County of Yolo
Recommended Budget 2020-21
&
Annual Report 2019-20

Presented to the Board of Supervisors

Gary Sandy, Chair
District 3

Oscar Villegas
District 1

Jim Provenza
District 4

Don Saylor
District 2

Duane Chamberlain
District 5

By Patrick S. Blacklock
County Administrator
County of Yolo
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Introduction
Yolo County Board of Supervisors
625 Court Street, Room 204
Woodland CA 95695

Dear Members of the Board of Supervisors:

With this letter, I submit for your consideration the 2020-21 Yolo County Recommended Budget. Pursuant to the County Budget Act, it is presented as the County Administrator’s recommended budget. The 2020-21 Recommended Budget is balanced, meets State appropriation requirements and reflects the policies embedded in the Board of Supervisor’s Long Term Financial Plan. The Board of Supervisors has scheduled a public hearing on June 9 to consider this recommended spending plan, at which time the Board may add, delete or modify the recommended budget by majority vote. This letter highlights some of the assumptions, policies, and high level changes included in the budget. The Board agenda packet for June 9 will include a comprehensive staff report describing in much more detail the significant changes, pending issues and areas of risk within the recommended budget.

Total expenditures for the County are recommended in the amount of $493,428,239 with general purpose revenues of $84,118,946, which represents an increase of $2,637,759 from the 2019-20 year end estimated general purpose revenue. Capital expenditures are recommended at $45,660,000. The recommended budget revenues were modified in late March shortly after the start of Shelter-in-place orders and utilized information from a UCLA Anderson School of Management economic forecast. That forecast expected an approximate 10% drop in taxable sales during the April-June 2020 quarter with a rebound toward the end of the calendar year. As this was an early forecast, it has likely turned out to be too optimistic and later information in the Governor’s May revise demonstrated that a more likely scenario is a reduction of 4.6% in taxable sales during 2019-20 during COVID-19 and a further reduction of 17.3% in taxable sales in 2020-21. As taxable sales are a key underlying source for general fund sales tax, public safety sales tax, and 1991 and 2011 realignment, this will be a key theme as we approach adopted budget.

The 2020-21 budget represents reductions in both discretionary funding as well as State and Federal revenue receipts in most areas. Additionally, the emergency response to Covid-19 coupled with the economic disruption of the closure of businesses has had an impact on the County’s financial status. The full impact of these issues is not yet fully known. Additionally, rising pension costs continue to deplete any growth in General Fund revenues. Therefore, the 2020-21 recommended budget is a tentative spending plan designed to allow County departments to operate starting July 1. Staff will work during the intervening months to develop projections for revenue impacts as well as conduct a comprehensive review of budget cutting strategies should an updated economic forecast in July suggests revenues will further decline. In order to be strategic with reductions if required, a process is being facilitated to develop a mandated/discretionary program analysis. This analysis is designed to support a comprehensive Board review and inform where the County has discretion for targeted future reductions.

The Recommended Budget includes 3.0 new non-General Fund positions, however, these are offset by the following position decreases: General Fund (-3.0 FTE) and non-General Fund (-3.0 FTE) positions,
as well as an additional 48.75 General Fund vacant positions unfunded for a net decrease in County positions of -50.75 FTE. The unfunded positions are being held vacant in the event the budget scenario in September requires additional reductions. Unfortunately, even if the Covid-19 impacts improve dramatically, reducing General Fund positions is likely to continue as retirement costs outpace revenue growth. The table below reflects the specific positions in each category.

<table>
<thead>
<tr>
<th>Department</th>
<th>Position</th>
<th>FTE</th>
<th>Funding Source</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Recommended New Positions</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DA</td>
<td>Programmer IV (LT)</td>
<td>1.0</td>
<td>State Funding</td>
</tr>
<tr>
<td>HHSA</td>
<td>Adult Services Worker I/II</td>
<td>1.0</td>
<td>State Funding</td>
</tr>
<tr>
<td>HHSA</td>
<td>Senior Public Health Nurse</td>
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<td>Public Health</td>
</tr>
<tr>
<td>ITS</td>
<td>Web Design</td>
<td>0.5</td>
<td>Department Revenue</td>
</tr>
<tr>
<td>ITS</td>
<td>Systems Accountant</td>
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<td>Department Revenue</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>4.0</td>
<td></td>
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<tr>
<td><strong>Positions Unfunded/Eliminated</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Child Support</td>
<td>Senior Child Support Officer</td>
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<td>Federal/State</td>
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<tr>
<td>ITS</td>
<td>Systems Software Specialist III</td>
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<td>Department Revenue</td>
</tr>
<tr>
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<td>IT Charges</td>
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<td>Administrative Assistant</td>
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<td>General Fund</td>
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<td>Public Defender</td>
<td>Immigration Attorney</td>
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<td><strong>Subtotal</strong></td>
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<td><strong>Positions Held Vacant</strong></td>
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<td>General Fund</td>
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<td>Administrative Services Analyst</td>
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<td>DA Investigator II</td>
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<td>DA</td>
<td>Sr Deputy Probation Officer</td>
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<td>DFS</td>
<td>Operations Support Specialist</td>
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<td>Supervising Parks worker</td>
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<td>Project Coordinator</td>
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<td>General Fund</td>
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<tr>
<td>HHSA</td>
<td>Accountant II</td>
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<td>Federal/State</td>
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<td>HHSA</td>
<td>HHSA Social Worker Practitioner</td>
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<td>Federal/State</td>
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<td>HHSA</td>
<td>Deputy Branch Director</td>
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<td>Federal/State</td>
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<tr>
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<td>HHSA</td>
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<td>Federal/State</td>
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<td>HHSA</td>
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<td>Federal/State</td>
</tr>
<tr>
<td>HHSA</td>
<td>Accounting Technician</td>
<td>1.0</td>
<td>Federal/State</td>
</tr>
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<td>HHSA</td>
<td>Senior Accounting Technician</td>
<td>2.0</td>
<td>Federal/State</td>
</tr>
<tr>
<td>HHSA</td>
<td>Fiscal Administration Officer</td>
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<td>Federal/State</td>
</tr>
<tr>
<td>Library</td>
<td>Account Clerk II</td>
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<td>General Fund</td>
</tr>
<tr>
<td>Library</td>
<td>Library Assistant II</td>
<td>1.5</td>
<td>General Fund</td>
</tr>
<tr>
<td>Probation</td>
<td>Deputy Probation Officer I</td>
<td>1.0</td>
<td>General Fund</td>
</tr>
<tr>
<td>Probation</td>
<td>Deputy Probation Officer II</td>
<td>2.0</td>
<td>General Fund</td>
</tr>
<tr>
<td>Probation</td>
<td>Senior Deputy Probation Officer III</td>
<td>1.0</td>
<td>General Fund</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Animal Services officer</td>
<td>1.0</td>
<td>General Fund/ Cost Sharing Agreements</td>
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<tr>
<td>Sheriff</td>
<td>Deputy Public Administrator</td>
<td>1.0</td>
<td>General Fund</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Crime and Intelligence Analyst</td>
<td>1.0</td>
<td>General Fund</td>
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<tr>
<td>Sheriff</td>
<td>Supervising Legal Secretary</td>
<td>1.0</td>
<td>General Fund</td>
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<td>Sheriff</td>
<td>Deputy Sheriff</td>
<td>3.75</td>
<td>General Fund</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Correctional Officers</td>
<td>4.5</td>
<td>General Fund</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Sr. Detention Cook</td>
<td>1.0</td>
<td>General Fund</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td>48.75</td>
<td></td>
</tr>
<tr>
<td><strong>Total Net Reduction</strong></td>
<td></td>
<td>(50.75)</td>
<td></td>
</tr>
</tbody>
</table>
In addition to vacant and unfunded positions, budget balancing strategies included a temporary reduction in the supplemental pension contribution of ½ percent (0.5%), a temporary reduction of other post-employment benefit contributions of 1 percent (1.0%), deferring additional correctional staffing at Monroe, elimination of unnecessary travel and training, reduced JPA budgets and therefore County contribution, and the use of special funds and fund balances in lieu of General Fund.

It is recommended the Board of Supervisors defer further program restorations or augmentations until the Adopted Budget hearing in September, at which time additional information, including updated revenue trends, final State Budget actions, labor agreements and 2019-20 closing fund balance information will be known.

The recommended budget relies upon the following assumptions:

**Funds Priority Focus Areas within the 2020-2024 Strategic Plan:**

In November 2019, the Board approved the 2020-2024 Strategic Plan and Priority Focus Areas. In this first full year of the plan, the 2020-21 budget includes resources designed to further the action items necessary to progress the Priority Focus Area objectives. The following table highlights a few of these initiatives. It is important to note that some items may be delayed due to the shift in staff resources responding to the pandemic.
INTRODUCTION

Message from the Chief Administrative Officer

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

Through the Board policy on Fund Balances and Reserves (Appendix H), the Board approved increasing the General Fund reserve annually to achieve best practice standards as established by the Government Finance Officers Association. Due to the fiscal challenges noted above, the 2020-21 recommended budget does not include an augmentation to the reserve. The current reserve is $14,256,043 which is 6.5% of the General Fund including the public safety fund. If funding allows in September at Adopted Budget, we plan to make progress toward the recommended reserve of 15%, which when combined with program-specific contingencies, will ensure fiscal resilience, continued improved credit ratings and a strengthened ability to address the current pandemic, uncertainty of expense reimbursement related to Covid-19 response, worsening near term economic impacts, General Fund Revenue reductions, and other local emergencies.

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

The 2020-21 fiscal year includes many known budget risks most specifically limited information about funding and/or reimbursement for costs associated with the pandemic emergency response. In addition, specific uncertainties identified for 2020-21 include:

- Local sales tax and Prop 172 sales tax for public safety
- Length of the current economic slowdown
- Reliance on carryforward assumptions
- Project RoomKey Homelessness Initiative
- Great Plates Delivered
- Flood Protection Planning and Construction
- Community Service District infrastructure
- Monroe Detention Center staffing

The Governor’s May revise contemplates providing Coronavirus Aid, Relief, and Economic Security (CARES) Act funding to Counties. Should the legislature approve the concept, the potential exists for the Federal Emergency Management Agency to not reimburse jurisdictions for Covid-19 response until those funds are depleted. To prepare for unexpected fiscal actions, the recommended budget includes a $2.5 million General Fund contingency, which is 2.9% of the 2020-21 general purpose revenue allocations, a public safety contingency of $1,300,000 which is 1.6% of the public safety fund expenditures, and a $400,000 HHSA contingency which is 0.2% of their operating fund. While the General Fund contingency is consistent with the Board policy on contingencies and reserves, the HHSA contingency will need to be augmented at Adopted Budget to achieve the minimum 1% level identified in policy.

More information will be available on a number of variables at the time of the Adopted Budget hearings in September, including State Budget impacts, actual closing fund balances and updated revenue trends. These variables will inform the recommended contingency level included in the Adopted Budget. Budgeted contingency is available for Board appropriation throughout the 2020-21 fiscal year should unexpected needs arise. Any unused contingency may also provide additional funding flexibility in crafting the 2020-21 budget.
Supports long term financial planning:

As mentioned above, the current economic outlook is unstable due to the unknown impacts of Covid-19. By seeking to increase operating fund contingencies at Adopted Budget hearings and including a balanced array of cost reductions comprised of program restructuring, elimination of vacant positions and reduced expenditures, the proposed budget scenario supports long term financial planning and places the County’s finances in a position to also be better prepared for the continued economic impacts of the pandemic.

Fiscal Year 2020-21 Recommended budget

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

<table>
<thead>
<tr>
<th>Fund</th>
<th>2019-20</th>
<th>2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>CAFR Defined General Fund</td>
<td>$162,219,353</td>
<td>$168,412,084</td>
</tr>
<tr>
<td>Employment &amp; Social Services Fund</td>
<td>$105,182,278</td>
<td>$109,912,793</td>
</tr>
<tr>
<td>Public Safety Fund</td>
<td>$80,255,880</td>
<td>$78,353,574</td>
</tr>
<tr>
<td>Medical Services Fund</td>
<td>$15,513,629</td>
<td>$11,687,821</td>
</tr>
<tr>
<td>Behavioral Health Fund</td>
<td>$51,854,188</td>
<td>$51,174,840</td>
</tr>
<tr>
<td>Road Fund</td>
<td>$21,613,660</td>
<td>$31,783,085</td>
</tr>
<tr>
<td>Library Fund</td>
<td>$10,209,651</td>
<td>$10,958,109</td>
</tr>
<tr>
<td>Child Support Services</td>
<td>$5,948,363</td>
<td>$5,948,363</td>
</tr>
<tr>
<td>Cache Creek Area Plan</td>
<td>$1,757,161</td>
<td>$3,930,156</td>
</tr>
</tbody>
</table>

The total budget of all funds pays for a wide variety of services, programs and projects that are financed by many revenue sources including grant funds, State and Federal revenues, and numerous fees that are paid in exchange for providing requested services to the public. When all of these funds and sources are combined, the fiscal year 2020-21 recommended operating budget totals $493,689,180.

*After the budget was finalized, Child Support services received their allocation letter reducing their revenue by $337,917 to $5,405,254. The department has anticipated this reduction and planned for reduced expenditures. The updated budget will be brought forward in September with Adopted Budget.

Capital Improvements and Debt Service

The capital improvement budget is financed by State grants, development impact fees, Accumulated Capital Outlay (ACO) funds, certain special revenue funds and lease revenue bond financing. The recommended budget for funded capital improvements is $45,660,000. The CIP Projects funded in 2020-21 include the Monroe Expansion and Renovation and Leinberger jail replacement. The major portion of the 2020-21 Capital Projects budget will be reimbursed from State grants while the remaining projects will be funded by the CIP debt financing obtained in July 2017. The updated 2020-2024 rolling five-year Capital Improvement Plan was presented to the Board on June 2, 2020. While not included with recommended budget, it is likely that the Yolo Library will be ready for construction once a funding plan is determined. An updated CIP will be presented to the Board on June 2. Once that is approved, staff
INTRODUCTION

Message from the Chief Administrative Officer

anticipates that there will need to be a reconciliation process with the budget as part of Adopted Budget if not sooner.

General government debt service remains low but is increasing – only $2,049,833, representing <1.0% of the total budget. Debt service currently being paid includes the District Attorney’s building, the Davis Library, and the July 2017 CIP bond issuance. Debt service related to enterprise and internal service funds are budgeted within those respective funds which includes debt associated with the County Landfill, County Telecommunications system, County Solar Arrays and Energy Conservation Project and thus are not included in this figure. The County has completed a financing associated with the acquisition of the Child Support Building and the Health & Human Services Gonzales building. These obligations will be built into the Adopted budget in September.

Reserves

During past years when the County experienced growth, primarily in property taxes, the Board of Supervisors put aside funds to be spent as necessary in recessionary times, which helped moderate recessionary reductions and preserve core county services. Those reserves were depleted during the recession and since 2010-11, the recommended budget has modestly increased the reserve in accordance with the Board’s Fund Balances and Reserves Policy. This reserve is to be used in the event of a catastrophic event or major unexpected cost and serves as a fiscally prudent backstop to nearly $494 million in County expenditures.

The recommended budget includes the following reserves:

- General Fund Reserve .................................................................$14,256,043
- Reserve for claims against the county ..............................................$600,000
- Capital Improvement Plan ............................................................$1,823,655
- Audit Disallowance ......................................................................$2,000,000

Additional funding is set aside in trust for specific purposes:

- Other Post-Employment Benefits (OPEB) Trust.............................$22,941,922*
- Pension Liability Trust .................................................................$4,696,200*

*These figures include estimated contributions for 2020-21.

Unfunded Liabilities

There are three major unfunded liabilities that continue to be of significant concern. Pensions, retiree health and road maintenance have a combined current estimated and unfunded liability of $892,177,208. While total unfunded liabilities are lower this year as a result of the retiree health liability decrease, the pension liability of $335,286,208 has more than doubled within the last four years despite pension reform lowering the formula for new employees. This is due to changes in CalPERS’ assumed investment earnings, changes in accounting methodology and revised assumptions of higher age retirement. This amount will continue to increase as CalPERS phases in a change from a 30-year amortization to a 20-year amortization for payment of the unfunded liability. The retiree health liability continues to see reductions...
due to the ongoing efforts of the Board-approved pre-funding plan with the most recent 2018 actuarial study showing an unfunded liability of $79,891,000. This is down from $153,091,000 in 2014. The road maintenance liability of $477,000,000 has yet to be addressed, though SB 1 has substantively strengthened road maintenance investment in the county.

The County of Yolo continues to benefit from an engaged, skilled and dedicated workforce who should be recognized for their ongoing commitment to making a difference by enhancing the quality of life in our community. This has never been more apparent than recent months when our workforce has taken on the exhaustive task of responding to the Covid-19 emergency. Their dedication, expertise, and commitment of time has been generous and commendable. I wish to thank our department heads, the Chief Financial Officer, Department of Financial Services’ budget staff and fiscal staff throughout the County whose hard work contributed to the creation of this budget. I also wish to acknowledge the Board of Supervisors for focusing attention on long-term financial planning and fiscal sustainability. I am grateful for the Board’s long term vision and willingness to steadily take actions that have improved the County’s fiscal resilience.

Respectfully submitted,

Patrick S. Blacklock
County Administrator
INTRODUCTION

Guide to Reading the Budget

Purpose of the Budget

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

The budget is also a vehicle for presenting plans and opportunities that will make Yolo County an even better place to live and work. It includes a narrative from each department that reports program successes in the prior year, as well as goals for the next year. In the latter case, new approaches may be presented for more effective and relevant methods of delivering services to county residents. Additionally, department goals and strategies directly related to implementation of the 2020-2024 Strategic Plan are noted in 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 2019-20 Recommended Budget on June 9, 2020. 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. These sections include 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. They also contain 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 page numbers. 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 year before last.
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

<table>
<thead>
<tr>
<th>Operations</th>
<th>2018-19 Actual</th>
<th>2019-20 Adopted</th>
<th>2020-21 Recommended</th>
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<tbody>
<tr>
<td>General Fund Departments</td>
<td>$53,063,930</td>
<td>$75,336,658</td>
<td>$69,848,333</td>
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<tr>
<td>Public Safety Departments</td>
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<td>Social Services Programs</td>
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<td>Public Health Services</td>
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<td>Behavioral Health Services</td>
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<td>$20,281,434</td>
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<td>Library Programs</td>
<td>$6,914,769</td>
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<td>$8,553,380</td>
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<td>Child Support Services</td>
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<td>$5,948,363</td>
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<td>Cache Creek Area Plan</td>
<td>$820,521</td>
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<td>County Service Areas</td>
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<td>$9,891,827</td>
<td>$5,357,781</td>
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<td>Housing Programs</td>
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<td>$565,514</td>
<td>$571,386</td>
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<td><strong>Subtotal</strong></td>
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<td>Enterprise/Internal Service Funds</td>
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<tr>
<td>Airport Enterprise</td>
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<td>Sanitation Enterprise</td>
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<td>Dental Insurance ISF</td>
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<td>Unemployment Insurance ISF</td>
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<td>Fleet Services ISF</td>
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<td>Telecommunications ISF</td>
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<td>Yolo Electric ISF</td>
<td>$5,238,765</td>
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<td>Pension ISF</td>
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<td><strong>Subtotal</strong></td>
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<td>Debt Service Funds</td>
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<td>Davis Library</td>
<td>$528,279</td>
<td>$530,725</td>
<td>$528,275</td>
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<td>DA Building</td>
<td>$282,108</td>
<td>$276,558</td>
<td>$275,483</td>
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<td>CIP Bond</td>
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<td>Total Operating Budget</td>
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<td><strong>$510,089,292</strong></td>
<td><strong>$493,428,239</strong></td>
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<tr>
<td>Capital Improvement Program</td>
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<td></td>
<td></td>
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<tr>
<td>Courthouse Renovation</td>
<td>$6,553,643</td>
<td>$3,690,583</td>
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<tr>
<td>Library Archives</td>
<td>$1,525,520</td>
<td>$324,614</td>
<td>$0</td>
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<tr>
<td>Esparto Park &amp; Pool</td>
<td>$5,430,695</td>
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<td>$0</td>
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<tr>
<td>Other Facility Improvements</td>
<td>$977,726</td>
<td>$170,091</td>
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<tr>
<td>Yolo Library</td>
<td>$155,316</td>
<td>$173,251</td>
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<tr>
<td>Monroe Jail Expansion</td>
<td>$18,073,802</td>
<td>$21,623,000</td>
<td>$12,660,000</td>
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<tr>
<td>Leinberger Jail Expansion</td>
<td>$548,761</td>
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<tr>
<td>Juvenile Detention Facility Expansion</td>
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<td><strong>Subtotal</strong></td>
<td><strong>$33,270,023</strong></td>
<td><strong>$59,281,539</strong></td>
<td><strong>$45,660,000</strong></td>
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<tr>
<td><strong>TOTAL COUNTY BUDGET</strong></td>
<td><strong>$435,580,890</strong></td>
<td><strong>$569,370,831</strong></td>
<td><strong>$539,088,239</strong></td>
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</table>
General Government
Recommended Appropriations by Department

### Appropriations by Department

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture</td>
<td>$2,964,959</td>
<td>3,461,912</td>
<td>3,730,575</td>
<td>3,846,537</td>
<td>3,820,749</td>
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<td>Assessor/Clerk-Recorder/Elections</td>
<td>$6,550,023</td>
<td>6,655,307</td>
<td>8,913,357</td>
<td>8,583,873</td>
<td>8,392,193</td>
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<tr>
<td>Board of Supervisor</td>
<td>$1,821,721</td>
<td>1,989,116</td>
<td>2,184,935</td>
<td>2,326,731</td>
<td>2,306,731</td>
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<tr>
<td>County Administrator's Office</td>
<td>$19,387,810</td>
<td>22,207,361</td>
<td>24,983,409</td>
<td>23,858,151</td>
<td>23,317,151</td>
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<tr>
<td>County Counsel</td>
<td>$2,828,481</td>
<td>2,350,196</td>
<td>3,722,483</td>
<td>3,101,203</td>
<td>2,879,403</td>
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<tr>
<td>Countywide</td>
<td>$44,831,392</td>
<td>52,631,767</td>
<td>59,740,205</td>
<td>12,042,057</td>
<td>98,794,966</td>
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<tr>
<td>Financial Services</td>
<td>$4,857,535</td>
<td>5,203,202</td>
<td>5,905,358</td>
<td>6,210,569</td>
<td>5,957,744</td>
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<tr>
<td>General Services</td>
<td>$7,646,225</td>
<td>8,039,512</td>
<td>10,733,372</td>
<td>6,938,072</td>
<td>6,679,728</td>
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<tr>
<td>Human Resources</td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>2,287,191</td>
<td>2,174,179</td>
</tr>
<tr>
<td>Innovation &amp; Technology Services</td>
<td>$0</td>
<td>0</td>
<td>0</td>
<td>3,770,610</td>
<td>3,700,650</td>
</tr>
<tr>
<td>Library</td>
<td>$8,437,082</td>
<td>8,549,966</td>
<td>10,485,668</td>
<td>11,222,844</td>
<td>10,925,453</td>
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<tr>
<td><strong>TOTALS</strong></td>
<td><strong>$99,325,228</strong></td>
<td><strong>111,088,340</strong></td>
<td><strong>130,399,362</strong></td>
<td><strong>84,187,838</strong></td>
<td><strong>168,948,947</strong></td>
</tr>
</tbody>
</table>
OUR MISSION

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

Major Services

The Department of Agriculture and Weights & Measures partners with the public, business community and agricultural industries to promote agriculture; protect the community and its environment through consistent pesticide regulation; educate growers and farm workers about pesticide safety; assist with the worldwide movement of farm products while preventing the introduction and spread of serious agricultural pests; and ensure equity and foster confidence in the marketplace through regular inspections of raw and packaged commodities and weighing and measuring devices.

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Agriculture</td>
<td>3,825,149</td>
<td>2,890,330</td>
<td>64,910</td>
<td>869,909</td>
</tr>
<tr>
<td>Total</td>
<td>3,825,149</td>
<td>2,890,330</td>
<td>64,910</td>
<td>869,909</td>
</tr>
</tbody>
</table>
### Summary of Budget by Category

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Revenue</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Licenses, Permits, and Franchises</td>
<td>176,304</td>
<td>183,788</td>
<td>172,796</td>
<td>182,200</td>
<td>182,200</td>
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<tr>
<td>Fines, Forfeitures, and Penalties</td>
<td>33,200</td>
<td>33,450</td>
<td>35,000</td>
<td>40,000</td>
<td>40,000</td>
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<tr>
<td>Revenue from Money &amp; Property</td>
<td>700</td>
<td>33,245</td>
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<tr>
<td>Intergovernmental Revenues</td>
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<td>1,563,709</td>
<td>1,641,661</td>
<td>1,641,661</td>
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<td>Charges for Services</td>
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<td>1,010,596</td>
<td>1,120,938</td>
<td>1,018,469</td>
<td>1,018,469</td>
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<tr>
<td>Miscellaneous Revenues</td>
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<td>8,000</td>
<td>8,000</td>
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<td>Other Financing Sources</td>
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<td>2,890,330</td>
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<tr>
<td><strong>Appropriations</strong></td>
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<tr>
<td>Salary and Benefits</td>
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<td>2,964,659</td>
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<td>Services and Supplies</td>
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<td>760,390</td>
<td>767,416</td>
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<td>Other Charges</td>
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<td>Capital Assets</td>
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<td>72,098</td>
<td>250,000</td>
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<td>Other Financing Uses</td>
<td>(8,977)</td>
<td>396,297</td>
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<td><strong>Total Appropriations</strong></td>
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<tr>
<td><strong>Use of Fund Balance</strong></td>
<td>(1,191,175)</td>
<td>(153,587)</td>
<td>312,010</td>
<td>64,910</td>
<td>64,910</td>
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<tr>
<td><strong>Net County Cost</strong></td>
<td>867,386</td>
<td>955,505</td>
<td>753,359</td>
<td>895,697</td>
<td>869,909</td>
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</tbody>
</table>

### Expenditures

- **Salary and Benefits**: 81.7%
- **Services and Supplies**: 18.3%

### Revenues

- **Licenses, Permits, and Franchises**: 4.8%
- **Intergovernmental Revenues**: 42.9%
- **Fines, Forfeitures, and Penalties**: 1.0%
- **Charges for Services**: 26.6%
- **Use of Fund Balance**: 1.7%
- **Net County Cost**: 22.7%
- **Miscellaneous Revenues**: 0.2%
Significant Budget Changes

The 2020-21 Recommended Budget includes a reduction of revenues and Service and Supplies due to the non-renewal of the CalTrans contract. The Rodent Bait Clean Up Project has been budgeted to be accomplished in 2020-21. Lastly, the construction of the modular building on the existing premises has been placed on hold while alternatives are researched.
Prior Year Goals, Strategies & Accomplishments

**Goal 1: Operational Excellence**

*Strategies for 2019-20*

- Focus on Employee Training Development.
- Finalize the Department of Agriculture Internship Program.
- Provide growth opportunities for Ag Department team members.
- Issue a notice of proposed actions within 30-45 days of the violation to improve customer service.
- Publish the crop report by July 31st to better serve the needs of our clients.
- Bill all contracts monthly to assure financial sustainability.

*Accomplishments*

- Employee Training Development, Department of Agriculture Internship Program, and providing growth opportunities for Ag Department team members are ongoing.
- Notice of proposed actions timeline has improved substantially to 90 days.
- The crop report was published by July 31st.
- Contracts are billed monthly to assure financial sustainability.

**Goal 2: Thriving Residents**

*Strategies for 2019-20*

- Promote access to healthy, locally grown food; assure proper marketing and standards of fresh produce.
- Assure Farmers Markets and Certified Producers meet local and State requirements.
- Inspect all Certified Producers once per year.
- Inspect all Certified Farmers’ Markets twice per year.

*Accomplishments*

- Work to promote access to healthy, locally grown food; assure proper marketing and standards of fresh produce is ongoing.
Prior Year Goals, Strategies & Accomplishments

- We continue to assure Farmers Markets and Certified Producers meet local and State requirements.
- We Inspect all Certified Producers once per year, but will be challenging with COVID-19.
- One inspection per Certified Farmers’ Market was completed.

**Goal 3: Safe Communities**

**Strategies for 2019-20**

- Protect people and the environment from pesticide misuse by proper permitting, field use inspection monitoring, appropriate enforcement responses and ongoing compliance assistance.
- Conduct targeted pesticide use enforcement inspection around rural communities and at the urban/ag interface.
- Renegotiate the DPR Pesticide Work Plan.
- Investigate all pesticide-related complaints, illness, injury and exposure, in an effort to prevent future pesticide-related incidents.
- Continue to educate cannabis cultivators on proper pesticide use, including but not limited to; renewing pesticide permits for cannabis cultivation, educating pesticide users in proper manner and methods of application, and proper personal protective equipment.
- Assure a fair and equitable marketplace for all consumers and businesses in Yolo County.
- Improve consumer protection by implementing an annual undercover test purchase program.
- Conduct annual skimmer device detection program.
- Maintain an effective point of sale (POS) price verification inspection program.
- Maintain consumer confidence by conducting pre-packaged audits in all grocery markets.
- Protect businesses and the consumer by conducting mandated device inspections.

**Accomplishments**

- Work in pesticide permitting, field use inspection monitoring, appropriate enforcement responses and ongoing compliance assistance, including targeted pesticide use enforcement inspection around rural communities and at the urban/ag interface, is ongoing. Investigation of all pesticide-related complaints, illness, injury, and exposure is an ongoing priority.
- The DPR Pesticide Work Plan has been renegotiated.
Prior Year Goals, Strategies & Accomplishments

- Education of cannabis cultivators on proper pesticide use is 90% complete
- We continue to assure a fair and equitable marketplace for all consumers and businesses in Yolo County, improve consumer protection by implementing an annual undercover test purchase program and protect businesses and the consumer by conducting mandated device inspections.
- Our annual skimmer device detection program is partially complete.
- Efforts to maintain an effective point of sale (POS) price verification inspection program are ongoing with a focus on price gouging during the COVID-19 pandemic.
- Audits of pre-packaged goods in all grocery markets have been temporarily deferred due to COVID-19.

Goal 4: Sustainable Environment

Strategies for 2019-20

- Encourage reduced risk pesticide use and integrated pest management practices.
- Encourage environmental stewardship and governmental efficiency by conducting on-farm CUPA inspections on behalf of the Environmental Health Division and in coordination with our on-farm pesticide use enforcement inspection program.
- Encourage environmental stewardship and governmental efficiency by partnering with the Yolo County Farm Bureau to carry out the Irrigated Lands Program.
- Encourage environmental stewardship by partnering with the Yolo County Farm Bureau to plan and execute the Yolo County Spray Safe event, reaching 400 + pesticide applicators.

Accomplishments

- Encouragement of reduced risk pesticide use and integrated pest management practices, environmental stewardship and governmental efficiency, and the Irrigated Lands Program are ongoing.
- We partnered with the Yolo County Farm Bureau to plan and execute the Yolo County Spray Safe event, reaching 400 + pesticide applicators.
Goal 5: Flourishing Agriculture

**Strategies for 2019-20**

- Continue the development of a fully-funded land use planning program to ensure comments are made on projects impacting agriculture. While the program is not currently funded due to lack of projects, comments are provided by the Agricultural Commissioner’s office.
- Develop online tools for residents and farmers.
- Promote the use of the online complaint form.
- Finalize credit card payment options.

**Accomplishments**

- We continue to develop online tools and promote the use of the online complaint form.
- Credit card payment options have been completed.
Current Year Goals & Strategies

**Goal: Operational Excellence**

*Refocus our goals due to COVID-19.*

- Support employees and clients during and after the COVID-19 shelter in place order is lifted.
- Facilitate connections for our clients to obtain PPE and needed resources.
- Focus on staff support and development.
- Enhance the ability for employees to work remotely.
- Collaborate with the CAO to create a plan for additional office space to meet social distancing requirements.

*Focus on revenue collections.*

*Secure parking lot for staff safety.*

*Install an electric vehicle charging station.*
Program Summary

Weights & Measures

*Enhance consumer protections and ensure an equitable marketplace.*

County weights and measures officials serve all consumers as the local regulatory agency authorized to enforce the California Business & Professions Code and the California Code of Regulations pertaining to issues of “Equity in the Marketplace.” Sealers annually perform thousands of inspections on various commercial devices, check packages for net content, review weighmaster records for accuracy and provide training and education to businesses and individuals.

Pesticide Use Enforcement

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

The Pesticide Use Enforcement Program protects California’s agricultural industry, wildlife, natural resources, and the health and safety of County residents and workers by: 1) promoting the safe use of pesticides through monitoring pesticide applications, 2) issuance of pesticide use permits, 3) the investigation of pesticide illnesses and complaints, and 4) education and outreach to the public, farmers, pest control businesses and agricultural field workers.

Pest Prevention

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

The Pest Prevention Program is comprised of inspections at points of entry, maintenance of quarantines, detection trapping and pest surveys to prevent the introduction of exotic invasive insects and plant diseases that would impact agriculture, urban landscapes, and forests.
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 Clerk-Recorder/Assessor/Elections Department oversees the following:
The Assessor works by law to create equitable, timely and accurate property tax assessments to determine the tax base for which the property tax levy is applied.
The responsibilities of the Clerk-Recorder are mandated by law and include, but are not limited to, the processing and maintaining of records such as: official documents affecting Real Property (Deeds, Deeds of Trusts, Liens and Maps), Marriage, Birth and Death Certificates, Notary Oaths, Fictitious Business Names, Process Servers and more.
Elections conducts all Federal, State, County, School District and Special District General and Special elections. The Elections Budget Unit carries out its duties while adhering to the strict guidelines set forth in Federal and California Elections Codes.

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
</thead>
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<tr>
<td>Assessor</td>
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<td>2,959,287</td>
<td>116,839</td>
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### Summary of Budget by Category

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<tr>
<td>LICENSES, PERMITS, AND FRANCHISES</td>
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</thead>
<tbody>
<tr>
<td>SALARY AND BENEFITS</td>
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<td>6,261,025</td>
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<td>OTHER FINANCING USES</td>
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<td><strong>NET COUNTY COST</strong></td>
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<td><strong>53</strong></td>
<td><strong>51</strong></td>
<td><strong>52</strong></td>
<td><strong>52</strong></td>
<td><strong>51</strong></td>
</tr>
</tbody>
</table>

**Expenditures**

- Services and Supplies 24.5%
- Other Financing Uses 0.4%
- Salary and Benefits 75.1%

**Revenues**

- Revenues from Money and Property 0.1%
- Intergovernmental Revenues 1.7%
- Licenses, Permits, and Franchises 0.5%
- Charges for Services 31.9%
- Miscellaneous Revenues 1.0%
- Net County Cost 63.3%
- Use of Fund Balance 1.4%
**Four Year Staffing Trend**

**Four Year Expenditures Trend**

**Significant Budget Changes**

The Recommended Budget for Assessor/Clerk-Recorder/Elections (ACE) includes funding for Elections printing and mailing services and a slight increase in anticipated revenues associated with the 2020 Presidential Election. The budget also includes decreased revenue and expenditures related to the final year of the State Supplementation for County Assessor’s Program.
Prior Year Goals, Strategies & Accomplishments

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

**Strategies for 2019-20**
- Reassess current staff training and workflow distribution to be prepared and adaptable to possible legislative changes currently being proposed effecting the processing of the tax roll.

**Accomplishments**
Reviewed staff training and workflow distribution to improve office efficiency and project and prepare for possible changes handed down from the state level. The Assessor applied for the State-County Assessors’ Partnership Agreement Program (SCAPAP) and was awarded $303,616 for the second year (2019-20) of SSCAP, and $123,687 for the third year (2020-21). A portion of the funds have been allocated to send staff to professional training on specialized properties. The Assessor has implemented cross-training within divisions to allow for more effective workflows and continuity of services. A majority of the funds have been allocated towards purchasing a Commercial/Industrial Appraisal Suite which will assist with future assessments and better prepare the county, should the Split-Roll Initiative pass in the future. The purchase of this suite is on-going.

**Goal 2: Assessor – Expand Technology Utilization**

**Strategies for 2019-20**
- Following the completion of the scanning project, look to effectively train staff to utilize available technology versus paper to process and complete work.

**Accomplishments**
Received state funding to complete the scanning project and are reassessing staff training and extended use of technology resulting from pandemic related operational changes and anticipated paperless scanning process completion next fiscal year. In addition to the Commercial/Industrial Appraisal Suite, the Assessor made a significant push towards finalizing the Parcel Fabric in the ESRI Geospatial Information Systems (GIS) Enterprise solution utilized countywide. This will allow for further utilization of GIS information within the Assessor’s office. This GIS solution is currently in-progress.
Prior Year Goals, Strategies & Accomplishments

Goal 3: Assessor – Integration of New Document Management System

Strategies for 2019-20
- Increase the ability for customers to complete their request online before coming into the office. Reduce the use of paper applications, placing more ownership on completing correct document completion to the customer, reducing the liability to the County should staff incorrectly enter customer information.

Accomplishments
The initial phase of the new document management system was accomplished in December. We are on schedule to complete the final data transfer and implementation phase at the end of the fiscal year. Staff have worked diligently to revamp and revise templates to move towards online document submissions. We continue to encourage taxpayers to file electronically when applicable. This step is currently on-going.

Goal 4: Elections – New Election Management System

Strategies for 2019-20
- Transition the county to a new voter registration database and election management system to streamline processes and information flow with the statewide voter registration database VoteCal.

Accomplishments
Successfully transitioned to a new voter registration database and election management system, and improved data communication with the state. The new Election Management system improved staff efficiency and processes during the March 3, 2020 Presidential Primary Elections. The built-in reports and applications also streamlined the Conditional Voter Registration process.
Prior Year Goals, Strategies & Accomplishments

**Goal 5: Elections – Upgrade of County Voting System**

**Strategies for 2019-20**
- Effectively leverage available state dollars to procure the first phase of a voting system upgrade for Yolo County. Current system is 13 years old and no longer meets State certification protocols.

**Accomplishments**
The Elections branch successfully leveraged available state funding to procure a signature verification and envelope sorter, and a new ballot tally system that meets the State’s updated certification requirements. We successfully implemented new ballot creation, ballot scanning, and vote tabulation software. The current system improved the workflow of the election process and the system’s ability to customize vote reports ensured that requested information about the election was delivered upon request.

**Goal 6: Elections – Integrate Elections’ Outreach Efforts with the County’s Efforts for a Complete 2020 Census Tally**

**Strategies for 2019-20**
- Work collectively with Yolo County Complete County to not only ensure an accurate 2020 Census, but to also ensure any underserved communities have their election needs addressed.

