

**RESOLUTION NO. \_\_\_\_\_**

**(Resolution Adjusting Fiscal Year 2023-24 Appropriations Based on Final Year-End Revenues and Expenditures)**

**WHEREAS**, the fiscal year 2023-24 budget was adopted by the Board of Supervisors on September 26, 2023;

**WHEREAS**, Government Code Section 29009 requires that in the recommended, adopted, and final budgets the funding sources shall equal the financing uses;

**WHEREAS**, Government Code Section 29125 provides for transfers and revisions to the adopted appropriations between funds, from appropriation for contingencies and between budget units within a fund; and

**WHEREAS**, Government Code Section 29130 provides for the appropriation of fund balances and unanticipated increases in financing sources;

**NOW, THEREFORE IT IS HEREBY RESOLVED, ORDERED AND FOUND** as follows:

- 1. The foregoing recitals are true and correct.
- 2. The Chief Financial Officer is authorized to amend estimated revenues and appropriations in the adopted budget for the fiscal year 2023-24 in accordance with Exhibit 1 to this resolution.
- 3. The Chief Financial Officer is authorized and directed to take all necessary steps to implement the foregoing.

**PASSED AND ADOPTED** by the Yolo County Board of Supervisors this 3rd day of December 2024, by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTENTION:

\_\_\_\_\_  
Lucas Frerichs, Chair,  
Yolo County Board of Supervisors

Attest:  
Julie Dachtler, Senior Deputy Clerk  
Yolo County Board of Supervisors

Approved as to Form:

By \_\_\_\_\_  
Deputy (Seal)

