

Date: November 8, 2022

To: Board of Directors

From: Tony Constantouros, Interim General Manager

Subject: Fiscal Year 2022-2023 Budget Amendment #1 (Including Board Amendments)

Recommendation

Staff recommends that the Board of Directors adopt a resolution amending the Fiscal Year (FY) 2022-23 budget.

Background

At its Regular Meeting on October 13, 2022, the Kensington Police Protection and Community Services District (KPPCSD) Board of Directors approved the following amendments to the FY 2022-23 Budget. This document and exhibits have been updated to reflect the budget amendments as recommended by staff and as modified and approved by the Board.

Resolution 2022-16, approved by the Board of Directors on June 30, 2022, established the FY 2022-23 operating and capital budget for the KPPCSD. The budget provided breakdowns for the Police Department, Parks & Recreation, District Administration, and Waste Removal Administration. A separate section summarized Capital Projects.

Resolution 2022-14, adopted at the June 9, 2022, authorized the adoption of the budget at a Regular or Special Meeting of the Board of Directors.

Discussion and Analysis

The key items in this budget amendment are summarized below and detailed in Exhibit 1 attached to the Resolution. The Fiscal Year (FY 2022-23) Budget Amendments result in a

balanced budget, with total operating revenues of \$4,135,500 and operating expenditures of \$4,135,000, excluding capital.

- The sworn salary budget (account 502) is increased by approximately \$84,300 relative to the Adopted Budget. This proposed amendment captures the wages, including incentives, uniform allowance, and longevity for nine (9) sworn officers, including the Chief of Police and two (2) vacant Police Officer positions. Importantly, these wages include pending negotiated wage increases.
- The amended budget reflects a negative expenditure of \$72,417 to capture salary and benefit savings resulting from two vacant Police Officer positions. Per the Board's direction the negative expense is recorded as a separate budget line-item in account 502A for tracking purposes.
- Account 506 (overtime) is reduced from \$200,000 to \$100,000. Salary savings from unfilled vacant positions are sufficient to cover any additional overtime due to backfill. As the vacant positions are filled, there will be less need for overtime.
- Account 521 (medical-active) is increased by approximately \$59,200, reflecting the estimated cost of 2-party medical coverage for vacant positions. To the extent that these positions are not filled, there should be savings in this budget line item.
- The amended budget includes an OPEB Trust contribution of \$89,817 (Account 521T OPEB Trust) for FY 2022-23.
- Account 527 (PERS District Portion) was increased by approximately \$69,750 to capture the full Employer Normal Cost for Classic and PEPRA employees plus the amortization of the Unfunded Actuarial Liability (UAL). The Employer Normal Cost for Classic employees is 23.75% of pensionable pay in FY 2022-23 and the Classic UAL with pre-pay discount is a fixed dollar amount of \$22,394. The Employer Normal Cost for PEPRA employees is 12.78% in FY 2022-23 and the PEPRA UAL with pre-pay discount is \$2,110.
- Account 529 was increased by approximately \$117,450 to reflect the full Fiscal Year 2022-23 (through June 30, 2023) debt service for the Pension Obligation Bonds.
- Accounts 545, 546, 547, 548 (GASB 68/75) were removed from the operating budget. These standards only impact the accounting and financial reporting of pension obligations in the District's audit. Contribution rates and funding requirements are not impacted by this standard. Elimination of these four (4) accounts results in an expenditure reduction (savings) of \$396,800.
- Account 647 Legal/Consulting was reduced from \$25,000 to \$10,000 resulting in budgetary savings of \$15,000.

Account 825 – Board Continuing Ed/Conferences was reduced from \$12,500 to \$5,500 resulting in budgetary savings of \$7,000.

A complete list of the FY 2022-23 amendments are attached as an Exhibit to the Resolution authorizing these amendments.

While the FY 2022-23 budget amendment does not adjust the proposed capital budget, it is presented differently to help contextualize the available fund balance. As shown in the table below, the estimated available fund balance at June 30, 2023 (end of the current fiscal year) is approximately \$496,000 after accounting for obligations against fund balance including capital expenditures and reserve requirements. Importantly, District reserves at the end of FY 2022-23 are projected to be approximately \$1,500,000 or 35% of total operating expenditures.

