

YOLO LAFCO FINAL BUDGET - ADOPTED:
FINANCING SOURCES - SCHEDULE A

Item 9-ATT A
FISCAL YEAR 2022/23
ACCOUNTING UNIT: 6940522981

Account #	Account Name	FY 21/22 Revenue Budgeted	FY 22/23 Revenue Budgeted	Net Change	Agency Apportionment Variance from FY 20/21 Explanation
REVENUES					
AGENCIES SHARE:					
402010	OTHER GOVT AGENCY-COUNTY	\$ 195,121	\$ 225,678	\$ 30,557	50.00%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	68,210	78,983	10,773	17.50%
402040	OTHER GOVT AGENCY-WOODLAND	55,747	65,369	9,622	14.48%
402050	OTHER GOVT AGENCY-WINTERS	5,883	7,283	1,400	1.61%
402060	OTHER GOVT AGENCY-DAVIS	65,280	74,043	8,763	16.40%
	TOTAL AGENCIES SHARE	390,241	451,356	61,115	
OTHER REVENUE:					
400700	INVESTMENT EARNINGS-POOL	2,500	3,000	500	
403460	CHARGES FOR SERVICES - LAFCO	4,000		(4,000)	Stipend for CALAFCO DEO ended
	TOTAL OTHER REVENUE	6,500	3,000	(3,500)	
	TOTAL REVENUE	396,741	454,356	57,615	
USE OF FUND BALANCE					
405999-0	UNASSIGNED	116,079	68,400	(47,679)	"Surplus" FB used to balance budget/offset costs
	ASSIGNED - AUDIT RESERVE	10,000		(10,000)	Used only in audit years, next FY 24/25
	ASSIGNED - CONTINGENCY	-		-	
	TOTAL USE OF FUND BALANCE	126,079	68,400	(57,679)	
TOTAL FINANCING SOURCES		\$ 522,820	\$ 522,756	\$ (64)	

FINAL LAFCO BUDGET - FINANCING USES - SCHEDULE B

FISCAL YEAR 2022/23

Account #	Account Name	FY 21/22 Expenditures Budget	FY 22/23 Expenditures Budget	Net Net Change	Comments/Variance Explanation from previous FY
EXPENDITURES					
SALARIES AND BENEFITS:					
500100	REGULAR EMPLOYEES	\$ 225,884	\$ 233,569	\$ 7,685	2% COLA increase approved by BOS
500110	EXTRA HELP	22,500	-	(22,500)	Financial analyst resigned effective 6/30/22
500310	RETIREMENT (CALPERS)	72,057	76,354	4,297	
500320	OASDI	15,400	14,208	(1,192)	
500330	FICA/MEDICARE TAX	3,602	4,021	419	
500340	HEALTH INSURANCE (Life Ins/EAP)	72	150	78	\$75 per employee
500360	OPEB - RETIREE HEALTH INSURANCE	17,393	17,985	592	
500380	UNEMPLOYMENT INSURANCE	831	793	(38)	
500390	WORKERS' COMPENSATION INSURANCE	500	500	-	
500400	OTHER EMPLOYEE BENEFITS	45,480	43,730	(1,750)	
	TOTAL SALARY & BENEFITS	\$ 403,719	\$ 391,310	\$ (12,409)	Extra help budget moved to Services & Supplies
SERVICES AND SUPPLIES:					
501020/501021	COMMUNICATIONS	2,217	2,213	(4)	County charge: courier and telecom
501051	INSURANCE-PUBLIC LIABILITY	500	500	-	
501070	MAINTENANCE-EQUIPMENT	600	700	100	
501071	MAINTENANCE-BLDG IMPROVEMENT	250	250	-	
501090	MEMBERSHIPS	6,500	6,500	-	\$4,291 CALAFCO; \$788 AICP; \$1,250 CSDA
501110	OFFICE EXPENSE	1,000	1,000	-	
501111	OFFICE EXP-POSTAGE	200	200	-	
501125	IT SERVICES-DPT SYS MAINT (Dept System Maint.)	2,000	6,000	4,000	Estimate for budget - IT will charge at hourly rate
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	3,985	4,134	149	County charge: network charges
501127	IT SERVICES-CONNECTIVITY	5,564	4,106	(1,458)	County charge: network charges
501151	PROF & SPEC SVC-AUDITG & ACCTG	15,000		(15,000)	Audit on 3yr cycle, next is FY 24/25
501152	PROF & SPEC SVC-INFO TECH SVC	1,200	3,000	1,800	Website, timesheet software, GIS costs, domain renewal
501156	PROF & SPEC SVC-LEGAL SVC	7,000	12,000	5,000	Increase anticipated for FPD Implementation
501165	PROF & SPEC SVC-OTHER	20,000	42,500	22,500	Moved extra help \$ here to contract services
501180	PUBLICATIONS AND LEGAL NOTICES	1,000	1,000	-	
501190	RENTS AND LEASES - EQUIPMENT	2,800	100	(2,700)	Bought out printer lease, only used for water now
501193	RENTS & LEASES-RECRDS STRGE (Archives)	1,411	1,243	(168)	County charge
501205	TRAINING	5,000	5,000	-	
501210	MINOR EQUIPMENT (COMPUTERS)	-	2,000	2,000	Replace 1 computer this FY (per IT policy)
501250	TRANSPORTATION AND TRAVEL	7,000	7,000	-	
501264	INTERNAL CHARGES (water, sewer, HVAC debt)	5,724	2,000	(3,724)	Overcharge in FY 21 - placeholder until recalc
	TOTAL SERVICES & SUPPLIES	\$ 88,951	\$ 101,446	\$ 12,495	

