

YOLO LAFCO FINAL 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
REVENUES					
AGENCIES SHARE:					
					LAFCo Budget Apportionment
430020	OTHER GOVT AGENCY-COUNTY	\$ 276,117	\$ 276,117	\$ -	50.00%
430023	OTHER GOVT AGENCY-WEST SACRAMENTO	96,415	96,075	(340)	17.40%
430025	OTHER GOVT AGENCY-WOODLAND	85,695	85,828	133	15.54%
430027	OTHER GOVT AGENCY-WINTERS	8,987	8,970	(17)	1.62%
430029	OTHER GOVT AGENCY-DAVIS	85,021	85,245	224	15.44%
	TOTAL AGENCIES SHARE	552,235	552,235	-	
OTHER REVENUE:					
403100	INVESTMENT EARNINGS-POOL	3,000	3,000	-	
440520	OTHER CHARGES FOR SERVICES-LAFCO FEES			-	
	TOTAL OTHER REVENUE	3,000	3,000	-	
	TOTAL REVENUE	555,235	555,235	-	
USE OF FUND BALANCE					
470999	FUND BALANCE AVAILABLE-BUDGET ONLY (UNASSIGNED)	110,727	136,056	25,329	"Surplus" FB used to balance budget/offset costs
	FUND BALANCE USE ADJUSTMENT				
	ASSIGNED-AUDIT RESERVE	10,000	-	(10,000)	Next audit in FY 27/28
	ASSIGNED-CONTINGENCY	-	-	-	
	TOTAL USE OF FUND BALANCE	120,727	136,056	15,329	
TOTAL FINANCING SOURCES		\$ 675,962	\$ 691,291	\$ 15,329	

FINAL 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
EXPENDITURES					
SALARIES AND BENEFITS:					
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	
	TOTAL SALARY & BENEFITS	\$ 565,541	\$ 541,097	\$ (24,444)	
SERVICES AND SUPPLIES:					
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
	TOTAL SERVICES & SUPPLIES	\$ 85,421	\$ 120,194	\$ 34,773	

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

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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	-	21,799		
TOTAL BUDGETED ENDING FUND BALANCE	\$ 75,000	\$ 101,799	\$ 5,000	

YOLO LAFCO FUND BALANCE WORKSHEET

	FY 24/25 Budget	FY 25/26 Budget
Unassigned Fund Balance		
Beginning Balance	\$ 110,727	\$ 157,855
Estimated revenue	555,235	555,235
Appropriations/Projected expenditures	(675,962)	(686,291)
Transfers (to) reserves	10,000	(5,000)
Estimated Ending Balance	<u>\$ -</u>	<u>\$ 21,799</u>
Assigned Fund Balance-Audit Reserve		
Beginning balance	\$ 10,000	-
Transfers in(out), net	(10,000)	5,000
Estimated Ending Balance	<u>\$ -</u>	<u>5,000</u>
Assigned Fund Balance-Contingency Reserve		
Beginning Balance	\$ 75,000	75,000
Transfers in(out), net	-	-
Estimated Ending Balance	<u>\$ 75,000</u>	<u>75,000</u>
TOTAL FUND BALANCE		
Beginning Balance	\$ 195,727	232,855
Estimated revenue	555,235	555,235
Appropriations/Projected expenditures	(675,962)	(686,291)
Transfers in(out), net	-	-
Estimated Ending Balance	<u>\$ 75,000</u>	<u>101,799</u>