

RECOMMENDED BUDGET BOOK

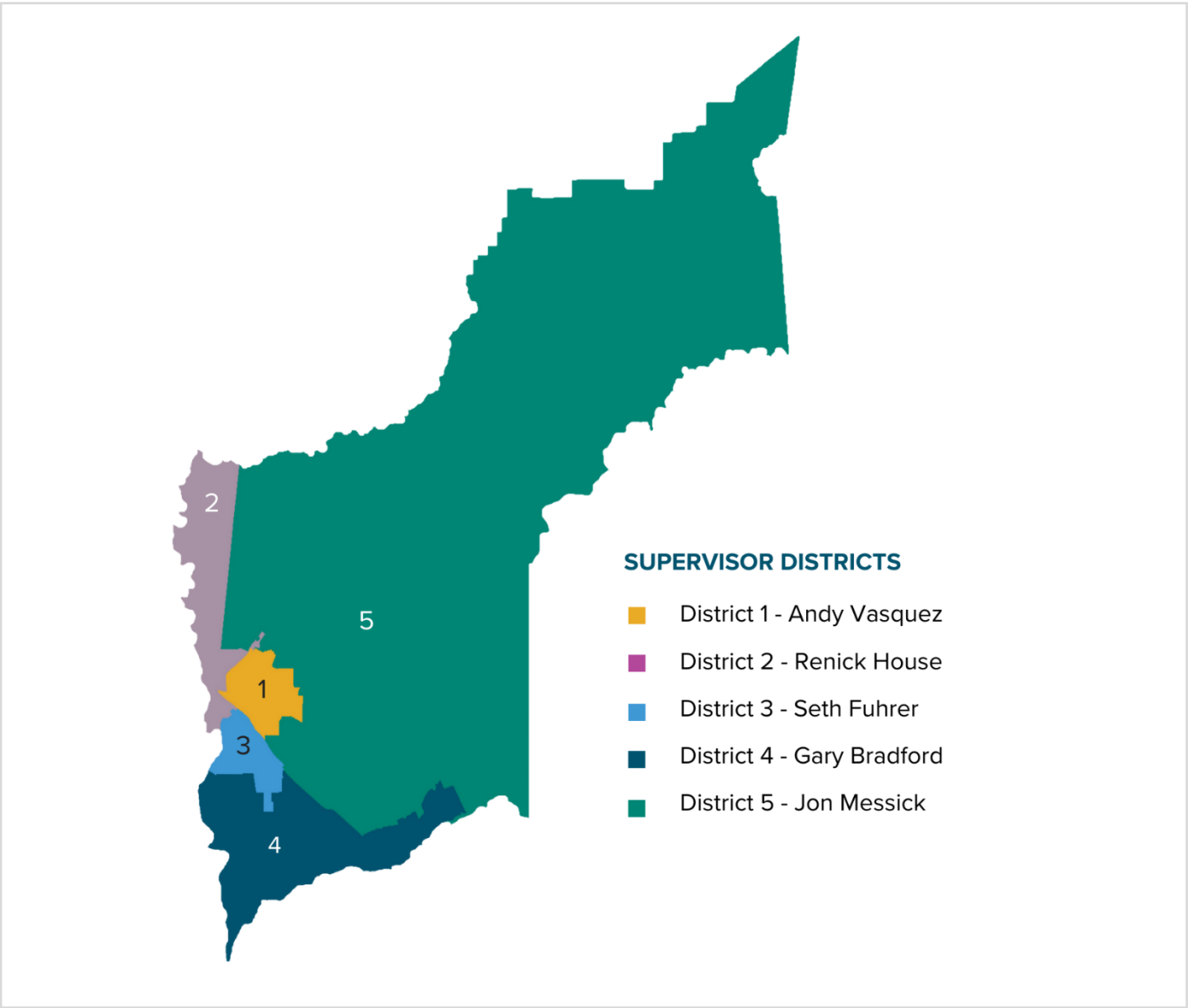
2026/27



Yuba
COUNTY

YUBA COUNTY BOARD OF SUPERVISORS

MAP OF DISTRICTS



District 1
Andy Vasquez



District 2
Renick House



District 3
Seth Fuhrer



District 4
Gary Bradford



District 5
Jon Messick

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ELECTED AND APPOINTED OFFICERS

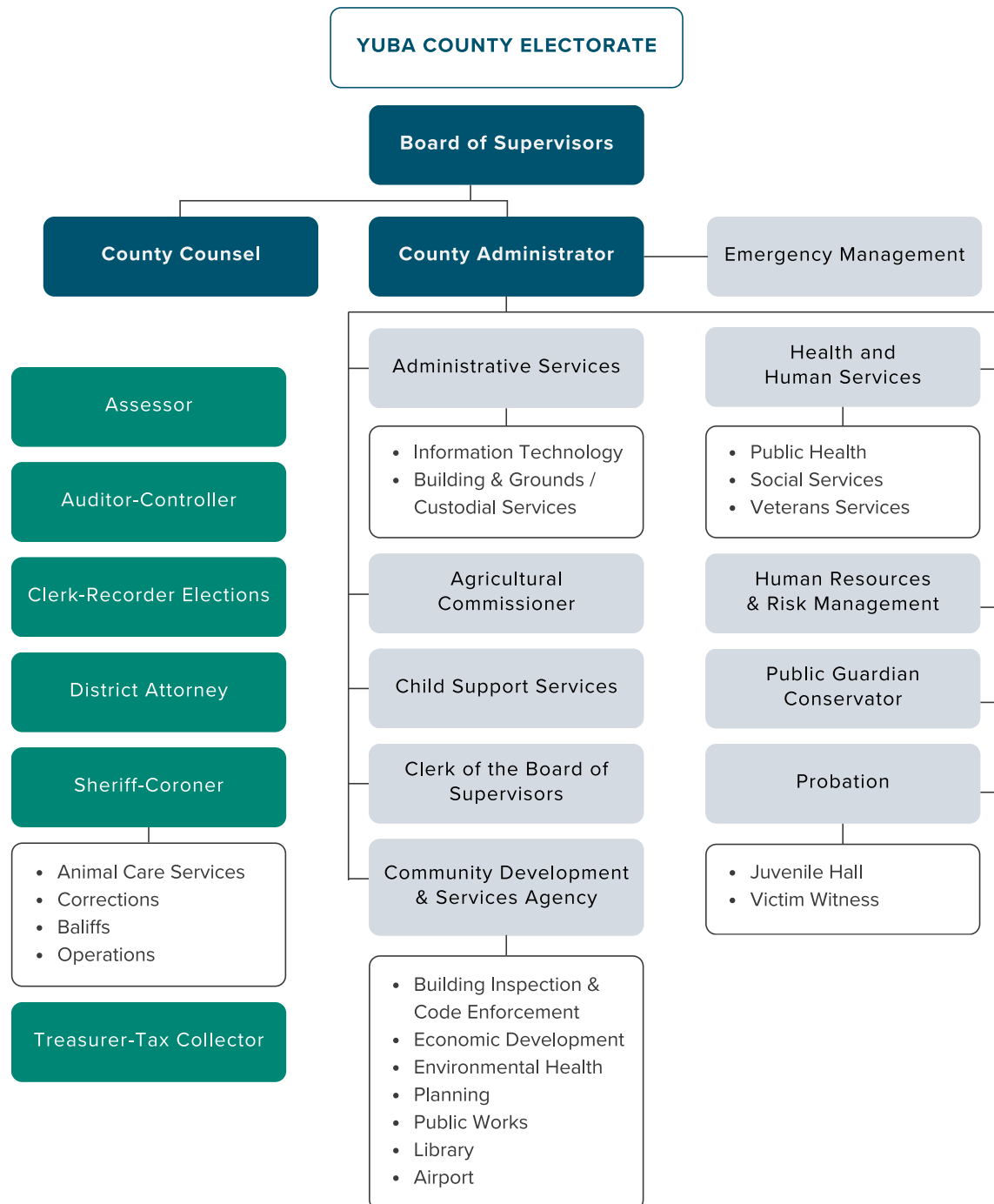
DIRECTORY OF ELECTED OFFICERS

Supervisor - District 1	Andy Vasquez, Jr.
Supervisor - District 2	Renick House
Supervisor - District 3	Seth Fuhrer
Supervisor - District 4	Gary Bradford
Supervisor - District 5	John Messick
Assessor	Stephen S. Duckels
Auditor-Controller	C. Richard Eberle
Clerk-Recorder	Donna Hillegass
District Attorney.....	Clinton Curry
Sheriff-Coroner	Wendell Anderson
Treasurer-Tax Collector	Jolié Turk

DIRECTORY OF APPOINTED OFFICERS

Administrative Services.....	Perminder Bains
Agricultural Commissioner/Director of Weights & Measures	Stephen Scheer
Bi-County Agricultural Extension.....	Preet Ahluwalia
Chief Building Official	Mike Lee
Chief Probation Officer.....	Matt Ricardy
Child Support Services Director	Patricia Bartlett
Clerk Of the Board.....	Mary Pasillas
Community Development & Services Agency Director	Mike Lee
County Administrator	Kevin Mallen
County Counsel.....	Janet Bender
Emergency Services Director	Kevin Mallen
Environmental Health Director	Clark Pickell
Health & Human Services Director	Jennifer Vasquez
Health Officer.....	Dr. Phuong Luu
Human Resources Director/Risk Manager.....	Tiffany Manuel
Public Guardian/Conservator	Kiranjit Phagura
Public Works Director	Brian Mickelson
Sutter-Yuba Behavioral Health Director	Rick Bingham
Veterans Services Officer	Joel Ceja

YUBA COUNTY ORGANIZATIONAL CHART



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Kevin Mallen
County Administrator

Government Center 915 8th Street, Suite 115
Marysville, California 95901-5273
(530) 749-7575 Fax (530) 749-7312

June 9, 2026

Yuba County Board of Supervisors
915 8th Street
Marysville, CA 95901

FISCAL YEAR 2026-2027 RECOMMENDED BUDGET

INTRODUCTION

In accordance with State and County Codes, presented to the Yuba County Board of Supervisors is the Fiscal Year 2026-2027 Recommended Budget as recommended by the County Administrator. The purpose of the Recommended Budget is to have an interim budget in place prior to the beginning of the fiscal year that enables County operations to continue into a new fiscal year while staff work to wrap up the accounting of the previous fiscal year, the Board conducts a budget workshop with County Departments (August 5 and 6), and the Board considers the Adopted Budget in September.

The Recommended Budget provides not only the appropriations necessary for County Departments to operate during this interim period, but it also is a collection of data to help the Board prepare for the discussions they will have with County Departments at the August Budget Workshop. The data outlined in this Recommended Budget includes what is necessary to continue providing County services into the new fiscal year with the costs and revenues estimated to provide those services as well a summary of accomplishments from each Department from the previous fiscal year and a couple Strategic Plan Objectives and Values each Department is focused on in Fiscal Year 2026-2027.

The Board's opportunity between the Recommended and Adopted Budgets is to review the data provided in this Recommended Budget as well as information provided by Departments at the August Budget Workshop, including the estimated costs, revenues and Strategic Plan Objectives, and then provide policy direction to the CAO and Departments on any adjustments needed to the budgets that will be presented to the Board for adoption in September.

The County has had a productive 2025-2026 Fiscal Year with many great accomplishments, and this Recommended Budget for Fiscal Year 2026-2027 provides the framework for another productive, responsive, and fiscally responsible year of County services. Details on all of these accomplishments and objectives for each specific budget can be found at Yuba.gov/Budget.

BUDGET SUMMARY

TOTAL OPERATING BUDGET

Fiscal Year 2026-2027 (Recommended Budget) **\$374,845,621**

Highlights:

- Revenue from the Measure K one-cent sales tax continues to provide an opportunity for the County to enhance services. The Recommended Budget contains over \$9.5 million in ongoing public safety and general essential services funded by Measure K.
- The Recommended Budget contains approximately \$71.6 million in capital asset projects from various funding sources, including Measure K, Capital Improvement Fund, and numerous grants. These capital projects represent enhancing as well as preserving the County's facilities to better serve our community and are an increase of \$9 million from the previous fiscal year.
- The Recommended Budget enables General Fund Reserves, Economic Uncertainties, and Contingencies Funds to continue on the path we have been on for the past five plus years of being able to save and build on our savings for future unknowns through responsible budgeting by Departments that focus on balancing ongoing expenses with ongoing revenues. The Recommended Budget includes continued investment in economic development activities through contracted and County staffing focused on further growing the County as a sought-after place to live, work, and play.

Below are a few of the many accomplishments in Fiscal Year 2025-2026:

- Completed the FY 2025-2026 assessment roll, reaching a net value of over \$10.6 billion, representing a 7% increase over the prior fiscal year.
- Completed the Medical and Mental Health Facility project at the Yuba County Jail.
- Collaborated with the Yuba-Sutter Farm Bureau, Yuba-Sutter Farm Extension and Sutter County Agricultural Commissioner's Office to provide training in both English and Spanish to approximately 450 growers, farm workers, and pest control operations at a "Spray Safe" event.
- Approved and issued building permits for new commercial and retail space within the North Beale, Lindhurst, and Olivehurst corridors as well as in Plumas Lake.
- Coordinated the third annual Yes to Startups Program, providing technical assistance, mentorship, and increased visibility for early-stage and small businesses.



County Administrator's Office

Kevin Mallen
County Administrator

Government Center 915 8th Street, Suite 115
Marysville, California 95901-5273
(530) 749-7575 Fax (530) 749-7312

- Designated an FAA-approved area at the Yuba County Airport for ultralight operations and established the necessary processes and procedures to safely resume activities.
- Initiated the 2050 General Plan and Plumas Lake Specific Plan updates, formally launching a comprehensive multi-year effort to guide responsible growth, protect agricultural resources, and align long term land use policy with community priorities and State requirements.
- Completed numerous Public Works projects including repaving portions of Feather River Blvd, South Beale Rd, Loma Rica Rd, Hammonton-Smartsville Rd, and complete street projects on portions of Garden Ave and North Beale Rd.
- Implemented a program placing Child Support Specialists in Department 5 Family Law hearings to assist potential customers with opening cases.
- Supported Cemetery Boards and other local volunteer-governed boards to ensure Brown Act and website compliance. Provided updated Brown Act guidance and outlined County services available to them.
- Successfully implemented a new option for vital record requests in the Clerk Recorders Office, allowing individuals to select electronic ID verification, rather than requiring a notary.
- The District Attorney filed new criminal cases resulting in 528 felony cases, 909 misdemeanor cases, and 33 juvenile cases.
- Transitioned 14Forward property to the Twin Cities Rescue Mission and County is actively evaluating options and funding sources to renovate and expand capacity.
- The Veterans Services Office implemented online options that provide veterans and their family members with additional avenues to access services.
- Implemented Yes-to-Yuba Mindset Training and launched the Yes-to-Yuba Mindset Academy for County staff.
- Collaborated with Sutter County and co-hosted CSAC professional development classes, with 47 County employees to receive their CSAC credential in the first year.
- The Sheriff's Department implemented the Regional Interoperability Communications Project with over 300 upgraded radios programmed and installed throughout the entire Sheriff's Department and other departments within the County.
- The Treasurer Tax Collector partnered with Easy Smart Pay and expanded property tax payment options, allowing monthly installments.



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Marysville, California 95901-5273
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REVENUES

Total Revenues

In addition to General Fund revenues that are discretionary, there are Non-General Fund revenues which are non-discretionary revenues received from State, Federal, other local agency sources, fees for services, and various revenues for specific County service purposes. Non-General Fund revenues provide all, or nearly all the revenue for the Health and Human Services Agency, Child Support Services, and the Community Development and Services Agency.

Category – Description	Revenue
Operating Transfers In	\$83,472,083
General Fund	\$71,754,833
Cost Plan Reimbursement	\$13,029,039
Measure K	\$9,522,027
Various Departments' Use of Cash	\$7,344,250
Measure K Use of Cash	\$2,400,000
Subtotal – Other Financing Sources	\$187,522,232
State	\$136,983,319
Other Local Governmental Agencies	\$14,195,016
Federal	\$5,042,154
Yuba Water Agency MOU	\$4,764,822
Subtotal – Intergovernmental	\$160,985,311
Internal and External Charges for Service	\$17,202,340
Subtotal – Charges for Services	\$17,202,340
Subtotal – Miscellaneous Revenue	\$3,597,097
Sales Tax - Transportation/Road	\$2,203,138
Measure D (Aggregate Resource Depletion Tax)	\$1,000,000
Transient Occupancy Tax (Admin)	\$10,500
Property Transfer Tax (Admin)	\$1,500
Subtotal – Taxes	\$3,215,138
Subtotal – Licenses, Permits & Franchises	\$2,283,503
Public Works Traffic Fines	\$40,000
Subtotal – Fines, Forfeitures & Penalties	\$40,000
General Fund and Non-General Fund Total	\$374,845,621



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General Fund Revenues

Discretionary revenue continues to grow steadily, driven primarily by property and sales tax growth. Measure K is the voter approved one-cent sales tax that is also discretionary revenue, but the County chooses to account for separately to ensure transparency of its use.

Category – Description	Revenue
Property Taxes	\$26,923,200
Vehicle License Fund (VLF) Swap	\$16,773,000
Bradley-Burns Sales Tax	\$8,037,000
Transfer Tax	\$801,000
Transient Occupancy Tax	\$406,000
Timber Tax	\$14,000
Subtotal – Taxes	\$52,954,200
Enterprise Rancheria MOU	\$5,235,800
Other Taxes	\$315,900
Vehicle License Fund (VLF) In-Lieu	\$123,000
Subtotal – Intergovernmental	\$5,674,700
Interest Earnings	\$3,177,300
Subtotal – Use of Money & Property	\$3,177,300
Franchise Fees	\$2,767,200
Business Licenses	\$4,000
Burial Permits	\$2,000
Subtotal – Licenses, Permits & Franchises	\$2,773,200
Landfill Tipping Fees	\$1,646,900
Solid Waste Collection Fee	\$180,500
Subtotal – Charges for Services	\$1,827,400
Penalties/Delinquent Taxes	\$1,268,800
Court and Parking Fines	\$190,300
Vehicle Code Fines	\$110,000
Subtotal – Fines, Forfeitures & Penalties	\$1,569,100
Total General Fund Discretionary	\$67,975,900
Measure K – 1% Local Sales Tax (County and Fire Districts)	\$11,902,534



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EXPENDITURES

Total Expenditures

Ongoing Departmental expenditures remain relatively static, with adjustments made for cost increases to labor, insurance, goods, and utilities. While overall expenditures are summarized below utilizing the County's chart of accounts structure, department level details contained in the Recommended Budget will indicate increases or decreases from previous fiscal years.

Function	Expenses (All)
Public Ways & Facilities	\$117,636,091
Public Assistance	\$98,028,685
Public Protection	\$76,014,569
General Administrative	\$53,564,263
Health and Sanitation	\$15,107,916
Non-Departmental	\$6,811,382
Recreation & Cultural	\$5,583,575
Education	\$2,099,140
Total General Fund & Non-General Fund Expenditures	\$374,845,621

Total General Fund Expenditures

Function	Expense (Gen. Fund)
Public Protection	\$59,293,948
General Administrative	\$10,295,605
Education	\$1,105,440
Public Assistance	\$538,647
Recreation & Cultural	\$202,679
Health and Sanitation	\$187,701
Public Ways & Facilities	\$130,813
Non-Departmental	\$0
Total General Fund Expenditures	\$71,754,833

Measure K Expenditures

The total County Measure K allocation for FY 2026-2027 is \$11,922,027 which includes both on-going and one-time cash uses. Of that amount, 64% is allocated directly to the Sheriff, District Attorney and Probation Departments. The remaining funds support departments that either provide general essential services or directly assist public safety operations. This includes \$2.4 million in one-time funding for the Animal Care Services expansion project, administered by the Administrative Services Department.

In addition, 20% of the total Measure K revenue generated is distributed to the nine independent fire districts providing fire protection in the unincorporated areas of the County. These funds are separate from the Recommended Budget's Measure K revenue and expenditures. For FY 2026-2027 the 20% distribution to the fire districts is estimated to be \$2,380,507 million.

Measure K Funds by Department for FY 2026-2027

Department	Requested	One-Time	On-Going	%
Administrative Services	\$2,618,000	\$2,400,000	\$218,000	22%
Building/Code Enforcement	\$836,000	\$0	\$836,000	7%
County Counsel	\$250,000	\$0	\$250,000	2%
Animal Care Services	\$199,248	\$0	\$199,248	2%
Human Resources	\$197,615	\$0	\$197,615	2%
Information Technology	\$163,477	\$0	\$163,477	1%
Total Essential Services	\$4,264,340	\$2,400,000	\$1,864,340	36%

Department	Requested	One-Time	On-Going	%
Sheriff: Operations	\$3,749,570	\$0	\$3,749,570	31%
Sheriff: Jail	\$2,165,473	\$0	\$2,165,473	18%
District Attorney	\$875,644	\$0	\$875,644	7%
Probation	\$599,598	\$0	\$599,598	5%
Probation: Juv Hall	\$267,402	\$0	\$267,402	2%
Total Public Safety Services	\$7,657,687	\$0	\$7,657,687	64%

Total Measure K Appropriation	\$11,922,027	\$2,400,000	\$9,522,027	100%
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RESERVES & CONTINGENCIES

General Fund Reserves

FY 2026-2027 General Reserve amount of \$7,200,000 achieves a 10.59% funding level when compared to estimated General Fund revenues.

In addition to General Fund Reserves, the current balance in the Reserves for Economic Uncertainty fund that will carry forward to FY 2026-2027 is \$5,743,589, achieving an 8.45% funding level when compared to estimated General Fund revenues.

Staff will review actual end-of-year cash balance, as well as any one-time revenue sources that may materialize between now and Adopted Budget. Appropriating or leaving unappropriated any additional one-time General Funds will be discussed at the August Budget Workshop.

General Fund Contingencies

General Fund Contingencies are recommended at \$3,770,559 for FY 2026-2027, which will achieve a funding level of 5.55% of estimated General Fund revenues. Similar to General Fund Reserves, staff will review actual end-of-year cash balance, as well as any one-time revenue sources that may materialize between now and Adopted Budget in September. Any additional one-time funding sources are recommended to increase this level.

WORKFORCE

As part of the Recommended Budget, the overall number of allocated positions for the Yuba County organization is proposed to decrease by 22 vacant positions to right size expenses to revenues. Retention, training, and development of our workforce will remain a focus for our organization as we serve our growing communities and we will evaluate adding positions in the future, as revenues allow, to ensure our services levels meet the needs of our communities. As an organization, we will continue our commitment to have a culture that values the talent we have in our workforce, focus on training and developing our workforce, and most importantly ensure we retain that talent to serve our communities at the highest performing level possible.

RECOMMENDED ACTIONS

It is recommended that the Board of Supervisors:

1. Accept and adopt the Recommended Budget for Fiscal Year 2026-2027 as the County's interim spending plan, including position allocation changes, and direct staff to make available copies for public review.
2. Set dates for the Fiscal Year 2026-2027 Budget Workshops for August 5 and August 6.
3. Set public hearings to commence September 8 for consideration and adoption of the Fiscal Year 2026-2027 Adopted Budget.

Respectfully Submitted,



Kevin Mallen
County Administrator

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RECOMMENDED GENERAL FUND APPROPRIATION BY FUNCTION
FY 2026-27 Recommended

Fund-Org	Org (Sub-Division) Name	Expenditures	Reimbursements	Non-Gen Fund Revenue	FY 26/27 General Fund	Adopted Budget FY 25-26 General Fund
Education						
1000-1507000	County Library Operations	\$2,099,140	\$0	\$993,700	\$1,105,440	\$994,848
Education Total		\$2,099,140	\$0	\$993,700	\$1,105,440	\$994,848
General & Administrative						
1000-1010000	Board of Supervisors	\$942,241	\$0	\$404,137	\$538,104	\$649,660
1000-1020000	General Government	\$3,178,865	\$717,606	\$2,033,390	\$427,869	\$1,126,662
1000-1020001	BiCounty AG Extension	\$171,210	\$0	\$0	\$171,210	\$164,643
1000-1030000	Clerk of the Board	\$718,562	\$0	\$7,800	\$710,762	\$721,804
1000-1050000	County Administrative Office	\$2,219,252	\$1,054,054	\$464,222	\$700,976	\$728,528
1000-1102000	Elections	\$1,468,459	\$0	\$68,325	\$1,400,134	\$1,299,896
1000-1150000	Auditor-Controller	\$2,814,160	\$1,317,415	\$273,800	\$1,222,945	\$1,321,109
1000-1200000	Treasurer-Tax Collector	\$1,249,915	\$276,862	\$384,000	\$589,053	\$563,650
1000-1250000	Assessor	\$2,761,527	\$0	\$427,000	\$2,334,527	\$2,335,516
1000-1300000	County Counsel	\$2,082,894	\$991,076	\$647,408	\$444,410	\$237,030
1000-1350000	Administrative Services	\$5,787,829	\$1,493,789	\$3,773,554	\$520,486	\$541,292
1000-1351000	Buildings & Grounds	\$4,827,247	\$2,344,220	\$2,284,490	\$198,537	\$782,284
1000-1352000	Information Technology	\$3,738,401	\$2,935,675	\$802,726	\$0	\$113,171
1000-1500000	CDSA - Finance/Admin	\$4,214,641	\$0	\$4,214,641	\$0	\$0
1000-1504000	CDSA - Surveyor	\$456,261	\$0	\$213,647	\$242,614	\$148,614
1000-1506000	Economic Development	\$524,805	\$0	\$82,840	\$441,965	\$441,965
1000-1550000	Human Resources	\$3,690,379	\$1,898,342	\$1,440,024	\$352,013	\$260,445
2027-1500906	CDSA Disaster Relief MHP	\$131,000	\$0	\$131,000	\$0	\$0
2034-1500926	CDSA Grants - PLHA 2021	\$412,120	\$0	\$412,120	\$0	\$0
2041-1500928	CDSA Grants - PLHACOM Serenity Village	\$5,000,000	\$0	\$5,000,000	\$0	\$0
2042-1500929	CDSA Grants - HK+ Innovation Housing Estates	\$5,225,218	\$0	\$5,225,218	\$0	\$0
General & Administrative Total		\$51,614,986	\$13,029,039	\$28,290,342	\$10,295,605	\$11,436,269
Health & Sanitation						
1000-1503000	CDSA - Environmental Health	\$2,292,472	\$0	\$2,292,472	\$0	\$20,000
2003-2000500	Public Health - Administration	\$11,579,289	\$0	\$8,636,520	\$187,701	\$187,701
2700-2700000	IHSS Authority	\$1,236,155	\$0	\$1,236,155	\$0	\$0
Health & Sanitation Total		\$15,107,916	\$0	\$12,165,147	\$187,701	\$207,701
Non-Departmental						
3500-3500000	Debt Service-2003 COPs	\$6,811,382	\$0	\$6,811,382	\$0	\$0
Non-Departmental Total		\$6,811,382	\$0	\$6,811,382	\$0	\$0
Public Assistance						
1000-1752000	Victim Services	\$1,189,830	\$0	\$1,066,683	\$123,147	\$123,147
1000-2000700	Veterans-Administration	\$791,000	\$0	\$495,500	\$295,500	\$319,040
2000-2000100	HHS -Agency Administration	\$90,765,602	\$0	\$88,145,602	\$120,000	\$120,000
2000-2000400*	HHS -PA-Admin					
2000-2000401*	HHS -PA-Services					
2001-2000402	HHS -PA-Homeless Services	\$1,574,803	\$0	\$805,984	\$0	\$0
2160-2160000	Child Support Services	\$3,707,450	\$0	\$3,707,450	\$0	\$0
Public Assistance Total		\$98,028,685	\$0	\$94,221,219	\$538,647	\$562,187

RECOMMENDED GENERAL FUND APPROPRIATION BY FUNCTION
FY 2026-27 Recommended

Fund-Org	Org (Sub-Division) Name	Expenditures	Reimbursements	Non-Gen Fund Revenue	FY 26/27 General Fund	Adopted Budget FY 25-26 General Fund
Public Protection						
1000-1031000	Grand Jury	\$75,346	\$0	\$0	\$75,346	\$80,740
1000-1053000	Emergency Services	\$1,979,111	\$0	\$1,803,502	\$175,609	\$190,964
1000-1055000	Public Defender	\$1,899,493	\$0	\$175,000	\$1,724,493	\$1,609,282
1000-1100000	Clerk-Recorder	\$1,496,020	\$0	\$744,523	\$751,497	\$881,228
1000-1501000	CDSA - Planning	\$1,949,848	\$0	\$1,654,579	\$295,269	\$295,269
1000-1502000	CDSA - Building/Code Enforcement	\$7,082,562	\$0	\$7,082,562	\$0	\$0
1000-1508000	Drainage	\$1,522,820	\$0	\$1,520,810	\$2,010	\$2,010
1000-1600000	Public Guardian	\$692,066	\$0	\$626,222	\$65,844	\$0
1000-1650000	Ag Commissioner-Sealer	\$1,956,436	\$0	\$920,950	\$1,035,486	\$1,145,393
1000-1700000	Sheriff - Coroner	\$37,057,589	\$0	\$12,912,507	\$24,145,082	\$20,288,655
1000-1701001	Sheriff - Boat Patrol	\$507,596	\$0	\$212,763	\$294,833	\$218,094
1000-1702000	Sheriff - Animal Services	\$2,577,611	\$0	\$645,930	\$1,931,681	\$1,638,603
1000-1704000	Sheriff - Jail Administration	\$28,970,241	\$0	\$12,484,884	\$16,485,357	\$13,135,023
1000-1705000	Sheriff - Court Security	\$905,389	\$0	\$905,389	\$0	\$0
1000-1750000	Probation	\$11,309,692	\$0	\$6,581,848	\$4,727,844	\$4,209,065
1000-1750001	Probation-Juvenile Traffic	\$18,095	\$0	\$0	\$18,095	\$18,439
1000-1751000	Probation-Juvenile Hall	\$12,568,185	\$0	\$8,094,594	\$4,473,591	\$3,927,496
1000-1800000	District Attorney	\$4,948,813	\$0	\$1,856,902	\$3,091,911	\$3,111,860
2120-2120000	Fish & Game Commission	\$19,500	\$0	\$0	\$0	\$0
2427-1700054	Standards and Training-Sheriff	\$47,588	\$0	\$47,588	\$0	\$0
2435-1750051	Standards & Training Probation	\$52,090	\$0	\$52,090	\$0	\$0
Public Protection Total		\$117,636,091	\$0	\$58,322,643	\$59,293,948	\$50,752,121
Public Ways & Facilities						
2050-2050000	Roads Operations-Maintenance	\$74,978,659	\$0	\$73,546,983	\$130,813	\$86,738
5000-5000000	Airport-Operations	\$1,035,910	\$0	\$1,035,910	\$0	\$0
Public Ways & Facilities Total		\$76,014,569	\$0	\$74,582,893	\$130,813	\$86,738
Recreation & Cultural						
1000-1505001	County Parks-Operating	\$5,583,575	\$0	\$5,380,896	\$202,679	\$202,679
Recreation & Cultural Total		\$5,583,575	\$0	\$5,380,896	\$202,679	\$202,679
<i>*Included in 2000-2000100</i>						
Grand Total					\$71,754,833	\$64,242,543

