

# FY 2024-25 Adopted Budget

Presented to

**The Honorable Board of Supervisors**

**County of Yolo, California**

Tuesday, September 24, 2024

**Gerardo Pinedo**  
County Administrative Officer

**Tom Haynes**  
Chief Financial Officer

**Mark Bryan**  
Deputy County Administrator

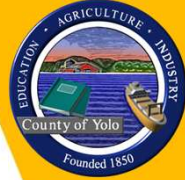
**Laura Liddicoet**  
Chief Budget Official

**Evis Morales**  
Deputy Chief Financial Officer



# COUNTY BUDGET ACT

- ▶ **Requires the Board to approve a Recommended Budget before June 30**
  - ▶ **6/11 Recommended Hearing**
  
- ▶ **Requires a noticed public hearing on or before 10/2**
  - ▶ **9/24 Budget Hearing**
  
- ▶ **Any new appropriations after the Adopted Budget is approved require 4/5 approval**
  
- ▶ **A 4/5 vote of the BOS is required for:**
  - ▶ **Use of contingency appropriations**
  - ▶ **Designations and Reserves**
  - ▶ **Unanticipated Revenues**

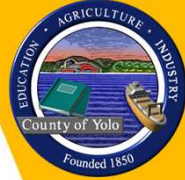




# 2024-25 ADOPTED BUDGET SUMMARY

- ▶ **Budget remains balanced**
- ▶ **General Purpose Revenue Increase (\$365K)**
- ▶ **General Fund Unassigned Fund Balance is below the \$16 million that was included in the Recommended Budget**
  - ▶ **Fund Balance Variance (-\$2.4 million)**
- ▶ **Unassigned General Fund balance included in Adopted Budget:**

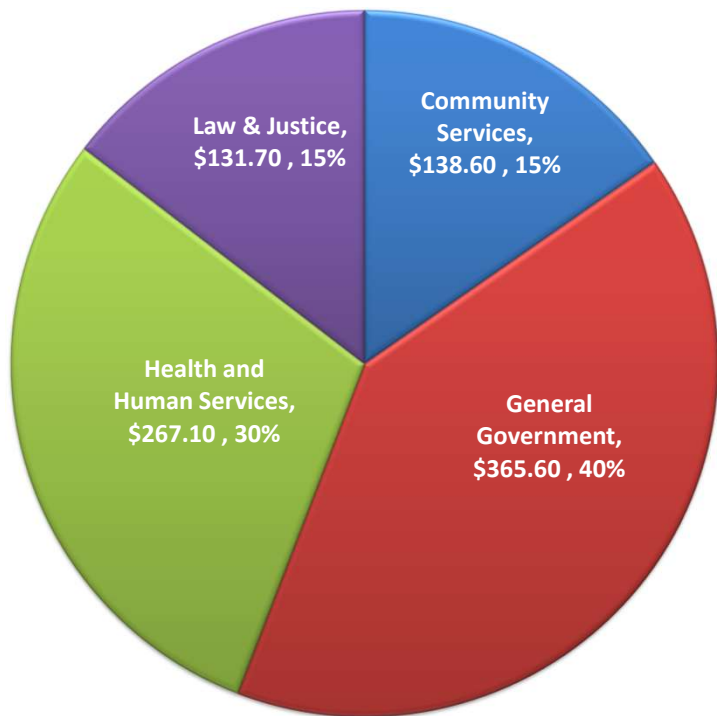
<b>FY19-20 Actual</b>	<b>FY20-21 Actual</b>	<b>FY21-22 Actual</b>	<b>FY22-23 Actual</b>	<b>FY23-24 Preliminary</b>
\$10,510,023	\$17,451,809	\$20,185,352	\$17,878,772	\$13,585,266



