo Administrative Policies and Procedures Manual

TITLE: REVENUE AND RECEIVABLES	DEPARTMENT: AUDITOR CONTROLLER
TYPE: <b>POLICY</b>	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: <b>POLICY</b>	DATE: SEPTEMBER 24, 2013

### **A. PURPOSE**

This policy provides assurance of accountability in Yolo County government and supports the strategic goal of providing fiscally sound, dynamic and responsive services.

### **B. APPLICABILITY**

This policy applies to all County departments and all programs and activities that are under the direct control of the Board of Supervisors or any county officials.

The Board of Supervisors may direct that these standards also apply to certain other entities outside of the Yolo County government which are included as component units of the County for financial reporting purposes.

According to the Government Accounting Standards Board's *Concepts Statement No. 1*, "accountability requires governments to answer to the citizenry – to justify the raising of public resources and the purposes for which they are used. Governmental accountability is based on the premise that the citizenry has the right to know, a right to receive openly declared facts that may lead to public debate by the citizens and their elected representatives"

### **C. POLICY**

#### 1. LEVEL OF FINANCIAL ACCOUNTABILITY

- a. All county officials and staff should strive to maintain the highest level of financial accountability expected by the public or any major stakeholder group.
- b. The level of financial accountability is measured by the extent to which:
  - 1) Goals are achieved efficiently, in compliance with laws and regulations, as demonstrated by performance measures.
  - 2) Decisions on all financial matters are transparent to all parties concerned.
  - 3) Meaningful results are reported to the appropriate stakeholders.
  - 4) Public value is recognized.
- c. Accountability should pervade all echelons of the county organizational structure.

#### 2. ACCOUNTING

- a. All financial transactions must be recorded, categorized and summarized in accounting ledgers in accordance with generally accepted governmental accounting principles (Government GAAP) and other principles prescribed by funding and regulatory agencies, such as the California State Controller.

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

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

3. INTERNAL CONTROL

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

## County of Yolo

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#### 4. FINANCIAL REPORTING

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

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

#### 5. AUDITING

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

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- f. Responsibilities and activities of the Internal Audit unit shall be established in a charter adopted by the Board of Supervisors and shall conform to the Standards for the Professional Practice of Internal Auditing promulgated by the Institute of Internal Auditors.



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: FINANCIAL STANDARDS	DEPARTMENT: AUDITOR-CONTROLLER
TYPE: <b>POLICY</b>	DATE: MAY 23, 2006

### **A. PURPOSE**

The purpose of this document is to establish standards that guide the formulation of financial policies in Yolo County.

### **B. APPLICABILITY**

These standards describe a broad framework for financial management in the county and are designed to ensure the long-term financial stability and accountability of Yolo County government. Some of these standards may exist as provisions of laws, county ordinances or Board of Supervisors' resolutions. These broad standards are supplemented by specific policies found in this manual.

### **C. POLICY**

#### 1. Principles and Responsibilities

##### a. Guiding Principles

- (1) Effectiveness - The financial function should serve county operational goals.
- (2) Efficiency – Financial resources should be allocated to achieve optimum impact.
- (3) Responsibility - Managers should always consider the financial effect of their decisions.
- (4) Comprehensiveness - Financial decisions should be based on long-term views and countywide perspective.
- (5) Soundness – Financial decisions should be based on careful consideration of all relevant factors.
- (6) Prudence – Risk mitigation is an integral part of financial management.
- (7) Prevention - Financial management should be pro-active.
- (8) Accountability - Financial management should end with accountability.

##### b. Roles and Responsibilities

- (1) The Board of Supervisors adopts policies, provides directives to staff and has the ultimate responsibility for ensuring that county financial resources are safeguarded and utilized effectively and efficiently.
- (2) The County Administrator (CAO) plans, acquires and allocates financial resources in accordance with Board policy and directives, and ensures adequate accountability.

APPENDIX K

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- (3.) Department heads utilize financial resources in the most efficient way to achieve operational goals and are accountable to the Board.
- (4.) The Auditor-Controller maintains the financial system and provides independent review to ensure that financial plans are executed as approved and that proper accountability of county financial resources exists.
- (5.) The Treasurer is responsible for the safe custody of county financial resources.

2. Financial Planning

a. Annual Financial Plan

- (1.) The county should have an annual financial plan that includes the goals to be achieved and the planned uses of financial resources.
- (2.) The annual financial plan must be aligned with the county’s long-range financial plan.
- (3.) The annual financial plan should include an operational component and a capital component.
- (4.) Each county department should have an annual financial plan that contributes to the county financial plan.
- (5.) The annual budget is part of the financial plan and must be balanced in the aggregate.
- (6.) The annual budget should include all financial resources that are available to county officials and that are intended for county purposes.
- (7.) The county should not rely on a single source of revenues other than the general-purpose revenues to fund basic county operations.
- (8.) The county should not rely on non-recurring revenues and those that are subject to unpredictable fluctuations to fund continuing operations.
- (9.) During the year, the annual financial plan should be periodically compared with actual results and fine-tuned.
- (10.) Resources should be re-allocated to areas where they are most effectively and efficiently used.
- (11.) Budgetary practices should conform to National Advisory Council on State and Local Budgeting recommendations.

b. Long-range Financial Plan

- (1.) The county should develop long-term financial goals that promote fiscal stability and accountability.

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- (2.) The county should develop and maintain a long-term financial plan to achieve the long-term financial goals.
- (3.) The long-term financial plan should provide for the acquisition and maintenance of necessary infrastructure and capital assets, and funding of long-term liabilities and reserves within a reasonable time.
- (4.) The long-term financial plan should take into account regional plans and relevant legislative and political factors.

### 3. Financial Management

#### a. Revenues

- (1.) The county should maximize recovery of costs through fees and charges to the extent allowable by law and with the goal of maximizing net cash inflows in the long-term.
- (2.) The county should maximize grant revenues and other government aids to the extent that they result in overall net benefit to the county.
- (3.) The county should continuously strive to expand and diversify its revenue base with the goal of achieving stable sources of revenue.

#### b. Expenditures

- (1.) All expenditures of county funds shall be pre-approved in the annual budget or by specific board action.
- (2.) Expenditures of county funds shall be properly documented, authorized, incurred in compliance with laws and in support of county purposes.

#### c. Assets

- (1.) All county assets should be promptly recognized and taken into the custody of county officials.
- (2.) County assets should be properly safeguarded and maintained.
- (3.) All restrictions on assets shall be honored.
- (4.) The county should maintain adequate liquid assets to meet operational needs and invest the balance to achieve an average market rate of return and meet long-term financial needs.

#### d. Liabilities



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- (1.) The Board of Supervisors must pre-approve all significant commitment of current or future county financial resources.
- (2.) All county liabilities should be promptly recognized and recorded.
- (3.) Except for emergency and temporary cash flow financing, the county should not borrow for working capital.
- (4.) Since each fund has its purpose internal borrowing should be kept to a minimum.
- (5.) Long-term debt should be incurred only to fulfill the long-term needs of county residents.
- (6.) Total debts should be kept at a healthy level.
- (7.) The county must be committed to full and timely repayment of all debts.
  
- e. Reserves
  - (1.) The county should maintain a general reserve for emergency.
  - (2.) The county should maintain a reserve to mitigate the effect of funding fluctuations.
  - (3.) Other reserves should be created and funded in accordance with the county’s long-term financial plan to meet all known long-term obligations.
  
- f. Fund Balance
  - (1.) Unused resources should revert to fund balance at fiscal year-end.
  - (2.) After reserves are funded the remaining fund balance may be made available for special appropriations within the constraints of the funds.
  
- 4. Accountability
  - a. Level of Accountability
    - (1.) The county should strive to maintain the highest level of accountability expected by any major stakeholder group.
    - (2.) The degree of accountability is measured by the extent to which:
      - (a.) Resources are acquired and used effectively and efficiently.
      - (b.) Laws and regulations are complied with.
      - (c.) Results are appropriately reported to demonstrate good stewardship.
    - (3.) Accountability should pervade all echelons of the county organizational structure.

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## b. Reporting

- (1.) Financial transactions should be recorded and summarized into financial reports in accordance with generally accepted accounting principles.
- (2.) The Auditor-Controller should prepare a comprehensive annual financial report of the county in accordance with generally accepted accounting principles.
- (3.) County management should report annually to the Board of Supervisors and the citizens on the financial condition of the county and results achieved, compare them to the annual financial plan and explain variances. These reports should be in accordance with generally accepted accounting principles and should be presented in simple format for popular consumption.

## c. Internal Control

- (1.) County management should maintain internal controls to obtain reasonable assurance that long-term county goals are achieved efficiently and in compliance with laws.
- (2.) County internal auditors should help to validate the results reported by departments.
- (3.) County internal auditors should monitor countywide internal controls regularly and make recommendations to improve them.
- (4.) The risk of non-accountability should be periodically assessed countywide and mitigated through audits and reviews.

## d. Audit

- (1.) The Board of Supervisors shall cause an annual independent audit of the financial statements of the county in accordance with generally accepted auditing standards to validate the financial results of the county.
- (2.) All material audit findings and recommendations, whether arising from internal or external audits, shall be reported to the Board of Supervisors and resolved in a timely manner.

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

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**TITLE:** Purchase Card

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**Department:** Financial Services

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**TYPE:** POLICY

**DATE:** July 1, 2021

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**A. PURPOSE**

The purpose of this policy is to promote the responsible use of purchase cards as an efficient method to pay for purchases in accordance with County procurement policies. It is expected that the use of purchase cards increases efficiency and accountability when a formal procurement process may not be necessary due to the low transaction value or pre-negotiated group rates.

**B. APPLICABILITY**

This policy applies to all County officials and employees responsible for the use of purchase cards in any role, and is an integral part of the county procurement and accounts payable systems. This policy shall be viewed in conjunction with the Policy on Procurement. Application and interpretation of this policy can be found in the Purchase Card Procedures. Both the Policy on Procurement and the Purchase Card Procedures are available at the County’s intranet Administrative Policies and Procedures Manual page.

**C. POLICY**

**1. Authorized Uses**

- a. The purchase card may be used to pay for authorized purchase transactions that are not subject to a formal procurement process according to the procurement policy, and that are made through any legal means: over the counter, by telephone, or online.
- b. The purchase card shall not be used to pay for purchases that are typically made through purchase order or agreement. Please refer to the Procurement Policy’s definition of Special Commodities, which describes the items that are purchased through a purchase order or agreement.
- c. The purchase card shall not be used to lease equipment or; purchase fixed assets, maintenance services, and/or professional services. When justified by circumstances, exceptions may be approved in advance by the Program Administrator (defined in Section 2.c, below) at the request of a Department head.
- d. The purchase card must not be used to obtain cash or effect transfer of moneys.
- e. Authorized uses may be limited by the Program Administrator to specific categories or merchant types, single purchase dollar limit, and monthly spending limit.
- f. The purchase card must not be used in a manner intended to circumvent the formal procurement process or other limits imposed on the card.

## County of Yolo Administrative Policies and Procedures Manual

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- g. The purchase card shall never be used for personal purchases.
- h. The purchase card must not be used to pay for items on the List of Prohibited Purchases in Section 7. This list is not exhaustive and includes items that a cardholder should reasonably understand the County would not pay for, such as personal fines and fees, gambling expenses, cigarettes, tobacco products and alcohol, and illegal items; as well as items that are restricted by the Cal Card Program, such as cash advances, money orders, wire transfer, tax payments, etc.

### 2. Responsibilities

#### a. Cardholder

The cardholder is the individual whose name is printed on the purchase card. Individual cardholders are responsible for:

- i. Each and every transaction on their purchase card.
- ii. Understanding this policy and making purchases in compliance therewith, including completing required training.
- iii. Maintaining proper documentation and supporting receipts for all transactions.
- iv. Reviewing and certifying the correctness and the business necessity of transactions listed of the monthly statements.
- v. Maintaining security of the account number and credit card, expiration date and security code at all times.
- vi. Resolving exceptions and disputes directly with the vendors.
- vii. Promptly notifying the bank and the Program Administrator of any suspicious transactions.

#### b. Department Head

The department heads are responsible for:

- i. Validating the needs and approving requests for purchase cards from operational staff.
- ii. Assigning cardholder's purchasing responsibilities to appropriate individuals within the department, and periodically re-confirm these assignments with Department of Financial Services.
- iii. Establishing internal controls to ensure the proper use of purchase cards within the department, designating employees to approve and reconcile cardholder transactions notifying the Program Administrator when to remove employees from the Purchase Card program, and other review procedures as recommended in the Purchase Card Procedures.
- iv. Reviewing monthly transaction reports to ensure overall compliance with county policy, including proper disposition of exceptions and violations reported by the Program Administrator.

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v. Ensure Cardholder misuse or fraud is timely and appropriately addressed.

c. Program Administrator

The County’s Chief Financial Officer may designate one of his or her staff as the Program Administrator. The Program Administrator is responsible for:

- i. Selecting the financial institution (the bank) which provides the most cost-effective purchase card services and maintaining optimal relations with such institution. This responsibility includes regular communication and proper follow up with the bank.
- ii. Administering the Purchase Card Program to ensure that it is fully utilized and result in efficiencies in procurement and spending. This responsibility includes keeping this policy and the related procedures up to date, providing countywide training on the program, and prompt settlement with the bank to maximize savings.
- iii. Prescribing and maintaining adequate internal control over the Purchase Card Program to ensure accountability. This responsibility includes setting countywide criteria for proper usage and regular monitoring of usage to ensure compliance with policies.
- iv. Compiling and submitting an annual report to the Board of Supervisors by December 31th on the results of the Program for the fiscal year just ended to demonstrate efficiency and accountability. At minimum, such report shall include: total number of cards issued; total spending by department and by category; total rebates; number of exceptions tracked and cleared; reference to any audit work done; any meaningful trend information.

3. Emergency Use

- a. In view of the potential use of the purchase card during emergency conditions, the Program Administrator may authorize higher limits, additional cards and wider purchasing scope for certain key county staff who may be called on during emergencies. County procurement and payment policies and procedures must be followed to the extent that they do not threaten public health or safety.
- b. Failure to plan for normal operations does not constitute an emergency use. Failure to plan refers to circumstances in which department personnel, in the normal course of their activities, have reasonable knowledge of a need but did not take the proper action to procure for the needs. This does not refer to unforeseen circumstances that are clearly beyond their control or knowledge.

4. Cost Recovery

The Program Administrator is authorized to annually assess an administrative fee on departments and participating non-County departments for each cardholder in the purchase card program. The purpose of the annual fee is to recover the cost of administering the program, such as, but not limited to, program administrator costs, audit program costs, and billing official costs.

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### 5. Misuse and Fraud

Cardholders misusing their purchase card or committing fraud in violation of the purchase card policy, purchase card procedures or any other related County policies or procedures may be subject to disciplinary action, up to and including termination, civil penalties and/or criminal penalties.

### 6. Suspension and Revocation

- a. Upon the discovery of unusual spending pattern, the Program Administrator may temporarily suspend a cardholder's privilege until investigations are complete or exceptions are resolved.
- b. Upon the confirmation of a violation of this policy, the Program Administrator may authorize the revocation of a cardholder's privilege and/or issuance of a citation letter describing the violation and the effect of such violation.
- c. Department heads must be notified of all cases of suspension or revocation. The Program Administrator may include recommended disciplinary action to the cardholder's department head.
- d. In addition to the revocation, the Program Administrator may authorize the referral of the case to the County's Internal Audit Division, District Attorney, or other appropriate authority for investigation and/or other actions as appropriate.

