BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF YUBA

RESOLUTION ESTABLISHING B-11 LAW ENFORCEMENT STABILIZATION FUND POLICY TO THE YUBA COUNTY ADMINISTRATIVE POLICY AND PROCEDURES MANUAL)

Resolution No. 2026-57

WHEREAS, the purpose of an administrative manual is to provide guidelines for County staff and leadership in procedural matters affecting all County departments; and

WHEREAS, the current administrative policy and procedures manual should be updated periodically to reflect changes in Board policy and current administrative practice; and

NOW THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of Yuba hereby adopts the following establishment of Policy Number B-11, Law Enforcement Stabilization Fund Policy, of the Yuba County Administrative Policy and Procedures Manual as set forth in Exhibit A.

PASSED AND ADOPTED this 28 day of July, 2026, by the Board of Supervisors of the County of Yuba, by the following votes:

AYES: Supervisors Vasquez, House, Fuhrer, Messick

NOES: None

ABSENT: Supervisor Bradford

By: ______________________
Chairman , Seth Fuhrer

____
ATTEST: Mary Pasillas
Clerk of the Board of Supervisors
Esmeralda Garcia, Board Clerk

____
Approved As To Form:
Janet E. Bender, County Counsel

Exhibit A

Subject:	Policy Number:	Page Number:
LAW ENFORCEMENT STABILIZATION FUND POLICY	B-11	Page 1 of 7
	Date Approved:	**Revised Date:**
	00/00/0000	

PURPOSE:

This policy establishes a Law Enforcement Stabilization Fund for the departments consisting of the Sheriff, District Attorney, and Probation to do the following:

- Stabilize operations during revenue shifts and unforeseen expenditure spikes (e.g., overtime surges, inmate medical costs).
- Provide resources for emergency/public safety events (mutual aid, disasters, major incidents).
- Fund critical capital and equipment replacement on a planned cycle.
- Maintain fiscal resilience and service continuity consistent with best practices in public finance.

POLICY:

Adopted by the Yuba County Board of Supervisors pursuant to its budgetary and appropriation authority and administered in coordination with the County Administrator's Office (CAO) and Auditor Controller. The Stabilization Fund will be recognized and reported in accordance with Governmental Accounting Standards Board (GASB) guidance.

The policy applies to law enforcement departmental budgets including all divisions within the Sheriff, Probation, and District Attorney's Office within the County General Fund and any special revenue funds administered by those offices. Where conflicts arise, Countywide budget resolutions or fund balance policies shall control unless specifically superseded by this policy.

DEFINITIONS:

Stabilization Fund

Resources set aside to mitigate timing differences in revenues and expenditures, address unanticipated but routine variances (e.g., overtime, fuel), and stabilize annual fiscal operations.

Emergency/Public Safety Factor

Resources within the Stabilization Fund for emergent events (disasters, significant incidents, major case responses) that exceed routine operating capacity and may be partially reimbursable by federal or state agencies. This may include major incidents, declared emergencies, or urgent public safety needs.

Capital & Equipment Replacement Factor

Resources within the Stabilization Fund accumulated for planned replacement of vehicles, radios, protective equipment, IT systems, jail systems, and other critical assets. This may be based on a multiyear replacement schedule (e.g., vehicle fleet, radios, body-worn cameras, tasers, RMS/CAD, jail security systems), with annual contributions targeting replacement of assets at end of life.

Contracting Factor
An amount adjusted annually to reflect renewal of operational contracts (e.g. jail medical service contracts).

Fund Balance Maximum Level
A maximum expressed as a percentage of general fund contribution in the CAO Recommended Budget approved by the Board of Supervisors to specific law enforcement department organizational codes (org code).

STABILIZATION FUND STRUCTURE & MAXIMUM LEVEL

Maximum Level: 12% of the general fund contribution in the CAO Recommended Budget calculated from the following law enforcement department org codes:

- Sheriff – Coroner 1700000
- Sheriff – Animal Service 1702000
- Sheriff – Jail Administration 1704000
- Sheriff – Bailiff Court Security 1705000
- Probation 1750000
- Probation – Juvenile Hall 1751000
- Probation – Victim Witness 1752000
- District Attorney 1800000

These org codes represent the largest operational divisions and general fund contributions within the departments.

