

## Yolo Habitat Conservancy FY25-26 Budget

### Mitigation Fee Fund (Fund 7230)

Description	Approved FY24/25 Budget (5.20.24)	FY24/25 Actuals through Q3	FY24/25 Year End Estimated*	FY25/26 Budget
<b>Beginning Fund Balance</b>	<b>\$ 2,967,008</b>	<b>\$2,747,162</b>	<b>\$2,747,162</b>	<b>\$2,836,379</b>
Unassigned Fund Balance	\$ 2,506,921	\$2,187,075	\$2,087,075	1,976,292
Assigned Fund Balance	\$ 460,087	\$ 560,087	\$ 660,087	\$ 860,087
<b>Revenues</b>	<b>\$ 705,000</b>	<b>\$281,882</b>	<b>\$687,882</b>	<b>\$ 1,068,750</b>
Fees and Permits	\$ 700,000	\$224,477	\$630,477	\$ 1,068,750
Interest	\$ 5,000	\$57,406	\$57,406	\$ -
<b>Expenditures</b>	<b>\$ (2,589,962)</b>	<b>\$ (444,792)</b>	<b>\$ (598,665)</b>	<b>\$ (2,702,550)</b>
Insurance-public liability	\$ (500)	(\$1,045)	(\$1,045)	(1,100)
Office Expense	\$ (500)	(\$35)	\$0	(5,000)
Transportation and Travel	\$ (300)	\$0	\$0	(3,000)
IT Service - ERP	\$ (500)	(\$837)	(\$1,000)	(1,000)
IT SVCS - Dept System Maint	\$ (7,000)	(\$127)	(\$500)	(2,000)
Prof & Sec Svc - IT Services	\$ (700)	(\$444)	(\$444)	(2,500)
Prof & Sec Svc - auditing and accounting	\$ (25,000)	\$ (36,480)	\$ (36,480)	\$ (19,200)
Prof & Sec Svc - Legal	\$ (15,000)	\$ -	\$ (5,000)	\$ (20,000)
Prof & Sec Svc - Other	\$ (753,700)	\$ (404,579)	\$ (550,000)	\$ (943,750)
Board Meeting Stipends	\$ (2,000)	\$ (950)	(\$1,900)	\$ (2,000)
Memberships		\$ (296)	\$ (2,296)	\$ (3,000)
Easements - Non Depreciable	\$ (1,584,762)	\$ -	\$ -	\$ (1,500,000)
Contingency	\$ (200,000)	\$ -	\$ -	\$ (200,000)
<b>Net Fund Balance</b>	<b>\$ (1,884,962)</b>	<b>\$ (162,910)</b>	<b>\$ 89,217</b>	<b>\$ (1,633,800)</b>
<b>Use (Contribution) to Fund Balance</b>				
Transfer to reserve	\$ (200,000)	(\$100,000)	(\$200,000)	(200,000)
<b>End Fund Balance</b>	<b>\$ 1,082,046</b>	<b>\$2,584,252</b>	<b>\$2,836,379</b>	<b>\$1,202,579</b>
Unassigned Fund Balance	\$ 421,959			
Assigned Fund Balance	\$ 660,087	\$ 560,087	\$ 660,087	860,087

\* 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)	FY24/25 Actuals (as of end of Q3)	FY24/25 Year End Estimated*	FY25/26 Budget
<b>Beginning Fund Balance</b>	\$ 155,611	\$ 150,611	\$ 150,611	\$ 158,700
<b>Revenues</b>	\$ -	\$ 3,089	\$ 3,089	\$ -
Interest	\$ -	\$ 3,089	\$ 3,089	\$ -
<b>Expenditures</b>	\$ (155,611)	\$ -	\$ -	\$ 158,700
Prof & Spec Svc - Legal				
Prof & Spec Svc - Other				
Easements - Non Depreciable	\$ (155,611)	\$ -	\$ -	\$ (158,700)
Other Fin Uses - Transfer Out				
<b>Net Fund Balance</b>	\$ (155,611)	\$ 3,089	\$ 3,089	\$ (158,700)
<b>End Fund Balance</b>	\$ -	\$ 158,700	\$ 158,700	\$ -

