

BEFORE THE BOARD OF SUPERVISORS  
OF THE COUNTY OF YUBA

RESOLUTION ADOPTING )  
THE BUDGET FOR FISCAL )  
YEAR 2023-2024 )

RESOLUTION NO. 2023-070

WHEREAS, all necessary estimate of revenues, expenditures, interfund transfers, and reserves for the 2023-2024 fiscal year were prepared and filed; the proposed budget was adopted and printed; and hearings thereon were noticed and held as required by Chapter 1, Division 3, Title 3 of the Government Code (Section 29000 et seq.); and

WHEREAS, this Board has made such revisions of, deductions from, and increases or additions have been proposed in writing and filed with the Board of Supervisors prior to the conclusion of said hearings.

NOW, THEREFORE, IT IS FOUND AND DECLARED that all proceedings required by law have been duly had and regularly taken concerning the adoption of the final budget for the County of Yuba for the fiscal year commencing on July 1, 2023.

BE IT FURTHER RESOLVED that the appropriation for each budget unit which constitutes the respective totals for each of the objects and sub-objects of the expenditures listed in the proposed budget and revised through additions or subtractions are hereby adopted by reference; that the expenditure amounts shown therein and as set forth herewith are hereby appropriated for the purposes stated; and that the provisions for contingencies set forth in said budget shall be as therein stated.

ACCORDINGLY, IT IS RESOLVED AND ORDERED that the Final Budget of the County of Yuba for the fiscal year 2023-2024, as documented in Exhibit A, attached hereto and incorporated herein by reference as though fully set forth, be and is hereby adopted.

BE IT FURTHER RESOLVED that the means of financing the expenditures and reserve provisions set forth in said budget shall be by monies derived from Revenue to Accrue, Fund Balance Available, and Ad Valorem Taxes.

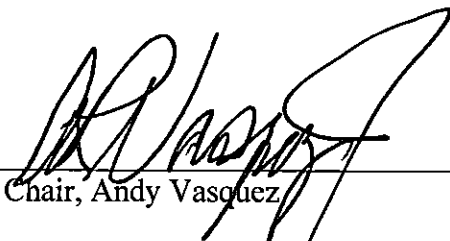
PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Yuba, State of California, on the 12 day of September, 2023 by the following vote:


AYES: Supervisors Vasquez, Blaser, Fuhrer, Bradford, Messick


NOES: None

ABSENT: None

ABSTAINED: None

  
\_\_\_\_\_  
Chair, Andy Vasquez

  
\_\_\_\_\_  
ATTEST: MARY PASILLAS  
CLERK OF THE BOARD OF  
SUPERVISORS

  
\_\_\_\_\_  
JOSEPH LARMOUR  
YUBA COUNTY COUNSEL  
APPROVED AS TO FORM

**Budget Fiscal Year 2023-2024**

**County Governmental Budget Summary**

Salaries & Employee Benefits		\$	122,305,300
Services & Supplies			83,842,463
Other Charges			42,774,261
Fixed Assets: Total Fixed Assets			59,631,210
Expenditure Transfers, Adjustments, & Reimbursements			4,137,293
Net A-87 Charges			(418,436)
Provisions for Contingencies:			
General Fund			
	General		270,000
	Benefits Trusts		3,300,000
	Other		
Reserves:			
Economic Uncertainty			250,000
General Reserves			300,000
<b>Total Budgeted Appropriations</b>		\$	<u>316,392,091</u>
Encumbrances			
Salaries & Benefits			-
Services & Supplies			-
Fixed Assets:			
	Equipment		-
<b>Total Encumbrances</b>			<u>-</u>
<b>Total General County Budgeted Appropriations</b>		\$	<u>316,392,091</u>

**Budgeted Revenues**

Taxes	27,397,011
Licenses & Permits	2,625,648
Fines, Forfeitures, Penalties	275,500
Interest & Use of Property	836,470
Intergovernmental Revenue	144,174,049
Charges for Services	23,084,757
Net Transfers	89,057,038
Other Financing Sources	1,229,292

**Total County Budgeted Revenue** \$ 288,679,765

Ongoing Revenues less Expenditures	\$ (27,712,326)
Use of Fund Balance as of 6/30/2023	\$ 27,712,326
Budgeted Revenues less Expenditures	<u>\$ -</u>