POSITION WORKSHEET
FY 2026-27 | Recommended Budget

Department	Current FY 25/26 Allocated Positions	Current FY 25/26 Unfunded Positions	Recommend FY 26/27 New Positions	Recommend FY 26/27 Delete Vac Positions	Recommend FY 26/27 Delete Unfund Positions	Recommend FY 26/27 Unfund Vac Positions	Recommend FY 26/27 Funding Chng Only	Recommend FY 26/27 Abolish / Establish	Recommend FY 26/27 FTE Chng Only	Recommend FY 26/27 Allocated Positions	Recommend FY 26/27 Unfunded Positions
Administrative Services	34	1		3						31	1
<i>Information Technology</i>	17	0		1				1		16	0
Agricultural Commissioner	8	0								8	0
Assessor	16	1								16	1
Auditor	14	0								14	0
Board of Supervisors	5	0								5	0
Child Support Services	19	1								19	1
Clerk of the Board	4	0								4	0
Clerk Recorder/Elections	12	0								12	0
Comm Dev & Servs Agency	124	1		3			2			121	1
<i>Library</i>	4	0								4	0
County Administrator	8	0		1						7	0
<i>Emergency Services</i>	3	0								3	0
<i>First Five</i>	5	0								5	0
County Counsel	8	0								8	0
District Attorney	18	0								18	0
Health & Human Services	268	0		14						254	0
Human Resources	18	1							1	18	1
Probation	112	1								112	1
Public Guardian	3	0								3	0
Sheriff	214	0	1							215	0
Treasurer	7	0								7	0
Total	921	6	1	22	0	0	2	1	1	900	6

NEW POSITIONS

FY 2026-27 | Recommended Budget

Effective 7/1/26 Unless Otherwise Noted

Department	Quantity	Position	Cost	Funding
Sheriff Administration	1	Project Manager Effective 1/1/2027	\$44,936	State/Federal
Total	1			

DELETED VACANT POSITIONS

FY 2026-27 | Recommended Budget

Effective 7/1/26 Unless Otherwise Noted

Department	Quantity	Position	Cost	Funding
Administrative Services	-1	Office Specialist	(\$72,211)	General Fund
Admin Svcs - Bldg & Grounds	-2	Building Maintenance Custodian	(\$169,482)	General Fund
Admin Svcs - Information Technology	-1	IT Analyst I/II	(\$116,186)	General Fund
County Administrator	-1	Administrative Analyst I/II C	(\$112,825)	General Fund
CDSA Building/Code Enforcement	-1	Building Inspector I/II/III	(\$111,864)	Fees
CDSA Economic Development	-1	Business Engagement Manager	(\$70,903) (\$70,903)	General Fund Yuba Water Agency
CDSA - Public Works	-1	Associate Civil Engineer	(\$164,636)	Fees
HHS - Public Health	-1	Administrative Analyst - HS	(\$109,522)	State/Federal
HHS - Public Health	-1	Health Education Specialist	(\$99,490)	State/Federal
HHS - Public Health	-1	Public Health Nurse	(\$136,033)	State/Federal
HHS - Social Services	-1	Administrative Supervisor	(\$119,372)	State/Federal
HHS - Social Services	-1	Communications Specialist	(\$109,522)	State/Federal
HHS - Social Services	-1	Program Aid	(\$87,299)	State/Federal
HHS - Social Services	-1	Senior Accounting Technician	(\$101,422)	State/Federal
HHS - Social Services	-1	Legal Services Specialist	(\$86,772)	State/Federal
HHS - Social Services	-1	HHS Education Specialist	(\$99,490)	State/Federal
HHS - Social Services	-5	Eligibility Technician	(\$436,622)	State/Federal
Total	-22			

INTRA-DEPARTMENT TRANSFERS

FY 2026-27 | Recommended Budget

Effective 7/1/26 Unless Otherwise Noted

Department	Quantity	Position	Cost	Funding
CDSA - Surveyor to	1	GIS Technician	(\$115,222)	Fees
CDSA - Finance		GIS Technician	\$115,222	Fees
CDSA - Surveyor to	1	Senior GIS Technician	(\$130,110)	Fees
CDSA - Finance		Senior GIS Technician	\$130,110	Fees
Total	2			

VACANT PART-TIME TO FULL-TIME

FY 2026-27 | Recommended Budget

Effective 7/1/26 Unless Otherwise Noted

Department	Quantity	Position	Cost	Funding
Human Resources	1	Human Resource Analyst I/II .50 FTE TO 1.00 FTE	\$60,525	General Fund
Total	1			

ABOLISH/ESTABLISH VACANT POSITIONS
FY 2026-27 | Recommended Budget

Effective 7/1/26 Unless Otherwise Noted

Department	Quantity	Position	Cost	Funding
Admin Svcs - Information Technology	-1	IT Analyst I/II	(\$114,526)	General Fund
	1	Senior IT Analyst	\$133,060	General Fund
Total		0		

POSITION ALLOCATION

FY 2026-27 | RECOMMENDED BUDGET

Administrative Services	
Accounting Specialist	1
Accounting Technician	1
Administrative Analyst	2
Administrative Services Officer	1
Administrative Technician	2
Assistant Administrative Services Director	1
Building & Grounds Supervisor	1
Building Maintenance Custodian	5
Building Maintenance Technician I/II	5
Building Maintenance Technician - HVAC	1
Buyer I/II	2
Capital Improvements Project Manager	1
Custodial Supervisor	1
Director of Administrative Services	1
Facilities Manager	1
Fiscal Analyst	1
Lead Building Maintenance Custodian	3
Senior Building Maintenance Technician	1
Information Technology	
Information Security Officer	1
Information Technology Analyst I/II	3
Information Technology Manager	3
Information Technology Support Technician I/II	3
IT Project Manager	1
Senior Information Technology Analyst	5
TOTAL	47

Agricultural Comm / Weights & Measures	
Agricultural Commissioner / Sealer of Weights & Measures	1
Agricultural Weights & Measures Specialist I/II/III	5
Assistant Ag & Weights & Measures Commissioner	1
Fiscal Analyst	1
TOTAL	8

Assessor	
Assessment Assistant	3
Assessment Specialist	2
Assessment Supervisor	1
Assessor	1
Assistant Assessor	1
Cadastral Drafting Technician I/II	1
Chief Auditor-Appraiser	1
Real Property Appraiser I/II/III	4
Real Property Transfer Analyst I/II	2
TOTAL	16

Auditor-Controller	
Accountant-Auditor I/II	4
Accounting Specialist	1
Accounting Technician	4
Accounting Supervisor	1
Assistant Auditor-Controller	1
Auditor-Controller	1
Business Analyst	1
Senior Accountant Auditor	1
TOTAL	14

Board of Supervisors	
Supervisor	5
TOTAL	5

Child Support Services	
Accounting Technician	1
Attorney I/II/III	1
Child Support Program Manager	1
Child Support Specialist I/II	8
Child Support Supervisor	1
Director of Child Support Services	1
Legal Services Specialist	2
Office Specialist	2
Senior Child Support Specialist	1
Senior Accounting Technician	1
TOTAL	19

Clerk of the Board	
Clerk of the Board of Supervisors	1
Board Clerk I/II - C	2
Office Specialist - C	1
TOTAL	4

Community Development & Services Agency	
Accounting Specialist	1
Accounting Supervisor	1
Accounting Technician	2
Administrative Analyst	5
Administrative Services Officer	1
Administrative Technician	3
Assistant Community Development & Svcs Director	1
Assistant/Associate/Associate Civil Engineer	6
Building Inspector I/II/III	5
SUBTOTAL	25

POSITION ALLOCATION

FY 2026-27 | RECOMMENDED BUDGET

Community Development & Services Agency Continued	
Business Analyst	1
Chief Building Official	1
Code Enforcement Officer I/II	4
Code Enforcement Officer III	1
Code Enforcement Supervisor	1
Communications Specialist	1
Community Development & Services Agency Director	1
Construction Inspector / Senior Construction Inspector	4
Construction Manager	1
County Surveyor	1
Deputy Director of CDSA	4
Deputy Director of Public Works - Construction	1
Deputy Director of Public Works - Engineering	1
Director of Environmental Health	1
Environmental Health Specialist I/II/III	6
Environmental Health Supervisor	1
Fiscal Analyst	2
GIS Technician	2
Heavy Equipment Mechanic	2
Office Specialist	4
Permit Technician	2
Plan Checker I/II	1
Planner I/II/III	4
Principal Engineer	2
Project Manager	4
Public Works Director	1
Public Works Maintenance Supervisor	3
Public Works Maintenance Worker I/II	26
Public Works Superintendent	2
Senior Civil Engineer	1
Senior GIS Technician	1
Senior Permit Technician / Building Aide	2
Senior Public Works Maintenance Worker	5
Supervising Building Official	1
Supervising Mechanic	1
SUBTOTAL	121

County Administrator	
Assistant County Administrator	1
Communications Specialist - C	1
County Administrator	1
County Public Information Officer	1
Management Analyst I/II	2
Principal Management Analyst	1
Emergency Services	
Emergency Operations Manager	1
Emergency Operations Planner	2
First 5	
First 5 Yuba County Commission Executive Director	1
First 5 Program Coordinator	2
Office Specialist	1
Program Specialist	1
TOTAL:	15

County Clerk-Recorder	
Clerk-Recorder Manager	1
County Clerk-Recorder	1
Elections Clerk I/II	4
Elections Manager	1
Recorder Clerk I/II	5
TOTAL	12

County Counsel	
Administrative Services Officer	1
Chief Deputy County Counsel	1
County Counsel	1
Deputy County Counsel I/II/III	4
Office Specialist - C	1
TOTAL	8

District Attorney	
Business Analyst	1
Chief Deputy District Attorney	1
Chief DA Investigator	1
Deputy District Attorney I/II/III	6
District Attorney	1
DA Investigator I/II	2
Legal Services Specialist	3
Legal Services Supervisor	1
Senior Deputy District Attorney	2
TOTAL	18

POSITION ALLOCATION

FY 2026-27 | RECOMMENDED BUDGET

Health & Human Services	
Accounting Specialist	1
Accounting Technician	3
Accounting Supervisor	1
Administrative Analyst - Health & Human Services	6
Administrative Services Officer	3
Administrative Technician	6
Asst Health & Human Services Director	1
Deputy Director of Health & Human Services	3
Director of Health & Human Services	1
Eligibility Supervisor	9
Eligibility Technician	61
Employment Services Specialist	6
Executive Assistant	1
Fiscal Analyst	2
Health & Human Services Program Manager	7
Health Education Specialist	6
Health Officer	1
HHS Education Supervisor	2
HHS Financial Officer	1
HHS Education Specialist	5
Legal Services Specialist	2
Legal Services Supervisor	1
Office Assistant	3
Office Specialist	15
Program Aide	8
Program Specialist	13
Project Manager	3
PHN Intern/Public Health Nurse	4
Physician Assistant / Nurse Practitioner	1
Senior Accounting Technician	1
Senior Eligibility Technician	12
Social Worker I	11
Social Worker II	16
Social Worker III (AS)	1
Social Worker III / Social Worker III -Master's	24
Social Worker Supervisor I	3
Social Worker Supervisor II	3
Social Worker Supervisor III	5
Supply/Mail Clerk	1
Veterans' Services Officer	1
TOTAL	254

Human Resources	
Assistant Human Resources Director	1
Human Resources Manager	3
Human Resources Analyst I/II - C	7
Human Resources Director	1
Human Resources Technician - C	2
Office Specialist - C	1
Senior Human Resources Analyst	2
Workplace Investigator	1
TOTAL	18

Library	
Administrative Services Manager	1
Librarian	1
Senior Library Technician	2
TOTAL	4

Probation	
Administrative Services Officer	2
Administrative Technician	1
Business Analyst	1
Chief Probation Officer	1
Clinical Social Worker I/II	3
Cook	3
Correctional Technician	6
Corrections Food Services Supervisor	1
Deputy Chief Probation Officer	2
Deputy Probation Officer I/II	16
Fiscal Analyst	1
Intervention Counselor I/II	4
Juvenile Corrections Officer I/II	32
Office Assistant	3
Probation Aide	2
Probation Financial Manager	1
Probation Program Manager	4
Senior Deputy Probation Officer	10
Senior Substance Abuse Counselor	1
Senior Victim/Witness Advocate	1
Substance Abuse Counselor I/II	2
Supervising Deputy Probation Officer	5
Supervising Juvenile Corrections Officer	7
Victim/Witness Advocate	2
Victim/Witness Program Manager	1
TOTAL	112

POSITION ALLOCATION

FY 2026-27 | RECOMMENDED BUDGET

Public Guardian	
Accounting Technician	1
Public Guardian/Conservator	1
Social Worker II	1
TOTAL	3

Sheriff - Coroner	
Accounting Technician	1
Administrative Analyst	1
Administrative Services Manager	1
Administrative Services Officer	1
Administrative Technician	4
Animal Care Manager	1
Animal Care Services Officer	3
Animal Care Technician	4
Commissary Assistant	1
Communications Manager	1
Communications Specialist	1
Community Services Officer	5
Cook	3
Correctional Corporal	4
Correctional Lieutenant	2
Correctional Officer	66
Correctional Sergeant/Sheriff's Sergeant - Corrections	6
Correctional Technician	3
Corrections Food Services Supervisor	1
Deputy Sheriff/Deputy Sheriff Trainee	60
Evidence Technician	1
Fiscal Analyst	1
SUBTOTAL	171

Sheriff - Coroner Continued	
Executive Assistant to the Sheriff	1
Office Specialist	3
Project Manager	1
Project Manager - LT (ends 12/31/26)	1
Public Safety Dispatcher	13
Senior Accounting Technician	1
Senior Evidence Technician	1
Sheriff - Coroner	1
Sheriff's Captain	2
Sheriff's Civil Services Associate	1
Sheriff's Financial Manager	1
Sheriff's Lieutenant - Operations	2
Sheriff's Records Clerk	3
Sheriff's Sergeant - Operations	12
Undersheriff	1
TOTAL	215

Treasurer / Tax Collector	
Accounting Assistant	2
Accounting Specialist	1
Accounting Technician	1
Accounting Supervisor	1
Senior Accounting Technician	1
Treasurer / Tax Collector	1
TOTAL	7

YUBA COUNTY POSITION ALLOCATION GRAND TOTAL

900

SUPPLEMENTAL REQUESTS (CAPITAL ASSETS/OTHER)

FY 2026-27 | Recommended Budget

Department / Item Description	Total	Funding
Administrative Services: Capital Project		
Animal Care Services - Land Purchase	\$400,000	Fund 1022 Measure K
Animal Care Services - Facility Expansion	\$2,000,000	Fund 1022 Measure K
14 Forward Project	\$974,828	HHS Contribution State Funding
Administrative Services: Buildings & Grounds		
HHS - Packard Roof	\$450,000	Fund 3003 Capital Improvement Loan
Jail - Pod Ceilings (B&C)	\$225,000	Fund 3003 Capital Improvement
Jail - Air Handling Unit (AHU) B Pod	\$101,000	Fund 1712 ARPA (Rebudget)
	\$99,000	Fund 3003 Capital Improvement (Rebudget)
Jail - Replace Generator and Automatic Transfer Switch (ATS)	\$86,000	Fund 3003 Capital Improvement (Rebudget)
	\$308,645	FRQMD Grant (Rebudget)
Jail Expansion (Medical Mental Health Facility)		
Medical Mental Health Facility Construction	\$1,957,926	State Grant
Information Technology: Network ISF		
Government Center Network Upgrade	\$249,000	Fund 4200 Network ISF
Presidio Lease 10 Equipment Purchase	\$338,000	Fund 4200 Network ISF
Team's Phone Migration	\$200,000	Fund 4200 Network ISF

SUPPLEMENTAL REQUESTS (CAPITAL ASSETS/OTHER)

FY 2026-27 | Recommended Budget

Department / Item Description	Total	Funding
Information Technology: Network ISF		
Network and SD-WAN Modernization	\$750,000	Fund 4200 Network ISF
CDSA: Airport		
Hangar 11-7 (Watkins) (New)	\$60,000	Fund 5000 Airport Capital
Tractor (New)	\$50,000	Rents
Tractor Attachments (New)	\$20,000	Rents
CDSA: Library		
Shelving for Library Remodel	\$830,000	Fund 2611 Quality of Life Impact Fees
CDSA: Parks		
Friendship Park Beautification Project	\$4,782,562 \$290,000	State Grant Trust 2617 Parks Impact Fees
CDSA: Public Works		
Trailored Multiquip WTE5HP (Replacement)	\$15,000	Road Fund
Simex ST Asphalt Float - Skid Attachments (New)	\$24,000	Road Fund
Trailored Sullair 185 Air Compressor (New)	\$30,000	Road Fund
Deckover Tilt Bed Trailer (New)	\$16,000	Trust 2616 Traffic/Road Impact Fees
2026 F250 Supercab (New)	\$65,000	Trust 2616 Traffic/Road Impact Fees
2026 F150 Extended Cab (New)	\$40,000	Fund 5000 Airport Capital
BOSS Snow Plow Attachment with Spreader (New)	\$80,000	Road Fund
Right of Way: Forty Mile Road Bicycle & Pedestrian Safety Project	\$190,000 \$20,000	Highway Safety Improvement Program (Rebudget) General Fund

SUPPLEMENTAL REQUESTS (CAPITAL ASSETS/OTHER)

FY 2026-27 | Recommended Budget

Department / Item Description	Total	Funding
CDSA: Public Works (Continued)		
Right of Way: Plumas Lake Interchange	\$200,000	South Yuba Transportation Improvement Authority (Rebudget)
Right of Way: West Linda Projects	\$25,000	Road Fund (Rebudget)
Right of Way: Linda and Dunning Avenue Safe Route to School	\$50,000	Yuba Water Agency
Right of Way: Olivehurst Roadway Climate Resiliency Project	\$50,000	Road Fund (Rebudget)
Right of Way: Waldo Road Bridge	\$30,000	Highway Bridge Program
Right of Way: Ellis Road Bridge	\$30,000	Highway Bridge Program
Probation: Juvenile Hall		
Camp Singer Renovations	\$250,438	Juvenile Hall Contingency
Sheriff: Operations		
Mission Darkness Blockbox Lab (Radio Frequency Shielding)	\$6,400	Cal-MMET Grant
Sheriff: Auto Service		
Four (4) Patrol Vehicle Buildout (Replacement)	\$258,000	Fund 4101 Auto Svc Rents/Concessions
Animal Care Services Ford F250 Buildout (Replacement)	\$185,000	Fund 4101 Auto Svc Rents/Concessions
Cost Summary		
Total CAO Recommended	\$15,736,799	
State/Fed	\$7,715,316	
Fund 1712 ARPA	\$101,000	
Fund 2611 Quality of Life Impact Fees	\$830,000	
Trust 2617 Park Impact Fees	\$290,000	
Trust 2616 Traffic/Road Impact Fees	\$81,000	
Fund 3003 Capital Improvement Funds	\$860,000	
Fund 1022 Measure K	\$2,400,000	
Road Fund	\$224,000	
Other	\$3,235,483	
Total Funds:	\$15,736,799	

MEASURE K FUND REQUESTS

FY 2026-27 | Recommended Budget

Department / Purpose	Requested
Administrative Services	\$218,000
Salary and Benefits (1) Administrative Analyst and (1) Administrative Technician to assist County with Purchasing and Contract Support	
Administrative Services: Captial Project Animal Care Services	\$2,400,000
Land Purchase and Expansion of Animal Care Services	
Information Technology	\$163,477
Salary and Benefits for (1) Business Systems Analyst for IT support	
CDSA: Building	\$836,000
Salary and Benefits for (2) Deputies Assigned to Code Enforcement Detail	
Abatements	
County Counsel	\$250,000
Salary and Benefits for Staff Time Related to Measure K Activities (Extra Help, Office Staff, Attorney)	
District Attorney	\$875,644
Salary and Benefits - Measure K Allocations (4)	
Human Resources	\$197,615
Salary and Benefits for (1) HR Analyst I/II	
Advertising for all Essential Services	
Workforce Development	
Probation	\$599,598
Salary and Benefits - Measure K Allocations (5)	
Victim Witness Multi-Dispensary Interview Center (MDIC) Rent	

MEASURE K FUND REQUESTS

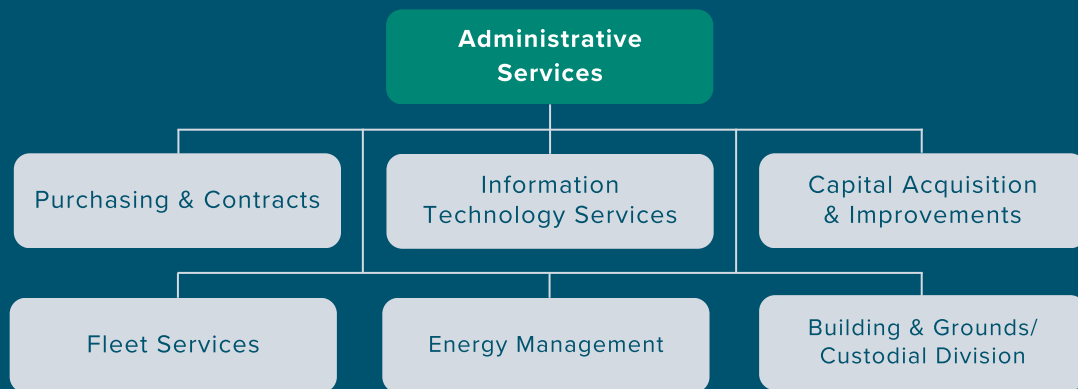
FY 2026-27 | Recommended Budget

Department / Purpose	Requested
Probation: Juvenile Hall Salary and Benefits for (1) Clinical Social Worker (Yuba Share) Luminous Care Increase in Services and Contract (Yuba Share)	\$267,402
Sheriff: Animal Care Services Salary and Benefits - Measure K Allocations (2)	\$199,248
Sheriff: Jail Salary and Benefits - Measure K Allocations (14)	\$2,165,473
Sheriff: Operations Salary and Benefits - Measure K Allocations (18) Cell Service - Measure K Phones (RIPA) Night Vision Goggles & Laser Sights Subscription CalTopo Subscription for Coordination with Zone Haven License Plate Reader Camera Subscription Public Communication Application Software (The Sheriff App)	\$3,749,570
Grand Total	\$11,922,027



ADMINISTRATIVE SERVICES

DIRECTOR PERMINDER BAINS



DEPARTMENT MISSION

Administrative Services is committed to providing excellent logistics and administrative support to all County departments, ensuring they have the necessary resources and facilities to fulfill their mission for the citizens, strengthened by a culture of collaboration, accountability, and continuous improvement.

DEPARTMENT OVERVIEW

Administrative Services Department plays a crucial role in overseeing various essential County functions, emphasizing efficiency, security, and partnership. Buildings and Grounds/Custodial Division ensures an operational, clean and safe environment for all occupants. Capital Acquisition and Improvement Projects spearheads infrastructure and overall growth with a focus on sustainable practices. The department actively engages in energy management to optimize resource usage, while efficiently managing the County's fleet, providing reliable transportation services and reducing carbon emissions. Information Technology Services is actively moving toward industry best practices to ensure smooth digital operations. Additionally, Purchasing and Contracts serves as the backbone of the County's administrative infrastructure, aiming to create an environment conducive to growth, collaboration, and sustainable development for successful County endeavors.

ACCOMPLISHMENTS

Administrative Services

- Issued Requests for Proposals for architectural services for the 14 Forward and Juvenile Hall campuses, advancing long-term facility planning and development.
- Completed cleanup of the County owned Avondale Property, improving site conditions and preparing the property for future use.

- Implemented the OpenGov platform to improve transparency and streamline procurement, contracting, and operational workflows.
- Completed the Medical and Mental Health Facility project at the County Jail, expanding the County's capacity to provide critical services to the community.
- Completed Library renovations with the Library Building Forward Infrastructure Grant.

Buildings & Grounds/Custodial

- Two new air conditioning units installed at the Public Works Annex following system failure, restoring climate control and ensuring continuity of operations.
- Completed the CDSA office remodel, enhancing workspace functionality and supporting staff operations.
- Installed solar carports at the Library and Sheriff's Office, supporting energy efficiency and long-term operational savings.
- Completed LED lighting retrofits at the Jail, Sheriff's Office, and Animal Care facilities, reducing energy consumption and maintenance costs.
- Assessed security operations and processes to strengthen facility security and improve overall safety.

Information Technology

- Migrated County file storage to Azure Files and implemented Microsoft Purview, strengthening data security, governance, and accessibility.
- Completed network infrastructure upgrades at the Courthouse and Government Center, including replacing outdated network switches and upgrading firewall and VPN systems to improve reliability and cybersecurity.

- Implemented Identity Lifecycle Management and Remote Desktop services to improve account management, security, and remote access capabilities for staff.
- Upgraded employee mobile devices and implemented Mobile Device Management to enhance device security.
- Strengthened cybersecurity protections by implementing 20-character passwords, multifactor authentication (MFA), and Windows Hello PIN authentication.
- Developed and implemented a formal process for application approval and deployment and enhanced the IT ticketing system to increase operational efficiency.
- Assisted in updating the organization's website, including improvements to ADA compliance.

STRATEGIC PLAN OBJECTIVES

County Services – Improve and increase County service delivery options through enhanced in-person, over-the-phone, and online services.

Value: Adaptability

- Implementing Microsoft Teams Phones Countywide to modernize communication, improve accessibility to County staff and services, and provide a more flexible and cost-effective phone system that supports in-office, remote, and mobile work environment.
- Replacing aging technology and facility infrastructure to improve reliability, strengthen security, reduce downtime, and support consistent delivery of County services to residents and internal departments.
- Developing staff knowledge and technical expertise through training, mentorship, and cross-training opportunities to ensure

employees are equipped to support evolving technologies, facilities, and operational needs.

County Culture – Evaluate County operations for efficiency and cost effectiveness as part of the annual budget process.

Value: Collaboration

- Enhancing collaboration across County departments by providing technology, resources, and operational support that strengthens communication, aligns departmental efforts, and improves the County's ability to deliver services efficiently.
- Developing staff knowledge and technical expertise through training, mentorship, and cross-training opportunities to ensure employees are equipped to support evolving technologies, facilities, and operational needs.
- Strengthening emergency preparedness and continuity of operations by coordinating across Administrative Services divisions and County departments to ensure facilities, systems, and critical services remain operational during emergencies and disruptions.

