

2023-24 Adopted Budget

September 26, 2023

Gerardo Pinedo, County Administrator

Tom Haynes, Interim Chief Financial Officer

Mark Bryan, Deputy Chief Administrative Officer

Laura Liddicoet, Chief Budget Official



County Budget Act

- Requires the Board to approve a Recommended Budget before June 30
 - 6/13 Recommended Hearing

- Requires a noticed public hearing on or before 10/2
 - 9/26 Budget Hearing

- Any new appropriations after the Adopted Budget is approved require 4/5 approval



County Budget Act

- ▶ The Final Budget may be amended during the Fiscal Year
 - ▶ Departments may transfer appropriations between accounts within an object (Services & Supplies, for example) with DFS approval and without CAO/BOS approval
 - ▶ The CAO may approve transfers between objects within budget units with DFS approval. If CAO/DFS feel these transfers have significant programmatic or policy implication, BOS approval will be sought.
 - ▶ BOS must approve transfers between budget units after concurrence by CAO/DFS.
 - ▶ A 4/5 vote of the BOS is required for:
 - ▶ Balances in appropriations for contingencies
 - ▶ Designations and Reserves
 - ▶ Unanticipated Revenues

2023-24 Adopted Budget Summary

Budget remains balanced

Additional \$6.2 million General Fund available

- ▶ General Purpose Revenue Increase (\$2.4m)
- ▶ Additional Fund Balance⁽¹⁾ (\$3.8m)

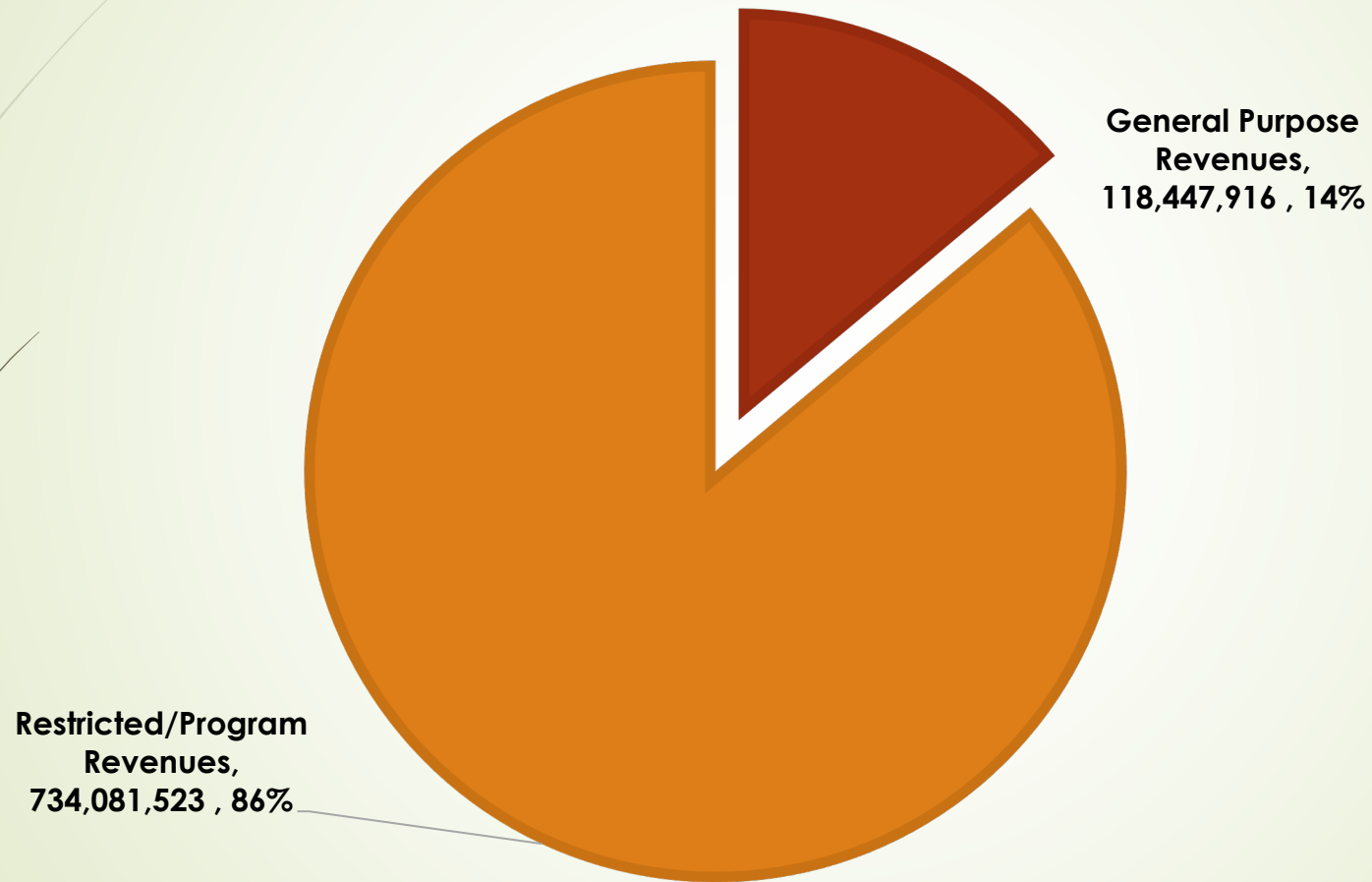
Unassigned General Fund balance:

FY18-19 Actual	FY19-20 Actual	FY20-21 Actual	FY21-22 Actual	FY22-23 Preliminary
\$14,250,635	\$10,510,023	\$17,451,809	\$20,185,352	\$17,878,772



Note: ⁽¹⁾ \$14M was appropriated during Recommended Budget

Total County Revenues



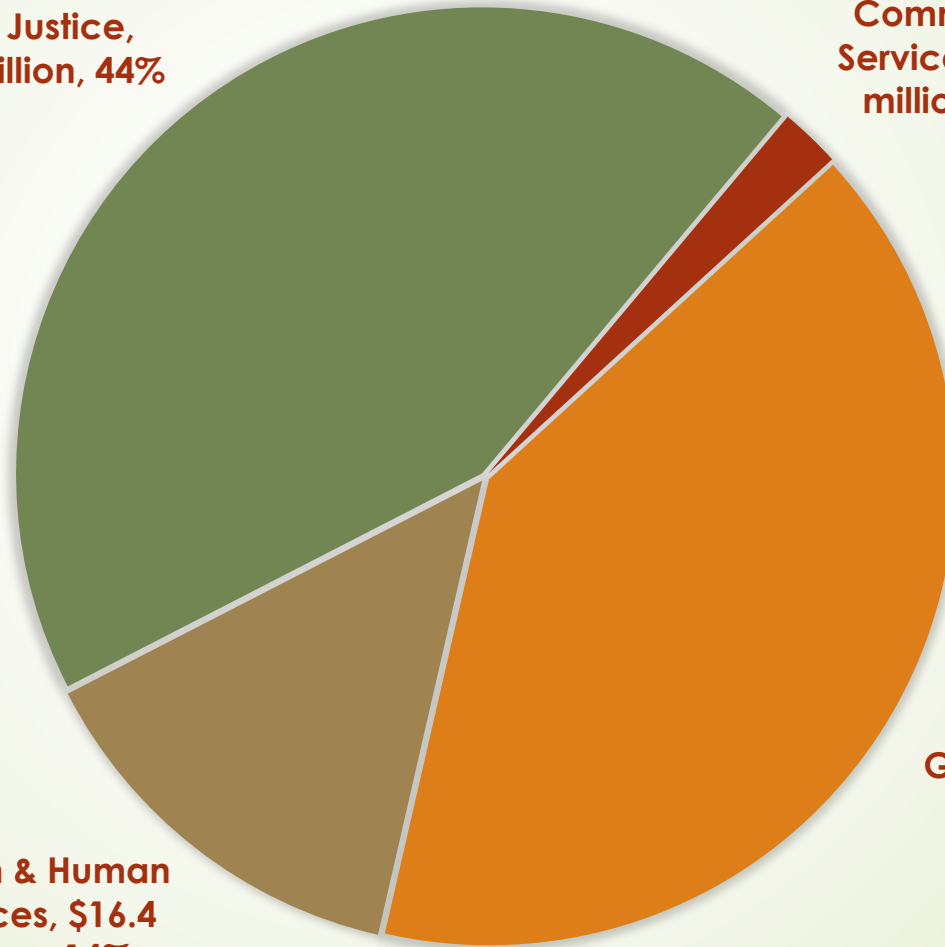
General Fund Support By Program Area

Law & Justice,
\$51.7 million, 44%

Community
Services, \$2.5
million, 2%

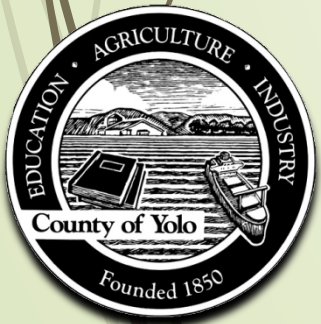
Health & Human
Services, \$16.4
million, 14%

General
Government*, \$47.8
million, 40%



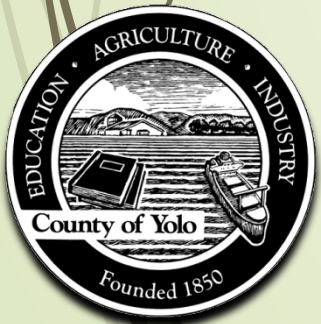
General Fund Augmentation Recommendations (by Department)

- Assessor/Clerk Recorder/Elections - \$129K
- Board of Supervisors - \$15K
- Community Services - \$72K
- County Administrator - \$10K
- Countywide - \$5K
- District Attorney - \$300K
- Financial Services - \$90K
- General Services - \$385K
- Health & Human Services - \$2.04M
- Human Resources - \$90K
- Probation- \$85K
- Public Defender - \$55K
- Sheriff - \$189k