General Fund Ending Fund Balance as of June 30, 2021 (Actual)	1,991,129
FY 2021-22 Results	
FY 2021-22 Operating Surplus / (Deficit) (Unaudited Actual)	584,589
FY 2021-22 Capital Expenditures	(103,402)
General Fund Ending Fund Balance as of June 30, 2022 (Estimate)	2,472,316
Adjustments	
FY 2022-23 Operating Surplus / (Deficit)	0
FY 2022-23 Capital Expenditures	(475,000)
General Fund Ending Fund Balance as of June 30, 2023 (Estimate)	1,997,316
Obligations Against Fund Balance	
Reserve (951 - Reserve 5%)	(214,200)
Contingency (952 - Contingency 5%)	(214,200)
25% Reserve (982 - General Fund Reserve)	(1,072,900)
Sub-Total Obligations Against Fund Balance	(1,501,300)
Total Projected Available Unassigned Fund Balance June 30, 2023	496,016

Fiscal Impact

The Fiscal Year (FY 2022-23) Budget Amendments result in total operating revenues of \$4,135,500 and operating expenditures of \$4,135,500, excluding capital. This budget, as proposed, is balanced. The FY 2022-23 amendments result in approximately \$496,000 in

available fund balance at the end of the fiscal year after accounting for the use of fund balance capital expenditures (\$475,000) and reserves (\$1,501,300). Total reserves are projected to be approximately 35% of operating expenditures. The budget will be regularly monitored and will include financial reporting to the Board of Directors.

<u>Exhibit (s)</u>

- Recommended Fiscal Year 2022/2023 Budget Amendments (Comprehensive)
- Resolution No. 2022 24 Adopting Amended Budget for Fiscal Year 2022-23
- Adopted Budget June 30, 2022
- Resolution No. 2022 14 Authorizing Adoption of the Budget for Fiscal Year 2022-23
- Resolution No. 2022 16 Adopting the Budget for Fiscal Year 2022-23

2022-23 BUDGET AMENDMENTS

	2020-21 Audited Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget	Recommended Amendments	2022-23 Amended Budget	2022-23 Budget Amendments Narrative
REVENUE						
POLICE DEPARTMENT						
400 · Police Activities Revenue						
401 - Levy Tax - County 1% property	2,053,113	2,097,146	2,201,900	0	2,201,900	
402 · Special Tax-Police	685,710	685,710	720,000	0	720,000	
404 · Measure G Supplemental Tax Rev	598,396	621,207	652,300	0	652,300	
410 · Police Fees/Service Charges	12,082	1,250	12,000	0	12,000	
414 · POST Reimbursement	65,000	125,000	125,000	0	125,000	
415 · COPS Grants-Police	119,093	150,210	175,000	0	175,000	
418 · Reimbursements/Refunds	4,307	6,000	6,000	0	6,000	
Total 400 · Police Activities Revenue	3,537,701	3,686,523	3,892,200	0	3,892,200	
PARKS & RECREATION DEPARTMENT						
420 · Park/Rec Activities Revenue						
405 · Measure W Park Grant	2,486	158,358	150,000	(150,000)	0	Removed Measure W Park Grant Revenue
424 · Special Tax-L&L	41,529	43,029	44,400	0	44,400	
427 · Community Center Revenue	1,450	31,038	57,700	0	57,700	
438 · Tennis Court Revenue	647	1,095	1,500	0	1,500	
439 · Contributions for Community Ctr	15,400	15,000	15,000	0	15,000	
Fotal 420 · Park/Rec Activities Revenue	61,512	248,519	268,600	(150,000)	118,600	
DISTRICT ADMINISTRATION						
440 · District Administration Revenue						
701 · Bond Proceeds	0	0	0	0	0	
456 · Interest-District	3,199	3,500	5,000	0	5,000	
458 · Misc District Revenue	500	8,742	9,700	0	9,700	
Fotal 440 · District Administration Revenue	3,699	12,242	14,700	0	14,700	
WASTE REMOVAL ADMINISTRATION						
460 · Waste Removal Revenue						
461 - Bay View Franchise Fee 7%	108,250	102,832	110,000	0	110,000	
Total 460- Waste Removal Revenue	108,250	102,832	110,000	0	110,000	
TOTAL REVENUE	3,711,163	4,050,116	4,285,500	(150,000)	4,135,500	