### 7. List of Prohibited Purchases

The Program Administrator is authorized to block or disallow purchases that are:

- a. Prohibited by the State's Cal-Card Program
- b. Required to be purchased through a Purchase Order by the County's Procurement Policy
- c. Not related to, or intended to be used for, county business
- d. Susceptible to misuse or fraud, whether by cardholder or by an unauthorized user

### 8. Confidentiality of Transactions subject to Protected Health Information requirements

Some purchases made for the benefit and need of County clients may require Protected Health Information (PHI) to be documented and preserved to ensure appropriate and acceptable use of County funds.

Supporting documentation containing PHI must be stored in a protected area for further transcription into a County spreadsheet located within an encrypted County location. The information must be written on a password protected device to be entered into the County spreadsheet.

Cardholders whose statement has supporting material that contains PHI must store the statement, accompanying spreadsheet, and the associated supporting material in the protected area. The

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supporting material must meet the record keeping standards set forth in the County’s Purchase Card Procedures.

The protected area will be supported and managed by authorized County information technology staff with a ‘need-to-know’ access schema that will allow Department of Financial Services employees access to the supporting spreadsheet and related documentation.

County staff that needs access to the protected area containing PHI must be HPAA trained and authorized by the Chief Financial Officer and the HHS Privacy Officer prior to such access.

Outside entities contracted to review the purchase card program must agree to the County HIPAA Business Associate Agreement and understand that they are, individually, required to meet HIPAA Omnibus and HITECH rules requiring contractors handling PHI to protect such data.

9. Audits

All records related to purchase card transactions are subject to audit for three (3) years after the close of the fiscal year in which the purchase occurred or longer if required by a funding source. The cardholder’s department is responsible for safeguarding the records. A clear audit trail must be maintained by the department and available for review upon request. The cardholder’s department must contact the Department of Financial Services before destroying any supporting documents.



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: GRANTS ADMINISTRATION	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: MAY 23, 2023

### A. **PURPOSE**

The purpose of this policy is to provide guidance to Yolo County departments on applying and managing grant opportunities, and to establish oversight of countywide grant activity. This policy incorporates best practices and draws upon grant and financial management principles to provide direction to staff in applying for, administering, and closing out grants. The goal is to facilitate the County's access to additional financial resources while minimizing financial impact of a grant on the County, and to ensure that grant opportunities are in alignment with strategic priorities adopted by the Board of Supervisors.

### B. **APPLICABILITY**

This policy applies to departments that are seeking discretionary one-time or limited-term grant funding opportunities, regardless of the type of funding source and match requirements. This policy does not apply to funding sources that are ongoing or that fund mandated services.

### C. **DEFINITIONS**

1. **GRANT:** A grant is an award of financial assistance in the form of money or property by a funding source including the federal government, state government, other local governments, non-profit agencies, private businesses and citizens that the County has the ability to accept or reject. A grant agreement makes the County accountable for spending and tracking the grant funds in accordance with the purpose specified in the grant contract, and obligates the County to comply with the grant terms, Public Contracting Code, and all applicable laws and regulations, including Office of Management and Budget (OMB) Uniform Guidance (Title 2-Code of Federal Regulations (CFR), Part 200).

Grants are different from gifts or donations, which typically carry no reciprocal obligations between donor and recipient, and are often unrelated to the business interests of the donor. In contrast, grants are generally motivated by business interests of the grantor and stipulates what purpose(s) the funding may be used for. Additionally, gifts or donations typically do not have a time limit associated with the use of funds, whereas grants are generally awarded for a specified period of time, with any unused funds reverting back to the grantor upon expiration of the grant period. Refer to the *Donations Acceptance Policy* for provisions regarding the acceptance and use of donations.

2. **GRANT ADMINISTRATOR:** A grant administrator plans, organizes, implements, monitors and evaluates a County-wide grant funding plan under administrative direction, and provides training and technical guidance to departments to ensure compliance with grant requirements and managing County grant contracts with grant sub-recipients.



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3. SUB-RECIPIENT: A County government may pass grant funds to another entity. The second entity, known as the “sub-recipient” of the grant funds, may be another governmental entity or a non-profit organization. In this situation, the original recipient of the funds has a responsibility to monitor the sub-recipient to ensure the grant funds are being used for authorized purposes and as required by the grant agreement and applicable regulations.

### **D. POLICY**

#### 1. GRANT DEVELOPMENT:

- a. Grant funding opportunities shall be reviewed by departments for applicability, eligibility, grant stipulations, and compliance requirements prior to application submittals.
- b. Priority shall be given to grant funding opportunities that most closely align with Yolo County’s Strategic Plan Goals, and to grants that do not require a match or require lower matches from the County.
- c. Grants that require long-term commitments and obligate the County to continue funding for initiatives or commit resources after grant funding ends should be avoided.
- d. A multi-year cost/benefit analysis shall be performed prior to grant application to evaluate matching funds and any other direct costs, overhead costs, in-kind contributions, audit and close-out costs, and costs that may need to be incurred beyond the grant period. This analysis should also identify outcome measures to gauge success of the grant program.

#### 2. GRANT APPLICATION:

- a. The Board of Supervisors delegates authority to the County Administrator or designee to review, approve and submit grant applications on behalf of the County (Minute Order 09-62). The County Administrator may designate the Grants Oversight Committee as their designee to review and approve grant submissions.
- b. A Grants Oversight Committee shall be established to provide administrative oversight of grant activity and to ensure compliance with this Policy. The Committee shall be composed of representatives from the County Administrator’s Office, the Department of Financial Services and a grantee department.
- c. Grant opportunities shall be submitted to the Grants Oversight Committee for review and approval prior to application under the following circumstances:
  - i. The grant requires a County match;
  - ii. The County is required to maintain assets post expiration of a grant award; or
  - iii. The cumulative value of the grant and any renewals is \$50,000 or more.

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- d. Departments shall notify the Department of Financial Services of grant funding opportunities prior to application and upon receiving notification of a grant award.
  - e. Department Heads shall notify the Board of Supervisors within 14 days of grant application for any application in the cumulative amount greater than \$250,000. The notification shall be submitted by formal memo to the Clerk of the Board for inclusion in the Board correspondence file. Financial Services shall make available a template memo to ensure relevant details are included (included as Exhibit A).
3. GRANT MANAGEMENT:
- a. Grant funds shall be spent in compliance with grant stipulations, Yolo County policies and procedures, Public Contracting Code, and applicable laws and regulations including OMB Uniform Guidance. Grant stipulations should always be considered in addition to and not as replacement for County policies and procedures.
  - b. If grant funding is not appropriated, upon receipt of the grant award a budget resolution shall be submitted to the Board of Supervisors for approval
  - c. Unless otherwise prohibited by the grantor, indirect costs shall be allocated to grant funded programs.
  - d. New positions funded by grants shall be filled as limited term to match the term of the grant, up to a maximum of two years.
  - e. Departments shall carefully plan the spend-down of grant funds to avoid year-end pressures and the potential loss of unused funds.
  - f. Departments shall maintain sufficient and proper documentation and accounting records to comply with laws, regulations, Public Contracting Code, policies, procedures, and applicable audit requirements. Departments shall ensure that all required reports are submitted on a timely basis to the granting agencies.
  - g. When grant funds are passed by Yolo County to sub-recipients, the department administering the grant shall ensure that the sub-recipients are in compliance with the grant requirements, Public Contracting Code, and applicable laws and regulations including OMB Uniform Guidance.
4. AUDIT AND CLOSE-OUT:
- a. Departments shall follow the terms of the grant agreement in regards to treatment of unspent grant funds at expiration of a grant.
  - b. Departments shall ensure that all audit requirements of the grant are met.

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- c. Grant files shall be retained for future reference as per grant stipulations, audit requirements, and Yolo County’s records retention policy.

### 5. OVERSIGHT AND COORDINATION

- a. The Grants Oversight Committee shall provide administrative oversight of grant activity and ensure compliance with the Grant Policy.
- b. The Board of Supervisors shall provide policy direction and establish overall County goals and objectives. In addition, the Board of Supervisors shall approve grant applications (if required by the granting agency), acceptance of grant awards and budget resolutions to appropriate grant funds.
- c. The County Administrator’s Office, through the Grant Administrator, shall provide county-wide grant coordination and administration, facilitate and lead the Grants Oversight Committee, establish and maintain a comprehensive inventory of countywide grants, and maintain current registration with the federal System for Award Management (SAM).
- d. The Department of Financial Services shall be responsible for establishing the necessary accounting framework (grant funds, etc.), providing financial support to grant recipients, establishing and maintaining a system of internal control, and approving cost-recovery mechanisms including indirect cost rate proposals and county overhead charges.
- e. Internal Audit shall provide guidance and audit support services to grant recipients regarding system of internal controls, cost allocation and reporting.
- f. Departments/Grant Recipients shall be responsible for adhering to all applicable Grant Policy provisions in sections D-1 through D-4. In addition, Departments/Grant Recipients shall be responsible for:
  - i. Determining if grant funds will be provided to sub-recipients or vendors
  - ii. Verifying that vendors and sub-recipients are eligible to receive federal grant funds
  - iii. Ensuring that sub-recipients maintain compliance with grant terms; grant accounting, reporting, and record keeping requirements; Public Contracting Code; and applicable laws and regulations including OMB Uniform Guidance.
- g. Sub-Recipients shall comply with all grant terms; grant accounting, reporting and record-keeping requirements; Public Contracting Code; and all applicable laws and regulations, including OMB Uniform Guidance.

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Exhibit A – Memorandum Template

[Department Letterhead]

**VIA-EMAIL**

[ClerkoftheBoard@YoloCounty.org](mailto:ClerkoftheBoard@YoloCounty.org)

[Date of Memo]

County of Yolo  
Attn: Board of Supervisors  
625 Court Street, Room 204  
Woodland, CA 95625

**RE: Notification to Board of Supervisors of grant application for the [Grant Name] by [Department Name]**

The Department submitted a grant application. In accordance with the required of the requirements of the Grant Administration Policy, below are the following pertinent details of the application:

Date of Grant Application:	[Fill in]
Grant Name:	[Fill in]
Grantor Name:	[Fill in]

Amount of Application:	[Fill in]
Local Matching Funds Required:	[Fill in]
Local Matching Source (if applicable)	[Fill in]

Estimated Grant Start Date:	[Fill in]
Estimated Grant Completion Date:	[Fill in]

Grant Activities to be performed:	[Fill in]
Other information (as needed):	[Fill in]

For additional information regarding this submission, please contact [Staff name] at [Email] or [Phone].

Thanks,

[Signature]

[Staff Name – Printed]

[Staff Title]



**APPENDIX N**

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

TITLE: REVENUE MANAGEMENT	DEPARTMENT: COUNTY ADMINISTRATOR
TYPE: POLICY	DATE: SEPTEMBER 26,2107

**A. PURPOSE**

This policy guides managerial decision-making toward ensuring a stable stream of aggregated revenues that contributes to long-term financial stability while maintaining equity, fairness, and compliance with applicable laws, including, but not limited to, Proposition 26 and 218.

**B. APPLICABILITY**

This policy guides the effort of staff in all county departments in developing and managing revenues in such manner that contributes to financial sustainability. This policy is one among other policies applicable to the county revenue cycle: Grants Administration; Donations Acceptance; Budget & Financial Management; Cost Accounting; Cost Recovery & Fees; Revenue Collection & Receivables.

**C. POLICY**

**1. LONG-TERM GOALS IN REVENUE MANAGEMENT**

County staff works toward the following long-term goals in their effort to develop and manage county revenues:

- a. Increase the discretionary revenues of the county, which consist of general purpose revenues (mostly property taxes and sales taxes) and charges for services.
- b. Protect and develop property taxes and related land-based revenues (such as parcel taxes, fees and assessments) as the most stable revenue sources.
- c. Diversify the revenue portfolio by seeking new sources of revenues that do not conflict with the long-term strategic goals of the county.
- d. Maintain equity and fairness among taxpayers and ratepayers. Services that tend to benefit all county residents or a broad groups of undifferentiated residents shall be funded by broad base revenues (such as property taxes or state and federal aids). To the extent feasible, services that tend to benefits specific groups of users or where the customers control the usage shall be funded by fees and charges related to the specific levels of services provided.
- e. Develop county revenues without reducing the county’s economic competitiveness. The revenue mix of taxes and fees should be set at levels that do not discourage economic growth in the unincorporated area, without detriment to the county goal of preserving open space and agriculture.
- f. Enforce and collect all identified revenues aggressively to the full extent allowed by law. However, the cost of collection shall be carefully monitored to ensure positive net marginal revenue.

## County of Yolo

# Administrative Policies and Procedures Manual

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

### 2. REVENUE STABILITY

Stability of county operations depends largely on the stability and reliability of the revenues that support these operations. In order to achieve this stability:

- a. Revenue availability should be matched with the expected timing and amounts of expenses. Thus, ongoing programs and operations should be funded only by recurring revenues, that is, revenue streams that do not have indication of a finite life.
- b. Year-end fund balances, though they may be recurring, should not be relied on to fund on-going operations.
- c. Non-recurring revenues should be used for one-time purposes that increase long-term capacity (pay down long-term liabilities, acquire long-term assets, or build reserves).
- d. Unusual spikes and windfalls should be treated and used as non-recurring revenues.
- e. Development of stable sources of revenues (e.g. property taxes) should receive more priority than development of more volatile revenues (e.g. sales taxes, transient occupancy taxes).

### 3. NEW REVENUE

- a. County staff should continually be alert to potential new revenue sources, and carefully evaluate long-term benefits before pursuing these sources. The County Administrator's Office should be notified of these efforts in all cases.
- b. Potential new revenues, including donations and grants, should possess most of these characteristics:
  - 1) The revenue can be used to fund county strategic goals or approved county programs.
  - 2) The revenue burden should be fairly distributed to taxpayers or ratepayers based on benefits received, ability to pay, or other generally accepted method.
  - 3) Acceptance of the revenue does not cause the County to incur significant net cost in the long run.
  - 4) The revenue behavior and expected life should match the pattern of expenditures that it is intended to fund.
  - 5) Revenues that provide leverage for additional funding are given priority.
- c. The potential revenues should be carefully evaluated using these five criteria before acceptance. (Refer also to *Grants Administration Policy* and the *Donations Acceptance Policy*)

## County of Yolo

# Administrative Policies and Procedures Manual

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

### 4. REVENUE PROJECTIONS

Accurate projections help to assess the reliability of revenues.

- b. A Revenue Inventory should be developed and updated annually to document all key revenue sources, their characteristics and expected behaviors.
- c. Three-year estimates of major revenues should be calculated as part of the annual budget process, based on objective data and analyses, such as:
  - 1) Updated information in the Revenue Inventory
  - 2) Local and state tax projections
  - 3) Department estimates of grant funding sources and state allocations
  - 4) Long-range forecasts
- d. Long-range projections should be made as part of long-term financial planning to identify potential funding gaps and provide the backdrop for shorter range estimates and annual budgets.

### 5. REVENUE MONITORING

- a. Financial Services staff shall monitor the extent to which budgeted amounts are realized for key countywide revenues such as general purpose revenues (property taxes and sales taxes) and Realignment revenues.
- b. Departmental finance staff shall monitor closely revenues generated at the department level, especially claim driven revenues and state allocations and notify Financial Services staff timely of unusual trends.

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## County of Yolo Administrative Policies and Procedures Manual

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**TITLE:** Policy on Procurement

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**Department:** Financial Services

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**TYPE:** POLICY

**DATE:** December 7, 2021

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### A. PURPOSE

This policy establishes the County's principles of procurement and ethical standards for procurement that all County officers and employees (collectively, "employees") involved in the procurement process must follow to prevent potential conflicts of interest and avoid the appearance of impropriety while effectively and efficiently procuring goods and services. Additionally, this policy articulates the delegated authority granted by the Board of Supervisors to specific County positions. All County employees involved in the purchasing process shall seek to obtain the best value for each dollar expended and uphold the public's trust by processing public procurement in an open and honest environment.

