

BEFORE THE BOARD OF
SUPERVISORS OF THE COUNTY OF
YUBA, STATE OF CALIFORNIA

RESOLUTION OF THE BOARD)
OF SUPERVISORS OF THE)
COUNTY OF YUBA ADOPTING)
BOARD OF SUPERVISORS)
DISTRICT PRIORITIES FUNDS)
POLICY)

RESOLUTION NO. 2025-088

WHEREAS, the Yuba County Board of Supervisors represent diverse Supervisory Districts (“District(s)”) with unique needs; and

WHEREAS, individual Board Members, as the elected representative from their District, are uniquely qualified to identify District priorities; and

WHEREAS, California Government Code section 26227 authorizes the Board to appropriate and expend general fund money to support the social needs of the County, including but not limited to the areas of health, law enforcement, public safety, rehabilitation, welfare, education, legal services and the needs of vulnerable populations deemed necessary by the Board of Supervisors to serve a public purpose; and

NOW, THEREFORE, BE IT RESOLVED that the Yuba County Board of Supervisors, establishes Board of Supervisors District Priorities Funds of up to \$10,000 per District, to address District priorities for fiscal year 2025/2026; and

BE IT FURTHER RESOLVED that the Board approves the Board of Supervisors District Priorities Fund Policy (“Policy”) attached to this resolution as Exhibit A; and

BE IT FURTHER RESOLVED all proposed expenditures shall meet the requirements of the Policy, and be consistent with California Constitution Article XVI, § 6, as further defined in the judicially-created “Public Purpose Doctrine” and California Government Code § 1090; and

BE IT FURTHER RESOLVED historically, the Board of Supervisors has occasionally approved fee waivers for a non-profit corporation community partner. The District Priorities Funds will replace the fee waiver process; and

BE IT FUTHER RESOLVED that Board Members may combine and/or transfer appropriations to other Districts, but appropriations do not roll forward and any unused appropriations at June 30 shall lapse.

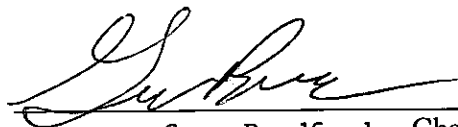
PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Yuba, State of California, on the 28 day of October, 2025 by the following vote:

AYES: Supervisors Vasquez, House, Bradford, Messick

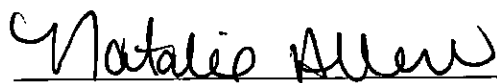
NOES: None

ABSENT: Supervisor Fuhrer

ABSTAINED: None



Gary Bradford, Chairman



ATTEST: MARY PASILLAS
CLERK OF THE BOARD OF
SUPERVISORS

Natalie Allen, Board Clerk



JANET BENDER
YUBA COUNTY COUNSEL
APPROVED AS TO FORM

Yuba County Board of Supervisors District Priorities Fund Policy

POLICY

This policy provides guidelines and criteria for establishing and distributing District Priorities Funds ("DPF"). The Board of Supervisors will allocate an amount at the Adopted Budget hearing each fiscal year for the purpose of funding the DPF. The amount available will be divided equally by five, with each Board of Supervisors District allocated one fifth of the total DPF allocation to be spent during the fiscal year. DPF awards can be made any time during the fiscal year except as noted in the restriction section of this policy. At the end of the fiscal year unobligated DPF funds revert to the general fund (fund balance). DPF funds are intended to augment the efforts of community organizations, non-profits, county departments, and government agencies to benefit residents, neighborhoods and communities in Yuba County. DPF funds are discretionary, derived and spent locally. All awards must be approved by a majority vote of the Board of Supervisors in a public meeting. All funds awarded must serve a public purpose. A standardized DPF application form will be made publicly available. The standard application form will be utilized, but each District may establish its own criteria for selecting recipients of DPF funding. Districts may combine DPF funds for award or transfer DPF funds to other Districts.

BACKGROUND

Provisions of Government Code §26227 authorize the Board of Supervisors to appropriate and expend the general fund to support programs that serve a public purpose by meeting the social needs of the population of the County. Social needs are broadly defined. They include but are not limited to health, law enforcement, public safety, rehabilitation, human services, education, and legal services. Funds also may be used to meet the needs of the physically, mentally or financially challenged and to provide assistance to older adults. Funds may not be used for political campaigning, religious or exclusively private purposes, or any travel related expenses.

Funding may also be provided to services such as educational/recreational projects, arts and cultural programs, environmental awareness programs or projects, economic development and other projects which benefit the community and enhance the region's quality of life, or which the County might otherwise provide to benefit its residents. Each Board member can identify their objectives and prioritize those objectives to meet the social needs of the constituents they represent.