2022-23 BUDGET AMENDMENTS

	2020-21 Audited Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget	Recommended Amendments	2022-23 Amended Budget	2022-23 Budget Amendments Narrative
EXPENSE						
POLICE DEPARTMENT						
500 · Police Salaries and Benefits Expense						
502 · Salary - Officers	1,123,016	863,258	1,103,000	84,300	1,187,300	9.0 Sworn FTE; Vacancies @ Top Step; Adds longevity & incentives
506 · Overtime	91,631	166,773	200,000	(100,000)	100,000	Backfill overtime for vacancies will be offset by salary/benefits savings
508 · Salary - Non-Sworn	39,576	31,008	68,100	0	68,100	
509 · Hiring Bonus	0	15,273	20,000	0	20,000	
521-A · Medical/Vision/Dental-Active	147,038	114,393	113,500	59,200	172,700	Adds estimated cost for vacant positions.
521-R · Medical/Vision/Dental-Retired	180,107	178,215	167,600	(7,200)	160,400	Updated per most recent OPEB actuarial report.
521-T · Medical/Vision/Dental-Trust	151,304	247,036	0	89,817	89,817	As amended by the Board of Directors on 10/13/2022.
522 · Officer Life Insurance	5,482	6,682	8,400	1,700	10,100	Adds estimated cost for vacant positions.
523 · SocialSecurity/Medicare-Police	18,012	15,300	15,300	0	15,300	
524 · Social Security - District	104	10,666	11,600	0	11,600	
527 · PERS - District Portion	189,478	164,653	164,000	69,750	233,750	Adds estimated CalPERS costs for vacant positions & UAL payment per Actuarial Valuations
529 · Pension Obln Bond Payment	0	298,399	214,000	117,450	331,450	Adjusted POB Debt Service pursuant to debt service schedule
530 · Workers Comp	30,120	38,183	44,900	0	44,900	
545 - GASB 68 Deferred	0	0	(179,500)	179,500	0	These standards only impact the accounting and financial reporting of pension obligations.
546 - GASB 68 Current	0	0	846,050	(846,050)	0	These standards only impact the accounting and financial reporting of pension obligations.
547 - GASB 75 Deferred	0	0	(343,500)	343,500	0	These standards only impact the accounting and financial reporting of pension obligations.
548 - GASB 75 Current	0	0	73,650	(73,650)	0	These standards only impact the accounting and financial reporting of pension obligations.
502A - Salary Savings Offset (Vacancies)	0	0	0	(72,417)	(72,417)	As amended by the Board of Directors on 10/13/2022.
Total 500 · Police Sal & Ben	1,990,173	2,149,839	2,527,100	(154,100)	2,373,000	
550 · Police Operating Expense						
552 · Office Supplies and Exp	10,394	7,083	13,300	0	13,300	
553 · Police Equipment and Supplies	1,660	0	28,500	0	28,500	
554 · Traffic Safety	6,773	4,167	32,000	0	32,000	
560 · Crossing Guard	2,941	15,204	17,800	0	17,800	
561 · Fleet Expenses (combines vehicle exp 561,562,563)	16,226	83,256	91,500	0	91,500	
564 · IT and Communications	149,811	150,077	193,300	0	193,300	
568 · Evidence (prior Prisoner/Case Exp./Booking)	4,290	1,094.90	6,000	0	6,000	
570 · Training and Travel Exp	23,376	8,333	25,000	0	25,000	
571 · Records	641	11,579	6,000	0	6,000	
572 · Hiring	8,381	13,333	20,000	0	20,000	
574 · Reserve Officers	517	3,333	3,500	0	3,500	
576 · Dues and Subscriptions	2,294	1,333	5,000	0	5,000	
588 · Telephone	33,261	25,200	30,300	0	30,300	
591 · General Liability Insurance	29,021	31,893	42,100	0	42,100	
592 · Printing & Publications	3,121	4,583	9,200	0	9,200	
593 · Volunteer Programs	0	2,083	2,500	0	2,500	
594 · Community Events	2,341	2,500	5,000	0	5,000	
595 · Legal/Consulting - Police	6,190	20,833	9,000	0	9,000	
599 · Police Taxes Administration	3,015	3,351	5,500	0	5,500	
Total 550 · Other Police Expenses	304,255	389,238	545,500	0	545,500	
TOTAL POLICE DEPARTMENT EXPENSE	2,294,428	2,539,077	3,072,600	(154,100)	2,918,500	

2022-23 BUDGET AMENDMENTS

	2020-21 Audited Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget	Recommended Amendments	2022-23 Amended Budget	2022-23 Budget Amendments Narrative
PARKS & RECREATION DEPARTMENT						
600 · Park/Rec Sal & Ben						
601 · Park & Rec Administrator	0	0	41,500	0	41,500	
602 · Custodian/Cleaning Services	7,900	2,782	45,000	0	45,000	
623 · Social Security/Medicare - Dist	0	0	10,800	0	10,800	
Total 600 · Park/Rec Sal & Ben	7,900	2,782	97,300	0	97,300	
640 · Community Center Expenses						
641 · General Maintenance	889	2,727	3,000	0	3,000	
642 · Utilities-Community Center	7,965	17,891	19,500	0	19,500	
643 · Janitorial Supplies	574	750	1,200	0	1,200	
644 · Landscaping	5,518	12,627	13,000	0	13,000	
645 · General Liab./Workers Comp	6,432	9,003	3,500	0	3,500	
646 · Community Center Repairs	1,230	5,545	7,500	0	7,500	
647 · Legal/Consulting	0	0	25,000	(15,000)	10,000	As amended by the Board on 10/13/2022.
Total 640 · Community Center Expenses	31,646	48,544	72,700	(15,000)	57,700	
650 · Parks						
651 · General Maintenance	10,750	32,117	35,400	0	35,400	
652 · Repairs	3,455	11,859	12,000	0	12,000	
653 · Landscaping	22,928	54,982	55,000	0	55,000	
656 · Utilities	10,781	2,105	2,400	0	2,400	
657 · General Liab/Workers Comp	6,432	8,698	9,600	0	9,600	
658 · Levy Administration	2,244	8,559	9,500	0	9,500	
674 · Tennis Court Maintenance/Repair	21,500	1,500	500	0	500	
659 · Misc Park Expense	139	487	500	0	500	
Total 650 · Parks	78,227	120,308	124,900	0	124,900	
660 · Annex Expenses						
662 · Utilities - Annex	0	0	0	0	0	
665 · Annex General Maintenance	0	0	0	0	0	
666 · Annex Repairs	0	0	0	0	0	
667 · Annex Landscaping	2,975	0	0	0	0	
668 · Misc Annex Expenses	0	0	0	0	0	
669 · Misc Projects	2,000	0	0	0	0	
Total 660 · Annex Expenses	4,975	0	0	0	0	
TOTAL PARKS & REC DEPARTMENT EXPENSE	122,748	171,633	294,900	(15,000)	279,900	
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2022-23 BUDGET AMENDMENTS