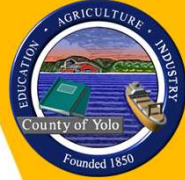
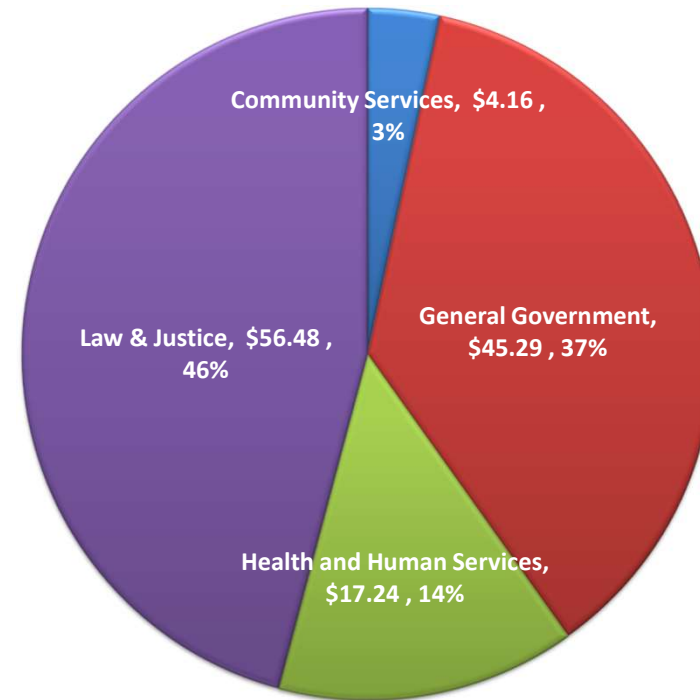
# 2024-25 ADOPTED BUDGET SUMMARY

- ▶ **Reduced General Fund Unassigned Fund Balance required additional one-time balancing solutions to keep budget balanced**
  - ▶ **Base Budget Savings (\$471K)**
  - ▶ **Additional ARPA Interest Earnings (\$548K)**
  - ▶ **COVID-19 FEMA Reimbursement (\$1.6 million)**
  
- ▶ **Other Balancing solutions include**
  - ▶ **Most Augmentation Requests held for future consideration**
  - ▶ **General Fund and Public Safety contingencies below BOS policy level**
  - ▶ **No other contingencies funded**

# TOTAL BUDGET BY PROGRAM AREA\*\*

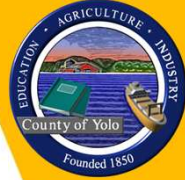


# GENERAL FUND SUPPORT BY PROGRAM AREA

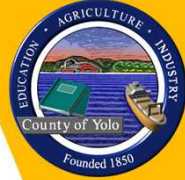


\*Amounts in millions  
 \*\*Includes Intrafund Transfers

# GENERAL FUND AUGMENTATION RECOMMENDATIONS

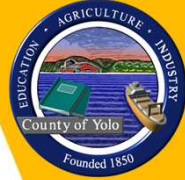


Recommended General Fund Augmentations	Value (\$)
ACE - Elections Funding (Overtime, Extra Help, Printing/Supplies)	\$88,250
Countywide - Emergency Response	\$25,000
DCS - Environmental Health Fee Study	\$17,064



# MOST NOTABLE NON-GENERAL FUND AUGMENTATION RECOMMENDATIONS

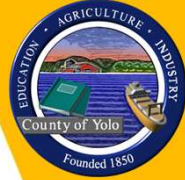
Notable Recommended Non-General Fund Augmentations	Value (\$)
Countywide – General Reserve Contribution (to maintain 8.5%) using Chula Vista Fund	\$1,483,261
HHSA – Pacifico Housing Project	\$1,200,000
HHSA – New Positions (7) Public Assistant Specialists	\$752,472
ACE – Clerk-Recorder Security Upgrades	\$300,000
Public Defender – New Position Deputy Public Defender (Cares Court/Department of State Hospitals)	\$204,000
General Services – Security Consulting	\$52,090
District Attorney – Zero Bail Study	\$25,000



# NEW POSITIONS

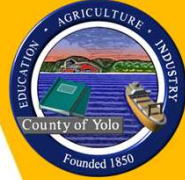
Department	Position	FTE	Annual Cost	Funding Source
HHSA	Public Assistance Specialist II	7.0	\$752,472	Medi-Cal/CalWorks
Information & Technology Services	Technical Support Specialist (HHSA Dedicated)	1.0	\$121,839	State/Federal
Library	Library Assistant I	0.5	\$42,731	Fund Balance/Extra Help Reductions
Public Defender	Deputy Public Defender	1.0	\$204,000	Cares Court/Department of State Hospitals