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Administrative Services						
1000-1350000						
Revenue						
Charges for Services	\$326,354	\$333,356	\$1,432,078	\$704,380	\$704,380	(\$727,698)
Intergovernmental Revenues	\$15,091	\$16,990	\$12,650	\$12,650	\$12,650	\$0
Miscellaneous Revenues	\$23,628	\$47,682	\$5,000	\$5,000	\$5,000	\$0
Reimbursement-Cost Plan	\$897,297	\$1,126,695	\$1,407,393	\$1,641,157	\$1,493,789	\$86,396
Revenue from Use of Money and Property	\$23,736	\$45,294	\$11,850	\$11,850	\$44,753	\$32,903
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$3,223,330	\$147,214	\$1,051,072	\$606,771	\$3,006,771	\$1,955,699
General Fund	\$613,528	\$776,475	\$541,292	\$544,971	\$520,486	(\$20,806)
Revenue Total	\$5,122,965	\$2,493,706	\$4,461,335	\$3,526,779	\$5,787,829	\$1,326,494
Expense						
Salaries and Employee Benefits	\$1,631,204	\$1,951,851	\$2,164,778	\$2,202,173	\$2,083,145	(\$81,633)
Services & Supplies	\$185,129	\$327,078	\$2,296,557	\$349,778	\$329,856	(\$1,966,701)
Capital Assets	\$3,060,824	\$0	\$0	\$974,828	\$3,374,828	\$3,374,828
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$4,877,157	\$2,278,929	\$4,461,335	\$3,526,779	\$5,787,829	\$1,326,494
Revenue Less Expense	\$245,808	\$214,777	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Buildings & Grounds						
1000-1351000						
Revenue						
Charges for Services	\$760,715	\$643,115	\$528,390	\$633,430	\$677,380	\$148,990
Intergovernmental Revenues	\$312,970	\$373,148	\$479,973	\$596,110	\$596,110	\$116,137
Miscellaneous Revenues	\$750	\$0	\$0	\$0	\$0	\$0
Reimbursement-Cost Plan	\$2,340,459	\$2,297,966	\$2,286,521	\$3,743,722	\$2,344,220	\$57,699
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$5,944,764	\$3,157,790	\$887,492	\$5,336,000	\$1,011,000	\$123,508
General Fund	\$529,542	\$901,373	\$782,284	\$0	\$198,537	(\$583,747)
Revenue Total	\$9,889,200	\$7,373,393	\$4,964,660	\$10,309,262	\$4,827,247	(\$137,413)
Expense						
Salaries and Employee Benefits	\$1,913,680	\$2,431,657	\$2,647,578	\$2,503,792	\$2,334,310	(\$313,268)
Services & Supplies	\$3,708,408	\$3,535,338	\$2,317,082	\$7,805,470	\$2,042,937	(\$274,145)
Capital Assets	\$3,330,486	\$942,439	\$0	\$0	\$450,000	\$450,000
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$8,952,574	\$6,909,434	\$4,964,660	\$10,309,262	\$4,827,247	(\$137,413)
Revenue Less Expense	\$936,625	\$463,959	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Information Technology						
1000-1352000						
Revenue						
Charges for Services	\$457,685	\$439,190	\$570,700	\$751,818	\$630,535	\$59,835
Fines, Forfeitures, and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$9,104	\$15,189	\$8,714	\$8,714	\$8,714	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Reimbursement-Cost Plan	\$2,715,003	\$2,679,145	\$2,739,155	\$3,052,114	\$2,935,675	\$196,520
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$252,565	\$857,336	\$245,000	\$161,797	\$163,477	(\$81,523)
General Fund	\$383,000	\$433,000	\$113,171	\$0	\$0	(\$113,171)
Revenue Total	\$3,817,357	\$4,423,860	\$3,676,740	\$3,974,443	\$3,738,401	\$61,661
Expense						
Salaries and Employee Benefits	\$2,293,481	\$2,579,520	\$2,852,748	\$2,923,529	\$2,707,397	(\$145,351)
Services & Supplies	\$720,972	\$1,601,138	\$823,992	\$1,050,303	\$1,031,004	\$207,012
Capital Assets	\$127,395	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$3,141,848	\$4,180,658	\$3,676,740	\$3,973,832	\$3,738,401	\$61,661
Revenue Less Expense	\$675,509	\$243,202	\$0	\$611	\$0	\$0
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Tri-Co Juvenile Hall Project						
3002-3002000						
Revenue						
Intergovernmental Revenues	\$0	\$1,134,374	\$762,787	\$0	\$0	(\$762,787)
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$41,303	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$41,303	\$1,134,374	\$762,787	\$0	\$0	(\$762,787)
Fund Balance			\$2,500,000	\$9	\$0	(\$2,500,000)
Expense						
Services & Supplies	\$213,071	\$10	\$760,053	\$0	\$0	(\$760,053)
Capital Assets	\$951,622	\$179,875	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$2,443	\$695	\$2,734	\$9	\$0	(\$2,734)
Transfers Out	\$0	\$0	\$2,500,000	\$0	\$0	(\$2,500,000)
Expense Total	\$1,167,135	\$180,581	\$3,262,787	\$9	\$0	(\$3,262,787)
Revenue Less Expense	(\$1,125,832)	\$953,793	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Jail Expansion Project						
3002-3002001						
Revenue						
Intergovernmental Revenues	\$2,917,212	\$6,230,221	\$8,804,932	\$1,879,277	\$1,879,277	(\$6,925,655)
Miscellaneous Revenues	\$0	\$83,973	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	(\$2,277)	\$0	\$0	\$0	\$0
Transfers In	\$0	\$2,031,063	\$0	\$70,000	\$70,000	\$70,000
Revenue Total	\$2,917,212	\$8,342,980	\$8,804,932	\$1,949,277	\$1,949,277	(\$6,855,655)
Expense						
Services & Supplies	\$94,374	\$40,356	\$302,725	\$30,000	\$95,402	(\$207,323)
Capital Assets	\$4,309,107	\$9,538,693	\$7,959,473	\$1,957,926	\$1,957,926	(\$6,001,547)
Indirect Cost Allocation	\$2,445	\$52,436	\$2,734	(\$38,649)	(\$104,051)	(\$106,785)
Transfers Out	\$0	\$0	\$540,000	\$0	\$0	(\$540,000)
Expense Total	\$4,405,926	\$9,631,485	\$8,804,932	\$1,949,277	\$1,949,277	(\$6,855,655)
Revenue Less Expense	(\$1,488,714)	(\$1,288,505)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Fleet Management Operations						
4100-4100000						
Revenue						
Charges for Services	\$139,669	\$140,325	\$177,176	\$175,500	\$175,500	(\$1,676)
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$364,279	\$12,035	\$121,442	\$65,000	\$65,000	(\$56,442)
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$642,679	\$598,357	\$626,952	\$572,160	\$572,160	(\$54,792)
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$1,146,628	\$750,717	\$925,570	\$812,660	\$812,660	(\$112,910)
Fund Balance				\$63,700	\$70,787	\$70,787
Expense						
Salaries and Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$723,264	\$759,312	\$914,058	\$819,662	\$819,662	(\$94,396)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$21,064	\$33,344	\$11,512	\$56,698	\$63,785	\$52,273
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$744,328	\$792,656	\$925,570	\$876,360	\$883,447	(\$42,123)
Revenue Less Expense	\$402,299	(\$41,939)	\$0	\$0	\$0	\$0

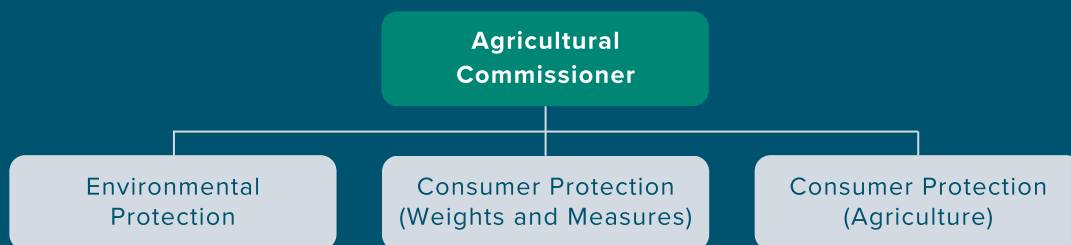
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Network Services						
4200-4200000						
Revenue						
Charges for Services	\$7,360,878	\$6,767,879	\$6,592,044	\$5,219,020	\$5,219,020	(\$1,373,024)
Miscellaneous Revenues	\$0	\$91,141	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Reimbursement-Cost Plan	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$192,407	\$395,187	\$1,000	\$100,000	\$100,000	\$99,000
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$7,553,285	\$7,254,207	\$6,593,044	\$5,319,020	\$5,319,020	(\$1,274,024)
Fund Balance			\$340,883	\$1,414,814	\$1,451,393	\$1,110,510
Expense						
Salaries and Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$4,359,195	\$3,865,902	\$5,487,224	\$4,746,270	\$4,746,270	(\$740,954)
Capital Assets	\$91,953	\$919,101	\$1,430,000	\$1,537,000	\$1,537,000	\$107,000
Indirect Cost Allocation	\$3,537	\$775,820	\$16,703	\$450,564	\$487,143	\$470,440
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$4,454,685	\$5,560,823	\$6,933,927	\$6,733,834	\$6,770,413	(\$163,514)
Revenue Less Expense	\$3,098,601	\$1,693,384	\$0	\$0	\$0	\$0
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Energy - Solar Generation						
4500-4500000						
Revenue						
Charges for Services	\$2,384,487	\$2,944,371	\$3,708,686	\$4,386,741	\$4,386,741	\$678,055
Intergovernmental Revenues	\$152,999	\$145,009	\$0	\$120,530	\$120,530	\$120,530
Miscellaneous Revenues	\$0	\$0	\$637,500	\$106,000	\$106,000	(\$531,500)
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$31,175	\$1,319	\$157,600	\$0	\$0	(\$157,600)
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$4,461,090	\$0	\$0	(\$4,461,090)
Revenue Total	\$2,568,660	\$3,090,700	\$8,964,876	\$4,613,271	\$4,613,271	(\$4,351,605)
Expense						
Services & Supplies	\$2,075,552	\$2,305,252	\$4,256,555	\$3,662,659	\$3,675,235	(\$581,320)
Capital Assets	\$0	\$1,979,401	\$3,121,624	\$0	\$0	(\$3,121,624)
Indirect Cost Allocation	\$67,206	\$59,509	\$321	\$35,664	\$23,088	\$22,767
Other Charges	\$851,462	\$1,019,652	\$1,586,376	\$914,948	\$914,948	(\$671,428)
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$2,994,219	\$5,363,814	\$8,964,876	\$4,613,271	\$4,613,271	(\$4,351,605)
Revenue Less Expense	(\$425,559)	(\$2,273,114)	\$0	\$0	\$0	\$0

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AGRICULTURAL COMMISSIONER

AGRICULTURAL COMMISSIONER STEPHEN SCHEER



DEPARTMENT MISSION

To serve the citizens of Yuba County by promoting and protecting agriculture and the environment and providing a basis for value comparison and fair competition in the marketplace.

DEPARTMENT OVERVIEW

The Yuba County Department of Agriculture - Weights and Measures works in cooperation with the California Department of Food and Agriculture and the California Department of Pesticide Regulation to administer at the local level a number of statewide enforcement programs which protect the agricultural industry, the environment, public health, safety and welfare, business trade and commerce, and the consumer. The Department seeks to maintain an acceptable level of compliance with respect to all programs it administers. This is to be accomplished through education, communication and when necessary, appropriate administrative action.

ACCOMPLISHMENTS

- Collaborated with the Yuba-Sutter Farm Bureau, Yuba-Sutter Farm Extension and Sutter County Agricultural Commissioner's Office to provide training in both English and Spanish to approximately 450 growers, farm workers, and pest control operations at a "Spray Safe" event, and secured funding from the California Department of Regulation (CDPR) to cover the majority of event expenses.
- Developed and implemented annual pesticide safety training in collaboration with Sutter County Agricultural Commissioner's Office that will be provided in Punjabi to farmworkers.
- Collaborated with the UC Farm Advisors, Cal-Fire, Sheriff, and OES to provide training for new and renewing Ag Pass participants. The Ag Pass Program authorizes passholders to enter evacuation zones, when deemed safe by

incident commanders, to feed and care for livestock.

- Collaborated with Sutter County, Placer County and Yuba-Sutter Farm Extension to provide Punjabi cultural training for county inspectors and CDPR employees in the region. The training was to expand cultural awareness and aid in enforcement and outreach activities within the Punjabi community.

STRATEGIC PLAN OBJECTIVES

County Services – Improve and increase County service delivery options through enhanced in-person, over the phone and online services.

Value: Service Delivery

- Implement a method for online filing of all registration forms through the CalAgPermits program allowing for multiple avenues to complete registration.
- Utilize social media tools to communicate with the regulated community regarding important events, regulatory changes and department initiatives on an ongoing basis.

County Culture – Maximize staff development through training, coaching, and mentorship opportunities.

Value: Workforce Development

- Ensure current and new inspectors receive continuous training to support their efforts in public and consumer protection activities.
- Continue to implement succession plan for department.

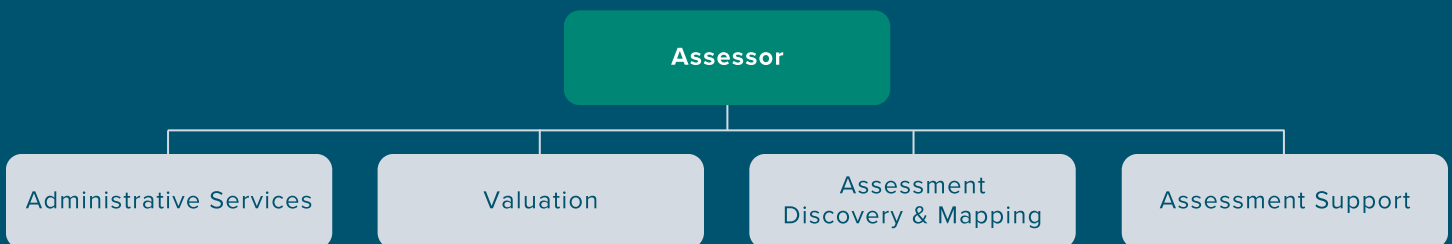
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Ag Commissioner-Sealer						
1000-1650000						
Revenue						
Charges for Services	\$137,843	\$145,874	\$151,000	\$151,000	\$151,000	\$0
Intergovernmental Revenues	\$655,529	\$620,748	\$659,950	\$693,950	\$766,950	\$107,000
Miscellaneous Revenues	\$53,032	\$53,040	\$53,000	\$53,000	\$3,000	(\$50,000)
Reimbursement-Cost Plan	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$928,106	\$1,082,259	\$1,145,393	\$1,181,481	\$1,035,486	(\$109,907)
Revenue Total	\$1,774,510	\$1,901,921	\$2,009,343	\$2,079,431	\$1,956,436	(\$52,907)
Expense						
Salaries and Employee Benefits	\$1,209,022	\$1,372,520	\$1,477,794	\$1,573,937	\$1,516,256	\$38,462
Services & Supplies	\$262,227	\$283,670	\$347,185	\$320,561	\$320,561	(\$26,624)
Capital Assets	\$13,454	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$254,752	\$195,031	\$184,364	\$184,933	\$119,619	(\$64,745)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,739,454	\$1,851,220	\$2,009,343	\$2,079,431	\$1,956,436	(\$52,907)
Revenue Less Expense	\$35,055	\$50,700	\$0	\$0	\$0	\$0

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ASSESSOR'S OFFICE

ASSESSOR STEPHEN DUCKELS



DEPARTMENT MISSION

Serving our community by providing fair and uniform assessments in a timely, accurate and cost-effective manner. We are committed to providing the highest level of customer service and providing the community with accurate property and assessment information.

DEPARTMENT OVERVIEW

The Assessor's Office is responsible, under state law, for annually determining the assessed value of all taxable land, improvements, business and personal property in Yuba County. The fair and equitable valuation and assessment of all taxable property by the Assessor's staff supports the delivery of essential public services provided to all residents and property owners.

ACCOMPLISHMENTS

- Completed the FY 2025-2026 assessment roll, reaching a net value of over \$10.6 billion, representing a 7% increase over the prior fiscal year.
- Completed conversion of assessor map book pages from the Computer-Aided Drafting (CAD) platform to the Geographic Information Systems (GIS) platform.
- Mapping staff completed basic Esri and GIS training.
- Developed electronic signature authentication procedures to accept electronically filed State Board of Equalization (BOE) forms and submitted the required approval request in accordance with California Revenue and Taxation Code Section 168.1.
- Began data input into Megabyte's automated Possessory Interests module in preparation for implementation.

STRATEGIC PLAN OBJECTIVES

County Services – Improve and increase County service delivery options through enhanced in-person, over-the-phone, and online services.

Value: Yes-to-Yuba Mindset

- Continue the transition to GIS mapping in collaboration with Community Development & Services Agency.
- Deliver a user-friendly, responsive Assessor's Office experience by providing the highest level of customer service with a personalized Yes-to-Yuba approach.

County Culture – Operate efficiently, in a fiscally responsible manner, and within a culture of collaboration, empowerment, and accountability.

Value: Workforce Development

- Continue efforts to adopt technological solutions that improve productivity and customer service.
- Provide time, resources and encouragement for staff to attend training opportunities that empower them to administer assessment responsibilities competently and professionally.

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Assessor						
1000-1250000						
Revenue						
Charges for Services	\$380,788	\$460,792	\$375,000	\$410,000	\$410,000	\$35,000
Miscellaneous Revenues	\$14,845	\$17,039	\$15,000	\$17,000	\$17,000	\$2,000
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$90,116	\$0	\$0	(\$90,116)
General Fund	\$2,299,445	\$2,375,495	\$2,335,516	\$2,523,556	\$2,334,527	(\$189)
Revenue Total	\$2,695,078	\$2,853,327	\$2,815,632	\$2,950,556	\$2,761,527	(\$189)
Expense						
Salaries and Employee Benefits	\$1,766,074	\$1,865,342	\$2,031,380	\$2,213,349	\$2,119,907	\$88,527
Services & Supplies	\$326,044	\$349,546	\$502,951	\$413,578	\$413,578	(\$89,373)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$412,643	\$310,685	\$281,301	\$323,629	\$228,042	(\$105,587)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$2,504,762	\$2,525,573	\$2,815,632	\$2,950,556	\$2,761,527	(\$189)
Revenue Less Expense	\$190,317	\$327,754	\$0	\$0	\$0	\$0

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AUDITOR- CONTROLLER'S OFFICE

AUDITOR-CONTROLLER RICHARD EBERLE

Auditor-Controller's

Accounts Payable &
Warrant Issuance

General Ledger
Accounting & Reporting

Property Tax
Administration

Internal Audits

DEPARTMENT MISSION

Provide financial information with integrity and transparency to County leaders and the public while safeguarding public resources and providing fiscal oversight to related governmental functions.

DEPARTMENT OVERVIEW

The Auditor-Controller is the Chief Accounting Officer for the County and provides oversight to the financial operations of the County and various special districts within the County. The Auditor-Controller's Office oversees financial reporting, general accounting, and the property tax functions for the County. In addition, we assist schools and the special districts that hold their funds within the County treasury by processing transactions on their behalf. The Auditor-Controller's office records financial information and provides reports that are used by many departments and other agencies to make effective decisions. The office also provides oversight to county and other agencies with funds in the County treasury in order to ensure and encourage compliance with state and federal rules, regulations, and statutes, along with appropriate county policies.

ACCOMPLISHMENTS

- Completed the annual audit, including converting legacy financial data for accurate reporting in the new financial system.
- Improved efficiency in the payables process by modernizing workflows, leveraging technology, and establishing a culture of continuous improvement.
- Strengthened succession planning in key operational areas, particularly property tax administration by training additional staff. This function manages more than \$120 million in property taxes and special assessments that fund the County and most governmental agencies within its boundaries.

- Improved transparency through access to data, improved data clarity and expanded training resources.

STRATEGIC PLAN OBJECTIVE

County Services – Improve and increase County service delivery options through enhanced in-person, over the phone and online services.

Value: Trust and Transparency

- Enhance the efficiency and value of financial information by improving data accessibility, strengthen system utility and streamlining user interaction.

County Culture – Share and practice organizational values throughout the County.

Value: Adaptability

- Increase the efficiency of key property tax services to boost autonomy and minimize manual intervention in critical processes.

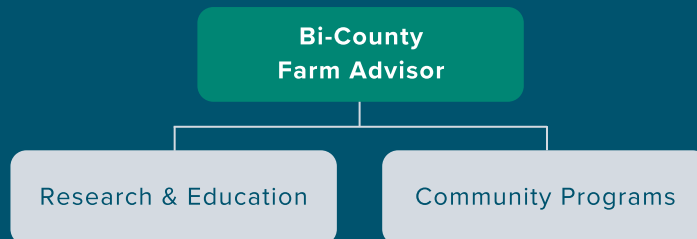
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Auditor-Controller						
1000-1150000						
Revenue						
Charges for Services	\$173,107	\$228,925	\$172,000	\$206,000	\$206,000	\$34,000
Miscellaneous Revenues	\$799	\$13,351	\$0	\$7,800	\$7,800	\$7,800
Reimbursement-Cost Plan	\$1,151,484	\$1,281,440	\$1,167,604	\$1,344,735	\$1,317,415	\$149,811
Special Items	\$0	\$0	\$0	\$60,000	\$0	\$0
Transfers In	\$130,779	\$15,222	\$50,000	\$60,000	\$60,000	\$10,000
General Fund	\$621,388	\$990,051	\$1,321,109	\$1,231,725	\$1,222,945	(\$98,164)
Revenue Total	\$2,077,557	\$2,528,989	\$2,710,713	\$2,910,260	\$2,814,160	\$103,447
Expense						
Salaries and Employee Benefits	\$1,593,188	\$1,861,098	\$2,065,123	\$2,240,671	\$2,205,671	\$140,548
Services & Supplies	\$202,073	\$481,517	\$645,590	\$669,589	\$608,489	(\$37,101)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,795,262	\$2,342,615	\$2,710,713	\$2,910,260	\$2,814,160	\$103,447
Revenue Less Expense	\$282,295	\$186,374	\$0	\$0	\$0	\$0

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BI-COUNTY FARM ADVISOR

DIRECTOR PREET AHLUWALIA



DEPARTMENT MISSION

The Bi-County Farm Advisor's Office (UCCE Sutter/Yuba Counties) operates under an agreement with the Counties of Sutter and Yuba and the University of California Cooperative Extension (UCCE). This relationship has been in place since 1918. The Bi-County Farm Advisor Office's mission is to provide research-based educational programs to the residents of the two counties, including agriculture, natural resources, youth development, home gardening, and nutrition education.

DEPARTMENT OVERVIEW

Sutter County is the designated lead agency for the Bi-County Farm Advisor Department, located in Yuba City. Sutter County bills Yuba County for its portion of the budget. The apportionment of costs, as agreed by the two funding counties, is 60% from Sutter County and 40% from Yuba County. This formula is based historically on a comprehensive evaluation of the workloads and an approximation of the time spent delivering UCCE programs in the respective counties.

UCCE Sutter-Yuba secures grants and gifts to augment County and University of California (UC) funding, allowing staff to conduct activities and purchase equipment that UC or County budgets do not permit. The UC contributed roughly \$2 million in FY 24-25 to support the local UCCE office through direct and indirect support.

ACCOMPLISHMENTS

- Engaged the public in approximately 15,336 educational interactions through statewide programs such as Master Gardeners, 4-H, CalFresh and Advisor meetings, contributing over 21,486 hours of volunteer service – valued at over \$829,000.
- Engaged more than 2,500 participants through academic-led activities, including grower

meetings and Train-the-Trainer programs. UC provided over \$1.76 million in support, and Advisor Generated Support funding exceeded \$500k, collectively sustaining advisor salaries, research resources, and core program infrastructure.

STRATEGIC PLAN OBJECTIVES

Community Engagement – Raise community and tourism awareness of Yuba County's natural, community, and recreational resources through increased outreach.

Value: Commitment

- Ensure continued delivery of essential services to meet the needs of our clientele and the broader community through grant funding and donations secured through advisor-generated proposals.
- Continue to extend research and innovation to ensure that agriculture, natural resources and rural communities are preserved and protected.

Community Engagement – Enhance community connectiveness to county services through focused engagement.

Value: Collaboration

- Increase outreach events to the agriculture and natural resource clientele with a goal of reaching at least 5,000 adult residents.
- Increase youth participation in the 4-H program through in-school, after-school, and club programs to reach at least 4,000 youth.
- Grow the Master Gardner program to engage at least 3,000 residents.

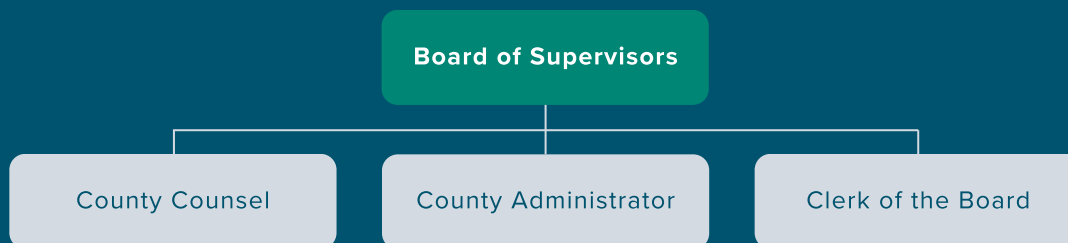
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
BiCounty AG Extension						
1000-1020001						
Revenue						
General Fund	\$152,004	\$164,777	\$164,643	\$169,890	\$171,210	\$6,567
Revenue Total	\$152,004	\$164,777	\$164,643	\$169,890	\$171,210	\$6,567
Expense						
Services & Supplies	\$139,834	\$96,248	\$164,389	\$168,252	\$168,252	\$3,863
Indirect Cost Allocation	\$113	\$388	\$254	\$1,638	\$2,958	\$2,704
Expense Total	\$139,947	\$96,636	\$164,643	\$169,890	\$171,210	\$6,567
Revenue Less Expense	\$12,057	\$68,141	\$0	\$0	\$0	\$0

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BOARD OF SUPERVISORS

CHAIR OF THE BOARD SETH FUHRER



DEPARTMENT MISSION

Members of the Board of Supervisors are elected to serve as the legislative body for Yuba County and provide policy direction for all branches of County Government by adopting ordinances, resolutions and rules in benefit of the citizens of Yuba County, within the limits prescribed by State and Federal law.

DEPARTMENT OVERVIEW

The Board of Supervisors represents each of the five districts within Yuba County as elected officials to represent the citizens within their district. Collectively they consider and approve each ordinance, resolution, agreement and memorandum of understanding at their Board meetings held regularly on the second and fourth Tuesday of each month. The Board of Supervisors also represents Yuba County by sitting/attending various boards, committees and commissions throughout the State.

ACCOMPLISHMENTS

- Recognized employees promoted each month by sending personalized congratulatory cards acknowledging their achievement.
- Attended numerous conferences, community events, and fundraisers.
- Adopted over 50 Resolutions, 7 ordinances and presented over 20 proclamations and certificates.

STRATEGIC PLAN OBJECTIVES

Community Growth – Attract new businesses and support the vitality of our existing business community through supportive County services.

Value: Stewardship

- Continuing Board District Priorities Fund distributions to local community organizations and non-profits.
- Collaborating with County departments and outside agencies to provide updates and solutions to the constituents of Yuba County.
- Increasing participation of County Departments and local agencies in providing information to the public through the Board of Supervisors meetings under Special Presentations.
- Attending Board of Supervisors meetings to approve agreements, resolutions, ordinances, to advance to healthy, equitable, sustainable communities.

Community Engagement – Enhance community connectiveness to county services through focused engagement.

Value: Trust and Transparency

- Participating in various community events, including parades, ribbon cuttings, award recognitions and fundraisers.
- Sharing upcoming community events at Board of Supervisors meetings and through social media.
- Responding to County staff and constituents via phone, email and texts to address any concerns that may arise.

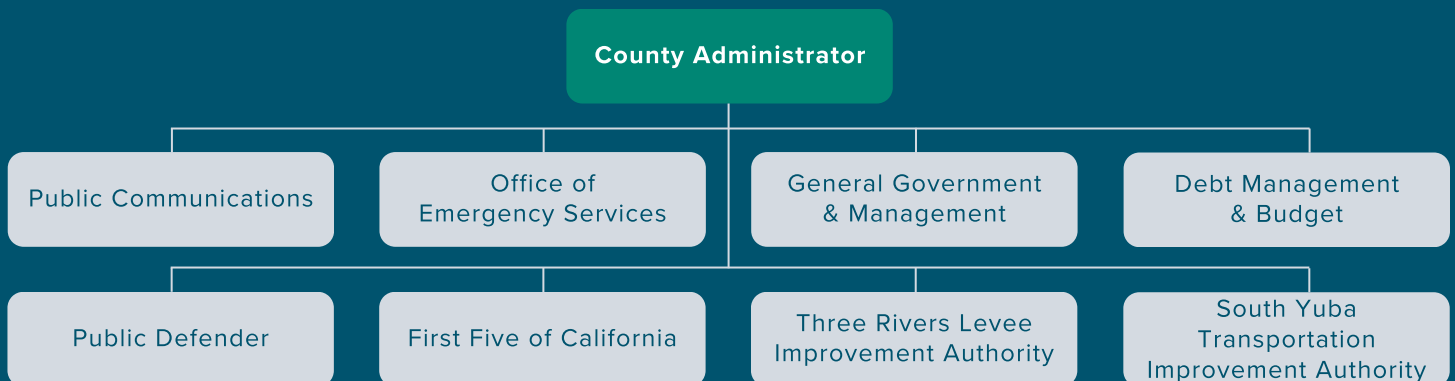
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Board of Supervisors						
1000-1010000						
Revenue						
Intergovernmental Revenues	\$386,184	\$668,649	\$497,755	\$490,414	\$404,137	(\$93,618)
Miscellaneous Revenues	\$585	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$652,510	\$717,559	\$649,660	\$624,382	\$538,104	(\$111,556)
Revenue Total	\$1,039,279	\$1,386,208	\$1,147,415	\$1,114,796	\$942,241	(\$205,174)
Expense						
Salaries and Employee Benefits	\$515,338	\$552,594	\$581,565	\$598,862	\$598,862	\$17,297
Services & Supplies	\$158,725	\$199,741	\$189,826	\$163,852	\$163,852	(\$25,974)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$460,312	\$491,130	\$376,024	\$352,082	\$179,527	(\$196,497)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,134,376	\$1,243,465	\$1,147,415	\$1,114,796	\$942,241	(\$205,174)
Revenue Less Expense	(\$95,097)	\$142,743	\$0	\$0	\$0	\$0

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COUNTY ADMINISTRATOR'S OFFICE

COUNTY ADMINISTRATOR KEVIN MALLEN



DEPARTMENT MISSION

The mission of the County Administrator’s Office is to effectively manage the overall operations of the Yuba County organization under policy direction from the Board of Supervisors.

DEPARTMENT OVERVIEW

The County Administrator’s Office operates under the policy direction of the Yuba County Board of Supervisors to provide overall executive and operational leadership, including overall budget management for Yuba County government operations. This includes day-to-day executive management and administrative support to all county departments as they implement Yuba County Board of Supervisors directives and State mandates.

ACCOMPLISHMENTS

- Office of Emergency Services received a 2025 California State Association of Counties Challenge award for their Youth Emergency Preparedness program.
- Office of Emergency Services worked with its evacuation mapping partner, LADRIIS, to launch the Sentinel app – which provides situational risk and evacuation readiness and highlights local guidance.
- The Yuba County website underwent a redesign – including bringing the platform software up to federal ADA standards, with the new platform going live Spring 2026.
- The Feather River setback area has been proposed by the Governor as Yuba County’s first State Park, following extensive local cleanup and restoration efforts including ordinances adopted by Yuba County and TRLIA.
- Yuba County teamed up with Sutter County to host 10 CSAC professional development classes

locally with 25 Yuba County employees and 22 Sutter County employees taking the classes to earn their CSAC Credential.

- Led a review of the County’s internal service funds to ensure costs to provide services are being captured and distributed accurately.

STRATEGIC PLAN OBJECTIVES

County Services – Enhance public safety through County Department and local agency collaboration and partnership.

Value: Collaboration

- Office of Emergency Services (OES) plans to launch their “Be Prepared Yuba” initiative that combines multiple platforms to provide a resource for constituents in cases of natural emergencies.

Community Growth – Enhance County infrastructure, and partnership with local districts, to provide infrastructure that meets the needs of our communities.

Value: Commitment

- Continue progress on the South County Infrastructure Project, coordinating with internal leadership and project partners to advance key improvements that support long-term community resilience and growth.

County Culture – Share and practice organizational values throughout the County.

Value: Yes-to-Yuba Mindset

- Expand the Leadership Summit program to further County Strategic Plan Objectives; creating more opportunities for collaboration, professional development, and organizational alignment.