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88.0 71 Contract 15.443 22.21 27.800 0 7.800 815 - Admin Communications 6.562 3.465 4.430 0 4.300 815 - Admin Communications 1.393 1.203 1.600 0 0.600 817 - Postge 433 2.223 0.000 0 0.000 818 - Monitority Schement 1.333 2.427 0.000 0 0.000 818 - Monitority Schement 3.33 2.427 0.000 0 0.000 819 - Monitority Schement 3.35 3.300 0.00 0 0.000 0 0.000 818 - Monitority Personnell 3.22,300 7.500 0.00 7.500 0.000 7.500 819 - Monitority Personnell 3.22,300 8.500 0.000 7.500 0.000 7.500 810 - Monitority Personnell 0.00 0.000 7.500 0.000 7.500 810 - Monitority Personnell 0.00 0.000 0.000 0.000 0.000 0.000 0.000 </td <td>808 · Payroll Taxes</td> <td>247,454</td> <td></td> <td></td> <td></td> <td></td> <td></td>	808 · Payroll Taxes	247,454					
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819 - Overy function 7,397 8,433 10,000 0 10,000 820 - Copie Contract 4,379 5,363 12,000 7,000 5,500 A mended by the Board on 10/13/2022. 826 - board Meetings (9,37) 0 0 4,500 4,5000 830 - forcit Meetings (9,37) 0 0 4,500 4,5000 831 - training and Travel (Dirtic Menner) 53,854 38,281 5,500 4,500 831 - training and Travel (Dirtic Menner) 24,309 38,730 0 55,000 835 - invortines 24,309 34,739 31,000 0 53,000 836 - incortine// Advit (Scanner) 36,03 39,331 48,000 45,000 836 - inder Meig, Lesse 36,03 39,331 48,000 48,000 836 - inder Meig, Lesse 36,03 39,331 48,000 48,000 836 - inder Meig, Lesse 36,03 32,500 0 13,000 836 - inder Meig, Lesse 36,03 32,500 17,500 4,194,500 8	817 · Postage	493	522	700	0	700	
820: - Copier Contract 4.379 5,243 6,600 6,600 825: - Seard Meetings 0,971 0 0 0 826: - Seard Meetings 0,971 0 0 0 826: - Seard Meetings 0,971 0 0 0 0 826: - Seard Meetings 0 0 0 0 0 826: - Seard Meetings 0 0 0 0 0 826: - Seard Meetings 0 0 0 0 0 826: - Seard Meetings 0 0 0 0 0 0 835: - Seard Meetings 0 0 0 0 0 0 0 0 836: - Seard Meetings 0	818 · Mileage Reimbursement	193	247	400	0	400	
825: Board Continuing Additional Sections 3,076 3,053 12,500 (7,00) 5,500 As amended by the Board on 10/13/2022. 836: Board Meetings 33,251 45,000 0 65,000 35,000 831: Craining and Travel (District Admin Personnel) 0 65,000 35,000 35,000 840: Accounting Audit 92,200 89,735 75,000 0 35,000 850: Insurance 24,321 35,000 0 35,000 35,000 860: Accounting Audit 9,402 4,600 4,550 0 4,600 860: Betton 4,973 3,110 0 7,500 0 7,500 861: ACCO 1,729 1,811 2,100 0 13,500 8,500 862: Polici Bdg, Lease 36,030 39,31 48,00 0 7,500 867: Uitifues 0 0 13,500 0 13,500 867: Uitifues 0 0 13,500 140,400 870: Contry Expenditures 22,800 7,100 855	819 · Dues/Subscriptions	7,397	8,435	10,600	0	10,600	
826: 6.8ard Meetings (937) 0 0 0 830: Legal (Ubtrict, Vernonnel) 0 0 4.500 831: Training and Travul (District, Admin Personnel) 0 0 6.500 831: Consulting, Audit 9.200 88.735 75,000 0 75,000 840: Vacation (Linker, Vernonnel) 9.402 4.600 3.1500 0 75,000 851: Vacation (Linker, Vernonnel) 9.402 4.600 4.500 75,000 861: LAFCO 1.723 1.811 7.200 0 7.500 861: LAFCO 1.723 1.811 4.800 4.800 4.800 861: LAFCO 1.723 1.811 4.800 4.800 3.500 862: Jantonichard (Linker, Vernonnel) 0 7.200 0 7.200 863: Jantonichard (Linker, Vernonnel) 2.2666 2.433 2.5000 0 0 891: COVID 7.38 J.456 0 <td>820 · Copier Contract</td> <td>4,379</td> <td>5,243</td> <td>6,600</td> <td>0</td> <td>6,600</td> <td></td>	820 · Copier Contract	4,379	5,243	6,600	0	6,600	
