

YOLO LAFCO DRAFT BUDGET:  
FINANCING SOURCES - SCHEDULE A

FUND: 7225 BUDGET UNIT: 2981

COST CENTER: 202000

Account #	Account Name	FY 23/24 Revenue Budgeted	FY 24/25 Revenue Budgeted	Net Change	Agency Cost Apportionment Variance from FY 23/24 Explanation
<b>REVENUES</b>					
<b>AGENCIES SHARE:</b>					
430020	OTHER GOVT AGENCY-COUNTY	\$ 242,749	\$ 276,117	\$ 33,368	50.00%
430023	OTHER GOVT AGENCY-WEST SACRAMENTO	83,755	96,415	12,660	17.46%
430025	OTHER GOVT AGENCY-WOODLAND	72,666	85,695	13,029	15.52%
430027	OTHER GOVT AGENCY-WINTERS	7,869	8,987	1,118	1.63%
430029	OTHER GOVT AGENCY-DAVIS	78,462	85,021	6,559	15.40%
	<b>TOTAL AGENCIES SHARE</b>	<b>485,501</b>	<b>552,235</b>	<b>66,734</b>	
<b>OTHER REVENUE:</b>					
403100	INVESTMENT EARNINGS-POOL	3,000	3,000	-	
440520	OTHER CHARGES FOR SERVICES-LAFCO FEES	-	-	-	
	<b>TOTAL OTHER REVENUE</b>	<b>3,000</b>	<b>3,000</b>	<b>-</b>	
	<b>TOTAL REVENUE</b>	<b>488,501</b>	<b>555,235</b>	<b>66,734</b>	
<b>USE OF FUND BALANCE</b>					
470999	FUND BALANCE AVAILABLE-BUDGET ONLY (UNASS	61,185	110,727	49,542	"Surplus" FB used to balance budget/offset costs
	ASSIGNED-AUDIT RESERVE		10,000	10,000	Next audit in FY 24/25 (3yr cycle)
	ASSIGNED-CONTINGENCY		-	-	
	<b>TOTAL USE OF FUND BALANCE</b>	<b>61,185</b>	<b>120,727</b>	<b>59,542</b>	
<b>TOTAL FINANCING SOURCES</b>		<b>\$ 549,686</b>	<b>\$ 675,962</b>	<b>\$ 126,276</b>	

DRAFT LAFCO BUDGET - FINANCING USES - SCHEDULE B

FISCAL YEAR 2024/25

Account #	Account Name	FY 23/24 Expenditures Budget	FY 24/25 Expenditures Budget	Net Change	Comments/Variance Explanation from previous FY
<b>EXPENDITURES</b>					
<b>SALARIES AND BENEFITS:</b>					
500100	REGULAR EMPLOYEES	\$ 249,502	325,388	75,886	BOS approved 3% COLA increase
500120	EXTRA HELP	-	20,840	20,840	
500310	RETIREMENT (CALPERS)	86,252	116,072	29,820	
500320	SOCIAL SECURITY TAX	16,260	21,099	4,839	
500330	MEDICARE TAX	4,267	5,492	1,225	
501130	HEALTH INSURANCE (Life Ins/EAP)	150	150	-	
500360	OPEB - RETIREE HEALTH INSURANCE	19,202	22,451	3,249	
501170	UNEMPLOYMENT INSURANCE	793	185	(608)	
501180	WORKERS' COMP INSURANCE	500	500	-	
500400	OTHER EMPLOYEE BENEFITS	44,792	53,364	8,572	
	<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 421,718</b>	<b>\$ 565,541</b>	<b>\$ 143,823</b>	
<b>SERVICES AND SUPPLIES:</b>					
510025	COMMUNICATIONS INTERNAL CHARGE	2,358	1,934	(424)	
510030	FOOD	-	-	-	
510051	INSURANCE-PUBLIC LIABILITY	500	500	-	
510070	MAINTENANCE-EQUIPMENT	700	500	(200)	
510071	MAINTENANCE-BUILDING IMPROVEMENT	250	250	-	
510090	MEMBERSHIPS	6,750	6,900	150	\$4,756 CALAFCO; \$813 AICP; \$1,310 CSDA
510110	OFFICE EXPENSE	1,000	750	(250)	
510111	OFFICE EXP-POSTAGE	200	500	300	
510120	IT SERVICES-DEPARTMENT SYSTEM MAINTENAN	6,000	2,500	(3,500)	County estimate - billed hourly at yearend
510121	IT SERVICES-ERP (Enterprise/Resource/Planning)	1,379	4,980	3,601	County charge: network charges
510122	IT SERVICES-CONNECTIVITY	4,719	3,897	(822)	County charge: network charges
510160	PUBLICATIONS AND LEGAL NOTICES	1,000	1,000	-	
510170	RENTS AND LEASES - EQUIPMENT	100	100	-	
510173	RENTS & LEASES-RECORDS STORAGE (Archives)	1,648	1,714	66	County charge
510180	TRAINING	4,000	4,000	-	Conference registration fees
510190	MINOR EQUIPMENT (Computers)	-	-	-	No computers need replacement this FY
510200	TRANSPORTATION AND TRAVEL	5,000	6,000	1,000	Yosemite & Temecula conferences
510251	PROF & SPEC SVC-AUDITING & ACCOUNTING	-	15,000	15,000	Audit on 3yr cycle, next is FY 24/25
510252	PROF & SPEC SVC-INFO TECH SERVICES	9,500	10,000	500	Website, OnBase, Harvest, GIS, Woodland TV, Domain
510256	PROF & SPEC SVC-LEGAL SERVICES	10,000	12,000	2,000	
510275	PROF & SPEC SVC-OTHER	40,000	10,000	(30,000)	
540500-3005	UTILITIES INTERNAL CHARGES (water, sewer, HVAC d	2,864	2,896	32	
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 97,968</b>	<b>\$ 85,421</b>	<b>\$ (12,547)</b>	

