

YOLO LAFCO DRAFT BUDGET:
FINANCING SOURCES - SCHEDULE A

Account #	Account Name	FY 22/23 Revenue Budgeted	FY 23/24 Revenue Budgeted	Net Change	Agency Apportionment Variance from FY 22/23 Explanation
REVENUES					
AGENCIES SHARE:					
402010	OTHER GOVT AGENCY-COUNTY	\$ 225,678	\$ 241,627	\$ 15,949	50.00%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	78,983	83,367	4,384	17.25%
402040	OTHER GOVT AGENCY-WOODLAND	65,369	72,329	6,960	14.97%
402050	OTHER GOVT AGENCY-WINTERS	7,283	7,832	549	1.62%
402060	OTHER GOVT AGENCY-DAVIS	74,043	78,098	4,055	16.16%
	TOTAL AGENCIES SHARE	451,356	483,253	31,897	
OTHER REVENUE:					
400700	INVESTMENT EARNINGS-POOL	3,000	3,000	-	
403460	CHARGES FOR SERVICES - LAFCO	-	-	-	
	TOTAL OTHER REVENUE	3,000	3,000	-	
	TOTAL REVENUE	454,356	486,253	31,897	
USE OF FUND BALANCE					
405999-0	UNASSIGNED	68,400	58,933	(9,467)	"Surplus" FB used to balance budget/offset costs
	ASSIGNED - AUDIT RESERVE			-	Next audit in FY 24/25 (3yr cycle)
	ASSIGNED - CONTINGENCY		-	-	
	TOTAL USE OF FUND BALANCE	68,400	58,933	(9,467)	
TOTAL FINANCING SOURCES		\$ 522,756	\$ 545,186	\$ 22,430	

DRAFT LAFCO BUDGET - FINANCING USES - SCHEDULE B

FISCAL YEAR 2023/24

Account #	Account Name	FY 22/23 Expenditures Budget	FY 23/24 Expenditures Budget	Net Change	Comments/Variance Explanation from previous FY
EXPENDITURES					
SALARIES AND BENEFITS:					
500100	REGULAR EMPLOYEES	\$ 233,569	\$ 249,502	\$ 15,933	BOS approved 5% + 2% COLA increase
500110	EXTRA HELP	-	-	-	
500310	RETIREMENT (CALPERS)	76,354	86,252	9,898	
500320	OASDI	14,208	16,260	2,052	
500330	FICA/MEDICARE TAX	4,021	4,267	246	
500340	HEALTH INSURANCE (Life Ins/EAP)	150	150	-	
500360	OPEB - RETIREE HEALTH INSURANCE	17,985	19,202	1,217	
500380	UNEMPLOYMENT INSURANCE	793	793	-	
500390	WORKERS' COMPENSATION INSURANCE	500	500	-	
500400	OTHER EMPLOYEE BENEFITS	43,730	44,792	1,062	
	TOTAL SALARY & BENEFITS	\$ 391,310	\$ 421,718	\$ 30,408	
SERVICES AND SUPPLIES:					
501021	COMMUNICATIONS	2,213	2,358	145	County charge (telecom)
501051	INSURANCE-PUBLIC LIABILITY	500	500	-	YCPARMIA
501070	MAINTENANCE-EQUIPMENT	700	700	-	
501071	MAINTENANCE-BLDG IMPROVEMENT	250	250	-	
501090	MEMBERSHIPS	6,500	6,750	250	\$4,646 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.)	6,000	6,000	-	Estimate. Billed hourly rate but IT hasn't charged
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	4,134	1,379	(2,755)	County charge: network charges
501127	IT SERVICES-CONNECTIVITY	4,106	4,719	613	County charge: network charges
501151	PROF & SPEC SVC-AUDITG & ACCTG	-	-	-	Audit on 3yr cycle, next is FY 24/25
501152	PROF & SPEC SVC-INFO TECH SVC	3,000	5,000	2,000	LAFCo website, timesheet software, GIS costs
501156	PROF & SPEC SVC-LEGAL SVC	12,000	10,000	(2,000)	
501165	PROF & SPEC SVC-OTHER	42,500	40,000	(2,500)	
501180	PUBLICATIONS AND LEGAL NOTICES	1,000	1,000	-	
501190	RENTS AND LEASES - EQUIPMENT	100	100	-	
501193	RENTS & LEASES-RECRDS STRGE (Archives)	1,243	1,648	405	County charge
501205	TRAINING	5,000	4,000	(1,000)	
501210	MINOR EQUIPMENT (COMPUTERS)	2,000	-	(2,000)	No computers need replacement this FY
501250	TRANSPORTATION AND TRAVEL	7,000	5,000	(2,000)	No conference travel to SoCal required
501264	INTERNAL CHARGES (water, sewer, HVAC debt)	2,000	2,864	864	
	TOTAL SERVICES & SUPPLIES	\$ 101,446	\$ 93,468	\$ (7,978)	

