

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 | |

- (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 | - | 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> |