

YOLO LAFCO FINAL BUDGET - ADOPTED:
FINANCING SOURCES - SCHEDULE 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	\$ 195,121	\$ 1	50.00%
402030	OTHER GOVT AGENCY-WEST SACRAMENTO	68,210	68,210	(0)	17.48%
402040	OTHER GOVT AGENCY-WOODLAND	55,747	55,747	(0)	14.29%
402050	OTHER GOVT AGENCY-WINTERS	5,883	5,883	(0)	1.51%
402060	OTHER GOVT AGENCY-DAVIS	65,280	65,280	0	16.73%
	TOTAL AGENCIES SHARE	390,241	390,241	-	
OTHER REVENUE:					
400700	INVESTMENT EARNINGS-POOL	3,000	2,500	(500)	Lower interest earnings
403460	CHARGES FOR SERVICES - LAFCO	4,000	4,000	-	CALAFCO stipend (does not assume application revenue)
	TOTAL OTHER REVENUE	7,000	6,500	(500)	
	TOTAL REVENUE	397,241	396,741	(500)	
USE OF FUND BALANCE					
300999-0	UNASSIGNED	102,041	116,079	14,038	"Surplus" FB used to balance budget/offset costs
300600-0	ASSIGNED - AUDIT RESERVE	-	10,000	10,000	Drawing from reserve to fund 3yr audit costs
300600-1	ASSIGNED - CAPITAL ASSET REPLACEMENT	-	-	-	
300600-3	ASSIGNED - CONTINGENCY	-	-	-	
	TOTAL USE OF FUND BALANCE	102,041	126,079	24,038	
TOTAL FINANCING SOURCES		\$ 499,282	\$ 522,820	\$ 23,538	

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	22,500	2,500	Hourly increase for Mark K.
500310	RETIREMENT (CALPERS)	68,353	72,057	3,704	
500320	OASDI	14,573	15,400	827	
500330	FICA/MEDICARE TAX	3,837	3,602	(235)	
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	\$ 403,719	\$ 9,646	
SERVICES AND SUPPLIES:					
501020/501021	COMMUNICATIONS	1,859	2,217	358	County charge: courier and telecom
501030	FOOD	400	-	(400)	For YED Talks (assumes future sessions stay virtual)
501051	INSURANCE-PUBLIC LIABILITY	500	500	-	YCPARMIA
501070	MAINTENANCE-EQUIPMENT	600	600	-	
501071	MAINTENANCE-BLDG IMPROVEMENT	500	250	(250)	Placeholder - no work anticipated
501090	MEMBERSHIPS	5,000	6,500	1,500	Joined CA Special Districts Association
501100	MISCELLANEOUS EXPENSE	250	-	(250)	
501110	OFFICE EXPENSE	1,250	1,000	(250)	
501111	OFFICE EXP-POSTAGE	300	200	(100)	
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	3 yr audit this FY (\$10k funded from reserves)
501152	PROF & SPEC SVC-INFO TECH SVC	1,200	1,200	-	
501156	PROF & SPEC SVC-LEGAL SVC	7,000	7,000	-	LAFCo Counsel
501165	PROF & SPEC SVC-OTHER	15,000	15,000	-	
501165	PROF & SPEC SVC-OTHER (Shared Services) (6992)	10,000	5,000	(5,000)	
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 (w/ reserves)
501250	TRANSPORTATION AND TRAVEL	7,000	7,000	-	Conference/Staff Workshop both in SoCal this FY
501264	INTERNAL CHARGES (water, sewer, HVAC debt)	-	5,724	5,724	New County building charge
	TOTAL SERVICES & SUPPLIES	\$ 81,459	\$ 88,951	\$ 7,492	

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

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	25,000	1,250	20% total = 5% appropriated (+15% in Fund Balance)
	TOTAL APPROPRIATION FOR CONTINGENCY	\$ 23,750	\$ 25,000	\$ 1,250	
	TOTAL APPROPRIATIONS	\$ 499,282	\$ 517,670	\$ 18,388	
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	-	3,750	-	
	TOTAL PROVISIONS FOR RESERVES	\$ -	\$ 5,150	\$ 5,150	Transfer into Fund Balance reserves
	TOTAL USES	\$ 499,282	\$ 522,820	\$ 23,538	

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	75,000	3,750	20% total (15% in fund balance + 5% appropriated)
UNASSIGNED		-		
TOTAL BUDGETED ENDING FUND BALANCES 6/30/22		<u><u>\$ 76,400</u></u>		

YOLO LAFCO FUND BALANCE WORKSHEET

	FY 20/21 Budgeted	FY 20/21 Projected	FY 21/22 Budgeted
Unassigned Fund Balance			
Beginning Balance	\$ 263,886	263,886	\$ 116,079
Estimated revenue	397,241	408,607	396,741
Appropriations	(499,282)	(465,372)	(517,670)
Adjustment Per Agencies Request		(12,597)	
Transfers (to)fr audit reserve	(10,000)	(10,000)	10,000
Transfers (to)fr capital asset replacement reserve	-	2,805	(1,400)
Transfers (to)fr contingency reserve	(71,250)	(71,250)	(3,750)
Ending Balance	\$ 80,595	116,079	-
Assigned Fund Balance-Audit Reserve			
Beginning balance	\$ -		10,000
Transfers in(out), net	10,000	10,000	(10,000)
Ending Balance	\$ 10,000	10,000	\$ -
Assigned Fund Balance-Computer Replacement			
Beginning Balance	\$ 2,805	2,805	-
Transfers in(out), net	-	(2,805)	1,400
Ending Balance	\$ 2,805	-	\$ 1,400
Assigned Fund Balance-Contingency Reserve			
Beginning Balance	\$ -	-	71,250
Transfers in(out), net	71,250	71,250	3,750
Ending Balance	\$ 71,250	71,250	\$ 75,000
TOTAL FUND BALANCE			
Beginning Balance	\$ 266,691	266,691	197,329
Estimated revenue	397,241	408,607	396,741
Appropriations	(499,282)	(465,372)	(517,670)
Transfers in(out), net	-	-	-
Estimated Ending Balance	\$ 164,650	209,926	\$ 76,400