By  \_\_\_\_\_  
Philip J. Pogledich, County Counsel

FY2023-24 YEAR END MONITOR - SUMMARY OF BUDGET CHANGES

| Level Group                                 | Group Title                 | Salary & Benefits | Services & Supplies | Other Charges  | Capital Assets | Expense Reimburse. | Transfers/ Other Uses | Approp. for Contingency | Total Appropriation | General Fund     | Fund Balance     | Public Safety  | 1991 Realignment | 2011 Realignment | Other Revenue  | Total Revenue    |
|---|-----------------------------|-------------------|---------------------|----------------|----------------|--------------------|-----------------------|-------------------------|---------------------|------------------|------------------|----------------|------------------|------------------|----------------|------------------|
| <b>AGRICULTURE</b>                          |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 5011-2701                                   | AG EQUIP REPLACEMENT        |                   | 800                 |                |                |                    |                       |                         | 800                 |                  | 800              |                |                  |                  |                | 800              |
| 5013-2701                                   | AG EQUIP REPLACEMENT        |                   | 922                 |                |                |                    |                       |                         | 922                 |                  | 922              |                |                  |                  |                | 922              |
|   | <b>Total</b>                | <b>0</b>          | <b>1,722</b>        | <b>0</b>       | <b>0</b>       | <b>0</b>           | <b>0</b>              | <b>0</b>                | <b>1,722</b>        | <b>0</b>         | <b>1,722</b>     | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>1,722</b>     |
| <b>COMMUNITY SERVICES</b>                   |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 1001-1501                                   | COUNTY SURVEYOR             |                   | 6,465               |                |                |                    |                       |                         | 6,465               | 6,465            |                  |                |                  |                  |                | 6,465            |
| 2033-3011                                   | ROADS/PUBLIC WORKS          |                   | 41                  |                |                |                    |                       |                         | 41                  |                  |                  |                |                  |                  | 41             | 41               |
| 2034-3011                                   | ROADS/PUBLIC WORKS          |                   | 7,208               |                |                |                    |                       |                         | 7,208               |                  |                  |                |                  |                  | 7,208          | 7,208            |
| 6021-4401                                   | INTEGRATED WASTE MGMT       |                   | 2,139,431           |                |                |                    |                       |                         | 2,139,431           |                  | 2,139,431        |                |                  |                  |                | 2,139,431        |
|   | <b>Total</b>                | <b>0</b>          | <b>2,153,145</b>    | <b>0</b>       | <b>0</b>       | <b>0</b>           | <b>0</b>              | <b>0</b>                | <b>2,153,145</b>    | <b>6,465</b>     | <b>2,139,431</b> | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>7,249</b>   | <b>2,153,145</b> |
| <b>COUNTY ADMINISTRATOR'S OFFICE</b>        |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 2242-5101                                   | HOUSING ASSISTANCE          |                   |                     |                |                |                    | 7,357                 |                         | 7,357               |                  | 6,392            |                |                  |                  | 965            | 7,357            |
| 5051-1306                                   | YOLO ELECTRIC               |                   | 1,055,080           | 220,212        |                |                    |                       |                         | 1,275,291           |                  | 1,275,291        |                |                  |                  |                | 1,275,291        |
|   | <b>Total</b>                | <b>0</b>          | <b>1,055,080</b>    | <b>220,212</b> | <b>0</b>       | <b>0</b>           | <b>7,357</b>          | <b>0</b>                | <b>1,282,648</b>    | <b>0</b>         | <b>1,281,683</b> | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>965</b>     | <b>1,282,648</b> |
| <b>COUNTY SERVICE AREAS</b>                 |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 2810-2780                                   | SNOWBALL                    |                   | 21,203              |                |                |                    |                       |                         | 21,203              |                  | 21,203           |                |                  |                  |                | 21,203           |
|   | <b>Total</b>                | <b>0</b>          | <b>21,203</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>           | <b>0</b>              | <b>0</b>                | <b>21,203</b>       | <b>0</b>         | <b>21,203</b>    | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>21,203</b>    |
| <b>COUNTYWIDE</b>                           |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 1001-2000                                   | OTHER PUBLIC PROTECTION     |                   |                     | 87,748         |                |                    |                       |                         | 87,748              |                  |                  |                |                  |                  | 87,748         | 87,748           |
| 1051-1000                                   | COUNTYWIDE GENERAL          |                   |                     |                |                |                    | 200,000               |                         | 200,000             |                  |                  |                |                  |                  | 200,000        | 200,000          |
| 1052-1000                                   | COUNTYWIDE GENERAL          |                   |                     |                |                |                    | 447,931               |                         | 447,931             |                  | 440,709          |                |                  |                  | 7,222          | 447,931          |
| 2010-1000                                   | PUBLIC SAFETY MOE           |                   | 714,935             |                |                |                    |                       |                         | 714,935             | 714,935          |                  |                |                  |                  |                | 714,935          |
| 2100-1000                                   | OTHER GENERAL COUNTYWIDE    |                   |                     |                |                |                    | 160,853               |                         | 160,853             |                  | 105,771          |                |                  |                  | 55,082         | 160,853          |
| 2110-1301                                   | FACILITIES CRIMINAL JUSTICE |                   |                     |                |                |                    | 300,000               |                         | 300,000             |                  | 93,295           |                |                  |                  | 206,705        | 300,000          |
|   | <b>Total</b>                | <b>0</b>          | <b>714,935</b>      | <b>87,748</b>  | <b>0</b>       | <b>0</b>           | <b>1,108,784</b>      | <b>0</b>                | <b>1,911,467</b>    | <b>714,935</b>   | <b>639,775</b>   | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>556,757</b> | <b>1,911,467</b> |
