

FY 2025-26 Adopted Budget

September 23, 2025

**Michael Webb
County Administrative Officer**

**Tom Haynes
Chief Financial Officer**

**Laura Liddicoet
Chief Budget Official**



COUNTY BUDGET ACT

- ▶ Requires the Board to approve a Recommended Budget before June 30
 - ▶ 6/10 Recommended Hearing

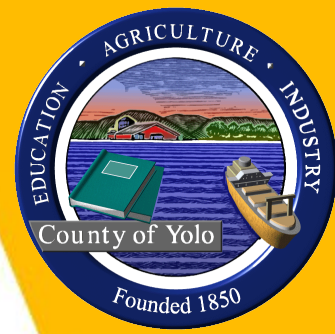
- ▶ Requires a noticed public hearing on or before 10/2
 - ▶ 9/23 Budget Hearing

- ▶ 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

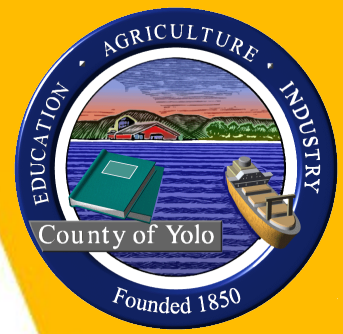
 - ▶ Unanticipated Revenues



2025-26 ADOPTED BUDGET SUMMARY

- ▶ Budget remains balanced
- ▶ General Purpose Revenue Increase (\$439,340)
- ▶ General Fund Unassigned Fund Balance is above the \$9 million that was included in the Recommended Budget
 - ▶ Fund Balance Increase (\$881,620)
- ▶ Unassigned General Fund balance included in Adopted Budget:

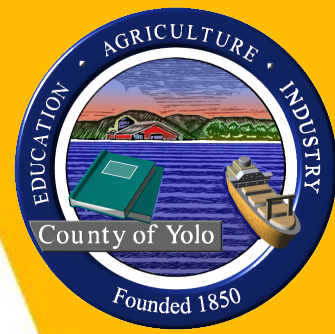
FY20-21 Actual	FY21-22 Actual	FY22-23 Actual	FY23-24 Actual	FY24-25 Preliminary
\$17,451,809	\$20,185,352	\$17,878,772	\$14,755,188	\$9,881,620



2025-26 ADOPTED BUDGET SUMMARY

- ▶ Additional General Purpose Revenue and General Fund Unassigned Fund Balance allowed the budget to remain balanced without additional reductions

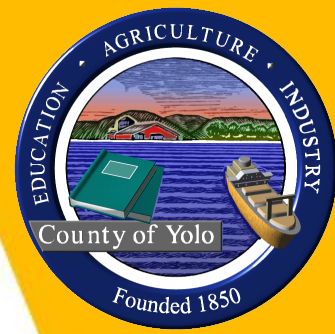
- ▶ Other Notable Items
 - ▶ Most Augmentation Requests held for future consideration
 - ▶ General Fund contingency below BOS policy level
 - ▶ No other contingencies funded
 - ▶ No Reserve Contribution



OAKDALE FIRE RESPONSE

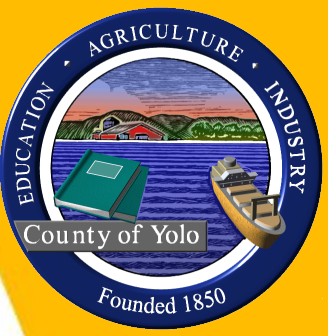
- ▶ Adopted Budget addresses known costs of Oakdale Fire
 - ▶ \$750,000 related to direct costs
 - ▶ \$964,000 related to District Attorney investigation

- ▶ Funded with Chula Vista Fund
 - ▶ Reallocated FY24/25 General Reserve Contribution (\$1.48 million)
 - ▶ Avoids opening General Reserve or departmental reductions
 - ▶ Staff pursuing alternate funding options
 - ▶ Staff will return to the Board with update as appropriate