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
General Government-Discretionary						
1000-1020000						
Revenue						
Charges for Services	\$1,525,425	\$1,648,893	\$1,286,000	\$1,701,000	\$1,827,400	\$541,400
Fines, Forfeitures, and Penalties	\$1,335,370	\$1,488,977	\$1,177,500	\$1,265,300	\$1,569,100	\$391,600
Intergovernmental Revenues	\$17,092,321	\$19,726,076	\$20,015,000	\$21,050,500	\$22,324,700	\$2,309,700
License, Permits and Franchises	\$2,460,633	\$2,597,973	\$2,126,000	\$2,526,000	\$2,773,200	\$647,200
Miscellaneous Revenues	\$303,297	\$22,397	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$2,295,577	\$2,975,155	\$2,000,000	\$2,850,000	\$3,177,300	\$1,177,300
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Taxes	\$29,085,260	\$31,212,820	\$28,905,350	\$31,841,000	\$36,304,200	\$7,398,850
Revenue Total	\$54,097,882	\$59,672,291	\$55,509,850	\$61,233,800	\$67,975,900	\$12,466,050
Fund Balance			\$14,337,693	\$14,087,272	\$3,783,933	(\$10,553,760)
Expense						
Transfers Out	\$55,861,346	\$69,435,526	\$69,847,543	\$75,321,072	\$71,759,833	\$1,912,290
Expense Total	\$55,861,346	\$69,435,526	\$69,847,543	\$75,321,072	\$71,759,833	\$1,912,290
Revenue Less Expense	(\$1,763,464)	(\$9,763,235)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
General Government						
1000-1020000						
Revenue						
Intergovernmental Revenues	\$8,891	\$153,471	\$124,150	\$100,000	\$250,000	\$125,850
Reimbursement-Cost Plan	\$4,355,609	\$4,564,922	\$76,648	\$739,969	\$717,606	\$640,958
Taxes	\$1,213,759	\$1,244,501	\$1,325,808	\$1,458,390	\$1,458,390	\$132,582
Transfers In	\$33,329	\$279,127	\$45,000	\$25,000	\$325,000	\$280,000
General Fund	\$930,629	\$1,165,565	\$1,126,662	\$622,622	\$427,869	(\$698,793)
Revenue Total	\$6,542,216	\$7,407,586	\$2,698,268	\$2,945,981	\$3,178,865	\$480,597
Expense						
Salaries and Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$747,128	\$874,901	\$1,056,760	\$1,111,188	\$1,087,388	\$30,628
Indirect Cost Allocation	\$692	\$444,405	\$452	\$315	\$104	(\$348)
Other Charges	\$1,422,223	\$1,715,998	\$1,606,056	\$1,799,478	\$2,056,373	\$450,317
Appropriation for Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$35,000	\$35,000	\$35,000	\$0
Expense Total	\$2,170,043	\$3,035,304	\$2,698,268	\$2,945,981	\$3,178,865	\$480,597
Revenue Less Expense	\$4,372,173	\$4,372,282	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
County Administrative Office						
1000-1050000						
Revenue						
Charges for Services	\$181,989	\$211,067	\$231,006	\$166,215	\$166,215	(\$64,791)
Intergovernmental Revenues	\$100,000	\$0	\$0	\$0	\$218,007	\$218,007
Miscellaneous Revenues	\$180,000	\$228,509	\$293,317	\$298,007	\$80,000	(\$213,317)
Reimbursement-Cost Plan	\$1,040,635	\$968,488	\$1,027,731	\$1,079,104	\$1,054,054	\$26,323
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$113,004	\$56,167	\$0	\$0	\$0	\$0
General Fund	\$287,830	\$741,660	\$728,528	\$750,926	\$700,976	(\$27,552)
Revenue Total	\$1,903,458	\$2,205,890	\$2,280,582	\$2,294,252	\$2,219,252	(\$61,330)
Expense						
Salaries and Employee Benefits	\$1,475,378	\$1,741,755	\$1,978,874	\$1,984,236	\$1,984,236	\$5,362
Services & Supplies	\$158,090	\$152,620	\$301,708	\$310,016	\$235,016	(\$66,692)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,633,469	\$1,894,375	\$2,280,582	\$2,294,252	\$2,219,252	(\$61,330)
Revenue Less Expense	\$269,989	\$311,516	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Emergency Services						
1000-1053000						
Revenue						
Charges for Services	\$15,000	\$10,000	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$1,385,623	\$1,223,812	\$1,219,614	\$1,606,644	\$1,631,702	\$412,088
Miscellaneous Revenues	\$12,589	\$13,448	\$0	\$0	\$150,000	\$150,000
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$124,656	\$172,338	\$21,800	\$21,800	\$21,800	\$0
General Fund	\$550,932	\$114,298	\$190,964	\$139,925	\$175,609	(\$15,355)
Revenue Total	\$2,088,799	\$1,533,896	\$1,432,378	\$1,768,369	\$1,979,111	\$546,733
Expense						
Salaries and Employee Benefits	\$486,646	\$511,559	\$541,371	\$558,075	\$558,075	\$16,704
Services & Supplies	\$959,069	\$694,812	\$817,636	\$1,093,713	\$1,339,807	\$522,171
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$323,565	\$104,654	\$73,371	\$116,581	\$81,229	\$7,858
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$35,000	\$0	\$0	\$0	\$0
Expense Total	\$1,769,279	\$1,346,026	\$1,432,378	\$1,768,369	\$1,979,111	\$546,733
Revenue Less Expense	\$319,520	\$187,870	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Public Defender						
1000-1055000						
Revenue						
Intergovernmental Revenues	\$91,506	\$87,974	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$10,812	\$668	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$119,088	\$177,422	\$118,938	\$175,000	\$175,000	\$56,062
General Fund	\$1,493,313	\$1,533,909	\$1,609,282	\$1,701,999	\$1,724,493	\$115,211
Revenue Total	\$1,714,719	\$1,799,973	\$1,728,220	\$1,876,999	\$1,899,493	\$171,273
Expense						
Salaries and Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$1,757,188	\$1,762,138	\$1,724,838	\$1,846,419	\$1,846,419	\$121,581
Indirect Cost Allocation	\$10,201	\$10,709	\$3,382	\$30,580	\$53,074	\$49,692
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,767,389	\$1,772,847	\$1,728,220	\$1,876,999	\$1,899,493	\$171,273
Revenue Less Expense	(\$52,670)	\$27,126	\$0	\$0	\$0	\$0

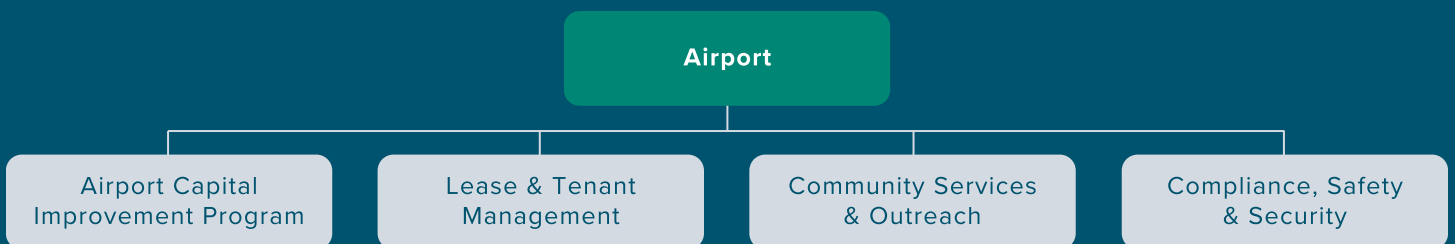
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Fish & Game Commission						
2120-2120000						
Revenue						
Fines, Forfeitures, and Penalties	\$1,750	\$2,952	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$1,750	\$2,952	\$0	\$0	\$0	\$0
Fund Balance					\$19,500	\$19,500
Expense						
Salaries and Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$19,500	\$19,500
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$0	\$0	\$0	\$0	\$19,500	\$19,500
Revenue Less Expense	\$1,750	\$2,952	\$0	\$0	\$0	\$0

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CDSA – AIRPORT

DEPUTY DIRECTOR JASON KOPPING



DEPARTMENT MISSION

Our mission at the Yuba County Airport is to: serve as an efficient gateway to the greater Yuba County community; provide a safe, reliable, and welcoming general aviation airport experience; serve the needs of our local community and visitors alike; and act as a catalyst for Yuba County Airport's growing culture of excellence. All aspects of aviation are a priority and an honor to support.

DEPARTMENT OVERVIEW

The Yuba County Airport operates under the Community Development and Services Agency (CDSA), capitalizing on synergistic alignment with other departments like Public Works, Planning, and Economic Development. The Airport is a general aviation facility serving Yuba County and the surrounding area. The staff of CDSA are committed to supporting regional economic growth, pilot training, and community connectivity while fostering aviation education, environmental responsibility, and high-quality service to pilots, businesses and residents. The primary runway is 6,006 feet long, 150 feet wide, and the crosswind runway is 3,261 feet long. The Airport budget is maintained through an Enterprise Fund and operates as a business, relying on those revenues generated from airport operations.

ACCOMPLISHMENTS

- Installed a new rotating beacon and runway/taxiway signage to increase safety for pilots.
- Implemented stricter hangar inspections to comply with FAA requirements and ensure proper use of Airport facilities.
- Designated an FAA-approved area for ultralight operations and established the necessary processes and procedures to safely resume activities.

- Worked with the Sheriff's Community Improvement Program to improve and maintain the grounds in and around the Airport.
- Implemented operational changes that position the organization for greater long-term revenue potential.
- Hosted the Olivehurst Community Clean Up Day.

STRATEGIC PLAN OBJECTIVES

Community Growth – Attract new businesses and support the vitality of our existing business community through supportive County services.

Value: Collaboration

- Work with the Yuba County Economic Development team to promote industrial areas to reach potential new businesses and check in with existing businesses to determine if services are needed/connect them with right department/person.

Community Engagement – Encourage connections and collaboration with partner agencies within the County, as well as among County departments, to ensure we are collectively working together to best serve our communities.

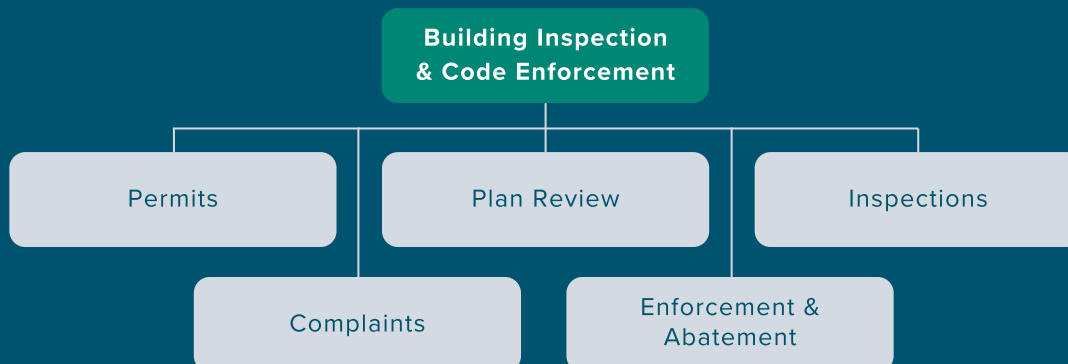
Value: Trust and Transparency

- Work with Sutter Yuba Behavioral Health to locate a space for Commission on Aging.
- Work with MJUSD Nutrition Services to coordinate space for summer program food pick up for children utilizing the airport parking lot.
- Sell Animal Care parcel to allow the Sheriff's Department to expand and better serve the area.



CDSA – BUILDING INSPECTION & CODE ENFORCEMENT

DEPUTY DIRECTOR JEREMY STRANG



DEPARTMENT MISSION

Our mission is to serve the community by promoting safe, healthy, and accessible buildings and neighborhoods. Through responsive service and fair enforcement, we protect public health, preserve natural resources, and help ensure the County remains a great place to live, work, and play.

DEPARTMENT OVERVIEW

The Building Department is charged with enforcing State and local regulations related to the construction of new and existing buildings and structures; ensuring the proper maintenance of properties within the unincorporated area of the County and the City of Wheatland.

ACCOMPLISHMENTS

- Configured, implemented and launched Tyler Payments solution for the CDSA permitting platform.
- Partnered with Yuba County Sheriff's Community Service Improvement Program (SCIP) augmenting Code Enforcement's efforts to clean and maintain community spaces.
- Conducted focused enforcement operations and completed several County-driven abatements in high-priority corridors.
- Approved and issued building permits for new commercial and retail space within the North Beale, Lindhurst, and Olivehurst corridors.

STRATEGIC PLAN OBJECTIVES

County Service – Improve and increase County service delivery options through enhanced in-person, over the phone and online services.

Value: Adaptability

- Analyze current processes to determine low-risk permits for future automatic approvals and immediate permit issuance.

Community Growth – Enhance County infrastructure and partner with local districts to provide infrastructure that meets the needs of our communities.

Value: Collaboration

- Enhance partnerships with local Fire Districts for development related permit reviews and approvals.

Community Growth – Attract new businesses and support the vitality of our existing business community through supportive County services.

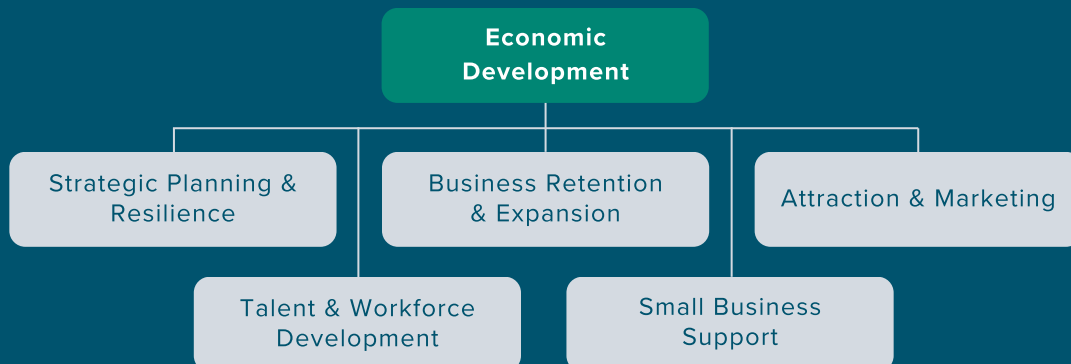
Value: Commitment

- Identify properties that negatively impact prime commercial corridors and initiate appropriate enforcements actions.



CDSA – ECONOMIC DEVELOPMENT

DEPUTY DIRECTOR ASHLEY POTOČNIK



DEPARTMENT MISSION

Yuba County Economic Development is dedicated to fostering a balanced and sustainable community where job opportunities, housing, and business development flourish harmoniously. Economic Development strives to create a vibrant, positive business environment that attracts and retains diverse industries, drives innovation, and generates a lasting positive impact for all residents.

DEPARTMENT OVERVIEW

Yuba County Economic Development is responsible for sustainable economic growth through strategic planning and supporting business industries. By assessing current economic conditions and leveraging the county's competitive advantages, Economic Development aims to attract new businesses, retain and expand existing ones, and provide comprehensive support to meet business needs.

ACCOMPLISHMENTS

- Convened workforce roundtables with employers and workforce partners to support talent development, strengthen employer connections, and better align workforce needs with available resources.
- Organized internal development roundtables with permitting and project staff to improve coordination.
- Produced and distributed a quarterly Yuba County development newsletter to share project updates, economic trends, and investment opportunities with the community and external partners.
- Coordinated the third annual Yes to Startups Program, providing technical assistance, mentorship, and increased visibility for early-stage and small businesses.

STRATEGIC PLAN OBJECTIVES

Community Growth – Attract new businesses and support the vitality of our existing business community through supportive County services.

Value: Commitment

- Provide retail market analysis, data and site information to businesses, developers, and brokers to support commercial diversification and generate interest in County-owned surplus commercial and industrial properties. Advancing industrial land development opportunities and coordinating with partner agencies to support strategic infrastructure investments that enable business attraction and expansion.

Community Engagement – Raise community and tourism awareness of Yuba County's natural, community, and recreational resources through increased outreach.

Value: Collaboration

- Enhancing collaboration with County departments and external partners to improve coordination, share information, and better serve site selectors, developers, and investors to promote stronger partnerships across departments and regional organizations.

Community Engagement – Encourage connections and collaboration with partner agencies within the County, as well as among County departments, to ensure we are collectively working together to best serve our communities.

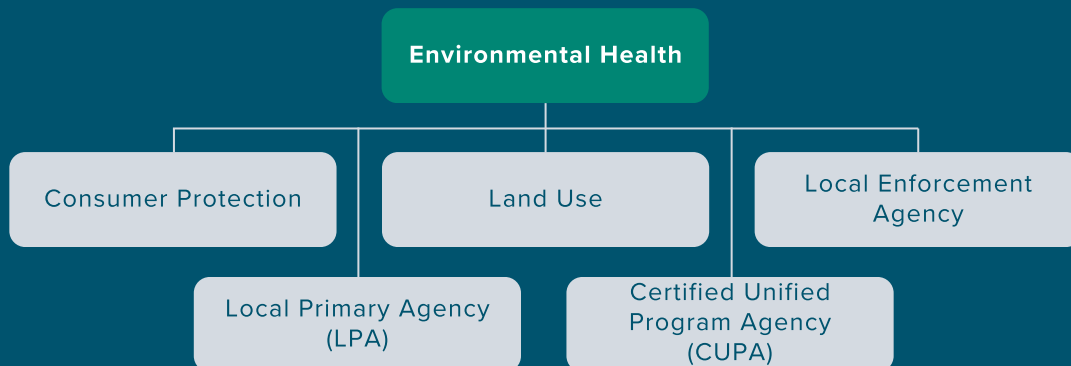
Value: Yes-to-Yuba Mindset

- Explore the development of an industrial business alliance or networking forum to strengthen relationships among existing employers and support growth in Yuba County's tradeable sectors.



CDSA – ENVIRONMENTAL HEALTH

DIRECTOR CLARK PICKELL



DEPARTMENT MISSION

Provides for the protection of the environmental health and well-being of the citizens of Yuba County through education and community awareness of environmental health issues and the administration and enforcement of environmental and public health laws.

DEPARTMENT OVERVIEW

The Yuba County Environmental Health Department is an integral part of the Community Development and Services Agency (CDSA). The Environmental Health Department is charged with implementing local, State and federal policy, ordinances, and statutes to safeguard public health. The Department provides plan review, construction oversight, permitting and inspection services to mitigate and monitor factors in the environment to protect human health and disease in our communities. Some of these include retail food establishments, public pools, wells, on-site sewage disposal, solid waste management and hazardous materials management.

ACCOMPLISHMENTS

- Completed configuration of the Tyler Environmental Health system and initiated data conversion from the current database into the Tyler platform integrating Environmental Health with other CDSA departments.
- Completed the abatement of a property that had illegally disposed of large quantities of green waste, significantly impacting the surrounding community.
- Completed additional posting of fish consumption advisory signs along the major waterbodies throughout Yuba County, funded by a grant from the State Water Resources Control Board (SWRCB).

- Provided assistance to OPUD and RCAC with the design process for water and sewer infill in the Olivehurst Community including the future consolidation of two small public water systems.
- Developed a webspace for public drought resilience education and dry well reporting.

STRATEGIC PLAN OBJECTIVES

County Services – Improve and increase County service delivery options through enhanced in-person, over the phone and online services.

Value: Yes-to-Yuba Mindset

- Implement new electronic solutions to enhance delivery, flexibility, and efficiency of our services. Efforts will focus on integrating Environmental Health into a unified Community Development service platform.

Community Growth – Enhance County infrastructure and partner with local districts to provide infrastructure that meets the needs of our communities.

Value: Collaboration

- Partnership with local service purveyors and supporting non-government organizations to address and deliver solutions for failing sewer and water connections.

County Culture – Maximize staff development through training, coaching and mentorship opportunities.

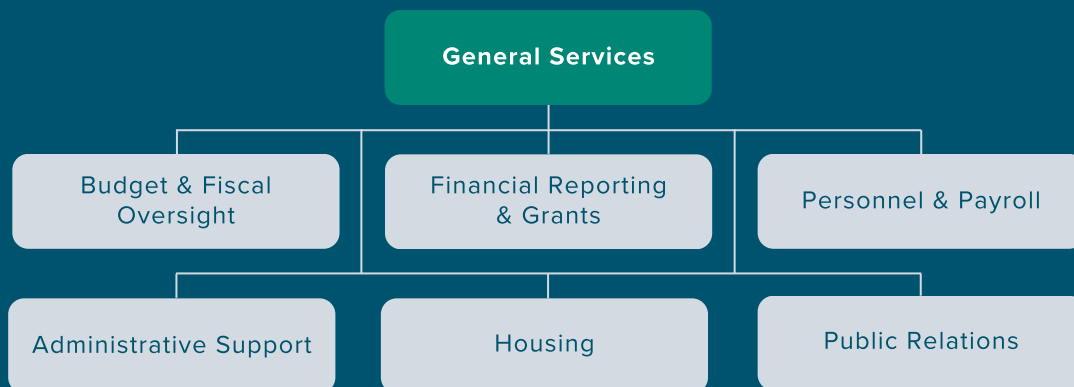
Value: Workforce Development

- Train, support, and guide staff who are committed to protecting both the public and the environment in Yuba County. We hold ourselves accountable to ensure public safety by prioritizing education and using enforcement only when necessary.



CDSA – GENERAL SERVICES

DIRECTOR MICHAEL LEE



DEPARTMENT MISSION

Our mission is to support the multiple departments that comprise the Community Development and Services Agency (CDSA) to meet the diverse needs of our community. This support ensures the smooth functioning of the Agency while also fostering innovation and creativity in CDSA's delivery of services.

DEPARTMENT OVERVIEW

The Finance and Administration Division in CDSA acts as the centralized support hub for all CDSA departments and programs, offering comprehensive organizational support services. Integrating financial and administrative functions into one division ensures consistency. At the core of our approach is a commitment to customer-centric services. Our aim is to provide concierge-level service experience, with a Yes to Yuba attitude, ensuring that every interaction is characterized by excellence.

ACCOMPLISHMENTS

- Closed out several grant funded initiatives, including the Emergency Homeless Shelter Planning Project, the Audible Alarm Planning Project, and the Owner-Occupied Rehabilitation Program. All projects met State and Federal requirements, with accurate reporting and clear community benefits.
- Implemented the Tyler Payments solution for the CDSA Permitting and Licensing platform, enabling customers to apply for permits and submit payments through a fully integrated online system.
- Strengthened organizational capacity by fostering a collaborative team culture, prioritizing staff cross-training, professional development opportunities, and process improvements that enhance operational efficiency and reinforce the County's core values.

STRATEGIC PLAN OBJECTIVES

Community Growth – Enhance County infrastructure and partner with local districts to provide infrastructure that meets the needs of the communities.

Value: Stewardship

- Advance housing and community development opportunities by coordinating planning initiatives, administering grant-funded programs, and strengthening partnerships that expand access to safe housing and support sustainable community growth.
- Demonstrate responsible stewardship of County resources by maintaining strong financial oversight, ensuring compliance with State and Federal grant requirements, and promoting transparency in budgeting and reporting processes.

Community Engagement – Encourage connections and collaboration with partner agencies within the County, as well as among County departments to ensure we are collectively working together to best serve our communities.

Value: Collaboration

- Strengthen collaboration across County departments and local partner agencies to align resources, share expertise, and deliver coordinated programs that effectively serve the community.

County Culture – Maximize Staff Development through training, coaching, and mentorship opportunities.

Value: Workforce Development

- Invest in workforce development by continuing to support cross-training efforts, encouraging professional development opportunities, and promoting knowledge sharing across divisions.



CDSA – LIBRARY

DIRECTOR MICHAEL LEE



DEPARTMENT MISSION

The Yuba County Library is here to serve the diverse needs of our patrons from all walks of life and at each stage of their lives with access to education, programs, and services. It is a place where information is made available in print and electronic formats, and a place that connects people to ideas and concepts. We strive to teach and nurture the love of reading and the habit of lifelong learning.

DEPARTMENT OVERVIEW

The Library is a great democratic institution. We serve people of every age, income level, location, ethnicity, and physical ability, and provide the full range of information resources needed to live, learn, govern, and work. The Library serves as a community hub. We connect people to information and connect people to people. The library is a safe place for kids, providing homework help, games, and book clubs. We offer computer classes, allowing older adults to stay engaged in a digital world. We are committed to helping children and adults develop the skills needed to survive and thrive in a global information society. The ability to read and use computers is at the forefront of these skills.

ACCOMPLISHMENTS

- Library services were successfully relocated to the Government Center to ensure uninterrupted patron access during facility renovations. Staff are also supporting the renovation effort, including implementation of the State grant, which will deliver improved infrastructure and expanded resources for the community.
- Completed both the “In N Out” Reading Program for children ages 4-12 and the “Raising Canes” Reading Program for children ages 0-12, expanding literacy engagement and early learning opportunities.

- Delivered another successful Summer Reading Program: Level Up at Your Library!, encouraging reading and participation for local youth.
- Maintained accessibility to family programming by hosting events at the HHS site and the Government Center for families with children ages 5 and under during the library’s renovation.
- Established new collaborations with County Departments at the Government Center to provide holiday-themed events, including Halloween and Winter Holiday programs, as well as recurring monthly offerings such as community helper story times.

STRATEGIC PLAN OBJECTIVES

Community Engagement – Enhance community connectiveness to county services through focused engagement.

Value: Collaboration

- Strengthen collaboration with partner agencies and County Departments to better serve the community, while deepening engagement with patrons to build trust foster shared ownership, and design programs that reflect community needs.
- Increase program attendance and expand card registrations by conducting targeted outreach, host multilingual and culturally inclusive programs, and collaborate with partners on literacy, technology, and health initiatives.

County Culture – Maximize staff development through targeted training, coaching, and mentorship opportunities.

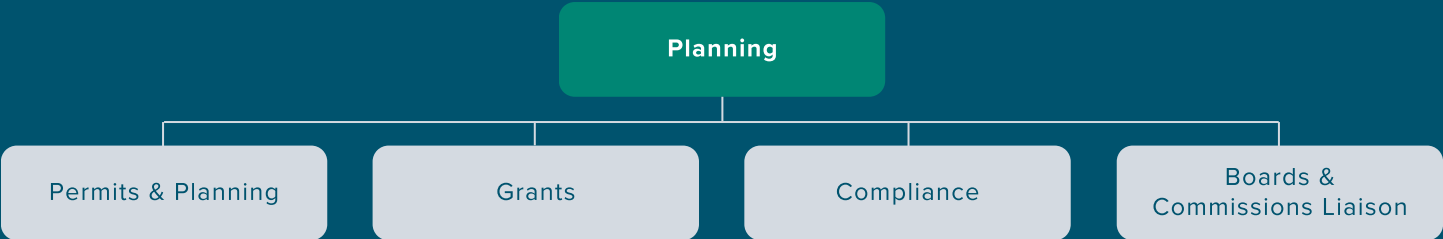
Value: Workforce Development

- Ongoing training, mentorship and professional development for staff to empower employees to reach their full potential and strengthen our team.



CDSA – PLANNING

DEPUTY DIRECTOR ASHLEY POTOČNIK



DEPARTMENT MISSION

The Yuba County Planning Department is committed to fostering responsible and responsive development, preserving natural resources, and enhancing the quality of life for residents and businesses through effective land use planning.

DEPARTMENT OVERVIEW

The Planning Department is charged with implementing local, State and federal policies, ordinances, and statutes related to development, land division and associated land use processes. Individual development proposals are reviewed for consistency with the County of Yuba General Plan and Development Code, California Environmental Quality Act (CEQA), Subdivision Map Act and other State and federally enacted legislation.

ACCOMPLISHMENTS

- Executed a professional services agreement with AECOM to initiate the 2050 General Plan and Plumas Lake Specific Plan updates, formally launching a comprehensive multi-year effort to guide responsible growth, protect agricultural resources, and align long term land use policy with community priorities and State requirements.
- Advanced key commercial and infrastructure projects by efficiently processing complex entitlements, including the Yuba Sutter Transit NextGen Facility, an addendum for the Ostrom Road Landfill supporting G2 Energy renewable natural gas expansion, and administrative design review for the River Oaks Shopping Center in Plumas Lake.
- Completed the annual Development Code and Zoning Map updates.

STRATEGIC PLAN OBJECTIVES

County Services – Improve and increase County service delivery options through enhanced in-person, over-the-phone and online services.

Value: Yes-to-Yuba Mindset

- Ensuring efficient, accessible, and transparent service delivery resulting in reduced permit processing timelines, fewer incomplete applications, improved customer satisfaction, and greater public access to accurate land use information 24/7.

Community Growth – Ensuring that agriculture, natural resources, and rural communities are preserved and protected when determining how the future growth of our urban areas will be accommodated.

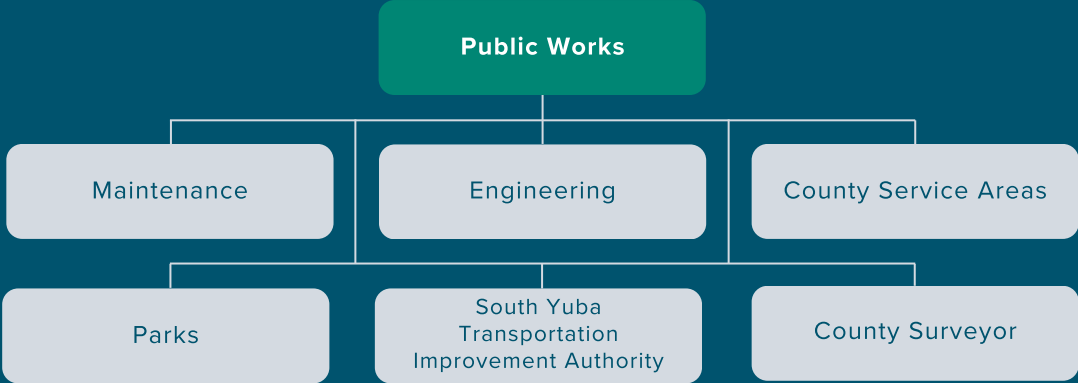
Value: Adaptability

- Advancing the General Plan Update and Plumas Lake Specific Plan Update to guide future growth with balanced land-use policies that focus development in appropriate urban areas, protect farmland and natural resources, and preserve Yuba County’s agricultural heritage and rural character.
- Continuously reviewing and recommending updates to the Development Code to maintain it as a responsive, living document, refining the Development Code to a regulatory framework that keeps pace with development trends, legislative changes, housing requirements, and emerging industry needs.



CDSA – PUBLIC WORKS

DIRECTOR BRIAN MICKELSON



DEPARTMENT MISSION

In the pursuit of making Yuba County a unique and thriving place to live, work and play, Public Works strives to provide responsive and thorough maintenance of the County's public infrastructure, while ensuring public facilities accompanying new development are designed and constructed to current standards.

DEPARTMENT OVERVIEW

The Yuba County Public Works Department is an integral part of the Community Development and Services Agency that combines maintenance, engineering, surveying, and parks services to safeguard public health, safety, and general welfare of the communities it serves within the County. Public Works is responsible for the operations and maintenance of the County's roadway, bridge, drainage facilities, and parks. Public Works is also responsible for ensuring planned infrastructure is designed and constructed properly and supports orderly development. Additionally, Public Works is responsible for County Surveyor functions including tract maps, parcel maps, records of surveys, and lot line adjustments. Furthermore, Public Works staff also support and manage the South Yuba Transportation Improvement Authority (SYTIA) and County Service Areas (CSAs).

ACCOMPLISHMENTS

- Completed the Feather River Boulevard State of Good Repair Project, providing new curbs, gutters, sidewalks, and other multi-modal improvements.
- Completed the South Beale Road and Loma Rica Road State of Good Repair Road Rehabilitation Project, extending pavement life and enhancing safety for all users.
- Completed the Hammonton-Smartsville Shoulder Widening Project, improving roadway

safety and increasing the road's long-term durability.

