

Yolo Habitat Conservancy FY25/26 Budget vs. Actuals and Proposed FY26/27 Budget

Mitigation Fee Fund (Fund 7230)

Description	Approved FY25/26 Budget (5.19.25)	Actuals as of 3.31.26	FY25/26 Year End Estimated*	Proposed FY26/27 Budget
Beginning Fund Balance	\$2,836,379	\$2,691,015	\$2,691,015	\$1,928,697
Unassigned Fund Balance	\$ 2,176,292	\$ 1,880,928	\$ 1,830,928	\$ 1,068,610
Assigned Fund Balance	\$ 660,087	\$ 810,087	\$ 860,087	\$ 860,087
Revenues	\$ 1,068,750	\$ 237,170	\$ 1,076,387	\$ 1,239,923
Fees and Permits*	\$ 1,068,750	\$ 186,112	\$ 1,076,387	\$ 1,239,923
Interest	\$ -	\$ 51,058	\$ -	\$ -
Expenditures	\$ (2,702,550)	\$ (1,527,420)	\$ (1,838,705)	\$ (1,205,450)
Insurance-public liability	\$ (1,100)	\$ (1,067)	\$ (1,067)	\$ (1,100)
Minor Equipment	\$ -	\$ -	\$ (2,500)	\$ (6,000)
Office Expense	\$ (5,000)	\$ (237)	\$ (1,500)	\$ (5,000)
Transportation and Travel	\$ (3,000)	\$ -	\$ (1,000)	\$ (3,500)
IT Service - ERP	\$ (1,000)	\$ (216)	\$ (288)	\$ (1,000)
IT SVCS - Dept System Maint	\$ (2,000)	\$ -	\$ (2,000)	\$ (5,000)
Prof & Sec Svc - InfoTech	\$ (2,500)	\$ (138)	\$ (2,500)	\$ (2,500)
Prof & Sec Svc - auditing and accounting	\$ (19,200)	\$ (19,900)	\$ (19,900)	\$ (20,700)
Prof & Sec Svc - Legal	\$ (20,000)	\$ -	\$ (7,500)	\$ (15,000)
Prof & Sec Svc - Other**	\$ (943,750)	\$ (536,934)	\$ (829,022)	\$ (936,150)
Memberships	\$ (3,000)	\$ (420)	\$ (2,920)	\$ (3,000)
Easements - Non Depreciable	\$ (1,500,000)	\$ (968,508)	\$ (968,508)	\$ (106,500)
Contingency	\$ (200,000)	\$ -	\$ -	\$ (100,000)
Net Fund Balance	\$ (1,633,800)	\$ (1,290,250)	\$ (762,318)	\$ 34,473
Use (Contribution) to Fund Balance				
Transfer to reserve	\$ (200,000)	\$ (150,000)	\$ (200,000)	\$ (200,000)
End Fund Balance	\$1,202,579	\$1,546,129	\$1,928,697	\$1,963,169
Unassigned Fund Balance	\$ 342,492	\$ 736,042	\$ 1,068,610	\$ 903,082
Assigned Fund Balance	\$ 860,087	\$ 810,087	\$ 860,087	\$ 1,060,087

* In addition to the \$186,112 of fees collected through Q3, \$199,101.55 of additional fee payments have been collected since the close of Q3. End of year estimates are based on pending payments from applicants that have stated they intend to pay fees prior to the end of the fiscal year.

**Amount shown includes all invoices received for work conducted through FY25/26 Q3, including invoices that had been received but had yet to be entered into the County's accounting system (INFOR) at the time this table was prepared

Mitigation Trust Account Fund (Fund 7231)

Description	Approved FY25/26 Budget (5.19.25)	Actuals as of 3.31.26*	FY25/26 Year End Estimated*	FY26/27 Budget**
Beginning Fund Balance	\$ 158,700	\$ 166,534	\$ 166,534	\$ 3,746
Revenues	\$ -	\$ 2,212	\$ 2,212	\$ 147,220
Interest	\$ -	\$ 2,212	\$ -	\$ -
Other revenue- SwHa Mit Fees				\$ 147,220
Expenditures	\$ (158,700)	\$ (165,000)	\$ (165,000)	\$ -
Easements - Non Depreciable	\$ (158,700)	\$ (165,000)	\$ (165,000)	\$ -
Net Fund Balance	\$ (158,700)	\$ (162,788)	\$ (162,788)	\$ 147,220
End Fund Balance	\$ -	\$ 3,746	\$ 3,746	\$ 150,966

* The remaining balance of Mitigation Trust Account Funds associated with burrowing owl mitigation were expended to acquire the Lucky Land Conservation Easement in December 2025.