**Proprietary Funds**

	Enterprise		Internal Service Funds				
	Airport		Auto Service	Sheriff Auto Service	IT Infrastructure	Worker's Comp Insurance	Liability Insurance
Salaries & Employee Benefits	\$ 305,972						
Services & Supplies	561,736		\$ 813,800	612,500	\$ 7,201,823	\$ 3,078,273	\$ 4,029,723
Other Charges	90,000			16,980			430,000
A-87 Charges	38,565		21,064	18,082	3,537	(15,589)	161,239
Fixed Assets:	230,000			1,062,510	164,000		
Exp. Transfers & Reimbursements							
Reserves:							
Capital Reserves							
General Reserves							
<b>Total Budgeted Appropriations</b>	<b>\$ 1,226,273</b>		<b>\$ 834,864</b>	<b>\$ 1,710,072</b>	<b>\$ 7,369,360</b>	<b>\$ 3,062,684</b>	<b>\$ 4,620,962</b>
Encumbrances							
Salaries & Benefits							
Services & Supplies							
Fixed Assets:							
Equipment							
<b>Total Encumbrances</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Budgeted Appropriations</b>	<b>\$ 1,226,273</b>		<b>\$ 834,864</b>	<b>\$ 1,710,072</b>	<b>\$ 7,369,360</b>	<b>\$ 3,062,684</b>	<b>\$ 4,620,962</b>
<b>Budgeted Revenues</b>							
Taxes							
Licenses & Permits							
Fines, Forfeitures, Penalties							
Interest & Use of Property	761,273		\$ 586,293	\$ 826,531	1,000	\$ (12,000)	\$ 12,000
Intergovernmental Revenue	\$ 10,000		100,000				
Charges for Services			148,571		\$ 7,368,360	3,074,684	3,475,426
Miscellaneous Revenue							
Transfers In	455,000			\$ 883,541			
Other Financing Sources							
<b>Total County Budgeted Revenue</b>	<b>\$ 1,226,273</b>		<b>\$ 834,864</b>	<b>\$ 1,710,072</b>	<b>\$ 7,369,360</b>	<b>\$ 3,062,684</b>	<b>\$ 3,487,426</b>
Use of Fund Balance/Retained Earnings	\$ -		\$ -	\$ -	\$ -	\$ -	\$ (1,133,536)

Proprietary Funds

	Internal Service Funds					ISF Totals
	Health Insurance	General Insurance	Unemployment Insurance	Short Term Disability Insurance	Utility ISF	
Salaries & Employee Benefits						-
Services & Supplies	\$ 16,872,193	\$ 236,947	\$ 49,947		\$ 1,092,581	33,987,787
Other Charges		75,000	380,365	(3,136)	1,327,422	2,226,631
A-87 Charges	27,783	(2,904)	7,898	3,136	67,206	291,452
Fixed Assets:					718,340	1,944,850
Exp. Transfers & Reimbursements						-
Reserves:						-
Capital Reserves						-
General Reserves						-
<b>Total Budgeted Appropriations</b>	<b>\$ 16,899,976</b>	<b>\$ 309,043</b>	<b>\$ 438,210</b>	<b>\$ -</b>	<b>\$ 3,205,549</b>	<b>\$ 38,450,720</b>
Encumbrances						-
Salaries & Benefits						-
Services & Supplies						-
Fixed Assets:						-
Equipment						-
<b>Total Encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Budgeted Appropriations</b>	<b>\$ 16,899,976</b>	<b>\$ 309,043</b>	<b>\$ 438,210</b>	<b>\$ -</b>	<b>\$ 3,205,549</b>	<b>\$ 38,450,720</b>
<b>Budgeted Revenues</b>						-
Taxes						-
Licenses & Permits						-
Fines, Forfeitures, Penalties						-
Interest & Use of Property		\$ 300	\$ 2,400		13,600	1,430,124
Intergovernmental Revenue					\$ 144,005	244,005
Charges for Services	\$ 16,641,989	202,139	37,105		2,329,604	33,277,878
Miscellaneous Revenue						-
Transfers In					\$ 718,340	1,601,881
Other Financing Sources						-
<b>Total County Budgeted Revenue</b>	<b>\$ 16,641,989</b>	<b>\$ 202,439</b>	<b>\$ 39,505</b>	<b>\$ -</b>	<b>\$ 3,205,549</b>	<b>\$ 36,553,888</b>
Use of Fund Balance/Retained Earnings	\$ (257,987)	\$ (106,604)	\$ (398,705)	\$ -	\$ -	\$ (1,896,832)