- Completed the Hammonton-Smartsville Road at Doolittle Drive Intersection Project, correcting a vertical curve and improving sight distance to enhance safety for Beale Air Force Base commuters.
- Completed the Garden Avenue Safe Routes to School Project, which provided curbs, gutters, sidewalks, drainage, and other multi-modal improvements.
- Completed the Climate Adaptation – Project Level Capital Improvement Plan to ensure stormwater systems are appropriately sized for future development and to accommodate future climate-related impacts.
- Completed the River Highlands Gold Village Groundwater Improvement Project through the Small Community Drought Relief Program, improving groundwater quality for residents.
- Completed the North Beale Road Complete Streets Safety Project Phase III, providing roadway rehabilitation and safety improvements for all users and modes of transportation in front of the Yuba College campus.
- Completed the Los Verjeles Road Bridge Replacement Project, replacing a structurally deficient bridge and improved roadway drivability.

STRATEGIC PLAN OBJECTIVES

County Services – Improve and increase County service delivery options through enhanced in-person, over the phone and online services.

Value: Yes-to-Yuba Mindset

- Continue providing excellent customer service through project development, plan review, and approval as part of the Yes to Yuba mindset.
- Complete the design and construct the West Linda Active Transportation and Olivehurst Roadway Climate Resiliency Projects, which will bring miles of new drainage systems, sidewalks, and bike paths, solving decades of multi-modal and drainage challenges.

Community Growth – Enhance County infrastructure and partner with local districts to provide infrastructure that meets the needs of our communities.

Value: Commitment

- Complete the Friendship Park Beautification Project to rehabilitate and upgrade the park, funded through the Urban Greening Grant Program.
- Finish Design of the Lindhurst Avenue Corridor Revitalization Project. The design is funded through the Reconnecting Communities and neighborhoods grant.

Community Engagement – Enhance community connectiveness to county services through focused engagement.

Value: Trust and Transparency

- Enhance public outreach efforts through the dedicated work of the Public Works Department's newly hired Communications Specialist.

County Culture – Maximize staff development through training, coaching and mentorship opportunities.

Value: Workforce Development

- Continue mentoring staff and providing training opportunities that promote personal growth and advance the County's initiatives through staff development.

CDSA: PUBLIC WORKS CAPITAL PROJECTS
FY 2026-2027 | Recommended Budget

FY 26-27	PROJ #	BUDGET AMOUNT	R/W ACO 61-00	CONSULT ENGR PE / CE 69-00	PRELIM ENGR Sal & Ben	CONST ENGR Sal & Ben	CONTRACT CONSTRUCTION 69-00	REVENUE AMOUNT	REVENUE TOTAL	SOURCE
Goldfields Parkway Phase 2 On hold - Keep in 69-00	2254	3,725,000		25,000		200,000	3,500,000	3,725,000		Trust 188 Road Imp Fees
			0					0		
	8005							0	3,725,000	
West Linda ATP - Along Alicia, Arboga, FRB,... Assume 10% of Design and 33% of construction complete in 26-27	2263	9,685,000	25,000	1,140,000	50,000	160,000	6,400,000	7,750,000		ATP Road Fund YWA Grant
								25,000		
				260,000	10,000	40,000	1,600,000	1,910,000	9,685,000	
Olivehurst Roadway Climate Resiliency Prj Assume 10% of Design and 33% of construction complete in 26-27	2265	18,850,000		2,000,000	1,200,000	200,000	13,000,000	16,400,000		LTCAP YWA Grant Road Fund
				200,000	150,000	50,000	2,000,000	2,400,000		
			50,000					50,000	18,850,000	
Sign Safety Audit Cycle 11 90% Complete in 26/27	2268	3,530,000		50,000		250,000	2,880,000	3,180,000		HSIP 90% RMRA 10%
				5,000		25,000	320,000	350,000	3,530,000	
7 Signalized Intersections on multi roads Cycle 11 75% Complete in 26/27	2269	540,000		150,000		50,000	288,000	488,000		HSIP 90% RMRA
				15,000		5,000	32,000	52,000	540,000	
North Beale Rd PH III Assume final 10% complete in 26/27	2270	1,000,000					600,000	600,000		LPP Linda Lighting YWA Trust 188 Road Imp Fees
							50,000	50,000		
							0	0		
				0		50,000	300,000	350,000	1,000,000	
Linda Ave. and Dunning Ave. Safe Route to School Assume final 33% PSE complete in 26/27	2274	601,017		350,000				350,000		RSTP 100% X\$ YWA MOU
				150,000	51,017			201,017		
			50,000					50,000	601,017	
Fleming Rd. Safe Routes to School Assume final 33% PSE complete in 26/27	2275	150,000		25,000	75,000			75,000		RSTP YWA MOU
					50,000			75,000	150,000	
Lindhurst Corridor Revitalization Assume 50% PSE complete in 26/27	2277	1,550,000	0	1,500,000	50,000			1,550,000		SACOG GRANT
								0	1,550,000	
HSIP Cycle 12 Forty Mile Road Bicycle & Pedestrian Safety Project Assume 50% of PE	2278	725,000	190,000	450,000	20,000			660,000		HSIP - 90% General Fund
			20,000	40,000	5,000			65,000	725,000	
West Linda Drainage Basin Assume 100% of Construction completed FY 26-27	4276	1,185,000				25,000	235,000	260,000		YWA Grant YWA MOU Park Trust HHS
						25,000	100,000	125,000		
				25,000		25,000	250,000	300,000		
				25,000		25,000	450,000	500,000	1,185,000	
Gold Village Groundwater Improvement Assume final 10% of Construction completed FY 26-27	5408	100,000		0		0	0	0		DWR Grant YWA MOU
				10,000		10,000	80,000	100,000	100,000	
Waldo Road Bridge	6015	380,000	30,000	300,000	50,000			380,000		HBP 100% (Toll Credits)
								0	380,000	
Ellis Rd Bridge 75 Assume 50% of PE complete in FY 24-25	6022	330,000	30,000	250,000	50,000			330,000		HBP 100% (Toll Credits)
								0	330,000	
Marysville Road Lt Turn Pckts Bald Mtn & Brns Villy Sch	8055	100,000		30,000	70,000			100,000		Trust 188 Road Imp Fees
								0	100,000	
South Beale Road at SR65 Interchange SYTIA Funded for PE	8113	1,540,000		1,500,000	40,000			1,540,000		SYTIA - Fund 181
								0	1,540,000	
Plumas Lake Interchange II Assume final 10% of PE Completed FY 26-27 and 33% of Construction	9202	15,090,000		800,000	50,000	40,000	2,600,000	3,490,000		Trust 714 PLSP RURAL Grant SYTIA - Fund 181
				800,000		200,000	10,400,000	11,400,000		
			200,000					200,000	15,090,000	
Beale Express Way Design phase (aka East Wheatland Express Way)	9207	550,000		540,000	10,000			550,000		Trust 181 SYTIA
								0	550,000	
River Oaks Extension	TBD	300,000		300,000				300,000		Trust 714 PLSP
								0	300,000	
Simpson Ln Bridge Moved to 52525	9219	0		0				0		BIP Special Drainage
				0	0			0	0	
Plumas Lake Bike Path - Middle School to RDO V 17-20 Assume 100% of PE & 50% of Con	TBD	700,000		50,000	100,000	50,000	500,000	700,000		Park Trust
									700,000	
Pike City Bridge Replacement	TBD	100,000		75,000	25,000			100,000		HBP
									100,000	
TOTALS		60,731,017	595,000	11,065,000	2,056,017	1,430,000	45,585,000	60,731,017	60,731,017	

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA - Finance/Admin						
1000-1500000						
Revenue						
Charges for Services	\$2,794,804	\$3,067,772	\$3,663,044	\$4,101,339	\$3,767,680	\$104,636
Intergovernmental Revenues	\$81,477	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$9,720	\$2,251	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$12,942	\$18,055	\$73,000	\$265,665	\$446,961	\$373,961
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$2,898,943	\$3,088,078	\$3,736,044	\$4,367,004	\$4,214,641	\$478,597
Expense						
Salaries and Employee Benefits	\$1,972,171	\$2,420,729	\$3,022,073	\$3,495,925	\$3,477,580	\$455,507
Services & Supplies	\$233,417	\$270,715	\$425,672	\$416,616	\$418,596	(\$7,076)
Indirect Cost Allocation	\$689,448	\$391,833	\$282,699	\$448,863	\$312,865	\$30,166
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$5,333	\$5,600	\$5,600	\$5,600	\$5,600	\$0
Expense Total	\$2,900,369	\$3,088,877	\$3,736,044	\$4,367,004	\$4,214,641	\$478,597
Revenue Less Expense	(\$1,426)	(\$799)	\$0	\$0	\$0	\$0
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA - Planning						
1000-1501000						
Revenue						
Charges for Services	\$361,332	\$302,731	\$356,547	\$63,777	\$204,473	(\$152,074)
Intergovernmental Revenues	\$74,637	\$560,994	\$100,000	\$0	\$0	(\$100,000)
License, Permits and Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$4,274	\$5,907	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$592,426	\$660,867	\$1,850,596	\$1,508,870	\$1,450,106	(\$400,490)
General Fund	\$295,269	\$295,269	\$295,269	\$473,707	\$295,269	\$0
Revenue Total	\$1,327,938	\$1,825,768	\$2,602,412	\$2,046,354	\$1,949,848	(\$652,564)
Expense						
Salaries and Employee Benefits	\$643,426	\$740,134	\$835,533	\$704,135	\$672,317	(\$163,216)
Services & Supplies	\$395,955	\$847,629	\$1,481,527	\$1,205,408	\$1,197,671	(\$283,856)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$288,558	\$238,005	\$285,352	\$136,811	\$79,860	(\$205,492)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,327,938	\$1,825,768	\$2,602,412	\$2,046,354	\$1,949,848	(\$652,564)
Revenue Less Expense	\$0	\$0	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA - Building/Code Enforce						
1000-1502000						
Revenue						
Charges for Services	\$43,828	\$66,064	\$65,000	\$65,000	\$65,000	\$0
Fines, Forfeitures, and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$250,000	\$260,000	\$268,500	\$274,410	\$274,410	\$5,910
License, Permits and Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$1,000	\$500	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$4,978,710	\$5,281,924	\$7,622,440	\$7,041,925	\$6,743,152	(\$879,288)
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$5,273,538	\$5,608,488	\$7,955,940	\$7,381,335	\$7,082,562	(\$873,378)
Expense						
Salaries and Employee Benefits	\$2,572,885	\$2,768,740	\$3,466,253	\$3,794,779	\$3,618,687	\$152,434
Services & Supplies	\$2,388,201	\$2,383,880	\$3,862,119	\$3,099,321	\$3,009,524	(\$852,595)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$312,454	\$455,868	\$627,568	\$487,235	\$454,351	(\$173,217)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$5,273,539	\$5,608,488	\$7,955,940	\$7,381,335	\$7,082,562	(\$873,378)
Revenue Less Expense	(\$2)	\$0	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA - Environmental Health						
1000-1503000						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Fines, Forfeitures, and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$126,470	\$642,478	\$209,000	\$209,000	\$209,000	\$0
License, Permits and Franchises	\$1,082,473	\$1,379,805	\$1,648,000	\$1,693,000	\$1,713,000	\$65,000
Miscellaneous Revenues	\$645	\$500	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$359,304	\$312,569	\$301,312	\$364,006	\$370,472	\$69,160
General Fund	\$0	\$155,000	\$20,000	\$20,000	\$0	(\$20,000)
Revenue Total	\$1,568,892	\$2,490,352	\$2,178,312	\$2,286,006	\$2,292,472	\$114,160
Expense						
Salaries and Employee Benefits	\$1,113,913	\$1,295,182	\$1,387,606	\$1,460,756	\$1,460,756	\$73,150
Services & Supplies	\$472,415	\$1,073,564	\$694,758	\$702,589	\$694,204	(\$554)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$100,033	\$115,216	\$95,948	\$122,661	\$137,512	\$41,564
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,686,361	\$2,483,962	\$2,178,312	\$2,286,006	\$2,292,472	\$114,160
Revenue Less Expense	(\$117,468)	\$6,390	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA - Surveyor						
1000-1504000						
Revenue						
Charges for Services	\$227,408	\$199,714	\$306,119	\$176,041	\$168,647	(\$137,472)
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0
License, Permits and Franchises	\$41,124	\$67,367	\$80,000	\$45,000	\$45,000	(\$35,000)
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$44,500	\$143,980	\$0	\$0	(\$143,980)
General Fund	\$244,000	\$244,000	\$148,614	\$242,614	\$242,614	\$94,000
Revenue Total	\$512,532	\$555,581	\$678,713	\$463,655	\$456,261	(\$222,452)
Expense						
Salaries and Employee Benefits	\$143,292	\$291,075	\$354,179	\$227,565	\$227,565	(\$126,614)
Services & Supplies	\$333,620	\$239,943	\$317,449	\$213,981	\$206,983	(\$110,466)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$35,620	\$26,383	\$7,085	\$22,109	\$21,713	\$14,628
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$512,532	\$557,401	\$678,713	\$463,655	\$456,261	(\$222,452)
Revenue Less Expense	\$0	(\$1,820)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
County Parks-Operating						
1000-1505001						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$22,797	\$756,278	\$3,739,200	\$4,883,700	\$4,883,700	\$1,144,500
Miscellaneous Revenues	\$1,361	\$33	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$664,835	\$153,139	\$2,545,630	\$527,955	\$497,196	(\$2,048,434)
General Fund	\$177,679	\$177,679	\$202,679	\$202,679	\$202,679	\$0
Revenue Total	\$866,672	\$1,087,129	\$6,487,509	\$5,614,334	\$5,583,575	(\$903,934)
Expense						
Salaries and Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$369,678	\$355,606	\$468,800	\$510,427	\$510,628	\$41,828
Capital Assets	\$428,550	\$410,839	\$5,939,200	\$5,072,562	\$5,072,562	(\$866,638)
Indirect Cost Allocation	\$69,128	\$89,977	\$79,509	\$31,345	\$385	(\$79,124)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$240,000	\$0	\$0	\$0	\$0
Expense Total	\$867,356	\$1,096,422	\$6,487,509	\$5,614,334	\$5,583,575	(\$903,934)
Revenue Less Expense	(\$684)	(\$9,293)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Economic Development						
1000-1506000						
Revenue						
Miscellaneous Revenues	\$105,000	\$109,391	\$120,200	\$82,840	\$82,840	(\$37,360)
Reimbursement-Cost Plan	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$764,735	\$67,747	\$45,000	\$0	\$0	(\$45,000)
General Fund	\$127,249	\$463,129	\$441,965	\$441,965	\$441,965	\$0
Revenue Total	\$996,984	\$640,267	\$607,165	\$524,805	\$524,805	(\$82,360)
Expense						
Salaries and Employee Benefits	\$0	\$113,603	\$191,857	\$180,204	\$33,601	(\$158,256)
Services & Supplies	\$980,391	\$344,249	\$399,178	\$333,083	\$473,786	\$74,608
Indirect Cost Allocation	\$9,714	\$8,307	\$16,130	\$11,518	\$17,418	\$1,288
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$990,105	\$466,158	\$607,165	\$524,805	\$524,805	(\$82,360)
Revenue Less Expense	\$6,880	\$174,109	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
County Library Operations						
1000-1507000						
Revenue						
Charges for Services	\$13,597	\$4,937	\$5,500	\$5,500	\$5,500	\$0
Intergovernmental Revenues	\$17,313	\$11,811	\$18,000	\$12,200	\$12,200	(\$5,800)
Miscellaneous Revenues	\$20	\$115	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$10,255	\$11,282	\$9,000	\$9,000	\$9,000	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$297,732	\$1,968,848	\$5,701,740	\$387,000	\$967,000	(\$4,734,740)
General Fund	\$807,605	\$798,113	\$994,848	\$1,149,860	\$1,105,440	\$110,592
Revenue Total	\$1,146,523	\$2,795,106	\$6,729,088	\$1,563,560	\$2,099,140	(\$4,629,948)
Expense						
Salaries and Employee Benefits	\$343,314	\$394,935	\$465,989	\$560,036	\$540,172	\$74,183
Services & Supplies	\$364,508	\$390,714	\$503,420	\$499,496	\$499,608	(\$3,812)
Capital Assets	\$229,562	\$1,879,021	\$5,519,740	\$250,000	\$830,000	(\$4,689,740)
Indirect Cost Allocation	\$210,393	\$130,325	\$239,939	\$254,028	\$229,360	(\$10,579)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,147,777	\$2,794,995	\$6,729,088	\$1,563,560	\$2,099,140	(\$4,629,948)
Revenue Less Expense	(\$1,254)	\$111	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Drainage						
1000-1508000						
Revenue						
Intergovernmental Revenues	\$1,658,828	\$1,445,326	\$1,487,000	\$1,520,810	\$1,520,810	\$33,810
License, Permits and Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$2,010	\$2,010	\$2,010	\$2,010	\$2,010	\$0
Revenue Total	\$1,660,838	\$1,447,336	\$1,489,010	\$1,522,820	\$1,522,820	\$33,810
Expense						
Salaries and Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$1,418,801	\$1,373,269	\$1,285,384	\$1,321,064	\$1,304,149	\$18,765
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$4,787	\$4,298	\$3,626	\$21,756	\$38,671	\$35,045
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$237,250	\$69,769	\$200,000	\$180,000	\$180,000	(\$20,000)
Expense Total	\$1,660,838	\$1,447,336	\$1,489,010	\$1,522,820	\$1,522,820	\$33,810
Revenue Less Expense	\$0	\$0	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Roads Operations-Maintenance						
2050-2050000						
Revenue						
Charges for Services	\$2,839,690	\$3,109,130	\$2,249,415	\$2,008,263	\$1,992,099	(\$257,316)
Fines, Forfeitures, and Penalties	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$0
Intergovernmental Revenues	\$22,580,945	\$26,455,663	\$33,490,447	\$56,780,850	\$56,630,850	\$23,140,403
License, Permits and Franchises	\$314,885	\$466,316	\$600,000	\$370,000	\$370,000	(\$230,000)
Miscellaneous Revenues	\$457,786	\$824,863	\$225,000	\$205,000	\$205,000	(\$20,000)
Other Financing Sources	\$63,754	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$87,964	\$230,968	\$70,000	\$70,000	\$70,000	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Taxes	\$2,036,372	\$2,047,917	\$1,409,035	\$1,744,748	\$1,744,748	\$335,713
Transfers In	\$6,242,492	\$3,095,316	\$14,186,463	\$12,493,016	\$12,494,286	(\$1,692,177)
General Fund	\$127,237	\$107,213	\$86,738	\$130,813	\$130,813	\$44,075
Revenue Total	\$34,791,125	\$36,377,386	\$52,357,098	\$73,842,690	\$73,677,796	\$21,320,698
Fund Balance			\$2,260,429	\$1,045,848	\$1,300,863	(\$959,566)
Expense						
Salaries and Employee Benefits	\$6,053,718	\$6,911,698	\$8,685,196	\$8,796,466	\$8,849,426	\$164,230
Services & Supplies	\$4,949,820	\$6,825,508	\$6,812,192	\$6,888,606	\$6,841,116	\$28,924
Capital Assets	\$22,138,717	\$18,734,095	\$37,170,350	\$57,515,000	\$57,515,000	\$20,344,650
Indirect Cost Allocation	\$565,872	\$589,509	\$897,491	\$667,653	\$752,304	(\$145,187)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	(\$5,408)	\$8,306	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$1,267,238	\$1,060,192	\$1,052,298	\$1,020,813	\$1,020,813	(\$31,485)
Expense Total	\$34,969,957	\$34,129,309	\$54,617,527	\$74,888,538	\$74,978,659	\$20,361,132
Revenue Less Expense	(\$178,832)	\$2,248,078	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Airport-Operations						
5000-5000000						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$100,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0
Miscellaneous Revenues	\$14	\$1,924	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$617,485	\$533,946	\$663,670	\$880,307	\$965,910	\$302,240
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$250,000	\$0	\$250,000	\$170,000	\$60,000	(\$190,000)
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$967,499	\$545,870	\$923,670	\$1,060,307	\$1,035,910	\$112,240
Expense						
Salaries and Employee Benefits	\$273,101	\$150,915	\$224,390	\$239,743	\$239,743	\$15,353
Services & Supplies	\$243,489	\$330,976	\$558,557	\$476,379	\$481,482	(\$77,075)
Capital Assets	\$0	\$0	\$0	\$130,000	\$130,000	\$130,000
Indirect Cost Allocation	\$38,565	\$92,852	\$48,723	\$79,185	\$49,685	\$962
Other Charges	\$374,163	\$351,293	\$92,000	\$95,000	\$95,000	\$3,000
Other Financing Uses	\$7,828	(\$31,207)	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$40,000	\$40,000	\$40,000
Expense Total	\$937,147	\$894,828	\$923,670	\$1,060,307	\$1,035,910	\$112,240
Revenue Less Expense	\$30,352	(\$348,958)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA Roadside Grants						
2022-1500921						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$83,780	\$340,000	\$0	\$0	(\$340,000)
Revenue from Use of Money and Property	\$1,979	\$3,124	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$1,979	\$86,904	\$340,000	\$0	\$0	(\$340,000)
Expense						
Services & Supplies	\$36,908	\$67,055	\$340,000	\$0	\$0	(\$340,000)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$36,908	\$67,055	\$340,000	\$0	\$0	(\$340,000)
Revenue Less Expense	(\$34,929)	\$19,849	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDBG-ER Homeless Shelter						
2023-1500902						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$18,973	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$18,973	\$0	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$13,775	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$13,775	\$0	\$0	\$0	\$0	\$0
Revenue Less Expense	\$5,197	\$0	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA Planning Grants						
2023-1500922						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$122,993	\$80,664	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$2,249	\$1,639	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$125,242	\$82,302	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$9,261	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$126,022	\$16,110	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$135,283	\$16,110	\$0	\$0	\$0	\$0
Revenue Less Expense	(\$10,041)	\$66,192	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA Disaster Relief MHP						
2027-1500906						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$651,448	\$492,099	\$155,000	\$0	\$131,000	(\$24,000)
Revenue from Use of Money and Property	\$1,191	\$8,556	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$652,639	\$500,655	\$155,000	\$0	\$131,000	(\$24,000)
Expense						
Services & Supplies	\$991,016	\$460,343	\$145,000	\$0	\$131,000	(\$14,000)
Other Charges	\$3,465	\$44,527	\$10,000	\$0	\$0	(\$10,000)
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$994,482	\$504,870	\$155,000	\$0	\$131,000	(\$24,000)
Revenue Less Expense	(\$341,843)	(\$4,215)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA CDBG Covid Rnd 1						
2028-1500907						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$802	\$1,214	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$802	\$1,214	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Less Expense	\$802	\$1,214	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA CDBG Covid Rnd 2						
2029-1500908						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$4,904	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$495	\$36	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$5,399	\$36	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$3,489	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$3,489	\$0	\$0	\$0	\$0	\$0
Revenue Less Expense	\$1,910	\$36	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA CDBG Home Program Inc						
2031-1500910						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$52,271	\$22,429	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$52,271	\$22,429	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Less Expense	\$52,271	\$22,429	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA CDBG Program Income						
2032-1500912						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$54,917	\$82,236	\$0	\$0	\$0	\$0
Transfers In	\$0	\$50,400	\$0	\$0	\$0	\$0
Revenue Total	\$54,917	\$132,636	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$1,798	\$1,798	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$137,860	\$0	\$0	\$0	\$0
Expense Total	\$1,798	\$139,658	\$0	\$0	\$0	\$0
Revenue Less Expense	\$53,119	(\$7,022)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDBG Loan Repay						
2033-1500912						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$95	\$145	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$95	\$145	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Less Expense	\$95	\$145	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA Grants - PLHA 2019						
2034-1500923						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$272,377	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$879	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$273,256	\$0	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$13,702	\$0	\$0	\$0	\$0	\$0
Other Charges	\$258,759	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$272,461	\$0	\$0	\$0	\$0	\$0
Revenue Less Expense	\$794	\$0	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA Grants - PLHA 2020						
2034-1500925						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$412,812	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$1,973	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$0	\$414,785	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$0	\$390,687	\$0	\$0	\$0	\$0
Other Charges	\$0	\$21,174	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$0	\$411,862	\$0	\$0	\$0	\$0
Revenue Less Expense	\$0	\$2,923	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA Grants - PLHA 2021						
2034-1500926						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$483,256	\$412,120	\$412,120	(\$71,136)
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$0	\$0	\$483,256	\$412,120	\$412,120	(\$71,136)
Expense						
Services & Supplies	\$0	\$0	\$483,256	\$20,606	\$20,606	(\$462,650)
Other Charges	\$0	\$0	\$0	\$391,514	\$391,514	\$391,514
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$0	\$0	\$483,256	\$412,120	\$412,120	(\$71,136)
Revenue Less Expense	\$0	\$0	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDBG_Hi Vis Striping						
2035-1500918						
Revenue						
Intergovernmental Revenues	\$24,510	\$126,321	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$1,153	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$25,664	\$126,321	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$0	\$8,718	\$0	\$0	\$0	\$0
Other Charges	\$35,941	\$104,102	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$35,941	\$112,820	\$0	\$0	\$0	\$0
Revenue Less Expense	(\$10,277)	\$13,501	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA-Audible Alarm Grant						
2035-1500924						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$11,873	\$217,500	\$0	\$0	(\$217,500)
Revenue from Use of Money and Property	\$0	\$1,827	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$0	\$13,700	\$217,500	\$0	\$0	(\$217,500)
Expense						
Services & Supplies	\$0	\$0	\$167,500	\$0	\$0	(\$167,500)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$17,314	\$50,000	\$0	\$0	(\$50,000)
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$0	\$17,314	\$217,500	\$0	\$0	(\$217,500)
Revenue Less Expense	\$0	(\$3,614)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA - Owner Occupied Rehab						
2036-1500915						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$83,374	\$21,146	\$105,000	\$0	\$0	(\$105,000)
Revenue from Use of Money and Property	\$1,537	\$4,195	\$0	\$0	\$0	\$0
Transfers In	\$0	\$87,460	\$400,000	\$0	\$0	(\$400,000)
Revenue Total	\$84,911	\$112,802	\$505,000	\$0	\$0	(\$505,000)
Expense						
Services & Supplies	\$39,647	\$11,196	\$5,000	\$0	\$0	(\$5,000)
Other Charges	\$73,983	\$208,546	\$500,000	\$0	\$0	(\$500,000)
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$113,631	\$219,742	\$505,000	\$0	\$0	(\$505,000)
Revenue Less Expense	(\$28,720)	(\$106,940)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDBG-ER Homeless Shelter 2037-1500920						
Revenue						
Intergovernmental Revenues	\$70,139	\$71,261	\$35,000	\$0	\$0	(\$35,000)
Revenue from Use of Money and Property	\$663	\$794	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$70,802	\$72,055	\$35,000	\$0	\$0	(\$35,000)
Expense						
Services & Supplies	\$8,419	\$25,724	\$5,000	\$0	\$0	(\$5,000)
Other Charges	\$59,238	\$70,456	\$30,000	\$0	\$0	(\$30,000)
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$67,657	\$96,180	\$35,000	\$0	\$0	(\$35,000)
Revenue Less Expense	\$3,145	(\$24,125)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDBG-Homebuyer Assistance 2038-1500917						
Revenue						
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$563	\$654	\$0	\$0	\$0	\$0
Transfers In	\$0	\$50,400	\$395,000	\$0	\$0	(\$395,000)
Revenue Total	\$563	\$51,054	\$395,000	\$0	\$0	(\$395,000)
Expense						
Services & Supplies	\$5,025	\$43,934	\$20,000	\$0	\$0	(\$20,000)
Other Charges	\$0	\$199	\$375,000	\$0	\$0	(\$375,000)
Expense Total	\$5,025	\$44,132	\$395,000	\$0	\$0	(\$395,000)
Revenue Less Expense	(\$4,462)	\$6,921	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDBG-Prohousing Inc Prog 2040-1500919						
Revenue						
Intergovernmental Revenues	\$0	\$960,000	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$1,397	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$0	\$961,397	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$0	\$68,118	\$0	\$0	\$0	\$0
Other Charges	\$0	\$891,822	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$0	\$959,939	\$0	\$0	\$0	\$0
Revenue Less Expense	\$0	\$1,457	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA Grants - PLHACOM Serenity Village						
2041-1500928						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$5,000,000	\$5,000,000
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$0	\$0	\$0	\$0	\$5,000,000	\$5,000,000
Expense						
Services & Supplies	\$0	\$0	\$0	\$0	\$5,000,000	\$5,000,000
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$0	\$0	\$0	\$0	\$5,000,000	\$5,000,000
Revenue Less Expense	\$0	\$0	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
CDSA Grants - HK+ Innovation Housing Estates						
2042-1500929						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$5,225,218	\$5,225,218
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$0	\$0	\$0	\$0	\$5,225,218	\$5,225,218
Expense						
Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$5,225,218	\$5,225,218
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$0	\$0	\$0	\$0	\$5,225,218	\$5,225,218
Revenue Less Expense	\$0	\$0	\$0	\$0	\$0	\$0

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CHILD SUPPORT SERVICES

CHILD SUPPORT SERVICES

DIRECTOR PATRICIA BARTLETT



DEPARTMENT MISSION

The mission of the Yuba County Department of Child Support Services (YCDCSS) is to provide child support assistance to children in need in an efficient, effective, and professional manner. It is the hope that through the establishment and enforcement of child support orders, a sense of parental responsibility will be fostered which will serve to enhance lives of the children of our county.

DEPARTMENT OVERVIEW

YCDCSS educates the public about our services and delivers quality customer service while working collaboratively with parents, the courts, employers, and Health and Human Services. The emphasis is a customer service-oriented program serving both parents and assisting them to maneuver the child support arena by helping families become financially self-reliant and at times giving children greater access to the resources of both parents.

ACCOMPLISHMENTS

- Increased distributed collections from FY 2024-2025 to FY 2025-2026 by over \$70,000.
- Improved percentage of cases with support orders established by 2.1%.
- Focused on early outreach to customers in an effort to decrease the number of orders obtained by default.
- Implemented a program placing Child Support Specialists in Department 5 Family Law hearings to assist potential customers with opening cases.
- Developed and updated policies and procedures to comply with legal changes under the Flexibility, Efficiency, and Modernization (FEM) Final Rule.

STRATEGIC PLAN OBJECTIVES

County Services – Improve and increase County service delivery options through enhanced in-person, over-the-phone, and online services.

Value: Commitment

- Maintaining outreach to incarcerated individuals in the Yuba County jail and those on probation through the Yuba County Probation Department.
- Enhancing service delivery by introducing the use of our new quick application, making it easier for customers to apply for services.

Community Engagement – Enhance community connectiveness to county services through focused engagement.

Value: Collaboration

- Educating customers about the services we provide and the tools available to obtain and enforce court orders.
- Building new relationships with county departments and local community agencies to increase the community's awareness of our services.
- Strengthening existing partnerships with local community agencies to better serve our common customers.

