

YOLO LAFCO DRAFT BUDGET:  
FINANCING SOURCES - SCHEDULE A

FISCAL YEAR 2026/27  
FUND: 7225 BUDGET UNIT: 2981 COST CENTER: 202000

Account #	Account Name	FY 25/26 Revenue Budget	FY 26/27 Revenue Budget	Net Change	Comments/Notes
<b>REVENUES</b>					
<b>AGENCIES SHARE:</b>					
					<b>LAFCo Budget Apportionment</b>
430020	OTHER GOVT AGENCY-COUNTY	\$ 276,117	\$ 324,106	\$ 47,989	50.00%
430023	OTHER GOVT AGENCY-WEST SACRAMENTO	96,075	121,553	25,478	18.75%
430025	OTHER GOVT AGENCY-WOODLAND	85,828	90,819	4,991	14.01%
430027	OTHER GOVT AGENCY-WINTERS	8,970	11,116	2,146	1.71%
430029	OTHER GOVT AGENCY-DAVIS	85,245	100,617	15,372	15.52%
	<b>TOTAL AGENCIES SHARE</b>	<b>552,235</b>	<b>648,211</b>	<b>95,976</b>	
<b>OTHER REVENUE:</b>					
403100	INVESTMENT EARNINGS-POOL	3,000	10,000	7,000	
440520	OTHER CHARGES FOR SERVICES-LAFCO FEES	-	-		
	<b>TOTAL OTHER REVENUE</b>	<b>3,000</b>	<b>10,000</b>	<b>7,000</b>	
	<b>TOTAL REVENUE</b>	<b>555,235</b>	<b>658,211</b>	<b>102,976</b>	
<b>USE OF FUND BALANCE</b>					
470999	FUND BALANCE AVAILABLE-BUDGET ONLY (UNASSIGNED)	136,056	65,696	(70,360)	"Surplus" FB used to balance budget/offset costs
	ASSIGNED-AUDIT RESERVE	-	-	-	Next audit FY 27/28
	ASSIGNED-CONTINGENCY	-	-	-	
	<b>TOTAL USE OF FUND BALANCE</b>	<b>136,056</b>	<b>65,696</b>	<b>(70,360)</b>	
<b>TOTAL FINANCING SOURCES</b>		<b>\$ 691,291</b>	<b>\$ 723,907</b>	<b>\$ 32,616</b>	

DRAFT LAFCO BUDGET - FINANCING USES - SCHEDULE B

FISCAL YEAR 2026/27

Account #	Account Name	FY 25/26 Expenditures Budget	FY 26/27 Expenditures Budget	Net Change	Comments/Notes
<b>EXPENDITURES</b>					
<b>SALARIES AND BENEFITS:</b>					
500100	REGULAR EMPLOYEES	\$ 301,581	329,814	\$ 28,233	Salary increases + 3% COLA estimate per County
500120	EXTRA HELP	15,000	5,000	(10,000)	
500310	RETIREMENT (CALPERS)	106,970	107,948	978	
500320	OASDI	23,758	24,324	566	
500330	FICA / MEDICARE TAX	5,420	6,016	596	
500340	HEALTH INSURANCE (Life Ins/EAP)	4,150	100	(4,050)	
500360	OPEB - RETIREE HEALTH INSURANCE	15,381	16,821	1,440	
500400	OTHER EMPLOYEE BENEFITS	68,152	85,108	16,956	
501170	UNEMPLOYMENT INSURANCE	185	118	(67)	
501180	WORKERS' COMP INSURANCE	500	550	50	
	<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$ 541,097</b>	<b>\$ 575,799</b>	<b>\$ 34,702</b>	
<b>SERVICES AND SUPPLIES:</b>					
510025	COMMUNICATIONS INTERNAL CHARGE	2,025	1,535	(490)	
510030	FOOD	-	-	-	
510051	INSURANCE-PUBLIC LIABILITY	613	613	-	
510070	MAINTENANCE-EQUIPMENT	500	800	300	
510071	MAINTENANCE-BUILDING IMPROVEMENT	3,150	2,878	(272)	County - Trane debt
510090	MEMBERSHIPS	7,200	7,400	200	\$5,059 CALAFCO; \$871 AICP; \$1,398 CSDA
510110	OFFICE EXPENSE	750	900	150	
510111	OFFICE EXP-POSTAGE	500	500	-	
510120	IT SERVICES-DEPARTMENT SYSTEM MAINTENANCE	3,000	3,000	-	County charge (3yr avg of support needed)
510121	IT SERVICES-ERP (Enterprise/Resource/Planning)	4,758	6,091	1,333	County charge (countywide hardware & staff)
510122	IT SERVICES-CONNECTIVITY	5,740	8,110	2,370	County charge (per computer)
510150	COUNTY A-87 CHARGES	24,046	29,233	5,187	
510160	PUBLICATIONS AND LEGAL NOTICES	1,500	1,000	(500)	
510170	RENTS AND LEASES - EQUIPMENT	100	125	25	
510173	RENT INTERNAL CHARGE	1,650	1,673	23	County charge-record storage (archives)
510180	TRAINING	5,000	5,500	500	Conference registration fees
510190	MINOR EQUIPMENT (Computers)	1,662	250	(1,412)	No computers need replacement this FY
510200	TRANSPORTATION AND TRAVEL	8,000	3,500	(4,500)	Annual Conference in Sacramento this year
510251	PROF & SPEC SVC-AUDITING & ACCOUNTING	-	-	-	Next audit FY 27/28
510252	PROF & SPEC SVC-INFO TECH SERVICES	8,000	4,000	(4,000)	Website & Domain, Harvest, & GIS
510256	PROF & SPEC SVC-LEGAL SERVICES	12,000	10,000	(2,000)	County Counsel
510275	PROF & SPEC SVC-OTHER	30,000	30,000	-	
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>\$ 120,194</b>	<b>\$ 117,108</b>	<b>\$ (3,086)</b>	