530. cipal (District, Personnel) 53, 85. 38, 28. 45,000 0 45,000 631. T-raining and Travel (District, Admin Personnel) 0 24,321 35,000 0 35,000 640. Accounting Audit 92,200 89,735 75,000 0 35,000 650. Insurance 24,399 34,733 31,900 0 31,900 651. Insurance 34,402 4,600 4,500 0 7,500 861. Insurance 34,402 4,600 0 7,500 0 7,500 861. Instrict Comp 3,402 4,600 0 7,500 0 7,500 861. Instrict Comp 3,939 4,800 0 4,800 4,800 865. Police Bidg, Lasse 6,503 39,931 4,800 0 13,500 867. Unities 0 0 7,200 0 7,200 35,500 870. County Expenditures 22,666 24,333 25,000 1,104,800 1,004,800 880. Other Expensis 7,208 0	825 · Board Continuing Ed/Conferences	3,076	3,053	12,500	(7,000)	5,500	As amended by the Board on 10/13/2022.
831: Crossing and Travel [District Admin Personne] 0 0 5,500 835: Crossing/Audit 92,200 88,735 75,000 0 75,000 836: Insurance 24,809 34,793 31,900 0 31,900 836: Insurance 24,809 34,793 31,900 0 4,500 86: Insurance 4,991 0 7,500 4,800 4,800 86: Insurance 36,603 39,931 48,000 48,000 8,000 86: Beldig Main/Repair 0 0 13,500 0 7,500 86: Fuldig Main/Repair 0 0 13,500 0 3,800 86: Statig Main/Repair 0 0 13,500 0 3,800 86: Statig Main/Repair 0 0 13,500 0 1,800 86: Statig Main/Repair 0 0 0 0 0 86: Statig Main/Repair 1,000 0 0 0 0 80: Other Expense 5,713 1,000 <t< td=""><td>826 · Board Meetings</td><td>(937)</td><td>0</td><td>0</td><td>0</td><td>0</td><td></td></t<>	826 · Board Meetings	(937)	0	0	0	0	
845: Consulting 44,150 24,321 35,000 840: Accounting/Audit 92,200 89,735 75,000 0 850: Insurance 24,030 34,733 31,900 0 31,000 851: Worker Comp 9,402 4,000 4,500 75,000 75,000 861: LAFCO 1,729 1,811 2,100 4,500 4,500 865: Picite Big Lease 36,503 39,931 44,000 0 4,500 866: Higt Maint/Repair 0 0 3,500 3,500 867: Utilities 0 0 13,500 3,500 868: Jantorial 0 0 3,500 3,500 867: Utilities 0 0 13,500 13,500 868: Jantorial 0 0 13,500 10,000 891: COVID 7,188 3,550 0 0 1,000 891: COVID 5,067,488 3,62,500 1,000 4,048,800 700: Bond Stace & Debt Expense 0 0 0 0 700: Bond Miniterest 3,202 0 0	830 · Legal (District/Personnel)	53,854	38,281	45,000	0	45,000	
840 - Accounting/Audit 92,200 88,73 75,000 75,000 850 - Invarance 24,309 34,793 31,900 0 31,900 861 - MACK 4,991 0 75,00 75,000 75,000 861 - MACK 4,991 0 75,00 75,000 75,000 862 - MaCK 34,903 31,900 0 7,500 75,000 863 - MacK 34,903 39,931 45,000 75,000 75,000 865 - Holice Bidg, Lease 36,603 39,931 45,000 48,000 48,000 866 - Holice Midg/Reserver 0 0 13,500 0 13,500 867 - Holice Midres 22,666 22,433 25,000 0 25,000 893 - Other Expenses 6,790 757 1,000 0 1,000 893 - Other Expenses 6,790 757 1,000 0 0 903 - Other Expense 3,052 0 0 0 0 710 - Bond Administration 8,625 <td>831 - Training and Travel (District Admin Personnel)</td> <td>0</td> <td>0</td> <td>6,500</td> <td>0</td> <td>6,500</td> <td></td>	831 - Training and Travel (District Admin Personnel)	0	0	6,500	0	6,500	