County Culture – Maximize staff development through training, coaching, and mentorship opportunities.

Value: Workforce Development

- Provide staff with the necessary time and resources to participate in training opportunities that enhance their knowledge and support their career growth.

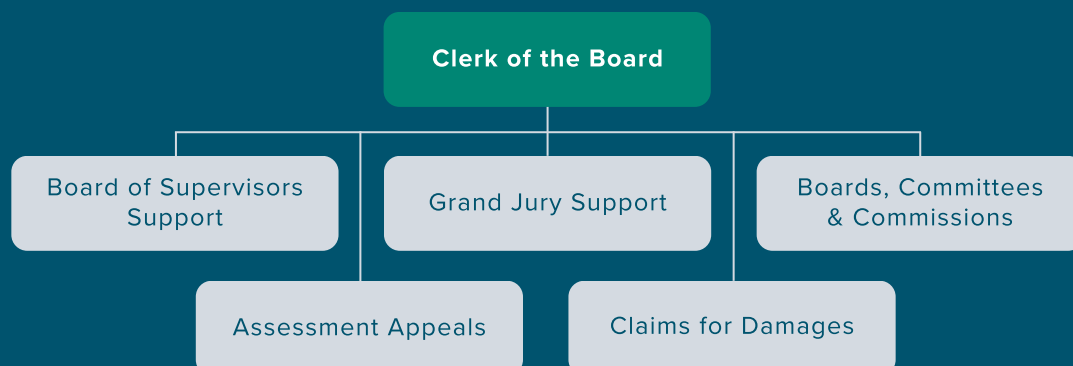
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Child Support Services						
2160-2160000						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$2,957,082	\$2,992,877	\$3,534,360	\$3,534,360	\$3,707,450	\$173,090
Miscellaneous Revenues	\$500	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$17,027	\$21,419	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$2,974,609	\$3,014,296	\$3,534,360	\$3,534,360	\$3,707,450	\$173,090
Expense						
Salaries and Employee Benefits	\$2,252,441	\$2,360,616	\$2,697,913	\$2,602,494	\$2,623,483	(\$74,430)
Services & Supplies	\$600,102	\$591,785	\$674,506	\$790,122	\$963,011	\$288,505
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$76,567	\$123,585	\$161,941	\$141,744	\$120,956	(\$40,985)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$2,929,110	\$3,075,986	\$3,534,360	\$3,534,360	\$3,707,450	\$173,090
Revenue Less Expense	\$45,499	(\$61,690)	\$0	\$0	\$0	\$0

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CLERK OF THE BOARD OF SUPERVISORS

CLERK OF THE BOARD MARY PASILLAS



DEPARTMENT MISSION

Provide professional and courteous service to Yuba County and its citizens in order to promote transparency, maintain clear and concise records and facilitate open participation in the decision and policy making processes.

DEPARTMENT OVERVIEW

The primary function of the Clerk of the Board's Office is to create and maintain a process for the Board of Supervisors meetings held twice each month. This includes maintaining our agenda management system and being regularly available to assist all departments with their agenda items as necessary. As part of this process, the Clerk of the Board and Board Clerks participate in each meeting, maintaining original records of the County through minutes, resolutions, ordinances and various other documents. In addition, we oversee and administratively support other government operations such as Three Rivers Levee Improvement Authority (TRLIA), South Yuba Transportation Authority (SYTIA), Countywide Oversight Board for RDA Successor Agencies, City Selection Committee, Assessment Appeal applications and the Grand Jury.

ACCOMPLISHMENTS

- Worked with the Yuba County Public Information Officer to advertise open vacancies of Boards, Committees, and Commissions.
- Supported Cemetery Boards and other local volunteer-governed boards to ensure Brown Act and website compliance. Provided updated Brown Act guidance and outlined County services available to them.
- Completed scanning all documents into the data management system and finished purging and storing old files.

STRATEGIC PLAN OBJECTIVES

Community Growth – Enhance County infrastructure, and partner with local districts, to provide infrastructure that meets the needs of our communities.

Value: Trust and Transparency

- Continuing contact with local Cemetery Districts and local Boards, Committees and Commissions to provide County services and support.
- Implementing the Fair Political Practices Commission FPCC Local Agency Biennial Notice process for all special districts.
- Increasing the streamlining of County webpages to allow quick access to information and documents.
- Ensuring all phone calls, emails, and in-person requests are handled appropriately and accurately.

County Culture – Maximize staff development through training, coaching, and mentorship opportunities.

Value: Yes-to-Yuba Mindset

- Continuing leadership training for staff transitioning into future roles.
- Training County staff on preparing agenda items and related materials such as Agenda.net submissions, transmittals and presentations. Ensuring the County meets all Senate Bill 707 mandates.
- Participating in revamped New Employee Orientation to introduce Yes-to-Yuba Mindset as it relates to civil service.
- Deliver onboarding and training for new employees and continue Yes-to-Yuba training initiatives within the office.

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Clerk of the Board						
1000-1030000						
Revenue						
Charges for Services	\$8,763	\$11,843	\$8,200	\$7,800	\$7,800	(\$400)
License, Permits and Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Reimbursement-Cost Plan	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$563,962	\$650,902	\$721,804	\$756,737	\$710,762	(\$11,042)
Revenue Total	\$572,725	\$662,745	\$730,004	\$764,537	\$718,562	(\$11,442)
Expense						
Salaries and Employee Benefits	\$333,963	\$422,782	\$510,385	\$563,760	\$563,760	\$53,375
Services & Supplies	\$74,819	\$83,329	\$102,674	\$85,914	\$85,914	(\$16,760)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$109,014	\$128,712	\$116,945	\$114,863	\$68,888	(\$48,057)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$517,795	\$634,823	\$730,004	\$764,537	\$718,562	(\$11,442)
Revenue Less Expense	\$54,930	\$27,922	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Grand Jury						
1000-1031000						
Revenue						
Miscellaneous Revenues	\$523	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$71,792	\$91,452	\$80,740	\$78,214	\$75,346	(\$5,394)
Revenue Total	\$72,315	\$91,452	\$80,740	\$78,214	\$75,346	(\$5,394)
Expense						
Salaries and Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$38,117	\$37,170	\$62,759	\$60,781	\$60,781	(\$1,978)
Indirect Cost Allocation	\$5,210	\$27,274	\$17,981	\$17,433	\$14,565	(\$3,416)
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$43,327	\$64,444	\$80,740	\$78,214	\$75,346	(\$5,394)
Revenue Less Expense	\$28,988	\$27,008	\$0	\$0	\$0	\$0

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CLERK-RECORDER

CLERK-RECORDER, REGISTRAR OF VOTERS
DONNA HILLEGASS

Clerk-Recorder

Vital Records

Official Records

Professional Filings
& Registrations

Commissioner of
Civil Marriage

DEPARTMENT MISSION

The Yuba County Clerk-Recorder's office is committed to maintaining and safeguarding the county's vital and official records.

DEPARTMENT OVERVIEW

The Yuba County Clerk-Recorder's Office performs duties mandated by state, federal and local law. The function of the Clerk-Recorder Division includes issuing and registering marriage licenses, issuing certified copies of vital records, accepting fictitious business name filings and professional registrations, processing California Environmental Quality Act (CEQA) documents and recording official records.

ACCOMPLISHMENTS

- Successfully implemented a new option for vital record requests, allowing individuals to select electronic ID verification, rather than requiring a notary. This has streamlined the application process for both individuals and the Clerk/Recorder while ensuring the security of the transactions.
- Achieved further progress on the Restrictive Covenant Modification project by processing and reviewing an additional 121,000 documents.
- Expanded staff development initiatives to build specialized expertise and improve customer relations in support of the County Strategic Plan.

STRATEGIC PLAN OBJECTIVES

County Services – Encourage connections and collaboration with partner agencies within County departments to ensure we are collectively working together to best serve our communities.

Value: Commitment & Collaboration

- Implement notification program in compliance with Senate Bill 255 (SB 255) which requires notices to be mailed under certain conditions. The purpose of these notices is to provide timely notification to property owners and strengthen efforts to prevent and detect real estate fraud, unauthorized title transfers, and other fraudulent recording activities. This program is being implemented in collaboration with the Yuba County District Attorney and the Yuba County Assessor.

Community Engagement – Enhance community connectiveness to county services through focused engagement.

Value: Inclusion

- Identify and develop community outreach opportunities to enhance public awareness of Clerk/Recorder services.
- Strengthen connections with residents by participating in local programs and providing informational materials and providing limited-service assistance.

County Services – Improve and increase County service delivery options through enhanced in-person, over the phone and online services.

Value: Adaptability

- Identify and implement additional Clerk-Recorder resources and processes to include digital tools such as online research and filing resources and to enhance the user experience through system efficiencies and streamlined processing.



ELECTIONS DIVISION

CLERK-RECORDER, REGISTRAR OF VOTERS
DONNA HILLEGASS



DEPARTMENT MISSION

The Elections Division is committed to providing election services to the citizens of Yuba County while protecting the integrity of votes and maintaining a transparent, accurate, and fair process.

DEPARTMENT OVERVIEW

The primary function of the Elections Division is conducting federal, state and local elections. This includes:

- Candidate filing.
- Poll Worker recruitment, training and scheduling.
- Locating, evaluating and securing polling locations.
- Preparing and testing voting equipment.
- Maintaining voter rolls and voter outreach.
- Issuing, processing and counting ballots.
- Preparing county voter information guides and miscellaneous mailings.

ACCOMPLISHMENTS

- Conducted the November 4, 2025, Special Election, ensuring all statutory deadlines were met and results were certified with 100% accuracy.
- Updated poll worker training materials by incorporating use of the Election Management System modules to increase proficiency with internal processes.
- Streamlined candidate filing processes by fully utilizing automated features within the Election Management System, reducing manual data entry and processing time.

- Facilitated staff development by allocating resources for specialized training on the Election Management System, improving overall departmental technical expertise.

STRATEGIC PLAN OBJECTIVES

County Services – Improve and increase County service delivery options through enhanced in-person, over the phone and online services.

Value: Stewardship

- Update systematic audits of our voter maintenance to ensure proactive data matching.
- Outreach to verify and validate the most accurate list of eligible voters.

Community Engagement – Enhance community connectiveness to county services through focused engagement.

Value: Inclusion

- Implement a high school outreach program to educate graduating seniors on the importance of voting and pre-registration.
- Develop a senior citizen voter outreach initiative, partnering with assisted living facilities and rehab facilities in our county — providing reregistration information for their residents.

Community Engagement – Encourage connections and collaboration with partner agencies within County departments to ensure we are collectively working together to best serve our communities.

Value: Commitment & Collaboration

- Collaborating with County GIS services to refine election mapping, ensuring precise precinct boundaries and improved data visualization for the public.

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Clerk-Recorder						
1000-1100000						
Revenue						
Charges for Services	\$428,851	\$568,556	\$505,375	\$505,375	\$505,375	\$0
License, Permits and Franchises	\$4,496	\$4,727	\$3,100	\$3,100	\$3,100	\$0
Miscellaneous Revenues	\$518	\$405	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$167,633	\$203,369	\$224,664	\$236,048	\$236,048	\$11,384
General Fund	\$861,734	\$819,529	\$881,228	\$887,525	\$751,497	(\$129,731)
Revenue Total	\$1,463,232	\$1,596,586	\$1,614,367	\$1,632,048	\$1,496,020	(\$118,347)
Expense						
Salaries and Employee Benefits	\$880,773	\$1,005,158	\$1,092,377	\$1,152,434	\$1,152,434	\$60,057
Services & Supplies	\$176,521	\$216,458	\$269,780	\$253,543	\$253,543	(\$16,237)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$359,387	\$289,741	\$252,210	\$226,071	\$90,043	(\$162,167)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,416,681	\$1,511,357	\$1,614,367	\$1,632,048	\$1,496,020	(\$118,347)
Revenue Less Expense	\$46,551	\$85,229	\$0	\$0	\$0	\$0

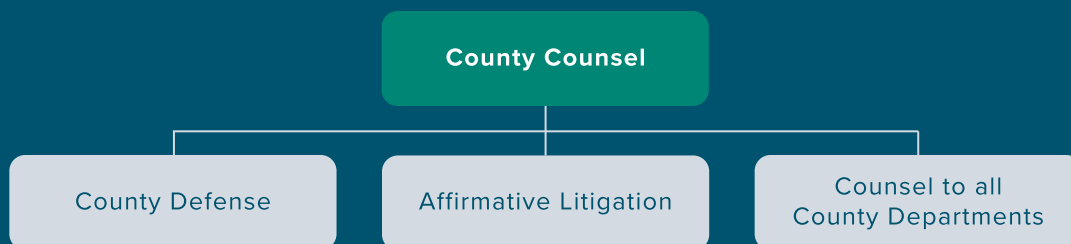
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Elections						
1000-1102000						
Revenue						
Charges for Services	\$243,963	\$322,955	\$207,248	\$68,325	\$68,325	(\$138,923)
Miscellaneous Revenues	\$2,082	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$997,031	\$1,148,223	\$1,299,896	\$1,426,873	\$1,400,134	\$100,238
Revenue Total	\$1,243,076	\$1,471,178	\$1,507,144	\$1,495,198	\$1,468,459	(\$38,685)
Expense						
Salaries and Employee Benefits	\$372,417	\$515,586	\$638,215	\$705,086	\$695,801	\$57,586
Services & Supplies	\$594,996	\$725,621	\$737,640	\$671,397	\$671,397	(\$66,243)
Capital Assets	\$0	\$0	\$85,000	\$0	\$0	(\$85,000)
Indirect Cost Allocation	\$184,218	\$91,205	\$46,289	\$118,715	\$101,261	\$54,972
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,151,630	\$1,332,412	\$1,507,144	\$1,495,198	\$1,468,459	(\$38,685)
Revenue Less Expense	\$91,445	\$138,766	\$0	\$0	\$0	\$0

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COUNTY COUNSEL

COUNTY COUNSEL JANET BENDER



DEPARTMENT MISSION

As legal counsel for the County of Yuba, we are committed to ensuring that our office provides the highest quality of legal service to the County Board of Supervisors, County departments, and certain special districts. Our clients rely on and trust the integrity of the legal advice and legal services provided by the Office in accomplishing their public service goals and objectives.

DEPARTMENT OVERVIEW

The County Counsel is the chief legal advisor for the County, and we are responsible for providing accurate legal advice to ensure departmental work is completed in a way that limits, to the greatest extent, risk to the County. As a result of accurate timely legal advice, departments can conduct business in an efficient manner and reach strategic planning goals. Our team of six attorneys commits ourselves to furthering the needs and goals of the Board of Supervisors, County Agencies, Departments, and Commissions—adhering to the highest standards of ethics and confidentiality. We provide prompt and effective assistance in reviewing, drafting, and advising on contracts and other legal documents; provide assertive representation in civil litigation and administrative hearings; and provide training and resources.

ACCOMPLISHMENTS

- Negotiated along with other County Departments the contract for the County's new Jail Medical Services provider.
- Filled key vacancies, including the Chief Deputy County Counsel and Deputy County Counsel positions, advancing the goal of becoming fully staffed. Successfully launched a County Counsel telework program to attract and retain talented attorneys.

- Improved public access to County Codes by reducing the number of adopted ordinances not yet codified.
- Supported foster youth through quarterly voluntary training of court appointed special advocates.
- Reduced County legal expenses by serving as General Counsel for the Three Rivers Levee Improvement Authority.
- Enhanced service to County departments by increasing the accuracy of tracking legal service requests and completion times.

STRATEGIC PLAN OBJECTIVES

County Services – Improve and increase County service delivery options through enhanced in-person, over-the-phone, and online services.

Value: Yes to Yuba Mindset

- Improve the turnaround time on legal service requests.
- Provide training to County Departments on the use of the Next Request platform for receiving and processing Public Records Requests.

County Culture – Maximize staff development through training, coaching, and mentorship opportunities.

Value: Workforce Development

- Provide cross-training and professional development opportunities to strengthen skills and versatility. Encourage attorneys to update their assigned County departments on significant legal developments and updates in the law.

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
County Counsel						
1000-1300000						
Revenue						
Charges for Services	\$389,219	\$312,574	\$431,408	\$397,408	\$397,408	(\$34,000)
Miscellaneous Revenues	\$19,106	\$7,190	\$0	\$0	\$0	\$0
Reimbursement-Cost Plan	\$833,846	\$1,189,229	\$974,800	\$1,203,878	\$991,076	\$16,276
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$211,958	\$214,000	\$250,000	\$250,000	\$250,000	\$0
General Fund	\$425,980	\$172,993	\$237,030	\$322,350	\$444,410	\$207,380
Revenue Total	\$1,880,109	\$1,895,986	\$1,893,238	\$2,173,636	\$2,082,894	\$189,656
Expense						
Salaries and Employee Benefits	\$1,264,585	\$1,441,239	\$1,636,006	\$1,928,844	\$1,841,102	\$205,096
Services & Supplies	\$160,215	\$169,279	\$257,232	\$244,792	\$241,792	(\$15,440)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,424,801	\$1,610,517	\$1,893,238	\$2,173,636	\$2,082,894	\$189,656
Revenue Less Expense	\$455,309	\$285,469	\$0	\$0	\$0	\$0

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DISTRICT ATTORNEY'S OFFICE

DISTRICT ATTORNEY CLINT CURRY

District Attorney

Prosecution Services

Investigation Services

Administrative Services

Legal Services

DEPARTMENT MISSION

To protect our community by aggressively and fairly prosecuting crime and protecting the rights of victims.

DEPARTMENT OVERVIEW

The District Attorney represents the People in court as the public prosecutor, working with the Sheriff and other law enforcement agencies to keep the community safe. The District Attorney does this by suppressing criminal behavior through ethical prosecution, fostering trust in the rule of law, and supporting victims of crime.

Once a law enforcement agency completes an investigation into a crime committed in Yuba County, they refer it to the Yuba County District Attorney for prosecution. Yuba County District Attorney's Office receives over 4,000 new case referrals each year from law enforcement agencies, including the Yuba County Sheriff's Department, Marysville Police Department, Wheatland Police Department, California Highway Patrol, Department of Fish and Game, Yuba County Probation, and many others.

ACCOMPLISHMENTS

- Screened 300+ case referrals per month, on pace to meet or exceed 10-year average of 3,600 referrals per year.
- Filed new criminal cases for 78% of referrals, resulting in 528 felony cases, 909 misdemeanor cases, and 33 juvenile cases.
- Disposed 248 DUI cases in the first two quarters with a 97% conviction rate.
- Issued 49 felony drug cases and 31 felony theft cases that would have been misdemeanors prior to the passage of Prop 36.

STRATEGIC PLAN OBJECTIVES

County Services – Enhance public safety through County Department and local agency collaboration and partnership.

Value: Commitment

- Holding criminal offenders accountable for their actions.
- Giving the amenable an opportunity to rehabilitate through probation.
- Incarcerating the dangerous and incorrigible.

County Culture – Maximize staff development through training, coaching, and mentorship opportunities.

Value: Workforce Development

- Ensuring prosecutors receive continuous training to support their efforts in securing justice for victims.
- Continue implementing succession plan for Legal Services.

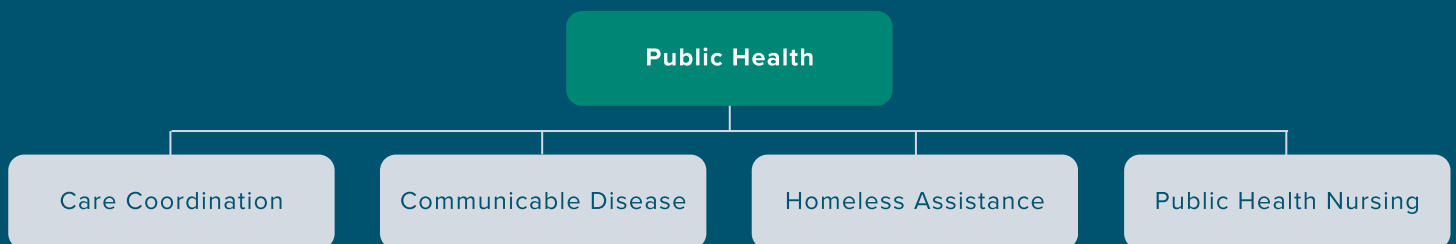
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
District Attorney						
1000-1800000						
Revenue						
Charges for Services	\$69	\$150	\$0	\$0	\$0	\$0
Fines, Forfeitures, and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$469,946	\$490,865	\$675,287	\$686,626	\$686,626	\$11,339
Miscellaneous Revenues	\$30,151	\$3,716	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$1,014,656	\$888,458	\$1,172,834	\$1,170,276	\$1,170,276	(\$2,558)
General Fund	\$2,427,957	\$3,064,250	\$3,111,860	\$3,424,327	\$3,091,911	(\$19,949)
Revenue Total	\$3,942,779	\$4,447,439	\$4,959,981	\$5,281,229	\$4,948,813	(\$11,168)
Fund Balance			\$166,150	\$0	\$0	(\$166,150)
Expense						
Salaries and Employee Benefits	\$2,896,755	\$3,361,621	\$3,920,408	\$4,228,156	\$4,025,689	\$105,281
Services & Supplies	\$513,769	\$584,549	\$930,805	\$792,379	\$752,846	(\$177,959)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$207,584	\$332,929	\$274,918	\$260,694	\$170,278	(\$104,640)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$3,618,108	\$4,279,099	\$5,126,131	\$5,281,229	\$4,948,813	(\$177,318)
Revenue Less Expense	\$324,671	\$168,340	\$0	\$0	\$0	\$0

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HHS - PUBLIC HEALTH

DIRECTOR JENNIFER VASQUEZ



DEPARTMENT MISSION

Be a catalyst for building a healthy and thriving community.

DEPARTMENT OVERVIEW

Together we work to enhance the quality of life for Yuba County. Unified, we strive to provide compassionate and personalized quality care. We advocate for health, wellness, and protection to promote the success of our community. We are a collaborative, diverse group supporting one another and working hand in hand with our residents to provide services that lead to a better tomorrow.

ACCOMPLISHMENTS

- Partnered with Yuba County Office of Education to provide Physical Therapy Services at Medical Therapy Clinics for children enrolled in the California Children's Services program.
- Transitioned 14Forward property to the Twin Cities Rescue Mission. Evaluated options to renovate and expand capacity.
- Contracted with the Yuba Sutter Healthcare Council to coordinate the availability of Narcan Kiosks at identified Yuba County locations.
- Hosted a successful Tobacco Prevention Forum bringing in experts and students with lived experience to educate on the dangers of tobacco and nicotine use.

STRATEGIC PLAN OBJECTIVES

Community Engagement – Encourage connections & collaboration with partner agencies within the County, as well as among County departments, to ensure we are collectively working together to best serve our communities.

Value: Collaboration

- Expand partnerships with local agencies to connect residents with substance use treatment programs.
- Partner with local schools to provide internship opportunities for students.

Community Engagement – Enhance community connectiveness to County services through focused engagement.

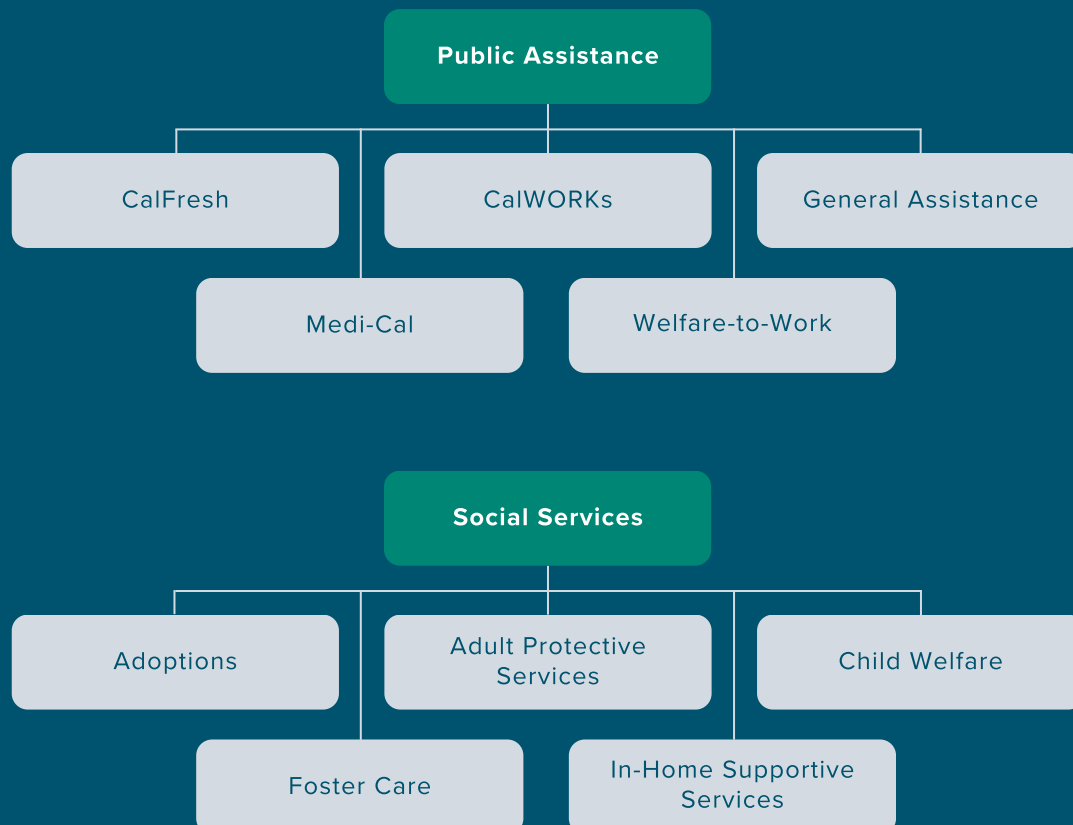
Value: Adaptability

- Use grant funding to support local healthcare partners to improve workforce development.
- Launch a publicly accessible virtual map of Yuba County parks and recreation areas to encourage outdoor activity and wellness.



HHS - SOCIAL SERVICES

DIRECTOR JENNIFER VASQUEZ



DEPARTMENT MISSION

Be a catalyst for building a healthy and thriving community.

DEPARTMENT OVERVIEW

Together we work to enhance the quality of life for Yuba County. Unified, we strive to provide compassionate and personalized quality care. We advocate for health, wellness, and protection to promote the success of our community. We are a collaborative, diverse group supporting one another and working hand in hand with our residents to provide services that lead to a better tomorrow.

ACCOMPLISHMENTS

- Partnered with Yuba County Probation to provide training for Yuba County School Districts, local government agencies, and community organizations regarding Commercially Sexually Exploited Children (CSEC).
- Implemented the Child Welfare System Improvement Plan (SIP) focused on reducing the recurrence of maltreatment and improving placement stability for foster youth.
- Participated in the process led by the Yuba-Sutter Aging and Disability Resource to develop a Yuba-Sutter Aging and Disability Action Plan.
- Formed an Adult Services Multi-disciplinary Team comprised of local providers to respond to complex situations and improve coordination of care for elderly and disabled individuals.
- Hosted three Substance Use Disorder Symposiums to increase awareness amongst community members, practitioners and local service providers.

STRATEGIC PLAN OBJECTIVES

County Services – Improve & increase County service delivery options through enhanced in-person, over-the-phone, & online services.

Value: Commitment

- Upgrade the lobby management system to provide visitors with flexible communication options and digital tools that reduce wait times and help them locate the appropriate department or program.
- Redesign job-search workshops to offer flexible, person-centered formats including both in-person and virtual options.

County Services – Strengthen the community's awareness & connection to services ensuring their physical, mental, & fiscal health needs are addressed.

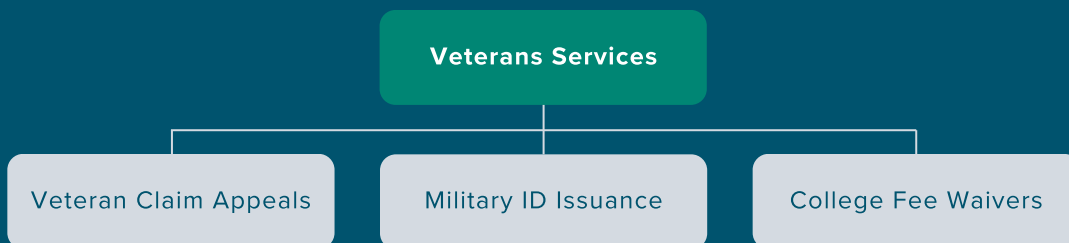
Value: Collaboration

- Partner with local health clinics to provide enrollment specialists who help residents easily sign up for and maintain their public benefits.
- Host a mental health awareness event for families to help them build meaningful connections and access supportive resources.
- Bi-annual meetings in English and Spanish to help residents clearly understand their Medi-Cal health benefits and how to use them.
- Enhance the YubaHelps.org website to serve as a user-friendly, one-stop shop for residents looking for community resources.
- Improve participation in the Welfare-to-Work program by providing residents with more choices and digital access to services that support their health, financial stability, and career success.



HHS - VETERANS SERVICES

OFFICER JOEL CEJA



DEPARTMENT MISSION

Honoring veterans and their dependents by providing direct, compassionate, and professional advocacy to improve quality of life by means of maximizing benefits.

DEPARTMENT OVERVIEW

The County Veterans Service Office (CVSO) assists the veteran community of Yuba and Sutter counties with obtaining federal, state, and local benefits to which they are entitled. Entitlement is based upon service in the armed forces of the United States. The veteran community consists of veterans, their dependents, and the survivors of deceased veterans. The Department of Veteran Affairs estimates there are approximately 12,000 veterans residing in the Yuba/Sutter area.

ACCOMPLISHMENTS

- Expanded outreach to veterans and their families by increasing Veteran Service Satellite Office hours at the Yuba City VA Clinic from two days per week to five.
- Implemented online options that provide veterans and their family members additional avenues to access services.
- Hired and trained a new Veteran Services Officer and additional staff aimed at improving customer service.
- Significantly reduced wait times and processing timeframes.

STRATEGIC PLAN OBJECTIVES

Community Engagement – Enhance community connectiveness to County services through focused engagement.

Value: Workforce Development

- Increase outreach by meeting Veterans at local community events to ensure they are aware of the benefits they have earned.
- Certifying Veteran Services staff enabling team members to manage cases independently and increasing overall department capacity.

County Services – Improve & increase County service delivery options through enhanced in-person, over-the-phone, & online services.

Value: Adaptability

- Create new phone and online options for Veterans and their families to receive high-quality support without traveling to an office.
- Modernizing the in-person lobby experience to help ensure visitors receive timely service in a consistent manner.

