

**YOLO LAFCO BUDGET - ADOPTED:
FINANCING SOURCES - SCHEDULE A**

**Item 6-ATT A
FISCAL YEAR 2021/22
ACCOUNTING UNIT: 6940522981**

Account #	Account Name	FY 20/21 Revenue Budgeted	FY 21/22 Revenue Budgeted	Net Change	Agency Apportionment / Comments / Variance Explanation from FY 20/21
REVENUES					
AGENCIES SHARE:					
402010	OTHER GOVT AGENCY-COUNTY	\$ 195,121	\$ 191,084	\$ (4,037)	50.00%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	68,210	66,799	(1,411)	17.48%
402040	OTHER GOVT AGENCY-WOODLAND	55,747	54,594	(1,153)	14.29%
402050	OTHER GOVT AGENCY-WINTERS	5,883	5,761	(122)	1.51%
402060	OTHER GOVT AGENCY-DAVIS	65,280	63,929	(1,351)	16.73%
	TOTAL AGENCIES SHARE	390,241	382,167	(8,074)	
OTHER REVENUE:					
400700	INVESTMENT EARNINGS-POOL	3,000	5,000	2,000	
403460	CHARGES FOR SERVICES - LAFCO	4,000	4,000	-	CALAFCO stipend for Deputy EO (offsets travel costs)
	TOTAL OTHER REVENUE	7,000	9,000	2,000	
	TOTAL REVENUE	397,241	391,167	(6,074)	
USE OF FUND BALANCE					
300999-0	UNASSIGNED	102,041	135,964	33,923	Projected "surplus" FB to balance budget/offset costs
300600-0	ASSIGNED - AUDIT RESERVE	-	10,000	10,000	Drawing from reserve to fund audit costs
300600-1	ASSIGNED - CAPITAL ASSET REPLACEMENT	-	-	-	
300600-3	ASSIGNED - CONTINGENCY	-	-	-	
	TOTAL USE OF FUND BALANCE	102,041	145,964	43,923	
TOTAL FINANCING SOURCES		\$ 499,282	\$ 537,131	\$ 37,849	

FINAL LAFCO BUDGET - FINANCING USES - SCHEDULE B

FISCAL YEAR 2021/22

Account #	Account Name	FY 20/21 Expenditures	FY 21/22 Expenditures	Net Change	Comments/Variance Variance Explanation from FY 20/21
EXPENDITURES					
SALARIES AND BENEFITS:					
500100	REGULAR EMPLOYEES	\$ 221,466	\$ 225,884	\$ 4,418	2% COLA increase
500110	EXTRA HELP	20,000	20,000	-	
500310	RETIREMENT (CALPERS)	68,353	72,057	3,704	
500320	OASDI	14,573	14,661	88	
500330	FICA/MEDICARE TAX	3,837	3,902	65	
500340	HEALTH INSURANCE (EAP)	72	72	-	
500360	OPEB - RETIREE HEALTH INSURANCE	19,489	17,393	(2,096)	
500380	UNEMPLOYMENT INSURANCE	303	831	528	County charge: COVID unemployment skyrocketing
500390	WORKERS' COMPENSATION INSURANCE	500	500	-	YCPARMIA
500400	OTHER EMPLOYEE BENEFITS	45,480	45,480	-	
	TOTAL SALARY & BENEFITS	394,073	400,780	6,707	
SERVICES AND SUPPLIES:					
501020/501021	COMMUNICATIONS	1,859	2,217	358	County charge: courier and telecom
501030	FOOD	400	400	-	
501051	INSURANCE-PUBLIC LIABILITY	500	500	-	YCPARMIA
501070	MAINTENANCE-EQUIPMENT	600	600	-	
501071	MAINTENANCE-BLDG IMPROVEMENT	500	500	-	
501090	MEMBERSHIPS	5,000	6,500	1,500	Joined CA Special Districts Association
501100	MISCELLANEOUS EXPENSE	250	250	-	
501110	OFFICE EXPENSE	1,250	1,250	-	
501111	OFFICE EXP-POSTAGE	300	300	-	
501125	IT SERVICES-DPT SYS MAINT (Dept System Maint.)	2,000	2,000	-	County charge: network charges
501126	IT SERVICES-ERP (Enterprise/Resource/Planning)	3,359	3,985	626	County charge: network charges
501127	IT SERVICES-CONNECTIVITY	4,729	5,564	835	County charge: network charges
501151	PROF & SPEC SVC-AUDITG & ACCTG	5,000	15,000	10,000	Tri-annual audit this FY, funded from reserves
501152	PROF & SPEC SVC-INFO TECH SVC	1,200	1,200	-	
501156	PROF & SPEC SVC-LEGAL SVC	7,000	12,000	5,000	LAFCo Counsel
501165	PROF & SPEC SVC-OTHER	15,000	20,000	5,000	
501165	PROF & SPEC SVC-OTHER (Shared Services) (6992)	10,000	10,000	-	
501180	PUBLICATIONS AND LEGAL NOTICES	1,000	1,000	-	
501190	RENTS AND LEASES - EQUIPMENT	2,800	2,800	-	
501192	RENTS & LEASES-RECRDS STRGE (Archives)	1,112	1,411	299	Records storage charges per County
501205	TRAINING	5,000	5,000	-	
501210	MINOR EQUIPMENT (COMPUTERS)	5,600	-	(5,600)	Purchased computers last FY
501250	TRANSPORTATION AND TRAVEL	7,000	7,000	-	Conference/Staff Workshop both in SoCal this FY
501264	INTERNAL CHARGES (water, sewer, Trane debt.)	-	5,724	5,724	New County building charge
	TOTAL SERVICES & SUPPLIES	81,459	105,201	23,742	

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

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Account #	Account Name	FY 20/21 Expenditures Budgeted	FY 21/22 Expenditures Budgeted	Net Change	Comments / Variance Explanation from FY 20/21
EXPENDITURES					
APPROPRIATION FOR CONTINGENCY:					
503300	APPROP FOR CONTINGENCY	23,750	25,250	1,500	20% total = 5% appropriated (+15% in Fund Balance)
	TOTAL APPROPRIATION FOR CONTINGENCY	23,750	25,250	1,500	
	TOTAL APPROPRIATIONS	499,282	531,231	31,949	
PROVISIONS FOR RESERVES					
300600-0000	FD BAL-ASSIGNED-AUDIT	-	-	-	
300600-0001	FD BAL-ASSIGNED-CAP ASSET REPL	-	1,400	-	
300600-0003	FD BAL-ASSIGNED-CONTINGENCY	-	4,500	-	
	TOTAL PROVISIONS FOR RESERVES	-	5,900	5,900	Transfer into Fund Balance reserves
	TOTAL USES	\$ 499,282	\$ 537,131	\$ 37,849	

BUDGETED ENDING FUND BALANCES AS OF	6/30/21	6/30/22	Net Change	
ASSIGNED - AUDIT RESERVE	\$ 10,000	\$ -	(10,000)	Drawing reseve to fund audit (every 3 yrs)
ASSIGNED - COMPUTER REPLACEMENT	0	1,400	1,400	Replace every 4 yrs per County IT
ASSIGNED - CONTINGENCY RESERVE	71,250	75,750	4,500	20% total = 15% in Fund Balance (+ 5% appropriated)
UNASSIGNED		-		
TOTAL BUDGETED ENDING FUND BALANCES 6/30/22		<u>\$ 77,150</u>		