**Accomplishments**
Leading up to the March 3, 2020 Presidential Primary Election, the Elections Branch worked collaboratively with the County’s Complete Count census to leverage common resources to help expand the county’s census outreach efforts using our outreach campaigns and social media postings.
Current Year Goals & Strategies

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

**Strategies for 2020-21**
- Train and develop staff through enhanced training and development programs to increase operational effectiveness. Review and improve workflow distribution to be prepared for possible legislative changes currently being proposed that would fundamentally alter the property tax landscape.

**Goal 2: Assessor – Expand Technology Utilization**

**Strategies for 2020-21**
- Following the completion of the scanning project, look to effectively train staff to utilize available technology versus paper to process and complete work. Increase the use of social media and the internet to disseminate critical service messages to the public about Assessor programs and operations.

**Goal 3: Assessor – Integration of New Document Management System**

**Strategies for 2020-21**
- Increase the ability for customers to complete their request online before coming into the office. This will reduce the use of paper applications and potential data entry errors by staff by offering customers direct data entry options where applicable.

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

**Strategies for 2020-21**
- Work with Tyler Technologies to complete the setup and implementation of the electronic recording of documents. This secure technology will allow title companies and
Current Year Goals & Strategies

government agencies the flexibility to submit documents without having to present them in person at the office.

**Goal 5: Clerk-Recorder – Migration of the Clerk-Recorder Website to Yolocounty.org**

**Strategies for 2020-21**
- Work to transition the existing website, yolorecorder.org, to yolocounty.org. This transition will leverage the support and modern website structure to facilitate a clean and accessible access point for customers.

**Goal 6: Clerk-Recorder – Increase Customer Use of Online Service Portal**

**Strategies for 2020-21**
- Increase public outreach and awareness of the ability to conduct “no contact” transactions with the Clerk-Recorder for vital record and land document requests.

**Goal 7: Elections – Conduct November 2020 Election Under COVID-19 Guidelines**

**Strategies for 2020-21**
- Conduct the November General Election under new Election Administration guidelines due to the COVID-19 Pandemic.

**Goal 8: Elections – Convert Election Management Addressing System**

**Strategies for 2020-21**
- Work collaboratively with the Yolo County GIS division of the General Services Department. Convert the election management addressing system from range based to single point addressing to ensure more precise districting of voters.
Current Year Goals & Strategies

**Goal 9: Elections – Expand Elections’ Outreach Efforts**

*Strategies for 2020-21*

- Work jointly with Yolo County Complete Count to support an accurate 2020 Census representation. Also, ensure any underserved communities have their election needs addressed while following the COVID-19 guidelines.
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; assessment appeal; 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 insure the records originally submitted are not compromised or open for potential fraudulent activities.

**Elections**

*Maximize voter participation in elections*

The Elections department 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.
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 and flood management; agriculture; emergency services; intergovernmental relations; libraries; and areas of general governance.

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
</thead>
<tbody>
<tr>
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### Summary of Budget by Category

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<td><strong>APPROPRIATIONS</strong></td>
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<tr>
<td>SALARY AND BENEFITS</td>
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<td><strong>TOTAL APPROPRIATIONS</strong></td>
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<td>1,989,116</td>
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<td><strong>NET COUNTY COST</strong></td>
<td>1,821,721</td>
<td>1,989,116</td>
<td>2,184,935</td>
<td>2,326,731</td>
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### Expenditures

- **SERVICES AND SUPPLIES 9.9%**
- **OTHER FINANCING USES 0.4%**
- **SALARY AND BENEFITS 89.8%**
- **NET COUNTY COST 100.0%**
Four Year Staffing Trend

Four Year Expenditures Trend

Significant Budget Changes

There are no significant adjustments.
OUR MISSION

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

Major Services

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

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
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<td>18,000</td>
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<td>55,854</td>
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<td>Emergency Services</td>
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<td>1,021,882</td>
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<td>Housing</td>
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<td>Natural Resources</td>
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<td>Tribal Mitigation</td>
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<td>6,999,400</td>
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<td>Utilities</td>
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<td>4,617,906</td>
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<td>0</td>
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<tr>
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<td><strong>112,670</strong></td>
<td><strong>4,167,300</strong></td>
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Summary of Budget by Category

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</tr>
</thead>
<tbody>
<tr>
<td>Licenses, Permits, and Franchises</td>
<td>1,627,635</td>
<td>1,585,434</td>
<td>1,364,046</td>
<td>1,444,656</td>
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<td>Revenue from Money &amp; Property</td>
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<td>Intergovernmental Revenues</td>
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<td>Charges for Services</td>
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<td>Miscellaneous Revenues</td>
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<td>Other Financing Sources</td>
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<td>590,528</td>
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<td><strong>Total Revenue</strong></td>
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<td><strong>24,141,022</strong></td>
<td><strong>25,117,440</strong></td>
<td><strong>26,967,822</strong></td>
<td><strong>26,944,488</strong></td>
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<td><strong>4,525,947</strong></td>
<td><strong>4,167,300</strong></td>
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| Funded Staffing                  | 38                     | 39                     | 39                     | 25                       | 25                        |

Expenditures

- Salary and Benefits 13.8%
- Services and Supplies 40.5%
- Other Charges 9.6%
- Other Financing Uses 23.9%
- Capital Assets 12.1%

Revenues

- Intergovernmental Revenues 37.5%
- Charges for Services 35.9%
- Other Financing Sources 1.1%
- Miscellaneous Revenues 6.3%
- Licenses, Permits, and Franchises 4.6%
- Revenue from Money and Property 0.8%
**Four Year Staffing Trend**

![Four Year Staffing Trend Graph]

**Four Year Expenditures Trend**

![Four Year Expenditures Trend Graph]

**Significant Budget Changes**

The 2020-21 Recommended Budget includes a Federal Aviation Grant re-appropriation of $1,080,000 in Airport capital projects. Funding is for the drainage basin improvements. Other notable budget adjustments include an overall reduction of $293,000 comparing to 2019-20 Adopted budget. Annual salary and benefits increases have been offset by the reductions mentioned above.

Other programmatic changes include moving Human Resources program into a separate department.
Goal 1: Operational Excellence

Strategies for 2019-20

- Begin to plan for upgrading to InFor version 11.
- Implement Infor Contract Management module.
- Work with Department of Financial Services to analyze centralization of certain fiscal functions.

Accomplishments

Infor is ongoing. The ERP Steering Committee has begun to review version 11 of the Infor software. The primary focus question is, “Why should the County move to version 11—what does the County gain or what improvement does the new version provide?” The County’s Infor Account Executive has arranged several connections with other customers willing to discuss their experience and lessons learned related to the conversion to version 11. Additionally, planning for a Value Engineering project is underway to provide a specific review of the County and how version 11 can add value beyond the current version(s) utilized by the County (there is no cost to the County for this project). Finally, the Steering Committee has put forth a plan to consolidate the County support structure around Infor. This team will be the lead in planning for future conversion to version 11, likely beginning with a business process documentation project.

Infor Contract Management Module is also ongoing. The County's third-party Infor Consulting Services RFP conducted in September 2019 included Implementation services for Contract Management. The winning bidder was Kinsey and Kinsey. However, at this time, the resulting contract only solidifies professional services or ad hoc consulting. The Contract Management project is on hold due to COVID-19 and its ramifications—the County does not currently have the staff resources to focus on an implementation project and the travel restrictions and distancing measures prevent consultants from coming on site.

Additionally, the implementation of Contract Management, particularly the timeline, crosses into the conversation about version 11 of the Infor software. Contract Management comes as part of version 11 as opposed to the current ‘add-on’ nature in our current version (v.10). Version 11, then, carries the question of whether the County should wait to implement Contract Management as a part of the version 11 conversion and avoid potential duplication of effort and cost.

We continue to work with Department of Financial Services to analyze centralization of certain fiscal functions. Discussions around the primary areas of focus, such as Accounts Payable and Procurement, have occurred throughout the year; however, staff shortages and changes within DFS have prevented the identification and planning of a clear design. Nonetheless, considerations for centralizing need to be a part of the conversion planning for version 11 of the Infor software and be in the view of the support structure team that the Infor Steering Committee is implementing.
Goal 2: Thriving Residents

Strategies for 2019-20

- Develop strategies for investment planning for rural communities.
- Engage in legislative advocacy at the state and federal level to ensure that programs and policies promote good health and protect vulnerable populations, consistent with Yolo County’s values.
- Use social media and other outreach platforms to raise awareness of existing and planned social services and community resources.
- Support expansion of capacity and long-term fiscal sustainability of the Yolo Adult Day Health Center.
- Support the planning, funding, and construction of affordable broadband, particularly in unserved and underserved communities.
- Leverage state and federal funding to provide critical services and infrastructure in underserved rural communities.

Accomplishments

- Created comprehensive Rural Infrastructure Investment Plan organized by the community and sorted by strategic plan goal.
- The County sponsored SB 173 (Dodd) which was signed into law. The bill requires the creation of a standardized form by which colleges and universities would verify a student’s participation in a state or federal work study. In turn, this standardized form would assist county welfare agencies in determining if a student qualifies for a CalFresh eligibility exemption.
- Secured a change in statute to accurately reflect Yolo County as a CMSP county which will result in an additional $2 million of public health realignment funding annually.
- In the 2019 year, the County’s social media posts were viewed more than 500,000 on each platform for a combined number of more than 1 million impressions on both Facebook and Twitter.
- Yolo County almost doubled the number of followers on Facebook, from 1,461 at the beginning of January to 2,747 at the end of December.
- Yolo County grew their followers on Twitter by 38%, from 1,467 to 2,023.
- The website is also a great source of information and has raised the awareness of our public programs and resources; our website had more than 700,000 visits and more than 2
Prior Year Goals, Strategies & Accomplishments

- million page views in 2019. We are on par with our numbers from 2018. 2020 will see a huge increase due to our homepage redesign and COVID-19 communication work.
- NextDoor continues to be a solid tool in the communications toolbox with more than 75,000 views from 38 different posts in 2019.
- The County also hosted more than 100 presentations or forums, ranging in topics from the strategic plan process to Census 2020.
- Partnered with Dignity Health to secure $1.25 million in funding from the Yocha Dehe Wintun Nation for design and construction of a new facility.
- Worked with the City of Woodland on a property acquisition agreement to secure adjacent city-owned parcels needed for facility expansion.
- Facilitated submission of a State Budget ask for FY2020-2021.
- Completed a RFI to lease the landfill tower to wireless broadband providers for the purposes of expanding broadband service in Yolo County.
- Partnered with the Esparto Unified School District & Yolo County Housing to install infrastructure at the Madison Migrant Center for full internet access at the facility for all occupants.
- Identified costs and status of capital investment needs in each rural community.

Goal 3: Safe Communities

Strategies for 2019-20
- Transfer operation of levee maintenance to most appropriate entity.
- Complete Emergency Management Accreditation Program.
- Grow the hazard mitigation program.
- Work with rural Fire Districts on fire protection planning.
- Collaborate with Yolo Flood Control and Water Conservation District on Flood Safe Yolo 2.0.
- Improve the County’s Community Rating System rate through increased floodplain management strategies.

Accomplishments
- The County submitted a funding application to the State Department of Water Resources in Feb 2020 seeking Small Communities Flood Risk Reduction funding for Knights Landing. One component of the funding application is a governance study for the hydraulic region that will
Prior Year Goals, Strategies & Accomplishments

- Look at funding, operations and maintenance, capacity, and potential efficiencies under various governance models.
- The City of Woodland has expressed interest in continued discussions regarding the long-term operations and maintenance of the County’s levee on Cache Creek in conjunction with their Lower Cache Creek flood project.
- Engaged with a UC Davis Humphrey Fellow member to begin to document the work already accomplished to Emergency Management Accreditation Program standards.
- Focused the beginning of 2020 with Mitigation Strategies for a Pandemic (COVID). Provided location identification to PG&E for Community Resource Centers through Yolo for PSPS Mitigation.
- Worked with the Yolo Resource Conservation District to apply for (and be awarded) two grants that will be used to establish local Fire Safe Councils.
- Reviewed LAFCO recommendations and attended Fire Chief Auto Aid meetings and Rural Fire Chief meetings to enhance relationships.
- Completed a fire protection services study and began development of a long term sustainability implementation plan.
- Over 30 projects completed to improve capacity and efficiency of Madison drainage.
- Hydraulic study for HWY 16 nearly complete.
- Rolling Acres/West Plainfield Meeting held Dec 2019.
- Two CalOES grants awarded for Madison flood projects ($155,000 and $360,000).
- Formalization of coordinated maintenance activities.
- Mapping of waterway jurisdiction/responsibility.
- OES is assisting the Floodplain Manager by drafting three sections of the CRS review (all of which pertain to Emergency Management procedures). These section updates contain new materials that we hope will help to increase the rating.

Goal 4: Sustainable Environment

Strategies for 2019-20

- Increase workforce awareness on sustainability measures.
- Develop plan for water reliability through conjunctive use.
Prior Year Goals, Strategies & Accomplishments

- Implement measures recommended by Climate Action Plan (CAP) Steering Committee.

**Accomplishments**

- Reopened the bike locker at 625 Court Street for employee use.
- Continued to increase membership of the Employee Green Team. The team is currently made up of representatives of the CAO, DIWM, DFS, ACE, and Dept. of Community Services.
- Employed a county-wide survey (345 responses) to assess the types of transportation employees use to commute to work as well as how far, and preferences for commuting. This information will be used to determine how to help and support employees make more sustainable transportation decisions.
- Maintained a regular Inside Yolo presence and posted a Plastic Free Challenge in July 2019 (Assessor’s Office won a 10-piece upcycled silverware set from the Big Blue Barn at the landfill for use in the office breakroom.
- Working internally to identify gaps in flood plain mapping.
- OES working with FEMA to ensure activities earn National Flood Insurance Program (NFIP) credits.
- Working with regional coalition to support administrative changes to the NFIP to provide accurate depiction of flood risk in agricultura zones.
- Implemented updated Green Procurement practices.
- Updated the County’s Sustainability Webpage.
- Moved forward with updating the CAP into a Sustainability Plan that will be more comprehensive and provide greenhouse gas reducing actions as well as actions to make the County more sustainable, as well as resilient to climate change.
- Partnered with Ascent Environmental and Kearns and West to first create a public engagement plan and have this feedback inform the final Sustainability Plan. This plan should be completed by late 2020/early 2021.

**Goal 5: Flourishing Agriculture**

**Strategies for 2019-20**

- Coordination of Yolo Agricultural Labor Needs Report implementation.
- Support administrative changes to the National Flood Insurance Program that benefit agricultural uses in floodplains.
- Support implementation of the Yolo HCP/NCCP and its associated programs, such as wildlife friendly agriculture, to minimize conversion of working agricultural lands.
Prior Year Goals, Strategies & Accomplishments

- Support a variety of tourism and recreational opportunities to expand the local economy in a manner consistent with Yolo County’s agricultural and open space emphasis.

**Accomplishments**

- Support state funding for Williamson Act subvention payments, agricultural land conservation easements, agricultural and habitat impact mitigation, and other incentives to keep land in agriculture and open space.
- The County is currently supporting AB 2632 (Patterson) which would appropriate $40,000,000 in FY 2020 to make subvention payments to counties to provide reimbursement for property tax revenues not received as a result of Williamson Act contracts.
- Working with regional coalition to support administrative changes to NFIP to provide accurate depiction of flood risk in ag zones.
- Provided expenditures/project information to Yolo Habitat Conservancy to allow CCRMP activities to count towards HCP’s local match requirement.
- Partnered with YHC to install elderberry mitigation plantings on county-owned former mining site.
- Completed construction of Tuli Mem Park and Pool.
- Continued to support the Yolo County Tourism Business Improvement District.
Current Year Goals & Strategies

**Goal 1: Thriving Residents**

**2020-21 Strategies**

- Complete conceptual design and move forward with next steps for a South Davis Library and Education Center.
- Obtain funding and maintenance endowment for the Knights Landing Community Park.
- Implement strategies to improve operations of the Knights Landing Community Service District.

**Goal 2: Safe Communities**

**2020-21 Strategies**

- Begin design of taxiway and run-up area revamp at the Airport.
- Complete implementation plan regarding the fire districts and begin implementation of any recommendations based on Board direction.
- Respond to COVID and work with the California Emergency Service Association to enhance Emergency Management practices in the State of California.
- Complete construction of the Monroe Jail Expansion.
- Commence construction of the Leinberger Replacement.
- Identify strategies that prevent entry into the criminal justice system.
- Determine types of collaborative community-oriented law enforcement solutions and programs based on best practices that will increase citizen engagement.
- Utilize an evidence based approach to determine the types of in-custody programming that will decrease recidivism and can be included in the new jail expansion space.
- Establish outcomes and best (or innovative) practice alignment in all programs funded by the Community Corrections Partnership.
- Implement processes for Quality Assurance (QA) and Continuous Quality Improvement (CQI) to assess criminal justice program fidelity and efficacy.
- Expand restorative justice and diversion programs for appropriate offenders.
- Apply for Proposition 68 grant funding for delta, broadband and park infrastructure projects.
Current Year Goals & Strategies

- Update hydraulic modeling for Madison and Esparto.
- Develop Knights Landing levee improvement and Huff’s Corner Levee Improvement projects.
- Enhance infrastructure and reduce flood risk in the unincorporated areas of Yolo County.

**Goal 3: Sustainable Environment**

**2020-21 Strategies**

- Conduct a critical review of the existing Climate Action Plan and determine adequacy and feasibility of implementation.
- Develop a sustainability plan, based off of the critical review of the Climate Action Plan.
- Develop actionable conjunctive use plan that uses flood/storm water for water supply resilience to ensure that all locally developed flood projects provide conjunctive use benefits (i.e. detention, groundwater recharge, or habitat creation).
- Release draft Groundwater Sustainability Plan.
- Incorporate Yolo Habitat Conservancy Administration into CAO operations.
- Work with water purveyors to identify potential new sources of water and/or expansion of existing surface water delivery systems.
- Establish a Climate Action Plan work group, to seek outside funding sources to enhance staff efforts and/or implement programs.
- Partner with the Yolo Resiliency Collaborative to complete a study with Civic Spark fellows evaluating increased wildfire events.

**Goal 4: Flourishing Agriculture**

**2020-21 Strategies**

- Increase the preservation of agricultural land.
- Create an agricultural mitigation bank to ensure the continued protection of farmland.
- Complete a hemp pilot program and develop the Industrial Hemp Cultivation/Processing Ordinance.
- Reduce flood insurance rates for properties within flood zones.
Current Year Goals & Strategies

**Goal 5: Robust Economy**

**2020-21 Strategies**

- Develop an airport business plan.
- Establish fair and equitable lease rates for new businesses at the airport.
- Create an economic development framework for unincorporated Yolo County that identifies business model potential and associated development strategies.
- Implement the capital improvement investment plan for each of the unincorporated towns.
- Improve governance and administrative capacity of Community Service Districts.
- Implement the Rural Infrastructure Investment Plan.

**Goal 6: In Support of All Goals**

**2020-21 Strategies**

- Complete Census 2020.
- Work with ITS to transition website management and redesign.
- Develop Yolo specific marketing and branding.
- Develop a process for accounting and contract management for new park construction projects.
- Ensure continued optimal production of solar arrays balanced with cost-effective maintenance & operations solutions.
- Work with Innovation and Technology Services to transfer Infor responsibility.
- Complete quality improvement pilot project and establish a plan for expanding usage of quality improvement practices among departments.
- Complete first year of implementation of the 2020 Strategic Plan, including development of an online dashboard and quarterly progress tracking.
- Increase community engagement practices through quarterly staff trainings and implementation of new Board meeting engagement practices and technology.
- Evaluate the Grants Oversight Committee process and structure.
Program Summary

**Strategic Plan Implementation**

*Improve implementation progress of the Strategic Plan.*

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

**Rural Community Investment Fund**

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

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

**Legislative Advocacy and Intergovernmental Affairs**

*Advance County interests.*

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

**Clerk of the Board**

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

The Clerk of the Board is a mandated County function per Government Code. Staff notice and catalogue the 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.

**Natural Resources**

**Water Resources**

*Increase flood protection, water supply reliability, agricultural sustainability, recreation, and ecosystem resilience of the region.*

Staff seek to achieve flood protection, water supply reliability, agricultural sustainability, recreation and ecosystem resilience through advancing county interests in plans and projects at the regional, state and federal level.

**Cache Creek Area Plan**

*Ensure a sustainable and well regulated aggregate mining industry and increasing restoration and functional use of the lower Cache Creek.*

The Cache Creek Area Plan (CCAP) is a comprehensive mining and restoration plan that was adopted by the Board in 1996 for 14.5 miles of lower Cache Creek,
between Capay Dam and the town of Yolo. The CCAP consists of two distinct but complementary plans governing different areas of the overall plan area: the OffChannel Mining Plan (OCMP) and the Cache Creek Resources Management Plan (CCRMP). The OCMP regulates gravel mining in the Cache Creek area. The Cache Creek Resources Management Plan (CCRMP) sets goals for restoration and functional use for lower Cache Creek.

**Airport**

*Ensure cost efficiency of the Yolo County Airport and reduce airport impacts on surrounding residents.*

The Airport Manager is responsible for oversight and management of airport facilities, lands, and tenants leasing property on the 498 acres (398 acres of which are underdeveloped) at the County Airport site. Management responsibilities include compliance with federal, state, and local regulations pertaining to the airport; liaison for the public, tenants, and government agencies with a vested interest in the airport; lease management for tenants; maintenance of various types of equipment located at the airport; encouragement of positive development and growth at the airport; and sponsorship of projects to improve safety.

**Office of Emergency Services**

*Ensure that our community is protected and prepared for all hazards*

The Office of Emergency Services (OES) is responsible for 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.
Our mission

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

Major Services

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

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
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### Summary of Budget by Category

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<td>Services and Supplies</td>
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<td>11</td>
<td>12</td>
<td>12</td>
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### Expenditures
- Salary and Benefits 71.1%
- Services and Supplies 28.9%

### Revenues
- Charges for Services 15.0%
- Net County Cost 85.0%
Four Year Staffing Trend

Four Year Expenditures Trend

Significant Budget Changes
The 2020-21 Recommended Budget includes reductions of professional legal services for County Counsel and Indigent Defense contracts. HHSA has requested additional attorney hours to handle juvenile cases which results in an increase in revenues of $131,000.
Prior Year Goals, Strategies & Accomplishments

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

*Strategies for 2019-20*

- Provide legal services and support for the following priorities and issue areas:
- Improved competitive bidding and contracting process.
- Effective resolution of legal issues that arise in connection with significant changes to existing operations and programs.
- Transition of cannabis program to discretionary permitting approach (among other changes).
- Efficient resolution of cannabis program complaints and violations.
- Effective code enforcement program.
- Rural initiatives, including community park planning efforts in Knights Landing.
- Employee training program (including sexual harassment, Brown Act, and other matters).
- Assertive representation of County interests in litigation.

*Accomplishments*

- Maintained extensive support for cannabis program, including support with all phases of licensing and regulation of existing facilities, assistance with compliance matters, resolution of violations and related appeals and threatened litigation, and support for the CEQA (environmental review) process for the Cannabis Land Use Ordinance.
- Contributed to labor negotiations, resolution of personnel issues, and various other aspects of Human Resources. Office attorneys provide guidance (and on occasion, participate directly) in negotiations with labor associations, support disciplinary actions when necessary, contribute to policy preparation, and otherwise support Human Resources, including during the response to COVID-19.
- Provided support for a multitude of initiatives involving other levels of government, including homeless services in coordination with the Cities of Davis and Woodland, major habitat and flood protection projects with the state and federal government, legal and strategic support for the Yolo Habitat Conservancy, Valley Clean Energy Alliance, and various other agencies affiliated with the County.
Goal 2: Represent County interests in matters involving federal, tribal, state, and other local governments, including anticipated projects and ongoing initiatives

Strategies for 2019-20

- Provide legal services and support for the following priorities and issue areas, and others that arise during the FY:
  - Yocha Dehe Wintun Nation relations and collaboration on matters of mutual interest.
  - Yolo Bypass habitat restoration and infrastructure projects, as well as Yolo County Regional Conservation Investment Strategy effort.
  - VCEA, Yolo Habitat Conservancy, and other existing and proposed joint powers agencies and similar intergovernmental collaborative endeavors.
  - Efforts with cities and other partners to address homelessness and related issues.
  - Office of Refugee Resettlement grant implementation and related actions.
  - Security staffing issues with Yolo Superior Court.

Accomplishments

- Supported various efforts to transition County workforce to working remotely (where feasible) and otherwise adjusting to the COVID-19 crisis. Also collaborated with the Yolo Superior Court and criminal justice agencies to transition various activities to video or other forums that reduce or avoid direct contact.
- Continued close collaboration with the Yocha Dehe Wintun Nation on cannabis regulation, community projects in the Capay Valley, cultural resource issues, and a host of other issues of mutual interest.
- Completed negotiation of a new two-year Memorandum of Understanding with the Yolo Superior Court on security staffing (in coordination with the Sheriff and County Administrator).
- Supported Probation in closing out the Office of Refugee Resettlement grant and handling related effects on agency programming and staff.
Goal 3: Maintain, and further improve where feasible, a high level of support to Child Welfare Services

Strategies for 2019-20

- Continue implementation of comprehensive plan to broadly support Child Welfare Services (developed in FY 18-19).
- Evaluate refinements to plan on an ongoing basis, and perform a full review of plan effectiveness with agency staff prior to end of FY 19-20.

Accomplishments

- Implemented comprehensive support program for Child Welfare Services that includes a range of activities such as training classes, regular office hours, and case staffings with assigned staff.
- Coordinated with Agency staff through the transition to a second courtroom and assigned judge at Yolo Superior Court (reflecting the increase in caseloads over time).
- Supported the County’s self assessment process, a mandatory process completed every five years by Child Welfare agencies in the state.

Goal 4: Continue providing legal and strategic advice to County cannabis program to support long-term regulatory effectiveness and stability.

Strategies for 2019-20

- Continue regular participation in effort to complete CLUO and environmental review document.
- Develop related changes to existing cannabis licensing ordinance to complement CLUO implementation.
- Continue support and representation of County in enforcement proceedings, including but not limited to administrative appeals initiated by licensees.
- Advise Department of Financial Services on implementation of cannabis business tax.
- Contribute to resolution of potential conflicts between cannabis and hemp cultivation, including evaluation of regulatory alternatives.
Prior Year Goals, Strategies & Accomplishments

Accomplishments

- Provided input into content of the Draft Environmental Impact Report and the Response to Comments document, both of which are essential to completing the review process for the Cannabis Land Use Ordinance.
- Engaged frequently with Cannabis Task Force staff on regulatory and licensing issues, ranging from routine to very complex and contentious.
- Participated in the Hemp Working Group and supported changes to the existing moratorium ordinance and other County regulatory efforts associated with hemp production.

Goal 5: Continue to identify, and implement if feasible, opportunities to improve support for special districts

Strategies for 2019-20

- Engage with LAFCo and other local entities to identify gaps in special district governance and management.
- Consult with other County Counsel offices on services provided to local special districts.
- Evaluate opportunities to augment services provided to local special districts to address identified gaps and related needs.
- Taking staff capacity and other resource constraints into account, offer limited additional services to special districts consistent with the foregoing.

Accomplishments

- Supported the response to governance and related issues with various special districts, including a fire district and a County Services District.
- Continued a Brown Act training program, offering in-person training classes for special districts and other interest local government partners.
- Continued evaluation of service opportunities, related constraints, and opportunities to provide strategic legal advice to support high performing special districts.
Current Year Goals & Strategies

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

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

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.

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

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

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

Transactional and General Government Services

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

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

Juvenile Dependency

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

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

Personnel and Labor

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

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

Public Guardian/Public Administrator

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

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

Litigation, Alternative Dispute Resolution, and Claims

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

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

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

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

**Law and Justice**

*Support County criminal justice agencies and promote community safety.*

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

OUR MISSION

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

Major Services

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

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Financial Services</td>
<td>5,957,744</td>
<td>1,693,176</td>
<td>0</td>
<td>4,264,568</td>
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<tr>
<td>Total</td>
<td>5,957,744</td>
<td>1,693,176</td>
<td>0</td>
<td>4,264,568</td>
</tr>
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</table>
### Summary of Budget by Category

<table>
<thead>
<tr>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>REVENUE FROM MONEY &amp; PROPERTY</td>
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<td>783,429</td>
<td>751,957</td>
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<td>77,862</td>
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<td><strong>TOTAL REVENUE</strong></td>
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<td>1,580,333</td>
<td>1,601,718</td>
<td>1,718,768</td>
<td>1,693,176</td>
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<td><strong>APPROPRIATIONS</strong></td>
<td></td>
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<td></td>
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<td></td>
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<tr>
<td>SALARY AND BENEFITS</td>
<td>4,045,892</td>
<td>4,331,928</td>
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<td>SERVICES AND SUPPLIES</td>
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<td>1,181,032</td>
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<td>OTHER FINANCING USES</td>
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<td>(313,703)</td>
<td>(197,471)</td>
<td>(375,797)</td>
<td>(250,440)</td>
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<td><strong>TOTAL APPROPRIATIONS</strong></td>
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<td><strong>USE OF FUND BALANCE</strong></td>
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<td><strong>NET COUNTY COST</strong></td>
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<td>3,623,416</td>
<td>4,303,640</td>
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<td>33</td>
<td>33</td>
<td>35</td>
<td>37</td>
<td>35</td>
</tr>
</tbody>
</table>

### Expenditures

- **Services and Supplies**: 19.2%
- **Other Charges**: 0.4%
- **Salary and Benefits**: 80.4%

### Revenues

- **Revenue from Money and Property**: 14.4%
- **Charges for Services**: 13.2%
- **Miscellaneous Revenues**: 0.8%
- **Net County Cost**: 71.6%
**Four Year Staffing Trend**

![Staffing Trend Graph]

**Four Year Expenditures Trend**

![Expenditures Trend Graph]

**Significant Budget Changes**

There are no significant adjustments.
### Goal 1: Strengthen accountability and control

**Strategies for 2019-20**
- Establish rotational schedule for review and update of APM financial policies.
- Mature in use of continuous auditing program by adding three additional transaction cycles.
- Perform internal audit risk assessment of the organization in an efficient manner.
- Bring framework and plan to CAO and board on methods to move toward a more centralized procurement and accounts payable function.
- Develop policies on audit release protocols.
- Implement electronic audit workpaper system.

**Accomplishments:**
- An updated OPEB Policy was adopted by the Board of Supervisors. A rotational schedule was developed for updating additional policies.
- Internal Audits completed the risk assessment for the 19-20 fiscal year efficiently by adding advanced data analytics across multiple audit areas.
- Internal Audits purchased an electronic audit workpaper system with a “Go Live” date of July 1.
- Internal Audits completed a continuous auditing of the County Purchase Card and is near completing the payroll transaction cycle.

### Goal 2: Development of full e-commerce capabilities

**Strategies for 2019-20**
- Implement strategic sourcing.
- Implement contracts management.
- Implement e-payables.
- Implement lease management.
- Explore additional online transaction processing for customers.
- Establish E-commerce committee with stakeholders for development of implementation plan.
Prior Year Goals, Strategies & Accomplishments

Accomplishments:
- Implemented RTL Software to take tax payments through lockbox enhancing speed of tax payment processing.
- Implemented the Capital Asset Accounting Module of INFOR.
- As part of enhancements to Contracts Management, Procurement purchased and implemented an innovative solution to managing CUPCCAA contracts.

Goal 3: Achieve optimum revenue collection

Strategies for 2019-20
- Review county cost plan for best practices.
- Implement robust system to ensure full collection of cannabis taxes.
- Develop standardized templates for user fee calculation.
- Evaluate options for upgrades to Master fee system.

Accomplishments:
- Financial Services implemented cost plan best practices and additional software to improve cost plan preparation in February 2020.
- Effort was completed to move Cannabis tax collection into the RevQ system, continue efforts for data analysis with the California Cannabis Authority, and improve collections by not renewing cannabis licenses without tax compliance.

Goal 4: Financial Resiliency

Strategies for 2019-20
- Implement Capital Improvement plan through completing key financings.
- Expand the use of long-range financial forecasts, and assist departments in developing multi-year financial projections.
- Begin implementing strategies identified from the GFOA financial sustainability assessment.
Prior Year Goals, Strategies & Accomplishments

Accomplishments:

- All key financings were completed including the Landfill 2019 Solid Waste Revenue Bonds, 2020 Energy Conservation Projects, and the 2020 Facilities Financing for the Child Support and the HHSA Building.
- Proactively revised revenue projects in response to COVID-19 for 20-21 recommended budget and implement strategies for a balanced budget.
- Updated the Five Year Financial Forecast as part of the 2020-21 budget.

Goal 5: Enhance level of customer service

Strategies for 2019-20

- Obtain customer feedback for continuous improvement through survey.
- Expand training offerings to county fiscal staff through 2019-20 ‘Fiscal Foundations’ program and Systems training.
- Draft service level agreements where appropriate.
- Review and update website and intranet.

Accomplishments:

- Completed the 2019-20 Fiscal Foundations training program adding Zoom Webinar and On-demand videos for multiple viewing.
- Procurement completed a customer feedback survey through the National Institute of Government Procurement and is using feedback to improve training and communication.
- Drafted updated service agreement to support the Yolo Habitat JPA.
Current Year Goals & Strategies

**Goal 1: Financial Sustainability**

*Strategies for 2020-21*

- Perform critical analysis for discretionary vs. mandated programs.
- Perform continual monitoring of revenues and expenditures to ensure timely adaption to COVID-19.
- Lead disaster accounting related to the COVID-19 Pandemic to maximize financial reimbursement.
- Expand the use of financial forecasts, and assist departments in developing current year and multi-year financial projections.
- Report on GFOA financial sustainability efforts and translate lessons to long-term financial plan.

**Goal 2: Strengthen accountability and oversight**

*Strategies for 2020-21*

- Continue implementation of rotational schedule for review and update of APM financial policies.
- Mature in use of continuous auditing program by adding one additional transaction cycle.
- Build an anonymous web hotline to allow reporting of suspected fraud, waste and abuse.
- Implement new accounting standards and processes on leases and fiduciary activities.

**Goal 3: Achieve optimum revenue collection**

*Strategies for 2020-21*

- Complete implementation of a robust system for collection of cannabis taxes.
- Apply full cost accounting in organizational areas with implied subsidies.
- Develop standardized templates for user fee calculation and explore options for upgrades to Master fee system.
Current Year Goals & Strategies

Goal 4: Development of system capabilities

Strategies for 2020-21
- Review key revenues and payments business processes to review for process efficiencies.
- Continue implementation of system improvements as resources allow (such as strategic sourcing, contracts management, e-payables, and lease management).
- Collaborate with INFOR Steering committee on long-term ERP support structure.

Goal 5: Maintain level of customer service

Strategies for 2020-21
- Reduce training offerings to sustainable and most critical as part of ‘Fiscal Foundations’ program.
- Provide on-going strategic fiscal support to departments.
- Obtain customer feedback for continuous improvement through survey.
- Review and update website and intranet.
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 and is responsible for managing their cash needs as well as the investment of idle funds. The Finance function monitors 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, system and procedures, and provides meaningful reports to all stakeholders. The General Accounting unit processes financial transactions; maintains the chart of accounts, general ledger, financial systems, accounting policies and procedures; and prepares financial reports. The Property Tax Accounting unit calculates and maintains tax rolls, allocates and distributes property tax revenues to various agencies, processes property tax refunds and prepares tax reports.

Internal Audit

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

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

Procurement

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

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

Leadership & Strategic Support

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

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

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 pickup and delivery of inter-office mail to 44 different locations throughout Yolo County twice a week.
General Services

Kevin Yarris
Director
General Services

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

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

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Service Areas</td>
<td>245,000</td>
<td>217,948</td>
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<td>27,052</td>
</tr>
<tr>
<td>Facilities</td>
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<tr>
<td>Information Technology</td>
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</tr>
<tr>
<td>Parks</td>
<td>2,604,387</td>
<td>1,305,049</td>
<td>159,808</td>
<td>1,139,530</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>6,753,208</strong></td>
<td><strong>3,240,756</strong></td>
<td><strong>15,163</strong></td>
<td><strong>3,497,289</strong></td>
</tr>
</tbody>
</table>
### Summary of Budget by Category

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td><strong>REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxes</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>3,500</td>
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<tr>
<td>Fines, forfeitures, and penalties</td>
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<td>Revenue from money &amp; property</td>
<td>170,462</td>
<td>223,092</td>
<td>147,896</td>
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<td>Intergovernmental revenues</td>
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<td>1,660,574</td>
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<td>Charges for services</td>
<td>4,860,378</td>
<td>5,267,080</td>
<td>4,803,151</td>
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<td>Miscellaneous revenues</td>
<td>135,381</td>
<td>13,801</td>
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<td>Other financing sources</td>
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<td>393,344</td>
<td>2,095,719</td>
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<td>5,900,549</td>
<td>8,770,340</td>
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<tr>
<td><strong>APPROPRIATIONS</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Salary and benefits</td>
<td>6,459,142</td>
<td>7,074,773</td>
<td>9,329,620</td>
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<td>Services and supplies</td>
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<td>4,994,951</td>
<td>6,048,046</td>
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<td>Other charges</td>
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<td>28,600</td>
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<td>4,246,098</td>
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<td>Other financing uses</td>
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<td>(3,595,955)</td>
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<td>(436,593)</td>
<td>(436,593)</td>
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<td><strong>TOTAL APPROPRIATIONS</strong></td>
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<td>9,320,083</td>
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<tr>
<td>Use of fund balance</td>
<td>1,368,593</td>
<td>(152,808)</td>
<td>1,159,063</td>
<td>159,808</td>
<td>15,163</td>
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<tr>
<td>NET COUNTY COST</td>
<td>3,621,534</td>
<td>3,572,343</td>
<td>3,457,460</td>
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<td>3,497,289</td>
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<td><strong>FUNDED STAFFING</strong></td>
<td>55</td>
<td>58</td>
<td>66</td>
<td>25</td>
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</tbody>
</table>

### Expenditures

- **Salary and benefits**: 44.4%
- **Services and supplies**: 29.9%
- **Capital assets**: 22.9%
- **Other charges**: 0.4%

### Revenues

- **Net county cost**: 50.5%
- **Revenue from money and property**: 16.0%
- **Intergovernmental revenues**: 1.0%
- **Miscellaneous revenues**: 0.1%
- **Use of fund balance**: 2.8%
- **Other financing sources**: 14.0%
- **Charges for services**: 14.5%
- **Taxes**: 0.1%
Significant Budget Changes

The 2020-21 Recommended Budget includes funding for the completion of the Grasslands Trail project and the Knights Landing Boat Launch. The budget also includes funding for the replacement of the water well at the Justice Campus, replacement of the Community Services/Fleet roof and building paint, Sheriff administration building paint, County Administration building pergola repair and paint and various gutter covers which will be funded by the Accumulative Capital Outlay (ACO) fund. The budget also includes the inclusion of the Tuli Mem Aquatic Center under the supervision of General Services.