### B. APPLICABILITY

This policy is applicable to all County employees involved in the procurement process. The procurement process includes:

1. The conducting of, or participation in, an informal or formal competitive solicitation process where required by this policy
2. The negotiation, contracting and/or purchasing of goods, supplies and/or services
3. The use of a County purchasing card, travel card/program or fuel card
4. The development or approval of specifications and standards to be used for procuring goods, supplies and/or services
5. The preparing or approving of sole-source or single-source justifications
6. The surplus of County property, including identifying property for surplus and the auction, sale or other disposal of the property
7. The negotiation, contracting, and approval of rents or leases for personal property
8. The negotiation, contracting, and approval of purchasing, renting or leasing real property

This policy shall be implemented in a manner consistent with all applicable Federal, State and local laws, regulations, ordinances and agreements. In the event an applicable Federal, State and/or local law, regulation, ordinance, or agreement (including, but not limited to, grant agreements) is more restrictive than this policy, the more restrictive provision shall be followed.



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

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

**C. PRINCIPLES OF PROCUREMENT**

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

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

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

1. Well-Informed Decision Makers

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

2. Competition for Value

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

3. Leverage Technology

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

4. Leverage Purchasing Power

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

5. Performance-based Procurement

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

**D. CODE OF ETHICS FOR PROCUREMENT**

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

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

## County of Yolo Administrative Policies and Procedures Manual

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1. County employees shall discharge their duties impartially, so as to assure fair competitive access to governmental procurement by responsible contractors and to foster public confidence in the integrity of the County procurement system.
2. County employees shall not solicit, demand, accept or agree to accept a gratuity, offer of employment, or other personal advantage in connection with any decision, approval, disapproval, recommendation, or preparation of any part of a program requirement, specification, standard or contract. Examples includes modifying a statement of work in a competitive bid document or modifying payment provisions to be more favorable to vendor.
3. County employees shall not participate directly or indirectly in a procurement when the employee becomes aware of the possibility that:
  - a. The employee or any member of the employee's immediate family has a personal financial interest pertaining to the procurement;
  - b. A business or organization in which the employee, or any member of the employee's immediate family (which includes spouse, siblings, parents and/or children), has a financial interest pertaining to the procurement; or
  - c. Any other person, business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.
4. County employees shall treat current and/or potential contractors, suppliers and vendors in a courteous and professional manner.
5. County employees involved in the decision to place County personal or real property in surplus status shall not purchase, or make an offer to purchase, the same personal property through sealed bid, auction, or any other manner. Nor shall they request that the purchase be made on their behalf by a member of the employee's immediate family, or by another person or persons.

Upon discovery of an actual or potential conflict of interest, an employee shall promptly withdraw from further participation in the transaction involved and notify their immediate supervisor. County Counsel should be consulted for an opinion whenever there is an appearance of conflict.

County employees who violate this Code of Ethics may be subject to disciplinary action, up to and including termination, in addition to other penalties as may be applicable under the law, such as civil penalties and/or criminal penalties.

The Purchasing Agent shall prescribe a Code of Ethics for Procurement that applies to vendors with whom the County is doing business.

### **E. PURCHASING AUTHORITY DELEGATED BY THE BOARD OF SUPERVISORS TO THE PURCHASING AGENT**

The Board of Supervisors created and designated a Purchasing Agent who has the powers and duties prescribed by the laws of the State, County ordinance and resolutions of the Board.

## County of Yolo Administrative Policies and Procedures Manual

The Purchasing Agent is the head of the Procurement Division of the Department of Financial Services. The Procurement Division shall:

1. Unless otherwise provided for herein, procure all goods, supplies, materials, equipment, and contractual services required by the County.
2. Review and approve all rents and leases for goods, supplies, materials, equipment, and contractual service required by the County.
3. Lease real property as required by the County, subject to approval by the Board of Supervisors where required by state law or County ordinance.
4. Sell, lease, store, donate, or dispose of any personal property belonging to the County which the Purchasing Agent finds not to be required for public use.
5. Develop, maintain, disseminate and enforce County purchasing policies and procedures consistent with law and other resolutions and directions of the Board of Supervisors, and after consulting with the County Administrator, County Counsel and Chief Financial Officer.
6. Perform the aforementioned services on behalf of special districts, and/or other governmental units in the County, when requested to do so.

The Board of Supervisors delegates to the Purchasing Agent the ability to make purchases (including but not limited to executing agreements) up to the maximum amount specified in the following state laws:

PROCUREMENT AUTHORITY OF THE PURCHASING AGENT		
Procurement Activity Type	Authority	Amount (as of 2018)
Goods and Supplies	Govt. Code §25501	No limit
General Services	Govt. Code §25502.5	=< \$200,000 <sup>(note 1)</sup>
Special Services	Govt. Code §31000	=< \$200,000 <sup>(note 1)</sup>
Revenue-Generating Contracts <sup>(Note 2)</sup>		=< \$60,000
Contracts: Time-Extensions Only		Max contract term - 5 yrs
Contracts: Non-cost changes		No limit <sup>(note 3)</sup>
Contracts: Assignments <sup>(Note 4)</sup>		No limit
Contracts: Early Terminations		=< \$100,000 <sup>(note 5)</sup>

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<b>Max amount during declared emergency</b>	Govt. Code §25502.7	=< \$250,000
<b>Trade-In allowances</b>	Govt. Code §25503	< \$10,000
<b>Sale of real property</b>	Govt. Code §25526.5	=< \$25,000
<b>Public Works without bids</b>	Pub. Con. Code §20131	=< \$6,500
<b>Public Works max amount of change orders</b>	Pub. Con. Code §20142	Max allowed in code
<b>CUPCCAA Public Works Projects</b> <sup>(note 6)</sup>	Pub. Con. Code §22034	=< \$200,000

- Note 1     Maximum amount is the aggregate fiscal year amount committed to that contractor countywide.
- Note 2     Revenue-generating contracts are those where the County is providing goods, supplies, and/or services to another public entity.
- Note 3     Non-cost changes must be generally consistent with the original approved scope of the contract.
- Note 4     Assignments are the transfer of a contract or purchase order from one vendor to another due to a merger, acquisition or other similar reason.
- Note 5     The Purchasing Agent cannot terminate contracts entered into by the Board of Supervisors unless the Board specifically delegates such authority.
- Note 6     CUPCCAA is the acronym for the California Uniform Public Construction Cost Accounting Act (Public Contract Code section 22000 et seq.)

In the event the cost of a procurement activity exceeds the procurement authority of the Purchasing Agent, that activity will require approval by the Board of Supervisors.

The Board of Supervisors requires the Purchasing Agent to ensure competitive solicitations are conducted wherever reasonably possible. The Procurement Division is responsible for coordination of solicitations for goods and supplies costing \$5,000 or more. Departments are generally responsible for the coordination of solicitations for services at any amount, and for goods and supplies costing less than \$5,000. The type of solicitation required is based on the estimated value of the item or service to be procured as follows:

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

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

Note 1 For contracts, the estimated amount is the annual amount of per procurement.

Note 2 Threshold amounts are inclusive of administrative overhead.

Note 3 A lower threshold may apply if the project relies on Federal funds.

**F. PURCHASING AUTHORITY DELEGATED BY THE BOARD OF SUPERVISORS TO COUNTY OFFICERS OTHER THAN THE PURCHASING AGENT**

The Board of Supervisors delegates certain purchasing authority to the following County Officers which shall be reviewed annually:

1. All Department Heads may make purchases of goods, supplies and services on behalf of the County less than \$5,000 per vendor per fiscal year. Special commodities are not included in this delegated authority and may only be purchased by the Purchasing Agent. Special commodities are defined in Section I of this policy.

Department heads can refer their employees to the Purchasing Agent to receive training and certification as Deputy Purchasing Agents who are authorized to procure goods and services on behalf of their respective department. The purchasing authority of Deputy Purchasing Agents are specified in the Procurement Procedures. Department heads may, at their discretion, establish internal limits on the purchasing authority of their Deputy Purchasing Agents.

2. The Chief Financial Officer may exercise all of the purchasing authority delegated to the Purchasing Agent.
3. The County Administrator may award and execute contracts to procure Special Services or with other governmental entities using the purchasing authority delegated to the Purchasing Agent.

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

### **G. STATUTORY PURCHASING AUTHORITY OF CERTAIN COUNTY OFFICERS**

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

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

### **H. AUTHORIZED PROCUREMENT METHODS**

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

#### 1. Small Purchases

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

#### 2. Requisition & Purchase Order

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

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

#### 3. Competitive Solicitation

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

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

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

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

The types of formal solicitations are as follows:

a. Request for Information

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

b. Invitation for Bids

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

c. Request for Quotes

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

d. Request for Qualifications

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

e. Request for Proposals

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

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

#### 4. Contracts

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

#### 5. Non-competitive Purchases

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

#### 6. Cooperative Agreements

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

#### 7. Piggyback Agreements

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

### I. SPECIAL COMMODITIES

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



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1. Cellular/Telecommunications equipment (Department of Innovation & Technology Services)
2. Computers (but not peripherals such as keyboards or mice) (Department of Innovation & Technology Services)
3. Computer software (Department of Innovation & Technology Services)
4. Construction
5. Furniture
6. Leases/rents for equipment (such as copiers)
7. Reprographic services
8. Vehicles (inclusive of tractors, trailers and heavy equipment) (Department of Community Services)

**J. ITEMS EXEMPT FROM THE COMPETITIVE SOLICITATION PROCESS**

Exempt goods, supplies, and services are items deemed by the Purchasing Agent where competitive solicitation is impractical. The following items can be obtained without conducting a competitive solicitation process:

1. Utilities
2. Advertising
3. Insurance
4. Courier services such as UPS or FedEx
5. Memberships
6. Training, seminars, or classes and related travel expenses for County employees and trainings, seminars, or classes for clients of the Workforce Innovation & Opportunity Act program on a State of California approved provider list.
7. Certain expenses related to civil or criminal litigation, legal counsel with the approval of County Counsel, or confidential employment-related investigations such as attorney services, legal materials, investigators, and other related experts
8. Works of art for public places or other creative/artistic endeavors that require a particular and demonstrated skill or talent to include, but not limited to, artists, musicians, and writers
9. Certain expenses where the cost of the item or service is set by state or federal law
10. Purchases made from other federal, state or local governmental entities, provided such purchases are for rent of the entity's facilities or reimbursement for services directly provided by the entity
11. Goods, supplies, and/or services needed by the County pending a bid award, contract renewal or bid protest action and a contractor agrees to provide such goods, supplies, and/or services at the same



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contract price as a previous award, or at revised price that reflects changes in applicable governmental indexes since the beginning of the current contract period, until a new contract has been awarded. Such interim period contracts shall not normally exceed 180 days, or until resolution of a bidder's protest

12. When the Purchasing Agent or his/her designee determines that making a specific purchase without competitive bidding is reasonably necessary for the conduct of County business or is needed to avoid impairment of County functions or services
13. When the Purchasing Agent or his/her designee determines that it is in the best interest of the County to renew a contract award from the previous contract period, based on satisfactory service and reasonable prices, to avoid the interruption of County business and/or based on good business sense

### **K. PUBLIC WORKS PROJECTS – BOND REQUIREMENTS**

The County requires public work projects to be appropriately bonded to minimize the County's risk. The bonding requirements vary depending on the type and value of the contract, the level of risk associated with the contract, and governing law.

#### 1. Bid Bond

A bid bond is an arrangement between the surety (insurance company), the principal (contractor) and obligee (the County) whereby the surety agrees to protect the County if the contractor awarded the contract defaults in executing a contract (turns down the project award following the County's bid solicitation process). A bid bond is required when the public works project is more than \$250,000. The amount of the bid bond shall be 10% of the contractor's bid price. A bid bond shall accompany all bids for public works projects. A contractor may submit other forms of security to the satisfaction of the County's Purchasing Agent and County Counsel.

#### 2. Payment Bond

A payment bond is an arrangement that protects the County from a defaulting contractor, and protects subcontractors, material and equipment suppliers, and workers who claim underpayment by the contractor. The amount of the payment bond shall be 100% of the total amount payable by the terms of the contract. A payment bond is required for all public works contracts more than \$25,000.

#### 3. Performance Bond

A performance bond guarantees the complete and faithful performance of the public works contract. The amount of the performance bond shall be 100% of the total amount payable by the terms of the contract. A performance bond is required for all public works contracts more than \$25,000.

Nothing in this section prevents the County from implementing more restrictive bond requirements on a project-by-project basis.

### **L. PUBLIC WORKS PROJECTS –JOINT APPRENTICESHIP COMMITTEE PARTICIPATION REQUIREMENT**

Public works solicitations for construction projects estimated to cost more than \$1,000,000 shall contain a joint apprenticeship committee requirement. Bidders are required to demonstrate that they are an active member of a joint apprenticeship training committee or joint apprenticeship committee with their bid submission.

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This section shall not apply if the public works project is in response to a declared emergency.

**M. SUBRECIPIENT CONTRACTING**

This section implements federal requirements contained within the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, commonly called the Uniform Guidance in the Code of Federal Regulations, Title 2, Chapter 200 (2 CFR 200). When a contract is issued to another entity to perform duties required or necessitated by a federal funded program, the entity is a “subrecipient” receiving a subaward from the County. The County must perform additional obligations to meet federal funding requirements for such subrecipient agreements.

Departments receiving federal funding and managing a subrecipient contract must determine whether the federal funding program has additional requirements beyond those required by the Uniform Guidance.

Prior to the award of any contract that utilizes federal funding, the Department must also complete a subrecipient determination checklist to the County Procurement Division for review and concurrence. When an entity is determined to be a subrecipient, Departments then complete a subrecipient risk assessment analysis. The results of the analysis must be incorporated into the contract. Departments are responsible for developing and implementing a risk monitoring plan.

After the award of the contract, Departments are responsible to document their subrecipient monitoring efforts, including their annual review of the risk monitoring plan. The results of the monitoring effort and any changes to the risk monitoring plan must be forwarded to the Department of Financial Services.

The Internal Audits Division, the Procurement Division, or the County’s external auditors may access the contract file at any time to review monitoring activity and may require Departments to undertake additional steps to mitigate subrecipient risk.

**N. PROTESTS**

The Purchasing Agent shall be responsible for the review and disposition of any protest of a competitive solicitation.

A vendor may request a review of the solicitation requirements and specifications provided that the request is received by the Purchasing Agent prior to the end of the question and answer period.

A non-selected vendor can file a protest of the Notice of Intent to Award no later than 4:00 PM Pacific Time five business days after the date the notice is posted. Only those vendors that submitted a bid are eligible to protest the Notice of Intent to Award.

All protests shall be delivered by the vendor in writing by mail, facsimile and/or electronic mail to both the Purchasing Agent and the competitive solicitation coordinator. The protest must be written in a manner prescribed by the Purchasing Agent and include specific facts, circumstances, reasons and/or basis for the protest. Protests received after the time specified are untimely and shall be denied on that basis.

The Purchasing Agent will evaluate the protest and issue a written decision within 30 business days of confirmed receipt. The Purchasing Agent’s decision is final. In the event the Purchasing Agent is unable to perform this role, the Chief Financial Officer shall handle the protest responsibilities.

## County of Yolo Administrative Policies and Procedures Manual

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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.

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

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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**

## County of Yolo Administrative Policies and Procedures Manual

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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

## County of Yolo Administrative Policies and Procedures Manual

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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

**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

**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



**County of Yolo**  
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TITLE: POLICY ON ACCOUNTING, FUNDING AND RECOVERY OF OPEB COSTS	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
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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).