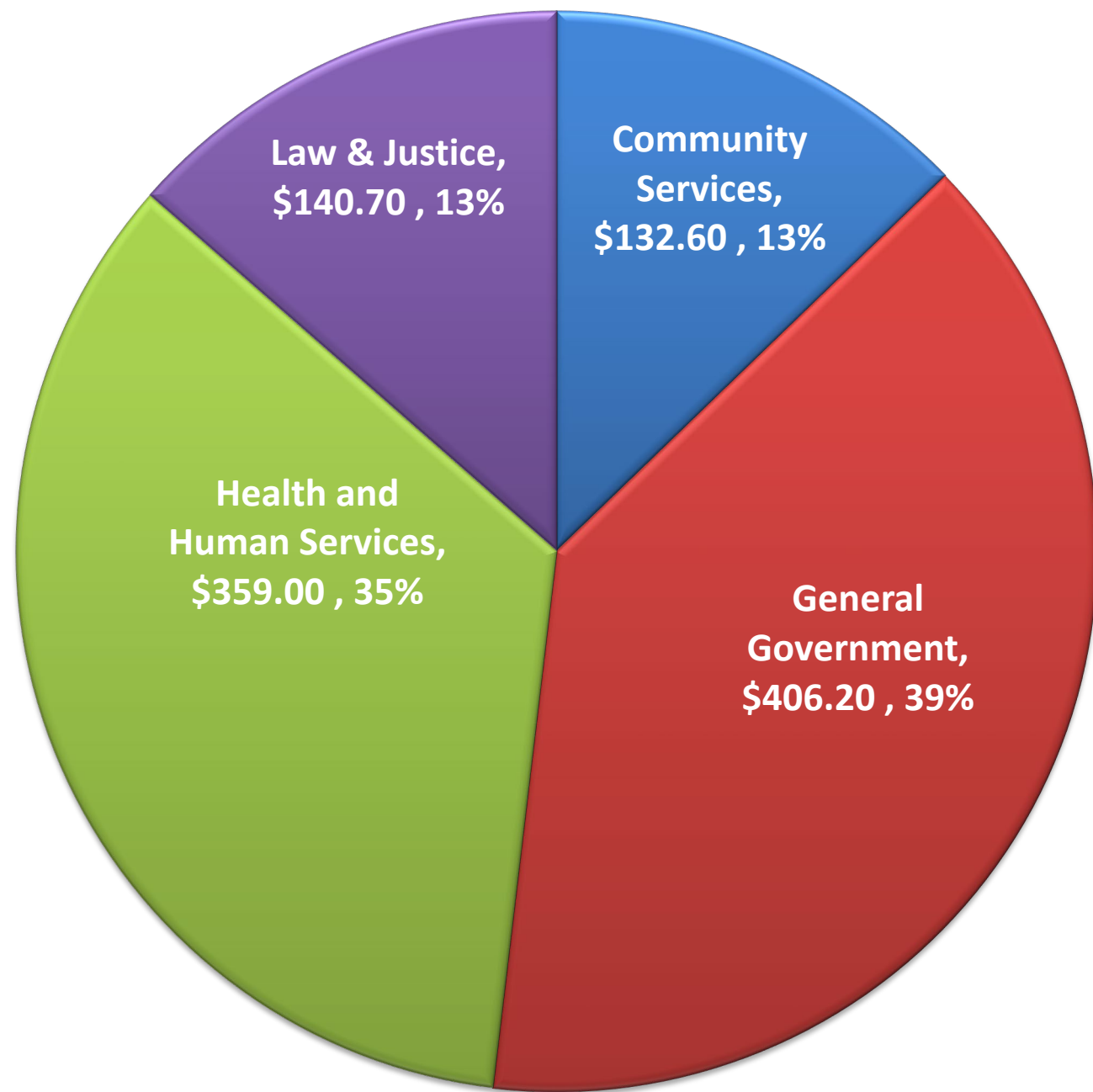


MHSA TO BHSA TRANSITION

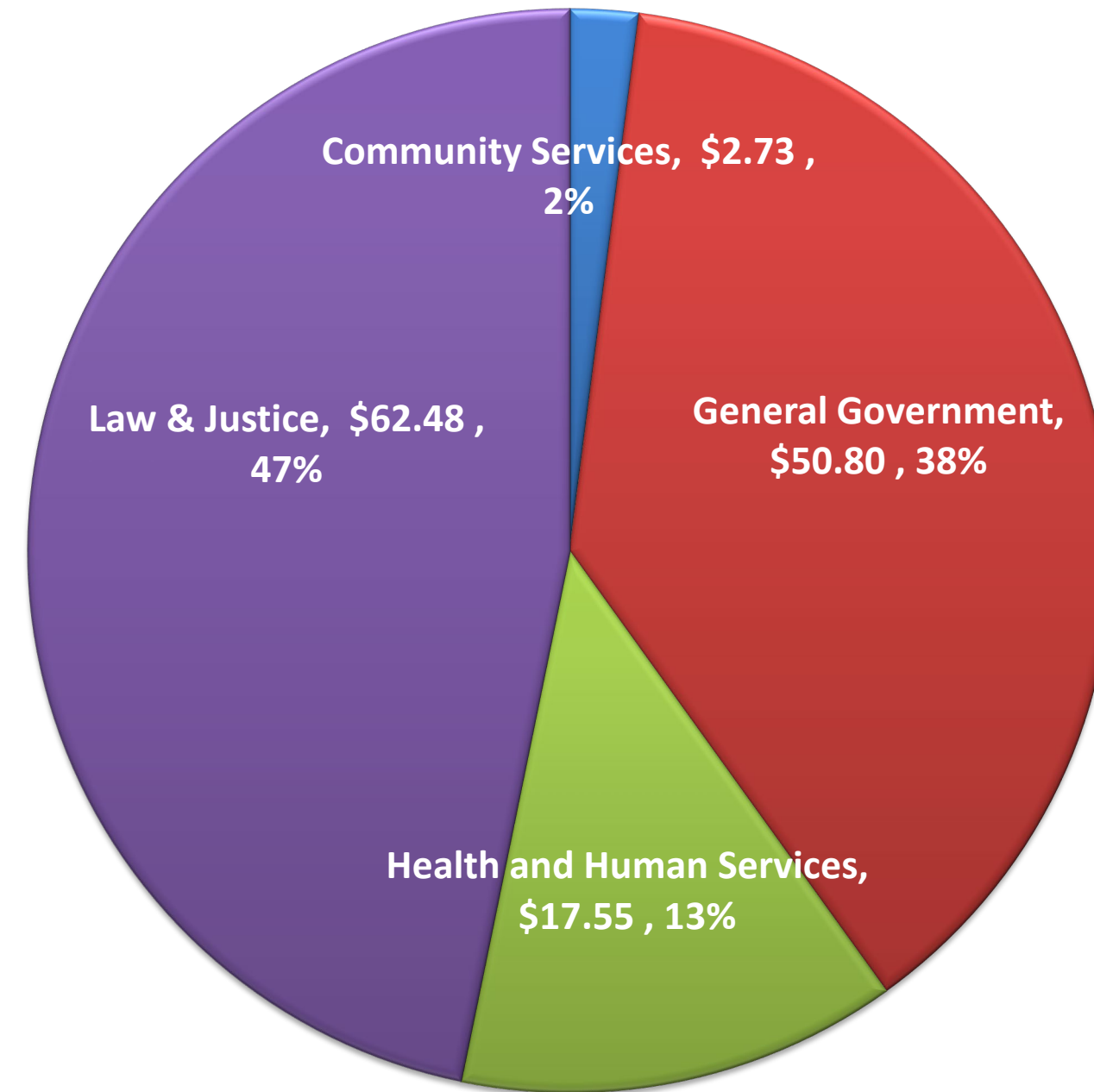
- ▶ **Adopted Budget does not include MHSA reductions as presented on 9/9/25**
 - ▶ Budget is balanced, but largely depletes MHSA/BHSA fund balances over next 2 years
- ▶ October 7 – HHSAs return to BOS for reduction guidance and budget adjustments
- ▶ October 31-Nov 29 – Annual Plan update for 30-day public comment period
- ▶ December 9 – Final MHSA annual update to BOS