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

Account #	Account Name	FY 25/26 Expenditures Budget	FY 26/27 Expenditures Budgeted	Net Change	Comments/Notes
<b>EXPENDITURES</b>					
<b>APPROPRIATION FOR CONTINGENCY:</b>					
590100	APPROP FOR CONTINGENCY	25,000	25,000	-	
	<b>TOTAL APPROPRIATION FOR CONTINGENCY</b>	<b>\$ 25,000</b>	<b>\$ 25,000</b>	<b>\$ -</b>	
	<b>TOTAL APPROPRIATIONS</b>	<b>\$ 686,291</b>	<b>\$ 717,907</b>	<b>\$ 31,616</b>	
<b>PROVISIONS FOR RESERVES</b>					
304000	FUND BAL-ASSIGNED (Audit)	5,000	6,000	-	
304003	FUND BAL-ASSIGNED-GENERAL RESERVE (Contingency)	-	-	-	
	<b>TOTAL PROVISIONS FOR RESERVES</b>	<b>\$ 5,000</b>	<b>\$ 6,000</b>	<b>\$ -</b>	Transfer into Fund Balance reserves (audit)
	<b>TOTAL USES</b>	<b>\$ 691,291</b>	<b>723,907</b>	<b>\$ 32,616</b>	

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**BUDGETED ENDING FUND BALANCES AS OF**

	6/30/26	6/30/27	Net Change	
ASSIGNED - AUDIT RESERVE	\$ 5,000	\$ 6,000	1,000	Funds audit (3 yr cycle)
ASSIGNED - CONTINGENCY RESERVE	75,000	75,000	-	Contingency (Approp + FB) = 14% of budget, goal = 20%
UNASSIGNED	-	-		
<b>TOTAL BUDGETED ENDING FUND BAL 6/30/23</b>	<b>\$ 80,000</b>	<b>\$ 81,000</b>	<b>\$ 1,000</b>	

**YOLO LAFCO FUND BALANCE WORKSHEET**

	<b>FY 25/26</b>	<b>FY 26/27</b>
	<b>Actual</b>	<b>Budget</b>
<b>Unassigned Fund Balance</b>		
Beginning Balance, per TB	\$ 134,529	\$ 65,696
Projected/Estimated revenue	578,350	717,907
Projected expenditures/Appropriations	(660,382)	(717,907)
Transfers fr audit reserve-correct beginning balance	20,000	(6,000)
Eliminate GASB 31 Adjustment	(801)	
Transfers to audit reserve	(6,000)	
Transfers (to)fr contingency reserve	-	-
Use of fund balance	██████████	(65,696)
<b>Estimated Ending Balance</b>	<u><u>\$ 65,696</u></u>	<u><u>\$ (6,000)</u></u>
<b>Assigned Fund Balance-Audit Reserve</b>		
Beginning balance, per TB	\$ 20,000	6,000
Transfers to unassigned fund balance-correct beginning balance	\$ (20,000)	
Transfers in - annual transfer	6,000	6,000
<b>Estimated Ending Balance</b>	<u><u>\$ 6,000</u></u>	<u><u>12,000</u></u>
<b>Assigned Fund Balance-Contingency Reserve</b>		
Beginning Balance, per TB	\$ 75,000	75,000
Transfers in(out), net	-	-
<b>Estimated Ending Balance</b>	<u><u>\$ 75,000</u></u>	<u><u>75,000</u></u>
<b>TOTAL FUND BALANCE</b>		
Beginning Balance	\$ 229,529	146,696
Estimated revenue	578,350	717,907
Appropriations/Projected expenditures	(660,382)	(717,907)
Eliminate GASB 31 Adjustment	(801)	
Transfers in(out), net	-	-
<b>Estimated Ending Balance</b>	<u><u>\$ 146,696</u></u>	<u><u>146,696</u></u>