## 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

- 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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TITLE: POLICY ON ACCOUNTING, FUNDING AND RECOVERY OF OPEB COSTS	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: DECEMBER 17, 2019

4. OPEB TRUST

a) ESTABLISHMENT OF TRUST

In May 2011, the Board of Supervisors authorized using a Section 115 Irrevocable OPEB trust fund to accumulate assets specifically for the purpose of funding payments against the OPEB liability, in accordance with a funding plan approved by the Board.

b) OBJECTIVE OF OPEB TRUST

In accordance with its long-term financial plan and in order to achieve its goal of financial sustainability the County Board of Supervisors recognizes the need to set aside assets to pay for long-term obligations such as those arising from other post-employment benefits.

Although there is no requirement to fund the actuarially determined contribution, the Board of Supervisors has determined the need to pre-fund for the following reasons:

- With expected and known increases in longevity and inflationary trends in the cost of health care, the pay-as-you-go approach is extremely expensive and unsustainable in the long-term.
- Pre-funding known long-term liabilities demonstrates financial responsibility that may be recognized by external parties such as through an improved credit rating.
- As the county is required to include OPEB liability on the County balance sheet, the impact on financial ratios is mitigated by any dedicated assets.

c) FUNDING TRUST

(1) INITIAL FUNDING APPROACH

The Board of Supervisors with adoption of the OPEB Funding Policy in June, 2015 adopted a ramp up plan of contributions over a fifteen-year period to get to the required actuarial contribution and was intended to ramp-up from fiscal years 2015-16 through fiscal years 2030-31. This plan over the last several years was re-evaluated in light of biennial actuarial valuations, benefit caps, and the annual budget and thus adjustments have been made since adoption.

(2) ON-GOING FUNDING

In order to provide a dedicated on-going source of funding for the OPEB Trust, a charge of payroll will be applied to all departments as a percentage of basic salary needed to achieve the Actuarially Determined Contribution. This movement to the ADC shall begin in 2019-20 (10 years earlier than originally envisioned in the initial funding ramp up plan).

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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).

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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

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.

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**Administrative Policies and Procedures Manual**

TITLE: DONATIONS ACCEPTANCE	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: JANUARY 23, 2018

Currently, the available programs or services are identified as:

- a. Animal Services
- b. Emergency Response (natural disaster/event)
- c. Food Security
- d. Foster Youth
- e. Homelessness
- f. Parks and Recreation
- g. Victim Assistance
- h. Library
- i. Other – donor specified or general purpose
- j. First 5 Yolo
- k. Public Defender

**D. POLICY**

1. Unrestricted donations made to the County of Yolo, or an administrative subdivision of the County of Yolo:
  - a. The County Administrator or his or her designee may accept an unrestricted donation with a fair market value of up to \$50,000, upon determination that said donation is in the best interests of the County. As used in this policy, the term “best interests of the County” means that acceptance of the donation will enhance the County’s ability to provide public services and/or carry out its governmental objectives without presenting any appearance of impropriety.
  - b. The Board of Supervisors may accept an unrestricted donation with a fair market value in excess of \$50,000.00, upon determination that said donation is in the best interests of the County.
2. Restricted donations made to the County of Yolo, or an administrative subdivision of the County of Yolo:
 

The Board of Supervisors may accept a restricted donation made to the County or an administrative subdivision of the County upon determination that such donation is in the best interests of the County and that the County is ready and able to comply with the restrictions or conditions put on the donation by the donor.
3. Donations to County programs must be consistent with established goals and objectives for the individual program, and/or the County as a whole.

APPENDIX Q

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

TITLE: DONATIONS ACCEPTANCE	DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES
TYPE: POLICY	DATE: JANUARY 23, 2018

4. In cases where the donation is not consistent with the County's adopted goals or policies, staff will attempt to identify alternatives for the donor's consideration and approval.
5. All donations, other than cash, shall be considered "donations for public improvements" to the County for the enjoyment of the County's citizens. They will not be considered private or proprietary assets.
6. All items purchased or accepted by donation will receive standard levels of maintenance during their normal life expectancy.
7. The County reserves the right to decline any donation.

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Number \_\_\_\_\_  
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County of Yolo

APPENDIX R

**Administrative Policies and Procedures Manual**

TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: <b>POLICY</b>	DATE: May 8, 2018

**A. PURPOSE**

This Policy statement pertains to the actuarial, funding and cost recovery aspects of Pension benefits. This policy does not purport to address the sustainability of established pension benefits under current defined benefit formulas, which are the subject of Human Resources administrative policies. This policy may also be referred to, in brief, as “Pension Policy”.

This Policy will be updated periodically in light of actuarial valuation results, changes in benefits, other material changes in Pension benefits or obligations, or other changes caused by state laws.

**B. APPLICABILITY**

This policy is an extension of the County *Policy on Cost Recovery and Fees* (adopted 06/07/2011) and the *Policy on Borrowing, Debt, and Obligations* (revised 02/06/2018), and is generally consistent with best practices recommended by the Government Finance Officers Association (GFOA). Variances from best practices are identified herein together with the underlying reasons.

This policy is applicable to the County’s two key defined benefit plans which are administered by the California Public Employees’ Retirement System (CalPERS):

- Miscellaneous Plan of the County of Yolo hereafter referred to as the “Miscellaneous Plan”. The Miscellaneous plan includes employees of the County and employees of the Yolo County Superior Court which separated from the County through the Trial Court Employment Protection and Governance Act in 2001, but whose employees still remain part of the County’s pension plan.
- Safety Plan of the County of Yolo hereafter referred to as the “Safety Plan”.

The County receives actuarial valuations prepared by the actuarial office of CalPERS on an annual basis for funding purposes. The County has ordered accounting valuations since 2015 to report its obligation for pension benefits in accordance with Government Accounting Standards Board (GASB) *Statement No. 68 Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27*.

**C. DEFINITIONS**

Key actuarial or accounting terms related to pensions are defined below:

*Accrued Liability (also called Actuarial Accrued Liability)* – The total dollars needed as of the actuarial valuation date to fund all benefits earned in the past for current and retired members and their beneficiaries.

*Actuarial Assumptions* – Assumptions made about certain events that will affect pension costs. Assumptions can generally be broken down into two categories: demographic and economic. Demographic assumptions include such things as mortality, disability and retirement rates. Economic assumptions include discount rate, salary growth, and inflation.

*Actuarial Valuation* – The determination, as of a point in time (valuation date), of the Normal Cost, Accrued Liability, and related actuarial present values for a pension plan.

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: <b>POLICY</b>	DATE: May 8, 2018

*Actuarially Determined Contribution (ADC)* – An amount that is actuarially determined in accordance with GASB Standard No. 68 and Actuarial Standards of Practice (ASOP) so that, if paid on an ongoing basis, would be expected to provide sufficient resources to fund both the normal cost for each year and amortize the unfunded accrued liability.

*Funded Status* – A measure of how well funded, or how “on track” a pension plan is with respect to having sufficient assets to fund liabilities. A ratio greater than 100 percent means the plan has more assets than liabilities and a ratio of less than 100 percent means liabilities are greater than assets.

*Normal Cost* – The annual cost of service accrual for a fiscal year for current active employees. The portion that is allocated to future years of service are referred to as future normal costs.

*Prepayment Contribution* – A payment made by the employer in advance toward the Unfunded Accrued Liability at the beginning of a fiscal year to reduce or eliminate the year’s required employer contribution on each bi-weekly payroll period.

*Pension Benefit* – Pension benefits are provided pursuant to a defined benefit formula. The formula used by the retirement system will be based on key factors such as the benefit factor, service credit and final pensionable compensation. A simplified example is below:

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

*Pensionable Compensation* – Pensionable compensation is defined in government code and retirement law and generally refers to the normal monthly rate of pay or base pay of the member paid in cash for employment rendered on a full-time basis during normal hours according to publically available pay schedules.

*Present Value of Benefits (PVB)* – The total dollars needed as of the valuation date to fund all benefits earned in the past or expected to be earned in the future for current members.

*Unfunded Accrued Liability (UAL)* – When the value of the plan’s assets is less than its Accrued Liability, the difference is the plan’s Unfunded Accrued Liability (or unfunded liability). If there is an unfunded liability, the plan will have to pay contributions exceeding the Normal Cost.

### D. GUIDING PRINCIPLES

#### 1. INTERGENERATIONAL EQUITY

Pension benefits are offered as part of a compensation package for employees as a benefit by the County of Yolo for a career of public service. The employee accumulates (or earns) the benefit through accrual of years of service with the agency over their service life (or career). The County as a matter of principle strives to comply with maintaining intergenerational equity. As this relates to pension benefits, the objective is to ensure that adequate employee and employer contributions are made to the pension system during the service lives of employees to avoid shifting the cost or burden to future generations of employees and taxpayers.

## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: PENSION FUNDING POLICY	DEPARTMENT: FINANCIAL SERVICES
TYPE: <b>POLICY</b>	DATE: May 8, 2018

### 2. FINANCIAL SUSTAINABILITY

Financial Sustainability is the overarching principle in Yolo County financial operations. Within the context of pension funding, this principle expresses that the county provides and fund benefits to its employees within available means while proactively taking measures to build and preserve its ability to continue providing these benefits in the long run.

### **E. POLICY**

#### 1. ACTUARIAL VALUATION

In accordance with best practices and generally accepted accounting principles, the County will receive an Actuarial Valuation for both (1) funding and (2) accounting for pension benefits annually from the Actuarial Office of CalPERS. CalPERS, as the pension plan administrator, establishes actuarial assumptions for all pension plans under their administration.

The County Administrator and Chief Financial Officer annually shall review the actuarial report including actuarial assumptions applied by the pension plan administrator for conformity with best practices as established by GFOA including but not limited to:

- Actuarial Cost Method – Ensure methods conform to actuarial standards of practice and are designed to fully fund the long-term costs of promised benefits.
- Asset Smoothing – Ensure that: the same smoothing periods are used for both gains and losses; market corridors if used are symmetrical; and smoothing occurs over fixed periods not longer than five years.
- Amortization – Ensure that: the unfunded actuarial accrued liability is amortized over fixed (closed) periods to balance the goals of demographic matching and volatility management; the amortization period does not exceed 25 years; and a layered approach is used to amortize the various components.

The County Administrator and Chief Financial Officer shall transmit the actuarial report, together with a lay summary regarding the funded status of the pension plans, any noted deviations from best practices, and any additional recommendations to the Board of Supervisors.

The Chief Financial Officer shall use the actuarial valuation report as the basis for financial reporting in accordance with *generally accepted accounting principles*. The Chief Financial Officer should allocate the liability to participating agencies and enterprise or internal service funds to show their respective share of the long term pension liability. The Chief Financial Officer, at his discretion, may contract an external auditor to opine on the allocation of the liability to other agencies or segments of the governmental agency.

#### 2. TRANSPARENCY IN GROWTH OF LIABILITY

The County Administrator shall evaluate opportunities and implement procedures to enhance transparency in collective bargaining on the employee and employer share of pension contributions, with the purpose of identifying clearly any significant financial impact of any proposed salary or benefit modification.

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All future benefit modifications (including those that effect the key pension benefit factors of the defined benefit formula) for members and beneficiaries should be carefully considered and impacts of such proposed changes on the County's pension plan shall be evaluated by the County Administrator and the Chief Financial Officer (utilizing actuaries if required) and presented to the Board of Supervisors prior to adoption so the effect of the modifications can be understood and considered in relation to the plan's actuarial accrued liability, funded ratio, and contribution rate.

### 3. FUNDED STATUS

The target Funded Status is 100% (full funding) of the Actuarial Accrued Liability related the County's pension plans. The County's goal is to accumulate sufficient assets to fund all projected benefit payments.

### 4. FUNDING PENSION COST

#### a) ACTUARIALLY DETERMINED CONTRIBUTION (ADC)

The ADC is determined annually by the pension plan administrator CalPERS for subsequent fiscal years (for example: CalPERS Actuarial Valuation report as of June 30, 2016 determines 2018-19 required contributions). The County Administrator shall each year budget the Actuarially Determined Contribution to CalPERS and establish and maintain the necessary reserve to ensure that this obligation is met annually. The County will prioritize the funding of the ADC above the funding of any supplemental contributions.

#### b) PREPAYMENT OF ANNUAL REQUIRED CONTRIBUTION

The pension plan administrator (CalPERS) at times may provide an incentive (or discount) for the County to pay a full year of UAL contribution in advance at the beginning of the fiscal year, rather than remitting the contribution with each monthly period during the fiscal year.

The Chief Financial Officer shall prepare a financial analysis on an annual basis when a financial incentive is offered to make a prepayment of the UAL contribution to determine whether this is in the best interest of the County. The analysis should take into account the savings and cash flow impact from remitting the pension contribution in advance compared to any costs of borrowing or financing. This recommendation shall be submitted to the County Administrator as part of the County's recommended budget.

#### c) OPPORTUNITIES FOR SAVINGS

CalPERS applies an amortization period of up 30 years for the amortization of the Unfunded Accrued Liability (UAL) arising from each event (change in actuarial assumptions; investment gain/loss; change in benefit, etc.). Without any additional action, provided that the actuarial assumptions are accurate, the plan would move to a fully funded status within 30 years of the last event that created the liability. In line with industry best practices, CalPERS has recently revised its amortization policy to shorten the period for amortizing future actuarial gains and losses to 20 years, beginning from the actuarial report for June 30, 2019, and effective in 2021-22 for Yolo County.

## County of Yolo Administrative Policies and Procedures Manual

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CalPERS new amortization policy does not affect the current unfunded liabilities (\$310 million as of 6/30/2018), which are still being amortized over 30 years. CalPERS has offered alternative 20-year and 15-year amortization schedules available for voluntarily election that would result in substantial long-term savings to the County (\$49 million and \$147 million respectively). As part of long-term financial planning, County staff should periodically evaluate the feasibility and cost-benefits of adopting one of these alternative amortization schedules and make appropriate recommendations to the Board of Supervisors.

d) **PENSION FUNDING STABILIZATION PROGRAM**

Although there is no legal requirement to make a pension contribution above the Actuarially Determined Contribution (ADC), the Board of Supervisors has determined that fulfilling its full pension obligation is a primary objective of the County and directed staff to establish safeguards to ensure that this obligation is met annually. As a result, based on staff research and recommendation, the Board has approved a formal pension funding stabilization program that is centered on the establishment of an irrevocable trust, hereafter referred to as Pension Trust.

As shown in Exhibit A, the Board of Supervisors has considered various options to addressing pension funding prior to adoption of this program.

5. **PENSION TRUST**

a) **ESTABLISHMENT OF TRUST**

The Chief Financial Officer shall establish a Section 115 Trust for the purpose of Pension Funding Stabilization. The Section 115 Trust, which is exempt from federal income taxes, will be the vehicle to accumulate assets for the sole purpose of pension funding, as authorized by the Board.

b) **OBJECTIVE OF TRUST**

The purpose of the pension trust is to accumulate assets incrementally in the long-run for the sole purpose of supplementing the County’s effort to fulfill its pension funding obligation. To this purpose, the trust is maintained for the primary objective of bolstering the County’s ability to pay the ADC; and the secondary objective of obtaining long-term savings that result from paying down the unfunded actuarial liability earlier.

c) **MINIMUM BALANCE**

The initial target balance for minimum level of the pension funding stabilization program will be sixty (60) days-worth (based on 360 days) of the County’s required pension contributions (including normal cost and UAL) from the CalPERS funding valuation. The minimum balance will be calculated annually by the Chief Financial Officer. For the initial year (2018/19), this target would approximately be \$3,730,000 for the Miscellaneous Plan and \$1,415,000 for the Safety Plan for an aggregate Trust target balance of \$5,145,000.