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**Grant Fund (Fund 7232)\***

Description	Approved FY24/25 Budget (5.20.24)	FY24/25 Actuals (as of end of Q3)	FY24/25 Year End Estimated*	FY25/26 Budget
<b>Beginning Fund Balance</b>	\$ 28,496	\$ 20,357	\$ 20,357	\$ -
Unassigned Fund Balance	\$ (31,591)	\$ 20,357	\$ 20,357	
Assigned Fund Balance	\$ 60,087	\$ -	\$ -	
<b>Revenues</b>	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -
Other revenue- State	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -
Prof & spec svc-other	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance</b>	\$ -	\$ -	\$ -	\$ -
<b>End Fund Balance</b>	\$ 28,496	\$ 20,357	\$ 20,357	\$ -
Unassigned Fund Balance	\$ (31,591)	\$ 20,357	\$ 20,357	
Assigned Fund Balance	\$ 60,087	\$ -	\$ -	

associated with prior grants allocations that have since closed and were carried over in error and potentially some accrued interest. Conservancy staff are working with County finance staff to identify and correct the issue in the County's accounting system.

**Pre Permit Endowmnet Fund (Fund 7233)**

Description	Approved FY24/25 Budget (5.20.24)	FY24/25 Actuals (as of end of Q3)	FY24/25 Year End Estimated*	FY25/26 Budget
<b>Beginning Fund Balance</b>	\$ 351,715	\$ 358,092	\$ 358,092	\$ 374,076
<b>Revenues</b>	\$ -	\$25,584	\$25,584	\$0
Interest	\$ -	\$25,584	\$ 25,584	\$ -
<b>Expenditures**</b>	\$ (10,000)	(\$8,602)	(\$9,600)	(\$10,000)
Prof & spec svc-other**	\$ (10,000)	(\$8,602)	(\$9,600)	\$ (10,000)
<b>Net Fund Balance</b>	\$ (10,000)	\$16,982	\$15,984	\$ (10,000)
<b>End Fund Balance</b>	\$ 341,715	\$ 375,074	\$ 374,076	\$ 364,076

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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)	FY24/25 Actuals (as of end of Q3)	FY24/25 Year End Estimated*	FY25/26 Budget
<b>Beginning Fund Balance</b>	\$ 350,858	\$ 336,359	\$ 336,359	\$ 394,925
<b>Revenues</b>	\$ 8,000	\$ 23,340	\$ 15,974	\$ 29,250
Fees and Permits	\$ 8,000	\$ 5,418	\$ 15,974	\$ 29,250
Interest	\$ -	\$ 17,923	\$ -	\$ -
<b>Expenditures</b>	\$ -	\$ (2,053)	\$ (2,700)	\$ (3,000)
Prof & spec svc-other	\$ -	\$ (2,053)	\$ (2,700)	\$ (3,000)
<b>Net Fund Balance</b>	\$ 8,000	\$ 25,393	\$ 18,674	\$ 29,250
<b>End Fund Balance</b>	\$ 358,858	\$ 376,251	\$ 394,925	\$ 424,175

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**Other Revenue Fund (Fund 7235)**

Description	Approved FY24/25 Budget (5.20.24)	FY24/25 Actuals (as of end of Q3)	FY24/25 Year End Estimated*	FY25/26 Budget
<b>Beginning Fund Balance</b>	\$ 122,550	\$ 103,560	\$ 103,560	\$ 104,989
<b>Revenues</b>	\$ -	\$ 1,429	\$ 1,429	\$ -
Fees and Permits	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ 1,429	\$ 1,429	\$ -
<b>Expenditures</b>	\$ -	\$ -	\$ -	\$ -
Prof & spec svc-other	\$ -	\$ -	\$ -	\$ -
<b>Net Fund Balance</b>	\$ -	\$ -	\$ -	\$ -
<b>End Fund Balance</b>	\$ 122,550	\$ 104,989	\$ 104,989	\$ 104,989
<b>All Funds End Fund Balance</b>	\$ 1,933,665	\$ 3,619,623	\$ 3,889,426	\$ 2,095,819

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