**A project that completed its environmental documentation prior to implementation of the HCP/NCCP and anticipates obtaining final permits from Yolo County in FY26/27 is required to pay Swainson's hawk foraging habitat mitigation fees as a condition of approval.

Grant Fund (Fund 7232)

Description	Approved FY25/26 Budget (12.16.25)	Actuals as of 3.31.26	FY25/26 Year End Estimated*	FY26/27 Budget
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -
Revenues*	\$ 110,000	\$ -	\$ 20,000	\$ 196,250
Interest	\$ -	\$ -	\$ -	\$ -
Other revenue- CDFW LAG Grant	\$ 15,000	\$ -	\$ 10,000	\$ 46,750
Other revenue- NFWF Grant	\$ 95,000	\$ -	\$ 10,000	\$ 149,500
Expenditures	\$ 110,000	\$ -	\$ 20,000	\$ 196,250
Prof & spec svc-other	\$ 110,000	\$ -	\$ 20,000	\$ 168,000
Materials and Supplies	\$ -	\$ -	\$ -	\$ 28,250
Net Fund Balance	\$ -	\$ -	\$ -	\$ -
End Fund Balance	\$ -	\$ -	\$ -	\$ -

*Revenues represent grant funds which are provided on a reimbursement basis

Pre Permit Endowmnet Fund (Fund 7233)

Description	Approved FY25/26 Budget (5.19.25)	Actuals as of 3.31.26	FY25/26 Year End Estimated*	FY26/27 Budget
Beginning Fund Balance	\$ 374,076	\$ 430,881	\$ 430,881	\$ 435,987
Revenues	\$ -	\$ 15,453	\$ 15,453	\$ -
Interest	\$ -	\$ 15,453	\$ -	\$ -
Expenditures	\$ (10,000)	\$ (9,147)	\$ (10,347)	\$ (11,000)
Prof & spec svc-other	\$ (10,000)	\$ (9,147)	\$ (10,347)	\$ (11,000)
Net Fund Balance	\$ (10,000)	\$ 6,306	\$ 5,106	\$ (11,000)
End Fund Balance	\$ 364,076	\$ 437,187	\$ 435,987	\$ 424,987

Post Permit Endowmnet Fund (Fund 7234)

Description	Approved FY25/26 Budget (5.19.25)	Actuals as of 3.31.26	FY25/26 Year End Estimated	FY26/27 Budget
Beginning Fund Balance	\$ 394,925	\$ 404,088	\$ 404,088	\$ 494,779
Revenues	\$ 29,250	\$ 82,147	\$ 94,573	\$ 36,069
Fees and Permits	\$ 29,250	\$ 3,008	\$ 26,773	\$ 33,099
Interest	\$ -	\$ 11,338	\$ -	\$ -
Other - Stewardship Contribution	\$ -	\$ 67,800	\$ 67,800	\$ 2,970
Expenditures	\$ (3,000)	\$ (2,882)	\$ (3,882)	\$ (4,000)
Prof & spec svc-other	\$ (3,000)	\$ (2,882)	\$ (3,882)	\$ (4,000)
Net Fund Balance	\$ 26,250	\$ 79,265	\$ 90,691	\$ 32,069
End Fund Balance	\$ 421,175	\$ 483,353	\$ 494,779	\$ 526,848

Other Revenue Fund (Fund 7235)

Description	Approved FY25/26 Budget (5.19.25)	Actuals as of 3.31.26	FY25/26 Year End Estimated*	FY26/27 Budget
Beginning Fund Balance	\$ 104,989	\$ 114,904	\$ 114,904	\$ 114,904
Revenues	\$ -	\$ 2,267	\$ -	\$ -
Fees and Permits	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ 2,267	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -
Prof & spec svc-other	\$ -	\$ -	\$ -	\$ -
Net Fund Balance	\$ -	\$ 2,267	\$ -	\$ -
End Fund Balance	\$ 104,989	\$ 117,171	\$ 114,904	\$ 117,171
All Funds End Fund Balance	\$ 2,092,819	\$ 2,587,587	\$ 2,978,113	\$ 3,183,142