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

Account #	Account Name	FY 23/24 Expenditures Budgeted	FY 24/25 Expenditures Budgeted	Net Change	Comments / Variance Explanation from FY 23/24
<b>EXPENDITURES</b>					
<b>OTHER CHARGES:</b>					
502120	CONTRIB TO NON-CO AGENCIES	-	-	-	
502201	PAYMENTS TO OTHER GOV INSTITUTIONS	-	-	-	
	<b>TOTAL OTHER CHARGES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>APPROPRIATION FOR CONTINGENCY:</b>					
590100	APPROP FOR CONTINGENCY	25,000	25,000	-	15% total = 3.75% appropriated (+11.25% in FB)
	<b>TOTAL APPROPRIATION FOR CONTINGENCY</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 544,686</b>	<b>\$ 675,962</b>	<b>\$ 131,276</b>	
<b>PROVISIONS FOR RESERVES</b>					
304000	FUND BAL-ASSIGNED (Audit)	5,000	-	-	audit funded this FY
304003	FUND BAL-ASSIGNED-GENERAL RESERVE (Contingency)			-	
	<b>TOTAL PROVISIONS FOR RESERVES</b>	<b>\$ 5,000</b>	<b>\$ -</b>	<b>\$ -</b>	Transfer into Fund Balance reserves
	<b>TOTAL USES</b>	<b>\$ 549,686</b>	<b>675,962</b>	<b>\$ 126,276</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	\$ -	(5,000)	Drawing reseve to fund audit (every 3 yrs)
ASSIGNED - CONTINGENCY RESERVE	75,000	75,000	-	
UNASSIGNED	-	-	-	
<b>TOTAL BUDGETED ENDING FUND BAL 6/30/23</b>	<b>\$ 80,000</b>	<b>\$ 75,000</b>	<b>\$ (5,000)</b>	

**YOLO LAFCO FUND BALANCE WORKSHEET**

	<b>FY 22/23 Budgeted</b>	<b>FY 23/24 Projected</b>	<b>FY 24/25 Budgeted</b>
<b>Unassigned Fund Balance</b>			
Beginning Balance	\$ 143,400	\$ 75,406	\$ 110,727
Estimated revenue	488,501	521,538	555,235
Appropriations/Actual	\$ (544,686)	(481,217)	(675,962)
Transfers (to)fr audit reserve	(5,000)	(5,000)	10,000
Transfers (to)fr contingency reserve	-	-	-
<b>Ending Balance</b>	<b>\$ 82,215</b>	<b>110,727</b>	<b>-</b>
<b>Assigned Fund Balance-Audit Reserve</b>			
Beginning balance	\$ 5,000	5,000	10,000
Transfers in(out), net	5,000	5,000	(10,000)
<b>Ending Balance</b>	<b>\$ 10,000</b>	<b>10,000</b>	<b>\$ -</b>
<b>Assigned Fund Balance-Contingency Reserve</b>			
Beginning Balance	\$ 75,000	75,000	75,000
Transfers in(out), net	-	-	-
<b>Ending Balance</b>	<b>\$ 75,000</b>	<b>75,000</b>	<b>\$ 75,000</b>
<b>TOTAL FUND BALANCE</b>			
Beginning Balance	\$ 150,874	155,406	195,727
Estimated revenue	454,356	521,538	555,235
Appropriations	(544,686)	(481,217)	(675,962)
Transfers in(out), net	(5,000)	-	-
<b>Estimated Ending Balance</b>	<b>\$ 55,544</b>	<b>195,727</b>	<b>\$ 75,000</b>