An illustration of projected future target balances based on the June 30, 2016 actuarial valuation is provided in Exhibit B of this policy. After the minimum target balance is achieved, it shall be maintained every year and shall be used to ensure sufficient funding for the actuarially determined contribution.



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Balances accumulated above the minimum target balance for the trust shall be utilized to explore methods described above as *Opportunities for Savings* to further reduce the County's Unfunded Actuarial Liability, upon Board approval.

d) FUNDING TRUST

(1) INITIAL FUNDING

The Section 115 Trust shall initially be funded by the \$800,000 Pension Reserve established in the 2017/18 Adopted Budget.

(2) ON-GOING FUNDING

To provide a dedicated on-going funding source for the Pension Trust, a supplemental pension charge will be applied to all departments as a percentage of basic salary. This charge will be set annually as part of the County budget process, and will be in the range 0.5% - 2.5%. The rate would initially be set at 1.0% for fiscal year 2018/19. However, a proposed ramp-up of funding of the trust is shown below:

- 2018/19 = 1.00%
- 2019/20 = 1.25%
- 2020/21 = 1.50%
- 2021/22 = 1.75%
- 2022/23 = 2.00%
- 2023/24 = 2.25%
- 2024/25 = 2.50%

An illustration of the accumulation effect of the ramp-up on the trust funding is shown in Exhibit C. According to this estimated ramp-up, the County is expected to achieve the minimum trust balance by the fourth year, in 2021-22.

(3) PREPAYMENT SAVINGS

During the annual budget process, the County Administrator shall provide a recommendation to the Board of Supervisors on the amount to transfer from savings generated by prepayment of annual contributions to the Pension Funding Stabilization Program based on consideration of available balances in the Internal Service Fund (refer to Section 7(a)).

e) INVESTING ASSETS

The Board of Supervisors delegates the plan administrator function to the County Treasurer (now Chief Financial Officer) who may contract with third party providers. The purpose of investing funds is to accumulate sufficient assets to implement this pension funding policy. Assets that are in the irrevocable Pension Trust are not subject to County Investment Policy and laws governing county treasury investments.

Pension trust assets should be invested to achieve an objective of capital preservation prior to the target balance being achieved. After the target balance has been achieved, the trust assets should be invested to achieve a return that matches the discount rate used by actuaries to determine the actuarial liability, and that is equivalent to the average return on the pension assets invested by CalPERS.

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The Chief Financial Officer should regularly review and monitor the investment results. Annually the Plan Administrator shall assess and recommend any adjustments to the investment strategies to the Board of Supervisors.

f) **WITHDRAWING ASSETS**

Assets contributed to the Irrevocable Trust can only be withdrawn to pay pension costs of the pension plans listed above. The County’s stated intention is to specifically reserve these assets to support the funding of the ADC and to reduce the unfunded actuarial liability. Therefore, these assets will be drawn on to provide pension rate stabilization during periods of fiscal distress.

The Chief Financial Officer shall request board approval prior to the withdrawal of assets from the trust. If assets are being withdrawn due to fiscal distress, some of the factors that should be considered in determining whether the County is in a period of fiscal distress are as follows:

- Uncertainty regarding ability to pay short term obligations on time.
- Ability to meet long term obligations including those from debt issuances, pension plans or other postemployment benefits is uncertain given the extent of obligations in comparison to available resources.
- Ability to maintain financial stability is impaired including reductions to credit rating, reliance on declining or unstable sources of revenue, and inability to raise revenues to support commitments.
- Ability to maintain services is not possible based on fiscal condition and the County is required to layoff personnel.

g) **RESTORATION OF TRUST BALANCE**

In the first year of funding, or after drawdown, the Pension Trust shall be funded or replenished to the target level within five fiscal years.

6. **RECOVERING PENSION COSTS**

Pension costs including the normal cost and the monthly (or annual if prepaid) UAL contribution to CalPERS will be translated to a percentage of payroll. The employer contribution of pension cost will be charged as a percentage of payroll as calculated by CalPERS in the annual actuarial report consistent with the employee’s specific benefit plan. Similarly, any supplemental funding to the Pension Trust will be charged to County departments and programs as a percentage of payroll.

7. **ACCOUNTING FOR PENSION COSTS**

a. **INTERNAL SERVICE FUND**

The Chief Financial Officer shall create a Pension Internal Service Fund to record the following:

- Pension contributions deducted from Payroll
- Contributions paid to CalPERS and to the Pension Trust.
- Transactions related to prepayment of UAL contributions.
- UAL contributions from other plan participants (e.g. Yolo Superior Court).



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Beside the normal transactions that are authorized by the Board of Supervisors or the County Administrator, the Pension Internal Service fund will hold any savings realized through investment or prepayment until recommendation by the County Administrator through the budget process.

b. PENSION TRUST FUND

The Chief Financial Officer shall create a Pension Trust fund in the accounting and financial reporting system. The fund will track all of the assets, investment gains, and losses and other activities of the Section 115 Pension Rate Stabilization Trust. All assets of the Pension Trust shall be restricted to the purpose of funding pension obligations.

The Chief Financial Officer shall report annually to the Board of Supervisors on the financial condition and performance of the Pension Trust Fund, within six months of fiscal year end. Such report shall include appropriate recommendations regarding the investment and use of assets to achieve the purpose of the Trust.



Exhibit A – Pension Funding Stabilization Options

COUNTY OF YOLO						
Pension Funding Stabilization Options						
(Listed in increasing degree of commitment)						
Funding Stabilization Options	Definition of Option	Advantages of Option	Disadvantages of Option	Chargeable to Grants	Reduce Contribution Rates	Reduce Pension Liability
1 Accounting Reserve	Reservation of fund balance by Board of Supervisors to be used toward pension liability.	<ul style="list-style-type: none"> <li>✓ Reserve level can be adjusted up or down by Board to respond to unforeseen circumstances.</li> <li>✓ Withdrawal can be made to supplement contributions.</li> <li>✓ Easiest option to implement</li> </ul>	<ul style="list-style-type: none"> <li>✓ Assets would not be invested long-term and therefore would not keep up with inflation.</li> <li>✓ Undisciplined saving since reserve is susceptible to changing organizational priorities.</li> </ul>	No	No	No
2 Discretionary Contributions (to CalPERS)	Additional lump sum contributions made to the pension plan as cash flows allow.	<ul style="list-style-type: none"> <li>✓ Provides flexibility since contributions can be made whenever cash is available.</li> <li>✓ No long term commitment in relation to other options.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Undisciplined approach to reducing liability.</li> <li>✓ May require buy-in or method to address other employers in the pension plan.</li> <li>✓ Costs must be allocated cost centers for claim purposes.</li> </ul>	May be	Yes, delayed	Yes
3 Prepayment of Annual Contributions	Prepay the required contributions in a lump sum to CalPERS by July 15 <sup>th</sup> rather than bi-weekly for the entire fiscal year to take advantage of discount	<ul style="list-style-type: none"> <li>✓ Reduces amount payable annually to CalPERS</li> <li>✓ For FY16/17 potential \$1 million premium saving for a net cash saving of about \$900K.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Requires County to find \$24 million by July 15th to make contribution.</li> <li>✓ May require buy-in from other employers in the pension plan.</li> <li>✓ Is mainly a cash saving mechanism; must direct saving toward pension funding.</li> </ul>	Yes	No	No
4 Section 115 Trust	Open an irrevocable trust account for additional contributions which are invested similar to the OPEB trust to provide a mechanism for pension contribution stabilization.	<ul style="list-style-type: none"> <li>✓ Local control of assets and can be used to offset future contribution increases</li> <li>✓ Likely higher returns since assets invested by trustee outside of county treasury.</li> <li>✓ Positive effect on credit rating.</li> <li>✓ Don't need buy-in from other employers in plan.</li> <li>✓ Could reduce pension liability on financial statements</li> </ul>	<ul style="list-style-type: none"> <li>✓ Assets are restricted to pension funding.</li> <li>✓ Assets would not be included by CalPERS in their funding valuations to determine future contributions</li> <li>✓ Risk of market volatility and underperforming investments in relation to CalPERS</li> <li>✓ Additional cost and effort to administer.</li> <li>✓ Discipline plan required.</li> </ul>	Yes	No	Yes
5 Alternative Amortization Schedule as offered by CalPERS	Refinancing of the net pension liability to amortize and pay off liability over a shorter time period, at a level rate. 15-year or 20-year amortization instead of 30.	<ul style="list-style-type: none"> <li>✓ Quickest way to reduce unfunded liabilities.</li> <li>✓ Substantial long term savings of interest on pension liability (Total \$18 million for 20-yr option; \$86 million for 15-yr option)</li> <li>✓ Reduces negative amortization as keeps contribution percentage level and eliminates ramp up/down.</li> </ul>	<ul style="list-style-type: none"> <li>✓ Increased annual budgetary burden due to accelerated payments (Add'l \$1.7 million for 20-yr option; \$5.1 million for 15-yr)</li> <li>✓ No flexibility to change once alternative amortization base has been selected.</li> <li>✓ Would affect other employers in the Misc. Plan require their agreement.</li> </ul>	Yes	No	Yes

S:\AUD\Financial Leadership\Pension funding

Presented at November 22, 2016 Board Meeting

Exhibit B – Projection of Target Balance of Trust

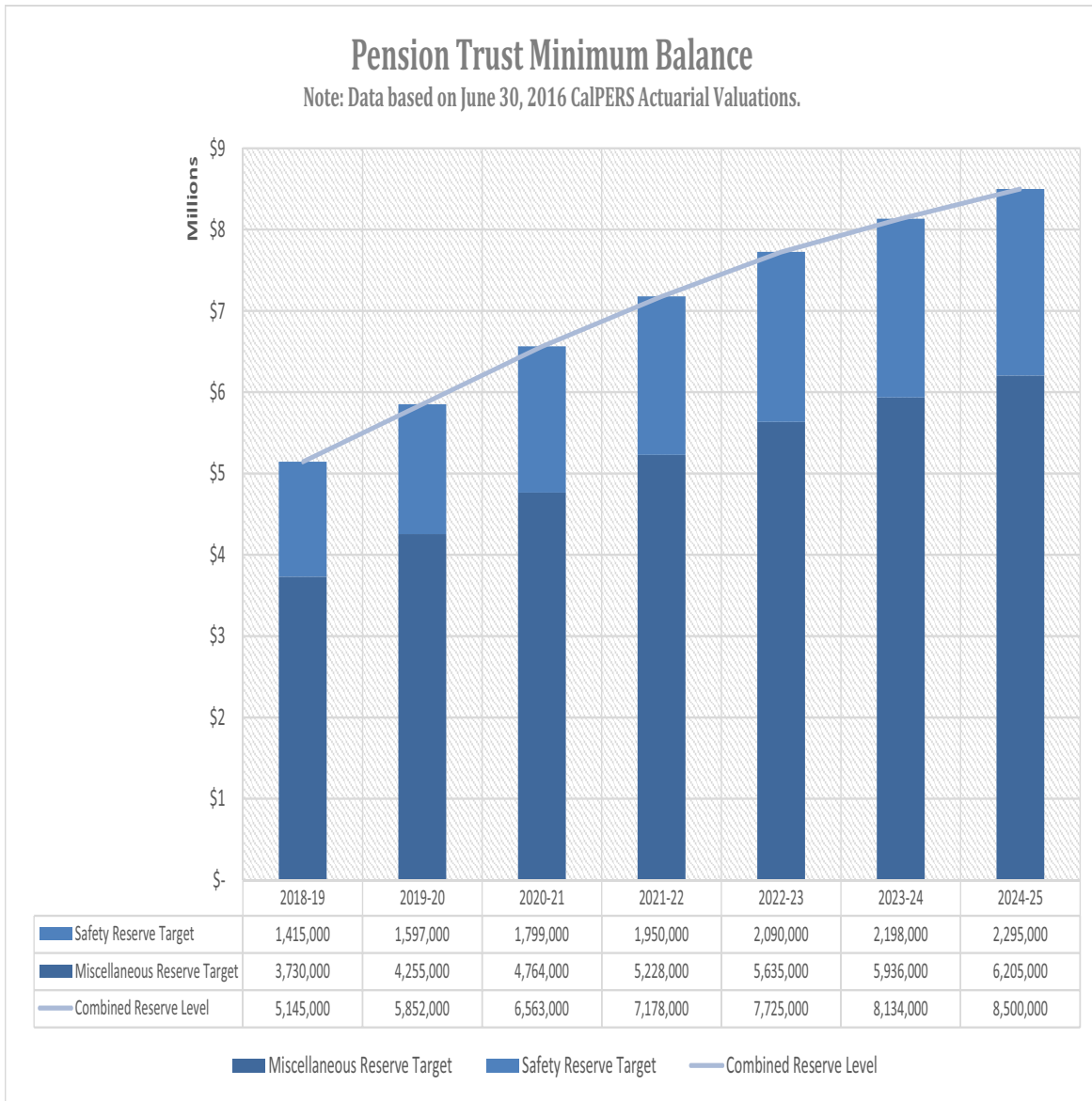
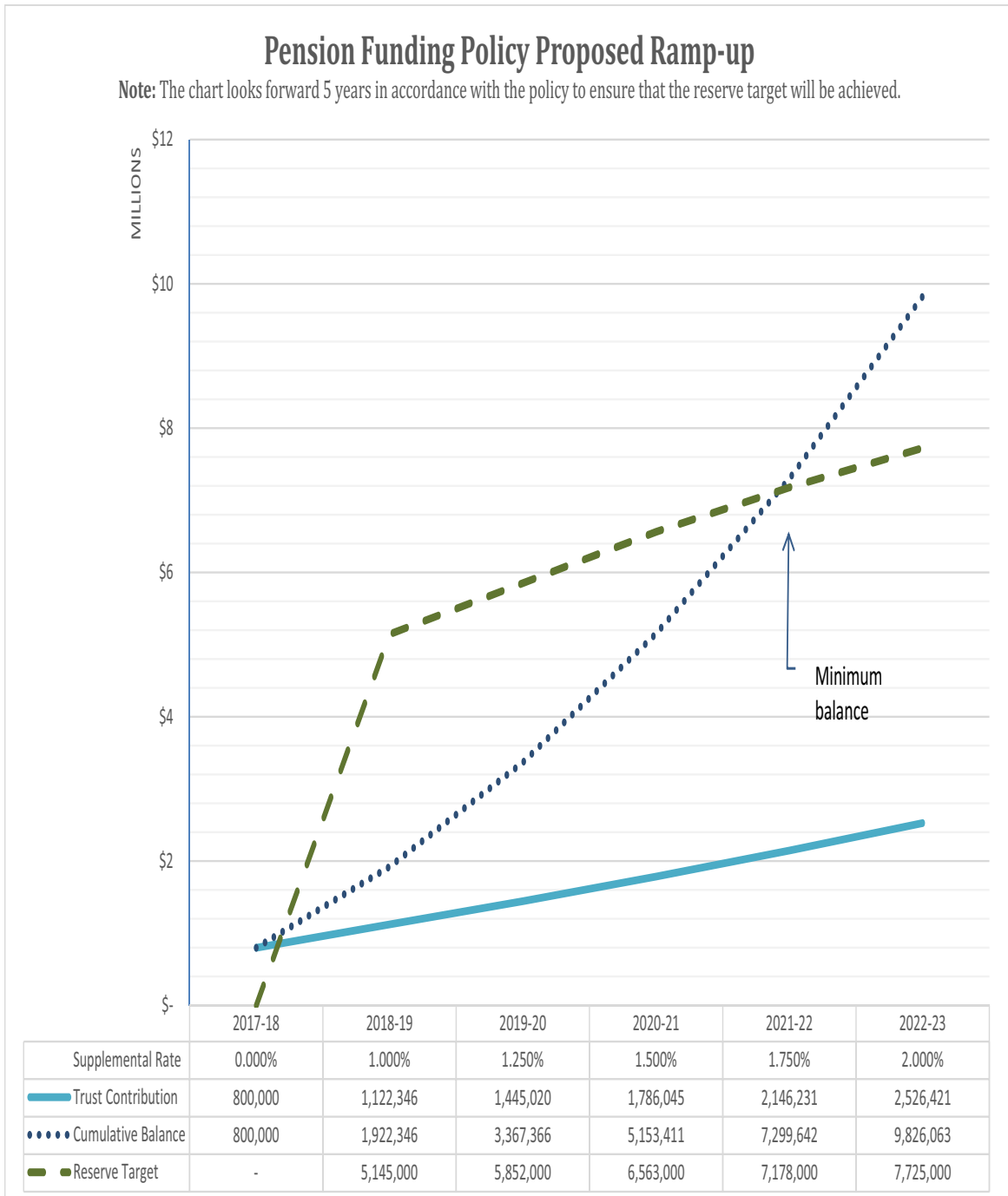


Exhibit C – Proposed Pension Funding Ramp-up



## County of Yolo

# Administrative Policies and Procedures Manual

TITLE: FEDERAL GRANT CASH MANAGEMENT	DEPARTMENT: FINANCIAL SERVICES
TYPE: <b>POLICY</b>	DATE: DRAFT June 19, 2018

### A. **PURPOSE**

This policy documents the County's compliance with 2 C.F.R. § 200.302(b)(6) regarding cash management of Federal grant advance payments. The intent of the County of Yolo is to be in full compliance with all applicable federal guidance provided in 2 C.F.R. Part 200.