The determination of whether a particular program serves a public purpose is a legislative function and will not be disturbed by the courts, if the determination has a reasonable basis.

PROCEDURE

All eligible entities shall complete an application for DPF funding. Any public or private community group or non-profit agency/organization located in or providing services in the County of Yuba (including the cities within the County) may apply for DPF funding. Awards can be used to support programs, capital projects and activities (subject to the objectives of each Board member). Historically, the Board has occasionally approved fee waivers for non-profit corporation community partners. The DPF process will replace the fee waiver process. The application must include a full description of the proposed use of the money. Applying for funds does not ensure that the request will be granted.

Applicants must be in good standing under this policy and disclose previous requests for funding. DPF applications are reviewed by each District and are competitive. Funding for the program is limited and some applications while worthy will not be funded due to limited resources. Once an application is approved by the Board member, applications will then be reviewed by the Clerk of the Board, County Administrator, and County Counsel to ensure only applications that are complete and meet this policy's minimum requirements are presented to the Board for consideration. The complete applications meeting the policy's minimum requirements will be placed by the Clerk of the Board as an agenda item requesting a Board finding regarding the public purpose of the expenditure and Board approval of the expenditure. The agenda item will include the application and Board Memo and provide the name of the requesting entity, clear details about the purpose for the funding and the amount requested.

APPLICATION PROCESS FOR ALL ORGANIZATIONS

A District may establish pre-application requirements, including submittal deadlines. A uniform application shall be developed to include the minimum requirements of submittal. Any District may require additional information. The contents of the uniform application shall (at a minimum) include the following:

- Name of organization
- Description of project, including a physical address of project/program/event
- Project benefit/organization objective
- Areas served
- Population served
- A requirement of recipients to document the use of funds and provide a final report within 60 days of utilization of funds or annually until complete if the award is over \$5,000 and not entirely spent in the fiscal year it was awarded
- A signed acknowledgement by the recipient of what is required of them.

Applicants who sign the application enter into a written agreement with the County that specifies the responsibilities of the organization with respect to the use of DPF funds, stipulating that the expenses will be documented and that the organization must provide a full accounting for the expenses. All recipients of awards are subject to tax reporting requirements and if applicable will receive a Form 1099-G or other appropriate IRS form for the value of the award if required by the Internal Revenue Service (IRS). It is the responsibility of the award recipient to report this income accurately on their federal tax returns. Additional records may be requested by the County to ensure the funds were used appropriately.

Once approved by the Board, the recipient will be required to submit a W-9 and DPF award will be processed by the County Administrator's Office (CAO).

As follow-up to DPF awards, each awarded entity shall submit a written final report to the Board Office and CAO. A final report shall be submitted no later than sixty (60) days following the expenditure of the funds or annually by August 1st until complete if the award is over \$5,000 and not entirely spent in the County fiscal year (July 1st - June 30th). The final and annual written reports shall include a brief narrative regarding the project and documentation of expenditures.

If any portion of the awarded funds is not spent for their intended purpose or documented per the signed agreement, the County shall require the recipient to return the funds. If the Form 1099-G has already been issued when funds are repaid such amounts may still be considered taxable income. Failure to properly use or return unspent funds could result in further administrative or legal actions as deemed necessary by the County.

The recipient shall retain for inspection and audit purposes any and all books, receipts, documentation and other records of the expenditures for three (3) years from the date of receiving the funds.

DISTRICT PRIORITIES FUND RESTRICTIONS

The recognition of DPF funding shall accrue to the County of Yuba; however, it is acceptable for a Supervisor to lend their name in support to the cause for which DPF funding is provided. It is up to the individual Supervisor to determine what is acceptable in addition to County recognition and provide this information to the recipient.

Awarding DPF funds immediately before an election can create the appearance of an unfair advantage for a Board member seeking re-election or election to another office. It is a Board policy to strive for transparency and higher standards in such an instance. Halting DPF awards through the districts of Board members running for election helps avoid even the appearance of using public resources to enhance board members'

visibility and name identification with potential voters. Therefore, the following restrictions shall apply:

1. No DPF funds will be announced or awarded by any member of the Board during the sixty (60) days prior to a primary, special or general election if the Board member's name is on any ballot as a candidate and has an opponent on that ballot. During this period the Board member:
 - a. Shall not place any agenda items on the Board agenda seeking approval to award DPF funds.
 - b. Shall not announce or participate in any press releases announcing the awarding of any DPF funds previously approved by the Board.
 - c. Shall not participate in or make a ceremonial presentation awarding previously approved DPF funds.

The DPF fund restrictions stated in this policy shall not apply if a Federal, State, or local emergency, by the county or a city, is declared. The DPF request must directly relate to the emergency during a blackout period to receive the exemption.