



2022-23 Adopted Budget

Presented to
The Board of Supervisors
County of Yolo, California

September 27, 2022

By

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California State Law

The County Budget Act

Government Code, Sections 29000 to 29144



- Requires the Board of Supervisors to approve a Recommended Budget before June 30th
 - 6/14 Recommended Budget Approved
- Requires a noticed public hearing before October 2nd
 - 9/27 Budget Hearing
- Requires that any new appropriation(s) made after the Adopted Budget has a 4/5 vote for approval



Guiding Principles for Recommendations

- Alignment with County's 2020-25 Strategic Plan
- Promoting high Board priority initiatives to reflect community needs & further strengthen County workforce
- Maximizing external funding sources
- Maintaining a healthy General Fund, reasonably balancing reserves with expenditures;
- Keeping debt service low, protecting the County's credit rating, and funding pension liabilities
- Full transparency with the Board of Supervisors, labor partners, community partners, and all residents of the County;
- Constantly reviewing the fiscal landscape for early identification of challenges and opportunities



2022-23 Adopted Budget Summary

- **Budget remains balanced**
- **Additional \$11.0 million General Fund available**
 - Primary sources of additional funds are:
 - General Purpose Revenue Increase (\$1.0m)
 - Additional Fund Balance⁽¹⁾ (\$10m)
- **Unassigned General Fund balance:**

FY17-18 Actual	FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Preliminary
\$13,653,833	\$14,250,635	\$10,510,023	\$17,451,809	\$20,185,352

Note: ⁽¹⁾ \$10.1M was appropriated during Recommended Budget



Recommended Augmentations

by Fund Type & Department

General Fund:

- Assessor/Clerk Recorder/Elections - \$20K
- Agriculture - \$46K
- Board of Supervisors - \$75K
- Community Services - \$84K
- Countywide - \$180K
- County Counsel - \$5K
- Financial Services - \$263K
- General Services - \$367K
- Health & Human Services - \$857K
- Human Resources - \$30K
- Innovation & Technology Services - \$436K
- Public Defender - \$32K
- Sheriff - \$31k

Non-General Fund:

- Agriculture - \$1,118,010
- Child Support Services - \$93,132
- County Service Areas - \$143,806
- Community Services - \$1,723,432
- District Attorney - \$153,020
- Health and Human Services - \$4,643,476
- Library - \$10,954
- Probation - \$47,722
- Sheriff - \$637,995

Notable Budget Augmentations



Notable General Fund Augmentations	Value (\$)
Agricultural Farmworker Program	\$139,000
Jail Medical Increases	191,672
Public Guardian Office Support	90,000
Community Benefit Fund	75,000
Innovation & Technology Security Analyst Position	176,482

Notable Non-General Fund Augmentations	Value (\$)
Agriculture – Building Improvements (120 W. Main)	\$1,072,260
DCS – Roads Equipment, Fleet Garage Bay Door Replacement	448,000
DCS – Clariti Implementation Adjustments	115,693
Health and Human Services – Building Improvements	690,428
Health and Human Services – Connections to Care Program	773,333
Health and Human Services – New Positions (Described more on next page)	3,325,467
Sheriff – Aero Squadron Airplane Replacement	189,000

New Positions

Recommended



Department	Position	FTE	Annual Cost	Funding Source
Financial Services	Office Support Specialist	1.0	\$89,941	General Fund/Cost Plan
Health & Human Services	Office Support Specialist	1.0	86,474	General Fund
Health & Human Services	Assistant Director	1.0	89,625	Overhead Cost Allocation
Health & Human Services	Adult Services Worker II	1.0	89,179	IHSS
Health & Human Services	Adult Services Worker III	1.0	40,582	IHSS
Health & Human Services	Social Worker Supervisor	1.0	124,994	IHSS
Health & Human Services	Administrative Services Analyst	1.0	78,490	IHSS
Health & Human Services	Child Welfare Services Mgr (LT)	1.0	138,810	FFPSA grant
Health & Human Services	Health & Human Services Program Coordinator (LT)	1.0	121,858	FFPSA grant
Health & Human Services	HHSA Program Coordinator	1.0	147,854	PH Realignment

New Positions – Continued

Recommended



Department	Position	FTE	Annual Cost	Funding Source
Health & Human Services	Health & Human Service Mgr I	1.0	\$89,941	State - MCAH
Health & Human Services	Administrative Services Analyst (LT)	2.0	86,474	Homeless/CJ Grants
Health & Human Services	Health & Human Service Mgr I (LT)	1.0	311,190	Homeless/CJ Grants
Health & Human Services	HHSA Program Coordinator (LT)	1.0	112,453	Homeless/CJ Grants
Health & Human Services	Administrative Services Analyst - LT	1.0	121,985	Prop. 47 grant
Health & Human Services	Behavioral Health Case Mgr II - LT	2.0	135,393	MHSA
Health & Human Services	Office Support Specialist	1.0	126,712	MHSA/FFP
Health & Human Services	Clinician II - LT	1.0	202,984	State/Federal
Health & Human Services	Behavioral Health Case Mgr II	1.0	154,142	State/Federal
Health & Human Services	Administrative Services Analyst	1.0	147,926	MHSA
Innovation & Technology Services	Network Systems Specialist	1.0	176,099	General Fund/IT Fees
Total		23.0	\$ 3,185,214	

Countywide Reserves



Reserve*	Values (\$)
General Reserve (8.0%)	\$ 20,535,348
Capital Improvement Program	4,463,021
Audit Disallowance	2,000,000
Liability Reserve	600,000
OPEB Trust*	37,905,910
Pension Trust*	8,601,178

* Reflects estimated 2022-23 contributions and balances based on projected department charges and premium payments. Can only be used for paying OPEB/Pension benefits.

