

Yolo Habitat Conservancy FY24-25 Mid-Year Budget Summary

Mitigation Fee Fund (Fund 7230)

Description	Approved FY24/25 Budget (5.20.24)	Actual through 12/31/24	Estimates for 2nd half of FY24/25*	Total	Favorable (Unfavorable) Variance	% of Budget for 1st half of FY24/25	% of Budget Estimated Total
Beginning Fund Balance	\$ 2,967,008						
Unassigned Fund Balance	\$ 2,506,921						
Assigned Fund Balance	\$ 460,087						
Revenues	\$ 705,000	\$ 42,871	\$ 797,206	\$ 840,077	\$ 135,077	6%	119%
Fees and Permits	\$ 700,000	\$ 13,311	\$ 797,206	\$ 810,517	\$ 110,517	2%	116%
Interest	\$ 5,000	\$ 29,560	\$ -	\$ 29,560	\$ 24,560	591%	591%
Expenditures	\$ (2,589,962)	\$ (339,276)	\$ (2,065,855)	\$ (2,405,131)	\$ 184,831	13%	93%
Insurance-public liability	\$ (500)	\$ (1,045)	\$ -	\$ (1,045)	\$ (545)	209%	209%
Office Expense	\$ (500)	\$ -	\$ -	\$ -	\$ 500	0%	0%
Transportation and Travel	\$ (300)	\$ -	\$ -	\$ -	\$ 300	0%	0%
IT Service - ERP	\$ (500)	\$ (558)	\$ (558)	\$ (1,116)	\$ (616)	112%	223%
IT SVCS - Dept System Maint	\$ (7,000)	\$ (126)	\$ (1,000)	\$ (1,126)	\$ 5,874	2%	16%
Prof & Sec Svc - IT Services	\$ (700)	\$ (444)	\$ (250)	\$ (694)	\$ 6	63%	99%
Prof & Sec Svc - auditing and accounting	\$ (25,000)	\$ (36,480)	\$ -	\$ (36,480)	\$ (11,480)	146%	146%
Prof & Sec Svc - Legal	\$ (15,000)	\$ -	\$ (10,000)	\$ (10,000)	\$ 5,000	0%	67%
Prof & Sec Svc - Other	\$ (753,700)	\$ (299,673)	\$ (468,335)	\$ (768,008)	\$ (14,308)	40%	102%
Board Meeting Stipends	\$ (2,000)	\$ (950)	\$ (950)	\$ (1,900)	\$ 100	48%	95%
Easements - Non Depreciable	\$ (1,584,762)	\$ -	\$ (1,584,762)	\$ (1,584,762)	\$ -	0%	100%
Contingency	\$ (200,000)	\$ -	\$ -	\$ -	\$ 200,000	0%	0%
Net Fund Balance	\$ (1,884,962)	\$ (296,405)	\$ (1,268,649)	\$ (1,565,054)	\$ 319,908	16%	83%
Use (Contribution) to Fund Balance							
Transfer to reserve	\$ (200,000)	\$ (100,000)	\$ (100,000)	\$ (200,000)	\$ -	50%	100%
End Fund Balance	\$ 1,082,046	\$ 2,670,603	\$ 1,401,954	\$ 1,401,954	\$ 319,908	247%	130%
Unassigned Fund Balance	\$ 421,959	\$ 2,110,516	\$ 741,867	\$ 741,867	\$ 319,908	500%	176%
Assigned Fund Balance	\$ 660,087	\$ 560,087	\$ 660,087	\$ 660,087	\$ -	85%	100%

* Staff provide an estimate in this column of the potential additions or reductions in revenue and expenditures relative to actual revenue and expenditures. This column allows staff to communicate expected upcoming changes that actual reporting does not reflect.

Mitigation Trust Account Fund (Fund 7231)

Description	Approved FY24/25 Budget (5.20.24)	Actual through 12/31/24	Estimates for 2nd half of FY24/25*	Total	Favorable (Unfavorable) Variance	% of Budget for 1st half of FY24/25	% of Budget Estimated Total
Beginning Fund Balance	\$ 155,611						
Revenues	\$ -	\$ 1,561	\$ -	\$ 1,561	\$ 1,561	-	-
Interest	\$ -	\$ 1,561	\$ -	\$ 1,561	\$ 1,561	-	-
Expenditures	\$ (155,611)	\$ -	\$ (157,172)	\$ (157,172)	\$ (1,561)	0%	101%
Prof & Spec Svc - Legal							
Prof & Spec Svc - Other							
Easements - Non Depreciable	\$ (155,611)	\$ -	\$ (157,172)	\$ (157,172)	\$ (1,561)	0%	101%
Other Fin Uses - Transfer Out							
Net Fund Balance	\$ (155,611)	\$ 1,561	\$ (155,611)	\$ (155,611)	\$ -	-1%	100%
End Fund Balance	\$ -	\$ 157,172	\$ -	\$ -	\$ -	-	-