- ▶ January 13, 2026 – BHSA Plan Update to BOS
- ▶ March 31, 2026 – BHSA Plan due to DHCS
- ▶ June 2026 – Recommended Budget
 - ▶ Board approves additional reductions
 - ▶ County transitions to BHSA July 1, 2026



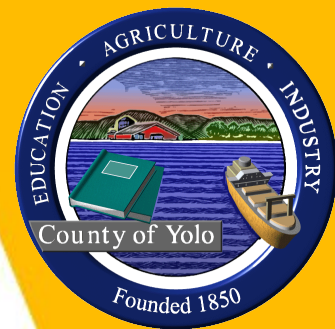
TOTAL BUDGET BY PROGRAM AREA**



GENERAL FUND SUPPORT BY PROGRAM AREA

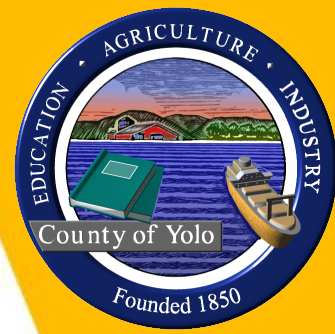


*Amounts in millions
**Includes Intrafund Transfers



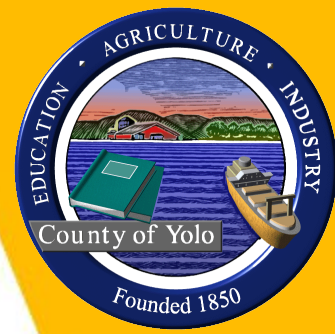
GENERAL FUND AUGMENTATION RECOMMENDATIONS