Maximum calculations will be rounded down to the nearest ten thousand digit using the sample template provided at the end of this policy. No maximum amount will be rounded down to less than $10,000.

Basing the maximum level on a percentage of general fund allocated in the approved CAO Recommend Budget adjusts for changing budget conditions.

The maximum Level is a recommendation by policy, with final approval through the annual budget process.

Upon adopting this policy, the County will consider funding the Stabilization Fund by up to $2 million from the General Fund within the same fiscal year of adoption. The departmental breakdown will be as follows:

- Sheriff – Coroner 1700000 $780,000 (39%)
- Sheriff – Jail Administration 1704000 $520,000 (26%)
- Probation – Juvenile Hall 1751000 $330,000 (16.5%)
- District Attorney 1800000 $370,000 (18.5%)

These percentages were calculated based on prior account activity and fund averages. Should the initial contribution to the Stabilization Fund vary from $2 million, the same percentages will apply to the initial amount.

This original contribution to the Stabilization Fund is one-time and does not guarantee future contributions through the budget process as approved by the Board of Supervisors.

Once the total balance of the Stabilization Fund for the individual law enforcement department reaches the maximum level, the portion of the Stabilization Fund for that department shall be fully funded, and no year end balances funded by General Fund contributions for that department will be transferred into the Stabilization Fund. However, funds from other Non-General Fund sources, unanticipated discretionary revenue, asset sales, etc. will be allowed to be deposited into the Stabilization Fund.
Interest accrued will remain within the Stabilization Fund and will count toward maximum levels.

Fund Classification
The Stabilization Fund will be an assigned fund within the chart of accounts and available through the budget process to transfer funds in or out of the General Fund for specific law enforcement departments.

FUNDING MECHANISMS

Year End Close
Positive year-end variances (savings or one-time revenues) may be recommended by the CAO for Stabilization Fund contributions. Available funds will be determined by the pre-period 13 close departmental balance (total revenue less expenses) amount calculated by the Auditor-Controller's Office. The Departments and the Auditor-Controller's Office will coordinate and review the journals before final posting in period 13. Final approval of the period 13 journals

will be approved by the Auditor-Controller's Office. Any discrepancy in the period 13 journals or departmental balance amounts will be reviewed by the County Administrator's Office.

One Time Revenues
Proceeds from asset sales and settlements shall be deposited in the Stabilization Fund unless prohibited by the funding source.

Reimbursements
Reimbursements tied to eligible events shall first reimburse the General Fund for expenses incurred and any remaining funds shall be deposited in the Stabilization Fund.
Generally, unrestricted or assigned year-end fund balances will be used to fund the Stabilization Fund and restricted funds cannot be used for the Stabilization Fund.

Achieving maximum levels may require more than one fiscal year.

USE OF STABILIZATION FUNDS (DRAWDOWNS)

Stabilization Fund Triggers

- Revenue shortfalls; expenditure spikes (e.g., overtime due to critical staffing levels, fuel cost spikes, contract changes); timing gaps in reimbursements that would otherwise disrupt operations. Staff will work to identify and address these variations, to the extent possible, as part of the overall budget development process as information is available.
- Year-End Close: A negative year-end balance projection requiring action with transferring funds and a projected pre-period 13 close departmental balance (total revenue less expenses) amount to equal not less than zero as calculated by the Auditor-Controller's Office. The Departments and the Auditor-Controller's Office will coordinate and review the journals before final posting in period 13. Final approval of the period 13 journals will be approved by the Auditor-Controller's Office. Any discrepancy in the period 13 journals or departmental balance amounts will be reviewed by the County Administrator's Office.
- Declared local/state/federal emergencies; major incidents; mutual aid deployments; urgent threats requiring immediate action. The CAO may authorize interim spending authority consistent with County emergency operation procedures.
- Planned Capital & Equipment replacements per schedule; urgent failures that risk service continuity or staff safety.
- Approval: CAO recommendation and Board of Supervisors approval via budget amendment.

- Departments must expend their most restricted funding sources first before utilizing the Stabilization Fund.
- Use of the Stabilization Fund will be included in the budget approval process. The Stabilization Fund may be used outside of budget approval consistent with the Budget Adjustment Policy requiring adjustments involving a total net increase in appropriations approved by the Board of Supervisors require approval of the Board by four-fifths (4/5) vote.