**NOTE:** ITS was part of GSD during fiscal years 2017-18 through 2019-20.
Prior Year Goals, Strategies & Accomplishments

Goal 1: Keep County Facilities running smoothly.

Strategies for 2019-20

- Complete historic courthouse renovation.
- Complete HVAC controls replacement.
- Develop concept for new AG/COOP EXT./HHSA/CSD building on Beamer site.
- Upgrade and expand the electronic key card system at Administration building.
- Approval of Energy Savings Project contract.

Accomplishments

- Historic courthouse renovation and HVAC controls replacement are complete.
- With the potential purchase of 100 West Court Street, a new scenario has Ag, Facilities, and Cooperative Extension vacating the Buckeye campus and relocating to 120 West Main Street. ITS would join Child Support Services and would occupy the second story of 100 West Court. Once purchase is complete, the architectural design would begin.
- The upgrade and expansion of the electronic key card system at the Administration building is on hold pending review of the entire system countywide.
- The Energy Savings Project contract was adopted by the Board in February 2020, and final scoping is underway. Expected finish in Spring 2021.

Goal 2: Continue to implement Park Sustainability Study recommendations

Strategies for 2019-20

- Complete Grasslands Trail/dog park project.
- Implement marketing plan for parks.
- Develop additional camping facilities at the lower site of the Cache Creek Regional Park.
- Enhance revenue collection at Putah Creek fishing access sites.
Prior Year Goals, Strategies & Accomplishments

**Accomplishments**

- The Grasslands Trail/dog park project is 70% complete. Expected to finish in summer 2020.
- Implementation of the marketing plan for parks is complete.
- Concept for additional camping facilities at the lower site of the Cache Creek Regional Park has been developed. A rafting company is using the site for camping for the time being.
- State granted permission to collect fees at Putah Creek fishing access sites. Vandalism/theft to/from pay stations has proven too costly.

**Goal 3: Review business processes of the General Services Administration area to enhance County and Department efficiencies.**

**Strategies for 2019-20**

- Streamline staff time study process to eliminate the complicated salary allocation process.
- Fully integrate and cross-train staff to avoid single points of failure.
- Consolidate service request process to improve customer experience.
- Continue staff development with a focus on staff's strengths.

**Accomplishments**

- Streamline staff time study process is complete.
- Integration and cross-training of staff to avoid single points of failure is ongoing.
- Evaluating system changes/updates that are needed to make the consolidated service request process happen.
- Individual Development Plans are now available to staff.
Current Year Goals & Strategies

**Goal: Sustainable Environment**

*Strategies for 2020-21*

- Implement energy savings program(s) (ESCo).
- Complete OHV feasibility Study.
- Complete Grasslands Trail Project.
- Complete Knights Landing Boat Ramp Improvements.
- Prop 68 Parks Per Capita Funding Requests.
- River Corridor Recreation Opportunities.

**Goal: Operational Excellence**

*Strategies for 2020-21*

- Establish new Employee Engagement teams.
- Focus on Staff Strengths/Employee feedback.
Program Summary

Facilities, Maintenance and Leased Assets

Ensure safe and stable County owned and operated facilities.

Maintain County-owned buildings, leased space and grounds; oversee construction, maintenance and remodeling projects. Handles approximately 4,200 work orders each year. Funds solid and household waste, janitorial, water, pest control, landscaping, and related building utilities for buildings housing general government and criminal justice department functions. Collects payment of rents/leases for County buildings. Monitors and analyzes utility cost increases and initiates efforts to offset increased costs by implementing conservation measures.

Parks

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

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.
Human Resources

Alberto Lara
Director

OUR MISSION
The mission of the Human Resources Department is to make a positive difference by supporting all aspects of the employment experience and creating meaningful opportunities for the success of all.

Major Services
Human Resources is responsible for managing policies and procedures that impact our employees and administers all memoranda of understanding between the County and its 9 bargaining unit partners. We provide regulatory as well as elective training and professional development opportunities and drive initiatives that support the excellent county-wide culture we are known for “The Yolo Way”. We also manage payroll and benefits for active as well as retired employees. Working closely with the CAO, Human Resources supports all county initiatives that have an impact on our greatest asset, our employees!

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
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<tbody>
<tr>
<td>Human Resources</td>
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### Summary of Budget by Category

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<tr>
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<td>13</td>
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</table>

#### Expenditures

- **Salary and Benefits**: 89.7%
- **Services and Supplies**: 10.3%

#### Revenues

- **Charges for Services**: 0.7%
- **Miscellaneous Revenues**: 0.9%
- **Net County Cost**: 98.4%
Four Year Staffing Trend

Four Year Expenditures Trend

Significant Budget Changes
There are no significant adjustments.

NOTE: HR was part of the CAO budget for fiscal years 17-18 through 19-20.
Prior Year Goals, Strategies & Accomplishments

Goal 1: Operational Excellence

**Strategies for 2019-20**

- Enhance the StrengthsFinder program through increased department objectives.
- Implement NeoGov Onboarding program for new employees.
- Continue recruitment modernization.
- Conduct a review of our classification plan.
- Strengthen and grow partnerships within academia and community for recruitment outreach.
- Review performance management system for improvements/alignment.
- Review the Illness Prevention Program with employees.
- Improve countywide employee wellness program.

**Accomplishments**

- We are proud to report we are on a very good track to continue towards the goal of becoming a Strengths-based organization.
- We implemented the NeoGov Onboarding and have been using it to onboard our new employees successfully.
- Recruitment modernization is an on-going goal; we are always on the lookout for best practices and ways to streamline our recruitment processes. An exciting opportunity emerged during this period and we entered into a partnership with Sacramento State University and their graduate Public Policy group. Students are working with an HR liaison to generate recommendations to use Artificial Intelligence in our recruitment efforts, amongst others.
- We will migrate the review of our classification plan to the next cycle.
- We were able to make contact with several universities and colleges around the area and are working with them to make sure students are aware of the various employment opportunities offered by Yolo County.
- We will migrate the review of performance management system for improvements/alignment to the next cycle.
- Safety program transitioned to the CAO’s office during this period.
- The YES team has taken on improvement of the countywide employee wellness program.
Current Year Goals & Strategies

Goal: Operational Excellence

*Strategies for 2020-21*

- After the health emergency, assist departments to return to the New Normal.
- Assess policies and procedures that need to be revised to allow the new flexibility that will be needed to operate in a new environment.
- Conduct a review of our classification plan.
- Review performance management system for improvements/alignment.
- The biggest goal for our department will be discovering new ways to continue operations in an era where teleworking and social distancing will be leading drivers for the workforce.
Program Summary

Human Resources

Ensure a high performing and diverse workforce.

HR provides centralized human resources 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, engagement, and wellness programs; payroll and benefits administration; compliance with federal and state employment laws; administration of terms and conditions of employment for employees; disability and leaves management; worker’s compensation administration; and performance management including disciplinary action and workplace investigations.

An additional support to departments and employees is delivered through an identified human resources liaison in each County department. Recruitment functions are decentralized at the Health and Human Services Agency.
Innovation & Technology Services

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

- Administration: Department leadership, staff management, project and policy development, budgeting and technology purchasing.
- Infrastructure Services: Network and communications support, Data Center operations, computers, mobile devices and software support.
- Application Services: Software development, application support, Geographic Information Systems (GIS).

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Communications</td>
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<tr>
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<td><strong>4,645,455</strong></td>
<td><strong>68,784</strong></td>
<td><strong>246,471</strong></td>
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</tbody>
</table>
## Summary of Budget by Category

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<tr>
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<tbody>
<tr>
<td><strong>REVENUE</strong></td>
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</tr>
<tr>
<td>CHARGES FOR SERVICES</td>
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<td>4,598,455</td>
<td>4,598,455</td>
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<td>0</td>
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<tr>
<td><strong>TOTAL REVENUE</strong></td>
<td></td>
<td></td>
<td></td>
<td>4,645,455</td>
<td>4,645,455</td>
</tr>
</tbody>
</table>

| **APPROPRIATIONS**   |                        |                        |                        |                          |                           |
| SALARY AND BENEFITS  |                        |                        |                        | 6,532,732                | 6,532,732                 |
| SERVICES AND SUPPLIES |                       |                        |                        | 2,833,673                | 2,808,673                 |
| OTHER CHARGES        |                        |                        |                        | 290,518                  | 290,518                   |
| CAPITAL ASSETS       |                        |                        |                        | 6,500                    | 6,500                     |
| OTHER FINANCING USES |                        |                        |                        | (4,677,713)              | (4,677,713)               |
| **TOTAL APPROPRIATIONS** |                    |                        |                        | 4,985,710                | 4,960,710                 |

| USE OF FUND BALANCE  | 0                      | 0                      | 0                      | 28,226                   | 68,784                    |
| NET COUNTY COST      | 0                      | 0                      | 0                      | 312,029                  | 246,471                   |

| FUNDED STAFFING      | 0                      | 0                      | 0                      | 40                       | 40                        |

### Expenditures

- **Services and Supplies**: 29.1%
- **Other Charges**: 3.0%
- **Salaries and Benefits**: 67.8%
- **Capital Assets**: 0.1%

### Revenues

- **Charges for Services**: 92.7%
- **Use of Fund Balance**: 1.4%
- **Net County Cost**: 5.0%
- **Miscellaneous Revenues**: 0.9%
Four Year Staffing Trend

Four Year Expenditures Trend

Significant Budget Changes
The 2020-21 Recommended Budget includes a new Web Design position to be funded through ERP IT charges. Other significant adjustments include the on-going maintenance cost for network security support, operating systems licenses and principal and interest payments for the new County phone system.

NOTE: ITS was part of the GSD budget for fiscal years 17-18 through 19-20.
Prior Year Goals, Strategies & Accomplishments

Goal 1: Provide a robust and reliable network for all departments Strategies for 2019-20

Develop end-user security training to increase network security
- Procured security awareness training platform. Delivered training and phishing exercises throughout the year.

Connect Knights Landing library to county backbone
- Completed.

Create secondary fiber route from Historic Courthouse to Administration building
- Completed.

Implement OneDrive and SharePoint modules of Office 365
- Ongoing.

Complete all security policies in the adopted security program
- Security policies approved by the Board of Supervisors on August 24, 2019.

Implement new telephone system
- Ongoing. Final implementation steps (training and cutover).

Replace networking hardware in data center (Lifecycle plan)
- Completed.
Prior Year Goals, Strategies & Accomplishments

**Goal 2: Enhance technology capabilities for departments and the public**

**Assist departments with system administration for their specific systems**
- Ongoing. Examples in 19/20: Countywide ERP system, Community Services Permitting and Inspection system, General Services work order system.

**Upgrade Board Chambers audio/visual system**
- Completed May 2020.

**Develop eDiscovery capabilities for external attorneys**
- On-Hold pending resources.

**Develop Consumer Fraud system for District Attorney**
- On-Hold pending resources.

**Increase adoption/utilization of GIS technologies for departmental use**

**Consolidate service request process to improve customer experience**
- Ongoing.

**Continue staff development with a focus on staff’s strengths**
- Ongoing.
Current Year Goals & Strategies

**Goal 1: Improve customer satisfaction**
- Strategic Business Alignment through partnership with InfoTech.
- Efficient and Sustainable IT Governance Model.
- Identify strategies to elevate the use of technology and automation countywide.
- Expand End-User security awareness training.

**Goal 2: Provide a secure, robust and reliable network for all departments**
- Expand Cybersecurity Program.
- Explore the use of public cloud for IT system(s) disaster preparedness.
- Office 365: Law & Justice agency email migration.
- Office 365: One Drive / Sharepoint Implementation.
- Implement multi-factor authentication across all external facing county systems.
- Hardware replacement (lifecycle plan).

**Goal 3: Enhance technology capabilities for departments and the public**
- Evaluate and implement new service desk solution.
- Implement GIS Indoors project.
- Evaluate and implement Business Intelligence Tool.
Program Summary

Network and Helpdesk Services  

Ensure stable and secure data network.

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

Development, Operations & Geographic Information System (GIS)  

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

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

Telecommunications Division  

Ensure stable and secure voice network.

Supports approximately 2,600 phone lines for the County of Yolo, Yolo County Children’s Alliance, Yolo Emergency Communications Agency and Yolo County Adult Day Health Center, and bills all County departments and the above mentioned agencies for these services. Monitors and maintains four major communication switches, responds to customer service calls, and relocates phones. Partners with Woodland to enhance and expand our networks jointly, significantly reducing costs, provides cabling installations at a fraction of out-sourced costs.
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 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.

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

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Archives/Records</td>
<td>262,268</td>
<td>126,357</td>
<td>119,058</td>
<td>16,853</td>
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<tr>
<td>Gibson House Museum</td>
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<td>Library Services</td>
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<td>521,633</td>
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<td><strong>9,713,427</strong></td>
<td><strong>657,164</strong></td>
<td><strong>554,862</strong></td>
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</tbody>
</table>
# Summary of Budget by Category

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<tbody>
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<td>SALARY AND BENEFITS</td>
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<td>39</td>
<td>40</td>
<td>38</td>
<td>38</td>
</tr>
</tbody>
</table>

## Expenditures

- Salary and Benefits: 47.4%
- Services and Supplies: 30.3%
- Other Financing Uses: 21.9%
- Other Charges: 0.0%
- Contribution to Fund Balance: 0.3%

## Revenues

- Taxes: 31.4%
- Intergovernmental Revenues: 13.3%
- Use of Fund Balance: 6.3%
- Revenues from Money & Property: 0.4%
- Other Financing Sources: 17.1%
- Miscellaneous Revenues: 1.8%
- Charges for Services: 24.5%
- Net County Cost: 5.1%
Significant Budget Changes
The 2020-21 Recommended Budget includes a significant increase in indirect charges which is partially offset by a reduction in special department expenditures. Additionally, the Limited Term Museum Curator position at the Gibson House Museum has been approved for the 2020-21 fiscal year.
Prior Year Goals, Strategies & Accomplishments

The COVID-19 pandemic resulted in the cancellation of Library, Archives, Records Center, and Yolo County Historical Collection services for several months in 2020. Accordingly, staff pivoted to respond to this crisis, which impacted the progress of many of the Library’s goals, and several of these goals have been extended to the next fiscal year.

**Goal: Archives Ongoing Collection Preservation**

**Strategies 2019-20**
- Complete the rehousing of 540 boxes of the Board of Supervisors materials.
- Review and process the backlog of collections stored in the Archives Work Room.

**Accomplishments**
Rehousing of 540 boxes of the Board of Supervisors materials is in progress. This goal has been extended to the next fiscal year. The processing of collections has been completed.

**Goal: Archives Ongoing Collection Development**

**Strategies 2019-20**
- Develop and implement an Oral History program to create a collection that better represents the community.
- Make significant progress on transferring and processing of government documents from Central Services and Library Branch Collections.

**Accomplishments**
Both Oral History program development and the transfer and processing of government documents are in progress and work has been extended to the next fiscal year.

**Goal: Yolo County Historical Collection - Complete Collection Review Process**

**Strategies 2019-20**
- Make significant progress with the evaluation, accession and deaccession of the Yolo County Historical Collection.
Prior Year Goals, Strategies & Accomplishments

- Recruit and train volunteers to assist with the Yolo County Historical Collection review and preservation process.

Accomplishments
Approximately 6,000 of the 11,000 items in the Yolo County Historical collection have been reviewed. This goal has been extended to the next fiscal year. 480 volunteer hours have been provided for this effort this fiscal year, and this goal is ongoing.

Goal: Yolo County Historical Collection - Provide Outreach and Education

Strategies 2019-20
- Update the agriculture and dairy displays at the Gibson House for school tours in 2019 and 2020.

Accomplishments
Completed in March 2020.

Goal: Yolo County Historical Collection - Achieve Financial Sustainability

Strategies 2019-20
- Secure grant funding to supplement budget for the collection review process and to conduct outreach and community education.

Accomplishments
This goal is in progress and has been extended to the next fiscal year.

Goal: Records Center - Collaborate with County Agencies

Strategies 2019-20
- Strengthen relationships with County agencies by promoting services and updating records retention schedules for the Library, Human Resources Department, County Administrator’s Office, Elections and other departments as needed.
Prior Year Goals, Strategies & Accomplishments

**Accomplishments**
This goal is in progress and has been extended to the next fiscal year.

**Goal: Library - Identify and Meet Community Needs**

**Strategies 2019-20**
- Collaborate with County agencies, City of Davis, Davis Joint Unified School District, and community stakeholders to explore the viability of funding, building, and operating a South Davis Library and Education Center.
- Construct a new Yolo Branch Library.
- Use data analytics and targeted outreach strategies to identify services and resources that meet the needs of our diverse communities.
- Expand the number of residents served by the Yolo Reads adult and family literacy programs.

**Accomplishments**
- Several stakeholder meetings and focus groups were convened over the year to discuss potential funding partners and review community needs. Early-stage conceptual drawings were completed for the South Davis Library and Education Center. This goal is in progress and has been extended to the next fiscal year.
- Yolo Branch Library architectural drawings are 95% complete. Government partners and community stakeholders are working to secure project funding. This goal is in progress and has been extended to the next fiscal year.
- Ongoing distribution of a periodic email newsletter to library patrons. The Library promoted the summer reading program and provided COVID-19 related updates about Library programs and services. This goal is ongoing.
- A full time, permanent outreach specialist was hired to lead the Yolo Reads adult and family literacy programs.
- Volunteers provided more than 3,000 hours of free literacy instruction to more than 70 adults.
- 3 learners passed their GED, 7 passed their citizenship test; 6 found full-time employment; and 15 enrolled in Woodland Community College.
- The number of residents served by Yolo Reads increased by 20 percent compared to last year.
Prior Year Goals, Strategies & Accomplishments

Goal: Library - Foster Staff Development

Strategies 2019-20

- Provide inclusion and diversity training.
- Develop and implement strategies to enhance its succession planning efforts.
- Train staff to ensure that parents and caregivers feel confident in their roles as caregivers and form strong, resilient attachments with their children.

Accomplishments

- Offered training for Library staff to more effectively serve individuals experiencing homelessness, our LGBTQIA+ communities, and individuals experiencing mental health challenges.
- Offered quarterly book/film discussions coordinated by the Library’s Justice, Equity, Diversity and Inclusion (JEDI) team.
- The development and implementation of succession planning efforts are in progress and have been extended to the next fiscal year.
- Received grant funding so staff can map Library pathways that enhance a child’s ability to read at grade level by 3rd grade.
- Provided training for bilingual storytime staff to ensure high quality, consistent programs countywide.
- Surveyed bilingual storytime participants to measure the quality of programs and to identify areas of improvement to be addressed with training for staff.

Goal: Library - Provide Early Childhood Education

Strategies 2019-20

- Map pathways highlighting Library resources and programs for children that enhance their ability to read at grade level by 3rd grade.
- Offer resources and programs to build resilience by educating parents and caregivers about the importance of quality early childhood education.
Prior Year Goals, Strategies & Accomplishments

- Offer bilingual programs and resources for parents, caregivers, and families to promote school readiness.

**Accomplishments**
- Received grant funding to research and establish benchmarks to measure early literacy progress to increase the number of children reading at grade level.
- Offering resources and programs to build resilience by educating parents and caregivers about the importance of quality early childhood education is an ongoing goal.
- Increased the number of bilingual storytimes offered systemwide.
- Bilingual storytimes now offered in Spanish, Russian, and Chinese.

**Goal: Library - Increase Access to Library Resources**

**Strategies 2019-20**
- Implement the Student Success Initiative in the Winters Joint Unified School District, evaluate ongoing results of the Student Success Initiative in the Esparto Unified School District, and expand this initiative to other school districts in Yolo County.
- Offer programs and resources at rural branch libraries that are aligned with community needs.
- Implement a one-gigabyte fiber broadband connection at the Clarksburg Branch Library.

**Accomplishments**
- The Student Success Initiative was renewed for the second year in the Esparto Unified School District. New and replacement library accounts were created for all K-12 students in the District.
- The Student Success Initiative has been successfully implemented in the Winters Joint Unified School District and free library accounts were created for all K-12 students in the District.
- Library staff coordinated with teachers in both school districts to provide instruction about academic resources students can access with their library accounts.
- Examples of programs and resources at rural branch libraries that are aligned with community needs:
  - Example #1: The expansion of a grant-funded ESL Class for Caregivers offered at the Esparto Regional Library to the Winters Community Library.
  - Example #2: The creation of a prom dress drive at the Clarksburg Branch Library for local high school students.
Prior Year Goals, Strategies & Accomplishments

- Example #3: The launch of a summer lunch program at the Clarksburg Branch Library providing free meals for children in Clarksburg.
- Example #4: Creation of a monthly “Tea and Conversation” social group for seniors at the Yolo Branch Library.

- The Library entered into a tentative agreement with CENIC and the California State Library to bring a one-gigabyte fiber connection to the Clarksburg Branch Library.
- A vendor bid has been accepted to explore the feasibility and to build out the infrastructure to bring a fiber connection to the Library. This goal has been extended to the next fiscal year.
Current Year Goals & Strategies

The COVID-19 pandemic resulted in the cancellation of Library, Archives, Records Center, and Yolo County Historical Collection services for several months in 2020. Our primary goal for this fiscal year is to gradually resume our most essential services, resources, and programs.

**Goal: Archives - Ongoing Collection Preservation**

*Strategies for 2020-21*
- Continue to review and process backlog of accessions and donations.
- Develop priorities and digitize collections for increased preservation.

**Goal: Archives - Ongoing Collection Development**

*Strategies for 2020-21*
- Continue to grow an Oral History program and archival collection that better represents our diverse communities in Yolo County.

**Goal: Archives - Increase Collection Access**

*Strategies for 2020-21*
- Complete data cleanup and migration into a digital asset and content management system.
- Make collections available online via a digital asset and content management system.

**Goal: Yolo County Historical Collection - Complete Collection Review Process**

*Strategies for 2020-21*
- Finish the evaluation, accession and deaccession of the Yolo County Historical Collection.
Current Year Goals & Strategies

- Recruit and train volunteers to assist with the Yolo County Historical Collection review and preservation process.

**Goal: Yolo County Historical Collection - Provide Outreach and Education**

**Strategies for 2020-21**
- Provide more education kits aligned with public school curriculum standards that teachers, parents and students can borrow.

**Goal: Yolo County Historical Collection - Achieve Financial Sustainability**

**Strategies for 2020-21**
- Secure long-term funding to keep the Yolo County Historical Collection viable and accessible to the public.

**Goal: Records Center - Collaborate with County Agencies**

**Strategies for 2020-21**
- Increase promotion of Records Center services to County agencies.
- Finalize updates to records retention schedules for Library, Human Resources, CAO, and the Agriculture Departments.

**Goal: Library - Identify and Meet Community Needs**

**Strategies for 2020-21**
- Finalize and implement Library’s new strategic plan.
- Continue exploring the expansion of library services in South Davis.
- Construct a new Yolo Branch Library.
Current Year Goals & Strategies

- Add a makerspace to the Stephens Davis Branch Library.
- Expand the number of residents served by the Yolo Reads adult and family literacy programs.
- Expand ESL materials, classes, and conversation clubs at branch libraries.
- Partner with HHSA to expand employment resources and services at branch libraries.

Goal: Library - Foster Staff Development

Strategies for 2020-21
- Provide inclusion and diversity training.
- Develop and implement strategies to enhance succession planning efforts.
- Provide staff training to support early literacy, family strengthening, and youth development.

Goal: Library - Provide Early Childhood Education

Strategies for 2020-21
- Map pathways highlighting Library resources and programs for children that enhance their ability to read at grade level by 3rd grade.
- Offer bilingual programs and resources for parents, caregivers, and families to promote school readiness.
- Partner with local organizations to leverage services and resources to promote early literacy.

Goal: Library - Increase Access to Library Resources

Strategies for 2020-21
- Evaluate results of the Student Success Initiative in the Esparto Unified School District and explore expansion to other school districts.
- Pursue a one gigabyte fiber broadband connection at the Clarksburg Branch Library.
Program Summary

Libraries

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

Library Administration

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

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

Library Technical Services

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

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

Branch Libraries

*Increase access to and utilization of library resources and programs for residents at eight locations in Yolo County.*

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

Yolo County Archives

*Ensure the preservation of and access to historical records and resources in Yolo County.*

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

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

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

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

![Pie chart showing departmental appropriations]

### Appropriations by Department

<table>
<thead>
<tr>
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</tbody>
</table>
Community Services

Taro Echiburú
Director
Community Services

OUR MISSION

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

Major Services

Community Services oversees land use planning and development, building inspection, floodplain management, consumer and environmental protection, hazardous materials and waste inspection and emergency response, integrated waste management, hazardous waste disposal and recycling services, roads, bridges, infrastructure, engineering, County fleet services, cannabis and county service areas.

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
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# Summary of Budget by Category

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<td><strong>TAXES</strong></td>
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<td><strong>LICENSES, PERMITS, AND FRANCHISES</strong></td>
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<td>** FINES, FORFEITURES, AND PENALTIES**</td>
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<td><strong>REVENUE FROM MONEY &amp; PROPERTY</strong></td>
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<td><strong>INTERGOVERNMENTAL REVENUES</strong></td>
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<thead>
<tr>
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</thead>
<tbody>
<tr>
<td><strong>SALARY AND BENEFITS</strong></td>
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<tr>
<td><strong>TOTAL APPROPRIATIONS</strong></td>
<td>38,868,248</td>
<td>62,771,567</td>
<td>83,470,561</td>
<td>81,874,852</td>
<td>80,495,123</td>
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<td><strong>USE OF FUND BALANCE</strong></td>
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<td><strong>NET COUNTY COST</strong></td>
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<td>1,133,750</td>
<td>894,281</td>
<td>874,052</td>
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</table>

| Funded Staffing                                     | 119                     | 121                    | 129                     | 130                      | 130                        |

## Expenditures

- **Salary and Benefits**: 22.2%
- **Other Financing Uses**: 8.6%
- **Services and Supplies**: 33.0%
- **Capital Assets**: 32.7%

## Revenues

- **Charges for Services**: 28.9%
- **Net County Cost**: 1.1%
- **Intergovernmental Revenues**: 28.1%
- **Revenue from Money and Property**: 0.4%
- **Use of Fund Balance**: 17.5%
- **Miscellaneous Revenues**: 11.3%
- **Licenses, Permits, and Franchises**: 11.3%
- **Fines, Forfeitures, and Penalties**: 0.0%
- **Other Financing Sources**: 8.2%

- **Taxes**: 4.2%
Community Services

Four Year Staffing Trend

![Four Year Staffing Trend Graph]

Four Year Expenditures Trend

![Four Year Expenditures Trend Graph]

Significant Budget Changes

The 2020-21 Recommended Budget includes an increase in Planning and Building’s expenditures due to the Sacramento Area Council of Governments (SACOG) Grant for the electric vehicle charging stations. The department is also expecting the adoption of the Cannabis Land Use Ordinance (CLUO) in early 2021, which could result in additional license types and expansion of the program. Cannabis is expecting less revenue due to the reduced amount of cultivators than originally expected which resulted in reduced services and supplies.

Additionally, the Recommended Budget includes funding related to road and bridge improvement projects and Integrated Waste Management (IWM) capital improvement projects, including the completed construction of an in-vessel digester. Due to the significant reduction in IWM capital projects, capital assets have decreased approximately $13.3 million since 2019-20.
Prior Year Goals, Strategies & Accomplishments

**Goal 1: Building a sustainable environment**

**Strategies for 2019-20**

- Deploy Electric Vehicle (EV) charging stations at various county locations. Seek additional funding sources for additional charging stations.
- Continue staff support of regional resiliency efforts.

**Accomplishments**

DCS staff implemented an MOU with the City of Davis releasing all restrictions on the EV charging station implementation. Staff partnered with CAO staff to efficiently deploy charging stations throughout the county. Staff determined the best deployment would be to take each site as a separate project, and are currently working with GSD staff to determine the most efficient parking locations in the approved sites. Staff is working with Chargepoint under the Sourcewell contract for the deployment of charging stations. Infrastructure upgrades are planned in Summer of 2020 to the ‘Make-Ready” level, allowing the charging stations to be installed as soon as the infrastructure upgrades are completed. The Landfill is the first location that will have the station deployed.

DCS Staff have partnered with staff from the CAO office and the municipalities (Davis, Winters, Woodland) to build a regional GreenHouse Gas (GHG) Inventory. By implementing a regional GHG inventory, it depicts a broader perspective on emissions, which allows for GHG reduction opportunities from a county wide perspective. The regional GHG inventory was completed in April 2020. Staff will be meeting continuously to determine future steps.

**Goal 2: Improve online access to information and services in building, planning and code enforcement**

**Strategies for 2019-20**

- Fully implement new permitting system to provide improved permit processes, improved customer service, and better online and GIS interface.
- Propose revisions to the Yolo County Code for code enforcement to streamline processes, and for more effective enforcement when there are immediate public health and safety threats.
- Examine and implement improvements to the Environmental Review process to assure compliance with the California Environmental Quality Act and best management practices.
Prior Year Goals, Strategies & Accomplishments

**Accomplishments**

DCS staff are currently in the final phase of implementing the new permitting software. The End user testing is currently underway, with a potential go live in July 2020. Implementation of the new software will enable more streamlined permit processes, and better online services. The Shelter in Place order, enabled our department to rethink and apply innovations related to online and virtual services.

In the drafting of a new code enforcement ordinance, staff dedicated many hours to researching effective code enforcement programs and ordinances. Additionally, a subject matter expert was consulted to assist with reviewing the draft ordinance. The updated code enforcement ordinance will be presented to the Board for consideration prior to the end of FY 19-20.

Staff training and better internal coordination, has improved the environmental review process assuring compliance with the California Environmental Quality Act.

**Goal 3: Continue program development in the cannabis program**

**Strategies for 2019-20**

- Continue robust efforts for public and industry outreach with the goal of addressing concerns and improving program delivery.
- Guide the Cannabis Land Use Ordinance and associated Program EIR through the outreach and public comment periods with the goal of Board adoption by the end of 2019. Implement program changes as a result of the ordinance adoption.
- Continue efforts to effectively address complaints, especially those related to odor.

**Accomplishments**

Staff, public, and industry outreach efforts in FY19-20 focused on the development of the Cannabis Land Use Ordinance (CLUO) and preparation of the CLUO Environmental Impact Report (EIR). Staff held 17 public outreach/Citizen Advisory Committee and cultivator meetings during FY19-20.

The schedule for the CLUO and EIR has been extended due to the number of comments received on the Draft EIR, to which staff is currently responding. The CLUO and EIR are planned to go to the Planning Commission in the fall, and to the Board in January/February 2021.

During FY19/20, the Cannabis Task Force (CTF) received and responded to 32 complaints, 16 of which pertained to odor. Once a complaint is verified, the licensee must take corrective action as specified by the CTF.
Prior Year Goals, Strategies & Accomplishments

Goal 4: Protect the public and environmental health through effectively delivered environmental health services

Strategies for 2019-20

Develop ArcGIS web application of small Public Water Systems, wells and septic systems in the county. Once developed, they will be added to county data as layers available for different purposes, including planning and emergency preparedness. They can be made available for public viewing too.

Develop a program to recognize the food facilities that have been shown to have exceptional food safety during inspections.

Replacing all old and obsolete emergency response equipment and gear for the Hazardous Materials Unit. Acquiring a new hazmat emergency response vehicle and a back-up emergency response vehicle. The new equipment and gear will help the Hazmat Unit staff be prepared and ready to respond in case of an unauthorized release of a hazardous material.

Continue to improve online resources for our customers such as new and updated application, handouts and relevant information.

Accomplishments

The ArcGIS web application of the wells is now available on the County internal GIS. The Public Water Systems web application has been developed but it hasn’t been released for viewing yet, pending final testing and accuracy verifications. Environmental Health (EH) staff is currently working on the Onsite Wastewater Treatment Systems (OWTS) web application. This goal will continue into next fiscal year.

The HazMat Unit reviewed all equipment during this fiscal year to determine what was obsolete and in need of replacement. A HazCat kit, SCBAs, and radiation detector were purchased. A new HazMat emergency response truck has been ordered and is expected to be delivered by the end of the year. These purchases were paid for from fees, fines and penalties and no general fund was used.

Environmental Health staff has worked throughout the fiscal year to continue to improve all resources for environmental health customers.
Community Services

Prior Year Goals, Strategies & Accomplishments

**Goal 5: Safe, efficient, and fiscally manageable county roadway system**

**Strategies for 2019-20**

- Continue with the preliminary design, and environmental phases and start ROW for the CR 98 Phase II project (CR 29 to Solano County).
- Complete the construction phase of the 2019 Pavement Preservation Project.
- Finalize the historical (State Office of Historical Preservation) approvals, and begin environmental review, right-of-way acquisition, and design for the replacement of deficient CR 41 Bridge over Cache Creek (Rumsey Bridge).
- Complete the right of way phase for the CR 29 and CR 95 Bridges over Dry Slough project.
- Advertise for construction for CR 95 Bridge over Dry Slough
- Complete the design and environmental phase of the 2020 Pavement Preservation Project.
- Continue with the preliminary design, and environmental phases for the CR 40 low-crossing bridge.
- Complete the construction of the Safety (HSIP) Guard Rail replacement on Old River and portions of South River Roads.
- Work on the preliminary design and environmental phases for the CR 96 Union Slough and Dry Slough Bridges and CR 49 Hamilton Creek Bridge.
- Work on the preliminary analysis for CR 32A Rail Road Crossing relocation.
- Work on the preliminary analysis of the Madison Flood Mitigation (based on OES grant funding approval).

**Accomplishments**

Preliminary design and needs have been defined for CR 29 to Solano County as a part of the CR 98 Phase II project. Environmental documents are currently under review.

Six (6) miles of pavement rehabilitated on CR 102 and CR 22.

State Office of Historical Preservation approved the replacement design of the deficient CR 41 Bridge over Cache Creek (Rumsey Bridge). Environmental documents are currently being drafted.

Acquired the Right of Way for CR 95 bridge, and currently in negotiation for Right of Way for CR 29 bridge.

Project for Construction for CR95 Bridge over Dry Slough was advertised, awarded and construction has started.
Prior Year Goals, Strategies & Accomplishments

The design and environmental study has been completed for the 2020 Pavement Preservation Project. The Board of Supervisors approved the advertisement for construction.

Completed design of CR 40 low-crossing bridge over Cache Creek.

Completed the construction of the Safety (HSIP) Guard Rail replacement by replacing 3 miles of substandard guard rail on South River Road & Old River Road.

CR96 Union Slough, Dry Slough bridges and CR 49 Hamilton Creek Bridge have approved preliminary Environmental Studies by Caltrans and the type selection completed.

Preliminary analysis of alternatives of the CR 32A Rail Road Crossing relocation has been completed and decision of the alternatives are being reviewed by the steering committee.

Conducted a drainage analysis to study potential flood protection projects to help protect the main portion of the town of Madison from a 25-year flood event. Following receipt of positive results of the analysis, installation of those flood protection projects was completed.

Goal 6: Operation of a fully integrated county/city waste management system

Strategies for 2019-20

- Award construction contract and complete construction of the next landfill module construction (WMU6F) during summer of 2019.
- Award construction contract and complete landfill closure construction of WMU4 & 5 during summer of 2019.
- Award construction contract and complete the construction of liquid Waste Management Unit G during summer of 2019.
- Award construction contract and complete construction of In-Vessel Digester and Food Depackager facility by summer of 2019.
- Negotiate new solid waste franchise agreements to increase environmental sustainability programs for residents and business of unincorporated Yolo County.
- Implement organics food waste program at all County owned facilities required to comply with AB1826. Implementation shall include modification of janitorial contract, delivery of starter kits, education and outreach through Intranet and staff meetings, and monitoring.
- Make contact with the 150 businesses (including schools, farms and ranches) required to comply with AB1826 organics mandate to assist with roll out of food waste and green waste recovery in the County.
Prior Year Goals, Strategies & Accomplishments

**Accomplishments**

Integrated Waste Management Division (IWMD) staff awarded the construction contract of the next landfill module. Phase 1 of the construction was completed in January 2020, and Phase 2 is scheduled for completion in June 2020.

Selection of a contract was completed and construction is planned to be complete in the closure of waste modular units 4 and 5 by July 2020.

IWMD staff completed the design of the liquid waste management unit G. Construction of this unit is planned for FY 2021-22, pending available funding.

In-Vessel digester and food depackager construction has been awarded and is currently under construction. Construction is planned to be completed in August 2020.

IWMD staff implemented an organics food waste program at all county owned facilities, in compliance of AB1826. This implementation included working with janitorial staff to ensure the proper disposal of organics, delivery of organic waste receptacles, educating staff in the proper disposals and monitoring the progress of correct waste separation. To achieve compliance to AB1826, IWMD and franchisee staff developed educational materials and trainings for commercial sites. Businesses have begun participation through site visits from staff educating on the proper disposal and new regulations.
Goal 1: Improve online access to information and services in building, planning and code enforcement

**Strategies 2020-21**

- Improve online services, including electronic plan submittal and more ‘touchless’ paper processing.
- Update the Zoning Regulations to promote an increase in residential development through a focused revision and reorganization that will simplify content in an up-to-date, consistent, and user-friendly document to provide streamlined review and approval of projects. The update will accommodate a range of housing types, with an emphasis on providing straightforward standards and minimizing use of subjective language to provide an effective and efficient process for facilitating housing development in appropriately zoned areas while still protecting agriculture. Some key elements of the update include removing discretionary permitting requirements, where appropriate, to minimize building setbacks and other impediments that otherwise delay and deter medium density and affordable residential projects; and, revising parking requirements to encourage more compact development and efficient use of land.
- Implement updated Code Enforcement Ordinance, improve efficiency in achieving compliance, with aid of the updated ordinance. Improve cost recovery through efficiency in achieving compliance, and application of fines and fees, where appropriate.

Goal 2: Continue program development in the cannabis program

**Strategies 2020-21**

- Continue efforts for educating cannabis licensees on program requirements during monthly inspections and through cultivator meetings and correspondence, and address public complaints.
- Continue development of the Cannabis Land Use Ordinance (CLUO) and associated Program Environmental Impact Report with the goal of Board adoption and implementation in early 2021. Modifications to the Cannabis interim licensing ordinance to reflect consistency with the CLUO will follow.
Current Year Goals & Strategies

**Goal 3: Protect the public and environmental health through effectively delivered environmental health services.**

**Strategies 2020-21**

- Continue working on the development of ArcGIS web applications for Land Use programs. Specifically publishing the small Public Water Systems web application that has been completed and developing the Onsite Wastewater Treatment Systems (OWTS) web application. These will be added to the county data as layers available for different purposes, including planning and emergency preparedness. They can be made available for public viewing too.
- Develop a program to recognize the food facilities that have been shown to have exceptional food safety during inspections.
- Maintain and strengthen our relationship with the local fire departments by meeting on a regular basis, participating in drills, etc. This will improve coordination when responding to hazmat emergencies.
- Continue to improve online resources for customers by focusing on refreshing and updating all the Environmental Health webpages.