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Grant Fund (Fund 7232)

Description	Approved FY24/25 Budget (5.20.24)	Actual through 12/31/24	Estimates for 2nd half of FY24/25*	Total	Favorable (Unfavorable) Variance	% of Budget for 1st half of FY24/25	% of Budget Estimated Total
Beginning Fund Balance	\$ 28,496						
Unassigned Fund Balance	\$ (31,591)						
Assigned Fund Balance	\$ 60,087						
Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Interest							
Other revenue- State							
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Prof & spec svc-other	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Net Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
End Fund Balance	\$ 28,496	\$ -	\$ -	\$ -	\$ -	-	-
Unassigned Fund Balance	\$ (31,591)						
Assigned Fund Balance	\$ 60,087						

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Pre Permit Endowmnet Fund (Fund 7233)

Description	Approved FY24/25 Budget (5.20.24)	Actual through 12/31/24	Estimates for 2nd half of FY24/25*	Total	Favorable (Unfavorable) Variance	% of Budget for 1st half of FY24/25	% of Budget Estimated Total
Beginning Fund Balance	\$ 351,715						
Revenues	\$ -	\$ 25,620	\$ -	\$ 25,620	\$ 25,620	-	-
Interest	\$ -	\$ 25,620	\$ -	\$ 25,620	\$ 25,620	-	-
Expenditures**	\$ (10,000)	\$ (7,607)	\$ -	\$ (7,607)	\$ 2,393	76%	76%
Prof & spec svc-other**	\$ (10,000)	\$ (7,607)	\$ -	\$ (7,607)	\$ 2,393	76%	76%
Net Fund Balance	\$ (10,000)	\$ 18,013	\$ -	\$ 18,013	\$ 28,013	-180%	-180%
End Fund Balance	\$ 341,715	\$ 408,634	\$ 408,634	\$ 408,634	\$ 66,919	120%	120%

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** Funds in this line item were noted as income in the FY24/25 budget approved on 5/20/24. This is assumed to have been a hand key error and has been corrected in this table.

Post Permit Endowmnet Fund (Fund 7234)

Description	Approved FY24/25 Budget (5.20.24)	Actual through 12/31/24	Estimates for 2nd half of FY24/25*	Total	Favorable (Unfavorable) Variance	% of Budget for 1st half of FY24/25	% of Budget Estimated Total
Beginning Fund Balance	\$ 350,858						
Revenues	\$ 8,000	\$ 17,600	\$ 19,865	\$ 37,465	\$ 29,465	220%	468%
Fees and Permits	\$ 8,000	\$ 138	\$ 19,865	\$ 20,003	\$ 12,003	2%	250%
Interest	\$ -	\$ 17,462	\$ -	\$ 17,462	\$ 17,462	-	-
Expenditures	\$ -	\$ (1,528)	\$ (1,600)	\$ (3,128)	\$ (3,128)	-	-
Prof & spec svc-other	\$ -	\$ (1,528)	\$ (1,600)	\$ (3,128)	\$ (3,128)	-	-
Net Fund Balance	\$ 8,000	\$ 19,127	\$ 21,465	\$ 40,593	\$ 32,593	239%	507%
End Fund Balance	\$ 358,858	\$ 369,985	\$ 391,451	\$ 391,451	\$ 32,593	103%	109%

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Other Revenue Fund (Fund 7235)

Description	Approved FY24/25 Budget (5.20.24)	Actual through 12/31/24	Estimates for 2nd half of FY24/25*	Total	Favorable (Unfavorable) Variance	% of Budget for 1st half of FY24/25	% of Budget Estimated Total
Beginning Fund Balance	\$ 122,550						
Revenues	\$ -	\$ 1,112	\$ -	\$ -	\$ -	-	-
Fees and Permits	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Interest	\$ -	\$ 1,112	\$ -	\$ -	\$ -	-	-
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Prof & spec svc-other	\$ -	\$ -	\$ -	\$ -	\$ -	-	-
Net Fund Balance	\$ -	\$ 1,112	\$ -	\$ 1,112	\$ 1,112	-	-
End Fund Balance	\$ 122,550	\$ 123,662	\$ 123,662	\$ 123,662	\$ 1,112	101%	101%
All Funds End Fund Balance	\$ 1,933,665						

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