DEPARTMENTAL SEPARATION WITHIN THE STABILIZATION FUND

County law enforcement departments have separate budgets because each department is responsible for different services, funding sources, and legal requirements, and the County needs a clear way to track appropriations and expenditures.

The chart of accounts structure for the Stabilization Fund will differentiate transfers in and transfers out by department with available balances assigned to each department including Sheriff, Probation, and District Attorney's Office.

Funds may be shifted or transferred between law enforcement departments (sharing of funds) by mutual agreement of the department heads through:

- Budget preparation by departments submitted to the CAO
- Budget preparation in the CAO Recommended and/or Adopted Budget
- Budget amendments with additional expenses requiring revenue offsets

Funds may be shifted or transferred between departmental org codes (sharing of funds within a department) based on the Year-End Close process. A positive org code balance may be used to offset a negative org code balance. Sharing of funds within a department will be reviewed with CAO and Auditor-Controller's Office as part of the Year-End Close process. Sharing funds between different departments will require a budget adjustment form and approval by the Board of Supervisors since budgets are approved at the departmental level.

RESTRICTIONS

- Stabilization Funds shall not be used to initiate or expand permanent, ongoing programs or positions without an identified ongoing funding source.
- Stabilization Funds shall not backfill structural deficits beyond the replenishment forecast.
- Use of Stabilization Funds must comply with the grant and contract terms and County purchasing and procurement policies.

- Stabilization Funds will be used before requesting or accessing Countywide Contingency, Economic Uncertainty, or Reserve funds.

RESERVE REPLENISHMENT

Replenishment Strategies

- Year-End Expenditures: Incorporate incremental contributions as available through reduced, postponed, or unimplemented expenditures by departments.
- Year-End Unspent Funds: Allocate positive variances or one-time revenues to Stabilization Fund as a priority before discretionary spending.
- Dedicated Set-Asides: Identify and earmark specific revenue streams or savings for accelerated replenishment when feasible.

GOVERNANCE & ROLES

- Law Enforcement Departments: Identifies needs, manages operations, and maintains the capital replacement plan, and requests reserve transfers.
- CAO: Reviews proposals, recommends appropriations and drawdowns, processes budget amendments and ensures alignment with countywide policies.
- Auditor Controller: Tracks and reports balances and ensures proper accounting.
- Board of Supervisors: Approves reserve establishment, contributions, and drawdowns through the budget process or budget adjustments.

COORDINATION WITH COUNTYWIDE POLICIES

This policy operates in concert with County's Budget Resolution, Fund Balance Policy, Procurement Policy, Emergency Operations procedures, and applicable internal controls. Where Countywide policy sets stricter standards, the stricter standard shall apply.

Adoption of this policy supersedes all Board policy and actions referring to the Public Safety Fund 108 and/or Fund 108 as referenced under the County's previous chart of accounts preceding fiscal year 2025-26.

MONITORING & REPORTING

- Annual Budget Document: Stabilization Fund maximums, planned contributions, and capital replacement schedules will be presented during part of the annual budget adoption process.

- Audit & Compliance: Stabilization Funds will be accounted for in accordance with GASB and County financial policies and will be subject to audit.

PERIODIC REVIEW

The CAO, in collaboration with the law enforcement departments and Auditor Controller, will review this policy periodically and recommend updates to the Board.

MAXIMUM CALCULATION SAMPLE TEMPLATE

Department	***Org Code***	***CAO Recomm General Fund***	***12% Reserve***	***12% Reserve Rounded***
Sheriff – Coroner	1700000	24,145,082	2,897,410	2,890,000
Sheriff – Animal Service	1702000	1,931,681	231,802	230,000
Sheriff – Jail Administration	1704000	16,485,357	1,978,243	1,970,000
Sheriff – Bailiff Court Security	1705000	0	0	0
Probation	1750000	4,727,844	567,341	560,000
Probation – Juvenile Hall	1751000	4,473,591	536,831	530,000
Probation – Victim Witness	1752000	0	0	0
District Attorney	1800000	3,091,911	371,029	370,000

Maximum Reserves	
Sheriff	5,090,000
Probation	1,090,000
District Attorney	370,000
Total	6,550,000