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
HHS - Agency Administration						
2000-2000100						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$32,519,789	\$41,332,362	\$37,701,188	\$37,491,635	\$37,825,420	\$124,232
Miscellaneous Revenues	\$933,688	\$1,113,157	\$827,140	\$1,485,832	\$1,485,832	\$658,692
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$14,203,415	\$11,997,141	\$14,886,134	\$14,419,682	\$14,460,119	(\$426,015)
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$47,656,893	\$54,442,661	\$53,414,462	\$53,397,149	\$53,771,371	\$356,909
Fund Balance			\$1,527,483	\$2,500,000	\$2,500,000	\$972,517

Expense						
Salaries and Employee Benefits	\$26,712,643	\$27,713,750	\$29,927,005	\$30,489,228	\$30,489,228	\$562,223
Services & Supplies	\$22,882,055	\$7,640,053	\$21,410,222	\$21,756,072	\$21,681,072	\$270,850
Capital Assets	\$11,171	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$2,521,855	\$3,700,078	\$3,604,718	\$3,650,849	\$4,100,071	\$495,353
Other Charges	\$0	\$0	\$0	\$1,000	\$1,000	\$1,000
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$724,316	\$72,171	\$0	\$0	\$0	\$0
Expense Total	\$52,852,040	\$39,126,052	\$54,941,945	\$55,897,149	\$56,271,371	\$1,329,426
Revenue Less Expense	(\$5,195,147)	\$15,316,608	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
PA-Services						
2000-2000401						
Revenue						
Intergovernmental Revenues	\$15,560,143	\$13,110,660	\$17,141,347	\$13,709,549	\$13,709,549	(\$3,431,798)
Miscellaneous Revenues	\$108,814	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$18,348,600	\$22,243,258	\$17,232,614	\$20,664,682	\$20,664,682	\$3,432,068
General Fund	\$120,000	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$34,137,557	\$35,353,918	\$34,373,961	\$34,374,231	\$34,374,231	\$270
Expense						
Salaries and Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$33,046,459	\$36,404,084	\$34,373,961	\$34,374,231	\$34,374,231	\$270
Indirect Cost Allocation	\$1,242	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$71,810	\$0	\$0	\$0	\$0
Expense Total	\$33,047,701	\$36,475,894	\$34,373,961	\$34,374,231	\$34,374,231	\$270
Revenue Less Expense	\$1,089,856	(\$1,121,976)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
PA-Admin						
2000-2000400						
Revenue						
General Fund	\$0	\$120,000	\$120,000	\$120,000	\$120,000	\$0
Revenue Total	\$0	\$120,000	\$120,000	\$120,000	\$120,000	\$0
Expense						
Services & Supplies	\$0	\$1,066,287	\$112,617	\$104,660	\$92,296	(\$20,321)
Indirect Cost Allocation	\$0	\$2,961	\$7,383	\$15,340	\$27,704	\$20,321
Expense Total	\$0	\$1,069,248	\$120,000	\$120,000	\$120,000	\$0
Revenue Less Expense	\$0	(\$949,248)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Veterans-Administration						
1000-2000700						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$248,151	\$522,432	\$537,441	\$500,554	\$495,500	(\$41,941)
Miscellaneous Revenues	\$150	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$217,261	\$256,000	\$319,040	\$300,554	\$295,500	(\$23,540)
Revenue Total	\$465,562	\$778,432	\$856,481	\$801,108	\$791,000	(\$65,481)
Expense						
Salaries and Employee Benefits	\$223,868	\$378,257	\$571,462	\$429,867	\$429,867	(\$141,595)
Services & Supplies	\$247,441	\$196,312	\$285,202	\$346,185	\$346,184	\$60,982
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$35,819	\$19,277	(\$183)	\$25,056	\$14,949	\$15,132
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$507,128	\$593,846	\$856,481	\$801,108	\$791,000	(\$65,481)
Revenue Less Expense	(\$41,566)	\$184,586	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
PH-Administration						
2003-2000500						
Revenue						
Charges for Services	\$201,030	\$218,942	\$213,600	\$246,636	\$246,636	\$33,036
Intergovernmental Revenues	\$9,244,072	\$10,319,321	\$7,609,902	\$7,760,050	\$7,760,050	\$150,148
Miscellaneous Revenues	\$389,632	\$375,182	\$366,835	\$329,834	\$329,834	(\$37,001)
Transfers In	\$349,334	\$317,055	\$368,000	\$300,000	\$300,000	(\$68,000)
General Fund	\$187,701	\$187,701	\$187,701	\$187,701	\$187,701	\$0
Revenue Total	\$10,371,769	\$11,418,201	\$8,746,038	\$8,824,221	\$8,824,221	\$78,183
Fund Balance			\$959,724	\$2,168,196	\$2,755,068	\$1,795,344
Expense						
Salaries and Employee Benefits	\$3,628,633	\$3,763,102	\$4,182,590	\$3,337,689	\$3,337,689	(\$844,901)
Services & Supplies	\$3,931,903	\$3,254,231	\$4,244,318	\$4,750,193	\$4,739,391	\$495,073
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$407,553	\$424,171	\$235,254	\$366,535	\$289,902	\$54,648
Transfers Out	\$2,075,161	\$2,209,969	\$1,043,600	\$2,538,000	\$3,212,307	\$2,168,707
Expense Total	\$10,043,250	\$9,651,473	\$9,705,762	\$10,992,417	\$11,579,289	\$1,873,527
Revenue Less Expense	\$328,519	\$1,766,728	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
IHSS Authority						
2700-2700000						
Revenue						
Intergovernmental Revenues	\$775,733	\$1,073,220	\$949,235	\$1,235,604	\$1,236,155	\$286,920
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$775,733	\$1,073,220	\$949,235	\$1,235,604	\$1,236,155	\$286,920
Expense						
Salaries and Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$859,536	\$775,830	\$933,031	\$1,224,100	\$1,224,100	\$291,069
Indirect Cost Allocation	\$16,440	\$15,318	\$16,204	\$11,504	\$12,055	(\$4,149)
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$875,976	\$791,148	\$949,235	\$1,235,604	\$1,236,155	\$286,920
Revenue Less Expense	(\$100,242)	\$282,072	\$0	\$0	\$0	\$0

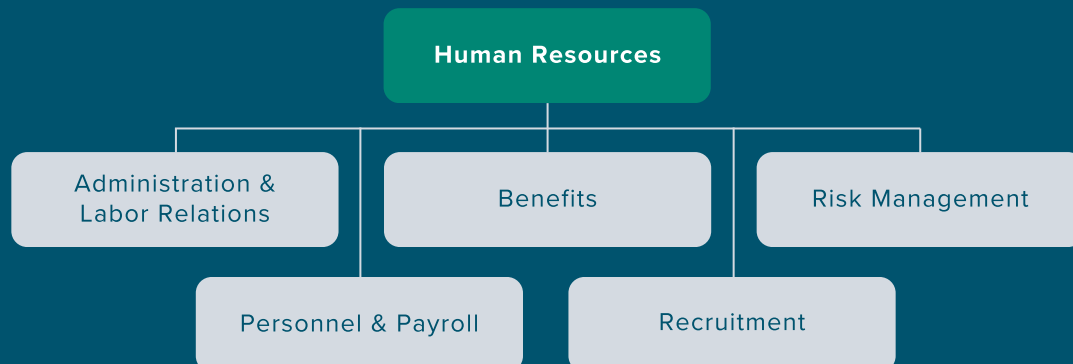
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
PA-Homeless Services						
2001-2000402						
Revenue						
Intergovernmental Revenues	\$902,171	\$551,861	\$1,251,175	\$805,984	\$805,984	(\$445,191)
Miscellaneous Revenues	\$272	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$19,551	\$37,525	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$921,993	\$589,386	\$1,251,175	\$805,984	\$805,984	(\$445,191)
Fund Balance			\$9,548	\$759,948	\$768,819	\$759,271
Expense						
Services & Supplies	\$405,385	\$1,103,926	\$1,251,175	\$1,546,394	\$1,546,394	\$295,219
Indirect Cost Allocation	\$17,258	\$13,461	\$9,548	\$19,538	\$28,409	\$18,861
Expense Total	\$422,643	\$1,117,387	\$1,260,723	\$1,565,932	\$1,574,803	\$314,080
Revenue Less Expense	\$499,350	(\$528,000)	\$0	\$0	\$0	\$0
PA-Help Program						
2002-2000403						
Revenue						
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$2,894	\$4,010	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$2,894	\$4,010	\$0	\$0	\$0	\$0
Expense						
Services & Supplies	\$0	\$17,084	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$0	\$17,084	\$0	\$0	\$0	\$0
Revenue Less Expense	\$2,894	(\$13,074)	\$0	\$0	\$0	\$0

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HUMAN RESOURCES & ORGANIZATIONAL SERVICES

DIRECTOR TIFFANY MANUEL



DEPARTMENT MISSION

Creating partnerships by guiding and serving our organization's greatest asset – our people.

DEPARTMENT OVERVIEW

Human Resources and Organizational Services (HROS) provides a full range of services to County departments including assistance in recruitment, selection, onboarding, retention, classification and compensation analysis, consultation on organizational structure, training and development, employee recognition, contract negotiations, employee relations, labor relations, personnel records management, employee benefits, countywide payroll services, safety, workers' compensation, leave management, risk management and loss prevention.

ACCOMPLISHMENTS

Workforce Development & Training: Implemented county-wide workforce initiatives including:

- Yes-to-Yuba Mindset Training and launch of the Yes-to-Yuba Mindset Academy.
- Emerging Leaders Academy.
- Streamlined New Employee Orientation (NEO) to align with County culture and strategic priorities.
- Began implementation of NEOGOV LEARN (learning management system) and implemented NEOGOV INSIGHT (applicant tracking system).

Employee Recognition, Support & Well Being;

- Enhanced Employee Years of Services Recognition, including personalized 5-year awards and employee-selected recognition options.
- Expanded employee wellbeing initiatives following Blue Zones approval including New

Employee Assistance Program, wellness-focused programs, and a more robust and user-friendly employee SharePoint site.

Payroll Modernization & Operational Efficiency:

- Advanced Countywide Payroll Modernization & Operational Efficiency - TLM Implementation (Stewardship / Workforce Development / Adaptability).
- Successfully completed Phase 0 and Phase 1 of the UKG Time, Leave & Attendance (TLM) implementation; currently leading Phase 2, including critical policy and compliance updates (CalPERS, MLA, MOU, Resolutions).
- Established and led the Pay Frequency Change Subcommittee, advancing the County's transition from monthly to biweekly payroll in alignment with operational efficiency and employee support goals.

Policy Compliance & Workplace Safety:

- Workplace Violence Prevention Plan Update – Updated and consolidated the County's Workplace Violence Prevention Plan to meet SB 533 and Labor Code §6400 requirements, including risk assessment, reporting, investigations, training and weapons policies.
- Supervisor Training and Workforce Development – Conducted multiple workshops for supervisors using real-world scenarios to clarify expectations and strengthen consistent management practices.
- Conducted numerous employee relations and workplace investigations, ensuring fair, consistent, and professional resolution of complex matters. Continued progress on the Merit Resolution to Merit Ordinance Project, the first comprehensive update in over 20 years, covering classification, compensation, recruitment, advancement, performance evaluations, discipline and fair treatment.

STRATEGIC PLAN OBJECTIVES

County Culture – Maximize staff development through training, coaching and mentorship opportunities.

Value: Workforce Development

- Delivering structured development opportunities through the Yes-to-Yuba Mindset Academy and Emerging Leaders Academy, ensuring employees build skills, confidence, and alignment with County values early and throughout their careers.
- Strengthening leadership capacity by offering targeted supervisor and manager training focused on real-world application, consistency in decision-making, and fostering positive team environments.
- Enhancing employee experience by aligning onboarding, training, recognition, and wellbeing programs with the County's culture and values, creating a more connected and engaged workforce.
- Through continued implementation of NEOGOV Learn and the launch of NEOGOV perform to centralize training, tracking and performance management.

County Culture – Share and practice organizational values throughout the county.

Value: Yes-to-Yuba Mindset

- Strengthen County culture by expanding the Yes-to-Yuba Mindset by continuing countywide Cultural Practices training and reinforcing shared expectations that promote respect, collaboration, and service excellence in daily work.
- Promoting a culture of recognition by implementing and refining values-based recognition programs that highlight employees

demonstrating Workforce Development and Yes-to-Yuba Mindset in action.

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Human Resources						
1000-1550000						
Revenue						
Charges for Services	\$774,884	\$865,421	\$1,114,741	\$1,197,409	\$1,197,409	\$82,668
Miscellaneous Revenues	\$20,857	\$18,574	\$10,000	\$10,000	\$10,000	\$0
Reimbursement-Cost Plan	\$1,576,665	\$1,948,618	\$1,823,794	\$1,944,628	\$1,898,342	\$74,548
Transfers In	\$218,863	\$291,933	\$200,000	\$232,615	\$232,615	\$32,615
General Fund	\$340,932	\$364,556	\$260,445	\$362,913	\$352,013	\$91,568
Revenue Total	\$2,932,201	\$3,489,102	\$3,408,980	\$3,747,565	\$3,690,379	\$281,399
Expense						
Salaries and Employee Benefits	\$2,116,214	\$2,429,389	\$2,783,557	\$3,150,370	\$3,093,184	\$309,627
Services & Supplies	\$574,497	\$594,349	\$625,423	\$597,195	\$597,195	(\$28,228)
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$2,690,711	\$3,023,737	\$3,408,980	\$3,747,565	\$3,690,379	\$281,399
Revenue Less Expense	\$241,490	\$465,365	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
General Liability Insurance						
4300-4300000						
Revenue						
Miscellaneous Revenues	\$3,475,426	\$5,829,103	\$7,845,098	\$8,894,390	\$8,823,763	\$978,665
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	(\$11,861)	(\$51,671)	(\$12,000)	(\$12,000)	(\$12,000)	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$3,463,565	\$5,777,432	\$7,833,098	\$8,882,390	\$8,811,763	\$978,665
Fund Balance			\$140,092	(\$58,627)	\$37,790	(\$102,302)
Expense						
Services & Supplies	\$4,106,124	\$5,533,584	\$7,748,500	\$8,669,700	\$8,669,700	\$921,200
Indirect Cost Allocation	\$161,239	\$193,981	\$224,690	\$154,063	\$179,853	(\$44,837)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$4,267,363	\$5,727,565	\$7,973,190	\$8,823,763	\$8,849,553	\$876,363
Revenue Less Expense	(\$803,798)	\$49,867	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Property Insurance						
4301-4301000						
Revenue						
Miscellaneous Revenues	\$212,588	\$632,812	\$557,665	\$594,438	\$597,480	\$39,815
Revenue from Use of Money and Property	(\$1,901)	(\$2,196)	(\$1,900)	(\$1,900)	(\$1,900)	\$0
Revenue Total	\$210,687	\$630,615	\$555,765	\$592,538	\$595,580	\$39,815
Fund Balance			\$14,073	(\$538)	\$1,900	(\$12,173)
Expense						
Services & Supplies	\$314,201	\$399,074	\$562,584	\$587,184	\$587,184	\$24,600
Indirect Cost Allocation	(\$2,904)	(\$1,938)	\$7,254	\$4,816	\$10,296	\$3,042
Expense Total	\$311,297	\$397,136	\$569,838	\$592,000	\$597,480	\$27,642
Revenue Less Expense	(\$100,610)	\$233,479	\$0	\$0	\$0	\$0

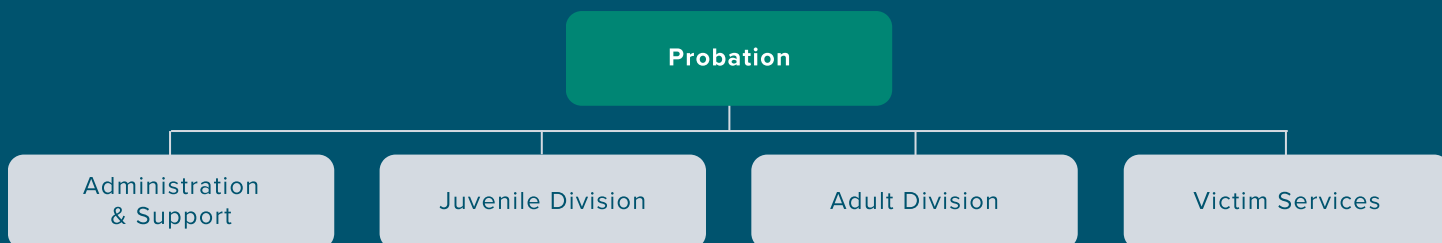
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
EE Ins-Health						
4400-4400001						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$15,413,335	\$16,492,600	\$19,060,250	\$21,141,942	\$21,141,942	\$2,081,692
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Reimbursement-Cost Plan	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$34,899	\$49,478	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$15,448,234	\$16,542,079	\$19,060,250	\$21,141,942	\$21,141,942	\$2,081,692
Fund Balance			\$271,628	\$33,805	\$47,063	(\$224,565)
Expense						
Services & Supplies	\$15,298,849	\$16,388,345	\$19,273,289	\$21,132,997	\$21,132,997	\$1,859,708
Indirect Cost Allocation	\$27,783	\$85,585	\$58,589	\$42,750	\$56,008	(\$2,581)
Expense Total	\$15,326,632	\$16,473,930	\$19,331,878	\$21,175,747	\$21,189,005	\$1,857,127
Revenue Less Expense	\$121,603	\$68,149	\$0	\$0	\$0	\$0
Short Term Disability						
4405-4400501						
Revenue						
Charges for Services	\$0	\$14,326	\$0	\$0	\$0	\$0
Revenue Total	\$0	\$14,326	\$0	\$0	\$0	\$0
Fund Balance					\$4,465	\$4,465
Expense						
Services & Supplies	\$9,556	\$7,025	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$3,136	\$7,301	\$0	\$0	\$4,465	\$4,465
Expense Total	\$12,692	\$14,326	\$0	\$0	\$4,465	\$4,465
Revenue Less Expense	(\$12,692)	\$0	\$0	\$0	\$0	\$0
Workers Compensation Insurance						
4415-4402000						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$3,075,734	\$3,238,707	\$3,720,703	\$3,943,167	\$3,943,167	\$222,464
Revenue from Use of Money and Property	(\$19,722)	(\$14,598)	(\$12,000)	(\$12,000)	(\$12,000)	\$0
Revenue Total	\$3,056,011	\$3,224,109	\$3,708,703	\$3,931,167	\$3,931,167	\$222,464
Fund Balance			\$132,395	\$67,000	\$86,492	(\$45,903)
Expense						
Services & Supplies	\$2,597,069	\$2,910,380	\$3,647,242	\$3,858,423	\$3,858,423	\$211,181
Indirect Cost Allocation	(\$15,589)	\$217,037	\$193,856	\$139,744	\$159,236	(\$34,620)
Expense Total	\$2,581,480	\$3,127,417	\$3,841,098	\$3,998,167	\$4,017,659	\$176,561
Revenue Less Expense	\$474,532	\$96,692	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Unemployment Comp Ins						
4416-4403000						
Revenue						
Miscellaneous Revenues	\$37,339	\$37,878	\$323,994	\$420,540	\$420,540	\$96,546
Revenue from Use of Money and Property	\$15,224	\$17,385	\$2,400	\$3,302	\$3,302	\$902
Revenue Total	\$52,563	\$55,264	\$326,394	\$423,842	\$423,842	\$97,448
Fund Balance			\$200,877	\$181,586	\$186,594	(\$14,283)
Expense						
Services & Supplies	\$158,216	\$217,681	\$503,918	\$595,794	\$595,794	\$91,876
Indirect Cost Allocation	\$7,898	\$9,269	\$23,353	\$9,634	\$14,642	(\$8,711)
Expense Total	\$166,114	\$226,950	\$527,271	\$605,428	\$610,436	\$83,165
Revenue Less Expense	(\$113,551)	(\$171,686)	\$0	\$0	\$0	\$0



PROBATION DEPARTMENT

CHIEF PROBATION OFFICER MATT RICARDY



DEPARTMENT MISSION

The Yuba County Probation Department's mission is to promote the health and safety of the community through programs of prevention, intervention, treatment, detention, and victim services.

DEPARTMENT OVERVIEW

The Yuba County Probation Department is responsible for completing pre-sentence investigations for adult offenders and dispositional (investigative) reports for juvenile offenders. Offenders granted supervision by the Court fall under the jurisdiction of the Probation Officer.

Probation Officers initially meet with offenders to determine the causational factors for their criminality or delinquency and create an outline of programs and supports which become the Case Plan. There are a variety of programs and services provided by Probation to support rehabilitation, opportunity, and accountability for juveniles and adults. The probation officer works together with the person, their family, and partner organizations to support positive life changes.

Victim Services provides victim advocacy, ongoing support, and acts as an emotional first responder for individuals and families who become victims of crime.

ACCOMPLISHMENTS

- Provided over 8,000 services to 975 victims of crime, ensuring access to advocacy, resources, and critical support services.
- Collaborated with Health and Human Services to implement a Human Trafficking Multi-Disciplinary Team (MDT) approach, delivering coordinated services to victims of Commercial Sexual Exploitation of Children (CSEC).

- Organized the 35th Annual Candlelight Vigil through Victim Services, honoring victims of crime and raising community awareness.
- Participated in over 46 department sponsored and community outreach events, including First 5 book signings, Día de los Niños, National Night Out, and various career and job fairs.
- Partnered with local agencies to launch Friday Night Kickback for Marysville Joint Unified School District youth in grades 6–12, providing a free, action-packed evening of food, sports, music, art, and recreational activities in a safe and supportive environment.
- Through the Yuba County Peer Support Program, staff provided 405 hours of peer support and completed five Critical Incident Stress Management (CISM) events; also partnered with local agencies on the 2nd Annual First Responder Mental Health & Wellness Conference.
- Completed 7,231 client contacts at the TEAM Center, including intakes, meetings, program participation and community engagement.
- Yuba County Probation employees completed over 5,500 hours of professional training, strengthening skills and development.
- Detection Canine Tractor completed 133 deployments, 126 training hours, and attended seven school events throughout the County.
- increased service accessibility by making 136 contacts with 75 clients across three community locations through the Mobile Probation Vehicle.

STRATEGIC PLAN OBJECTIVE

County Services – Enhance public safety through County Department and local agency collaboration and partnership.

Value: Trust and Transparency

- Expand our community presence and close service gaps through strong partner collaboration, increasing visibility, supporting pro-social engagement and strengthening public safety and community trust.

Community Engagement – Encourage connections and collaboration with partner agencies within the County, as well as among County departments, to ensure we are collectively working together to best serve our communities.

Value: Collaboration

- Collaborate with community partners to provide Canine Detention Team support and expand access to services through the Mobile Probation Vehicle.
- Strengthen therapeutic support for youth and crime victims through our partnership with Casa de Esperanza – Hope Haven to ensure youth and victims of crime receive support and services.
- Provide presentations to community organizations and partner agencies to promote engagement, share resources, and reinforce collaborative efforts that enhance community safety.

County Culture – Maximize staff development through training, coaching and mentorship opportunities.

Value: Workforce Development

- Support employee development through ongoing training and the implementation of Artificial Intelligence software that equips staff

with tools to enhance productivity, improve efficiency, and maintain quality.

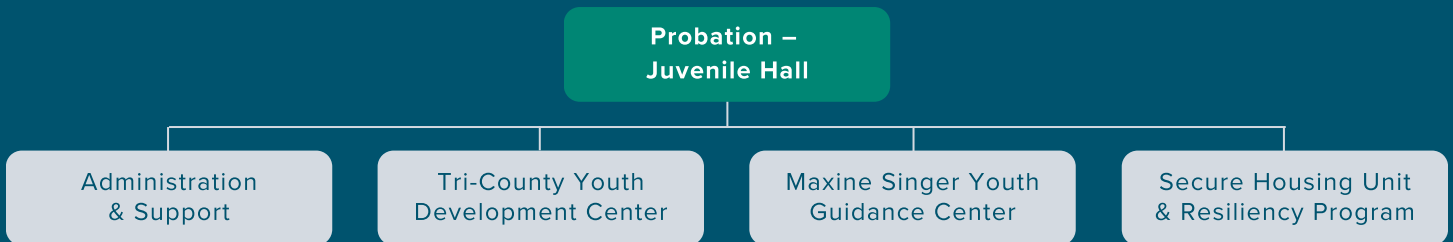
- Continue investing in career growth by encouraging staff participation in the Yes to Yuba and Emerging Leaders programs.

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PROBATION – JUVENILE HALL

CHIEF PROBATION OFFICER MATT RICARDY



DEPARTMENT MISSION

The Yuba County Probation Department's mission is to promote the health and safety of the community through programs of prevention, intervention, treatment, detention and victim services.

DEPARTMENT OVERVIEW

The Tri-County Youth Rehabilitation Campus consists of the Tri-County Youth Development Center (YDC), Resilience Program (RP), and the Maxine Singer Youth Guidance Center (Camp Singer). Yuba County is the administrative agency responsible for the management and daily operations of the Campus pursuant to a Joint Powers Agreement between Yuba, Sutter and Colusa Counties. The YDC can house up to 32 youth, RP up to 15 youth, and Camp Singer up to 60 youth. We believe people are capable of change, and we as a department can be instrumental in supporting positive change by holding them accountable for their behavior and decisions.

ACCOMPLISHMENTS

- Established a partnership with a new medical service provider who will deliver high-quality, compassionate healthcare services to the youth we serve.
- Established a contract with an Architect Firm to develop a comprehensive Master Plan for refurbishing the medical, behavioral health, and administrative spaces within the former Juvenile Hall facility.
- Collaborated with Department of Corrections and Rehabilitation and Yuba County Sheriff's Department to conduct comprehensive campus-wide safety sweeps to ensure a safe, secure, and structured environment for the staff and youth in our care
- Collaborated with the Yuba County Office of Education to create dedicated wellness spaces

at the Youth Development Center and Camp Singer, supporting the students' mental, emotional and physical well-being.

STRATEGIC PLAN OBJECTIVE

County Services – Enhance public safety through County Department and local agency collaboration and partnership.

Value: Commitment

- Continue collaborating with Architect to develop a comprehensive Youth Campus Master Plan that ensure youth and staff have access to appropriate services, resources and facilities.

Community Engagement: – Encourage connections and collaboration with partner agencies within the County, as well as among County departments, to ensure we are collectively working together to best serve our communities.

Value: Collaboration

- Collaborate with partner agencies to maximize funding resources and coordinate services to better serve the residents of the Yuba County.

County Culture – Maximize staff development through training, coaching, and mentorship opportunities.

Value: Workforce Development

- Support staff development through annual training that strengthen skills, professional growth, and service delivery.

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Probation						
1000-1750000						
Revenue						
Charges for Services	\$775,141	\$526,942	\$400,600	\$352,434	\$352,434	(\$48,166)
Fines, Forfeitures, and Penalties	\$364	(\$15)	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$1,072,791	\$639,449	\$556,904	\$292,068	\$292,068	(\$264,836)
License, Permits and Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$7,355	\$8,656	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$3,197,694	\$4,179,400	\$6,149,955	\$5,793,907	\$5,937,346	(\$212,609)
General Fund	\$3,263,292	\$4,075,081	\$4,209,065	\$4,896,019	\$4,727,844	\$518,779
Revenue Total	\$8,316,637	\$9,429,512	\$11,316,524	\$11,334,428	\$11,309,692	(\$6,832)
Expense						
Salaries and Employee Benefits	\$6,065,037	\$7,005,018	\$8,219,818	\$8,724,452	\$8,672,956	\$453,138
Services & Supplies	\$1,051,745	\$1,399,770	\$2,657,519	\$1,997,628	\$1,997,628	(\$659,891)
Capital Assets	\$287,617	\$68,016	\$31,484	\$0	\$0	(\$31,484)
Indirect Cost Allocation	\$639,308	\$426,375	\$407,703	\$612,348	\$639,108	\$231,405
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$8,043,707	\$8,899,178	\$11,316,524	\$11,334,428	\$11,309,692	(\$6,832)
Revenue Less Expense	\$272,930	\$530,334	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Victim Services						
1000-1752000						
Revenue						
Charges for Services	\$253,660	\$268,693	\$456,707	\$302,354	\$302,354	(\$154,353)
Fines, Forfeitures, and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$832,906	\$700,484	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$129,400	\$145,594	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$17,779	\$31,251	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$1,099,721	\$98,425	\$884,599	\$786,421	\$764,329	(\$120,270)
General Fund	\$52,674	\$123,146	\$123,147	\$123,147	\$123,147	\$0
Revenue Total	\$2,386,140	\$1,367,593	\$1,464,453	\$1,211,922	\$1,189,830	(\$274,623)
Expense						
Salaries and Employee Benefits	\$1,824,912	\$1,111,765	\$1,149,773	\$963,838	\$959,730	(\$190,043)
Services & Supplies	\$331,587	\$138,404	\$147,312	\$135,229	\$131,716	(\$15,596)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$97,011	\$169,734	\$167,368	\$112,855	\$98,384	(\$68,984)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$64,221	\$0	\$0	\$0	\$0	\$0
Expense Total	\$2,317,730	\$1,419,904	\$1,464,453	\$1,211,922	\$1,189,830	(\$274,623)
Revenue Less Expense	\$68,410	(\$52,311)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Probation-Juvenile Traffic						
1000-1750001						
Revenue						
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$18,420	\$18,620	\$18,439	\$18,244	\$18,095	(\$344)
Revenue Total	\$18,420	\$18,620	\$18,439	\$18,244	\$18,095	(\$344)
Expense						
Salaries and Employee Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies	\$18,000	\$18,000	\$18,000	\$18,000	\$18,000	\$0
Indirect Cost Allocation	\$420	\$620	\$439	\$244	\$95	(\$344)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$18,420	\$18,620	\$18,439	\$18,244	\$18,095	(\$344)
Revenue Less Expense	\$0	\$0	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Probation-Juvenile Hall						
1000-1751000						
Revenue						
Charges for Services	\$281,665	\$221,446	\$291,000	\$291,000	\$399,000	\$108,000
Intergovernmental Revenues	\$3,914,167	\$4,416,505	\$4,626,099	\$5,380,923	\$5,356,789	\$730,690
License, Permits and Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$506	\$7,283	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$1,177,470	\$1,462,565	\$1,826,181	\$2,167,642	\$2,338,805	\$512,624
General Fund	\$3,062,623	\$3,447,490	\$3,927,496	\$4,671,969	\$4,473,591	\$546,095
Revenue Total	\$8,436,431	\$9,555,288	\$10,670,776	\$12,511,534	\$12,568,185	\$1,897,409
Expense						
Salaries and Employee Benefits	\$5,659,133	\$6,702,272	\$7,669,022	\$8,507,509	\$7,998,782	\$329,760
Services & Supplies	\$1,965,655	\$2,179,185	\$2,422,944	\$2,586,592	\$2,586,592	\$163,648
Capital Assets	\$6,830	\$186,612	\$0	\$250,438	\$250,438	\$250,438
Indirect Cost Allocation	\$603,140	\$382,573	\$578,810	\$1,166,995	\$1,732,373	\$1,153,563
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$8,234,758	\$9,450,642	\$10,670,776	\$12,511,534	\$12,568,185	\$1,897,409
Revenue Less Expense	\$201,673	\$104,646	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Standards & Training Probation						
2435-1750051						
Revenue						
Intergovernmental Revenues	\$52,424	\$34,530	\$52,090	\$52,090	\$52,090	\$0
Miscellaneous Revenues	\$24	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$52,448	\$34,530	\$52,090	\$52,090	\$52,090	\$0
Expense						
Services & Supplies	\$38,608	\$43,304	\$52,090	\$52,090	\$52,090	\$0
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$38,608	\$43,304	\$52,090	\$52,090	\$52,090	\$0
Revenue Less Expense	\$13,840	(\$8,774)	\$0	\$0	\$0	\$0



PUBLIC GUARDIAN

PUBLIC GUARDIAN KIRAN PHAGURA



DEPARTMENT MISSION

The Public Guardian department commits to the trust, safety, and well-being of our client population by providing the highest level of service, ensuring individual need, sustaining functional resources and preserving quality of life for the citizens of Yuba County.