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

**Strategies 2020-21**

- Public Works Staff have identified various projects needed to ensure the continued viability of the county’s roadway infrastructure. Some of these projects include Guard Rail replacement on Old River Road, Widening of CR 27, relocation of the Rail Road Crossing for CR32A and the completion of CR 95 bridge over Dry Slough. In addition, Public Works staff is scheduling several preservation projects including the rehabilitation pavement in Zamora, and will be working on the right-of-way acquisition for the Rumsey Bridge project.
- Public Works Division continues to practice fiscally sound management through grant funding for projects such as the Madison Flood Mitigation Study and State Route 16 Flood Improvement Study.
- Sustainable efforts will continue into the upcoming year through the CR 98 Bike & Safety Improvement Project.
Current Year Goals & Strategies

**Goal 5: Operation of a fully integrated county/city waste management system**

**Strategies 2020-21**

- Start a new landfill EIR to incorporate current and future projects at the Yolo County Central Landfill.
- Negotiate and execute a private-public partnership agreement for a state of the art composting facility and C&D facility at the Yolo County Central Landfill.
- Complete installation and begin operation of In-Vessel Digester to divert food waste from the landfill and generate additional biogas for transportation fuel.
- Evaluate public-private partnership for installation of large scale floating PV system at the Yolo County Central Landfill for power generation and potential off-site power sale.
- The Integrated Waste Management Division continues to apply and secure grant funding to reduce the financial burden on the division for the implementation of its various programs and goals. This includes efforts for reduction of greenhouse gas emissions and the installation of deterrents in response to illegal dumping throughout the county.

**Goal 6: Building a sustainable environment**

**Strategies for 2020-21**

- Continue coordinated staff support in partnership with CAO staff of regional resiliency efforts.
Program Summary

Planning

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

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

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 safeguard 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

Prevent and mitigate 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.

Public Works

Maintain and improve the county road system and ensure cost efficient use and proper maintenance of all fleet vehicles.

Maintains and improves the county road system in collaboration with regional partners. Plans and designs capital improvement projects and manages public rights of way. Maintains traffic data and researches potential safety improvements. Supports Yolo County public transportation 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. Imminent changes to Fleet staff are expected to bring more vehicle services in-house.

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

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

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

Integrated Waste Management

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

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

Cannabis

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

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

Appropriations by Department

<table>
<thead>
<tr>
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<tr>
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OUR MISSION

The mission of the Department of Child Support Services is to promote the well-being of children and the self-sufficiency of families by assisting both parents to meet the financial and medical needs of their children through the professional establishment and enforcement of child support orders.

Major Services

The Department of Child Support Services (CSS) assists parents and guardians with court-ordered child and medical support. Child support services include locating a parent; establishing parentage; establishing, modifying and enforcing a court order for child support; and/or for medical insurance coverage. CSS works collaboratively with the courts, employers, HHSA, Empower Yolo, and various State and Federal agencies.

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
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### Summary of Budget by Category

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<td><strong>TOTAL APPROPRIATIONS</strong></td>
<td><strong>5,418,121</strong></td>
<td><strong>5,447,059</strong></td>
<td><strong>5,948,363</strong></td>
<td><strong>5,948,363</strong></td>
<td><strong>5,948,363</strong></td>
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### Expenditures

- Salary and Benefits: 86.1%
- Services and Supplies: 13.9%

### Revenues

- Intergovernmental Revenues: 100.0%
- Revenue from Money and Property: 0.0%
Significant Budget Changes

The 2020-21 Recommended Budget for Child Support Services reflects increases in general salary and benefit costs, including regionalization changes. The increase is absorbed through eliminating a Senior Child Support Officer position and various adjustments in services and supplies.
Prior Year Goals, Strategies & Accomplishments

Goal 1: Customer satisfaction with a rating of 5.0

Strategies for 2019-20

- We will continue to assess the feasibility of adding texting as a vehicle to communicate with our customers. If the analysis supports implementation, we will commence prior to the end of 2019-20. We will also conduct an outreach campaign regarding improved functionality of Customer Connect, our self-service portal.

2019-20 Accomplishments/Status:

Yolo County CSS’s average customer service rating has hovered around 4.0 for several years. Our cumulative average through the 1st Quarter of Federal Fiscal Year 19/20 was 3.85 out of 5. Through the 2nd Quarter, we’re reporting an average of 3.97.

We have started the use of text messaging to engage participants and improve customer satisfaction. Customer Connect, the online self-service portal and new State DCSS website are also now live which gives more tools and easier access to information for participants.

Goal 2: Improve cost-effectiveness

Strategies for 2019-20

- We are exploring regionalization of child support agencies with Sutter and Colusa counties. The long-term vision is that a regionalized agency will efficiently and cost-effectively operate. It should be noted that the termination of shared service agreements (whereby Yolo County CSS was performing work for other county child support agencies) will negatively affect our cost-effectiveness ratio.

2019-20 Accomplishments/Status:

Midyear calculations are not good indicators of year-end cost-effectiveness due to the quarterly claiming process. However, we have consistently improved this measurement over the last several years. We finished Federal Fiscal Year 18/19 with a total cost-effectiveness of $2.94; this is a 3% improvement from the prior year.

We continue to explore regionalizing child support operations with Sutter and Colusa County’s child support agencies. Long term, it is envisioned that a regionalized agency will be able to capitalize on economies of scale and operate an efficient and cost-effective organization.
Prior Year Goals, Strategies & Accomplishments

Goal 3: Time to order

**Strategies for 2019-20**
- We will have a continued focus on training new and existing staff to ensure focus on collections and family-centered services. We will also explore new dashboard and data tools for staff to refocus attention on performance outcomes.

**2019-20 Accomplishments/Status:**
Data from this metric fluctuates quarterly as it is a running account within the Federal Fiscal Year. The most accurate representation of our performance of this service is at the end of year-end reporting periods. We ended Federal Fiscal Year 18/19 with an average of 107 days, a 1-day improvement over the previous year.

We have recently implemented a Legal Team personnel strategy that should lend more efficiency to legal processing and further improve this metric.

Goal 4: Time to payment

**Strategies for 2019-20**
- Our strategy is the continued practice of early intervention and family engagement efforts.

**2019-20 Accomplishments/Status:**
The most accurate data that reflects this service is at the end of the Federal Fiscal Year reporting period. Through the 2nd Quarter of this Federal Fiscal Year 19/20, we have averaged 23 days.

We continue to emphasize early intervention practices to quickly engage parties and facilitate case payment as quickly as possible.

Goal 5: Increase collections

**Strategies for 2019-20**
- Develop caseload tools to assist Child Support Officers in prioritizing case management work, focusing on parental engagement during the establishment of child support orders, and maintaining parental participation post order to achieve higher payment outcomes.
Prior Year Goals, Strategies & Accomplishments

2019-20 Accomplishments/Status:
Through the 2nd Quarter of Federal Fiscal Year 19/20, we have collected $7,496,861. We’re glad to report that this is an increase of over $320,000 compared to this time last year when we collected $7,176,323.

We have increased total collections year over year, this includes last Federal Fiscal Year (18/19) where we ended with $14,829,478; exceeding year-end 17/18 collections by over $250,000. However, it is important to note that our caseload continues to decline. This is not a trend exclusive to Yolo County and is occurring statewide. Yolo CSS, along with State DCSS and local agencies across the state, are exploring ways to increase caseloads and case retention as we look to the future of our program.

Goal 6: Decrease the number of children who need paternity established

Strategies for 2019-20
- We will be conducting refresher training with staff on the Paternity Opportunity Program (POP) and outreaching to medical providers about services our agency provides, particularly as laws are changing around parentage.

2019-20 Accomplishments/Status:
At the end of Federal Fiscal Year 2018/19, we reported a total of 3.37% of children within our caseload required paternity establishment. Through the 2nd Quarter of this Federal Fiscal Year 2019/20, a total of 3.30% of children require paternity establishment, consistent performance compared to previous year.
Current Year Goals & Strategies

**Goal 1: Customer satisfaction with a rating of 5.0**

**Strategies for 2020-21**

- Continue utilizing texting, with a focused emphasis on the participant’s preferred method of communication. Explore whether DocuSign can be used to streamline document signatures, reduce travel to our office, and expedite legal document processing.

**Goal 2: Improve cost-effectiveness**

**Strategies for 2020-21**

- Yolo County has purchased the building we currently occupy. This will result in reduced monthly costs immediately and have significant long term cost savings for the program. Yolo County continues to explore regionalizing with Colusa and Sutter County’s child support with the goal of taking advantage of economies of scale, finding new efficiencies, and improving service to our communities.

**Goal 3: Time to order**

**Strategies for 2020-21**

- Yolo County Child Support recently implemented a Legal Team with the goal of improving legal outcomes for child support customers – including time to order. In addition to attorneys, the approach uses designated staff who will specialize in legal procedures. This model, if proven, will be used in a three county regional model which will not only improve outcomes, but will be an efficient use of expensive resources.
Current Year Goals & Strategies

**Goal 4: Time to payment**

*Strategies for 2020-21*

- We are proud of our accomplishments in reducing the amount of time to first payment. As a result, with the goal of maintaining, if not improving this metric – we will continue our practice of early intervention and family engagement.

**Goal 5: Increased collections**

*Strategies for 2020-21*

- Although 2020-21 will be a difficult financial year for families and government alike, it is integral that Yolo County Child Support maintain a focus on serving both parents, finding agreement when possible, and distributing child support in the best interest of the child. We developed a new data analytics tool in 19/20 that will be further refined and utilized in the budget year. This tool gives case managers the ability to see deep data and prioritize their work. With the COVID-19 pandemic impacting many families financially, we anticipate we may see an uptick in our caseload, which could also contribute to increased collections.

**Goal 6: Decrease the number of children who need parentage established**

*Strategies for 2020-21*

- Determining Parentage is an important aspect of the Child Support program. We have recently expanded from paternity to parentage to be inclusive of same-sex couples and alternative reproductive methods and modified associated forms and procedures. Although the COVID-19 pandemic may negatively affect our ability to timely conduct genetic tests, we remain committed to decreasing the percentage of children in our caseload that need parentage established.
Program Summary

Case Management

Increase the self-sufficiency of families through the establishment and enforcement of Child Support. These units ensure that both parents share the financial responsibility for their children. The units locate parents to establish court orders for paternity as well as child and medical support. The units then 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 unit are responsible for our receptionist 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, 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 and adjustments of 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 audits the amount of public assistance (CalWORKs and Foster Care) paid to ensure accurate recoupment of public assistance.

Legal

Improve legal standing to establish, enforce, and collect child support.

Child Support Services has three 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 is 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 team conducts data analysis for performance and organizational improvement.
District Attorney

Jeff Reisig
District Attorney

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

Major Services
The District Attorney is responsible for prosecution of all adult and juvenile felonies and misdemeanors committed in Yolo County. 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 based Neighborhood Court. 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

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
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</thead>
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<td>Community Corrections</td>
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<td>1,140,097</td>
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<td><strong>14,013,205</strong></td>
<td><strong>574,486</strong></td>
<td><strong>9,249,619</strong></td>
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## Summary of Budget by Category

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<tr>
<th></th>
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<tbody>
<tr>
<td><strong>REVENUE</strong></td>
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<tr>
<td>LICENSES, PERMITS, AND FRANCHISES</td>
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<td>896,511</td>
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<td>MISCELLANEOUS REVENUES</td>
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<td>87,262</td>
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<td></td>
<td></td>
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<td>SALARY AND BENEFITS</td>
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<td>SERVICES AND SUPPLIES</td>
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<td>OTHER CHARGES</td>
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<td>40,000</td>
<td>64,000</td>
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<td>CAPITAL ASSETS</td>
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<td>81,284</td>
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<td>OTHER FINANCING USES</td>
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<td>(155,318)</td>
<td>(66,873)</td>
<td>(61,000)</td>
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<td><strong>TOTAL APPROPRIATIONS</strong></td>
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<td><strong>USE OF FUND BALANCE</strong></td>
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<td><strong>NET COUNTY COST</strong></td>
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<td>8,236,513</td>
<td>9,802,501</td>
</tr>
</tbody>
</table>

### Expenditures

- **SALARY AND BENEFITS**: 83.0%
- **CAPITAL ASSETS**: 0.1%
- **SERVICES AND SUPPLIES**: 16.1%
- **OTHER CHARGES**: 0.2%
- **CONTRIBUTION TO FUND BALANCE**: 0.6%

### Revenues

- **NET COUNTY COST**: 38.6%
- **INTERGOVERNMENTAL REVENUES**: 42.2%
- **REVENUE FROM MONEY AND PROPERTY**: 10.7%
- **FINES, FORFEITURES, AND PENALTIES**: 10.7%
- **LICENSES, PERMITS, AND FRANCHISES**: 0.2%
- **MISCELLANEOUS REVENUES**: 0.1%
- **CHARGES FOR SERVICES**: 3.7%
- **OTHER FINANCING SOURCES**: 0.9%
Significant Budget Changes
The 2020-21 Recommended Budget includes one new limited-term Programmer Analyst position, funded by the Federal Electronic Suspected Child Abuse Reporting System (ESCARS) grant. The budget also includes one hybrid vehicle, funded by special fund revenues. Other significant adjustments include holding various positions vacant including a Deputy District Attorney IV, an Administrative Services Analyst, DA Investigator II and a Probation Officer.
Prior Year Goals, Strategies & Accomplishments

**Goal 1: Diversion/Restorative Justice Strategies for 2019-20**

*Create a division of Diversion & Reentry*
- Justice & Mental Health Grant – Department of Justice.
- Pre-Trial Felony Mental Health Diversion Program – Department of State Hospitals.
- Worked with court and collaborative court team to expand court reviews for diversion cases.
- Received a 3 year Edward Byrne grant to fund Neighborhood Court with the goal of putting 10% of felonies into diversion.

**Goal 2: Improve Prosecution Processes Strategies for 2019-20**

*Collaborate with internal and external stakeholders to develop balanced criminal justice policies and procedures*
- Partnered with Code for America to use ‘Clear my Record’ technology to erase over 700 marijuana convictions – First in the State of California to use this technology.
- Partnered with Vitals – an application for 1st responders to assist when interacting with persons in mental health crisis and/or medical emergency or other invisible disability.
- Partnered with Measures for Justice – Developing a Data Transparency Portal.
- Developed program, under new law, where DA can recall or modify prison sentences.
- Implicit Bias Training for all prosecutors.

**Goal 3: Cutting Edge Investigative Techniques Strategies for 2019-20**

*Genealogical DNA testing*
- Created a Cold Case work group – includes Yolo County Sheriff’s office, West Sacramento PD, Woodland PD, Davis PD, Winters PD, Special Investigations, and the District Attorneys office.
Prior Year Goals, Strategies & Accomplishments

- Investigated a 2007 cold case involving the murder of multiple babies, through genealogical DNA testing which resulted in an arrest. This investigation was in collaboration with the Cold Case work group, FBI, Bakersfield PD, and Sacramento Sheriff’s office.
Current Year Goals & Strategies

**Goal 1: Community Responsibility**

*Strategies for 2020-21*
- Become more transparent to the Citizens of Yolo County.

**Goal 2: Continue to Improve Prosecution Processes**

*Strategies for 2020-21*
- Continue to collaborate with internal and external stakeholders to develop balanced criminal justice policies and procedures.

**Goal 3: Continue to use Cutting Edge Investigation Techniques**

*Strategies for 2020-21*
- Continue to use Genealogical DNA testing – Cold Cases.
Program Summary

**Criminal Prosecution**

*Ensure that offenders are held accountable for violations of felony and misdemeanor crimes within Yolo County.*

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

**Elder Abuse**

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

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

**Witness Protection**

*Ensure the safety of potential witnesses in criminal prosecutions.*

The program protects the identity of potential witnesses who may fear retaliation from the defendant or the defendant’s associates.

**Public Safety Realignment (AB 109)**

*Ensure accountability and reduce the recidivism of offenders in the restorative justice diversion programs of Neighborhood Court, Mental Health, and Post Release Community Supervision.*

The program was instituted by state law to reduce State prison overcrowding, cost, and recidivism. Certain State prison inmates are returned to the county to finish serving time in the county jail or placed into an electronic-monitoring supervision program. The State distributed a formulated fiscal allocation to each county to assist in offsetting associated costs.

**Consumer Fraud**

*Ensure offenders 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 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 would 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.

**Neighborhood Court**

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

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

**Office Traffic Safety (OTS) DUI**

*Ensure that DUI and DUID offenders are held accountable and deter DUI/DUID activity in Yolo County.*

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 DA-sponsored diversion program.

**Yolo Narcotic Enforcement Team (YONET)**

*Eliminate illegal narcotics from the community and hold offenders accountable for violations of narcotics trafficking laws involving mid- to upper-level narcotics traffickers.*

YONET is a collaborative effort of the Yolo County District Attorney, Sheriff-Coroner, and Probation departments; the police departments of Davis, UC Davis, West Sacramento, Winters, and Woodland; and the California Highway Patrol. Their host agencies budget the costs of their contributing agents. YONET receives additional operational support from the County Special Weapons and Tactics (SWAT) team, the National Guard, the Department of Justice and various specialized street teams from the local agencies to provide air support and personnel during entries, service of search warrants and interdiction operations. Narcotic agent training is mandatory and is provided by various sources including but not limited to the California Narcotic Officers Association, the Department of Justice and Robert Presley’s Institute of Criminal Investigation.

**Insurance Fraud Unit**

*Increase insurance fraud awareness and deter insurance fraud.*

The program is funded by grants from Automobile Insurance Fraud, Worker’s Compensation Fraud, and Life Insurance & Annuities Fraud. The areas of specialized investigation and prosecution are Worker’s Compensation Insurance Fraud, Automobile Insurance Fraud, and Life Insurance and Annuities Fraud. The various grants currently fund two full-time investigators, one full-time attorney, and one half-time Enforcement Officer. The YoU RAT (Yolo Unlicensed Response
Apprehension Team) program, designed to identify unlicensed and uninsured construction employers, has netted over 250 arrests.

**Victim Services Unit**

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

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

Staff includes a program manager, three victim advocates/assistants, a senior social worker, a legal secretary, three extra-help program assistants, and three 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 as needed.

**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.
**Probation**

**OUR MISSION**

*To provide public safety and foster behavioral change*

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**Major Services**

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

**Summary of Budget by Program**

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>254,877</td>
<td>199,200</td>
<td>55,677</td>
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<td>Adult</td>
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<td>Community Corrections</td>
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<td>Juvenile</td>
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<td><strong>Total</strong></td>
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<td><strong>21,103,010</strong></td>
<td><strong>1,622,487</strong></td>
<td><strong>1,650,049</strong></td>
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</tbody>
</table>
Summary of Budget by Category

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<tr>
<td><strong>REVENUE</strong></td>
<td></td>
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<tr>
<td>Fines, Forfeitures, and Penalties</td>
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<tr>
<td>Salary and Benefits</td>
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<td>4,747,061</td>
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<td><strong>TOTAL APPROPRIATIONS</strong></td>
<td>18,716,727</td>
<td>21,093,358</td>
<td>30,499,609</td>
<td>24,864,385</td>
<td>24,375,546</td>
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<td>Use of Fund Balance</td>
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<td>(1,432,379)</td>
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<td>Net County Cost</td>
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<td>1,722,030</td>
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<td><strong>FUNDRAISED STAFFING</strong></td>
<td>124</td>
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<td>101</td>
<td>102</td>
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</tbody>
</table>

Expenditures

- Salaries and Benefits: 58.6%
- Services and Supplies: 18.3%
- Other Charges: 3.7%
- Other Financing Uses: 19.5%

Revenues

- Intergovernmental Revenues: 59.0%
- Charges for Services: 4.3%
- Use of Fund Balance: 6.7%
- Net County Cost: 6.8%
- Other Financing Sources: 23.3%
- Revenue from Money and Property: 0.0%
Significant Budget Changes

The 2020-21 Recommended Budget for Probation includes partnership with Health and Human Services for Clinician services for juveniles, funded by Juvenile Justice Crime Prevention revenues, and also reflects the discontinuance of the Office of Refugee Resettlement Federal grant.

Other significant adjustments include a decline in anticipated Prop 172 revenues and a reduction in funding related to an MOU with the Yolo County Office of Education. The department is using approximately $991,000 in various fund balances to bridge funding gaps.
Prior Year Goals, Strategies & Accomplishments

Goal 1: Continue to expand treatment service options both in- and out-of-custody for all supervised populations.

Strategies for 2019-20

- Initiate Summer Program for youth within Yolo County Construction Program (YCCP). (Juvenile)
- AB 372 Pilot Project – Evidence-Based Practices Review. (Adult)
- Apply for grants with County and community-based organizations (CBOs) for treatment/service expansion projects: Department of State Hospitals Mental Health Diversion Grant (Adult); Board of State and Community Corrections Adult Reentry Grant (Adult); Board of State and Community Corrections Juvenile Reinvestment Grant (Juvenile); and California Health Facilities Financing Authority Community Services Infrastructure Grant (Adult)

Accomplishments/Status

- Successful YCCP Summer Program initiated with 10 participants.
- Initiated implementation of AB 372 Pilot Project by evaluating Batterer’s Intervention Programs currently provided and by training providers in related evidence-based practices.
- In partnership with other County departments and/or CBOs, awarded over $3 million in funding to expand treatment/services from the following: Board of State and Community Corrections Adult Reentry Grant (Adult) - $1.1 million; Board of State and Community Corrections Juvenile Reinvestment Grant (Juvenile) - $630,001; and California Health Facilities Financing Authority Community Services Infrastructure Grant (Adult) - $1 million

Goal 2: Complete revisions to Sanctions & Incentives Matrix for Field Operations.

Strategies for 2019-20

- Technical Assistance support of revisions to the Department’s Sanctions & Incentives Matrix from the Federal Bureau of Justice Assistance Swift, Certain & Fair Resource Center. (Adult)

Accomplishments/Status

- Completed update of the Sanctions & Incentive Matrix for Field Operations.
Prior Year Goals, Strategies & Accomplishments

**Goal 3: Update and merge departmental Policies & Procedures Manuals.**

**Strategies for 2019-20**

- Dedicated retired annuitant, as part of an assigned team working to finalize drafts of the Department Policies & Procedures Manuals within Juvenile Detention Facility and Probation Operations, to include critical updates provided by Lexipol Law Enforcement Policies and Training Services.

**Accomplishments/Status**

- Updated Probation Services and Juvenile Detention Facility Policies & Procedures Manual and placed it on the public-facing website.

**Goal 4: Expand Employee Engagement Initiatives established through YES Team Outreach Planning, including internal communication and workforce satisfaction goals.**

**Strategies for 2019-20**

Department Employee Engagement Team establishing the following subcommittees in 2019-20:

- Exercise and Health Committee: focused on creating healthy options for employees to include workout groups, weekend activities and future talks on health awareness.

- Social Media Committee: focused on bringing Yolo County Probation into the modern media environment as it relates to social media (website updates, Facebook page, etc.).

- Parties and Events Committee: focused on creating opportunities to bring the department together through BBQs, birthday celebrations, welcoming new staff and “thinking outside the box” to bring fun to the workday.

- Community Service Committee: focused on outreach and community service (annual events include park clean ups, the Special Olympics Torch Run and information sessions for the public to ask questions and learn what Probation provides).

- Employee Appreciation Committee: focused on employees and ways to recognize them for all the hard work and dedication they provide each day to the department and the community.
Prior Year Goals, Strategies & Accomplishments

**Accomplishments/Status**
- Progress was made by all of the departmental Employee Engagement Committees. Of note was: a bi-weekly, employee-led exercise program was initiated; the website was updated and contributions were made to the County’s Facebook feed; there was an increase in employee celebrations, including a special welcome to the Historic Courthouse; public information sessions were conducted in the community; and department COVID-19 Champions were recognized.

**Goal 5: Finalize updates to the Probation Division On-Boarding process for new hires.**

**Strategies for 2019-20**
- Finalize updates and expansion of department-wide New Officer On-Board and Training Protocols.

**Accomplishments/Status**
- Progress was made in updating the on-boarding plan to reflect the County’s initiative to move toward coaching sessions, identifying core competencies and learning objectives, and defining essential and non-essential trainings for department staff.

**Goal 6: Smooth operational transition into Historic Courthouse for both clients and staff by Winter 2019.**

**Strategies for 2019-20**
- Regular department meeting to provide recommendations on improvements while planning for the transition of operations to the Historic Courthouse once renovations are completed.

**Accomplishments/Status**
- A grand opening of the Historic Courthouse was held in December.
- Staff started moving into the newly refurbished facility in January and smoothly transitioned the operation to the Historic Courthouse by February.
Current Year Goals & Strategies

**Goal 1: Strengthen case management.**

**Strategies for 2020-21**
- Research, evaluate and choose a juvenile and adult supervision model.
- Prepare for Division of Juvenile Justice (DJJ) youth population to shift from the State to the County level.
- Prepare for SB10 bail reform should the ballot measure pass in upcoming election.

**Goal 2: Evaluate options and make recommendations for future uses of the Juvenile Detention Facility (JDF).**

**Strategies for 2020-21**
- Identify pro-social activities that utilize the JDF gym in an effort to prevent entry into the criminal justice system.
- With input from the Board of Supervisors, partners and stakeholders, complete an Environmental Scan, Needs Assessment and Gaps Analysis concerning the JDF.
- Present recommended options to the Board of Supervisors of futures uses of the JDF.
- Initiate further analysis of selected options.

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

**Strategies for 2020-21**
- Dedicate staff to implement a Quality Assurance/Continuous Quality Improvement program.
- Train all officers on Motivational Interviewing and other best practices.
Current Year Goals & Strategies

**Goal 4: Strengthen Department Workforce**

*Strategies for 2020-21*
- Evolve on-boarding program for Probation Officers.

**Goal 5: Plan for grants due to expire.**

*Strategies for 2020-21*
- Identify other funding or options to continue programs and services supported by the following expiring grants:
  - Local Innovation Subaccount Grant (funds mentoring/life skills work with juveniles)
  - Swift, Certain & Fair Grant (funds supervision strategies)
  - Prop 47 (funds Steps 2 Success program)

**Goal 6: Complete Department Strategic Plan.**

*Strategies for 2020-21*
- Refine department Mission, Vision and Values statements and set priorities.
- Conduct an Environmental Scan and SWOT Analysis with input from staff, partners and stakeholders.
- Develop long-term goals and related performance measures.
Current Year Goals & Strategies

**Goal 7: Further expand community engagement efforts.**

*Strategies for 2020-21*

- Determine types of collaborative community-oriented law enforcement solutions and programs based on best practices that will increase citizen engagement.
- Implement the Community Corrections Partnership’s community engagement strategies.
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 more than 2,000 adults in the community, including felons and misdemeanants.

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

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

Mental Health Court

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

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

Supervise up to 15 severely mentally ill offenders with a treatment-oriented model.

Participate in the Mental Health Court collaborative team.

Encourage independence and compliance with medical and psychiatric treatment plans.

Addiction Intervention Court

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

Assign a Probation Officer to assist in Addiction Intervention Court.

Supervise up to 15 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.
**Probation**

**LAW AND JUSTICE SYSTEM**

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**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.
Collect adult offender participation fees and garner revenue from State, city, and county agencies that utilize the work crews.
Monitor offender participation in court-ordered community service programs.

**Pre-Trial Supervision**

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

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

**Juvenile Detention Facility**

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

Operate Board of State and Community Corrections-approved facility with capacity for 55 youth.
Provide on-site services including education, medical and psychiatric services, mental health screening, assessment and counseling services; as well as evidence-based programs designed to promote social literacy, including, general education diploma readiness, literacy, cognitive self-change, and social skills training.
Facilitate community volunteer program that provides mentorship, prosocial programming, and additional services.

**Juvenile Intake**

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

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

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

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

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

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

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

Care of the Court Wards

**Increase the stability and the independence of court wards.**

Coordinate the services and treatment needs of youth who become wards of the Juvenile Court and who are placed in the SB 163 Wraparound Program or out-of-home into a relative placement, foster home, residential group home, or AB12 Non-Minor Dependent program.

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

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

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

Coordinate reentry of DJJ committed youth back to Yolo communities.

Juvenile Supervision

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

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

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

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

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

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

The mission of the Public Defender’s Office is to provide quality legal representation through zealous advocacy that protects the liberty and constitutional rights of indigent persons and ensures a fair system of justice.

We strive to be client-centered by advising holistically and assisting clients with the services necessary to address both their legal and social support needs. We believe in treating every client with compassion and respect as well as pursuing each case with commitment, professionalism and teamwork.

Major Services

The legal services provided by the Yolo County Public Defender’s Office (YCPD) are mandated by the federal and state Constitutions. The right to counsel, especially where the government uses its vast powers to deprive an individual of his or her freedom, is one of those fundamental principles of liberty and justice which 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 (e.g., conservatorship) cases; and other persons whose liberty interest may be affected by the government.

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

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Corrections</td>
<td>155,931</td>
<td>143,743</td>
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<tr>
<td>Public Defender</td>
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<td>211,732</td>
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<td><strong>Total</strong></td>
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<td><strong>355,475</strong></td>
<td><strong>202,309</strong></td>
<td><strong>8,356,904</strong></td>
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</tbody>
</table>
### Summary of Budget by Category

**Revenue**

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<tr>
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<td>Revenue From Money &amp; Property</td>
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<td>67</td>
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<td>Intergovernmental Revenues</td>
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<td>10,682</td>
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<td><strong>Total Revenue</strong></td>
<td>301,473</td>
<td>387,872</td>
<td>410,193</td>
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**Appropriations**

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<tr>
<td>Salary and Benefits</td>
<td>6,387,875</td>
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<td>Services and Supplies</td>
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<td>784,141</td>
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<td>Other Charges</td>
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<td>Capital Assets</td>
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<td>Other Financing Uses</td>
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<td>20,250</td>
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<td><strong>Total Appropriations</strong></td>
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<td>Use of Fund Balance</td>
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<td>104,215</td>
<td>182,356</td>
<td>147,461</td>
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<td><strong>Net County Cost</strong></td>
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<td>8,003,217</td>
<td>8,712,389</td>
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**Expenditures**

- Salary and Benefits: 91.1%
- Services and Supplies: 8.6%
- Other Charges: 0.1%
- Other Financing Uses: 0.2%

**Revenues**

- Intergovernmental Revenues: 3.9%
- Use of Fund Balance: 2.3%
- Charges for Services: 0.1%
- Net County Cost: 93.7%
Four Year Staffing Trend

Four Year Expenditures Trend

Significant Budget Changes
The 2020-21 Recommended Budget includes the elimination of a vacant Immigration Attorney, the reduction of Extra Help and a variety of Service and Supplies.
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.

Strategies for 2019-20

- Implement an Early Representation Project, modeled after the Contra Costa Public Defender’s Office’s successful pilot program, to reduce failures to appear in court by those cited for misdemeanor offenses.
- Identify, apply, and receive funding to offer immigration removal defense legal services to vulnerable clients.
- Continue review and litigation of post-conviction cases, including those related to youthful offender parole consideration; SB 1437 eligibility for resentencing; and implementation of AB 1812 (Penal Code section 1170(d)), which authorizes the court to recall sentences when in the interests of justice.

Accomplishments

- Early Representation Project

When an individual is arrested for a misdemeanor violation, the first court date after arrest is known as the arraignment. At arraignment, the individual is formally informed of the charges, given the chance to settle the case if they so choose and/or are provided an attorney from the public defender’s office upon request. The failure to appear rate at arraignment is high, resulting in the court issuing arrest warrants that law enforcement later must use to re-arrest individuals. With the goal of reducing failures to appear at misdemeanor arraignments, the Early Representation Project (ERP) launched in late August 2019. ERP collaborates with local law enforcement to receive citations and notices to appear for every person arrested for a misdemeanor violation. The Woodland Police Department partnered with ERP in September 2019, followed by the Davis Police Department and West Sacramento Police Department in November 2019 and April 2020, respectively.

ERP contacts defendants via phone, text message and/or letter. If able to reach the client, ERP makes sure the client is aware of the upcoming court date and has a transportation plan to attend the court date. Based on the charges, clients may be advised to take steps prior to the first court date to prepare themselves for court, including obtaining a valid driver’s license or enrolling in AA or NA classes. Clients are screened for immigration status and referred to the office’s immigration attorney for a consultation as needed. All clients with valid phone numbers are enrolled in an automated court reminder system, allowing clients to receive automated text message reminders for upcoming court dates.

The first six months of data from the Woodland Police Department showed that housed individuals enrolled in ERP appeared in court 66% of the time. For unhoused individuals, the
Prior Year Goals, Strategies & Accomplishments

- Immigration Removal Defense

The Board of Supervisors set aside twelve months of funding to hire an attorney to provide immigration removal defense legal services. Human Resources conducted two recruitments to fill the position, but neither resulted in an offer for employment. A partnership with the Alameda County Public Defender’s Office and its Immigration Unit was then developed and through a new recruitment, potential candidates for the Yolo County position were identified. However, the COVID-19 crisis and associated economic downturn led the Department of Finance to recommend defunding this position. Hence, we have not made an offer of employment.

- Post Conviction Relief

New laws have expanded the scope of post-conviction relief available to incarcerated persons. However, no state funding accompanied these laws, requiring the YCPD to shoulder the burden of implementation through the use of existing resources. New laws are impactful only to the extent they are implemented. Proper and timely implementation of post-conviction relief is even more important now, as the COVID-19 virus has the potential to impact those incarcerated in state prison at a disproportionate and more deadly rate.

Many incarcerated persons of the California Department of Corrections and Rehabilitation (CDCR) who committed their crime before the age of 26 years and are serving lengthy prison sentences are eligible for a parole suitability hearing at their 15th, 20th or 25th year of incarceration. Scientific evidence proves that the parts of adolescent brains that control impulse, appreciation of consequences, and other executive functions are undeveloped until well after adolescence. Furthermore, the younger a person is, the more susceptible they are to negative influences and the less able they are to control their environment. Time leads to maturity, reflection, remorse, and rehabilitation. Incarcerated persons eligible for youthful offender parole consideration may be granted parole if they can show they have been rehabilitated and gained maturity. The YCPD prepares psychosocial assessments supported by records and analysis in order to allow the Board of Parole Hearings sufficient information to make its release decisions.

SB 1437’s ‘Accomplice Liability for Felony Murder” law narrows the situations in which a person may be convicted of murder. Effective on January 1, 2019, SB 1437 is retroactive and incarcerated persons convicted of first- or second-degree murder under the old law may petition the court for SB 1437 resentencing if eligible. Determining whether an incarcerated person qualifies for relief is a legal determination, with the central question being whether the person could have been convicted for first- or second-degree murder had SB 1437 already been in place. There are 78 incarcerated persons in CDCR for first- and second-degree murder convictions. Of these, up to 15 are currently presumed eligible for relief and in various stages of litigation.

Penal Code section 1170(d) was modified effective January 1, 2019. Prior to the modification, a court could recall the sentence of a state prisoner only upon the recommendation of CDCR. In practice, CDCR typically limits its recall recommendations to those cases in which a sentencing error has occurred, an applicable sentencing law has changed, or an incarcerated person...
Prior Year Goals, Strategies & Accomplishments

demonstrates ‘exceptional conduct” after a number of limiting criteria are applied. After January 1, 2019, the court can also recall a sentence based upon the recommendation of a district attorney. The modification allows a district attorney’s office to apply an expanded range of criteria to incarcerated persons serving an unnecessarily long and punitive sentence which no longer serves the interest of justice. Much like the youthful offender parole process, the YCPD prepares assessments supported by records and analysis to advocate for Penal Code section 1170(d) recall recommendations.

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

**Strategies for 2019-20**

- Continue to host employee team-building events.
- Integrate the quarterly performance evaluation model’s forms and procedures with an e-solution. Provide other departments the option of adopting this performance evaluation model.
- Update policies and procedures manual to reflect current operating practices and set employee expectations.
- Realign support staff duties to improve efficiency and encourage continued employee development.

**Accomplishments**

The office hosts virtual workplace well-being sessions facilitated by two wellness experts. The first session was entitled ‘Covid-19: Coping with Crisis” and was designed to assist employees with processing personal and professional issues caused by the pandemic. Subsequent sessions have built on this theme and support employees to build resilience during this unfolding and unprecedented pandemic emergency.

The YCPD continues to utilize a performance evaluation model which uses quarterly check-ins and coaching conversations using an in-house system of forms and scheduling. Once the county selects its preferred e-solution program, we will move the process to that format.

The YCPD is on track to have the updated Policies and Procedures Manual completed by the early part of next fiscal year.

E-discovery for paper documents was implemented in March 2019. Having digital discovery in place has assisted the office in persevering with its critical operations in the midst of the COVID-19 virus crisis. Further, because digital discovery has streamlined certain processes, the duties of support staff have been realigned to improve customer service and increase much-needed support to attorneys.
Prior Year Goals, Strategies & Accomplishments

Goal 3: Continue the enhancement of the Public Defender Records Management System (PDrms) and advance other innovative projects.

Strategies for 2019-20

- Public Defender records management system (PDrms) upgrade is slated for testing in summer 2019. Full implementation is expected in 2019-2020.
- Develop process to electronically transmit personal data directly from clients to the Department of Finance for evaluation of the ability-to-pay county fees.
- Collaborate with Probation Department to ensure an ability-to-pay analysis is performed for every defendant.
- Implement e-discovery for audio/visual discovery. This second phase of e-discovery will require a digital storage solution for large quantities of data.

Accomplishments

The old public defender case management system was primarily targeted toward an outdated business practice that no longer works after the move to digital (paperless) files. This new business model allows for more detailed data to be entered into the case management system and requires input to be done quickly while appearing in court. With the availability of a more modern and feature rich background to build upon, a complete overhaul of the system commenced. The new case management system will lead to better data collection capabilities and will enhance the user experience. In the coming year, the goals will be managing the smooth launch of the new system and then adding additional user enhancements as attorneys become more familiar with the system and recognize opportunities for upgrades. The second phase of e-discovery, which will address the digital transmission of audio/video discovery, will be implemented once the other relevant parties are ready to proceed. Yolo County IT programmer, Ronan McNamara, has been embedded within the public defender’s office several days a week and has been instrumental in creating the system upgrade.