FINAL LAFCO BUDGET - FINANCING USES - SCHEDULE B (continued)

Account #	Account Name	FY 21/22 Expenditures Budgeted	FY 22/23 Expenditures Budgeted	Net Change	Comments / Variance Explanation from FY 20/21
EXPENDITURES					
APPROPRIATION FOR CONTINGENCY:					
503300	APPROP FOR CONTINGENCY	25,000	25,000	-	20% total = 5% appropriated (+15% in FB)
	TOTAL APPROPRIATION FOR CONTINGENCY	\$ 25,000	\$ 25,000	\$ -	
	TOTAL APPROPRIATIONS	\$ 517,670	\$ 517,756	\$ 86	
PROVISIONS FOR RESERVES					
300600-0000	FD BAL-ASSIGNED-AUDIT		5,000	-	
300600-0001	FD BAL-ASSIGNED-CAP ASSET REPL	1,400		-	
300600-0003	FD BAL-ASSIGNED-CONTINGENCY	3,750		-	
	TOTAL PROVISIONS FOR RESERVES	\$ 5,150	\$ 5,000	\$ -	Transfer into Fund Balance reserves
	TOTAL USES	\$ 522,820	522,756	\$ (64)	

BUDGETED ENDING FUND BALANCES AS OF	6/30/22	6/30/23	Net Change	
ASSIGNED - AUDIT RESERVE	\$ -	\$ 5,000	5,000	Drawing reserve to fund audit (every 3 yrs)
ASSIGNED - COMPUTER REPLACEMENT	1,400	-	(1,400)	Ending this set aside (not enough cost to warrant)
ASSIGNED - CONTINGENCY RESERVE	75,000	75,000	-	20% total (15% in FB + 5% appropriated)
UNASSIGNED		-		
TOTAL BUDGETED ENDING FUND BALANCES 6/3	\$ 76,400	\$ 80,000	\$ 3,600	

YOLO LAFCO FUND BALANCE WORKSHEET

	FY 21/22 Budgeted	FY 21/22 Projected	FY 22/23 Budgeted
Unassigned Fund Balance			
Beginning Balance	\$ 116,079	147,516	\$ 68,400
Estimated revenue	396,741	413,554	454,356
Appropriations	(517,670)	(500,320)	(517,756)
Transfers (to)fr audit reserve	10,000	10,000	(5,000)
Transfers (to)fr capital asset replacement reserve	(1,400)	1,400	-
Transfers (to)fr contingency reserve	(3,750)	(3,750)	-
Ending Balance	\$ -	68,400	-
Assigned Fund Balance-Audit Reserve			
Beginning balance	\$ 10,000	10,000	-
Transfers in(out), net	(10,000)	(10,000)	5,000
Ending Balance	\$ -	-	\$ 5,000
Assigned Fund Balance-Computer Replacement			
Beginning Balance	\$ -	1,400	-
Transfers in(out), net	1,400	(1,400)	-
Ending Balance	\$ 1,400	-	\$ -
Assigned Fund Balance-Contingency Reserve			
Beginning Balance	\$ 71,250	71,250	75,000
Transfers in(out), net	3,750	3,750	-
Ending Balance	\$ 75,000	75,000	\$ 75,000
TOTAL FUND BALANCE			
Beginning Balance	\$ 197,329	230,166	143,400
Estimated revenue	396,741	413,554	454,356
Appropriations	(517,670)	(500,320)	(517,756)
Transfers in(out), net	-	-	-
Estimated Ending Balance	\$ 76,400	143,400	\$ 80,000