BSD - Insurance 24,309 34,793 31,900 4,13,000 BS1 - Workers Comp 9,402 4,600 4,500 0 4,500 BG0 - Election 1,279 1,811 2,100 0 2,100 BG5 - Police Higk Lease 66,093 39,931 4,000 0 4,800 BG6 - High Maint/(Feppin') 0 0 3,500 0 3,500 BG6 - Hindridal 0 0 1,3500 0 3,500 BG7 - Utilities 22,696 24,393 25,000 7,200 BG1 - County Expenditures 22,696 24,393 25,000 7,200 BG1 - County Expenditures 6,790 7,77 1,000 0 1,000 BG3 - Otor TAL ALD DEFAITMENT EXPENSE 6,790 77,7 1,000 1,108,000 2,100,000 DEBT EXPENSE 700- Bond Starse A Debt Expense 3,022 0 0 0 0 700 - Bond Starse A Debt Expense 3,023 0 0 0 0 0	835 · Consulting	44,150	24,321	35,000	0	35,000	
B351 Workers Comp 9,402 4,600 4,750 0 4,500 B60 - Election 4,991 0 7,500 7,500 B61 - LACO 1,729 1,811 2,100 45,000 B65 - Folice Bidg, Lease 36,03 39,391 48,000 48,000 B65 - Folice Midg, Lease 36,03 39,391 48,000 45,000 B65 - Folice Midg, Main/Repair 0 0 3,500 3,500 B67 - Utilities 0 0 13,500 0 13,500 B70 - County Expenditures 22,696 24,333 25,000 0 0 B98 - Other Expenses 6,739 7,757 1,000 0 0 B98 - Other Expenses 6,739 7,757 1,000 855,600 TOTAL AL DEPARTMENT EXPENSE 623,879 675,608 862,600 (176,100) 4,104,800 PERT EXPENSE 720 604 daministration 3,652 0 0 0 720 Bond Interest 3,0517 30,050	840 · Accounting/Audit	92,200	89,735	75,000	0	75,000	
66 - Election 4,991 0 7,500 0 7,500 861 - LAFCO 1,729 1,811 2,100 0 2,100 865 - Police Bidg, Lease 36,003 39,931 48,000 0 48,000 866 - Police Bidg, Maint/Repair 0 0 3,500 0 31,500 876 - Vuillities 0 0 13,500 0 7,000 876 - Vuillities 0 0 7,00 0 7,000 870 - County Expenditures 22,660 24,333 25,000 0 0 891 - COVID 7,198 1,356 0 0 0 0 890 - TOTAL ALL DEPARTMENT EXPENSE 623,871 4,280,900 (176,100) 4,104,800 PETE EXPENSE 700 - Bond Stave & Debt Expense 52,000 0 0 0 700 - Bond Administration 8,6,25 0 0 0 0 0 700 - Bond Stave & Debt Expense 3,022 0 0 0 0 0	850 · Insurance	24,309	34,793	31,900	0	31,900	
66: - LACO 1,729 1,811 2,100 0 2,000 865 - Police Bidg, Lease 36,603 39,931 44,800 0 44,800 865 - Police Bidg, Maint/Repair 0 0 3,500 0 3,500 867 - Vulilities 0 0 7,200 0 7,200 868 - Janitorial 0 0 7,200 0 7,200 870 - County Expenditures 22,596 24,393 25,000 0 7,200 889 - Other Expenses 6,730 757 1,000 0 1,000 889 - Other Expenses 6,730 757 1,000 0 1,000 800 - TOTAL ALI DEPARTMENT EXPENSE 3,087,448 3,435,011 4,280,900 (176,100) 4,104,800 DEBET EXPENSE 710 - Bond Administration 8,625 0 0 0 0 720 - Bond Principal 150,662 0 0 0 0 0 973 - Community Center Renovation Loan 3,0517 30,500 0	851 · Workers Comp	9,402	4,600	4,500	0	4,500	
865 - Police Bidg, Lease 36,603 39,931 48,000 0 48,000 866 - Bidg Maint/Repair 0 0 3,500 3,500 3,500 866 - Jaintorial 0 0 7,200 0 13,500 868 - Janitorial 0 0 7,200 0 7,200 870 - County Expenditures 22,696 24,393 25,000 0 0 891 - COVID 7,198 1,355 0 0 0 0 800 - TOTAL ALL DEPARTMENT EXPENSE 623,879 678,608 862,600 (7,000) 855,600 DEBT EXPENSE 3,087,448 3,435,011 4,280,900 (176,100) 4,104,800 720 - Bond Ministration 8,625 0 0 0 0 720 - Bond Administration 8,625 0 0 0 0 731 - POB Interest 3,202 0 0 0 0 975 - Community Center Renovation Loan 30,517 30,600 0 30,600 988 -	860 · Election	4,991	0	7,500	0	7,500	
