

YOLO LAFCO DRAFT BUDGET:  
FINANCING SOURCES - SCHEDULE A

FUND: 7225 BUDGET UNIT: 2981 FISCAL YEAR 2025/26  
COST CENTER: 202000

Account #	Account Name	FY 24/25 Revenues Budget	FY 25/26 Revenues Budget	Net Change	Comments/Notes
<b>REVENUES</b>					
<b>AGENCIES SHARE:</b>					
					<b>LAFCo Budget Apportionment</b>
430020	OTHER GOVT AGENCY-COUNTY	\$ 276,117	\$ 265,218	\$ (10,899)	50.00%
430023	OTHER GOVT AGENCY-WEST SACRAMENTO	96,415	92,283	(4,132)	17.40%
430025	OTHER GOVT AGENCY-WOODLAND	85,695	82,440	(3,255)	15.54%
430027	OTHER GOVT AGENCY-WINTERS	8,987	8,615	(372)	1.62%
430029	OTHER GOVT AGENCY-DAVIS	85,021	81,880	(3,141)	15.44%
<b>TOTAL AGENCIES SHARE</b>		<b>552,235</b>	<b>530,436</b>	<b>(21,799)</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>555,235</b>	<b>533,436</b>	<b>(21,799)</b>	
<b>USE OF FUND BALANCE</b>					
470999	FUND BALANCE AVAILABLE-BUDGET ONLY (UNASSIGNED)	110,727	157,855	47,128	"Surplus" FB used to balance budget/offset costs
	ASSIGNED-AUDIT RESERVE	10,000	-	(10,000)	Next audit in FY 27/28
	ASSIGNED-CONTINGENCY	-	-	-	
<b>TOTAL USE OF FUND BALANCE</b>		<b>120,727</b>	<b>157,855</b>	<b>37,128</b>	
<b>TOTAL FINANCING SOURCES</b>		<b>\$ 675,962</b>	<b>\$ 691,291</b>	<b>\$ 15,329</b>	

DRAFT LAFCO BUDGET - FINANCING USES - SCHEDULE B

FISCAL YEAR 2025/26

Account #	Account Name	FY 24/25 Expenditures Budget	FY 25/26 Expenditures Budget	Net Change	Comments/Notes
<b>EXPENDITURES</b>					
<b>SALARIES AND BENEFITS:</b>					
500100	REGULAR EMPLOYEES	\$ 325,388	301,581	(23,807)	FTE 2.3/Assumes 3% COLA increase TBD
500120	EXTRA HELP	20,840	15,000	(5,840)	
500160	LEAVE BUY OUT	-	-	-	
500310	RETIREMENT (CALPERS)	116,072	106,970	(9,102)	
500320	OASDI	21,099	23,758	2,659	
500330	FICA / MEDICARE TAX	5,492	5,420	(72)	
500340	HEALTH INSURANCE (Life Ins/EAP/In lieu payout)	150	4,150	4,000	
500360	OPEB - RETIREE HEALTH INSURANCE	22,451	15,381	(7,070)	
501170	UNEMPLOYMENT INSURANCE	185	185	-	
501180	WORKERS' COMP INSURANCE	500	500	-	
500400	OTHER EMPLOYEE BENEFITS	53,364	68,152	14,788	
	<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 565,541</b>	<b>\$ 541,097</b>	<b>\$ (24,444)</b>	
<b>SERVICES AND SUPPLIES:</b>					
510025	COMMUNICATIONS INTERNAL CHARGE	1,934	2,025	91	
510030	FOOD	-	-	-	
510051	INSURANCE-PUBLIC LIABILITY	500	613	113	
510070	MAINTENANCE-EQUIPMENT	500	500	-	
510071	MAINTENANCE-BUILDING IMPROVEMENT	3,146	3,150	4	
510090	MEMBERSHIPS	6,900	7,200	300	\$4,912 CALAFCO; \$854(est) AICP; \$1,351 CSDA
510110	OFFICE EXPENSE	750	750	-	
510111	OFFICE EXP-POSTAGE	500	500	-	
510120	IT SERVICES-DEPARTMENT SYSTEM MAINTENANCE	2,500	3,000	500	County estimate - billed hourly at yearend
510121	IT SERVICES-ERP (Enterprise/Resource/Planning)	4,980	4,758	(222)	County charge: network charges
510122	IT SERVICES-CONNECTIVITY	3,897	5,740	1,843	County charge: network charges
510150	COUNTY A-87 CHARGES	-	24,046	24,046	Building, HR, DFS, County Counsel overhead
510160	PUBLICATIONS AND LEGAL NOTICES	1,000	1,500	500	
510170	RENTS AND LEASES - EQUIPMENT	100	100	-	
510173	RENT INTERNAL CHARGE (records storage)	1,714	1,650	(64)	
510180	TRAINING	4,000	5,000	1,000	Conference registration fees
510190	MINOR EQUIPMENT (Computers)	-	1,662	1,662	
510200	TRANSPORTATION AND TRAVEL	6,000	8,000	2,000	San Diego Conference & NorCal TBD Staff Workshop
510251	PROF & SPEC SVC-AUDITING & ACCOUNTING	15,000	-	(15,000)	No audit this FY (3yr cycle - next in FY 2027/28)
510252	PROF & SPEC SVC-INFO TECH SERVICES	10,000	8,000	(2,000)	Website, OnBase, Harvest, GIS, Domain
510256	PROF & SPEC SVC-LEGAL SERVICES	12,000	12,000	-	
510275	PROF & SPEC SVC-OTHER	10,000	30,000	20,000	Assumes CSD Consolidation study
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 85,421</b>	<b>\$ 120,194</b>	<b>\$ 34,773</b>	