### B. **APPLICABILITY**

This policy is applicable to County federal grants awarded by both Federal agencies and non-Federal pass-through entities.

### C. **POLICY**

The County's preferable method of grant receipts is the reimbursement method, when given the option, to select between reimbursement or advance funding. Under this approach, the County would record the applicable cost and expenditures in compliance with the grant terms and then request reimbursement from the Federal or pass-through granting agency. In some cases, where reimbursement funding is not feasible or not allowed by the grant, and advance funding is requested, the below criteria shall be followed:

1. Request of advances for each individual grant will be limited to the minimum amounts needed and will be timed to be in accordance with the actual, immediate cash requirements needed to carry out the approved program or project. The payment method must minimize the time elapsed between the transfer of funds and the County's disbursements.
2. Whenever possible, advance payments for each individual grant will be consolidated to cover anticipated cash needs for all Federal awards made by the Federal or pass-through awarding agency.
3. To the extent possible, the County will disburse grant funds available from program income (including applicable loan repayments, interest, or other sources) before requesting additional cash advances.
4. Receipt of advanced funds must be accounted for in the accounts receivable module of the County's general ledger accounting system.
5. Advanced payments from federal funds must be deposited in the County Treasury to be maintained in insured interest-bearing accounts, whenever possible. Any exception must be authorized by the County Chief Financial Officer.
6. In accordance with 2 C.F.R. § 200.305(b)(9), up to \$500 of interest on a grant award advance funded directly by a federal agency may be retained for administrative expenses. Interest earned over \$500 on a grant award advance funded by a federal agency must be remitted annually to the federal Department of Health and Human Services. Federal grants from pass-through entities must follow applicable grant terms and conditions related to the treatment of interest earned on advanced funds.

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

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**TITLE:** Investment Policy

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**Department:** Financial Services

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**TYPE:** POLICY

**DATE:** December 6, 2022

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**A. PURPOSE**

This document is known as the annual investment policy and represents the policies of the Board of Supervisors of the County of Yolo related to the investment of funds under the control of the Chief Financial Officer. The office of the Auditor-Controller and the Treasurer-Tax Collector have been consolidated. All statutory duties, responsibilities, and budgets of the Auditor-Controller and Treasurer-Tax Collector are consolidated into the office known as the Chief Financial Officer as per Yolo County code section 2-5.113 effective January 5, 2015.

The Department of Financial Services was established to consolidate and perform all functions of the offices of the Auditor, Controller, Tax Collector, and Treasurer, and any other county-wide fiscal functions directed by the board as per county code sec. 2-5.2001.

This policy is prepared annually by the Chief Financial Officer in accordance with the California Government Code and prudent asset management principles. Pursuant to Government Code sections 27133 and 53646 this policy has been reviewed by the Financial Oversight Committee and approved by the Board of Supervisors at a public meeting.

**B. APPLICABILITY**

This policy will cover the period of January 1, 2023 through December 31, 2023.

This policy applies to the cash management and investment activities performed by County personnel and officials for any local agency, public agency, public entity, or public official that has funds on deposit in the county treasury pool. The terms "County" and "county treasury pool" are used interchangeably and include all such funds so invested.

The investment of bond proceeds will be governed by the provisions of relevant bond and related legal documents.

The investment of endowment funds will be governed by the underlying laws, regulations, and specific governmental approvals under those laws pursuant to which the endowments were created. Endowment fund investments will primarily focus on the preservation of principal and use of investment income for operational purpose.

The investment of the Section 115 Trusts related to OPEB and Pension will be invested in compliance with the County Policies on "Accounting, Funding and Recovery of OPEB Costs" and the "Pension Funding Policy" and legal documents associated with the Section 115 Trusts.

## County of Yolo Administrative Policies and Procedures Manual

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### C. STANDARD OF CARE

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

The standard of prudence to be used by investment officials shall be the "prudent investor" standard which states that "when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the agency, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the agency.

This standard shall be applied in the context of managing an overall portfolio. Investment officers acting in accordance with written procedures and the investment policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

### D. PUBLIC TRUST

All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transaction that might impair public confidence in the County's ability to govern effectively.

### E. OBJECTIVES

The primary objectives, in descending priority order, of the investment activities of the County shall be:

1. **Safety**. Safety of principal is the foremost objective of the investment program. Investments of the County shall be undertaken in a manner that seeks to ensure preservation of capital in the portfolio.
2. **Liquidity**. The investment portfolio shall be maintained in such a manner as to provide sufficient liquidity to meet the operating requirements of any of the participants.
3. **Return on Investment**. The investment portfolio of the County shall be designed with the objective of attaining a market rate of return on its investments consistent with the constraints imposed by its safety objective and liquidity considerations.

### F. DELEGATION OF AUTHORITY

Subject to Section 53607 the authority of the Board of Supervisors to invest or to reinvest funds of the pooled investments, or to sell or exchange securities so purchased, may be delegated for a one-year period by ordinance in accordance with Government Code Sections 27000.1 and 27000.3.

The Board of Supervisors has designated the Chief Financial Officer as its agent authorized to make investment decisions after considering the strategy proposed by the investment advisor.

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

**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.



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

**K. PERMITTED INVESTMENT INSTRUMENTS**

1. United States Treasury Obligations. Government obligations for which the full faith and credit of the United States are pledged for the payment of principal and interest.
2. Federal Agency Obligations. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
3. California Municipal Obligations. Obligations of the State of California, this local agency or any local agency within the state, including bonds payable solely out of revenues from a revenue-producing property owned, controlled or operated by the state, this local agency or any local agency or by a department, board, agency or authority of the state or any local agency that is rated in a rating category of "A" long term or "A-1" short term, the equivalent or higher by a nationally recognized statistical rating organization (NRSRO). Any investment in obligations of this local agency shall be in a ratio proportionate to the County's share of the pooled investments.
4. Other 49 State Municipal Securities. Registered treasury notes or bonds issued by any of the other 49 states, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any state that is rated in a rating category of "A" long term or "A-1" short term, the equivalent or higher by a NRSRO.
5. Repurchase Agreements. Agreements to be used solely as short-term investments not to exceed 90 days.

The County may enter into Repurchase Agreements with primary dealers in U.S. Government securities who are eligible to transact business with, and who report to, the Federal Reserve Bank of New York.

The following collateral restrictions will be observed: Only U.S. Treasury securities or Federal Agency securities, as described above in (K)(1) and (K)(2), will be acceptable collateral.

All securities underlying Repurchase Agreements must be delivered to the County's custodian bank versus payment or be handled under a properly executed tri-party repurchase agreement. The total market value of all collateral for each Repurchase Agreement must equal or exceed, 102 percent of the total dollar value of the money invested by the County for the term of the investment. For any Repurchase Agreement with a term of more than one day, the value of the underlying securities must be reviewed at least weekly.

Market value must be calculated each time there is a substitution of collateral.

The County or its trustee shall have a perfected first security interest under the Uniform Commercial Code in all securities subject to Repurchase Agreement.

The County will have properly executed a Public Securities Association (PSA) agreement with each counter party with which it enters into Repurchase Agreements.

6. Banker's Acceptances. Issued by domestic or foreign banks, the short-term paper of which is rated in the highest category by a nationally recognized statistical rating organization (NRSRO).

## County of Yolo Administrative Policies and Procedures Manual

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Purchases of Banker's Acceptances may not exceed 180 days maturity or 40 percent of the County's investment portfolio.

7. Commercial Paper. Of prime quality of the highest ranking or of the highest letter and number rating as provided for by a nationally recognized statistical-rating organization (NRSRO). The entity that issues the commercial paper shall meet all of the following conditions shown in either paragraph (A) or paragraph (B):
  - a. The entity meets the following criteria:
    - i. Is organized and operating in the United States as a general corporation.
    - ii. Has total assets in excess of five hundred million dollars (\$500,000,000).
    - iii. Has debt other than commercial paper, if any, that is rated in a rating category of "A", the equivalent or higher by a nationally recognized statistical-rating organization (NRSRO).
  - b. The entity meets the following criteria:
    - i. Is organized within the United States as a special purpose corporation, trust, or limited liability company.
    - ii. Has program wide credit enhancements including, but not limited to, over collateralization, letters of credit, or surety bond.
    - iii. Has commercial paper that is rated in a rating category "A-1", the equivalent or higher by a nationally recognized statistical-rating organization (NRSRO).

Purchases of eligible commercial paper may not exceed 270 days maturity. No more than 40 percent of the County's investment portfolio may be invested in eligible commercial paper.

8. Medium-Term Corporate Notes. Notes issued by corporations organized and operating within the United States or by depository institutions licensed by the U.S. or any state and operating within the U.S. Medium-term corporate notes shall be rated in a rating category "A", the equivalent or higher by a nationally recognized statistical rating organization (NRSRO) and shall have a maximum remaining maturity of five years or less. Purchase of medium-term corporate notes may not exceed 30 percent of the County's investment portfolio.
9. Non-Negotiable Certificates of Deposit. FDIC insured or fully collateralized time certificates of deposit in financial institutions located in California, including U.S. branches of foreign banks licensed to do business in California. All time deposits must be collateralized in accordance with California Government Code Section 53651, either at 150% by promissory notes secured by first mortgages and first trust deeds upon improved residential property in California eligible under section (m) or at 110% by eligible marketable securities listed in subsections (a) through (l) and (n) and (o). The County, at its discretion and by majority vote of the Board of Supervisors, on a quarterly basis, may waive the collateralization requirements for any portion of the deposit that is covered by federal insurance. Alternatively, the County may invest in deposits, including certificates of deposit, at a commercial bank, savings bank, savings and loan association, or credit union that uses a private sector entity that assists in the placement of certificates of deposit as provided for in Government Code section 53635.8.

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

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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

## County of Yolo Administrative Policies and Procedures Manual

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reverse repurchase agreement, unless the reverse repurchase agreement includes a written codicil guaranteeing a minimum earning or spread for the entire period between the sale of a security using a reverse repurchase agreement and the final maturity date of the same security.

- e. Investments in reverse repurchase agreements or similar investments in which the County sells securities prior to purchase with a simultaneous agreement to repurchase the security shall be made only with primary dealers of the Federal Reserve Bank of New York or with a nationally or state-chartered bank that has or has had a significant banking relationship with a local agency. A significant banking relationship is defined by any of the following activities of a bank:
  - i. Involvement in the creation, sale, purchase, or retirement of the County's bonds, warrants, notes, or other evidence of indebtedness.
  - ii. Financing of the County's activities.
  - iii. Acceptance of the County's securities or funds as deposits.

15. Supranationals. United States dollar denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB), with a maximum remaining maturity of five years or less, and eligible for purchase and sale within the United States. Investments under this subdivision shall be rated in a rating category of "AA", the equivalent or higher by a NRSRO. Purchases of these securities shall not exceed 30 percent of the County's portfolio.

The Chief Financial Officer may make permitted investments (as described above) pursuant to the California Government Code (including Section 53601 et. seq.) or deposit funds for safekeeping in state or national banks, savings association, credit unions, or federal insured industrial loan companies (as described in Section 53635.2). For purposes of compliance with this policy, an investment's term or remaining maturity shall be measured from the settlement date to final maturity. A security purchased in accordance with this section shall not have a forward settlement date exceeding 45 days from the time of investment.

Credit criteria listed in this section refers to the credit of the issuing organization at the time the security is purchased. Should a security owned by the County be downgraded below "A" the Investment Advisor shall immediately notify the Chief Financial Officer who will report to the Board of Supervisors, at their next regularly scheduled meeting, the circumstances of the downgrade and any action taken or recommended.

### L. INELIGIBLE INVESTMENTS

The County shall not invest any funds in inverse floaters, range notes, or interest-only strips that are derived from a pool of mortgages, or in any security that could result in zero interest accrual if held to maturity.

Effective January 1, 2021, the County may invest in securities issued by, or backed by, the United States government that could result in zero- or negative-interest accrual if held to maturity, in the event of, and for the duration of, a period of negative market interest rates. The County may hold these instruments until their maturity dates. Securities described in this paragraph shall remain in effect only until January 1, 2026, and as of that date is repealed.

Any other security not specifically permitted by Section K is prohibited.

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**M. MAXIMUM MATURITY**

Investment maturities shall be based on a review of cash flow forecasts. Maturities will be scheduled so as to permit the County to meet all projected obligations.

Where this policy does not specify a limitation on the term or remaining maturity at the time of the investment, or unless authorized by the Board of Supervisors no less than three months prior to the investment, no investment shall be made in any security, other than a security underlying a repurchase agreement as authorized by this policy that at the time of the investment has a term remaining to maturity in excess of five years.

The Board of Supervisors has specifically approved investment maturities beyond five years for certain three long-term portfolios: Yolo County Landfill Closure Trust Fund, the Yolo County Cache Creek Maintenance and Remediation Fund, and the Demeter Endowment (funds deallocated from the Ceres Tobacco Endowment Fund).

**N. DIVERSIFICATION & PERCENTAGE LIMITATIONS**

The County shall limit the County’s investments in any one issuer to no more than 5 percent of the County’s total investments at the time of purchase, except for U.S. Treasuries, Federal Agencies, Supranationals, repurchase and reverse repurchase agreements, and pooled investments such as local government investment pools, LAIF, and money market funds

All percentage limitations apply at the time of the investment (purchase date).

**O. REPORTING REQUIREMENTS**

The Chief Financial Officer shall render a quarterly investment report to the Board of Supervisors that includes, at a minimum, the following information for each investment:

- Type of investment instrument (e.g., U.S. Treasury note, Federal Agency note)
- Issuer name (e.g., General Electric Capital Corp.)
- Credit quality
- Purchase date
- Maturity date
- Par value
- Purchase price
- Current market value and the source of the valuation
- Current amortized or book value
- Accrued interest
- Original yield to maturity
- Overall portfolio yield based on cost
- New investment transactions

The quarterly report shall (i) state compliance of the portfolio to the statement of investment policy, or manner in which the portfolio is not in compliance, (ii) include a description of any of the County’s funds, investments or programs that are under the management of contracted parties, including lending programs, and (iii) include a statement explaining the ability of the County to meet its cash flows requirements for the next six months, or provide an explanation as to why sufficient money shall, or may, not be available.