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

Account #	Account Name	FY 22/23 Expenditures Budgeted	FY 22/23 Expenditures Budgeted	Net Change	Comments / Variance Explanation from FY 22/23
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	\$ 517,756	\$ 540,186	\$ 22,430	
PROVISIONS FOR RESERVES					
300600-0000	FD BAL-ASSIGNED-AUDIT	5,000	5,000	-	
300600-0003	FD BAL-ASSIGNED-CONTINGENCY			-	
	TOTAL PROVISIONS FOR RESERVES	\$ 5,000	\$ 5,000	\$ -	Transfer into Fund Balance reserves
	TOTAL USES	\$ 522,756	\$ 545,186	\$ 22,430	

BUDGETED ENDING FUND BALANCES AS OF	6/30/23	6/30/24	Net Change	
ASSIGNED - AUDIT RESERVE	\$ 5,000	\$ 10,000	5,000	Drawing reseve to fund audit (every 3 yrs)
ASSIGNED - CONTINGENCY RESERVE	75,000	75,000	-	20% total (15% in FB + 5% appropriated)
UNASSIGNED	-	-		
TOTAL BUDGETED ENDING FUND BAL 6/30/23	\$ 80,000	\$ 85,000	\$ 5,000	

YOLO LAFCO FUND BALANCE WORKSHEET

	FY 22/23 Budgeted	FY 22/23 Projected	FY 23/24 Budgeted
Unassigned Fund Balance			
Beginning Balance	\$ 143,400	\$ 79,248	\$ 58,933
Estimated revenue	454,356	458,178	486,253
Appropriations/Actual	\$ (517,756)	(473,492)	(540,186)
Transfers (to)fr audit reserve	(5,000)	(5,000)	(5,000)
Transfers (to)fr contingency reserve	-	-	-
Ending Balance	<u>\$ 75,000</u>	<u>58,933</u>	<u>-</u>
Assigned Fund Balance-Audit Reserve			
Beginning balance	\$ 5,000	5,000	5,000
Transfers in(out), net	5,000	5,000	5,000
Ending Balance	<u>\$ 10,000</u>	<u>10,000</u>	<u>\$ 10,000</u>
Assigned Fund Balance-Contingency Reserve			
Beginning Balance	\$ 75,000	75,000	75,000
Transfers in(out), net	-	-	-
Ending Balance	<u>\$ 75,000</u>	<u>75,000</u>	<u>\$ 75,000</u>
TOTAL FUND BALANCE			
Beginning Balance	\$ 150,874	159,248	138,933
Estimated revenue	454,356	458,178	486,253
Appropriations	(517,756)	(473,492)	(540,186)
Transfers in(out), net	(5,000)	-	-
Estimated Ending Balance	<u>\$ 82,474</u>	<u>143,933</u>	<u>\$ 85,000</u>