

YOLO LAFCO FINAL BUDGET:  
FINANCING SOURCES - SCHEDULE A

Item 9-ATT A  
FISCAL YEAR 2023/24  
ACCOUNTING UNIT: 69405229816991

Account #	Account Name	FY 22/23 Revenue Budgeted	FY 23/24 Revenue Budgeted	Net Change	Agency Apportionment Variance from FY 22/23 Explanation
<b>REVENUES</b>					
<b>AGENCIES SHARE:</b>					
402010	OTHER GOVT AGENCY-COUNTY	\$ 225,678	\$ 242,749	\$ 17,071	50.00%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	78,983	83,755	4,772	17.25%
402040	OTHER GOVT AGENCY-WOODLAND	65,369	72,666	7,297	14.97%
402050	OTHER GOVT AGENCY-WINTERS	7,283	7,869	586	1.62%
402060	OTHER GOVT AGENCY-DAVIS	74,043	78,462	4,419	16.16%
	<b>TOTAL AGENCIES SHARE</b>	<b>451,356</b>	<b>485,501</b>	<b>34,145</b>	
<b>OTHER REVENUE:</b>					
400700	INVESTMENT EARNINGS-POOL	3,000	3,000	-	
403460	CHARGES FOR SERVICES - LAFCO	-	-	-	
	<b>TOTAL OTHER REVENUE</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	
	<b>TOTAL REVENUE</b>	<b>454,356</b>	<b>488,501</b>	<b>34,145</b>	
<b>USE OF FUND BALANCE</b>					
405999-0	UNASSIGNED	68,400	61,185	(7,215)	"Surplus" FB used to balance budget/offset costs
	ASSIGNED - AUDIT RESERVE			-	Next audit in FY 24/25 (3yr cycle)
	ASSIGNED - CONTINGENCY		-	-	
	<b>TOTAL USE OF FUND BALANCE</b>	<b>68,400</b>	<b>61,185</b>	<b>(7,215)</b>	
<b>TOTAL FINANCING SOURCES</b>		<b>\$ 522,756</b>	<b>\$ 549,686</b>	<b>\$ 26,930</b>	

FINAL 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
<b>EXPENDITURES</b>					
<b>SALARIES AND BENEFITS:</b>					
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	
	<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 391,310</b>	<b>\$ 421,718</b>	<b>\$ 30,408</b>	
<b>SERVICES AND SUPPLIES:</b>					
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	-	County estimate - billed hourly at yearend
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	9,500	6,500	Website, OnBase, timesheet, GIS, videographer
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	
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 101,446</b>	<b>\$ 97,968</b>	<b>\$ (3,478)</b>	

**FINAL 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
<b>EXPENDITURES</b>					
<b>APPROPRIATION FOR CONTINGENCY:</b>					
503300	APPROP FOR CONTINGENCY	25,000	25,000	-	20% total = 5% appropriated (+15% in FB)
	<b>TOTAL APPROPRIATION FOR CONTINGENCY</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 517,756</b>	<b>\$ 544,686</b>	<b>\$ 26,930</b>	
<b>PROVISIONS FOR RESERVES</b>					
300600-0000	FD BAL-ASSIGNED-AUDIT	5,000	5,000	-	
300600-0003	FD BAL-ASSIGNED-CONTINGENCY			-	
	<b>TOTAL PROVISIONS FOR RESERVES</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ -</b>	Transfer into Fund Balance reserves
	<b>TOTAL USES</b>	<b>\$ 522,756</b>	<b>\$ 549,686</b>	<b>\$ 26,930</b>	

<b>BUDGETED ENDING FUND BALANCES AS OF</b>	<b>6/30/23</b>	<b>6/30/24</b>	<b>Net Change</b>	
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	-	-		
<b>TOTAL BUDGETED ENDING FUND BAL 6/30/23</b>	<b>\$ 80,000</b>	<b>\$ 85,000</b>	<b>\$ 5,000</b>	

**YOLO LAFCO FUND BALANCE WORKSHEET**

	<b>FY 22/23 Budgeted</b>	<b>FY 22/23 Projected</b>	<b>FY 23/24 Budgeted</b>
<b>Unassigned Fund Balance</b>			
Beginning Balance	\$ 143,400	\$ 79,248	\$ 61,185
Estimated revenue	454,356	458,178	488,501
Appropriations/Actual	\$ (517,756)	(471,241)	(544,686)
Transfers (to)fr audit reserve	(5,000)	(5,000)	(5,000)
Transfers (to)fr contingency reserve	-	-	-
<b>Ending Balance</b>	<u>\$ 75,000</u>	<u>61,185</u>	<u>-</u>
<b>Assigned Fund Balance-Audit Reserve</b>			
Beginning balance	\$ 5,000	5,000	5,000
Transfers in(out), net	5,000	5,000	5,000
<b>Ending Balance</b>	<u>\$ 10,000</u>	<u>10,000</u>	<u>\$ 10,000</u>
<b>Assigned Fund Balance-Contingency Reserve</b>			
Beginning Balance	\$ 75,000	75,000	75,000
Transfers in(out), net	-	-	-
<b>Ending Balance</b>	<u>\$ 75,000</u>	<u>75,000</u>	<u>\$ 75,000</u>
<b>TOTAL FUND BALANCE</b>			
Beginning Balance	\$ 150,874	159,248	141,185
Estimated revenue	454,356	458,178	488,501
Appropriations	(517,756)	(471,241)	(544,686)
Transfers in(out), net	(5,000)	-	-
<b>Estimated Ending Balance</b>	<u>\$ 82,474</u>	<u>146,185</u>	<u>\$ 85,000</u>