In order to streamline the county fee waiver process and to ensure that the courts are appropriately considering the financial situation of defendants in light of recent case law, we collaborated with Probation to develop a process that allows the courts to use the same assessment process that the county Department of Financial Services (DFS) requires for fee waiver assessment. This will enable defendants to complete the required paperwork one time, ensure that the assessment is uniform and available at any point in the process, and that defendants entitled to reduced fines or fees are awarded those reductions or waivers. A uniform format and process for collecting the information and presenting it to the court is in place. We are working with DFS and Probation to implement the last stage of the process so that every defendant’s assessment is received by DFS.
Prior Year Goals, Strategies & Accomplishments

The YCPD has the equipment necessary to implement e-discovery for audio/visual materials, including server space capable of storing large quantities of data. Implementation is delayed until IT resources are available to complete the project.

**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.**

### Strategies for 2019-20

- Continue to explore options to expand specialty court and diversion opportunities for clients, to include Mental Health Court and Addiction Intervention Court.
- Continue to work with grant writing team to apply for grants that will augment services to vulnerable clients.
- Assist in the implementation of grants, if awarded, to include the Youthful Reinvestment and Department of State Hospitals diversion grants.
- Continue membership in Medication Assisted Treatment (MAT) cohort to explore augmenting local MAT services.
- Continue membership in AB 372 workgroup that is developing more effective approaches to treating domestic violence; assist in the implementation of selected protocol.

### Accomplishments

The Federal Bureau of Justice Assistance awarded the county the Justice and Mental Health Collaboration grant to expand Mental Health Court for the next three years. The grant proposal was prepared through a collaborative effort by the criminal justice grant writing team (of which the YCPD is a member) and existing Mental Health Court staff. The Community Corrections Partnership matched the grant funds with an additional $200,000 to help fund the full costs of the expansion. This will allow the capacity of Mental Health Court to double from 15 to 30 participants, while still affording participants the same level of essential support and treatment that leads to better outcomes. The YCPD will staff the expanded specialty court without additional resources.

The YCPD remains an active member of the grant writing team. In the last year, the county was awarded all three grants in which the YCPD provided a co-lead role (i.e., Medication Assisted Treatment Cohort, Youthful Reinvestment grant, Department of State Hospitals grant).

The YCPD serves on the steering committee of the Youthful Reinvestment grant program which launched RESTORE (Redefining Engagement with Services and Treatment Offering Restorative Experience). The goal of RESTORE is to improve the overall wellbeing and outcomes of youth in Yolo County using restorative justice methods that help them understand the impact of, and take
Prior Year Goals, Strategies & Accomplishments

responsibility for repairing, the harm; seek to identify and address underlying issues; and build individual capacity. RESTORE diverts youth from the juvenile justice system by offering opportunities to participate in restorative justice conferencing and to be connected to needed services.

In partnership with other stakeholders, the YCPD is assisting in the implementation the Pre-Trial Felony Mental Health Diversion Program grant awarded by the Department of State Hospitals. This grant seeks to safely treat in the community individuals deemed mentally incompetent to stand trial, or at risk for the same. Many mentally ill people benefit from treatment in the community rather than hospitalization, improving their quality of life and individual outcomes as well as saving resources and preserving scarce state and local hospital space for the most urgent need.

Yolo County was invited, after application, to join a learning collaborative regarding ‘Expanding MAT in County Criminal Justice Settings.” While county and community treatment providers were familiar with and utilized MAT, all relevant stakeholders did not possess the necessary understanding of how MAT fits into diversion, sentencing, and release decisions. No comprehensive framework was in place that allows access to MAT in the local jail, drug court, and throughout our criminal justice diversion programs. The learning collaborative is designed to broaden our collective knowledge of best practices and emerging medical standards of care related to MAT so that we can develop and implement effective MAT treatment services across the criminal justice system. The learning collaborative participants attended a series of trainings, participated in regular coaching calls, and developed a process to implement MAT more robustly in the jail. Participation in the learning collaborative led to a second round of grant funding, which will be used to hire a coordinator to implement the MAT protocols for the in-custody population.

AB 372 was a bill sponsored by the California State Association of Counties that sought to improve the outcomes associated with interventions that treat domestic violence. It created a pilot program that allows Yolo County and five other counties to deliver alternative and innovative evidence-based approaches that do not comply with current statutory requirements of batterer’s intervention treatment programs, but which may be more effective at addressing the criminogenic needs of batterers. New AB 372 protocols have been implemented and the pilot program has commenced.

Goal 5: Enhance community engagement.

Strategies for 2019-20

- Focus on improving community engagement activities that benefit clients, to include a second annual holistic defense services fundraiser and other community outreach activities.
- Maintain office Facebook page. Explore other media opportunities to educate the public about the work of public defense and influence client-centered policies.
Prior Year Goals, Strategies & Accomplishments

**Accomplishments**

Inspired by the IRS 501(c)(3) organizations associated with the Yolo County Archives and the Yolo County Library, members of the YCPD are in the process of forming an independently operated organization called Yolo Public Defender CARES (Community Assistance and Re-Entry Support). The purpose of Yolo Public Defender CARES is to enhance the ability of the YCPD to address the unmet needs of the justice-involved population. The organization will be able to privately raise funds and apply for grants, as appropriate, and use funds-so-received to assist justice-involved individuals in addressing the underlying issues that contribute to criminal justice involvement, including homelessness, trauma, health, and behavioral health concerns.

Heeding a pandemic-related call for help from the Yolo County Health and Human Service’s Agency, the YCPD is responsible for a Woodland motel as part of Project Roomkey, a statewide effort to provide motel rooms to homeless people who are vulnerable to a COVID-19 infection. YCPD staff coordinate daily activities, including the delivery of food and other supplies to residents, and perform daily check-ins to ensure that the residents’ needs are being met and to provide a friendly conversation during what can be a very lonely time as they shelter-in-place. On Easter, YCPD staff prepared over 50 meals of ham, sausage, macaroni and cheese, scalloped potatoes, carrots, rolls, and cookies and hand-delivered warm meals to the residents of two Project Roomkey motels.

The Yolo County Public Defender Facebook page is maintained with regular posts. Monthly analytics are reviewed, including engagements and new followers, for areas of improvement.
Current Year Goals & Strategies

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

2020-21 Strategies
- Assess opportunities to improve the customer service experience.
- Create a Racial Justice Committee tasked with identifying and confronting racial inequity and discrimination in the criminal and juvenile legal systems and working toward racial justice: when race no longer determines an outcome.
- Evaluate Early Representation Project outcomes from each participating agency. Use data to explore additional solutions to failures to appear in court.
- Improve staffing ratios with justice system partners.

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

2020-21 Strategies
- Expand and enhance internal training curriculums.
- Improve performance evaluation process.

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

2020-21 Strategies
- Pursue creative solutions to implement e-discovery for audio/visual discovery in light of resource limitations.
- Expand YCPD’s ability to produce accurate and timely administrative reports.
Current Year Goals & Strategies

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.

2020-21 Strategies
- Complete implementation of the Pre-Trial Felony Mental Health Diversion grant program.
- Pursue appropriate grant opportunities that benefit clients.

Goal 5: Enhance community engagement.

2020-21 Strategies
- Launch Yolo Public Defender CARES.
- Increase external communications regarding YCPD services.
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, social workers, an immigration attorney, and support staff to provide legal representation to indigent adults charged with criminal conduct as well as improve the quality of clients’ life outcomes. The teams staff the criminal hearing courtrooms to conduct arraignments, pre-hearing conferences, preliminary hearings, law and motion hearings, settlement conferences, and jury trials for appointed felony and misdemeanor clients. They also handle post-conviction violation matters including violation of probation, post-release community supervision, mandatory supervision, and parole revocation cases.

Investigators search for and gather information that attorneys can use in defendants’ cases. The immigration attorney provides clients with accurate information about the immigration consequences of charges and convictions, as required by the United States Supreme Court. Social workers provide integral support to clients in both the pre- and post-adjudication phases. Pre-adjudication social work 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 social work services are designed to help clients transition from incarceration to living successfully in the community. Activities commonly include developing jail discharge plans, short-term case management services, advocacy, referrals to community-based services, and warm hand-offs to community service providers.

Juvenile Team

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

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

The juvenile social worker is actively engaged with supporting high-risk youth, regularly engaging in crisis intervention, conducting risk/needs assessments, identifying barriers to success and locating appropriate services to overcome those barriers, completing comprehensive social histories, creating alternative plans to incarceration, providing ongoing case management and transitional housing assistance, and advocating for youth on a global scale. After the passage of Proposition 57, the juvenile team represents minors whom the prosecution seeks to transfer to adult court, thereby increasing the seriousness and intensity of the juvenile team’s caseload. A court’s decision to keep a child in juvenile court, where the focus is rehabilitation, versus transferring that child to adult court, where state prison is the reality, is often the pivotal point in the child’s life that changes – forever – the trajectory of the child’s future.

The team regularly participates in a variety of youth-focused committees and workgroups with the shared goal of improving youth outcomes. Examples include local and regional Commercial Exploitation of Children workgroups; Yolo Truancy Abatement Committee; Blue Ribbon Commission; Yolo Gang Reduction, Intervention & Prevention Project; and Northern CA Social Worker
meetings. Community outreach includes supporting the River City High School Mock Trial Class, educating UC Davis Law School students about the work of the juvenile team, and presenting to the Northern CA Social Workers about juvenile issues.

**Mental Health Unit**

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

The Mental Health 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 his/her basic personal needs for food, clothing or shelter.

This unit additionally represents clients in sexually violent predator civil commitment proceedings, incompetent to stand trial proceedings, involuntary commitment extensions, Laura’s Law proceedings, and staffs the specialty courts, namely Mental Health Court and Addiction Intervention Court. Finally, this unit works directly with system stakeholders to advocate for appropriate community-based treatment for individuals facing criminal charges due to mental illness.

**Record Mitigation Clinic (and Other Post-Conviction Services)**

*Clear or reduce the criminal convictions of eligible offenders.*

The Record Mitigation Clinic provides post-conviction legal services to clear or reduce criminal convictions of eligible offenders to support successful reentry into the community. Typical motions filed include motions to set aside and dismiss convictions, seal records, obtain certificates of rehabilitation, reduce felonies to misdemeanors, and early termination of probation. Many clients also received help to address a specific and immediate barrier to reintegration into the community, including issues related to employment or education, housing, and immigration.

**Other Post-Conviction Services:** 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. Past examples of new reform laws include the entitlement to the reduction of felony convictions to misdemeanors or the right to vacate convictions altogether under Propositions 47 (theft and drug offenses) and 64 (marijuana offenses). Most recent examples include the right to youthful offender parole consideration, SB 1437 review of cases of prisoners who were convicted of unintentional homicide to determine eligibility for resentencing, and amendments to Penal Code section 1170(d) authorizing the court to recall sentences in the interests of justice in an expanded range of cases.
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 Office provides the following services: patrol, civil, detention, coroner, investigation, bailiff, public administrator and animal control. The Monroe Detention Center is the main jail for Yolo County.

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
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<tbody>
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<td><strong>27,160,740</strong></td>
<td><strong>1,201,318</strong></td>
<td><strong>21,873,387</strong></td>
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Summary of Budget by Category

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<thead>
<tr>
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<tr>
<td><strong>REVENUE</strong></td>
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<tr>
<td>Licenses, Permits, and Franchises</td>
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<td>Intergovernmental Revenues</td>
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<td>(593,722)</td>
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<td>21,873,387</td>
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</table>

**Expenditures**

- Salary and Benefits: 82.3%
- Services and Supplies: 15.3%
- Other Charges: 0.0%
- Capital Assets: 2.3%
- Other Financing Uses: 0.1%

**Revenues**

- Net County Cost: 43.5%
- Intergovernmental Revenues: 42.3%
- Miscellaneous Revenues: 1.2%
- Other Financing Sources: 3.9%
- Charges for Services: 5.3%
- Revenue from Money and Property: 0.4%
- Fines, Forfeitures, and Penalties: 0.0%
- Licenses, Permits, and Franchises: 0.9%
- Use of Fund Balance: 2.4%
Four Year Staffing Trend

Four Year Expenditures Trend

Significant Budget Changes

The Recommended Budget includes the continuation of the Jail Management/Records Management upgrade project, funded by Small and Rural special revenue funds and also the continuation of the Surrendered and Abandoned Vessels (SAVE) grant. In addition, the budget includes three replacement vehicles, funded by the Yocha Dehe Wintun tribe, Civil process software replacement, and various office and jail equipment, all to be funded with special revenue funds. Other significant budget adjustments include holding 13.25 positions across various divisions, vacant.
Prior Year Goals, Strategies & Accomplishments

Goal 1: Leverage the adoption of innovative law enforcement technology to improve operations, performance, and public safety.

Strategies for 2019-20
- Evaluate the utilization of current hardware and software systems. Research and develop recommendations to meet the agency’s advanced technology needs that are fiscally responsible.
- Upgrade the current Records Management and Jail Management Systems.
- Replace end-of-life servers with modern and efficient virtual servers.

Accomplishments
The Sheriff’s Office is continuously evaluating department needs in conjunction with emerging technological innovations. A technology strategic plan and innovation forecast is currently being created which will establish high-priority information technology needs. After careful review of business practice and software needs, the Sheriff’s Office successfully procured an upgraded Records Management and Jail Management System. Staff is currently working on building out the new systems with projected go-live dates in the spring of 2021.

A virtual server solution was purchased and installed which will allow for secure database storage and the ability to meet and expand as technology utilization grows.

Goal 2: Develop a succession plan to ensure a lasting positive legacy by establishing continuity of operations and sharing of institutional knowledge.

Strategies for 2019-20
- Create processes which will cement a culture of staff recognition and development.
- Support enhanced leadership training and cross-training throughout the Sheriff’s Office.
- Form an on-boarding process for new employees to allow for increased employee engagement.

Accomplishments
The Sheriff’s Office has created and implemented several methods to improve the culture of staff recognition including shifting the annual awards banquet format to its primary focus of honoring employees for their outstanding work and contributions. ‘Employee of the Month’ awards are now
Prior Year Goals, Strategies & Accomplishments

regularly given and an employee newsletter is sent quarterly, which highlights the hard work of staff.

The Sheriff’s Office invested in the development and training of all sworn and civilian supervisors by providing a 6-month leadership course which focused on expanding individual capacity to perform in leadership roles. In addition, staff members have been selected to attend National FBI training and the Sherman Block Institute for Leadership.

A formal on-boarding process for new employees is currently in development. The Sheriff’s Office has worked steadily on increasing employee engagement through various employee committees, employee surveys and soliciting employee feedback whenever possible.

**Goal 3: Build a comprehensive community engagement plan which will embed community policing principles and tactics deeply within our core operations and will require ongoing assessment.**

**Strategies for 2019-20**

- Expand the use of social media into new platforms with a broader audience reach.
- Develop a new community meeting format with regular scheduled meetings throughout rural Yolo County
- Expand the Resident Deputy Program to new rural areas where deputies will live and work in their communities.

**Accomplishments**

The Sheriff’s Office has achieved its goal of expanding the utilization of social media in community engagement. The Sheriff’s Office has significantly expanded its reach in multiple platforms by over 20% in the last year. The Sheriff’s Office administers multiple accounts including specific accounts for Animal Services and the Capay Valley Resident Deputy program.

With the current social distancing requirements and limitations to gatherings, the Sheriff’s Office is re-evaluating what format will work best for community meetings. The department remains committed to providing information to public members as well as meeting the community where they are to allow for the exchange of concerns, information and public safety needs.

A Capay Valley Resident Deputy was successfully implemented this last year with community enthusiasm and support. The Deputy lives and works in the Capay Valley, allowing the opportunity to personally invest in other residents and the community.
Prior Year Goals, Strategies & Accomplishments

Goal 4: Perform an agency assessment, create a strategic plan and establish performance measure to provide focus and direction on areas of improvement and continued success.

Strategies for 2019-20

- Conduct an agency audit to determine efficient use of public resources.
- Establish performance measures throughout the Sheriff’s Office focusing on improving program performance.
- Evaluation of best business practices to improve efficiencies.

Accomplishments

The Sheriff’s Office has made considerable progress of its goal to determine efficient use of public resources by performing several audits in the last year. This includes a cash drawer audit, a Public Administrator audit and a technology hardware/device audit. The Sheriff’s Office continues to work on developing formal auditing practices and is committed to transparency.

The Sheriff’s Office has worked to improve program performance through the understanding of performance measures, data collection and quality improvement. Established performance measures are still being developed and will be adopted in the future.

In the last year, the Sheriff’s Office has focused on improving efficiencies department-wide. This includes multiple internal trainings on budget development, reallocation of staff for more effective oversite, reorganizing existing divisions to provide more streamlined services to employees and citizens, and fiscal processes were assessed and adjusted allowing for the first balanced budget in 5 years.
Current Year Goals & Strategies

**Goal 1: Leverage the adoption of innovative law enforcement technology to improve operations, performance, and public safety.**

**2020-21 Strategies**

- Expand our use of imperative and innovative advancements needed to bring our organization to an appropriate level of modern technology, including the implementation of body worn cameras.
- Successfully complete the installation of a new Records and Jail Management System.
- Develop a formal technology strategic plan and innovation forecast which will establish high-priority information technology needs.

**Goal 2: Evaluate and improve current business practices.**

**2020-21 Strategies**

- Assess and expand options for family and friends to visit inmates that include not only in-person visitation but also on-site and remote video visitation.
- Form a multi-agency committee, with various stakeholders and community partners, tasked with identifying inmate programming needs, researching best practices, and formulating an inmate programming plan that is evidence based and encompasses coordinated reentry planning.

**Goal 3: Build a comprehensive community engagement plan which will embed community policing principles and tactics deeply within our core operations and will require ongoing assessment.**

**2020-21 Strategies**

- Expand public trust through honest and transparent communication to reinforce legitimacy and broaden community support.
Current Year Goals & Strategies

- Extend and improve our community outreach efforts by adding an additional Resident Deputy in the northern unincorporated area of the county, a school resource officer and a dedicated community outreach coordinator.
- Develop a new format for Town Hall meetings, within social distancing limitations, that will allow for community members and the Sheriff’s Office to exchange concerns, information and public safety needs.

**Goal 4: Develop a succession plan to ensure a lasting positive legacy by establishing continuity of operations and sharing of institutional knowledge.**

**2020-21 Strategies**
- Increase employee retention.
- Provide training and development opportunities for Sheriff’s Office employees.
- Form an on-boarding process for new employees to allow for increased employee engagement.
Program Summary

Administration

Civil Section: Ensure timely and impartial assistance to the public with the service of process and enforcement of court orders. Training Section: Increase employee knowledge, safety, and productivity.

Civil Process Unit provides process services for all civil documents and assistance in enforcement of judgment processes.

Legal Services and Professional Standards ensures that the integrity of the Sheriff’s Office is maintained, coordinates all civil lawsuits, claims, risk management issues.

The Personnel Section coordinates all personnel-related matters and is responsible for employee evaluations as well as recruiting and screening prospective employees.

The Planning and Research Section researches, develops, and writes grants. The section also manages contracts and proposals, and creates policies and procedures.

The Training Unit ensures that all personnel receive current, realistic, and quality training and resources to enhance their work performance/professional skills, and maintain a specified level of law enforcement proficiency in compliance with State standards.

Coroner

Coroner: Determine the manner and cause of all deaths within the jurisdiction of the Coroner’s Office. Public Administrator: Ensure the resolution of finances and proper burial of decedents without a will or any known relatives to act on their behalf.

Coroner personnel investigate all sudden, violent, and unusual deaths that occur in Yolo County. The primary duty of the Coroner is to determine the cause and manner of death through on-scene investigation, the examination of evidence, interviews, medical records, toxicological analysis, forensic pathology examination, and autopsies. In addition, the Coroner’s unit determines positive identification of decedents, issues certificates of death, provides notification to next-of-kin, collects and processes evidence, and secures decedent’s property.

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

Finance

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

Detention

Detention: Ensure a safe and secure environment for inmates housed in Yolo Detention Facilities. Detention Courts: Ensure a safe and secure environment for inmates accessing the Courthouse and to provide bailiff and security services for courthouse staff and the general public.

The Monroe Detention Center is the main jail for Yolo County. It is a medium/maximum security facility rated to house prisoners of virtually every security classification. Leinberger Center is primarily a working facility designed to house sentenced inmates who work at varied city, County and State agencies to reduce their jail time. This division constitutes the largest portion of the Sheriff’s workforce.

The adult detention facilities have all the basic needs of a small city to provide for the care, custody, and control of those incarcerated. In addition to meeting their basic

COUNTY OF YOLO FISCAL YEAR 2021 RECOMMENDED BUDGET
needs, inmates are offered special programs such as educational opportunities, work experience, certified medical care, and when qualified, the electronic home detention program. With the implementation of AB109, the division has increased the use of Home Custody and Electronic Monitoring to expand the numbers of inmates that can remain under Sheriff custody and control.

**Court Security** provides bailiff and security services for courthouse staff and the general public in the 16 different courtrooms. The unit conducts threat assessment investigations involving judges and court staff and provides required law enforcement services in the courthouse in support of the contracted private, perimeter security officers.

The **Superior Court** provides funding for this service as provided in State law.

**Patrol Services**

*Patrol: Ensure the protection of people, property, and rights in our community. Animal Services: Increase the number of animals adopted in Yolo County.*

**Patrol Unit** covers all unincorporated areas of the county, from Clarksburg to Rumsey. Units may be called out to address problems ranging from drugs and domestic violence to burglaries and homicides, as well as requests for assistance by other agencies and jurisdictions.

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

**Animal Services** protects the public from aggressive, dangerous dogs causing injury to people and other animals, including investigating and quarantining vicious animals.

Offers low-cost vaccinations and microchips to the public.

Provides health and welfare checks for injured, sick, abused, and neglected animals, for both stray and owned animals.

Offers safe-keeping of owned animals when owners are involved in traffic accidents or fires, or in the case of the owner’s death until next of kin is located.

Enforces laws pertaining to animal abuse, including animal fighting, hoarding, neglect, and abandonment.

Manages the rabies control program in reports of animal bites, and enforces State and County rabies and licensing laws.

Provides humane sheltering of stray and unwanted animals, as well as humane euthanasia. The program also works to increase rescues of unadoptable animals by organizations that will rehabilitate them, giving them a second chance for life.
Health and Human Services
Health & Human Services

Karen Larsen
Director

OUR MISSION
Promote a healthy, safe, and economically stable community.

Major Services
The Yolo County Health and Human Services Agency works to promote the health, safety and economic stability of Yolo County residents, particularly individuals that are vulnerable, through the administration of more than 60 state and federally mandated programs and services as well as non-mandated programs that improve community well-being. The Agency provides services directly through internal services and indirectly through contracts with community partners.

Summary of Budget by Program

<table>
<thead>
<tr>
<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
<th>Use of Fund Balance</th>
<th>Net County Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>Administration</td>
<td>22,000</td>
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## Summary of Budget by Category

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<tr>
<td><strong>REVENUE</strong></td>
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<tr>
<td>Fines, Forfeitures, and Penalties</td>
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<td>57,465,438</td>
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<td>576</td>
<td>602</td>
<td>635</td>
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## Expenditures

- Salary and Benefits: 31.2%
- Services and Supplies: 25.5%
- Other Charges: 18.9%
- Other Financing Uses: 23.9%
- Capital Assets: 0.0%
- Contribution to Fund Balance: 0.5%

## Revenues

- Intergovernmental Revenues: 60.3%
- Miscellaneous Revenues: 0.3%
- Other Financing Sources: 23.7%
- Charges for Services: 7.5%
- Fines, Forfeitures, and Penalties: 0.3%
- Use of Fund Balance: 3.1%
- Net County Cost: 4.6%
Four Year Staffing Trend

Four Year Expenditures Trend

Significant Budget Changes

The 2020-21 Recommended Budget for the Health and Human Services Agency (HHSA) includes holding vacant 21 positions for the entire year and reduction in Pomona contracts to cover the funding gap caused by the COVID-19 recession. The recommended budget reflects an overall expenditure decrease of $2.6 million over the 2019-20 Adopted Budget. The 2020-21 Recommended Budget for HHSA also includes $6.2 million in Intergovernmental Transfer (IGT) funding for Behavioral Health and Social Services. Total IGT allocation ($2.2 million) for Behavioral health is distributed between Community Mental Health (CMH) Adult program and Substance Use Disorder Program. The major part of the total IGT allocation ($3.9 million) is appropriated to Public Assistance Program ($3.1 million), Public Assistance Administration ($500k) and Homeless program ($300k).
Prior Year Goals, Strategies & Accomplishments

**Goal 1: Improve Outcomes for Clients and the Community**

**Strategies for 2019-20**

- Increase HHSA employees’ ability to respond to emergencies.
- Reduce the recurrence of child abuse.
- Reduce transmission of sexually transmitted diseases.
- Increase timely linkage of children and adults to appropriate level of mental health care.
- Increase self-sufficiency of CalWORKs participants- # of participants who exited CalWORKs due to earned income within 1 year of beginning Welfare to Work program.
- Increase enrollment of eligible residents in CalFresh- # and % of residents receiving CalFresh
- Increase self-sufficiency of individuals experiencing homelessness in Yolo County- # and % of participants who increase income while receiving Agency case management

**Accomplishments:**

- HHSA has made considerable progress in increasing the percentage of employees who are able to respond to emergencies. In Fiscal Year 2019-20 (FY 19-20), HHSA developed a system to track staff trainings and mandated participation in four web-based emergency preparedness trainings. As of April 2020, HHSA staff had completed 42% of the trainings. In comparison, just 4% of HHSA staff had completed the required trainings as of April 2019. HHSA expects to continue this work in FY 20-21.

- In FY 19-20, HHSA focused efforts on reducing the recurrence of child abuse by assessing causes, data patterns and potential indicators, and then targeting interventions according to that information. The recurrence of maltreatment is tracked in arrears over periods of twelve months. For the period of 04/01/2018 to 3/31/2019, 91.9% of cases had no recurrence of child abuse, which exceeds the national goal of 90.9%. This is an improvement over the 2018 calendar year average where the no recurrence rate was 88.4%.

- During FY 19-20, the HHSA Communicable Disease Team focused efforts on reducing rates of sexually transmitted diseases (STDs) with a specific emphasis on syphilis, which has been on the rise statewide for the last several years. HHSA Staff worked to identify people who are at high risk for syphilis, provide expanded testing and treatment, and connect people with syphilis to public health, mental health, substance use, and social services. Additionally, the Syphilis Taskforce, which is composed of health care providers was created in an effort to address the local rise in syphilis. The Task Force is focused on introducing rapid syphilis testing to increase the number of patients screened for syphilis.
Prior Year Goals, Strategies & Accomplishments

- To increase the timely linkage of clients to mental health services after a psychiatric hospitalization, staff identified a need to create a report in HHSA’s electronic health record system that captures the timeliness of services for three populations: adults age 21+, youth age 0-20, and youth with foster care involvement. Using this report, HHSA was able to establish baseline data for FY 18-19, which indicated that 91.2% (499/544) of hospital discharges resulted in a service delivered within the required timeframe of 7-days, including: 93.2% of adults (340), 89.9% of children/youth (115), and 100% of foster-care involved children/youth (7). Reporting for FY 19-20 has been delayed due to COVID-19 response, and work will continue in this area during FY 20-21.

- In FY 19-20, staff created a report to track the number of CalWORKs participants who exited the program due to securing earned income. Using this report in conjunction with a quarterly report provided by the State, which provides a broader view of local employment, objectives were created to increase self-sufficiency. These objectives included engaging exempt and non-compliant clients to increase their work participation.

- HHSA has worked to increase the CalFresh enrollment of eligible residents, with a particular focus on four target populations including seniors, students, people with disabilities and agricultural workers. Using print advertising, technology, and increased outreach, HHSA has educated residents and increased CalFresh community awareness and applications. HHSA also partnered with the University of California Davis to provide CalFresh notices in student aid packets as well providing direct service to students at the Davis Service Center location. During the first half of FY 19-20, HHSA’s CalFresh caseload has grown by 10%, from 17,491 in June 2019 to 19,385 in January 2020.

- HHSA measures the self-sufficiency of individuals experiencing homelessness by examining the individuals’ income including cash benefits and earned income. In FY 19-20, staff created a methodology for tracking income of clients who are case managed by HHSA Homeless Services. Data is now tracked quarterly, allowing staff to work towards securing income for all homeless clients. These efforts will carry forward into the next FY.

**Goal 2: Ensure Fiscal Health**

**Strategies for 2019-20**

- Align Agency’s fiscal structure to include budgets and performance measures by program.
- Expand Agency’s ability to produce accurate and timely administrative and financial reports.
- Invest in infrastructure and technology that will streamline and automate administrative functions to increase efficiencies.
Prior Year Goals, Strategies & Accomplishments

- Prepare for the economic downturn by: Establishing Agency reserve policy for non-categorical funds; and Pursuing designation as an integrated health and human services agency from State.

**Accomplishments:**

- HHSA created a new fiscal structure to align budgets and performance measures by program. The solution has been presented to the Department of Financial Services (DFS). DFS and HHSA are collaborating to address concerns and move forward with a new structure in the near future. HHSA’s budget request for FY 20-21 includes funding for a new software system to make these structural changes possible.

- In FY 19-20 HHSA developed five new financial and administrative reports including, 1) budget-to-actuals, 2) authorized position status, 3) branch position count, 4) vehicle utilization, and 5) social services time study hours- budget to actuals. Staff in the Administration Branch continue to work diligently on increasing HHSA’s ability to produce timely and accurate reports.

- Staff from throughout HHSA have collaborated in FY 19-20 to advance the use of technology within the Agency. HHSA has nearly completed the implementation of a new fleet management and reservation system, as well as moving the Agency’s electronic health record system to the cloud, which allows for better data security and sustainability. Several other technology projects have been halted due HHSA’s response to the COVID-19 pandemic. These projects will be reevaluated based on the evolving needs of HHSA in the upcoming year.

- HHSA has developed some policy recommendations that will assist the Agency in preparing for economic downturn. The Department of Financial Services and HHSA have collaborated to complete a final draft for future review by the Board of Supervisors.

- HHSA made a request to the Secretary of the State of California Health and Human Services Agency seeking approval to be designated as an integrated and comprehensive health and human services agency. The request was approved in November 2019. Operating as an authorized integrated and comprehensive health and human services agency allows HHSA to reallocate funds within 2011 Realignment funding across social and behavioral health services. This change allows additional fiscal flexibility and improves the Agency’s ability to provide services to our community in the areas where they are most needed.

**Goal 3: Strengthen Integration**

**Strategies for 2019-20**

- Expand training curriculums that offer employees the tools they need to do their jobs.
Prior Year Goals, Strategies & Accomplishments

- Increase employee recruitment, engagement and retention in classifications with frequent turnover.
- Evaluate and plan for long-term space needs of the Agency.
- Assess opportunities to improve client outcomes through multi-disciplinary work.
- Increase internal and external communications regarding Agency programs.

Accomplishments:

- In FY 19-20, HHSA Human Resources focused efforts on conducting surveys, focus groups and interviews with employees to better understand the training needs of staff. In light of these results, a staff training calendar was created for the year, and Human Resources began tracking training participation and feedback. In the upcoming year, all trainings will be placed in a Learning Management System (LMS), which will allow for staff to be assigned trainings from Supervisors and/or Human Resources and offer a more sustainable way of tracking participation.

- HHSA worked in FY 19-20 to increase employee recruitment, engagement and retention in classifications with frequent turnover. To kick off these efforts, staff completed a study to identify the positions which have the highest rates of turnover. This information will be used in the upcoming year to inform choices around recruitment, position specific trainings and employee incentives.

- During FY 19-20 HHSA started the process of assessing current work spaces and developing a plan for long-term space needs based on projected growth of the Agency and community. In light of the COVID-19 pandemic, evaluating HHSA’s future space needs will be postponed.

- HHSA formed a cross-branch work group, which developed a shared definition of multi-disciplinary work within the Agency. The group created an inventory of all multi-disciplinary work and meetings already occurring. Using these findings, an evaluation was completed to determine what attributes make multi-disciplinary work meaningful and successful. As an ongoing effort, HHSA will use this information to seek new opportunities for multi-disciplinary work and to improve upon existing projects.

- In an effort to increase both internal and external communications, HHSA created a communications work group, which identified priority areas for communications work in anticipation of a Communications Coordinator joining the HHSA team. In light of the COVID-19 pandemic, hiring a Communications Coordinator has been delayed, but HHSA continues to work toward increasing communications through an increased social media presence. Additionally, staff collected internal and external feedback regarding HHSA as part of the Agency’s strategic planning process. The feedback from these interviews and focus groups provides valuable information for HHSA to use moving forward regarding the meaning and value of having an integrated health and human services agency in Yolo County.
Goal 4: Make Data Informed Decisions and Create a Culture of Quality

Strategies for 2019-20

- Assess the impact of Agency programs by establishing routine monitoring groups and quality improvement efforts for all 2019-20 strategies.
- Establish a process for creating, approving and updating program performance measures.
- Establish standards for active contract management in Agency.
- Conduct contract procurements that align internal program and external contract performance measures.

Accomplishments:

- To assist with assessing the impact of Agency programs, HHSA developed a learning collaborative of HHSA staff members working on quality improvement efforts under Goal One (Improve Outcomes for Clients and the Community) of the HHSA FY 19-20 Strategic Plan. The group met on a bi-monthly basis to discuss progress, troubleshoot issues, and learn about quality improvement tools and techniques.

- HHSA has created performance measures using the results based accountability framework for 17 of its 60 programs. To ensure this work continues, during FY 19-20 HHSA’s Performance and Process Management team worked to develop a process for creating, approving and updating these program performance measures. Staff conducted extensive research and collected feedback from programs that have already created their performance measures to inform the process moving forward. A draft process is in review with HHSA leadership, and will be implemented in FY 20-21.

- HHSA staff have worked during FY 19-20 to establish Agency-wide standards for active contract management which is the purposeful use of data and management of agency/service provider interactions to achieve real-time improvements to outcomes for the people being served. Staff worked with all existing Contract Administrators at HHSA to assess the contract management techniques currently being utilized, and to determine what techniques should be incorporated into all contract management across the Agency moving forward. The draft standards are expected to be rolled out early in FY 20-21.

- HHSA staff has worked to develop a plan and timeline that will ensure that all HHSA service delivery contracts have performance measures aligned with program performance measures by June 30, 2023. Staff have conducted an assessment to determine which HHSA program each contract belongs to, and are currently assessing how many existing contracts already have aligned performance measures. In FY 20-21 this work will continue, as staff create a comprehensive timeline for procuring all contracts with updated performance measures.
Current Year Goals & Strategies

Promote a healthy, safe, and economically stable community

**Strategies 20-21**

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

- **Safe Communities**
  - Increase disaster emergency preparedness and resiliency
  - Reduce criminal activity and recidivism

- **Flourishing Agriculture**
  - Increase stability and supports for agricultural workers and employers.

- **Robust Economy**
  - Facilitate Successful employment and increase household income.

Focus on the Client Experience

**Strategies 20-21**

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

**Provide Backbone Support for Community Issues**

**Strategies 20-21**

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

**Be a High-Performing Agency**

**Strategies 20-21**

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

**PROGRAM SUMMARY**
During the Fall of 2017, HHSA began an Agency wide effort to create an inventory of all HHSA programs. There were several intended purposes associated with this work, including: 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. HHSA managers and supervisors worked with fiscal staff to develop the full inventory of programs, which includes 61 HHSA programs.

After completing the initial inventory, HHSA directors, managers and supervisors worked collaboratively to identify which programs were most aligned with the priorities identified within local strategic plans and assessment processes, such as the County and Agency Strategic Plans, Agency mission, Community Health Improvement Plan, Maternal Child and Adolescent Health Needs Assessment, Mental Health Services Act assessment process, Child Welfare System Improvement Plan and Low Income Community Action Plan. This process was intended to help identify which programs should be the focus of the initial performance measurement efforts due to their close alignment with community priorities. In total, this process identified 17 of the 61 programs to create Results Based Accountability program performance measures. HHSA expects to create performance measures for additional programs during FY 20-21.

**Adult and Aging Branch**

**Adult Mental Health Promotion**

*Increase consumer connectedness and decrease consumer isolation and stigmatization.*

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

**Adult Outpatient Mental Health**

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

HHSA is responsible for assessing and navigating individuals with mental health conditions to the appropriate level of care, in addition to providing ongoing care for both indigent and Yolo Medi-Cal beneficiaries with severe and persistent mental health conditions. These services are provided through several subprograms, including access and crisis, the first responder’s initiative, adult full service partnership, and treatment.
Homeless Services

Increase or maintain engagement in behavioral health services; non-cash benefits; income; and linkage to appropriate housing support resources for individuals at risk of or experiencing homelessness in Yolo County.

Homeless Services provides outreach, support for special projects, and responds to referrals from the community. The programs strive to increase the stability and self-sufficiency of individuals and families at risk of or experiencing homelessness by linking them to appropriate resources and programs, and through encouraging their engagement in services.

Child, Youth and Family

Children’s Outpatient Mental Health

Reduce symptoms and functional impairments related to primary diagnosis, increase caregiver resources and ensure at home placement.

The program serves Yolo County residents who are Medi-Cal eligible and meet medical necessity criteria for specialty mental health services (SMHS). Clients are between the ages of 0-17, and 18-21 if involved in Child Welfare Services and is a non-minor dependent. Specialty Mental Health Services include individual or group therapies and interventions that are designed to reduce mental disability and/or facilitate improvement or maintenance of functioning consistent with the goals of learning, development, independent living and enhanced self-sufficiency. Services are directed toward achieving the client’s/family’s goals and must be consistent with the current Client Treatment Plan.

Child Welfare Emergency Response & Court Investigations

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

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

Child Welfare Intake

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

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

Child Welfare Ongoing Services

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

Yolo County Child Welfare Ongoing Service works with children and families (and a wide range of community partners and stakeholders) towards ensuring the safety,
permanency and well-being of children that have entered the child welfare system. The program works with families in an effort 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).

**Community Health**

**Healthy Eating Active Living**

*Encourage healthy eating and nutrition-related attitudes in low income Yolo County adults who participate in a nutrition education class; and increase the access to and consumption of fresh fruits and vegetables and overall wellbeing for participants.*

Health Eating Active Living includes a variety of activities, one of which is teaching nutrition education classes to adults. The nutrition education classes are offered in settings where low-income and CalFresh eligible adults congregate throughout Yolo County. Classes are 60 minutes long and cover topics such as MyPlate basics, Building a Healthy Plate, Planning Healthy Meals, Shopping on a Budget, Cooking Matters Grocery Store Tours, Reading Nutrition Labels and Rethink Your Drink. Healthy Eating Active Living also operates the Hanna and Herbert Bauer Memorial Community Garden as a way to increase access to fresh produce and gardening resources for low-income residents in the surrounding community. The garden includes 32 community plots that are made available to community members and staff, as well as a demonstration area that is used to teach classes and grow produce to distribute to WIC clients or to use in nutrition education classes. Infectious Disease Prevention and Control

**Reduce transmission of communicable and sexually transmitted disease among Yolo County residents.**

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

**Maternal, Child, and Adolescent Health Promotion**

*Reduce the rate of lead poisoning in all at risk children; Increase knowledge of risk factors contributing to fetal, neonatal and post-natal deaths among providers; Increase maternal linkage to a medical home, mental health services and social support network; Increase knowledge of maternal mental health disorders and resources available to address them among stakeholders and healthcare providers; and Increase caregiver knowledge and implementation of safe sleep practices.*

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

Reduce the rate of Class II/III decay in elementary school-aged children.