► **No General Fund Positions being added**



# CANNABIS TAX EXPENDITURE PLAN

Proposed Expenditure	Recommended Budget	Proposed Changes	Adopted Budget
California Cannabis Authority Fees	\$22,500		\$22,500
Tax Plan Administration	\$12,000		\$12,000
Yolo County Sheriff – Patrol Vehicles	\$0	\$222,593	\$222,593
Crisis Nursery	\$100,000		\$100,000
Differential Response	(\$150,000)		(\$150,000)
First 5 Yolo	\$150,000		\$150,000
Rural Community Investments	\$310,000	\$102,000	\$412,000
Reserve	\$35,500	\$25,407	\$60,907
<b>Total</b>	<b>\$480,000</b>	<b>\$350,000</b>	<b>\$830,000</b>



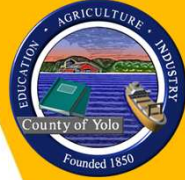
# CONTINGENCIES AND RESERVES

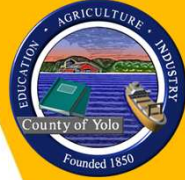
<b>Contingency Type</b>	<b>Amount</b>
<b>General Fund Contingency (0.3%)</b>	<b>\$613,551</b>
<b>Public Safety Contingency (0.5%)</b>	<b>\$500,000</b>

<b>Reserve Type</b>	<b>Amount</b>
<b>General Reserve (8.5%)</b>	<b>\$25,434,115</b>
<b>Capital Improvement Reserve</b>	<b>\$1,442,115</b>
<b>Audit Disallowance Reserve</b>	<b>\$2,600,000</b>
<b>Liability Reserve</b>	<b>\$600,000</b>

# NOTABLE ACCOMPLISHMENTS

- ▶ **Knight's Landing Park**
- ▶ **Walnut Park Library**
- ▶ **Fire Sustainability**
  - ▶ **Prop. 218 Successes**
- ▶ **Adult Day Healthcare**
  - ▶ **Partnership with Dignity Health**
- ▶ **Strategic Plan**
- ▶ **Four New Labor Agreements**
- ▶ **Animal Services Transition and Expansion**
- ▶ **Sites Reservoir MOU**
- ▶ **Esparto Park Improvements**
- ▶ **Capay Valley Health and Community Center**
  - ▶ **Including Permanent Space for Sheriff Outreach**
- ▶ **Second Chance Program - 36 Prisoners Resentenced**
- ▶ **Cannabis Modular Completion**
- ▶ **Over 40 Miles of Pavement Treatment**
  - ▶ **Esparto, Clarksburg, CR 104 South of Davis**
- ▶ **Climate Sustainability**
- ▶ **Prop. 47: Safe Neighborhoods & Schools Act (\$2,000,000)**
  - ▶ **Probation with PD, DA and HHSA**
- ▶ **Transition Age Youth Court**
  - ▶ **District Attorney, Public Defender, and Probation**
- ▶ **High-Tech Crime Unit Accreditation**
- ▶ **YOBI Pilot Completion**
- ▶ **Crisis Now BSCC Grant (\$1,000,000)**
- ▶ **County Health Improvement Plan and County Health Assessment**
- ▶ **Launch of K-12 Mental Health Partnership**
- ▶ **Transition to HHSA Branch Based Budgeting**
- ▶ **Yolo HOPE Zone Pilot in West Sacramento**
- ▶ **Deployment of Body Worn Cameras**
- ▶ **On Track to Collect \$21.5 Million in Child Support While Adjusting to Significant Programmatic Changes**
- ▶ **Elections Accessibility Improvements**





# CHALLENGES: LOOKING AHEAD

High reliance on fund balance & salary savings

Slowing revenue growth

Ongoing salary & benefit pressure

State budget impacts

Uncertain economic outlook

Program specific deficits

# POSSIBLE SOLUTIONS FOR FUTURE BOARD CONSIDERATION

Hiring Review

Hiring Freeze

Elimination of vacant positions

Department Reduction Plans

Mandatory/  
Discretionary  
Program Analysis

Reduction/elimination  
of discretionary  
programs

Furlough

Use of Reserves



# RECOMMENDED ACTIONS

- A. Hold public hearing on the County of Yolo and IHSS Public Authority budget for fiscal year 2024-25
- B. Approve the 2024-25 County of Yolo budgets and Adopt the 2024-25 Budget Resolution
- C. Approve the 2024-25 IHSS Public Authority Budget
- D. Approve the 2024-25 budgets for Board-controlled Fire Districts
- E. Approve changes to the 2024-25 Authorized Equipment List