866 - Bidg Maint/Repair 0 0 3,500 0 3,500 867 - Utilities 0 0 13,500 13,500 13,500 868 - Janitorial 0 0 7,200 0 7,200 870 - County Expenditures 22,696 24,393 25,000 0 25,000 891 - COURD 7,198 1,356 0 0 0 1,000 809 - COURD 7,399 7,77 1,000 0 55,600 800 - TOTAL ALL DEPARTMENT EXPENSE 623,879 678,608 862,600 (7,000) 855,600 DEBE EXPENSE 710 - Bond Administration 8,625 0 0 0 0 730 - Bond Principal 150,662 0 0 0 0 0 0 731 - POB Interest 370,295 30,517 30,600 0 30,600 30,600 938 - Control Lobert Expense 370,395 30,517 30,600 0 30,600 30,600 938 - Control Debert Susae 0 <td>861 · LAFCO</td> <td>1,729</td> <td>1,811</td> <td>2,100</td> <td>0</td> <td>2,100</td> <td></td>	861 · LAFCO	1,729	1,811	2,100	0	2,100	
867 - Utilities 0 0 13,500 7,200 868 - Janitorial 0 7,200 0 7,200 870 - County Expenditures 22,696 24,393 25,000 0 25,000 891 - COVID 7,198 1,356 0 0 0 890 - OT TOTAL BYENES 67,90 757 1,000 0 1,000 800 - TOTAL ALL DEPARTMENT EXPENSE 623,879 678,608 862,600 (17,6100) 855,600 DEBT EXPENSE 700- Bond Saue & Debt Expense 710- Bond Administration 8,625 0 0 0 720- Bond Principal 150,662 0 0 0 0 0 730- Bond Interest 3,022 0 0 0 0 0 0 938- Cost Debt Issuea 0 0 0 0 0 0 0 0 938- Cost Orbebt Issuea 370,995 30,517 30,600 0 30,600 30,600 938- Cost Debt Issuea 370,995	865 · Police Bldg. Lease	36,603	39,931	48,000	0	48,000	
868 - Janitorial 0 0 7,200 0 7,200 870 - County Expenditures 22,696 24,933 25,000 0 25,000 891 - COVID 7,198 1,356 0 0 0 898 - Other Expenses 6,790 757 1,000 0 1,000 800 - TOTAL DISTRICT ADMINISTRATION EXPENSE 623,879 678,608 862,600 (7,000) 855,600 DEET EXPENSE 3,087,448 3,435,011 4,280,900 (176,100) 4,104,800 DEET EXPENSE 3,087,448 3,435,011 4,280,900 0 0 0 710 - Bond Administration 8,625 0 0 0 0 0 730 - Bond Interest 3,202 0 0 0 0 30,600 978 - Community Center Renovation Loan 30,517 30,600 0 30,600 0 0 988 - Cost Debt Issuace 0 0 0 0 0 30,600 988 - Cost Debt Issuace 370,995	866 - Bldg Maint/Repair	0	0	3,500	0	3,500	
870 · County Expenditures 22,696 24,393 25,000 0 25,000 891 · COVID 7,198 1,356 0 0 1,000 898 · Other Expenses 6,790 757 1,000 0 1,000 800 · TOTAL DISTRICT ADMINISTRATION EXPENSE 672,608 862,600 (7,000) 855,600 DEBT EXPENSE 700 · Bond Issue & Debt Expense 3,087,448 3,435,011 4,280,900 (176,100) 4,104,800 DEBT EXPENSE 710 · Bond Administration 8,625 0 0 0 720 · Bond Interest 3,202 0 0 0 731 · POB Interest 17,7989 0 0 0 988 · Cost of Debt Issuee 0 0 0 0 988 · Cost of Debt Issuee 370,995 30,517 30,600 0 0 707 AL REVENUE 3,711,163 4,059,116 4,285,500 (150,000) 4,135,500 704 LEXPENSE 370,995 30,517 30,600 0 30,600 710 · TOTAL DEBT EXPENSE 371,163 4,059,116<	867 - Utilities	0	0	13,500	0	13,500	
870 · County Expenditures 22,696 24,393 25,000 0 25,000 898 · Other Expenses 6,790 757 1,000 0 1,000 800 · TOTAL DISTRICT ADMINISTRATION EXPENSE 623,879 673,608 852,600 1,000 DEBT EXPENSE 700 · Bond Issue & Debt Expense 710 · Bond Administration 8,625 0 0 0 710 · Bond Administration 8,625 0 0 0 710 · Bond Interest 3,202 0 0 0 731 · POB Interest 3,202 0 0 0 975 · Community Center Renovation Loan 30,517 30,600 0 30,600 988 · Cost of Debt Issuace 0 0 0 0 0 988 · Cost of Debt Issuace 0 0 0 0 0 988 · Cost of Debt Issuace 0 0 0 0 0 701 · LEXPENSE 370,995 30,517 30,600 0 30,600 988 · Cost of Debt Issuace 0 0 0 0 0 0	868 - Janitorial	0	0		0		