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

Account #	Account Name	FY 24/25 Expenditures Budget	FY 25/26 Expenditures Budget	Net Change	Comments/Notes
<b>EXPENDITURES</b>					
<b>APPROPRIATION FOR CONTINGENCY:</b>					
590100	APPROP FOR CONTINGENCY	25,000	25,000	-	Appropriation (+FB) =15% of Budget (20% is goal)
	<b>TOTAL APPROPRIATION FOR CONTINGENCY</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 675,962</b>	<b>\$ 686,291</b>	<b>\$ 10,329</b>	
<b>PROVISIONS FOR RESERVES</b>					
304000	FUND BAL-ASSIGNED (Audit)	-	5,000	-	Setting aside funds for audit FY 2027/28
304003	FUND BAL-ASSIGNED-GENERAL RESERVE (Contingency)	-	-	-	
	<b>TOTAL PROVISIONS FOR RESERVES</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ -</b>	No transfer into Fund Balance reserves
	<b>TOTAL USES</b>	<b>\$ 675,962</b>	<b>691,291</b>	<b>\$ 15,329</b>	

- (0)

**BUDGETED ENDING FUND BALANCES AS OF**

	6/30/25	6/30/26	Net Change	
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 BALANCE</b>	<b>\$ 75,000</b>	<b>\$ 80,000</b>	<b>\$ 5,000</b>	

**YOLO LAFCO FUND BALANCE WORKSHEET**

	<b>FY 24/25 Budget</b>	<b>FY 25/26 Budget</b>
<b>Unassigned Fund Balance</b>		
Beginning Balance		
Estimated revenue	555,235	533,436
Appropriations/Projected expenditures	(675,962)	(686,291)
Use of fund balances and transfes from reserves	120,727	157,855
Transfers (to) reserves		(5,000)
<b>Estimated Ending Balance</b>	<b>\$ -</b>	<b>\$ 0</b>
<b>Assigned Fund Balance-Audit Reserve</b>		
Beginning balance	\$ 10,000	-
Transfers in(out), net	(10,000)	5,000
<b>Estimated Ending Balance</b>	<b>\$ -</b>	<b>5,000</b>
<b>Assigned Fund Balance-Contingency Reserve</b>		
Beginning Balance	\$ 75,000	75,000
Transfers in(out), net	-	-
<b>Estimated Ending Balance</b>	<b>\$ 75,000</b>	<b>75,000</b>
<b>TOTAL FUND BALANCE</b>		
Beginning Balance	\$ 205,733	75,000
Estimated revenue	555,235	533,436
Appropriations/Projected expenditures	(675,962)	(686,291)
Transfers in(out), net	110,727	157,855
<b>Estimated Ending Balance</b>	<b>\$ 195,733</b>	<b>80,000</b>