Recommended General Fund Augmentations	Value (\$)
Countywide – Equity Adjustment Funding	\$2,100,000
Countywide – General Fund Contingency Reduction	(\$1,774,501)
DA – Oakdale Incident	\$963,932
Countywide – Oakdale Incident Costs	\$750,000
Sheriff – Patrol Vehicles	\$300,000
Community Services – Well Ordinance Consulting Services	\$106,647
Community Services – Planning Fee Study	\$75,000



MOST NOTABLE NON-GENERAL FUND AUGMENTATION RECOMMENDATIONS

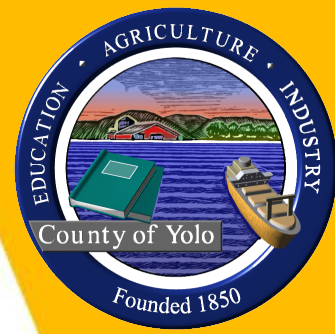
Notable Recommended Non-General Fund Augmentations	Value (\$)	Funding Source
HHSA – Pacifico Housing Project	\$1,000,000	Federal CalWorks Housing Support
Sheriff – Mobile Command Center (refitting of existing County vehicle)	\$275,000	Small & Rural
GSD – Facilities Condition Assessment	\$267,227	Development Impact Fees
District Attorney – Deputy District Attorney IV	\$293,252	Consumer Fraud/Environmental Protection Fund
Community Services – Roads Maintenance Worker Positions (2)	\$246,760	Road Fund
GSD – Energy Manager Position	\$245,302	CA Energy Commission Grant/Climate Sustainability



POSITION DELETIONS

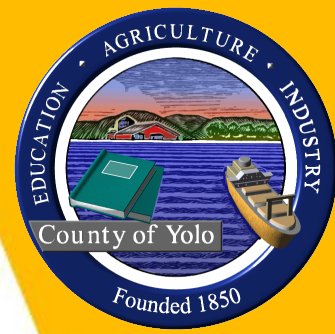
Department	Position	FTE	Funding Source
HHSA	Administrative Assistant	1.0	State/Federal/Realignment
HHSA	Behavioral Health Case Manager	1.0	State/Federal/Realignment
HHSA	Community Health Assistant II-LT	2.0	Federal/Realignment
HHSA	Deputy Branch Director Health and Human Services	1.0	MHSA/State/Federal/Realignment
HHSA	Outreach Specialist	4.0	State/Federal/Realignment

HHSA is also requesting deletion of the 38.5 positions unfunded in the Recommended Budget. A comprehensive list of these positions is included as Attachment G



MAINTENANCE PROJECTS – ACO FUND

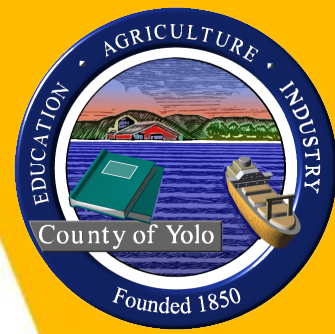
Project	Value (\$)
County Building Roof Replacements	\$4,007,154
Agricultural Offices	\$1,935,494
Animal Services Deferred Maintenance	\$585,000
Historic Courthouse Window	\$440,000
Timekeeping System	\$200,000
HR Office Renovation	\$119,600
Grasslands Water System Repair	\$10,000



CONTINGENCIES AND RESERVES

Contingency Type	Amount
General Fund Contingency (0.2%)	\$525,499

Reserve Type	Amount
General Reserve (8.0%)	\$23,950,854
Audit Disallowance Reserve	\$1,363,313
Liability Reserve	\$600,000
CIP Reserve	\$0
HHSA Reserve	\$0
OPEB Trust	\$56,376,190
Pension Reserve/Trust	\$15,618,393



CHALLENGES: LOOKING AHEAD

County Structural Deficit

HHSA Specific Structural Deficit

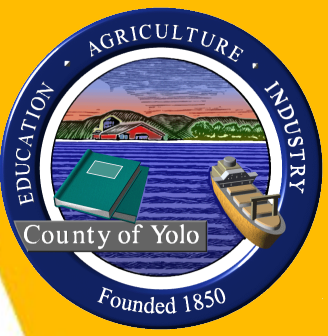
Revenue Development Opportunities

Ongoing Salary & Benefit Pressure

County Facility Maintenance and Capital Asset Needs

State/Federal Budget Impacts

Uncertain Economic Outlook



RECOMMENDED ACTIONS

- A. Hold public hearing on the County of Yolo and IHSS Public Authority budget for fiscal year 2025-26
- B. Approve the 2025-26 County of Yolo budgets and Adopt the 2025-26 Budget Resolution
- C. Approve the 2025-26 IHSS Public Authority Budget
- D. Approve the 2025-26 budgets for Board-controlled Fire Districts
- E. Approve changes to the 2025-26 Authorized Equipment List