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This quarterly report shall be available within 45 days following the end of the quarter and submitted to the Board of Supervisors at the earliest reasonable opportunity, with copies published and available to all pool participants.

**P. ANNUAL REVIEW OF INVESTMENT POLICY**

The Chief Financial Officer shall annually prepare an investment policy that will be reviewed by the County Financial Oversight Committee and submitted to the Board of Supervisors for approval in a public meeting. Any change to the investment policy shall be reviewed and approved by the Board in a public meeting.

**Q. SAFEKEEPING AND CUSTODY**

All securities, whether negotiable, bearer, registered or non-registered shall be delivered either by book entry or physical delivery to the County's third-party custodian.

Monthly safekeeping statements are received from custodians where securities are held. Authorized personnel, other than the person handling daily investments, shall review the statements to confirm that investment transactions have settled and been delivered to the County's third-party custodian.

**R. APPORTIONMENT OF EARNINGS AND COSTS**

The manner of calculating and apportioning the cost of investing, depositing, banking, auditing, reporting, or otherwise handling or managing funds is as follows:

Investment earnings shall be apportioned to all pool participants quarterly based upon the ratio of the average daily balance of each individual fund to the average daily balance of all funds in the investment pool. Earnings are computed on an accrual basis and the effective date that earnings are deposited into each fund is the first day of the following quarter (January 1, April 1, July 1, and October 1).

Direct and Administrative (including indirect) costs associated with investing, depositing, banking, auditing, reporting, safekeeping, or otherwise handling or managing funds shall be netted against any moneys received pursuant to state mandated reimbursements and deducted from the gross investment earnings in the quarter received.

**S. CRITERIA FOR CONSIDERING REQUEST TO WITHDRAW FUNDS**

Withdrawal of funds from County Treasurer Pool may occur pursuant to Government Code Section 27136 and approval of the Board of Supervisors.

Assessment of the effect of a proposed withdrawal on the stability and predictability of the investment in the County Pool will be based on the following criteria:

- Size of withdrawal
- Size of remaining balances of:
  - Pool
  - Agency
- Current market conditions
- Duration of withdrawal
- Effect on predicted cash flows
- A determination if there will be sufficient balances remaining to cover costs

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

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- Proof that adequate information has been supplied in order to make a proper finding that other pool participants will not be adversely affected.

The Chief Financial Officer reserves the right to mark a fund balance to market value prior to allowing a withdrawal if it is deemed necessary to be equitable to the remaining funds.

**T. TERMS AND CONDITIONS FOR NON-STATUTORY COMBINED POOL PARTICIPANTS**

All entities qualifying under California Government Code Section 27133 (g) may deposit funds for investment purposes providing all of the following has been accomplished: (1) the agency’s administrative body has requested the privilege, (2) has agreed to terms and conditions of an investment agreement as prescribed by the County’s Board of Supervisors, (3) has by resolution identified the authorized officer acting on behalf of the agency; and (4) the Chief Financial Officer has prescribed the appropriate accounting procedures.

**U. AUDIT**

1. Annual Compliance Audit - The Financial Oversight Committee is not designated a Treasury Oversight Committee however the FOC may cause an annual audit pursuant to Government Code section 27134 at its discretion which may include issues relating to the structure of the investment portfolio and risk. The costs of complying with this article shall be County charges and may be included with those charges enumerated under Section 27013.
2. Quarterly Review and Annual Financial Audit – The Chief Financial Officer shall cause quarterly reviews to be made of the Treasury Division records relative to the type and amount of assets in the treasury, pursuant to Government Code sections 26920 - 26923. The Chief Financial Officer shall also cause an annual financial audit to be made of the Treasury Division’s records as of June 30. In addition to an opinion on the statement of assets held in the treasury this audit shall include a review of the adequacy of internal controls.

The annual compliance audit and the annual financial audit may be combined.

The Chief Financial Officer shall report audits that contain significant audit findings to the Audit Subcommittee of the Board of Supervisors immediately and to the full Board at the earliest reasonable opportunity. Copies of the audit reports shall be provided to the Financial Oversight Committee.

All audit recommendations shall be addressed timely and in a manner acceptable to the Board of Supervisors’ Audit Subcommittee.



APPENDIX U

## County of Yolo Administrative Policies and Procedures Manual

TITLE: ACCUMULATED CAPITAL OUTLAY	DEPARTMENT: COUNTY ADMINISTRATIVE OFFICE
TYPE: <b>POLICY</b>	DATE: JANUARY 12, 2021

### **A. PURPOSE**

This policy sets forth the philosophy and principles for use of the accumulated funds designated for capital outlay.

### **B. APPLICABILITY**

Government Code Sections 53731-53737 provide the authority of the County to levy and collect taxes for the creation and accumulation of a special fund for capital outlays. Capital outlay expenditures include the acquisition of land or other real property, major construction, improvements, equipment, designs, working plans, specifications, and major repairs or equipment necessary in connection with a construction or improvement project.

This policy differs from the Policy on *Capital Asset Management* as that policy provides the administrative procedure for the County's Capital Improvement Plan as well as defines capital assets for accounting and budgeting purposes.

### **C. POLICY**

Capital outlay for the purposes of this policy is defined as:

1. Any real property acquisition or new construction.
2. Any alteration, renovation, addition or betterment (ex. interior asbestos removal/remodeling) which extends the design life or alters/upgrades the function of a structure or information technology infrastructure.
  - a. This does not include ordinary repairs and maintenance, which are intended to keep a facility functional or technology infrastructure at its designed level of services and life expectancy.
  - b. Alteration means any modification of existing space (buildings, structures or other facilities) that changes the use as to function, layout, capacity, or quality. Typical alterations include demolition of fixed partitions and/or construction of new fixed partitions or initial installation of carpeting and movable partitions. Alterations means any substantial modification to existing software or hardware platforms that changes the use, capacity, or quality.
  - c. "Betterment" means any modification that increases the designed level of services or life expectancy of a facility or technology infrastructure or to meet other infrastructure requirements (e.g. state seismic improvements, upgrades, etc.).
3. Fixed and movable equipment needed for initial occupancy of a new facility or space, but usually only if the new facility is not replacing an existing facility.
4. Equipment used in the administration of county service (i.e. road equipment, hardware, etc.)
5. Fees for planning, design and/or analysis associated with an acquisition made in accordance with this policy.

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TITLE: ACCUMULATED CAPITAL OUTLAY	DEPARTMENT: COUNTY ADMINISTRATIVE OFFICE
TYPE: <b>POLICY</b>	DATE: JANUARY 12, 2021

6. A lease-purchase (installment payment) agreement or similar debt payment where equity in an asset is built as payments are made.
7. Generally, the following are not considered as capital outlay:
  - a. Relocation (including temporary space while a project is under construction)
  - b. Moving expenses
  - c. Construction, acquisition, extensions of, or additions to utilities other than utilities for the furnishing of water supply. The term “utilities” shall not include sewage or sanitation facilities or airports.
  - d. Vehicles, that are used in ordinary operations, and should be funded through other operational funding.
  - e. Subscription based software or services for which costs are recurring.

### BUDGET

The Board of Supervisors shall budget Accumulated Capital Outlay Funds as part of the County’s ordinary budget process.

Transfers of accumulated capital outlay funds shall occur either:

1. After completed and eligible project expenditures have been completed as a request for reimbursement.
2. To fund a multi-year capital project as budgeted, only if held in a designated capital project fund. At the completion of the Capital project, any excess project funding must be transferred back to the least restrictive funding source.

## County of Yolo Administrative Policies and Procedures Manual

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**TITLE:** Community Benefit Fund

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**Department:** Board of Supervisors

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**TYPE:** POLICY

**DATE:** October 11, 2022

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**A. PURPOSE**

The purpose of this policy is to establish and document the eligible uses of the Community Benefit Fund. The Community Benefit Fund was established to provide funding to allow individual Supervisors to be responsive to community needs in a flexible manner that promotes the general welfare of the constituents of the County of Yolo. As used here, the terms “community needs” and “community benefit” are considered synonymous and shall be understood to include any public purpose that affects the welfare of a broad class of people.

**B. APPLICABILITY**

This policy applies to Community Benefit Funds set aside specifically for use in accordance with this policy in the County budget.

**C. POLICY**

**1. Allowable Uses**

The Community Benefit Fund is exclusively for one-time purchases, grants, or similar expenditures that provide a documented community benefit, including but not limited to:

- Community outreach events, information and education
- District-sponsored activities
- Grants and similar contributions to nonprofits

All expenditures from the Community Benefit Fund must be for a public purpose that affects the welfare of a broad class of people that live or work within the County of Yolo. To that end expenditures must meet the criteria of the *Policy on Allowing Charges Against County Funds* including:

- a. Transaction is supported by information and documentation
- b. Transaction is related to County business
- c. Transaction is in compliance with laws and regulations
- d. Transaction is reasonable
- e. Transaction was appropriately authorized by individual supervisor

Purchases of food and meals must comply with the County *Policy on Travel and Expense Reimbursement*. Similarly, purchases of tickets must comply with the *Ticket Distribution and Disclosure Policy*.

Expenditures shall not be for any political purpose or to promote a local candidate, campaign or committee.

## County of Yolo Administrative Policies and Procedures Manual

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### 2. Allocation

The amount appropriated into the Community Benefit shall be determined annually as part of the County budget process and shall be split evenly amongst the five (5) supervisorial districts. The recommended amount shall depend on the County's fiscal situation.

County staff shall confer annually with the Budget Ad-Hoc Committee to make a recommendation of the appropriate amount for deposit in the Community Benefit Fund. The maximum amount allocated to each individual district shall not exceed \$25,000.

Any increase to a district's allocation shall require approval by the Board of Supervisors.

### 3. Rollforward

Supervisorial districts are permitted to rollforward unspent allocations up to a maximum of 50% of their authorized allocation to the next fiscal year. Allocations may be rolled forward no more than one-time.

### 4. Accounting

Supervisorial districts are required to track their use of Community Benefit funds, to document a public purpose for each expenditure, grant, or similar allocation, and ensure they remain within their allocation. The Department of Financial Services shall establish separate ledgers in the accounting system to allow for tracking of funds by district.

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**TITLE:** Fraud Reporting and Whistleblower Policy

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**Department:** Financial Services; County Internal Audit

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**TYPE:** POLICY

**DATE:** September 13, 2022

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**A. PURPOSE**

The purpose of this policy is to safeguard public assets and prevent fraud, waste, and abuse. This policy describes the Yolo County Fraud Reporting and Whistleblower Program and describes responsibilities and procedures for reporting any credible allegations and investigating potential fraud, waste, and abuse, as defined in Section C, below, and provides specific instructions regarding other appropriate actions in case of suspected violations.

**B. APPLICABILITY**

This policy applies to any event of fraud, waste, abuse that is committed against the County of Yolo by elected officials, department heads, county managers, employees, interns, as well as volunteers, committee members, consultants, vendors, contractors, outside agencies, and/or any other parties with a business relationship with Yolo County.

**C. POLICY**

**WHISTLEBLOWER PROGRAM**

The County shall establish the Whistleblower Program as a means for county employees and members of the public to confidentially report any allegations of fraud, waste, or abuse committed against the County government by the parties listed above. The County shall provide appropriate intake resources to administer this policy and accept reports of any allegations. The County initially plans to contract with an independent company whose trained intake specialist will receive calls and web-based reports 24 hours a day, 7 days a week, and 365 days per year.

**FRAUD, WASTE & ABUSE**

Fraud, waste and abuse as defined for the purpose of this policy include acts which may constitute criminal conduct, but the following definitions are not intended to explain, replace, or supplement any existing legal definitions.

**Fraud** refers to any intentional act or omission designed to deceive others, resulting in the County suffering a loss and/or the perpetrator achieving a gain.

**Waste** refers to the unnecessary incurring of costs as a result of inefficient practices, systems, or controls.

**Abuse** refers to violations and circumventions of departmental or agency regulations which impair the effective and efficient execution of operations or resources.

The terms fraud, waste and abuse include, but are not limited to:

- Forgery or alteration of any document or account.
- Forgery or alteration of a check, bank draft, or any other financial document.
- Misappropriation of funds, securities, supplies, or other assets.
- Impropriety in the handling or reporting of money or financial transactions.
- Accepting or seeking anything of material value from contractors, vendors, or persons providing services/materials to the County.
- Unauthorized destruction, unauthorized removal, or inappropriate use of records, furniture, fixtures, and equipment; and/or use of those assets for private or personal gain.
- Authorizing or receiving compensation for hours not worked.
- Misrepresenting financial operating results to obtain funding.
- Using County credit cards for purchase of personal items.
- Use of fuel in personal vehicles.
- Submission of fraudulent travel and or expense claims.
- Reporting false claims to state and federal programs.
- Material violations of the County’s ethics or conflict of interest policies.
- Any similar or related irregularity to those specified above.

If there is general question as to whether an action constitutes fraud, waste, and abuse, contact the Internal Audit Division of the Department of Financial Services for guidance at [internalaudit@yolocounty.org](mailto:internalaudit@yolocounty.org).

**WHISTLEBLOWER RIGHTS**

Whistleblowers are protected by California Labor Code Section 1102.5, California Government Code section 8547.1, and this policy from retaliation. An employee or contractor who observes or becomes aware of instances of retaliation against an individual who has been involved with a whistleblower case should report the retaliation to the Department Head and the Human Resources Director, as provided by the County’s Policy on Workplace Civility.

All information received by Internal Audit related to a whistleblower case alleging fraud, waste, or abuse against the County government, including the identity of the reporter if known, shall remain confidential except to the limited extent necessary to undertake responsive action or as required in a criminal investigation and/or prosecution. All documents related to a case will be maintained in a secure location. Department heads and any other personnel involved in the investigation of a whistleblower case shall not share the substance of the case with anyone except those individuals who are directly involved in, and are essential to, conducting the investigation and/or administering discipline. The reporter’s identity may not be disclosed to anyone outside of the investigating personnel without the express consent of the reporter unless such disclosure, in consultation with the County Counsel’s Office or District Attorney is determined necessary to take appropriate action as a result of the findings of the investigation.

**D. INVESTIGATION REPORTING RESPONSIBILITIES AND PROCEDURES**

1. Department heads are responsible for the prevention of fraud, waste, and abuse and for establishing internal controls and procedures to detect and prevent wrongdoing.

## APPENDIX W

2. All County employees shall cooperate fully with the investigation and during the investigation of fraud, waste, or abuse. Failure to cooperate in the whistleblower investigation may subject the employee to discipline, up to and including dismissal.
3. All events of suspected fraud shall be reported immediately. The term “immediate” for this purpose means at the earliest available opportunity but in no instance later than 72 hours after suspected activity.
4. Any suspected fraud, waste or abuse against the County government must be reported anonymously or by providing the individuals name by the following available methods:
  - a. By calling the Fraud, Waste & Abuse/Whistleblower Hotline; or
  - b. Online reporting form at <https://yolocounty.org/general-government-departments/financial-services>; or
  - c. Report it to the Department head; or
  - d. Report to Internal Audit (by calling Internal Audit or emailing to [internalaudit@yolocounty.org](mailto:internalaudit@yolocounty.org)); or
  - e. Report to Human Resources of personnel matters (by calling Human Resources or emailing to [HR@yolocounty.org](mailto:HR@yolocounty.org)); or
  - f. Report to the District Attorney.
5. The Fraud, Waste & Abuse/Whistleblower Hotline is provided as an alternative reporting mechanism to ensure concerns are properly addressed and as a means for anonymous reporting.
6. All documents obtained in the investigation of a Fraud, Waste & Abuse/Whistleblower case are considered confidential and shall not be disclosed, except as required by law. All California Public Record Act requests, subpoenas, and other requests for records will be coordinated with County Counsel.
7. Department heads shall secure all records and any other relevant documentation, immediately report the fraud, waste, or abuse against County government, and provide information regarding the incident. All records are to remain secured and confidential.
8. Internal Audit shall immediately assess the allegations to determine if an act of fraud, waste, or abuse was committed. If the report involves alleged retaliation against a whistleblower, Internal Audit staff will refer the case to Human Resources to investigate the report internally or, if appropriate, conduct an investigation that includes additional internal (e.g., Internal Audit) or external partners. If the report involves alleged fraud, waste, or abuse, Internal audit will investigate the report and/or, if appropriate, refer the case to the District Attorney, law enforcement agencies, County Counsel, Risk Management, and other relevant departments or entities (both internal and external) as needed for investigation and resolution.
9. If after review, fraud is suspected and a suspect(s) is identified, Internal Audit shall request the District Attorney or other appropriate law enforcement offices to conduct a criminal investigation, who may determine whether such investigation or prosecution is warranted.