| <b>GENERAL SERVICES</b>                     |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 2815-7014                                   | ESPARTO TULI MEM            | 11,454            |                     |                |                |                    |                       |                         | 11,454              |                  |                  |                |                  |                  | 11,454         | 11,454           |
|   | <b>Total</b>                | <b>11,454</b>     | <b>0</b>            | <b>0</b>       | <b>0</b>       | <b>0</b>           | <b>0</b>              | <b>0</b>                | <b>11,454</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>11,454</b>  | <b>11,454</b>    |
| <b>HEALTH &amp; HUMAN SERVICES</b>          |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 1020-5511                                   | PUBLIC ASSISTANCE ADMIN     |                   |                     |                |                |                    | 105,043               |                         | 105,043             |                  | 105,043          |                |                  |                  |                | 105,043          |
| 2041-4111                                   | ALCOHOL AND DRUG PROGRAMS   |                   |                     |                |                |                    | 135,394               |                         | 135,394             |                  | 135,394          |                |                  |                  |                | 135,394          |
|   | <b>Total</b>                | <b>0</b>          | <b>0</b>            | <b>0</b>       | <b>0</b>       | <b>0</b>           | <b>240,437</b>        | <b>0</b>                | <b>240,437</b>      | <b>0</b>         | <b>240,437</b>   | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>240,437</b>   |
| <b>HUMAN RESOURCES</b>                      |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 1001-1031                                   | HUMAN RESOURCES             | 170,312           |                     |                |                |                    |                       |                         | 170,312             | 162,842          |                  |                |                  |                  | 7,470          | 170,312          |
| 1001-1551                                   | RISK MANAGEMENT             |                   | 14,358              |                |                |                    |                       |                         | 14,358              | 14,358           |                  |                |                  |                  |                | 14,358           |
|   | <b>Total</b>                | <b>170,312</b>    | <b>14,358</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>           | <b>0</b>              | <b>0</b>                | <b>184,670</b>      | <b>177,200</b>   | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>7,470</b>   | <b>184,670</b>   |
| <b>INNOVATION &amp; TECHNOLOGY SERVICES</b> |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 5031-1851                                   | TELECOMMUNICATIONS          |                   | 25,693              |                |                |                    |                       |                         | 25,693              |                  |                  |                |                  |                  | 25,693         | 25,693           |
|   | <b>Total</b>                | <b>0</b>          | <b>25,693</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>           | <b>0</b>              | <b>0</b>                | <b>25,693</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>25,693</b>  | <b>25,693</b>    |
| <b>PROBATION</b>                            |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 2010-2611                                   | ADMINISTRATION              |                   | 30,521              |                |                |                    |                       |                         | 30,521              |                  |                  | 30,521         |                  |                  |                | 30,521           |
| 2010-2613                                   | JUVENILE DETENTION          |                   | 190,544             |                |                |                    |                       |                         | 190,544             |                  |                  | 171,471        |                  |                  | 19,073         | 190,544          |
| 2130-2611                                   | ADMINISTRATION              | 2,460             |                     |                |                |                    |                       |                         | 2,460               |                  | 2,460            |                |                  |                  |                | 2,460            |
| 2160-2612                                   | ADULT PROBATION SERVICES    |                   |                     |                |                |                    | 343,084               |                         | 343,084             |                  | 269,807          |                |                  |                  | 73,277         | 343,084          |
|   | <b>Total</b>                | <b>2,460</b>      | <b>221,065</b>      | <b>0</b>       | <b>0</b>       | <b>0</b>           | <b>343,084</b>        | <b>0</b>                | <b>566,609</b>      | <b>0</b>         | <b>272,267</b>   | <b>201,992</b> | <b>0</b>         | <b>0</b>         | <b>92,350</b>  | <b>566,609</b>   |
| <b>PUBLIC DEFENDER</b>                      |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 1001-2101                                   | PUBLIC DEFENDER             | 330,282           |                     |                |                |                    |                       |                         | 330,282             | 330,282          |                  |                |                  |                  |                | 330,282          |
|   | <b>Total</b>                | <b>330,282</b>    | <b>0</b>            | <b>0</b>       | <b>0</b>       | <b>0</b>           | <b>0</b>              | <b>0</b>                | <b>330,282</b>      | <b>330,282</b>   | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>330,282</b>   |
| <b>SHERIFF</b>                              |                             |                   |                     |                |                |                    |                       |                         |                     |                  |                  |                |                  |                  |                |                  |
| 1001-2401                                   | COURT SECURITY              | 101,162           |                     |                |                |                    |                       |                         | 101,162             | 101,162          |                  |                |                  |                  |                | 101,162          |
| 2052-2401                                   | COURT SECURITY              | 1,111,754         |                     |                |                |                    |                       |                         | 1,111,754           | 1,111,754        |                  |                |                  |                  |                | 1,111,754        |
|   | <b>Total</b>                | <b>1,212,916</b>  | <b>0</b>            | <b>0</b>       | <b>0</b>       | <b>0</b>           | <b>0</b>              | <b>0</b>                | <b>1,212,916</b>    | <b>1,212,916</b> | <b>0</b>         | <b>0</b>       | <b>0</b>         | <b>0</b>         | <b>0</b>       | <b>1,212,916</b> |
| <b>Grand Total</b>                          |                             | <b>1,727,424</b>  | <b>4,207,201</b>    | <b>307,960</b> | <b>0</b>       | <b>0</b>           | <b>1,699,662</b>      | <b>0</b>                | <b>7,942,246</b>    | <b>2,441,798</b> | <b>4,596,518</b> | <b>201,992</b> | <b>0</b>         | <b>0</b>         | <b>701,938</b> | <b>7,942,246</b> |