The Yolo County Oral Health is a program of the California Department of Public Health through and is funded through Prop 56 (Tobacco tax) funds. The program helps improve oral health outcomes through the following:
- Improving community oral health literacy through outreach, education, coordination of stakeholders and development of oral health messaging to improve oral health behaviors of the community
- Coordinating school screening efforts to improve screening rates among K/3rd graders and improve access to follow up dental care as needed
- Increasing community and stakeholder awareness of Denti-Cal services and availability of Denti-Cal providers in Yolo County or neighboring counties
- Convening a group of oral health stakeholders monthly to coordinate efforts to improve access to and utilization of oral health programs, improve oral health literacy, and develop policies to help improve oral health

Tobacco and Substance Use Prevention and Control

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

The Tobacco Prevention program is funded by two State taxes on tobacco products sold in the state of California. These funds are distributed by the California Tobacco Control Program to California county health departments to conduct tobacco-related prevention intervention activities. Interventions include working with local jurisdictions including city councils and the county board of supervisors to adopt public policies that regulate and restrict the sale and use of tobacco products. The substance use prevention program uses Friday Night Live (FNL) to support a lifestyle free of alcohol, tobacco and other drugs. FNL consists of school chapters where adults engage youth and provide a safe environment with opportunities for positive and healthy youth development, and in the process youth increase their knowledge and skills.

Service Centers

CalFresh Eligibility

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

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

CalWORKs Eligibility

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

The CalWORKs program is California’s version of the temporary aid to needy families or 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. Benefits are state and/or federally funded.
depending on the household circumstances. The CalWORKs benefit is issued through an electronic benefit transfer (EBT) card and can be spent at any EBT certified retailer. Yolo County residents can apply for CalWORKs benefits on-line at www.MyBenefitsCalWIN.org or in person at our Woodland, West Sacramento or Winters Service Centers.

**CalWORKs Employment Services**

*Increase educational attainment, employment stability, and permanent housing for CalWORKs participants.*

CalWORKS Employment Services is composed of a variety of services including Cal-Learn, childcare, differential response, family stabilization, housing support, linkages, mental health support, subsidized employment and Welfare to Work. These supports all work to help families become gainfully employed and attain self-sufficiency.

**Foster Care Eligibility**

*Establish timely foster care payments.*

The Foster Care Eligibility program provides funds to minors and non-minor dependents (NMD) that have been removed from parent(s) and placed either in a home based foster care (HBFC) setting or a group home. Foster Care eligibility staff work closely with child welfare social workers and probation officers as these are the two sources in which foster care applications are submitted to the county. Foster care eligibility is determined using Temporary Assistance to Needy Families (TANF) regulations prior to 1996. Deprivation to the program is established using the information of the parent(s) who the minor or non-minor dependent was removed from. Once the deprivation is established the funding source, federal or non-federal, is determined. If the minor or non-minor dependent is placed with a relative and the funding source is non-federal then referrals are made to the social worker for the relative to apply for the approved relative caretaker (ARC) program. All home based foster care placements must have the home certified by Child Welfare Services in order to be approved to receive foster care funding. This certification includes background checks for the providers. Historically, the foster care rates were determined by the age of the minor or non-minor dependent. Beginning May 1st, 2018 the rate will be determined based on the needs of the minor or non-minor dependent. The rates will be known as level of care (LOC) rates.

**Medi-Cal**

*Increase enrollment of eligible residents in Medi-Cal.*

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

This project will renovate and expand the existing jail. It will include a new housing addition, new kitchen and laundry facility, new Day Reporting Center, upgrade of intake, booking and sally-port areas, new medical clinic, infirmary and mental health treatment area.

- Total Estimated Cost of Project: $44,782,669
- 2020-21 Budgeted Expenditures: $12,660,000

### Leinberger Replacement

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

- Total Estimated Cost of Project: $36,000,000
- 2020-21 Budgeted Expenditures: $33,300,000

#### Summary of Budget by Program

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<th>Program</th>
<th>Expenditures</th>
<th>Revenue</th>
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Background
Yolo County Facts and Figures

BACKGROUND

Yolo County was one of the original 27 counties created when California became a state in 1850. “Yolo” may be derived from the native Patwin Indian word “yo-loy” meaning “abounding in the rushes.” Other historians believe it to be the name of the Indian chief, Yodo, or the Indian Village of Yodoi.

The first recorded contacts with Westerners occurred in the late 1830s. These included Spanish missionaries as well as trappers and hunters who could be found along the banks of “Cache Creek” – named by French-Canadian trappers. The first white settler, William Gordon, received a land grant from the Mexican government in 1842 and began planting wheat and other crops.

The towns of Yolo County first developed along the Sacramento River. Fremont, its first town, was founded in 1849 along the confluence of the Sacramento and Feather Rivers and became the first county seat. Knights Landing, Washington, Cacheville (later called Yolo), Clarksburg, Winters, Esparto, Capay, Guinda, and Davisville (Davis) were all built near waterways. Davisville had the added advantage of being on the path of the newly constructed railroad. Woodland, which became the county seat in 1862, began in a wooded area of valley oaks and was also served by a nearby railroad.

Current Demographics

Yolo County’s 1,021 square miles (653,549 acres) are located in the rich agricultural regions of California’s Central Valley and the Sacramento River Delta. It is directly west of Sacramento, the State Capital of California, and northeast of the Bay Area counties of Solano and Napa. The eastern two-thirds of the county consists of nearly level alluvial fans, flat plains and basins, while the western third is largely composed of rolling terraces and steep uplands used for dry-farmed grain and range. The elevation ranges from slightly below sea level near the Sacramento River around Clarksburg to 3,000 feet along the ridge of the western mountains. Putah Creek descends from Lake Berryessa offering fishing and camping opportunities, and wanders through the arboretum of the University of California at Davis. Cache Creek, flowing from Clear Lake, offers class II-III rapids for white water rafting and kayaking.

Yolo County sits in the Pacific flyway, a major migration route for waterfowl and other North American birds. Several wildlife preserves are situated within the county. The Yolo Bypass Wildlife Area has been recognized as one of the most successful public-private partnerships for wildlife preservation. It provides habitat for thousands of resident and migratory waterfowl on more than 2,500 acres of seasonal and semi-permanent wetlands.
Current Demographics (continued)

Over 86% of Yolo County’s population of 221,705 (as of January 2020) residents reside in the four incorporated cities. Davis, founded in 1868, now with a population of 69,183, has a unique university and residential community internationally known for its commitment to environmental awareness and implementing progressive and socially innovative programs. Woodland, population 60,742, 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 54,328, 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 worldwide markets. West Sacramento is also home to a Triple-A baseball team, the Rivercats. The City of Winters, population 7,279, is a small farming town nestled at the base of the Vaca Mountains, offering unique shops, restaurants, galleries and live entertainment at the Palms Playhouse. It is close to Lake Berryessa and has become a favorite destination for bicycle enthusiasts.

Chart A – Population of Yolo County 1998-2018

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 14% of the county’s total population. The rest of Yolo County receives services from one of the four different municipal governments and from the county.
Chart C – Unemployment Rates: Yolo County vs. California vs. U.S.

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

Comparable Counties

*Data compiled from each County’s 2019-20 Budget Document
Property Tax Allocation

The property tax is a tax on certain kinds of property. It is based on the value of the property. The property tax is a state tax administered by counties. Counties and cities do not impose and cannot increase the property tax except as described below. Taxable property includes “real property” (land and the buildings that are on it), as well as things like boats, aircraft and business equipment.

How is property tax revenue distributed?

Proposition 13 transferred the authority to determine where property tax revenues go to the Legislature. Generally, property taxes are allocated within a county based upon the historical share of the property tax received by local agencies prior to Proposition 13. However, those allocations have changed over the years; the most significant change being the ERAF (Education Revenue Augmentation Fund) property tax shift. Proposition 1A restricts the Legislature to following certain procedures before allocating property tax from counties, cities and special districts to schools and before changing the allocations between counties, cities and special districts.
Sales Tax Allocation

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

The “base” sales tax rate of 7.25% has a number of components. For example, the State imposes a basic sales tax rate of 6.5%. This means if you bought an item for $10.00 and the cash register receipt shows 75 cents for sales tax, then about 65 cents of that sales tax goes to the State. About 10 cents come back to local governments (5 cents for counties to fund health, social service and mental health programs and 5 cents for counties and cities to fund public safety services). A fourth component exists in certain counties and cities which have increased the use tax rate to fund programs such as transportation, criminal justice facilities and the acquisition of open space.

Locally, counties may impose a sales and use tax up to 1.25%. Cities may impose a sales and use tax at the rate of up to 1%. Payment of the city sales tax is credited against payment of the county sales tax, which simply means you don’t have to pay twice for the local share — only once. Cities keep all of the local sales tax collected within the city; counties keep the local sales tax collected outside city boundaries.

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

![Sales Tax Allocation Chart]

- **State General Fund**: 4%
- **Local Public Safety Fund**: 0.50%
- **Local Revenue Fund (2011 Realignment)**: 1%
- **Local Revenue Fund (1991 Realignment)**: 0.50%
- **City & County Operations**: 1%
- **County Transportation**: 0.25%
- **Yolo County and its cities get 1% of the 7.25% statewide rate**
- **The Cities of Davis and West Sacramento impose an additional 1% and the City of Woodland an additional 0.75% tax over the State rate.**

COUNTY OF YOLO FISCAL YEAR 2021 RECOMMENDED BUDGET

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Yolo County was one of the original 27 counties created when California became a state in 1850. “Yolo” may be derived from the native Patwin Indian word “yo-loy” meaning “abounding in the rushes.” Other historians believe it to be the name of the Indian chief, Yodo, or the Indian Village of Yodoi.

The first recorded contacts with Westerners occurred in the late 1830s. These included Spanish missionaries as well as trappers and hunters who could be found along the banks of “Cache Creek” – named by French-Canadian trappers. The first white settler, William Gordon, received a land grant from the Mexican government in 1842 and began planting wheat and other crops.

The towns of Yolo County first developed along the Sacramento River. Fremont, its first town, was founded in 1849 along the confluence of the Sacramento and Feather Rivers and became the first county seat. Knights Landing, Washington, Cacheville (later called Yolo), Clarksburg, Winters, Esparto, Capay, Guinda, and Davisville (Davis) were all built near waterways. Davisville had the added advantage of being on the path of the newly constructed railroad. Woodland, which became the county seat in 1862, began in a wooded area of valley oaks and was also served by a nearby railroad.

**Current Demographics**

Yolo County’s 1,021 square miles (653,549 acres) are located in the rich agricultural regions of California’s Central Valley and the Sacramento River Delta. It is directly west of Sacramento, the State Capital of California, and northeast of the Bay Area counties of Solano and Napa. The eastern two-thirds of the county consists of nearly level alluvial fans, flat plains and basins, while the western third is largely composed of rolling terraces and steep uplands used for dry-farmed grain and range. The elevation ranges from slightly below sea level near the Sacramento River around Clarksburg to 3,000 feet along the ridge of the western mountains. Putah Creek descends from Lake Berryessa offering fishing and camping opportunities, and wanders through the arboretum of the University of California at Davis. Cache Creek, flowing from Clear Lake, offers class II-III rapids for white water rafting and kayaking.

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Introduction to Strategic Plan

Yolo County's Strategic Planning effort is a dynamic, countywide, long-term, future-oriented process of evaluation, assessment, decision/policy-making and implementation that links present circumstances with a meaningful vision of the future, considers Yolo County’s capacity, resources and changing environment, and indicates where resources are to be concentrated. The 2020-2024 Strategic Plan is a guiding document for Yolo County which enables the organization to operate with a unified perspective. For the next five years, the Yolo County Board of Supervisors will use the plan to align goals and actions, set policies and prioritize funding and resources. These efforts are focused under five goals: 1) Thriving Residents; 2) Safe Communities; 3) Sustainable Environment; 4) Flourishing Agriculture; and 5) Robust Economy. Each goal has associated outcomes, measurable metrics, and specific strategies to aid in implementation as well as annual priorities established for each calendar year. The strategic plan goals these strategies support are identified in each department’s annual plan sections by their related strategic plan icon.
Mission
Making a difference by enhancing the quality of life in our community

Yolo County Strategic Plan Summary
2020-2024

Flourishing Agriculture
- Increase the conservation of agricultural land
- Increase disaster emergency preparedness and resiliency
- Enhance infrastructure and reduce flood risk
- Reduce criminal activity and recidivism
- Increase sustainability of rural fire protection services

Safe Communities
- Reduce disparities in health outcomes
- Achieve “functional zero” and a demonstrated reduction in homelessness
- Reduce economic and health disparities for aging residents
- Increase the conservation of agricultural land
- Reduce barriers related to the development of affordable housing

Robust Economy
- Reduce economic and educational disparities for vulnerable children and families
- Link adults with behavioral health conditions to the appropriate level of services
- Facilitate successful employment and increase household income
- Increase commercial development potential in the unincorporated areas
- Reduce the prevalence and transmission of infectious diseases

Sustainable Environment
- Reduce flood insurance rates for properties within flood zones
- Reduce economic and educational disparities for vulnerable children and families
- Link adults with behavioral health conditions to the appropriate level of services
- Ensure a balanced water portfolio
- Reduce Greenhouse Gas emissions

Thriving Residents
- Reduce economic and health disparities for aging residents
- Link adults with behavioral health conditions to the appropriate level of services
- Reduce economic and educational disparities for vulnerable children and families
- Reduce the prevalence and transmission of infectious diseases
- Ensure a balanced water portfolio
- Reduce Greenhouse Gas emissions

Mission
Making a difference by enhancing the quality of life in our community
# Thriving Residents

Support social, economic and physical environments which promote good health and protect vulnerable populations so that community members and future generations have the opportunity to learn and grow to their full potential.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Outcome (&amp; Metric)</th>
<th>Strategies (SMART Objectives: Specific, Measurable, Achievable, Realistic, &amp; Time-Bound)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health Equity</td>
<td>Reduce disparities in health outcomes through upstream prevention by addressing root cause social determinants of health (education, income, neighborhood, and housing).&lt;br&gt;&lt;br&gt;Metric: Comparison of Human Development Index (HDI) across local communities and population groups</td>
<td>• Establish commitment to Health in all Policies within County and at least two local jurisdictions by June 30, 2021.&lt;br&gt;&lt;br&gt;• Modernize public health work towards population focused policy, systems, and environmental approaches to community health improvement and focus efforts on low HDI communities and populations by June 30, 2022.&lt;br&gt;&lt;br&gt;• Provide Health in all Policies trainings and Health Impact Assessment support to policy makers in the County and at least two local jurisdictions by June 30, 2023.&lt;br&gt;&lt;br&gt;• Achieve Public Health Re-Accreditation by June 30, 2023.&lt;br&gt;&lt;br&gt;• Form a County supported Accountable Community of Health (ACH) initiative, which provides a comprehensive action-oriented model for cross-sector collaboration to address complex health issues, and implement at least one health improvement initiative using an ACH by June 30, 2024.</td>
</tr>
<tr>
<td>Homelessness</td>
<td>Achieve “functional zero” in homelessness with a demonstrated reduction in people experiencing homelessness countywide. (Functional zero is the point at which the number of individuals experiencing a housing crisis in our community is equal to or fewer than the number of permanent housing units available to them)&lt;br&gt;&lt;br&gt;Metric: # of permanent housing units available in Yolo County, minus the # of people experiencing homelessness # of people experiencing homelessness on any given night in Yolo County</td>
<td>• Examine the current governance structure of the local homeless system and identify options for improved partnership by June 30, 2020.&lt;br&gt;&lt;br&gt;• Strengthen the homeless crisis response system by securing new funding sources for prevention services by June 30, 2022.&lt;br&gt;&lt;br&gt;• Secure permanent supportive housing units for 70 of the most vulnerable homeless individuals in Yolo County by June 30, 2024.</td>
</tr>
</tbody>
</table>
## Strategic Plan 2020-2024

### Children

**Reduce economic and educational disparities while building resiliency for vulnerable children, youth, and their families.**

**Metrics:**
- Comparison of Human Development Index (HDI) across local communities and population groups
- Improvement of community and child resiliency using Child and Youth Resiliency Measure (CYRMs)
- # of resource families for children and youth with intensive needs who have experienced maltreatment and have been placed in out of home care in the region

- Increase the availability of evidence-based home visiting programs to build resiliency for children, youth, and families by June 30, 2020.
- Become a trauma informed community through the provision of stakeholder training by June 30, 2021.
- Collaborate with Building A Resilient Yolo to develop a countywide strategy with schools and service providers to increase children and youth development and resiliency opportunities by June 30, 2023.
- Pilot universal screenings for Adverse Childhood Experiences (ACEs) and referral to appropriate levels of treatment by June 30, 2024.
- Partner with local stakeholders and communities to increase investment in upstream activities for children in vulnerable communities by June 30, 2024.
- Improve financial support for families by increasing the percentage of court ordered child support received by Yolo County families by June 30, 2024.
- Partner with Foster Family Agencies, local caregivers, and community-based organizations to identify services and supports for families to care for children and youth with intensive needs and improve recruitment and retention strategies by June 30, 2024.

### Aging

**Reduce economic and health disparities while building resiliency and supportive care for aging residents of Yolo County.**

**Metric:**
- Comparison of Human Development Index (HDI) across local communities and population groups

- Increase capacity for provision of Chronic Disease Self-Management classes for aging adults in Yolo County through providing 3 train-the-trainer sessions with community partner organizations by June 30, 2021.
- Support efforts of the Yolo County Commission on Aging and Adult Services in advancing emergency response readiness for aging adults by June 30, 2021.
- Decrease referral recurrence of aging adults to Adult Protective Services in Yolo County by June 30, 2022.
- Report general trends and statistics of aging adults 55 years and older living homeless in Yolo County on a public-facing dashboard by June 30, 2023.
- Strengthen the communication tools associated with regular food support and distribution services available for low-income aging adults in all Yolo County cities and unincorporated areas by June 30, 2024.
- Increase opportunities for aging adults to attend Adult Day Health or Adult Day Care by June 30, 2024.

### Behavioral Health

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

**Metric:**
- % Increase in locally available staffed living settings, such as Board and Cares, for individuals with behavioral health conditions

- Develop options for cross-system communication among criminal justice and behavioral health partners by June 30, 2021.
- Increase the crisis response capabilities of First Responders through the provision of enhanced crisis response training by June 30, 2022.
| % of adults involved with the criminal justice system who have an identified behavioral health issue and are not receiving an appropriate level of related services | Strengthen opportunities for sustainable staffed living settings, such as Board and Care facilities, by June 30, 2022.  
Increase diversion opportunities for criminally justice involved adults with behavioral health issues by June 30, 2023.  
Implement universal trauma screening for all adults in custody in Yolo County and link high need individuals to services by June 30, 2024. |
|---|---|
| Infectious Disease | Reduce the prevalence and transmission of infectious diseases with an emphasis on sexually transmitted diseases and tuberculosis.  
Metrics:  
# of gonorrhea cases per 100,000 people annually  
# of chlamydia cases per 100,000 people annually  
# of syphilis cases per 100,000 people annually  
# of tuberculosis cases per 100,000 people annually | Train at least five community health providers to diagnose and refer persons with tuberculosis in a timely manner by June 30, 2021.  
Implement rapid syphilis testing and treatment with vulnerable populations by June 30, 2021.  
Increase sexually transmitted disease prevention work in local schools by June 30, 2022. |
## Safe Communities

Protect the public through cross-system collaborations that focus on prevention, utilize evidence based strategies for treatment and intervention, provide legal representation and ensure code enforcement of unsafe conditions.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Outcome &amp; Metric</th>
<th>Strategies (SMART Objectives: Specific, Measurable, Achievable, Realistic, &amp; Time-Bound)</th>
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</table>
| Disaster Emergency Preparedness & Resiliency | Increase disaster emergency preparedness and resiliency of the Yolo County community and organization.  
Metrics:  
# and % of EOC staff trained to a Type 4 Level  
# of community members that attended a public meeting or class  
# of views and/or interactions on social media videos and posts  
Public Readiness Index Score (#) | • Hold public meetings locally in rural areas, regarding general emergency preparedness, throughout the County every 3 years (minimum) starting in 2019.  
• Conduct a County-wide live test of the Emergency Notification System once a year with system tests monthly of the Integrated Public Alert & Warning System.  
• Hold at least one Public Mitigation meeting every year.  
• Provide a minimum of 30 Social Media preparedness messages each year.  
• Release a minimum of 25 online training products for both public and responders by June 30, 2021.  
• Have 100% of the Yolo County Board of Supervisors complete the Policy Group training course by June 30, 2021.  
• Have 80% of the Emergency Operations Center (EOC) staff trained to a Type 4 level (IS100, IS700, DSW, Intro to EOC, EOC level 1 & EOC level 2 classes) by June 30, 2023.  
• Place Know Your Zone program into local school curricula by June 30, 2023.  
• Achieve emergency management accreditation by December 31, 2024. |
| Infrastructure                              | Enhance infrastructure and reduce flood risk in the unincorporated areas of Yolo County.  
Metrics:  
# of unincorporated households served by internet providers connected to Yolo County towers/infrastructure  
# and % of Yolo County Library branches providing high speed internet (at least 25 mbps down) to nearby residents  
Flood protection rating (flood interval years) for the communities in the Yolo Basin | • Establish access for wireless point providers to utilize the tower at the Yolo County Central Landfill by June 30, 2020.  
• Apply for Proposition 68 grant funding for delta, broadband and park infrastructure projects by June 30, 2020.  
• Identify phasing and components of the Highway 16 Flood Reduction project by June 30, 2020.  
• Connect the Clarksburg Library to higher speed internet by June 30, 2021.  
• Explore ongoing financing mechanism for road and bridge maintenance by June 30, 2021.  
• Implement Madison Flood Protection Improvement Plan by June 30, 2023. |
| **Criminal Justice** | Reduce criminal activity and recidivism.  
**Metrics:**  
- # of property crimes per capita  
- # of violent crimes per capita  
- % reduction in recidivism (target of 10% reduction) for actively supervised felony probationers in evidence-based programming (includes bookings, charges and convictions)  
- # and % of individuals enrolled in a rehabilitative program that achieved the intended program outcome |
| --- | --- |
| | • Complete Results First Initiative by February 29, 2020.  
• Prioritize needs in the criminal justice system utilizing updated sequential intercept map by February 29, 2020.  
• Identify strategies that prevent entry into the criminal justice system by September 30, 2020.  
• Determine types of collaborative community-oriented law enforcement solutions and programs based on best practices that will increase citizen engagement by September 30, 2020.  
• Utilize an evidence-based approach to determine the types of in-custody programming that will decrease recidivism and can be included in the new jail expansion space by September 30, 2020.  
• Establish outcomes and best (or innovative) practice alignment in all CCP-funded programs by February 28, 2021.  
• Implement processes for Quality Assurance (QA) and Continuous Quality Improvement (CQI) to assess program fidelity and efficacy by February 28, 2021.  
• Expand restorative justice and diversion programs for appropriate offenders by June 30, 2021.  
• Address needs identified via QA and CQI processes by February 28, 2022 and on-going. |
| **Fire Protection** | Increase sustainability of rural fire protection services.  
**Metrics:**  
- TBD (Standards to be established collaboratively with Yolo County Fire Chiefs Association) |
| | • Develop and begin implementation of a long term sustainability plan, collaboratively with the Yolo County Fire Chiefs Association, by June 30, 2020. |
## Sustainable Environment

Efficiently utilize natural resources to provide recreational opportunities and ensure availability for generations to come, protect and improve water quality and quantity, lower greenhouse gas emissions, and maximize the use of renewable energy.

<table>
<thead>
<tr>
<th>Topic</th>
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<th>Strategies (SMART Objectives: Specific, Measurable, Achievable, Realistic, &amp; Time-Bound)</th>
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</table>
| **Quality and Quantity of Water** | Ensure a balanced water portfolio.  
   Metric:  
   Use of surface and groundwater does not exceed supply (# of acre feet) |  
   - Work with water purveyors to identify potential new sources of water and/or expansion of existing surface water delivery systems by June 30, 2021.  
   - Develop actionable conjunctive use plan that uses flood/storm water for water supply resilience by June 30, 2021 to ensure that all locally developed flood projects provide conjunctive use benefits (i.e. detention, groundwater recharge, or habitat creation).  
   - Collaborate with the Agricultural Department and the Yolo County Farm Bureau to identify strategies to voluntarily reduce groundwater usage for new and changing agricultural commodities, by June 30, 2023.  
   - Obtain assurances that any state or federal project(s) based on the rescinded California WaterFix will not cause adverse water quality, quantity, or other environmental impacts within Yolo County. |
| **Climate Action and Resilience** | Reduce Greenhouse Gas emissions.  
   Metrics:  
   # of metric tons of carbon dioxide emitted  
   (Additional metrics to be identified in the sustainability plan) |  
   - Establish a Climate Action Plan work group, to seek outside funding sources to enhance staff efforts and/or implement programs, by June 30, 2020.  
   - Partner with the Yolo Resiliency Collaborative to complete a study with CivicSpark fellows evaluating increased wildfire events by June 30, 2020.  
   - Develop a sustainability plan, based off of the critical review of the Climate Action Plan, Civic Spark studies on weather events and a public engagement effort, to identify additional strategies by December 31, 2020.  
   - Increase organic waste disposal services and explore conversion technology partnership at the Yolo County Central Landfill by June 30, 2024. |
## Flourishing Agriculture

Facilitate a vibrant and resilient agricultural industry that concurrently preserves sufficient farmland to maintain local, state, and national food security in perpetuity.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Outcome</th>
<th>Strategies (SMART Objectives: Specific, Measurable, Achievable, Realistic, &amp; Time-Bound)</th>
</tr>
</thead>
</table>
| **Agricultural**     | **Preservation**                     | • Identify the anticipated number of acres of farmland to be impacted over the next ten years by June 30, 2020.  
                          | Metric: # of agricultural acres permanently protected                          | • Conduct outreach, to identify landowners willing to sell easements, by June 30, 2021.  
                                                                                                   |                                                                                                  | • Create an agricultural mitigation bank to ensure the continued protection of farmland by June 30, 2021.  
                                                                                                   |                                                                                                  | • Evaluate strategies to increase voluntary participation in agricultural mitigation banks and conservation easements by June 30, 2022.  |
| **Agricultural**     | **Workforce**                        | • Develop and conduct an Agricultural Industry Employer Study with the Yolo Farm Bureau by February 29, 2020.  
                          | Metric: # of agricultural workers (permanent and seasonal) employed at farms in Yolo County  
                          | and % of agricultural workers, reached by the Agricultural Labor Program Coordinator, that were connected to supportive services  
                          | and % of agricultural workers in the agricultural sector pathway program that were connected to employers  | • Conduct agricultural industry workforce job fairs and recruitments by April 30, 2020.  
                                                                                                   |                                                                                                  | • Complete needs assessment of the agricultural workforce, building off of the 2017 Yolo County Agricultural Labor Report, to identify size of the workforce and target areas for intervention by June 30, 2020.  
                                                                                                   |                                                                                                  | • Develop an agricultural sector pathway program that provides funding, supports and connections to resources to assist both agricultural employees and employers by June 30, 2021.  |
| **Flood Insurance**  | **Reduce flood insurance rates for properties within flood zones.** | • Complete assessment of current activities and identify areas of improvement to increase FEMA ranking by March 31, 2020.  
                          | Metric: FEMA Ranking (Target: From 8 to 6)                                         | • Work with County staff to implement activities identified in the assessment from March 2020 through December 2024.  |
## Robust Economy

Promote a balanced economy that offers job opportunities and ample services for every resident as well as avenues for business growth and development.

<table>
<thead>
<tr>
<th>Topic</th>
<th>Outcome (Metric)</th>
<th>Strategies (SMART Objectives: Specific, Measurable, Achievable, Realistic, &amp; Time-Bound)</th>
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<tbody>
<tr>
<td>Housing</td>
<td>Reduce barriers related to the development of affordable housing units.</td>
<td>• Revise the Zoning Regulations of the Yolo County Code to clarify and simplify development standards, which will better encourage higher density and accessory residential development in designated growth areas, to assist the County in achieving its goal of providing affordable housing by June 30, 2021.</td>
</tr>
<tr>
<td></td>
<td>Metrics:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>% increase in affordable housing units</td>
<td></td>
</tr>
<tr>
<td></td>
<td># of individuals living in unaffordable housing (more than 30% of income)</td>
<td></td>
</tr>
<tr>
<td>Business Development Enterprise</td>
<td>Increase commercial development potential in the unincorporated areas.</td>
<td>• Create an economic development framework for unincorporated Yolo County that identifies business model potential and associated development strategies by December 31, 2020.</td>
</tr>
<tr>
<td></td>
<td>Metric:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Financial investment ($) in unincorporated area</td>
<td>• Identify and cost the improvements and zoning changes necessary to increase the development potential of freeway commercial corridors by June 30, 2021.</td>
</tr>
<tr>
<td></td>
<td>Financial investments ($) in commercial corridor development</td>
<td>• Amend the County’s Right to Farm ordinance to ensure adequate protections for agricultural land by June 30, 2021.</td>
</tr>
<tr>
<td></td>
<td># of new businesses established</td>
<td>• Develop strategy to market corridors to the development community by June 30, 2022.</td>
</tr>
<tr>
<td></td>
<td>Increase in agricultural sector profits ($)</td>
<td>• Review and revise the County’s regulatory structure in accordance with the economic development framework by June 30, 2024.</td>
</tr>
<tr>
<td></td>
<td>Increase in County sales and property tax revenue ($)</td>
<td></td>
</tr>
<tr>
<td>Workforce and Job Development</td>
<td>Facilitate successful employment and increase household income amongst participants in employment services with the Yolo County Health and Human Services Agency.</td>
<td>• Establish a data collection method and tool to track employment services participant progress by June 30, 2020.</td>
</tr>
<tr>
<td></td>
<td>Metrics:</td>
<td>• Expand HHSA employment center’s locations, functions and certification under the America’s Job Center of California credential by June 30, 2022.</td>
</tr>
<tr>
<td></td>
<td>% change in employment status pre and post-employment services intervention for employment services participants</td>
<td>• Establish a comprehensive program that creates pathways for workers and businesses in Yolo County, with emphasis on the hardest to serve populations, including people living homeless and justice-involved individuals, by June 30, 2024.</td>
</tr>
</tbody>
</table>
| County Assets | Increase the public benefit and operational potential of county assets.  
*Metric: Financial investments ($) in county assets* | • Assess opportunities to maximize the public benefit and operational potential of the Yolo County Airport by June 30, 2021.  
• Explore the establishment of concession agreements to increase recreational service opportunities related to County-owned parks and open spaces by June 30, 2021.  
• Implement operational plan to maximize the public benefit and operational potential of the Yolo County Central Landfill by June 30, 2024. |
| --- | --- | --- |
| Rural Community Support | Expand rural community support.  
*Metric: Grant funding ($) received* | • Develop a capital improvement investment plan for each of the unincorporated towns by June 30, 2020.  
• Identify and categorize CSD deferred maintenance needs and facilitate solutions by providing technical and grant writing support by June 30, 2021.  
• Assess the governance and administrative capacity of Community Service Districts by June 30, 2022. |
Yolo County Supervisorial Districts

District 1 — Oscar Villegas
District 2 — Don Saylor
District 3 — Gary Sandy
District 4 — Jim Provenza
District 5 — Duane Chamberlain
BACKGROUND

Yolo County Organization

Electorate

Board of Supervisors

- County Administrator
  - Patrick Blacklock

- County Counsel
  - Philip J. Pogledich

Departments

- Agriculture
  - John Young

- Child Support Services
  - Natalie Dillon

- Community Services
  - Taro Echiburu

- Financial Services
  - Chad Rinde

- General Services
  - Kevin Yarris

- Health & Human Services Agency
  - Karen Larsen

- Human Resources
  - Alberto Lara

- Innovation and Technology
  - Lee Gerney

- Library
  - Mark Fink

- Probation
  - Danin Fruchtenicht

- Public Defender
  - Tracie Olson

Elected Department Heads

- Assessor/Clare-Recorder/Registrar of Voters
  - Jesse Salinas

- District Attorney
  - Jeff Reisig

- Sheriff-Coroner
  - Public Administrator
  - Tom Lopez
FY 2020 / 2021 Recommended Budget at a Glance

<table>
<thead>
<tr>
<th>Department</th>
<th>Budget in Millions</th>
<th>Percent of Total Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community Services</td>
<td>$185.4</td>
<td>26.2%</td>
</tr>
<tr>
<td>General Government</td>
<td>$168.9</td>
<td>23.9%</td>
</tr>
<tr>
<td>Health &amp; Human Services Agency</td>
<td>$235.0</td>
<td>33.2%</td>
</tr>
<tr>
<td>Law and Justice Services</td>
<td>$113.3</td>
<td>16.0%</td>
</tr>
<tr>
<td><strong>Grand Total</strong></td>
<td><strong>$702.6</strong></td>
<td><strong>99.3%</strong></td>
</tr>
</tbody>
</table>
Total Appropriations by Functional Area

- Community Services: 8.4%
- Health and Human Services Agency: 38.8%
- General Government: 16.9%
- Law and Justice Services: 35.9%

New Positions

**2020-21 Requested Position Changes**

<table>
<thead>
<tr>
<th>Department</th>
<th>Position</th>
<th>FTE</th>
<th>Funding Source</th>
</tr>
</thead>
<tbody>
<tr>
<td>DA</td>
<td>Programmer IV (LT)</td>
<td>1.0</td>
<td>State Funding</td>
</tr>
<tr>
<td>HHSA</td>
<td>Adult Services Worker I/II</td>
<td>1.0</td>
<td>State Funding</td>
</tr>
<tr>
<td>HHSA</td>
<td>Senior Public Health Nurse</td>
<td>0.5</td>
<td>Public Health</td>
</tr>
<tr>
<td>ITS</td>
<td>Web Design</td>
<td>0.5</td>
<td>Department Revenue</td>
</tr>
<tr>
<td>ITS</td>
<td>Systems Accountant*</td>
<td>1.0</td>
<td>Department Revenue</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td><strong>4.0</strong></td>
<td></td>
</tr>
</tbody>
</table>

**COUNTY OF YOLO FISCAL YEAR 2021 RECOMMENDED BUDGET**
All Funds: Total Funding Sources

- InterGovernmental Revenues: 49.0%
- Charges for Services: 20.5%
- Taxes: 12.0%
- Licenses, Permits, and Franchises: 2.1%
- Miscellaneous Revenues: 0.7%
- Fines, Forfeitures, and Penalties: 1.1%
- Revenue from Money and Property: 0.4%
- Other Financing Sources: 14.1%

Total County Funding Sources

- InterGovernmental Revenues: 49.0%
- Charges for Services: 20.5%
- Taxes: 12.0%
- Licenses, Permits, and Franchises: 2.1%
- Miscellaneous Revenues: 0.7%
- Fines, Forfeitures, and Penalties: 1.1%
- Revenue from Money and Property: 0.4%
- Other Financing Sources: 14.1%
**General Purpose Revenue** is revenue derived from sources not specific to any program or service delivery that may be used for any purpose that is a legal expenditure of County funds. Examples of general purpose revenue include property tax, sales tax, property tax in lieu of vehicle license fees, court fines, real property transfer tax and miscellaneous other sources. There are no restrictions as to the use of these monies, often referred to as discretionary revenue.

General purpose revenues are estimated to end fiscal year 2019-20, $520,206 (0.6%) above the adopted budget. Staff is projecting that for 2020-21 total general purpose revenues will increase by $2,806,675 (3.4%) over 2019-20 year-end estimates.

The economy has a major influence on many of the consumer-driven general purpose revenue sources, which include property taxes, sales tax and other discretionary revenues. Based on the current economic forecast, staff is projecting conservative growth in general purpose revenues. Property tax, the largest contributor to general purpose revenue, is projected to see overall growth of $1,966,351 or 3.9% over what is estimated to be collected in 2019-20. The reduction of the Document Transfer Tax of $462,000 is due to a one-time commercial payment in FY2019-20. The increase in the Overhead Costs Reimbursement is based on increased salary and benefit costs from FY2018-19.