10. During the investigation, members of the investigation team shall maintain the confidentiality of information received. Upon conclusion of an investigation, results will be made available if appropriate, to the District Attorney, law enforcement agencies, County Counsel, Risk Management, and other relevant departments or entities as allowed by law. A report of losses and disposition will be provided to the Audit Subcommittee and/or Board of Supervisors.
11. Perpetrators of fraud, waste, or abuse may be criminally prosecuted to the fullest extent of the law, prosecuted civilly for recovery of missing County assets, and disciplined for misconduct.
12. Financial Services will assist Internal Audit in documenting (or estimating) the amount of loss, preserving evidence, and in identifying potential parties to the case.
13. Financial Services will report the loss, if determined, to the insurance carriers and prepare any claim documents when necessary.
14. Internal Audit will report at a minimum to the Audit Subcommittee on a semi-annual basis, which shall cover the previous six months of activity.
15. Losses of County property, including cash, arising from any circumstance, must also be reported under this policy. Ordinary cash shortages occurring as part of cashiering operations should be reported in accordance with the County's Cash Handling Manual.

**E. INVESTIGATIONS “NOT” SUBJECT TO THIS POLICY**

Other concerns that relate to the following areas should be referred directly to the respective Department Head, Human Resources Director, and County Counsel:

Contact Department Head:

- **Citizen or Constituent Matters** that are in the normal course of the County’s business and do not involve suspected fraud, waste, or abuse.

Contact Human Resources Director:

- **Personnel Matters** that do not involve suspected fraud, waste, or abuse.
- **Damage Claims** such as general liability, worker’s compensation, or other incidents that are generally handled by the County’s risk management and insurance functions.

Contact County Counsel:

- **Legal matters** including but not limited to where complainant invokes a threat of litigation against the County in their complaint.

Other concerns that relate to the following areas should be referred directly to the District Attorney’s Office:

- **Welfare Fraud** involves theft of County funds by welfare recipients, or theft of their benefits by others.

APPENDIX W

- **Workers' Compensation Insurance Fraud** involves knowingly false or fraudulent statements of any fact relative to workers' compensation payments and costs.
- **Consumer Fraud** involves deceptive business practices that cause consumers to suffer financial or other losses.
- **Auto Insurance Fraud** involves deceiving an insurance company about a claim involving one's personal or commercial motor vehicle.
- **Real Estate Fraud** involves when individuals or agencies provide false information for fraudulent real estate transactions.



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

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**TITLE:** Policy on Completion of Public Works Projects

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**Department:** General Services

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**TYPE:** POLICY

**DATE:** July 11, 2023

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**A. PURPOSE**

This policy establishes the County’s delegated authority for the acceptance of a public works project or to determine that there is a cessation of work on a public works project. The County desires timely filing of notices of completion or notices of cessation of work on public works projects to limit the County’s potential liability to any unpaid subcontractors or material suppliers.

**B. APPLICABILITY**

This policy applies to all public works projects conducted by the County when a payment and/or performance bond is required.

**C. BACKGROUND**

A public works project is complete when the public work is accepted by the County or there is a cessation of labor on the public work for a continuous period of 60 days, whichever is earlier, pursuant to California Civil Code §9200.

A notice of completion may be recorded on or within 15 days after such completion, pursuant to California Civil Code §9204.

A notice of cessation may be recorded if there is a continuous cessation of labor for at least 30 days prior to the recordation that continues through the date of the recordation, pursuant to California Civil Code §9202.

California Civil Code §9356 allows a contractor of a public works project to serve a stop notice on the County before the expiration of 30 days after the recording of the notice of acceptance, notice of completion, or notice of cessation. If such notices are not filed within the required time period, the contractor must serve any stop notice on the County before the expiration of 90 days after the cessation or completion of the public works project.

**D. POLICY**

The Director of General Services and the Director of Community Services, or their respective designee, are authorized to:

1. Accept the public work, or to determine there has been a continuous cessation of labor for 30 days.
2. File with the County Clerk-Recorder a notice of completion upon accepting the public work as complete.
3. File with the County Clerk-Recorder a notice of cessation.

## APPENDIX Y

## County of Yolo Financial Summary – Fiscal Year 2021-22

### 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 \$78 million during the fiscal year.

Net investment in capital assets increased by \$27.3 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 (\$4.8) million decrease in deferred outflows of resources was primarily due to pension, particularly the decrease in the discount rate from 8.8% to 7.7% by CalPERS.

The \$27.3 million increase in non-current liabilities was primarily attributable to capital asset acquisition, retirement of related debt, depreciation and unexpended debt proceeds.

Restricted net position increased by \$10.4 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.

	Statement of Net Position			
	Fiscal Years		Amount	% Change
	2022	2021		
Audited	Audited	Change		
Current and other assets	\$393,362,000	\$341,592,000	\$51,770,000	15.2%
Non-current & capital assets	355,798,000	328,494,000	27,304,000	7.9%
<b>Total assets</b>	<b>749,160,000</b>	<b>670,086,000</b>	<b>79,074,000</b>	<b>11.8%</b>
Deferred Outflows of Resources	60,400,000	65,249,000	-4,849,000	-7.4%
Current liabilities	103,324,000	74,837,000	28,487,000	38.1%
Long-term liabilities	390,727,000	505,594,000	-114,867,000	-22.7%
<b>Total Liabilities</b>	<b>494,051,000</b>	<b>580,431,000</b>	<b>-86,380,000</b>	<b>-14.9%</b>
Deferred Inflows of Resources	85,339,000	4,078,000	81,261,000	1992.7%
Net investment in capital assets	281,790,000	254,493,000	27,297,000	10.7%
Restricted	156,340,000	145,856,000	10,484,000	7.2%
Unrestricted	-207,960,000	-249,523,000	41,563,000	-16.7%
<b>Total Net Position</b>	<b>\$230,170,000</b>	<b>\$152,073,000</b>	<b>\$78,097,000</b>	<b>51.4%</b>

- One of the largest component of the County's net position is **net investment in capital assets** in the amount of \$281.7 million. Even though the County's investment in capital assets is reported net of related debt, the capital assets

**APPENDIX Y**

themselves cannot be used to liquidate the County's debt, and so the resources needed to pay these liabilities must be provided from other resources.

- **Restricted net position** totaling \$156.3 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 (\$207.9) million deficit at the end of the fiscal year, an increase of \$41.5 million

APPENDIX Y

**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.

<b>Statement of Activities</b>				
<b>Fiscal Years</b>				
	<b>2021</b>	<b>% of</b>	<b>2020</b>	<b>% of</b>
	<b>Audited</b>	<b>Total</b>	<b>Audited</b>	<b>Total</b>
<b>Revenues</b>				
<b>Program Revenues:</b>				
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%	18,889,3769	4.77%
<b>General Revenues:</b>				
Property taxes	64,127,132	15.32%	61,490,046	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%
<b>Total revenue</b>	<b>\$ 418,488,159</b>	<b>100.00%</b>	<b>\$ 396,274,025</b>	<b>100.00%</b>
<b>Expenses:</b>				
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%
	<b>\$ 400,512,412</b>	<b>100.00%</b>	<b>\$ 396,802,017</b>	<b>100.00%</b>
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>	
<b>Net position, end of year</b>	<b>\$ 150,826,319</b>		<b>\$ 110,562,520</b>	

**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

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	<p>Management and Code Enforcement.</p> <ul style="list-style-type: none"> <li>• <b>Public Ways and Facilities</b> includes repairs, maintenance and construction of public roads and transit services.</li> <li>• <b>Health and Sanitation</b> includes Indigent Health Care, Public and Environmental Health, Alcohol &amp; Drug Programs, Mental Health Services and Emergency Medical Services</li> </ul>

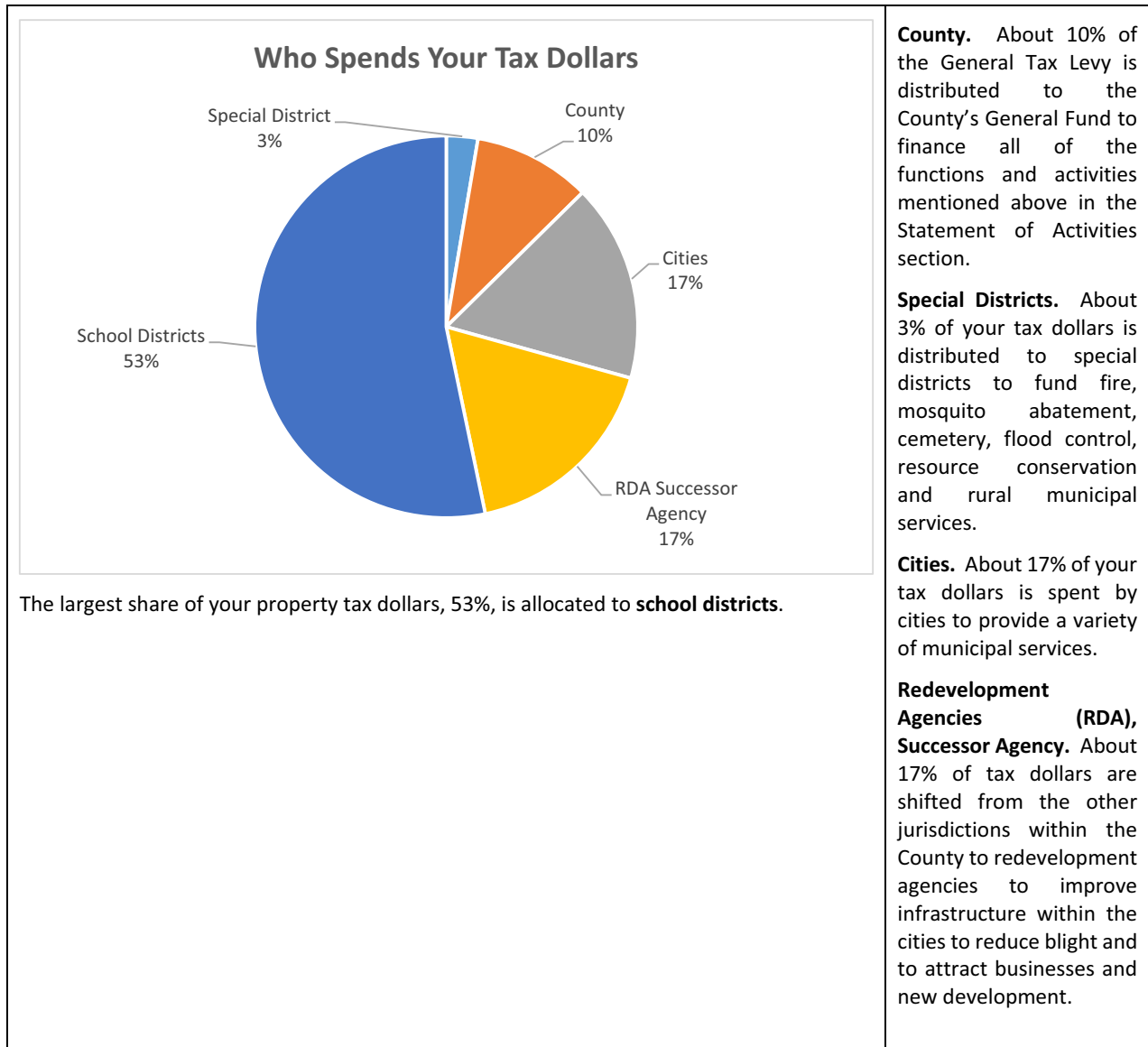
**APPENDIX Y**

<div data-bbox="293 317 1047 915" data-label="Figure"> <h3 style="text-align: center;">Where the money comes from ...</h3> <table border="1"> <thead> <tr> <th>Source</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Operating grants and contributions</td> <td>56%</td> </tr> <tr> <td>Property taxes</td> <td>15%</td> </tr> <tr> <td>Charges for services</td> <td>19%</td> </tr> <tr> <td>Capital grants and contributions</td> <td>5%</td> </tr> <tr> <td>Sales tax</td> <td>2%</td> </tr> <tr> <td>Use of property and money</td> <td>2%</td> </tr> <tr> <td>Other taxes</td> <td>1%</td> </tr> <tr> <td>Other general revenues, less than 1%</td> <td>&lt;1%</td> </tr> </tbody> </table> </div> <div data-bbox="293 932 1047 1470" data-label="Figure"> <h3 style="text-align: center;">Where the money goes ...</h3> <table border="1"> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Public Protection</td> <td>32%</td> </tr> <tr> <td>Public Assistance</td> <td>30%</td> </tr> <tr> <td>Health and Sanitation</td> <td>18%</td> </tr> <tr> <td>General Government</td> <td>8%</td> </tr> <tr> <td>Central Landfill</td> <td>5%</td> </tr> <tr> <td>Education</td> <td>2%</td> </tr> <tr> <td>Recreation and Cultural Services</td> <td>1%</td> </tr> <tr> <td>Debt Service Interest, less than 1%</td> <td>&lt;1%</td> </tr> <tr> <td>Airport, less than 1%</td> <td>&lt;1%</td> </tr> </tbody> </table> </div>	Source	Percentage	Operating grants and contributions	56%	Property taxes	15%	Charges for services	19%	Capital grants and contributions	5%	Sales tax	2%	Use of property and money	2%	Other taxes	1%	Other general revenues, less than 1%	<1%	Category	Percentage	Public Protection	32%	Public Assistance	30%	Health and Sanitation	18%	General Government	8%	Central Landfill	5%	Education	2%	Recreation and Cultural Services	1%	Debt Service Interest, less than 1%	<1%	Airport, less than 1%	<1%	<p><b>EXPENSES: (continued)</b></p> <ul style="list-style-type: none"> <li>• <b>Public Assistance</b> includes Social Services Programs, Housing Assistance, Victims of Crime Assistance, Employment Services and Veterans Services.</li> <li>• <b>Education</b> includes the operating and capital costs of providing library services and agricultural education through the Cooperative Extension department.</li> <li>• <b>Recreation and Cultural Services</b> 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.</li> <li>• <b>Debt Service Interest</b> includes both interest expense incurred on both short-term and long-term debt financing.</li> <li>• <b>Airport</b> includes operating and capital improvement expenditures to operate and manage the County Airport.</li> <li>• <b>Central Landfill</b> includes operating and capital improvement expenditures to operate the County Central Landfill.</li> </ul>
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**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](http://www.yolocounty.org).

Readers wanting more detailed financial information should refer to the County’s 2019-20 Comprehensive Annual Financial Report (CAR) available online at [www.yolocounty.org](http://www.yolocounty.org) (go to General Government > Financial Services > Publications).