DEPARTMENT OVERVIEW

Under the jurisdiction of the Superior Court, Yuba County Public Guardian/Conservator provides mandated conservatorship and estate services for the elderly and individuals with disabilities within the community, as specified by the Probate and Welfare & Institution's code.

The Public Guardian is legally appointed for the person and or estate of individuals that cannot meet their basic needs of food, shelter, clothing, personal safety or necessary medical care due to a severe mental illness, neurocognitive disorder, resist undue influence or deemed to be gravely disabled. The department exists to protect and care for those in the community who are unable to properly care for themselves.

Services provided include, but are not limited to, case management, placement, estate management, court appearances and reporting responsibilities, management of mental and physical health services, and safeguarding real and personal property. Public Guardian program administers services with the highest ethical regard, while advocating, protecting personal liberties and Conservatee rights.

ACCOMPLISHMENTS

- Transitioned six conservatees off LPS and Probate conservatorships and moved individuals to the least restrictive, lower-level care placements when appropriate.

- Streamlined processes with County Counsel and community partners to align with legislative changes and maintain compliance with state and federal laws.
- Implemented new judicial forms for Probate conservatorships to improve accuracy and efficiency.
- Increased utilization of services and programs, including coordinating with SYBH to connect conservatees to mandated Full-Service Partnership (FSP) services.

STRATEGIC PLAN OBJECTIVE

County Services – Strengthen the community's awareness and connection to services ensuring their physical, mental and fiscal health needs are addressed

Value: Collaboration

- Strengthening collaboration with community partners to align care efforts, improve information sharing, and ensure seamless access to essential services.
- Implement outreach initiatives that strengthen community engagement and provide residents with direct access to service information.

County Culture – Share and practice organizational values through the County

Value: Yes-to-Yuba Mindset

- Promote a Yes-to-Yuba Mindset in all departmental interactions with the community and across the County organization.
- Encourage staff to share feedback and ideas to keep the department proactive, including highlighting the work of each County department to broaden organizational understanding.

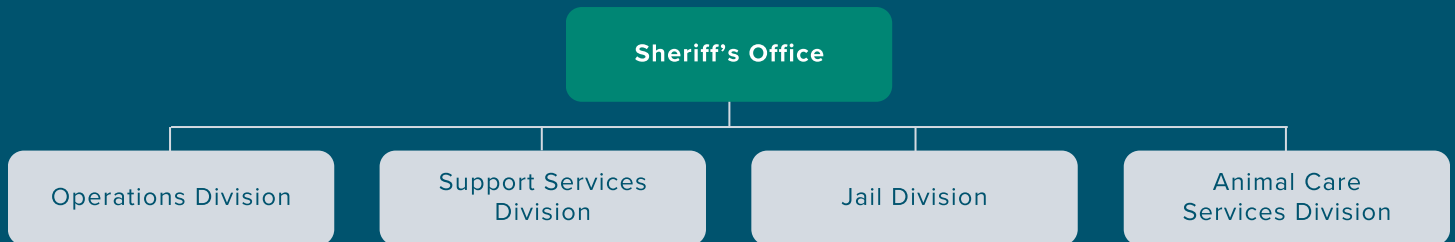
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Public Guardian						
1000-1600000						
Revenue						
Charges for Services	\$442,471	\$662,894	\$777,354	\$701,222	\$626,222	(\$151,132)
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$348,518	\$287,342	\$0	\$116,111	\$65,844	\$65,844
Revenue Total	\$790,989	\$950,236	\$777,354	\$817,333	\$692,066	(\$85,288)
Expense						
Salaries and Employee Benefits	\$391,487	\$443,314	\$479,376	\$500,076	\$500,076	\$20,700
Services & Supplies	\$67,559	\$86,888	\$151,553	\$136,067	\$106,067	(\$45,486)
Indirect Cost Allocation	\$286,372	\$367,423	\$146,425	\$181,190	\$85,923	(\$60,502)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$745,418	\$897,625	\$777,354	\$817,333	\$692,066	(\$85,288)
Revenue Less Expense	\$45,571	\$52,611	\$0	\$0	\$0	\$0

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SHERIFF'S DEPARTMENT

SHERIFF-CORONER WENDELL ANDERSON



DEPARTMENT MISSION

Building a safe community.

DEPARTMENT OVERVIEW

The Sheriff's Office exists to serve and protect every member of our diverse community. We are committed to providing the highest level of professional, efficient and effective service to every resident, business owner and visitor to our County. Our mission is to build a safe community across the entire expanse of Yuba County. We serve our community in providing law enforcement, emergency dispatch, corrections, civil, coroner, public administrator and animal care services.

ACCOMPLISHMENTS

Animal Care Services

- Housed 1,958 animals.
- Facilitated 390 adoptions.
- Responded to 2,969 calls for service.

Support Services

- Implementation of \$3,000,000 for the Regional Interoperability Communications Project with over 300 upgraded radios programmed and installed throughout the entire Sheriff's Department and other departments within the County.
- Implementation of the Sheriff's Modernization Program and digitization of all public safety records.
- Established the Yuba Sutter Safety Advisory Board to strengthen regional collaboration among Yuba–Sutter public safety agencies through strategic project development, coordinated grant management, and shared resource planning.

- Upgraded the Sheriff's Office security system and expanded the Countywide camera network with new public safety cameras at Fire Station 3, Star Bend Boat Ramp and the levee district areas. Developed partnerships with the Yuba Applied Research Center and Beale Air Force Base to integrate real-time intelligence, share actionable information, and coordinate cross-jurisdictional response to strengthen local public safety outcomes and regional resilience supporting federal defense operations.

Operations

- Implemented PACE scheduling software, improving real-time scheduling updates, operational efficiency, and tracking of personnel assignments.
- Expanded school safety and youth engagement by establishing the Wheatland School Resource Officer (SRO) position and provided a full-time School Resource Officer at Yuba Community College.
- Created the SAFE Streets position through the dissolution of NET-5, allowing for a more proactive and intelligence-driven approach to addressing crime trends in partnership with the POP Team and Investigations Division.
- Developed a Confidential Informant (CI) program to strengthen narcotics investigations and improve case development capabilities.
- Maintained Code Enforcement services with a focus on quality-of-life issues impacting the community, including homelessness concerns and countywide blight reduction efforts.
- Expanded and maintained the use of License Plate Reader (LPR) (Flock) cameras, which have assisted in multiple major criminal investigations throughout the county.
- Implemented the Sheriff's Office Peer Support Dog Program and hosted the regional Peer

Support Conference for the second consecutive year.

- Incorporated a narcotics detection police service canine with the Problem Oriented Policing Team (POP).
- METYU served 56 search warrants, yielding 56,985 illegal marijuana plants.
- Code Enforcement Unit removed 386,790 pounds of junk and debris.
- POP Team made 49 Felony arrests, seized 77 firearms, 76 lbs. methamphetamine, 2.3 lbs. cocaine, and .7 lbs. fentanyl.

Jail

- Implemented a Food Handler Certification program for inmates, providing industry-recognized certification that supports successful reintegration and improves employment opportunities upon release.
- Implemented Medication Assisted Treatment (MAT) initiation within the jail, allowing inmates with opioid and substance use disorders to begin evidence-based treatment while in custody and continue treatment upon release, improving health outcomes and supporting reduced recidivism through continuity of care.
- Expanded behavioral health programming by implementing group therapy services for inmates identified as Seriously Mentally Ill (SMI), increasing access to structured mental health treatment and support within the jail.
- Transitioned clinical operations from the jail's former medical unit into the 863 Mental Health/Medical Wing, establishing dedicated medical and behavioral health offices and programming space to enhance healthcare services within the facility.
- The jail K9 program completed 359 deployments (208 hours), resulting in 26 narcotic alerts and the seizure of 72 pounds of illegal drugs valued at \$116,000. The K9 also intercepted contraband before it entered the jail and maintained operational readiness through 64 training sessions (453 hours).
- Enrolled 342 participants in the Sheriff's Community Improvement Program (SCIP), completing cleanup and maintenance projects throughout the county in partnership with SayLove, Habitat for Humanity, Code Enforcement, and Public Works, with additional collaborations in development with the Yuba County Fire Department and Reclamation District 784.
- The Sheriff's Emergency Response Team (SERT) responded to six activations in 2025, providing specialized tactical support for high-risk incidents within the jail, providing specialized tactical support for high-risk jail incidents and other critical situations.
- Issued 62 GED certificates to incarcerated individuals in 2025, supporting education and reentry opportunities.
- The CalAIM program received two significant recognitions: the California State Association of Counties (CSAC) Circle of Service Award, and national recognition for the bi-county CalAIM Justice-Involved Reentry Program for its involvement in providing behavioral health care, primary care and essential social services.

Communications

- Dispatch Center now nearly fully staffed, with vacancies reduced to just two – the lowest level in years through focused recruitment, training, and retention efforts. This milestone has strengthened support for field personnel and improved service to the community.

- Updated Dispatch training and procedures. Rewrote and submitted the dispatch training manual to align with the revised training program and the new CAD system (RIMS). Records procedures were also updated to standardize processes and better support the training of new dispatchers and records clerks.
- Completed records digitization project. Transitioned the records system to a fully digital format, improving accessibility, efficiency, and long-term records management for staff.

emergencies, improving awareness and response efficiency.

STRATEGIC PLAN OBJECTIVES

County Services – Enhance public safety through County Department and local agency collaboration and partnership.

Value: Collaboration

- Strengthening school safety and youth engagement through expanded collaboration with Marysville Joint Unified, Wheatland School District and Yuba College, with School Resource Officers improving emergency preparedness, threat assessment and student support.
- Enhance coordination with federal partners including the FBI, U.S. Marshals, DEA, and Homeland Security – improving information sharing, access to specialized resources and joint efforts to address complex crimes and community threats.

Community Growth – Enhance County infrastructure, and partner with local districts, to provide infrastructure that meets the needs of our communities.

Value: Adaptability

- Using emerging technology and community partnership to build a real-time security camera network that improves emergency response and public safety. This technology provides dispatch and field personnel with vital information during

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Sheriff - Coroner						
1000-1700000						
Revenue						
Charges for Services	\$2,251,773	\$2,312,727	\$2,464,322	\$2,834,363	\$2,853,163	\$388,841
Fines, Forfeitures, and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$3,873,726	\$6,386,741	\$4,732,803	\$4,166,589	\$4,530,519	(\$202,284)
License, Permits and Franchises	\$54,148	\$29,859	\$50,010	\$50,010	\$50,010	\$0
Miscellaneous Revenues	\$507,895	\$586,586	\$448,577	\$438,930	\$75,000	(\$373,577)
Revenue from Use of Money and Property	\$51,721	\$53,479	\$54,816	\$55,968	\$55,968	\$1,152
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$6,186,477	\$4,703,729	\$5,410,290	\$5,493,937	\$5,347,847	(\$62,443)
General Fund	\$15,659,985	\$18,147,918	\$20,288,655	\$24,380,613	\$24,145,082	\$3,856,427
Revenue Total	\$28,585,725	\$32,221,039	\$33,449,473	\$37,420,410	\$37,057,589	\$3,608,116
Fund Balance			\$1,005,000	\$0	\$0	(\$1,005,000)
Expense						
Salaries and Employee Benefits	\$17,685,603	\$18,882,620	\$21,394,299	\$23,608,793	\$23,102,868	\$1,708,569
Services & Supplies	\$6,139,046	\$7,381,541	\$9,012,777	\$9,441,167	\$8,564,502	(\$448,275)
Capital Assets	\$2,072,700	\$2,650,251	\$299,792	\$6,400	\$6,400	(\$293,392)
Indirect Cost Allocation	\$3,383,511	\$3,125,539	\$3,388,911	\$4,008,156	\$5,027,925	\$1,639,014
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$352,197	\$367,127	\$358,694	\$355,894	\$355,894	(\$2,800)
Expense Total	\$29,633,057	\$32,407,078	\$34,454,473	\$37,420,410	\$37,057,589	\$2,603,116
Revenue Less Expense	(\$1,047,332)	(\$186,039)	\$0	\$0	\$0	\$0
Sheriff - Boat Patrol						
1000-1701001						
Revenue						
Charges for Services	\$95,210	\$108,528	\$143,788	\$95,210	\$95,210	(\$48,578)
Intergovernmental Revenues	\$334,944	\$185,100	\$117,553	\$117,553	\$117,553	\$0
License, Permits and Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$161,143	\$153,005	\$218,094	\$299,007	\$294,833	\$76,739
Revenue Total	\$591,297	\$446,633	\$479,435	\$511,770	\$507,596	\$28,161
Expense						
Salaries and Employee Benefits	\$317,906	\$282,078	\$410,238	\$449,726	\$449,726	\$39,488
Services & Supplies	\$74,116	\$48,981	\$47,905	\$47,512	\$47,512	(\$393)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$17,324	\$25,645	\$21,292	\$14,532	\$10,358	(\$10,934)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$409,346	\$356,704	\$479,435	\$511,770	\$507,596	\$28,161
Revenue Less Expense	\$181,951	\$89,929	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Sheriff - Animal Services						
1000-1702000						
Revenue						
Charges for Services	\$235,809	\$237,341	\$264,897	\$270,594	\$270,594	\$5,697
Intergovernmental Revenues	\$12,085	\$12,161	\$12,000	\$12,000	\$12,000	\$0
License, Permits and Franchises	\$70,456	\$52,405	\$102,393	\$102,393	\$102,393	\$0
Miscellaneous Revenues	\$1,718	\$5,026	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$243,655	\$118,840	\$351,376	\$2,660,943	\$260,943	(\$90,433)
General Fund	\$1,224,688	\$1,368,138	\$1,638,603	\$2,012,579	\$1,931,681	\$293,078
Revenue Total	\$1,788,412	\$1,793,911	\$2,369,269	\$5,058,509	\$2,577,611	\$208,342
Expense						
Salaries and Employee Benefits	\$908,778	\$1,016,548	\$1,201,168	\$1,511,545	\$1,410,845	\$209,677
Services & Supplies	\$563,696	\$628,984	\$803,677	\$859,114	\$836,272	\$32,595
Capital Assets	\$58,397	\$0	\$0	\$2,400,000	\$0	\$0
Indirect Cost Allocation	\$197,675	\$248,059	\$364,424	\$287,850	\$330,494	(\$33,930)
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,728,546	\$1,893,591	\$2,369,269	\$5,058,509	\$2,577,611	\$208,342
Revenue Less Expense	\$59,866	(\$99,680)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Sheriff - Jail Administration						
1000-1704000						
Revenue						
Charges for Services	\$237,924	\$324,952	\$535,704	\$259,501	\$359,501	(\$176,203)
Fines, Forfeitures, and Penalties	(\$1)	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$353,423	\$20,058	\$144,167	\$450,000	\$450,000	\$305,833
License, Permits and Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$289,131	\$86,025	\$83,000	\$83,000	\$83,000	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$10,016,083	\$9,796,817	\$10,831,479	\$10,871,076	\$11,592,383	\$760,904
General Fund	\$9,982,715	\$11,097,487	\$13,135,023	\$18,197,243	\$16,485,357	\$3,350,334
Revenue Total	\$20,879,275	\$21,325,338	\$24,729,373	\$29,860,820	\$28,970,241	\$4,240,868
Fund Balance			\$941,690	\$0	\$0	(\$941,690)
Expense						
Salaries and Employee Benefits	\$10,020,747	\$10,773,146	\$12,030,490	\$13,447,959	\$13,048,778	\$1,018,288
Services & Supplies	\$9,904,557	\$10,098,434	\$12,593,045	\$14,035,804	\$13,991,238	\$1,398,193
Capital Assets	\$9,781	\$53,230	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$1,617,583	\$1,103,716	\$1,047,528	\$2,377,057	\$1,930,225	\$882,697
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$21,552,668	\$22,028,525	\$25,671,063	\$29,860,820	\$28,970,241	\$3,299,178
Revenue Less Expense	(\$673,393)	(\$703,187)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Sheriff - Court Security						
1000-1705000						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$734,216	\$728,807	\$711,521	\$725,598	\$905,389	\$193,868
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$734,216	\$728,807	\$711,521	\$725,598	\$905,389	\$193,868
Fund Balance			\$172,951	\$178,858	\$0	(\$172,951)

Expense						
Salaries and Employee Benefits	\$729,716	\$770,064	\$824,239	\$847,771	\$847,771	\$23,532
Services & Supplies	\$41,910	\$41,511	\$39,420	\$29,403	\$29,403	(\$10,017)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$26,813	\$42,034	\$20,813	\$27,282	\$28,215	\$7,402
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$798,439	\$853,609	\$884,472	\$904,456	\$905,389	\$20,917
Revenue Less Expense	(\$64,223)	(\$124,803)	\$0	\$0	\$0	\$0

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Standards and Training-Sheriff						
2427-1700054						
Revenue						
Intergovernmental Revenues	\$44,490	\$43,359	\$44,163	\$47,588	\$47,588	\$3,425
Revenue Total	\$44,490	\$43,359	\$44,163	\$47,588	\$47,588	\$3,425
Expense						
Services & Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$44,490	\$43,359	\$44,163	\$47,588	\$47,588	\$3,425
Expense Total	\$44,490	\$43,359	\$44,163	\$47,588	\$47,588	\$3,425
Revenue Less Expense	\$0	\$0	\$0	\$0	\$0	\$0

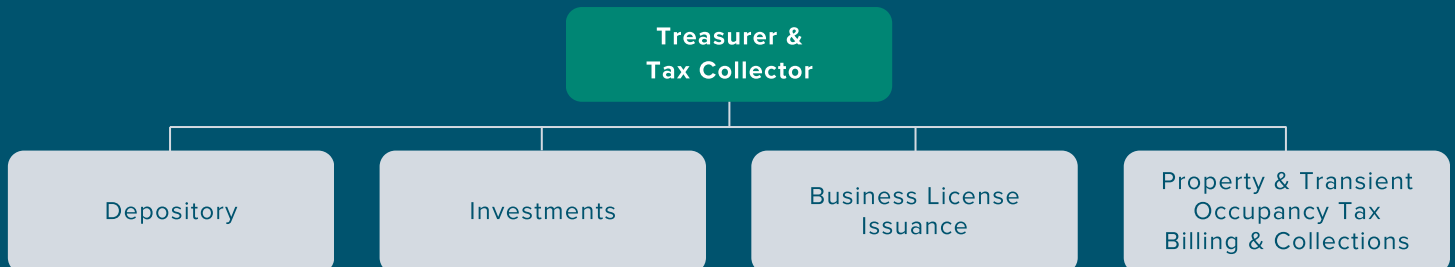
Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Sheriff Fleet Mgmt-Operations						
4101-4101000						
Revenue						
Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$150,000	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$56,871	\$151,724	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Reimbursement-Cost Plan	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$1,005,951	\$1,435,162	\$1,346,346	\$1,680,569	\$716,287	(\$630,059)
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$703,109	\$128,468	\$19,624	\$0	\$0	(\$19,624)
Revenue Total	\$1,915,930	\$1,715,355	\$1,365,970	\$1,680,569	\$716,287	(\$649,683)
Fund Balance			\$483,200	\$39,000	\$623,000	\$139,800
Expense						
Services & Supplies	\$894,938	\$782,055	\$835,000	\$1,077,500	\$877,500	\$42,500
Capital Assets	\$584,187	(\$304,445)	\$981,541	\$623,000	\$443,000	(\$538,541)
Indirect Cost Allocation	\$15,418	\$30,348	\$27,972	\$19,069	\$18,787	(\$9,185)
Other Charges	\$233,390	\$389,469	\$4,657	\$0	\$0	(\$4,657)
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,727,933	\$897,427	\$1,849,170	\$1,719,569	\$1,339,287	(\$509,883)
Revenue Less Expense	\$187,998	\$817,928	\$0	\$0	\$0	\$0

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TREASURER & TAX COLLECTOR

TREASURER & TAX COLLECTOR JOLIÉ TURK



DEPARTMENT MISSION

The Yuba County Treasurer and Tax Collector's Office is committed to providing an exemplary standard of customer service to the public and our depositors, pledging that all operations are carried out fairly and efficiently, and ensuring the sound and strategic investment of all public funds.

DEPARTMENT OVERVIEW

The Treasurer is mandated to receive, safeguard, review, and invest County, school district, and special district funds. As the County's Investment Officer, the Treasurer currently manages a pooled portfolio of approximately \$1.2 billion. The treasury division serves as the depository for the County therefore, all funds entering and exiting the County pass through this department.

The Tax Collector is mandated to process property tax billings and collections for all jurisdictions within Yuba County. Property taxes include secured real estate, supplemental property taxes, and unsecured property taxes. The Tax Collector is responsible for conducting public tax sales (auctions) for qualifying defaulted properties. Additionally, this department discovers and collects fees for business licenses, tipping fees, Resource Depletion, and Transient Occupancy Tax.

ACCOMPLISHMENTS

- Partnered with Easy Smart pay and expanded payment options, allowing monthly installments. Roughly 120 taxpayers enrolled this year.
- Worked collaboratively with CDSA to assist with their onboarding of Tyler payments.
- Contracted with Deckard Technologies to help identify short-term rentals and increase compliance across the County.

STRATEGIC PLAN OBJECTIVES

County Services – Improve and increase County service delivery options through enhanced in-person, over-the-phone, and online services.

Value: Yes-to-Yuba Mindset

- Collaborate with departments and special districts that have a desire to implement the acceptance of credit card payments.
- Explore opportunities to broaden credit and debit card payments for additional non-property tax obligations, including Transient Occupancy Tax and research fees.
- Embrace the Yes-to-Yuba mindset and incorporating it into our daily routines. As a department with a high volume of foot traffic, we often have the opportunity to shape someone's first impression of the County and the level of service that they can expect. Our goal is to set the bar high by making our constituents feel heard, respected and confident that their needs matter.

County Services – Evaluate County operations for efficiency and cost effectiveness as part of the annual budget process.

Value: Stewardship

- Regularly review contracted services, in-house services, and our department's overall operations. This will allow us to identify any inefficiencies in services provided or received and take prompt corrective action. By improving efficiency, we also strengthen cost-effectiveness.
- Remain committed to prudent investment practices and to maintaining transparency and accountability in all Treasury operations.

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Treasurer-Tax Collector						
1000-1200000						
Revenue						
Charges for Services	\$394,323	\$423,246	\$352,500	\$372,000	\$372,000	\$19,500
Fines, Forfeitures, and Penalties	\$0	\$0	\$0	\$0	\$0	\$0
License, Permits and Franchises	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Reimbursement-Cost Plan	\$217,943	\$344,929	\$287,517	\$287,094	\$276,862	(\$10,655)
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Taxes	\$15,630	\$13,482	\$11,200	\$12,000	\$12,000	\$800
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
General Fund	\$524,662	\$565,123	\$563,650	\$578,821	\$589,053	\$25,403
Revenue Total	\$1,152,558	\$1,346,780	\$1,214,867	\$1,249,915	\$1,249,915	\$35,048
Expense						
Salaries and Employee Benefits	\$795,323	\$822,130	\$960,136	\$1,000,254	\$1,000,254	\$40,118
Services & Supplies	\$204,879	\$224,953	\$254,731	\$249,661	\$249,661	(\$5,070)
Capital Assets	\$0	\$0	\$0	\$0	\$0	\$0
Indirect Cost Allocation	\$0	\$0	\$0	\$0	\$0	\$0
Other Charges	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$1,000,202	\$1,047,083	\$1,214,867	\$1,249,915	\$1,249,915	\$35,048
Revenue Less Expense	\$152,356	\$299,697	\$0	\$0	\$0	\$0

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DEBT SERVICES

Department/Description	2023-2024 Actuals	2024-2025 Actuals	2025/2026 Adopted	2026/2027 Department Requested	2026/2027 Recommended	Recommended vs Adopted
Debt Service-2003 COPs						
3500-3500000						
Revenue						
Intergovernmental Revenues	\$0	\$4,456,237	\$2,723,450	\$2,720,138	\$3,740,275	\$1,016,825
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
Revenue from Use of Money and Property	\$0	\$0	\$0	\$0	\$0	\$0
Transfers In	\$6,774,850	\$2,337,370	\$4,093,282	\$4,091,244	\$3,071,107	(\$1,022,175)
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Revenue Total	\$6,774,850	\$6,793,606	\$6,816,732	\$6,811,382	\$6,811,382	(\$5,350)
Expense						
Other Charges	\$6,774,850	\$6,793,606	\$6,816,732	\$6,811,382	\$6,811,382	(\$5,350)
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0
Transfers Out	\$0	\$0	\$0	\$0	\$0	\$0
Expense Total	\$6,774,850	\$6,793,606	\$6,816,732	\$6,811,382	\$6,811,382	(\$5,350)
Revenue Less Expense	\$0	\$0	\$0	\$0	\$0	\$0

GLOSSARY OF BUDGET TERMS

A-87

A method used to estimate and recover the cost of county support services from federal, state and non-General Fund programs. This is also referred to as general County overhead.

Appropriation

Authorization granted by the Board of Supervisors to incur obligations and make expenditures of County funds.

Authorized Positions

The number of positions allowed in each budget unit as shown on the Authorized Position Resolution.

Budget

A financial plan for County operations detailing and balancing proposed expenditures and the projected revenues for a given period of time. A Budget is Recommended until it has been approved and adopted by the Yuba County Board of Supervisors and the Board has resolved to appropriate (authorize) the County Administrative Office to expend/incur obligations. Yuba County's Operating Budget encompasses a period from July 1 through June 30.

Budget Unit

An organizational unit that separates a function or program for which a separation in accounting needs to occur.

Capital Projects Funds

These funds account for acquiring and use of resources for the construction or purchase of major, long-lived fixed assets (i.e., building).

Contingencies

Established to provide for unanticipated expenses and insure adequate cash flow. A contingency budget may occur for each special fund.

Debt Service Fund

The debt service fund is used to account for the annual repayment of long-term debt. As principal and interest become due (matures), an annual transfer is made from the long-term debt account group to the debt service fund reducing the balance of the long-term portion due.

Development Impact Fees

Fees exacted on new residential or commercial development projects. The fee is used to pay for additional facilities or services that are needed due to population growth caused by the project.

Earmarked

Describes funds which may only be used for one purpose, as in certain fees or grants.

Enterprise Fund

Used to account for operations financed and operated in a manner similar to provide business enterprises.

Educational Revenue

The fund to which county, city and special districts' Augmentation Fund (ERAF) property tax revenues are allocated, by law, to schools.

Employee Salary Transfers

An account used to transfer costs of salary and benefits between budget units. This is used when two or more budget units share employees. The transfer is reflected in Salary & Benefits.

Expenditures

Actual spending of funds set aside by an appropriation.

Extra Help

Work to be performed on less than a year-round basis to cover seasonal peak workloads or emergency workloads of limited duration, necessary vacation and sick leave relief and other situations involving fluctuating staff. Extra help can be used where no authorized position exists, but where funding exists to cover the cost.

Fixed Asset

Land, building or equipment with a value of at least \$5,000. If it appears in an operating department's financial schedule, it is more certain to be equipment. Smaller items with values less than \$5,000 are either small tools or office supplies included in Services & Supplies.

Full-Time Equivalent (FTE)

The amount of employee time actually budgeted for compared to the number of positions authorized in a budget unit. One full-time equivalent is a position that works or is budgeted to work 40 hours per week throughout the year.

Fund

A balanced set of accounts for a major County activity which shows an equal amount of requirements charged against it and income dollar resources. Funds may contain one or more budget units.

Fund Balance

The amount of dollar resources remaining in a fund at year's end. Usually this is the difference between total expenditures and total resources of a fund.

Gross Appropriation

The total spending authority of a budget unit. This is the total of all expenditures not including intrafund (or expense) transfers.

Internal Service Fund (ISF)

A fund which charges other County departments for its services (i.e., auto service fund).

Interfund Transfer

Refers to a transfer made between budget units in different funds for services rendered and received. The service rendering budget unit shows these transfers as revenue, as opposed to expense reduction (see **Intrafund Transfer**).

Intrafund Transfer

Refers to a transfer made between budget units within the same fund for services rendered and received.

Maintenance of Effort (MOE)

Refers to federal or state statutory or regulatory program requirements that the County must maintain to participate in a program and/or to receive funding for a program.

Net Appropriation

A budget unit's gross appropriation less any transfers within the same budget unit for services rendered and received.

Operating Transfers

The transfer of monies between two departments within the same fund and is not considered revenue. Revenue is new money; a transfer is the reallocation of existing funds (i.e., Operating Transfers Out are payment from Department A to B and are expenses in Department B. Operating Transfers In are the receipts of these transfers by Department B).

Other Charges

Expenditures not associated with the operating cost of a budget unit. Example: Aid payments made to CalWorks recipients.

Part Time (PT)

Part-time positions are authorized positions that are approved at a less than full time equivalent. This is in contrast to extra help or overtime, which do not require permanently authorized positions.

Realignment Funds

These funds come from vehicle license fees and sales tax revenue collected by the state and allocated to counties.

Reserves

A portion of fund equity that is set aside and not appropriated or spent.

Revenues

Amounts received from taxes, fees, permits, licenses, interest earnings and intergovernmental sources.

Salaries and Benefits

A major expense to account for the total cost of compensating County employees. Included in this object are regular salaries, extra help salaries, overtime, standby and callback pay; the County's share of health, dental, retirement, social security and workers' compensation costs.

Services and Supplies

A major expense including the cost of purchased goods and services required for operation of a budget unit. Included in this object are rent, telecommunications, travel and professional contract costs.

Special Fund

Funds which are segregated until they are applied against an eligible expense.