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Property Tax - Secured</td>
<td>$19,479,573</td>
<td>$20,550,949</td>
<td>$20,375,654</td>
<td>$21,081,415</td>
<td>$705,761</td>
</tr>
<tr>
<td>Prop Tax - Unsecured</td>
<td>$889,435</td>
<td>$938,354</td>
<td>$895,042</td>
<td>$975,888</td>
<td>$80,846</td>
</tr>
<tr>
<td>Prop Tax - In Lieu of VLF</td>
<td>$27,663,538</td>
<td>$29,185,033</td>
<td>$29,172,690</td>
<td>$30,352,434</td>
<td>$1,179,744</td>
</tr>
<tr>
<td>redevelopment</td>
<td>$7,866,918</td>
<td>$8,299,598</td>
<td>$8,526,434</td>
<td>$8,631,582</td>
<td>$105,148</td>
</tr>
<tr>
<td>Supplemental Roll w/VLF</td>
<td>$439,471</td>
<td>$410,000</td>
<td>$186,672</td>
<td>$307,500</td>
<td>$120,828</td>
</tr>
<tr>
<td>Teeter</td>
<td>$1,227,777</td>
<td>$1,600,000</td>
<td>$1,600,000</td>
<td>$1,600,000</td>
<td>$0</td>
</tr>
<tr>
<td>Sales Tax</td>
<td>$4,585,048</td>
<td>$3,856,917</td>
<td>$3,980,000</td>
<td>$4,136,233</td>
<td>$156,233</td>
</tr>
<tr>
<td>Tribal Proceeds</td>
<td>$5,112,080</td>
<td>$5,198,080</td>
<td>$5,198,080</td>
<td>$5,284,080</td>
<td>$86,000</td>
</tr>
<tr>
<td>Overhead Costs Reimb.</td>
<td>$4,871,952</td>
<td>$4,400,000</td>
<td>$4,321,738</td>
<td>$5,544,345</td>
<td>$1,222,607</td>
</tr>
<tr>
<td>Document Transfer Tax</td>
<td>$1,199,585</td>
<td>$1,103,618</td>
<td>$1,465,253</td>
<td>$1,002,853</td>
<td>($462,400)</td>
</tr>
<tr>
<td>Williamson Act</td>
<td>$757,408</td>
<td>$725,000</td>
<td>$844,658</td>
<td>$844,658</td>
<td>$0</td>
</tr>
<tr>
<td>State Mandated Costs (SB90)</td>
<td>$204,057</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Interest Earnings</td>
<td>$186,844</td>
<td>$200,000</td>
<td>$49,412</td>
<td>$150,000</td>
<td>$100,588</td>
</tr>
<tr>
<td>Other Government Wld</td>
<td>$400,742</td>
<td>$640,000</td>
<td>$1,061,818</td>
<td>$633,000</td>
<td>($428,818)</td>
</tr>
<tr>
<td>Penalty on Delq Taxes</td>
<td>$218,901</td>
<td>$220,000</td>
<td>$185,668</td>
<td>$215,000</td>
<td>$29,332</td>
</tr>
<tr>
<td>Fines</td>
<td>$75,899</td>
<td>$60,000</td>
<td>$60,102</td>
<td>$75,000</td>
<td>$14,898</td>
</tr>
<tr>
<td>County Stabilization</td>
<td>$574,000</td>
<td>$574,000</td>
<td>$574,000</td>
<td>$574,000</td>
<td>$0</td>
</tr>
<tr>
<td>Franchise Fee/ Royalties</td>
<td>$652,790</td>
<td>$566,000</td>
<td>$665,678</td>
<td>$654,000</td>
<td>($11,678)</td>
</tr>
<tr>
<td>Hotel/Motel Tax (TOT)</td>
<td>$606,020</td>
<td>$581,700</td>
<td>$400,500</td>
<td>$528,918</td>
<td>$128,418</td>
</tr>
<tr>
<td>Board Controlled Penalties</td>
<td>$0</td>
<td>$50,000</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
</tr>
<tr>
<td>Justice Collections</td>
<td>$686,098</td>
<td>$665,000</td>
<td>$485,570</td>
<td>$536,840</td>
<td>$51,270</td>
</tr>
<tr>
<td>Other</td>
<td>$1,120,897</td>
<td>$967,816</td>
<td>$1,263,302</td>
<td>$991,200</td>
<td>($272,102)</td>
</tr>
<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>$78,819,033</td>
<td>$80,792,065</td>
<td>$81,312,271</td>
<td>$84,118,946</td>
<td>$2,806,675</td>
</tr>
</tbody>
</table>
## Yolo County Reserve Balances and Adjustments

<table>
<thead>
<tr>
<th>Reserve</th>
<th>Balance as of 6/30/19</th>
<th>2019-20 Recommended Budget Adj.</th>
<th>2019-20 Adopted Budget Adjustment</th>
<th>Board Action Approved or Actual Contributions</th>
<th>Anticipated Balance at 6/30/20</th>
<th>2020-21 Recommended Budget Adj.</th>
<th>2020-21 Adopted Budget Adjustment</th>
<th>Estimated Balance at 6/30/21</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Reserve</td>
<td>$12,536,989</td>
<td>$622,435</td>
<td>$1,096,619</td>
<td></td>
<td>$14,265,604</td>
<td>$-</td>
<td>-</td>
<td>$14,256,043</td>
</tr>
<tr>
<td>CIP Reserve</td>
<td>$1,573,655</td>
<td>-</td>
<td>$250,000</td>
<td></td>
<td>$1,823,655</td>
<td>$-</td>
<td>-</td>
<td>$1,823,655</td>
</tr>
<tr>
<td>Liability Reserve</td>
<td>$600,000</td>
<td>-</td>
<td>-</td>
<td></td>
<td>$600,000</td>
<td>$-</td>
<td>-</td>
<td>$600,000</td>
</tr>
<tr>
<td>Road Maintenance Reserve</td>
<td>$300,000</td>
<td>-</td>
<td>-</td>
<td></td>
<td>$300,000</td>
<td>$-</td>
<td>-</td>
<td>$300,000</td>
</tr>
<tr>
<td>New Election System Reserve</td>
<td>$</td>
<td>-</td>
<td>-</td>
<td></td>
<td>$</td>
<td>-</td>
<td>-</td>
<td>$</td>
</tr>
<tr>
<td>Audit Disallowance Reserve</td>
<td>$2,000,000</td>
<td>$-</td>
<td>-</td>
<td></td>
<td>$2,000,000</td>
<td>$-</td>
<td>-</td>
<td>$2,000,000</td>
</tr>
<tr>
<td>OPEB Trust*</td>
<td>$16,848,192</td>
<td>$-</td>
<td>-</td>
<td></td>
<td>$1,222,104</td>
<td>$18,070,296</td>
<td>$4,871,626</td>
<td>$22,941,922</td>
</tr>
<tr>
<td>Pension Reserve/Trust**</td>
<td>$2,662,969</td>
<td>$1,587,739</td>
<td>$-</td>
<td></td>
<td>$3,367,366</td>
<td>$1,328,834</td>
<td>$-</td>
<td>$4,696,200</td>
</tr>
</tbody>
</table>

*Reflects three quarters of actual 2019-20 contributions and distributions and one quarter of estimated contributions and payments. The original 2019-20 Recommended Budget adjustment was $5,548,825.

**Reflects estimated 2019-20 contributions and balances based on projected department charges and premium payments.
The different roles of county government

With 7.0 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.

<table>
<thead>
<tr>
<th>Services Provided by Yolo County</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>(1) Countywide Services</strong></td>
</tr>
<tr>
<td>County Clerk/City Clerk</td>
</tr>
<tr>
<td>County Counsel/City Attorney</td>
</tr>
<tr>
<td>Coroner/Medical Examiner</td>
</tr>
<tr>
<td>District Attorney (Prosecution)</td>
</tr>
<tr>
<td>Domestic Violence</td>
</tr>
<tr>
<td>Environmental Health Programs</td>
</tr>
<tr>
<td>Environmental Health</td>
</tr>
<tr>
<td>Epidemiology</td>
</tr>
<tr>
<td>Flood Control</td>
</tr>
<tr>
<td>Forensic Labs</td>
</tr>
<tr>
<td>Hazardous Waste Collection</td>
</tr>
<tr>
<td>Homeless Shelters</td>
</tr>
<tr>
<td>Immunizations</td>
</tr>
<tr>
<td>Indigent Burials</td>
</tr>
<tr>
<td>Juvenile Detention</td>
</tr>
<tr>
<td>Juvenile Justice Programs</td>
</tr>
<tr>
<td>Landfill/Recycling</td>
</tr>
<tr>
<td>Law Library</td>
</tr>
<tr>
<td>Livestock Inspector</td>
</tr>
<tr>
<td>Local Agency Formation Commission</td>
</tr>
<tr>
<td>Probation (Juvenile and Adult)</td>
</tr>
<tr>
<td>Public Administrator</td>
</tr>
<tr>
<td>Public Defender</td>
</tr>
<tr>
<td>Public Guardian-Conservator</td>
</tr>
<tr>
<td>Recorder/Vital Statistics</td>
</tr>
<tr>
<td>Regional Parks</td>
</tr>
<tr>
<td>Treasurer/Tax Collector</td>
</tr>
<tr>
<td>Weights and Measures</td>
</tr>
<tr>
<td><strong>(2) Municipal Services</strong></td>
</tr>
<tr>
<td>Airports</td>
</tr>
<tr>
<td>Building Inspector/Code</td>
</tr>
<tr>
<td>Enforcement</td>
</tr>
<tr>
<td>Building Permits/Plan Checking</td>
</tr>
<tr>
<td>County Clerk/City Clerk</td>
</tr>
<tr>
<td>County Counsel/City Attorney</td>
</tr>
<tr>
<td>Disaster Preparedness</td>
</tr>
<tr>
<td>Economic Development</td>
</tr>
<tr>
<td>Emergency Services</td>
</tr>
<tr>
<td>Fire Protection</td>
</tr>
<tr>
<td>Housing</td>
</tr>
<tr>
<td>Library Services</td>
</tr>
<tr>
<td>Parks and Recreation</td>
</tr>
<tr>
<td>Pest Control</td>
</tr>
<tr>
<td>Planning and Zoning</td>
</tr>
<tr>
<td>Police Protection</td>
</tr>
<tr>
<td>Sewers</td>
</tr>
<tr>
<td>Street Lighting/Maintenance</td>
</tr>
<tr>
<td>Street Trees/Landscaping</td>
</tr>
<tr>
<td>Streets/Roads/Highways/Storm</td>
</tr>
<tr>
<td>Drains</td>
</tr>
<tr>
<td>Water Delivery</td>
</tr>
<tr>
<td>Weed Abatement</td>
</tr>
<tr>
<td><strong>(3) Statewide Services</strong></td>
</tr>
<tr>
<td>Adult Protective Services</td>
</tr>
<tr>
<td>Anti-Tobacco Programs</td>
</tr>
<tr>
<td>California Children’s Services</td>
</tr>
<tr>
<td>CalWORKs</td>
</tr>
<tr>
<td>Child Care Licensing</td>
</tr>
<tr>
<td>Child Health and Disability</td>
</tr>
<tr>
<td>Program</td>
</tr>
<tr>
<td>Child Protective Services</td>
</tr>
<tr>
<td>Child Support Services</td>
</tr>
<tr>
<td>Drug and Alcohol Abuse Services</td>
</tr>
<tr>
<td>Family Planning</td>
</tr>
<tr>
<td>Food Stamps</td>
</tr>
<tr>
<td>Foster Care</td>
</tr>
<tr>
<td>Foster Grandparents</td>
</tr>
<tr>
<td>General Assistance</td>
</tr>
<tr>
<td>In-Home Support Services</td>
</tr>
<tr>
<td>Job Training</td>
</tr>
<tr>
<td>Maternal and Child Health</td>
</tr>
<tr>
<td>Medical Care Services</td>
</tr>
<tr>
<td>Medically Indigent Adults</td>
</tr>
<tr>
<td>Mental Health Services</td>
</tr>
<tr>
<td>Public Health/Laboratory Women, Infants and Children (WIC)</td>
</tr>
</tbody>
</table>
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 1991 Realignment. This legislation:

- 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 2020-21 Recommended Budget for Realignment I revenues are summarized below.

<table>
<thead>
<tr>
<th>Fiscal Year 2020-21 Budgeted 1991 Realignment I Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Services</td>
</tr>
<tr>
<td>$14,657,985</td>
</tr>
</tbody>
</table>

Remaining 2020-21 Realignment I Social Services Accounts Realigned in 2011

<table>
<thead>
<tr>
<th>CalWORKs</th>
<th>Family Support &amp; Child Poverty</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,725,397</td>
<td>$3,832,616</td>
<td>$8,558,013</td>
</tr>
</tbody>
</table>

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)

The 2020-21 Recommended Budget for HHS 2011 Realignment is summarized below.

<table>
<thead>
<tr>
<th>2020-21 Budgeted HHS 2011 Realignment II Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Social Services</td>
</tr>
<tr>
<td>$11,724,810</td>
</tr>
</tbody>
</table>
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)

<table>
<thead>
<tr>
<th>Fiscal Year 2020-21 Budgeted Public Safety Realignment II Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sheriff</td>
</tr>
<tr>
<td>---------</td>
</tr>
<tr>
<td>$7,184,174</td>
</tr>
</tbody>
</table>

Community Correction Partnership

The 2020-21 Recommended Budget for Public Safety 2011 Realignment revenues is summarized below.

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.

<table>
<thead>
<tr>
<th>Community Corrections Partnership Estimated Amounts for FY 2020-21</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department</td>
</tr>
<tr>
<td>------------</td>
</tr>
<tr>
<td>Countywide</td>
</tr>
<tr>
<td>District Attorney</td>
</tr>
<tr>
<td>Probation</td>
</tr>
<tr>
<td>Public Defender</td>
</tr>
<tr>
<td>Sheriff</td>
</tr>
<tr>
<td>TOTAL</td>
</tr>
</tbody>
</table>

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. A decrease in Proposition 172 revenues is anticipated in 2020-21 as both these factors are projected to decrease due to COVID-19 recession. Below is a summary of 2020-21 Proposition 172 funding by department.

<table>
<thead>
<tr>
<th>Fiscal Year 2020-21 Budgeted Proposition 172 Public Safety Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sheriff</td>
</tr>
<tr>
<td>---------</td>
</tr>
<tr>
<td>$13,238,056</td>
</tr>
</tbody>
</table>
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 cost-reimbursement 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**

**ARRA:** American Recovery and Reinvestment Act of 2009  
**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

<table>
<thead>
<tr>
<th>Item #</th>
<th>Dept</th>
<th>Fund-B/U</th>
<th>Account</th>
<th>Details</th>
<th>Funding Source</th>
<th>Qty</th>
<th>Unit Cost</th>
<th>Total Cost</th>
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<td>Community Services</td>
<td>5021-20-4401</td>
<td>503070</td>
<td>Spare pump for LPS4 (Leachate Pump Station for new module)</td>
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<td>DA</td>
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<td>Vehicle - replacements</td>
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<td>Sheriff - Inmate Welfare</td>
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<td>HHSA</td>
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<td>Additional Truck and Van (2 vehicles)</td>
<td>Employment &amp; Social</td>
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## Funded Position Summary

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<th>2020-21</th>
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<td>Ag Comm &amp; Sealer of Weights</td>
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</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Funded 2018-19</td>
</tr>
<tr>
<td><strong>Agriculture</strong></td>
<td></td>
<td>20</td>
</tr>
<tr>
<td>Administrative Clerk I</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Administrative Clerk II</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Ag &amp; Standards Inspector I</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Ag &amp; Standards Inspector II</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Ag &amp; Standards Inspector III</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Ag &amp; Standards Inspector IV</td>
<td>9</td>
<td></td>
</tr>
<tr>
<td>Ag &amp; Standards Technician</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Ag Comm &amp; Sealer of Weights</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Business Services Supervisor</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Chief Deputy Ag Commissioner</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Cooperative Extension Asst</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Deputy Ag Comm/Sealer</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Office Support Specialist</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>20</td>
</tr>
<tr>
<td><strong>Assessor/Clerk-Recorder/Elections</strong></td>
<td></td>
<td>51</td>
</tr>
<tr>
<td>ACE Deputy of Technology</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Appraiser I</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Appraiser II</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Appraiser III</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Assessor Clerk-Recorder Asst. I</td>
<td>0</td>
<td></td>
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<tr>
<td>Assessor Clerk-Recorder Asst. II</td>
<td>4</td>
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<tr>
<td>Assessor Clerk-Recorder Spec. I</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Assessor Clerk-Recorder Spec. II</td>
<td>15</td>
<td></td>
</tr>
<tr>
<td>Assessor Clerk-Recorder Supervisor</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Assr/Clerk-Rec/Elect Conf Secretary</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Assr/Clerk-Rec/Registrar of Voters</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Auditor- Appraiser I</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Auditor-Appraiser III</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Chief Deputy Assessor</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Chief Deputy Clerk-Recorder/Elections</td>
<td>1</td>
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</tr>
<tr>
<td>Clerk-Recorder-Assr Prog Mgr</td>
<td>3</td>
<td></td>
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<tr>
<td>Elections Technician</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Managing Deputy Clerk-Rec-Assr</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>Outreach Specialist II</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Principal Appraiser</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Principal Auditor-Appraiser</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Senior Accounting Technician</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Senior Appraiser</td>
<td>4</td>
<td></td>
</tr>
<tr>
<td>Senior Assessment Technician</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Senior Auditor-Appraiser</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Senior Elections Technician</td>
<td>3</td>
<td></td>
</tr>
<tr>
<td>Supervising Elections Technician</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>Vital Records Deputy Registrar</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>51</td>
</tr>
<tr>
<td><strong>Board Of Supervisors</strong></td>
<td></td>
<td>5</td>
</tr>
<tr>
<td>Asst. Supervisor’s Deputy</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>Board of Supervisors</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>
APPENDIX D

County of Yolo

Administrative Policies and Procedures Manual

<table>
<thead>
<tr>
<th>TITLE: Budget and Financial Management</th>
<th>DEPARTMENT: County Administrative Office</th>
</tr>
</thead>
<tbody>
<tr>
<td>TYPE: Policy</td>
<td>DATE: 11/04/2014</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Total Financing Sources</th>
<th>Total Financing Uses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Balance Available</td>
<td>Estimated Financing Uses</td>
</tr>
<tr>
<td>Decreases to Obligated Fund Balances</td>
<td>Increases to Obligated Fund Balances</td>
</tr>
<tr>
<td>Estimated Additional Financing Sources</td>
<td></td>
</tr>
</tbody>
</table>

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.
E. **STATE MANDATED BUDGET REQUIREMENTS** (continued)

2. The adopted budget shall provide for the presentation of data and information to include, at a minimum, estimated or actual amounts of the following items by fund:
   a. Fund balances of the nonspendable, restricted, committed, assigned and unassigned funds.
   b. Additional financing sources shall be classified by source as prescribed by the Controller. For comparative purposes the amounts of financing sources shall be shown as follows:
      1) On an actual basis for the fiscal year two years prior to the budget year.
      2) On an actual basis, except for those sources that can only be estimated, for the fiscal year prior to the budget year.
      3) On an estimated basis for the budget year, as submitted by those persons responsible.
      4) On an estimated basis for the budget year, as approved, or as adopted, by the Board.
   c. Financing uses for each budget unit, classified by the fund or funds from which financed, by the objects of expenditure, other financing uses, intrafund transfers, and transfers-out as prescribed by the Controller.
      For comparative purposes the amounts of financing uses shall be shown as follows:
      1) On an actual basis for the fiscal year two years prior to the budget year.
      2) On an actual basis, except for those sources that can only be estimated, for the fiscal year prior to the budget year.
      3) On an estimated basis for the budget year, as submitted by those persons responsible.
      4) On an estimated basis for the budget year, as approved, or as adopted, by the Board.
   d. Appropriations for contingencies.
   e. Provisions for nonspendable, restricted, committed, and assigned fund balances.
   f. The appropriations limit and the total annual appropriations subject to limitations.

3. There shall be a schedule in or supporting the adopted budget document or separate ordinance or resolution, setting for each budget unit the following data for each position:
   a. Salary rate or range, as applicable.
   d. Total allocated positions approved by the Board.
APPENDIX D

County of Yolo

Administrative Policies and Procedures Manual

| TITLE: Budget and Financial Management | DEPARTMENT: County Administrative Office |
| TYPE: Policy | DATE: 11/04/2014 |

E. **STATE MANDATED BUDGET REQUIREMENTS** (continued)

4. At a minimum, within the object of capital assets, the budget amounts for the following shall be reported, as specified:
   a. Land shall be reported in total amounts, except when included as a component of a project.
   b. Structures and improvements shall be reported separately for each project, except that minor improvement projects may be reported in totals.
   c. Equipment shall be reported in total amounts by budget unit.
   d. Infrastructure shall be reported in total amounts by budget unit.
   e. Intangible assets may be reported in total amounts by budget units.

5. **Amending the Adopted Budget**

   Departments may find it necessary to amend their budgets due to a change in estimates, change in economy, program changes, grant modifications, accounting changes, correction of budget errors, unanticipated revenue, etc. The budget adopted by the Board of Supervisors and submitted to the State may be amended during the fiscal year within the parameters listed below (per Government Code §29125 and §29130):

<table>
<thead>
<tr>
<th>Type of budget amendment</th>
<th>Official/s authorized to approve amendment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfers not exceeding $5,000 between any appropriation line within an object</td>
<td>Department staff with concurrence of County Administrator</td>
</tr>
<tr>
<td>Transfers between objects within the same budget unit</td>
<td>County Administrator with concurrence of the Chief Financial Officer</td>
</tr>
<tr>
<td>Intra-fund transfers of $2,000 or less between departments</td>
<td>County Administrator</td>
</tr>
<tr>
<td>Transfers between budget units</td>
<td>Board of Supervisors</td>
</tr>
<tr>
<td>Increase of staffing levels including transfer of positions from one department to another</td>
<td>Board of Supervisors</td>
</tr>
<tr>
<td>Transfer from appropriations for contingencies to a budget unit</td>
<td>Board of Supervisors by four-fifths vote</td>
</tr>
<tr>
<td>Designations and reserves no longer required for the purpose for which intended (excluding general reserve, balance sheet reserves, and reserve for encumbrances).</td>
<td>Board of Supervisors by four-fifths vote</td>
</tr>
<tr>
<td>Unanticipated revenue, including amounts in excess of estimated revenues or not specifically included in the budget.</td>
<td>Board of Supervisors by four-fifths vote</td>
</tr>
<tr>
<td>Administrative corrections and revisions</td>
<td>Chief Financial Officer</td>
</tr>
</tbody>
</table>
# 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:

<table>
<thead>
<tr>
<th>Official Responsible</th>
<th>Government Code Section</th>
<th>Deadline</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>All County Officials</td>
<td>§29040</td>
<td>June 10</td>
<td>To provide an itemized request detailing estimates of required financing sources and uses for units administered.</td>
</tr>
<tr>
<td>CAO or Chief Financial Officer as designated by Board</td>
<td>§29040</td>
<td></td>
<td>To receive budget requests from officials</td>
</tr>
<tr>
<td></td>
<td>§29042</td>
<td></td>
<td>To prescribe procedures for submitting requests</td>
</tr>
<tr>
<td></td>
<td>§29045</td>
<td></td>
<td>To submit budget requests when official responsible has not done so</td>
</tr>
<tr>
<td></td>
<td>§29060</td>
<td></td>
<td>To compile budget requests</td>
</tr>
<tr>
<td></td>
<td>§29061 &amp; §29062</td>
<td>June 30</td>
<td>To review budget requests, prepare the recommended budget and submit the recommended budget to the Board</td>
</tr>
<tr>
<td></td>
<td>§29083</td>
<td></td>
<td>To revise the recommended budget to reflect changes made by the Board</td>
</tr>
<tr>
<td>Board of Supervisors</td>
<td>§29063</td>
<td>June 30</td>
<td>To make revisions, reductions and additions to budget requests</td>
</tr>
<tr>
<td></td>
<td>§29064</td>
<td>June 30</td>
<td>To formally approve the recommended budget, as revised, as the legal authorization to spend until approval of the adopted budget</td>
</tr>
<tr>
<td></td>
<td>§29065</td>
<td>September 8</td>
<td>To make the recommended budget available to the general public</td>
</tr>
<tr>
<td></td>
<td>§29080</td>
<td>September 8</td>
<td>To publish notice that the budget is available and to announce public hearings</td>
</tr>
<tr>
<td></td>
<td>§29080</td>
<td>September 18</td>
<td>To commence public hearings 10 days after published notice</td>
</tr>
<tr>
<td></td>
<td>§29081</td>
<td>October 2</td>
<td>To conclude public hearings</td>
</tr>
<tr>
<td></td>
<td>§29088</td>
<td>October 2</td>
<td>To approve the adopted budget by resolution for County and dependent special districts.</td>
</tr>
<tr>
<td>Chief Financial Officer</td>
<td>§29043</td>
<td></td>
<td>To provide estimates for bonded debt service requirements</td>
</tr>
<tr>
<td></td>
<td>§29044</td>
<td></td>
<td>To provide financial statements data, or recommendations for any changes to the estimated financing sources to the responsible officials.</td>
</tr>
<tr>
<td></td>
<td>§29083</td>
<td></td>
<td>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.</td>
</tr>
<tr>
<td></td>
<td>§29093</td>
<td>December 1</td>
<td>To file a copy of the adopted budget in the office of the clerk of the board and the office of the State Controller.</td>
</tr>
<tr>
<td></td>
<td>§29124</td>
<td></td>
<td>To approve certain payments pending adoption of the adopted budget.</td>
</tr>
</tbody>
</table>
F. **BUDGET PRINCIPLES**

The following will guide our budget and finance decisions:

1. **Link budget to long-range plans** - Each annual budget shall serve to connect successive budgets into a coherent strategy to realize long-term goals. The budget will be consistent with other long-term plans: strategic and tactical plan, long-term financial plan, land-use plan (General Plan), and capital improvement plan.

2. **Regularly examine past spending patterns** - Incremental budgeting should be used sparingly and each budget should include a critical review of past spending patterns.

3. **Prioritize services** - Budget decisions are based on prioritization of services and the priority will be linked to the tactical plan, organizational goals and department initiatives.

4. **Assign costs specifically to users of services** - An equitable matching of costs with beneficiaries should occur. User fees and charges must fully cover costs unless prohibited by law or by specific action of the Board of Supervisors.

5. **Maintain existing services over providing new services** - Budget decisions should support the long-term ability to maintain current services.

6. **Fund liabilities** - The annual budget should fund at least the current portion of long-term liabilities, capital investments, asset maintenance, pension, other post-employment benefits (OPEB) and compensated absences.

7. **Prioritization of budget-balancing strategies** - Predetermined strategies should be developed to utilize when deciding on budget cuts, namely:
   a. Eliminate services with low contribution to long-term goals
   b. Reduce expenditures by improving productivity
   c. General Fund support
   d. Cancel reserves for asset maintenance, etc.
   e. Lay off part-time first then full-time employees
   f. Emergency inter-fund loans
   g. Use of general reserve

8. **Resolve structural budget deficits** - Through development of a long-range budget reduction plan, correct structural deficits where expenditures are growing more rapidly than revenues. Strategies could include the use of one-time revenues, inter-fund loans, or use of reserves.
Appendix D: Policy on Budget and Financial Management

County of Yolo

Administrative Policies and Procedures Manual

<table>
<thead>
<tr>
<th>TITLE: Budget and Financial Management</th>
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</tr>
</thead>
<tbody>
<tr>
<td>TYPE: Policy</td>
<td>DATE: 11/04/2014</td>
</tr>
</tbody>
</table>

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.
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.
Appendix D: Policy on Budget and Financial Management

County of Yolo
Administrative Policies and Procedures Manual

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<tr>
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</table>

**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.
I. **RESERVE MAINTENANCE**

Reserves will be reviewed annually as part of the budget process to ensure adequacy of funding. The County uses different types of reserve mechanisms to maintain long-term financial stability. This includes:

1. Specific reserves for known future liabilities or expenditures association with known events which can be estimated within a reasonable degree of certainty.
2. General reserve to protect the County’s essential services from the potentially devastating impact of unanticipated events and circumstances.
3. Cash reserve serves as a cash cushion to mitigate the effect of uneven cash flows during the year.

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

J. **FUND BALANCE**

Fund balance represents working capital that can either be used as a liquidity reserve or for spending in future years. The following policies will guide decisions regarding fund balances:

1. Fund balances anticipated at the end of a fiscal year and which expect to be used in the subsequent year will be budgeted as the beginning fund balance for that fund for the upcoming fiscal year.
2. The committed but “unencumbered” balance of agreed to multi-year and revolving projects and/or contracts anticipated not to be completed by September 30 must be rebudgeted in the subsequent fiscal year.
3. Cash balances remaining in any fund at year-end and not appropriated for in the adopted budget will stay in that fund for subsequent years.
4. Upon completion of the fiscal year-end audit, any increase and/or decrease to fund balance will cause adjustments to revenue and/or reserve accounts. Additional funds should not be used to increase expenditures within the budget.

See *Fund Balances and Reserves Policy* for additional information.
Appendix D: Policy on Budget and Financial Management

County of Yolo

Administrative Policies and Procedures Manual

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<tbody>
<tr>
<td>TYPE:</td>
<td>Policy</td>
<td>DATE:</td>
<td>11/04/2014</td>
</tr>
</tbody>
</table>

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.
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 FISCAL YEAR 2021 RECOMMENDED BUDGET

APPENDICIES

Appendix E: Policy on Borrowing, Debts and Obligations

County of Yolo
Administrative Policies and Procedures Manual

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<th>TITLE: POLICY ON BORROWING, DEBTS AND OBLIGATIONS</th>
<th>DEPARTMENT: FINANCIAL SERVICES</th>
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A. PURPOSE
This policy provides guidance on borrowing, financing and debt management activities that demonstrate fiscal responsibility and promote fiscal sustainability, in accordance with the County’s long-term financial plan.

B. APPLICABILITY
This policy applies to any transaction or event that either obligates a county fund now or in the future, or affects the County’s borrowing capacity. This policy applies largely to the financing of capital asset acquisition 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 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.
# 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:

   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 sustainability; this includes any proposed transaction that meet any one of the criteria below:
County of Yolo

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(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) One member of the Board of Supervisors;
   (ii) County Administrator or designee;
   (iii) Chief Financial Officer;
   (iv) County Counsel;
   (v) Director of General Services, 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 2 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 have 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.
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 proposing a debt should evaluate the following conditions:

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.

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 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. Source of repayments, either general or earmarked, must be identified for future debt service.

e) **Favorable Market Conditions.** Consider using debts only when credit market conditions are favorable (refer to the Bond Buyer 20-bond Index).

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 structural budget deficit.
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) 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.
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 2 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
the long-term, an obligation must not be passed on to the next generation without the commensurate benefit.

c) **Debt Service Schedule.** 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 is recommended by the financing team, staff should endeavor to obtain the highest rating.

9. DEBT MANAGEMENT AND INTERNAL CONTROL

All tax-exempt debts must comply with the tax compliance requirements described in the *County of Yolo Post-Issuance Tax Compliance Procedures for Tax-exempt (and Other Tax-Advantaged Bonds)*

a) **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
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County Investment Policy, such as maturity requirement, must be approved by the Board of Supervisors.

b) **Arbitrage.** In regard to tax-exempt bond proceeds, county staff shall take steps to monitor and minimize arbitrage liability and avoid IRS penalties.

c) **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.

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% (5% for advance refundings). 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 shall 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, 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 operations purpose 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.
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):

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.

14. REDUCTION OF FINANCIAL OBLIGATION

Once 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, County staff 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. 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. 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 amount generally should not exceed 2% of sales price or assessed value as appropriate (Standard recommended by California Debt & Investment Advisory Commission).
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.
APPENDIX F

County of Yolo
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<th>TITLE:</th>
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<tr>
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<td>POLICY</td>
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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
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.
County of Yolo
Administrative Policies and Procedures Manual

TITLE: POLICY ON COST ACCOUNTING  
DEPARTMENT: AUDITOR-CONTROLLER

TYPE: POLICY  
DATE: JUNE 7, 2011

b. Cost estimates should be provided to customers (internal and external) prior to delivery of goods or services.

c. Cost charges should be reconciled to cost estimates after delivery is completed.

d. For certain managerial decisions involving comparisons of alternatives, it may be appropriate to distinguish:
   - Avoidable costs from sunk costs
   - Variable costs from fixed costs
   - One-time costs from recurring costs
   - Hard costs from opportunity costs

5. COST FOR RATE SETTING

a. Fees and rates should be set to recover only actual costs and after considering the following factors:
   i. Constraints of laws and regulations.
   ii. Public good versus specific benefit: a user’s fee should be set to reflect the estimated benefits received by the user; if a service results in substantial benefit to the public at large then it may be appropriate to recover only the portion that benefits specific user and let the balance of the cost be borne by the taxpayers.
   iii. Market demand: the extent of cost recovery depends on whether the market for the services is strong and supports a high level of cost recovery.
   iv. Practicality of collection: under certain conditions it may be impractical to establish a system to identify and charge users.

b. To smooth out the effect of erratic fluctuations in costs, fees may be set to recover a long-term average cost that approximates the actual cost for the period.

c. Rates should be set to recover the total costs of internal service fund and enterprise fund activities.

d. All fees should conform to the Policy on Cost Recovery and Fees.
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.
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.
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.
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.
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.
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

1. 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, grantees, 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.

2. 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
## County of Yolo

### Administrative Policies and Procedures Manual

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<tr>
<th>TITLE:</th>
<th>POLICY ON FUND BALANCES AND RESERVES</th>
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<th>COUNTY ADMINISTRATOR</th>
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<tbody>
<tr>
<td>TYPE:</td>
<td>POLICY</td>
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- 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.

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

4. **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
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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

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.
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.
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

<table>
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<tr>
<th>TITLE:</th>
<th>REVENUE AND RECEIVABLES</th>
<th>DEPARTMENT:</th>
<th>AUDITOR CONTROLLER</th>
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<td>POLICY</td>
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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.
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**

<table>
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<tr>
<th>TITLE: POLICY ON ACCOUNTABILITY AND AUDIT</th>
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## 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.
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.
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.
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.
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.
(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.
(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
(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.
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.
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 should be viewed in conjunction with the Policy on Procurement. Application and interpretation of this policy can be found in the Purchase Card Procedures Manual (2017).

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 should not be used to pay for purchases that are typically made through purchase order or agreement, such as certain high value (over $1,000) equipment (e.g. personal computing devices or software); leased equipment; fixed assets; maintenance services; professional services, etc. When justified by circumstances, exceptions may be approved in advance by the Purchasing Manager at the request of a Department head.
   c. The purchase card must not be used to obtain cash or effect transfer of moneys.
   d. Authorized uses may be limited by the department head to specific categories or merchant types, single purchase dollar limit, and monthly spending limit.
   e. The purchase card must not be used in a manner intended to circumvent the formal procurement process or other limits imposed on the card.
   f. The purchase card must never be used for personal purchases.
   g. The purchase card must not be used to pay for items on the List of Prohibited Purchases in Section 5. 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
   Individual cardholders are responsible for:
   1) Understanding this policy and making purchases in compliance therewith.
   2) Maintaining proper documentation and supporting receipts for all transactions.
   3) Reviewing and certifying the correctness and the business necessity of transactions listed on the monthly statements.
   4) Resolving exceptions and disputes directly with the vendors.
   5) Notifying the bank and the Department of Financial Services of any suspicious transactions.

b. Department Head
   The department heads, elected official or their designees are responsible for:
   1) Validating the needs and approving requests for purchase cards from operational staff.
   2) Assigning cardholder’s purchasing responsibilities to appropriate individuals within the department, and periodically re-confirm these assignments with Department of Financial Services.
   3) Establishing internal controls to ensure the proper use of purchase cards within the department, including additional restrictions on the types of purchases and dollar limits that apply to individual cardholders, and other review procedures as recommended in the Purchase Card Procedure Manual.
   4) Reviewing monthly transaction reports to ensure overall compliance with county policy, including proper disposition of exceptions and violations reported by the Chief Financial Officer.

c. Chief Financial Officer
   The Chief Financial Officer and Program Administrator are responsible for:
   1) 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.
   2) 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
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<table>
<thead>
<tr>
<th>TITLE: POLICY ON PURCHASE CARD</th>
<th>DEPARTMENT: FINANCIAL SERVICES</th>
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<tr>
<td>TYPE: POLICY</td>
<td>DATE: FEBRUARY 21, 2017</td>
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and the related procedures up to date, providing countywide training on the program, and prompt settlement with the bank to maximize savings.

3) 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.

4) Compiling and submitting an annual report to the Board of Supervisors by September 30th 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 Chief Financial Officer may authorize higher limits 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. 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 Chief Financial Officer may authorize the revocation of a cardholder’s privilege and issuance of a citation letter describing the violation and the effect of such violation.

c. Department heads are notified of all cases of suspension or revocation.

d. In addition to the revocation, the Chief Financial Officer may authorize the referral of the case to Internal Audit or the District Attorney for investigation and/or other actions as appropriate.

5. LIST OF PROHIBITED PURCHASES

These items are prohibited by the Cal Card Program:

- Wire Transfer-Money Orders
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- Financial Institutions Manual & Automatic Cash Advances
- Convenience Checks
- Non-Financial Institutions-Foreign Currency, Money Orders, Travelers Checks
- Digital Currency
- Security Brokers/Dealers
- Savings Bonds
- Timeshares
- Betting, Casino Gaming Chips, Off Track Betting
- Fines
- Bail and Bond Payments

These items are generally prohibited by the County:
- Any item intended for other than county business
- Purchase deemed illegal by California laws

These items are prohibited unless specifically authorized by the Program Administrator:
- Fuel and gasoline
- Small tool, equipment or asset item over $5,000
- Alcohol, drugs or tobacco products
APPENDIX M

County of Yolo

Administrative Policies and Procedures Manual

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<tr>
<th>TITLE: GRANTS ADMINISTRATION</th>
<th>DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES</th>
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<tr>
<td>TYPE: POLICY</td>
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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, administrating, 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.
3. **SUB-RECIPIENT**: A County government may pass grant funds to another entity. The second entity, known as the “sub-recipient” of the grant funds, may be another governmental entity or a non-profit organization. In this situation, the original recipient of the funds has a responsibility to monitor the sub-recipient to ensure the grant funds are being used for authorized purposes and as required by the grant agreement and applicable regulations.

**D. POLICY**

1. **GRANT DEVELOPMENT**:
   a. Grant funding opportunities shall be reviewed by departments for applicability, eligibility, grant stipulations, and compliance requirements prior to application submittals.
   b. Priority shall be given to grant funding opportunities that most closely align with Yolo County’s Strategic Plan Goals, and to grants that do not require a match or require lower matches from the County.
   c. Grants that require long-term commitments and obligate the County to continue funding for initiatives or commit resources after grant funding ends should be avoided.
   d. A multi-year cost/benefit analysis shall be performed prior to grant application to evaluate matching funds and any other direct costs, overhead costs, in-kind contributions, audit and close-out costs, and costs that may need to be incurred beyond the grant period. This analysis should also identify outcome measures to gauge success of the grant program.

2. **GRANT APPLICATION**:
   a. A Grants Oversight Committee shall be established to provide administrative oversight of grant activity and to ensure compliance with this Policy. The Committee shall be composed of representatives from the County Administrator’s Office, the Department of Financial Services and a grantee department.
   b. Grant opportunities shall be submitted to the Grants Oversight Committee for review and approval prior to application under the following circumstances:
      i. The grant requires a County match;
      ii. The County is required to maintain assets post expiration of a grant award; or
      iii. The cumulative value of the grant and any renewals is $50,000 or more.
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.
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.
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.
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)
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.
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.

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:

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.

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.

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:

<table>
<thead>
<tr>
<th>PROCUREMENT AUTHORITY OF THE PURCHASING AGENT</th>
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<tbody>
<tr>
<td><strong>Procurement Activity Type</strong></td>
</tr>
<tr>
<td>Goods and Supplies</td>
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<tr>
<td>General Services</td>
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<tr>
<td>Special Services</td>
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<tr>
<td>Revenue-Generating Contracts (Note 2)</td>
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<td>Contracts: Time-Extensions Only</td>
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<td>Contracts: Non-cost changes (Note 3)</td>
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<td>Contracts: Assignments (Note 4)</td>
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<td>Contracts: Early Terminations</td>
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<tr>
<td>Max amount during declared emergency</td>
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<tr>
<td>Trade-In allowances</td>
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<tr>
<td>Sale of real property</td>
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<tr>
<td>Public Works without bids</td>
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<tr>
<td>Public Works max amount of change orders</td>
</tr>
<tr>
<td>CUPCCAA Public Works Projects (Note 6)</td>
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</table>

Note 1: Maximum amount is the aggregate fiscal year amount committed to that contractor countywide.