Ongoing General Fund Recommendations

Notable Augmentations	Value (\$)
Jail Medical Contract Increase	2,000,000
Parks Supervisor Position	85,485
Yolo 211 Program Budget	9,714
Grand Jury Laptops/PC Replacement	4,680



Notable One-Time General Fund Recommendations

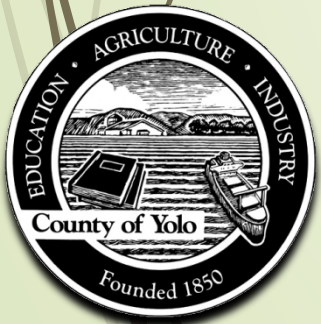
Notable Augmentations	Value (\$)
Racial Justice Act Expert Witness	300,000
500B Fire Suppression Panel Replacement	150,000
Elections Remodel/Security Upgrades	135,000
Fee Studies (ACE/AG/Environmental Health)	57,000
Climate Sustainability Extra Help	55,000
Extra Help Deputy Public Administrator	47,577



Augmentation Requests Not Recommended

General Fund Requests Not Recommended to Fund - \$9.7M

- General Government - \$5.8 million
 - Promotion and New Position requests across departments
 - Construction Projects in ACE and GSD
- Community Services - \$283K
 - Abatement Fund Seed Funding
 - Professional Services
- Health & Human Services - \$46K
 - New position request - Conservatorship Officer
- Public Safety - \$3.6 million
 - Promotions, Extra Help in District Attorney
 - New Positions in Public Defender and Sheriff
 - 500 B Office Renovation for Probation



Most Notable Non-General Fund Augmentation Recommendations

Augmentations	Value (\$)
HHSa – MHSa 3 Year Updates	4,078,470
HHSa – Behavioral Health Bridge Housing Grant	1,002,634
CAO – Fire Preparedness Grant	800,000
HHSa – Public Assistance Specialist Positions (6)	246,024
Probation – Vehicle Replacement	85,000
Library – Gibson House Repairs	70,000
Sheriff – Satellite Office (Esparto)	62,000
GSD – HVAC Unit Replacement 100 W. Court Street (ACO)	50,000
Sheriff – Capay Valley Patrol Equipment	49,000



New Positions

Department	Position	FTE	Annual Cost	Funding Source
General Services	Supervising Parks and Facilities Maintenance Worker	1.0	85,485	General Fund
Health & Human Services	Public Assistance Specialists	6.0	246,024	Federal State
Health & Human Services	Health & Human Services Manager I	1.0	92,376	Bridge Housing Grant



Contingencies

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

Contingency	Value (\$)
General Fund (1.6%)	\$ 2,477,956
Public Safety (1.4%)	1,210,000
Health & Human Services (1%)	1,027,381
Fire Sustainability Contingency	471,821
Roads Contingency	200,000
Safety & Security Contingency	100,000
Child Support Contingency	30,000

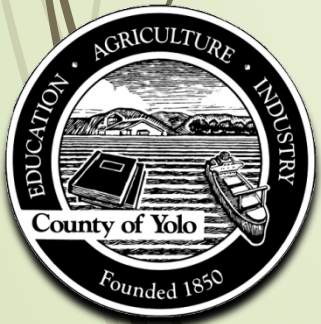


Note: Appropriation of Contingency Funds requires a subsequent budget resolution with a 4/5 board approval.

Countywide Reserves

Reserve*	Values (\$)
General Reserve (8.5%)	\$ 23,950,854
Capital Improvement Program	1,442,115
Audit Disallowance	2,600,000
Liability Reserve	600,000
OPEB Trust*	40,870,688
Pension Trust*	11,880,799

* Reflects estimated 2023-24 contributions and balances based on projected department charges and premium payments. Can only be used for paying OPEB/Pension benefits.



Racial Justice Act (2022)

- ▶ Created a process to challenge racial bias in the criminal justice system.
- ▶ A violation may be found if there is:
 - ▶ A statistical disparity in charging and convictions or sentencing.
- ▶ Expert witness analysis and/or testimony is necessary to refute defense assertions of disproportionality.



RJA-Expert Witness

- ▶ If bias is proven court must impose a remedy.
- ▶ DA may be ordered to disclose records or information to the defense to support a claim.
- ▶ Currently applies to pending cases.
- ▶ Will expand to all individuals currently in prison beginning 2024.



Budget items on the horizon

State/Federal
Mandates

Labor
Negotiations

Pension Costs

IHSS

Cannabis Tax

Admin/Internal

Inflationary
Cost Growth

Economic
Slowdown



Recommended Actions

A. Receive report on preliminary County fund balances as of June 30, 2023

B. Hold public hearing on the County of Yolo and IHSS Public Authority budget for fiscal year 2023-24

C. Approve the 2023-24 County of Yolo budgets and adopt the 2023-24 Budget Resolution

D. Approve the 2023-24 IHSS Public Authority budget

E. Approve the 2023-24 budgets for Board-controlled Fire Districts

F. Approve changes to the 2023-24 Authorized Equipment List