Contingencies

(1% - 3% of major operating funds per Fund Balances and Reserve Policy)



Contingency	Value (\$)
General Fund (2.3%)	\$ 3,046,200
Health & Human Services (1.5%)	2,000,000
Public Safety (2%)	1,750,000
Climate Sustainability	500,000
Climate Sustainability Analyst	145,144
Fire Sustainability	550,000
Roads	550,000
YOB	500,000
Diversity, Equity and Inclusion (DEI)	202,175
HHS Emerging Needs	225,000
IT Innovation	200,000
Safety & Security	200,000
Child Support	30,000

Note: Appropriation of Contingency Funds requires a subsequent budget resolution with a 4/5 board approval.

Augmentation Requests

Not Recommended at this Time



\$6.9 Million General Fund Requests:

- General Government - \$585K
 - Promotion and New Position requests across departments
 - Professional Services in Human Resources and ACE
- Community Services - \$197K
 - Unbillable staff time spent on County Service Areas
 - Senior Planner Position
- Health & Human Services - \$2.2 million
 - New position requests – CalWORKS and CalFRESH
- Public Safety - \$4.0 million
 - Sheriff, District Attorney, Public Defender new positions and re-funding of unbudgeted positions



Cannabis Tax Expenditure Plan

Expenditures	Plan Category	Values (\$)
California Cannabis Authority Fees	Administration	\$ 45,000
Illegal Cannabis Cultivation Enforcement	Criminal Enforcement	75,000
First 5 Road to Resilience	Early Childhood	125,000
Yolo Basic Income Program	Early Childhood	250,000
Youth Empowerment Summit	Youth Development	30,000
Rural Community Investment Program*	Rural Infrastructure*	796,000
10 % Reserve	Fiscal Sustainability	170,000
Unallocated (for Emerging Needs)		50,000
Total		\$ 1,541,000

Feedback from Citizen’s Oversight Committee: Supported the overall plan, would like to see investment in Youth development doubled, would like consideration given to requests not funded (Yolo Fire for \$92k and Tuli Mem Shade Structure \$50k), and board should closely examine agencies receiving repeat funding.

* Additional detail on following slide



Rural Community Investment Plan

Expenditures	Values (\$)
Knights Landing Park	\$ 228,000
Rural Law Enforcement (Existing Resident Deputy)	200,000
Tuli Mem Operations & Maintenance	132,000
Knight's Landing Pedestrian Safety Signs	11,000
Guinda Portable Restroom Rental	10,000
Yolo 211	15,000
Madison CSD	75,000
Migrant Center Infrastructure Funding	125,000
Total	\$ 796,000

Yolo Basic Income Funding (YOBI) Background



- **Original Proposal:** 67 Benefit Families and 50 Control for 12 months. Original estimate: \$2,112,237.
- **Revised Proposal:** Including 24 month pilot, 76 benefit families and 103 control families bringing program cost to \$3,469,900.
- 2 year program pilot began in April, 2022 with 76 families and 103 control families.
- Total budget for 24 month pilot is \$3.4 million and has a \$1.2 million gap
- Department is pursuing \$1.3 million grant from CDSS
- Budget attempts to mitigate risk of no grant or partial grant:
 - \$250,000 allocation of Cannabis Tax funding
 - \$500,000 dedicated contingency funding

Yolo Basic Income Funding (YOBI) cont.



Benefit Families

76 benefit families receiving YOBI Cash stipends. Homeless CalWORKS Families with kids under 6. Grant Amounts = \$1 over the California Poverty Minimum. (avg \$1200+ per family). 24 months.

Control Families

103 families not receiving YOBI Cash stipends. CalWORKS Families with kids under 6. These families are receiving quarterly surveys with benefit families for study purposes. Families receive \$100 quarterly to complete the survey. 8 Quarters total.

Program Costs

Costs not directly related to grants to families include costs for the survey and research team through UC Davis as well as costs associated with Yolo County Children’s Alliance to assist with family benefits navigation and survey completion over study period.

Expenditures	Totals
Benefit Family Payments	\$2,352,000
Control Family Payments	\$82,400
UC Davis Costs	\$717,000
USIO Costs	\$2,000
YCCA Costs	\$316,500
	\$3,469,900
Revenues	Totals
County Cannabis (20/21&21/22)	\$500,000
Donations	\$621,500
Grants	\$150,000
Program Funds	\$1,035,500
	\$2,307,000

Funding Gap: (\$1,162,900)

Impending Budgetary Issues



Emergencies
(Drought, and Fires,
Pandemic)

Rural Fire
Sustainability

Road Fund
Spending Plan &
Deteriorating
Infrastructure

Risk of declining
revenues
(Property tax;
state; federal)

Climate Action

Deferred and
Extraordinary
Maintenance

Inflationary
Impacts

Employee Attrition &
Compensation issues

Questions / Comments; Recommended Actions for the Yolo County Board of Supervisors:



A. Receive report on preliminary County fund balances as of June 30, 2022

B. Hold public hearing on the County of Yolo and IHSS Public Authority budget for fiscal year 2022-23

C. Approve the 2022-23 County of Yolo budgets and adopt the 2022-23 Budget Resolution

D. Approve the 2022-23 IHSS Public Authority budget

E. Approve the 2022-23 budgets for Board-controlled Fire Districts

F. Approve changes to the 2022-23 Authorized Equipment List