Revenue-generating contracts are those where the County is providing goods, supplies, and/or services to another public entity.

Note 2: Non-cost changes must be generally consistent with the original approved scope of the contract.

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:
County of Yolo
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COMPETITIVE SOLICITATION REQUIREMENTS

<table>
<thead>
<tr>
<th>Solicitation type</th>
<th>Estimated Amount (note 1)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Good, Supplies and Services</td>
<td></td>
</tr>
<tr>
<td>No solicitation required</td>
<td>&lt; $3,500</td>
</tr>
<tr>
<td>Informal solicitation, two quotes</td>
<td>$3,500 - &lt; $5,000</td>
</tr>
<tr>
<td>Informal solicitation, three or more</td>
<td>$5,000 - &lt; $50,000</td>
</tr>
<tr>
<td>Formal solicitation</td>
<td>&gt; $50,000 and up</td>
</tr>
<tr>
<td>CUPCCA Public Works Projects (note 2)</td>
<td></td>
</tr>
<tr>
<td>No bids required</td>
<td>&lt;= $45,000</td>
</tr>
<tr>
<td>Informal bids</td>
<td>&lt;= $175,000 (note 3)</td>
</tr>
<tr>
<td>Formal bids</td>
<td>&gt; $175,000</td>
</tr>
</tbody>
</table>

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. Department heads are responsible to obtain at least two quotes for purchases of goods, supplies and services costing $3,500 to less than $5,000. 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.
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 CUPCCA 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 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. Three quotes are required for purchases in the amount of $5,000 or higher. Two quotes are required for purchases in the amount of $3,500 to $4,999.

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 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.
1. Cellular equipment
2. Computers (but not peripherals such as keyboards or mice) (General Services Department)
3. Computer software (General Services Department)
4. Construction (Department of Community Services or General Services Department)
5. Furniture
6. Leases/rents for equipment (such as copiers)
7. Reprographic services (General Services Department)
8. Telecommunications equipment (General Services Department)
9. 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
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 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. 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.

L. 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 by an applicable 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.

M. 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.

N. 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 $150,000 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.

O. 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.

P. SURPLUS

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

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.
Q. 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 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:

- Use of Preferential Purchasing Programs
- Contracts signed using delegated purchasing authority
- Emergency purchases
- Use of confirming purchase orders and contracts
- Procurement activities that are exempted from competitive solicitation requirements
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<tr>
<th>TITLE: POLICY ON ACCOUNTING, FUNDING AND RECOVERY OF OPEB COSTS</th>
<th>DEPARTMENT: DEPARTMENT OF FINANCIAL SERVICES</th>
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<tr>
<td>TYPE: POLICY</td>
<td>DATE: DECEMBER 17, 2019</td>
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A. PURPOSE
This Policy statement pertains to the actuarial, accounting, funding and cost recovery aspects of other post-employment benefits (OPEB). This policy does not purport to address the sustainability of such benefits, which is the subject of Human Resources administrative policies. This policy may also be referred to, in brief, as “OPEB Policy”.

This Policy will be updated periodically in light of actuarial valuation results, other material changes in OPEB benefits or obligations, or other changes caused by state laws.

B. APPLICABILITY
This Policy is an extension of the County Policy on Cost Recovery and Fees and the Policy on Borrowing, Debt and Obligations, and is generally consistent with best practices recommended by the Government Finance Officers Association (GFOA). Variances from best practices are identified herein together with the underlying reasons.

This policy is applicable to all other post-employment benefits (OPEB) adopted by the County as defined below. OPEB benefits are adopted through labor agreements or other related bargaining documents and a summary of current OPEB benefits is maintained by Human Resources.

C. DEFINITIONS
Key actuarial or accounting terms related to OPEB are defined below:

Actuarial Accrued Liability (AAL) – refers to the actuarial value of benefits already earned by employees and retirees.

Actuarially Determined Contribution (ADC) – is an amount that is actuarially determined in accordance with Actuarial Standards of Practice so that, if paid on an ongoing basis, would be expected to provide sufficient resources to fund both the normal cost for each year and the amortized unfunded liability.

Actuarial Value of Assets (AVA) – is the value of assets set aside to fund the AAL, adjusted by smoothing out gains and losses over several years. As a result, the actuarial value is more stable than market value.

Funded Ratio – is the ratio of actuarial assets to actuarial liability and denotes the percentage of the liability that is funded by assets. For a fully funded plan, the value of assets is equal to the value of liability and the ratio is 100%.

Normal Cost – represents the portion of the Present Value of Projected Benefits (PVPB, defined below) that is allocated to or in other words earned by employees during the current year.

Other Post-Employment Benefits (OPEB) – refers to post-employment benefits other than pension. OPEB generally takes the form of health, dental and vision insurance, or other healthcare benefits...
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provided to eligible retirees and their beneficiaries. This term is intended to covered the current benefit level as well as any benefit changes in the future.

*Pay-as-you go* – refers to a method of only funding and paying the actual benefits paid to retirees and beneficiaries as they become due and payable each year, rather than pre-funding a plan to accumulate sufficient assets to pay for all benefits earned.

*Present Value of Projected Benefits (PVPB)* – is the value of all future expected benefit payments, based on various actuarial assumptions, and discounted by a rate equal to the long-term expected rate of return on invested assets. The PVPB is comprised of normal costs (benefits arising from current and future service) plus actuarial accrued liability (benefits earned from past service).

**D. GUIDING PRINCIPLES**

1. **INTERGENERATIONAL EQUITY**

   OPEB benefits are offered as part of a compensation package for employees as a benefit by the County of Yolo for a career in public service. The County as a matter of principle strives to comply with maintaining intergenerational equity. As this relates to OPEB benefits, the objective is to ensure that adequate contributions are made to the OPEB trust during the service of employees to avoid shifting the cost or burden to future generations of employees and taxpayers.

2. **FINANCIAL SUSTAINABILITY**

   Financial Sustainability is the overarching principle in Yolo County financial operations. Within the context of OPEB funding, this principle expresses that the county provides and funds benefits to its employees within available means while proactively taking measures to preserve its ability to continue these benefits in the long run.

**E. POLICY**

1. **ACTUARIAL VALUATION**

   In accordance with best practices, the County shall engage actuaries to conduct (at minimum) biennial valuations to determine the actuarial accrued liability, the amount of actuarially determined contributions and to measure the progress of funding status. The actuarial valuation should be performed in accordance with best practices established by the GFOA including and not limited to:

   - All actuarial valuations must be performed by members of the American Academy of Actuaries who meet relevant qualification standards; and must conform to the Actuarial Standards of Practice (ASOP).
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- For the purpose of the valuation, all current and historical data shall be provided to the actuaries as accurately and completely as possible. All actuarial assumptions shall be validated by both parties.
- If there are assumptions or factors that are likely to cause uncertain implications in the future, the actuaries should be requested to analyze the impact of potential changes and make projections of future contributions and funded status.

The County Administrator and Chief Financial Officer shall review the actuarial report and transmit it timely to the Board of Supervisors, together with a lay summary regarding the funding status of the OPEB plan, any noted deviations from best practices, any recommendation for adjustment to contributions or funding plan, and any additional recommendations to the Board of Supervisors.

The Chief Financial Officer shall use the actuarial valuation report as the basis for financial reporting in accordance with generally accepted accounting principles.

2. TRANSPARENCY IN GROWTH OF LIABILITY

The County Administrator shall implement procedures to enhance transparency of the significant value of the employer share of the OPEB contributions in collective bargaining.

All future benefit modifications should be carefully considered and the impacts of such proposed changes on the County OPEB plan should be evaluated by the County Administrator and Chief Financial Officer (using actuaries if required) and presented to the Board of Supervisors prior to adoption so the effect of the modifications can be understood and considered in relation to the plans actuarial accrued liability, funded ratio and contribution rate.

3. FUNDED STATUS

The GFOA recommends that governments aim to achieve a funded ratio that approaches 100%.

The County however recognizes that the OPEB liability may be more volatile than the pension liability since long-term medical cost inflation has historically been and will likely continue to be higher than CPI or salary and wage trends and demographic and life expectancy trends have been historically increasing. The County in order to address those cost pressures imposed caps on health premiums for bargaining units and will continue to explore cost containment efforts for employee units, as needed.

The County expects in the long run OPEB costs will behave similarly to pension costs, driven mostly by CPI or salary and wage trends and the market rate of return. Adequate OPEB funding ratios are generally in the range 70% - 90%. Therefore, the County policy is to strive for a funding ratio that balances these counter-acting factors. The target funding ratio for the County is 80%; that is, in the long run, the County should accumulate sufficient assets to pay for 80% of the accumulated OPEB liability.
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4. OPEB TRUST
   a) ESTABLISHMENT OF TRUST
      In May 2011, the Board of Supervisors authorized using a Section 115 Irrevocable OPEB trust fund to accumulate assets specifically for the purpose of funding payments against the OPEB liability, in accordance with a funding plan approved by the Board.

   b) OBJECTIVE OF OPEB TRUST
      In accordance with its long-term financial plan and in order to achieve its goal of financial sustainability the County Board of Supervisors recognizes the need to set aside assets to pay for long-term obligations such as those arising from other post-employment benefits.

      Although there is no requirement to fund the actuarially determined contribution, the Board of Supervisors has determined the need to pre-fund for the following reasons:

      • With expected and known increases in longevity and inflationary trends in the cost of health care, the pay-as-you-go approach is extremely expensive and unsustainable in the long-term.
      • Pre-funding known long-term liabilities demonstrates financial responsibility that may be recognized by external parties such as through an improved credit rating.
      • As the county is required to include OPEB liability on the County balance sheet, the impact on financial ratios is mitigated by any dedicated assets.

   c) FUNDING TRUST
      (1) INITIAL FUNDING APPROACH
         The Board of Supervisors with adoption of the OPEB Funding Policy in June, 2015 adopted a ramp up plan of contributions over a fifteen-year period to get to the required actuarial contribution and was intended to ramp-up from fiscal years 2015-16 through fiscal years 2030-31. This plan over the last several years was re-evaluated in light of biennial actuarial valuations, benefit caps, and the annual budget and thus adjustments have been made since adoption.

      (2) ON-GOING FUNDING
         In order to provide a dedicated on-going source of funding for the OPEB Trust, a charge of payroll will be applied to all departments as a percentage of basic salary needed to achieve the Actuarially Determined Contribution. This movement to the ADC shall begin in 2019-20 (10 years earlier than originally envisioned in the initial funding ramp up plan).
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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 withdrawals occur within 90 days of the fiscal year end in which costs were incurred.

5. RECOVERING OPEB COSTS

The total annual actuarially determined amount that is deposited into the OPEB trust shall be recorded as a cost of employee benefits and allocated to all applicable budget units based on a percentage rate of covered payroll, similar to pension cost.

6. ACCOUNTING FOR OPEB COST

The County shall record, disclose and report OPEB related costs, liabilities and information in accordance with Government Accounting Standards Board (GASB) Statements and applicable Actuarial Standards of Practice (ASOP).
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The County has estimated its obligation for OPEB by causing biennial actuarial valuations to be made since 2005, in accordance with Government Accounting Standards Board (GASB) Statement No. 45 – Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions and subsequently GASB No. 75 – Accounting and Financial Reporting for Postemployment Benefits Other than Pensions and shall comply with any future applicable standards.

The Chief Financial Officer will maintain an OPEB Trust fund in the accounting and financial reporting system. The fund will track all of the assets, investment gains and losses, and other activities associated with the Section 115 Trust. All assets of the OPEB trust shall be restricted to the purpose of funding OPEB obligations.

The Chief Financial Officer shall report annually to the Board of Supervisors on the financial condition and performance of the OPEB Trust Fund within six months of fiscal year end. Such report shall include appropriate recommendations regarding the investment and use of assets to achieve the purpose of the Trust.
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. 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
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.

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.
County of Yolo

Administrative Policies and Procedures Manual

A. PURPOSE

This Policy statement pertains to the actuarial, funding and cost recovery aspects of Pension benefits. This policy does not purport to address the sustainability of established pension benefits under current defined benefit formulas, which are the subject of Human Resources administrative policies. This policy may also be referred to, in brief, as “Pension Policy”.

This Policy will be updated periodically in light of actuarial valuation results, changes in benefits, other material changes in Pension benefits or obligations, or other changes caused by state laws.

B. APPLICABILITY

This policy is an extension of the County Policy on Cost Recovery and Fees (adopted 06/07/2011) and the Policy on Borrowing, Debt, and Obligations (revised 02/06/2018), and is generally consistent with best practices recommended by the Government Finance Officers Association (GFOA). Variances from best practices are identified herein together with the underlying reasons.

This policy is applicable to the County’s two key defined benefit plans which are administered by the California Public Employees’ Retirement System (CalPERS):

- Miscellaneous Plan of the County of Yolo hereafter referred to as the “Miscellaneous Plan”. The Miscellaneous plan includes employees of the County and employees of the Yolo County Superior Court which separated from the County through the Trial Court Employment Protection and Governance Act in 2001, but whose employees still remain part of the County’s pension plan.
- Safety Plan of the County of Yolo hereafter referred to as the “Safety Plan”.

The County receives actuarial valuations prepared by the actuarial office of CalPERS on an annual basis for funding purposes. The County has ordered accounting valuations since 2015 to report its obligation for pension benefits in accordance with Government Accounting Standards Board (GASB) Statement No. 68 Accounting and Financial Reporting for Pensions – An Amendment of GASB Statement No. 27.

C. DEFINITIONS

Key actuarial or accounting terms related to pensions are defined below:

**Accrued Liability (also called Actuarial Accrued Liability)** – The total dollars needed as of the actuarial valuation date to fund all benefits earned in the past for current and retired members and their beneficiaries.

**Actuarial Assumptions** – Assumptions made about certain events that will affect pension costs. Assumptions can generally be broken down into two categories: demographic and economic. Demographic assumptions include such things as mortality, disability and retirement rates. Economic assumptions include discount rate, salary growth, and inflation.

**Actuarial Valuation** – The determination, as of a point in time (valuation date), of the Normal Cost, Accrued Liability, and related actuarial present values for a pension plan.
County of Yolo
Administrative Policies and Procedures Manual

TITLE: PENSION FUNDING POLICY
DEPARTMENT: FINANCIAL SERVICES

Type: POLICY
Date: May 8, 2018

Actuarially Determined Contribution (ADC) – An amount that is actuarially determined in accordance with GASB Standard No. 68 and Actuarial Standards of Practice (ASOP) so that, if paid on an ongoing basis, would be expected to provide sufficient resources to fund both the normal cost for each year and amortize the unfunded accrued liability.

Funded Status – A measure of how well funded, or how “on track” a pension plan is with respect to having sufficient assets to fund liabilities. A ratio greater than 100 percent means the plan has more assets than liabilities and a ratio of less than 100 percent means liabilities are greater than assets.

Normal Cost – The annual cost of service accrual for a fiscal year for current active employees. The portion that is allocated to future years of service are referred to as future normal costs.

Prepayment Contribution – A payment made by the employer in advance toward the Unfunded Accrued Liability at the beginning of a fiscal year to reduce or eliminate the year’s required employer contribution on each bi-weekly payroll period.

Pension Benefit – Pension benefits are provided pursuant to a defined benefit formula. The formula used by the retirement system will be based on key factors such as the benefit factor, service credit and final pensionable compensation. A simplified example is below:

\[
\text{Service Credit (Years)} \times \text{Benefit Factor (percent per year)} \times \text{Final Pensionable Compensation (dollars)} = \text{Pension Benefit}
\]

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.
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.
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) ACTUARIALY 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.
CalPERS new amortization policy does not affect the current unfunded liabilities ($310 million as of 6/30/2018), which are still being amortized over 30 years. CalPERS has offered alternative 20-year and 15-year amortization schedules available for voluntarily election that would result in substantial long-term savings to the County ($49 million and $147 million respectively). As part of long-term financial planning, County staff should periodically evaluate the feasibility and cost-benefits of adopting one of these alternative amortization schedules and make appropriate recommendations to the Board of Supervisors.

d) PENSION FUNDING STABILIZATION PROGRAM

Although there is no legal requirement to make a pension contribution above the Actuarially Determined Contribution (ADC), the Board of Supervisors has determined that fulfilling its full pension obligation is a primary objective of the County and directed staff to establish safeguards to ensure that this obligation is met annually. As a result, based on staff research and recommendation, the Board has approved a formal pension funding stabilization program that is centered on the establishment of an irrevocable trust, hereafter referred to as Pension Trust.

As shown in Exhibit A, the Board of Supervisors has considered various options to addressing pension funding prior to adoption of this program.

5. PENSION TRUST

a) ESTABLISHMENT OF TRUST

The Chief Financial Officer shall establish a Section 115 Trust for the purpose of Pension Funding Stabilization. The Section 115 Trust, which is exempt from federal income taxes, will be the vehicle to accumulate assets for the sole purpose of pension funding, as authorized by the Board.

b) OBJECTIVE OF TRUST

The purpose of the pension trust is to accumulate assets incrementally in the long-run for the sole purpose of supplementing the County’s effort to fulfill its pension funding obligation. To this purpose, the trust is maintained for the primary objective of bolstering the County’s ability to pay the ADC; and the secondary objective of obtaining long-term savings that result from paying down the unfunded actuarial liability earlier.

c) MINIMUM BALANCE

The initial target balance for minimum level of the pension funding stabilization program will be sixty (60) days-worth (based on 360 days) of the County’s required pension contributions (including normal cost and UAL) from the CalPERS funding valuation. The minimum balance will be calculated annually by the Chief Financial Officer. For the initial year (2018/19), this target would approximately be $3,730,000 for the Miscellaneous Plan and $1,415,000 for the Safety Plan for an aggregate Trust target balance of $5,145,000.

An illustration of projected future target balances based on the June 30, 2016 actuarial valuation is provided in Exhibit B of this policy. After the minimum target balance is achieved, it shall be maintained every year and shall be used to ensure sufficient funding for the actuarially determined contribution.
### County of Yolo

**Administrative Policies and Procedures Manual**

<table>
<thead>
<tr>
<th>TITLE:</th>
<th>PENSION FUNDING POLICY</th>
<th>DEPARTMENT:</th>
<th>FINANCIAL SERVICES</th>
</tr>
</thead>
<tbody>
<tr>
<td>TYPE:</td>
<td>POLICY</td>
<td>DATE:</td>
<td>May 8, 2018</td>
</tr>
</tbody>
</table>

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. **ONGOING FUNDING**

   To provide a dedicated on-going funding source for the Pension Trust, a supplemental pension charge will be applied to all departments as a percentage of basic salary. This charge will be set annually as part of the County budget process, and will be in the range 0.5% - 2.5%. The rate would initially be set at 1.0% for fiscal year 2018/19. However, a proposed ramp-up of funding of the trust is shown below:
   - 2018/19 = 1.00%
   - 2019/20 = 1.25%
   - 2020/21 = 1.50%
   - 2021/22 = 1.75%
   - 2022/23 = 2.00%
   - 2023/24 = 2.25%
   - 2024/25 = 2.50%

   An illustration of the accumulation effect of the ramp-up on the trust funding is shown in Exhibit C. According to this estimated ramp-up, the County is expected to achieve the minimum trust balance by the fourth year, in 2021-22.

3. **PREPAYMENT SAVINGS**

   During the annual budget process, the County Administrator shall provide a recommendation to the Board of Supervisors on the amount to transfer from savings generated by prepayment of annual contributions to the Pension Funding Stabilization Program based on consideration of available balances in the Internal Service Fund (refer to Section 7(a)).

e) **INVESTING ASSETS**

   The Board of Supervisors delegates the plan administrator function to the County Treasurer (now Chief Financial Officer) who may contract with third party providers. The purpose of investing funds is to accumulate sufficient assets to implement this pension funding policy. Assets that are in the irrevocable Pension Trust are not subject to County Investment Policy and laws governing county treasury investments.

   Pension trust assets should be invested to achieve an objective of capital preservation prior to the target balance being achieved. After the target balance has been achieved, the trust assets should be invested to achieve a return that matches the discount rate used by actuaries to determine the actuarial liability, and that is equivalent to the average return on the pension assets invested by CalPERS.
County of Yolo
Administrative Policies and Procedures Manual

<table>
<thead>
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<tbody>
<tr>
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<td>DATE: May 8, 2018</td>
</tr>
</tbody>
</table>

The Chief Financial Officer should regularly review and monitor the investment results. Annually the Plan Administrator shall assess and recommend any adjustments to the investment strategies to the Board of Supervisors.

f) WITHDRAWING ASSETS

Assets contributed to the Irrevocable Trust can only be withdrawn to pay pension costs of the pension plans listed above. The County’s stated intention is to specifically reserve these assets to support the funding of the ADC and to reduce the unfunded actuarial liability. Therefore, these assets will be drawn on to provide pension rate stabilization during periods of fiscal distress.

The Chief Financial Officer shall request board approval prior to the withdrawal of assets from the trust. If assets are being withdrawn due to fiscal distress, some of the factors that should be considered in determining whether the County is in a period of fiscal distress are as follows:

- Uncertainty regarding ability to pay short term obligations on time.
- Ability to meet long term obligations including those from debt issuances, pension plans or other postemployment benefits is uncertain given the extent of obligations in comparison to available resources.
- Ability to maintain financial stability is impaired including reductions to credit rating, reliance on declining or unstable sources of revenue, and inability to raise revenues to support commitments.
- Ability to maintain services is not possible based on fiscal condition and the County is required to layoff personnel.

g) RESTORATION OF TRUST BALANCE

In the first year of funding, or after drawdown, the Pension Trust shall be funded or replenished to the target level within five fiscal years.

6. RECOVERING PENSION COSTS

Pension costs including the normal cost and the monthly (or annual if prepaid) UAL contribution to CalPERS will be translated to a percentage of payroll. The employer contribution of pension cost will be charged as a percentage of payroll as calculated by CalPERS in the annual actuarial report consistent with the employee’s specific benefit plan. Similarly, any supplemental funding to the Pension Trust will be charged to County departments and programs as a percentage of payroll.

7. ACCOUNTING FOR PENSION COSTS
   a. INTERNAL SERVICE FUND

   The Chief Financial Officer shall create a Pension Internal Service Fund to record the following:
   - Pension contributions deducted from Payroll
   - Contributions paid to CalPERS and to the Pension Trust.
   - Transactions related to prepayment of UAL contributions.
   - UAL contributions from other plan participants (e.g. Yolo Superior Court).
### County of Yolo
#### Administrative Policies and Procedures Manual

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</tr>
</tbody>
</table>

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.
### Appendix R: Policy on Pension Funding

**Exhibit A – Pension Funding Stabilization Options**

#### COUNTY OF YOLO

**Pension Funding Stabilization Options**

*Listed in increasing degree of commitment*

<table>
<thead>
<tr>
<th>Funding Stabilization Options</th>
<th>Definition of Option</th>
<th>Advantages of Option</th>
<th>Disadvantages of Option</th>
<th>Changeable to Grants</th>
<th>Reduce Contributions</th>
<th>Reduce Pension Liability</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Accounting Reserve</td>
<td>Reservation of fund balance by Board of Supervisors to be used toward pension liability.</td>
<td>✓ Reserve level can be adjusted up or down by Board to respond to unforeseen circumstances. ✓ Withdrawal can be made to supplement contributions. ✓ Easiest option to implement.</td>
<td>✓ Assets would not be invested long-term and therefore would not keep up with inflation. ✓ Undisciplined saving since reserve is susceptible to changing organizational priorities.</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>2 Discretionary Contributions (to CalPERS)</td>
<td>Additional lump sum contributions made to the pension plan as cash flows allow.</td>
<td>✓ Provides flexibility since contributions can be made whenever cash is available. ✓ No long term commitment in relation to other options.</td>
<td>✓ Undisciplined approach to reducing liability. ✓ May require buy-in or method to address other employers in the pension plan. ✓ Costs must be allocated cost centers for claim purposes.</td>
<td>May be</td>
<td>Yes, delayed</td>
<td>Yes</td>
</tr>
<tr>
<td>3 Prepayment of Annual Contributions</td>
<td>Prepay the required contributions in a lump sum to CalPERS by July 15th rather than bi-weekly for the entire fiscal year to take advantage of discount</td>
<td>✓ Reduces amount payable annually to CalPERS. ✓ For FY15/16 potential $1 million premium saving for a net cash savings of about $900k.</td>
<td>✓ Requires County to find $24 million by July 15th to make contribution. ✓ May require buy-in from other employers in the pension plan. ✓ Is mainly a cash saving mechanism, must direct saving toward pension funding.</td>
<td>Yes</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>4 Section 115 Trust</td>
<td>Open an irrevocable trust account for additional contributions which are invested similar to the CalPERS trust to provide a mechanism for pension contribution stabilization.</td>
<td>✓ Local control of assets and can be used to offset future contribution increases. ✓ Likely higher returns since assets invested by trustee outside of county treasury. ✓ Positive effect on credit rating. ✓ Don’t need buy-in from other employers in plan. ✓ Could reduce pension liability on financial statements.</td>
<td>✓ Assets are restricted to pension funding. ✓ Assets would not be included by CalPERS in their funding valuations to determine future contributions. ✓ Risk of market volatility and underperforming investments in relation to CalPERS. ✓ Additional cost and effort to administer. ✓ Discipline plan required.</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
</tr>
<tr>
<td>5 Alternative Amortization Schedule as offered by CalPERS</td>
<td>Refinancing the net pension liability to amortize and payoff liability over a shorter time period, at a lower rate. 25-year or 20-year amortization instead of 30.</td>
<td>✓ Quickest way to reduce unfunded liabilities. ✓ Substantial long term savings of interest on pension liability (Total $18 million for 20-yr option; $36 million for 25-yr option) ✓ Reduces negative amortization as keeps contribution percentage level and eliminates ramp up/down.</td>
<td>✓ Increased annual budgetary burden due to accelerated payments (Add $1.7 million for 20-yr option; $5.1 million for 25-yr) ✓ No flexibility to change once alternative amortization base has been selected. ✓ Would affect other employers in the Misc Plan require their agreement.</td>
<td>Yes</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>

Presented at November 22, 2016 Board Meeting
Exhibit B – Projection of Target Balance of Trust

Pension Trust Minimum Balance

Note: Data based on June 30, 2016 CalPERS Actuarial Valuations.
Exhibit C – Proposed Pension Funding Ramp-up

**Pension Funding Policy Proposed Ramp-up**

*Note: The chart looks forward 5 years in accordance with the policy to ensure that the reserve target will be achieved.*

<table>
<thead>
<tr>
<th>Year</th>
<th>Supplemental Rate</th>
<th>Trust Contribution</th>
<th>Cumulative Balance</th>
<th>Reserve Target</th>
</tr>
</thead>
<tbody>
<tr>
<td>2017-18</td>
<td>0.000%</td>
<td>800,000</td>
<td>800,000</td>
<td>-</td>
</tr>
<tr>
<td>2018-19</td>
<td>1.000%</td>
<td>1,122,346</td>
<td>1,922,346</td>
<td>5,145,000</td>
</tr>
<tr>
<td>2019-20</td>
<td>1.250%</td>
<td>1,445,020</td>
<td>3,367,366</td>
<td>5,852,000</td>
</tr>
<tr>
<td>2020-21</td>
<td>1.500%</td>
<td>1,786,045</td>
<td>5,153,411</td>
<td>6,563,000</td>
</tr>
<tr>
<td>2021-22</td>
<td>1.750%</td>
<td>2,146,231</td>
<td>7,299,642</td>
<td>7,178,000</td>
</tr>
<tr>
<td>2022-23</td>
<td>2.000%</td>
<td>2,526,421</td>
<td>9,826,063</td>
<td>7,725,000</td>
</tr>
</tbody>
</table>

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

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 Financial Summary – Fiscal Year 2018-19

Statement of Net Position

The statement of net position presents information on all of the County’s assets and liabilities, with the difference between the two 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 $30.2 million during the fiscal year.

Net investment in capital assets increased by $54.3 million, which represents capital acquisitions and retirements, less current year depreciation, and the addition and/or retirement of related long-term debt.

The $17.8 million decrease in deferred outflows of resources was primarily due to pension, particularly the lowering the discount rate from 7.25% to 7% by CalPERS.

The $6.7 million increase in deferred inflows of resources was related to OPEB and primarily due to changes in assumption, and updating the discount rate from 6.50% to 6.75%.

Restricted net position increased by $1.2 million primarily due to an excess in revenues over expenditures that resulted from significant legal settlements by the District Attorney.

The decrease of $25.2 million in unrestricted net position is primarily a result of the decrease in deferred outflows related to pension, due to CalPERS lowering the discount rate from 7.25% to 7%, an increase in the Landfill post-closure liability due to a restatement related to accumulated closure costs and current year accumulated waste and an increase in accounts payable due to large construction projects.

### Statement of Net Position

<table>
<thead>
<tr>
<th>Fiscal Years</th>
<th>2019 Audited</th>
<th>2018 Audited</th>
<th>Amount Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current and other assets</td>
<td>$278,385,828</td>
<td>$263,562,000</td>
<td>$14,823,828</td>
<td>5.62%</td>
</tr>
<tr>
<td>Non-current &amp; capital assets</td>
<td>$260,752,083</td>
<td>$218,914,000</td>
<td>$41,838,083</td>
<td>19.11%</td>
</tr>
<tr>
<td>Total assets</td>
<td>$539,137,911</td>
<td>$482,476,000</td>
<td>$56,661,911</td>
<td>11.74%</td>
</tr>
<tr>
<td>Deferred Outflows of Resources</td>
<td>59,886,000</td>
<td>77,692,660</td>
<td>(17,806,660)</td>
<td>-22.92%</td>
</tr>
<tr>
<td>Current liabilities</td>
<td>42,493,116</td>
<td>32,579,615</td>
<td>9,913,501</td>
<td>30.43%</td>
</tr>
<tr>
<td>Long-term liabilities</td>
<td>435,184,959</td>
<td>443,192,000</td>
<td>(8,007,041)</td>
<td>-1.81%</td>
</tr>
<tr>
<td>Total Liabilities</td>
<td>477,678,075</td>
<td>475,771,615</td>
<td>1,906,460</td>
<td>0.40%</td>
</tr>
<tr>
<td>Deferred Inflows of Resources</td>
<td>10,255,324</td>
<td>3,556,323</td>
<td>6,699,001</td>
<td>188.37%</td>
</tr>
<tr>
<td>Net investment in capital assets</td>
<td>$219,876,023</td>
<td>$165,554,000</td>
<td>$54,322,023</td>
<td>32.81%</td>
</tr>
<tr>
<td>Restricted</td>
<td>122,890,412</td>
<td>121,742,600</td>
<td>1,147,812</td>
<td>0.94%</td>
</tr>
<tr>
<td>Unrestricted</td>
<td>(231,675,923)</td>
<td>(206,455,000)</td>
<td>(25,220,923)</td>
<td>12.22%</td>
</tr>
<tr>
<td>Total Net Position</td>
<td>$111,090,512</td>
<td>$80,841,600</td>
<td>$30,248,912</td>
<td>37.42%</td>
</tr>
</tbody>
</table>

- The largest component of the County’s net position is net investment in capital assets in the amount of $219.9 million. Even though the County’s investment in capital assets is reported net of related debt, the capital assets themselves cannot be used to liquidate the County’s debt, and so the resources needed to pay these liabilities must be provided from other resources.
• **Restricted net position** totaling $122.9 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 ($231.7) million deficit at the end of the fiscal year, a decrease of $32.0 million.
Statement of Activities

For the fiscal year ended June 30, 2019, the County’s revenues totaled $390.8 million, an increase of $32.3 million from the previous year and expenses totaled $360.6 million, an increase of $31.1 million.

### Statement of Activities

Fiscal Year Ended June 30, 2019

<table>
<thead>
<tr>
<th>Revenues</th>
<th>2019 Audited</th>
<th>% of Total</th>
<th>2018 Audited</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Program Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Charges for services</td>
<td>$77,286,929</td>
<td>19.77%</td>
<td>$80,282,059</td>
<td>22.40%</td>
</tr>
<tr>
<td>Operating grants and contributions</td>
<td>213,735,102</td>
<td>54.69%</td>
<td>211,462,005</td>
<td>58.98%</td>
</tr>
<tr>
<td>Capital grants and contributions</td>
<td>21,604,221</td>
<td>5.53%</td>
<td>4,584,871</td>
<td>1.28%</td>
</tr>
<tr>
<td><strong>General Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property taxes</td>
<td>58,246,438</td>
<td>14.90%</td>
<td>52,822,364</td>
<td>14.73%</td>
</tr>
<tr>
<td>Sales tax</td>
<td>5,891,568</td>
<td>1.51%</td>
<td>5,062,790</td>
<td>1.41%</td>
</tr>
<tr>
<td>Other taxes</td>
<td>2,588,603</td>
<td>0.66%</td>
<td>1,891,951</td>
<td>0.53%</td>
</tr>
<tr>
<td>Use of property and money</td>
<td>6,918,984</td>
<td>1.77%</td>
<td>1,240,241</td>
<td>0.35%</td>
</tr>
<tr>
<td>Other general revenues</td>
<td>4,534,072</td>
<td>1.17%</td>
<td>1,156,495</td>
<td>0.32%</td>
</tr>
<tr>
<td><strong>Total revenue</strong></td>
<td>$390,805,917</td>
<td>100.00%</td>
<td>$358,502,776</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenses</th>
<th>2019 Audited</th>
<th>% of Total</th>
<th>2018 Audited</th>
<th>% of Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>General government</strong></td>
<td>$24,970,062</td>
<td>6.92%</td>
<td>$25,036,813</td>
<td>7.61%</td>
</tr>
<tr>
<td>Public protection</td>
<td>114,474,923</td>
<td>31.75%</td>
<td>111,989,852</td>
<td>33.99%</td>
</tr>
<tr>
<td>Public ways and facilities</td>
<td>14,674,800</td>
<td>4.07%</td>
<td>4,888,144</td>
<td>1.41%</td>
</tr>
<tr>
<td>Health and sanitation</td>
<td>65,157,748</td>
<td>18.07%</td>
<td>61,114,801</td>
<td>18.55%</td>
</tr>
<tr>
<td>Public assistance</td>
<td>111,145,394</td>
<td>30.83%</td>
<td>100,991,863</td>
<td>30.65%</td>
</tr>
<tr>
<td>Education</td>
<td>7,923,266</td>
<td>2.20%</td>
<td>7,730,450</td>
<td>2.35%</td>
</tr>
<tr>
<td>Recreation and cultural services</td>
<td>2,194,642</td>
<td>0.61%</td>
<td>2,355,703</td>
<td>0.71%</td>
</tr>
<tr>
<td>Debt service interest/Issuance cost</td>
<td>2,035,440</td>
<td>0.56%</td>
<td>2,746,205</td>
<td>0.83%</td>
</tr>
<tr>
<td>Airport</td>
<td>366,903</td>
<td>0.10%</td>
<td>338,470</td>
<td>0.10%</td>
</tr>
<tr>
<td>Central landfill</td>
<td>17,613,249</td>
<td>4.89%</td>
<td>12,283,501</td>
<td>3.73%</td>
</tr>
<tr>
<td><strong>Total expense</strong></td>
<td>$360,556,427</td>
<td>100.00%</td>
<td>$329,475,802</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

| Change in net assets | $30,249,490 | 100.00% | $29,026,974 |
| Net position, beginning of year | 85,264,683 | 100.00% | 33,721,958 |
| Net position, restatement | (4,423,661) | 100.00% | 22,515,751 |
| **Net position, end of year** | $111,090,512 | 100.00% | $85,264,683 | 100.00% |

### 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.

### 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...
APPENDIX T

<table>
<thead>
<tr>
<th>Management and Code Enforcement.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Public Ways and Facilities</strong> includes repairs, maintenance and construction of public roads and transit services.</td>
</tr>
<tr>
<td><strong>Health and Sanitation</strong> includes Indigent Health Care, Public and Environmental Health, Alcohol &amp; Drug Programs, Mental Health Services and Emergency Medical Services</td>
</tr>
</tbody>
</table>
EXPENSES: (continued)

- **Public Assistance** includes Social Services Programs, Housing Assistance, Victims of Crime Assistance, Employment, Services, and Veterans Services.

- **Education** includes the operating and capital costs of providing library services and agricultural education through the Cooperative Extension department.

- **Recreation and Cultural Services** includes the cost of operating the County Parks system and contributions to Yolo County Historical Society for support of the County Museum and the Yolo County Arts Council.

- **Debt Service Interest** includes both interest expense incurred on both short-term and long-term debt financing.

- **Airport** includes operating and capital improvement expenditures to operate and manage the County Airport.

- **Central Landfill** includes operating and capital improvement expenditures to operate the County Central Landfill.
Your Property Tax Dollars

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

The largest share of your property tax dollars, 53%, is allocated to school districts.

In addition to the 1% General Tax Levy many jurisdictions add “special taxes” to your tax bill to fund operations, capital improvements and repayment of debt. Most of these “special taxes” are parcel taxes and are not levied based on property value, but are based on the amount of benefit a parcel receives from the services or improvements. School General Obligation Bonds special assessments are levied as an additional percentage of the assessed value of your property. All of these special assessments along with the 1% General Tax Levy are collected by the Tax Collector unit of the Department of Financial Services as part of you tax bill and distributed to the appropriate agencies by the Property Tax Accounting unit of the Department of Financial Services.

You can view your tax bill online at www.yolocounty.org.

Readers wanting more detailed financial information should refer to the County’s 2018-19 Comprehensive Annual Financial Report (CAFR) available online at www.yolocounty.org (go to: General Government > Financial Services > Publications).

### Who Spends Your Tax Dollars

<table>
<thead>
<tr>
<th>Special District</th>
<th>School Districts</th>
<th>County</th>
<th>Cities</th>
<th>RDA Successor Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>3%</td>
<td>53%</td>
<td>10%</td>
<td>17%</td>
<td>17%</td>
</tr>
</tbody>
</table>

**County.** About 10% of the General Tax Levy is distributed to the County’s General Fund to finance all of the functions and activities mentioned above in the Statement of Activities section.

**Special Districts.** About 3% of your tax dollars is distributed to special districts to fund fire, mosquito abatement, cemetery, flood control, resource conservation and rural municipal services.

**Cities.** About 17% of your tax dollars is spent by cities to provide a variety of municipal services.

**Redevelopment Agencies (RDA), Successor Agency.** About 17% of tax dollars are shifted from the other jurisdictions within the County to redevelopment agencies to improve infrastructure within the cities to reduce blight and to attract businesses and new development.