891 · COVID 7,198 1,356 0 0 0 898 · Other Expenses 6,790 757 1,000 0 1,000 800 · TOTAL DISTRICT ADMINISTRATION EXPENSE 623,879 678,608 862,600 (7,000) 855,600 TOTAL ALL DEPARTMENT EXPENSE 3,087,448 3,435,011 4,280,900 (176,100) 4,104,800 DEET EXPENSE 3,087,448 3,435,011 4,280,900 0 0 0 700 · Bond Administration 8,625 0 0 0 0 0 710 · Bond Administration 150,662 0 0 0 0 0 730 · Bond Interest 3,202 0 0 0 0 0 0 0 975 · Community Ceter Renovation Loan 30,517 30,500 0 30,600 0 0 0 988 · Cot of Debt Issuace 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		22,696	24,393		0		
898 · Other Expenses 6,790 757 1,000 0 1,000 800 · TOTAL DISTRICT ADMINISTRATION EXPENSE 623,879 678,608 862,600 (7,000) 855,600 TOTAL ALL DEPARTMENT EXPENSE 3,087,448 3,435,011 4,280,900 (176,100) 4,104,800 DEBT EXPENSE 3,087,448 3,435,011 4,280,900 (176,100) 4,104,800 700 · Bond Issue & Debt Expense							
800 · TOTAL DISTRICT ADMINISTRATION EXPENSE 623,879 678,608 862,600 (7,000) 855,600 TOTAL ALL DEPARTMENT EXPENSE 3,087,448 3,435,011 4,280,900 (176,100) 4,104,800 DEBT EXPENSE 700 · Bond Issue & Debt Expense 710 · Bond Administration 8,625 0 0 0 720 · Bond Principal 150,662 0 0 0 0 730 · Bond Interest 3,202 0 0 0 0 975 · Community Center Renovation Loan 30,517 30,600 0 30,600 988 · Cost of Debt Issuace 0 0 0 30,600 TOTAL REVENUE 3,711,163 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500							
DEBT EXPENSE 700 Bond Issue & Debt Expense 710 · Bond Administration 8,625 0 0 0 720 · Bond Principal 150,662 0 0 0 0 730 · Bond Interest 3,202 0 0 0 0 731 · POB Interest 177,989 0 0 0 30,600 975 · Community Center Renovation Loan 30,517 30,517 30,600 0 0 988 · Cost of Debt Issuace 0 0 0 0 0 Total REVENUE 37,11,163 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500				862,600	(7,000)	855,600	
TOO - Bond Issue & Debt Expense 710 - Bond Administration 8,625 0 0 0 720 - Bond Principal 150,662 0 0 0 730 - Bond Interest 3,202 0 0 0 731 - POB Interest 177,989 0 0 0 975 - Community Center Renovation Loan 30,517 30,517 30,600 0 988 - Cost of Debt Issuace 0 0 0 0 TOTAL REVENUE 37,11,63 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500	TOTAL ALL DEPARTMENT EXPENSE	3,087,448	3,435,011	4,280,900	(176,100)	4,104,800	
TOO - Bond Issue & Debt Expense 710 - Bond Administration 8,625 0 0 0 720 - Bond Principal 150,662 0 0 0 730 - Bond Interest 3,202 0 0 0 731 - POB Interest 177,989 0 0 0 975 - Community Center Renovation Loan 30,517 30,517 30,600 0 988 - Cost of Debt Issuace 0 0 0 0 TOTAL REVENUE 37,11,63 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500	NERT FYDENSE						
710 · Bond Administration 8,625 0 0 0 720 · Bond Principal 150,662 0 0 0 730 · Bond Interest 3,202 0 0 0 731 · POB Interest 30,517 30,517 30,600 0 975 · Community Center Renovation Loan 30,517 30,507 0 0 988 · Cost of Debt Issuace 0 0 0 30,600 700 · TOTAL DEBT EXPENSE 30,517 30,610 0 30,600 TOTAL REVENUE 3,711,163 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,433 3,465,528 4,311,500 (176,100) 4,135,500							
720 · Bond Principal 150,662 0 0 0 730 · Bond Interest 3,202 0 0 0 731 · POB Interest 177,989 0 0 0 975 · Community Center Renovation Loan 30,517 30,507 30,600 0 988 · Cost of Debt Issuace 0 0 0 0 Total 700 · TOTAL DEBT EXPENSE 370,995 30,517 30,600 0 30,600 TOTAL REVENUE 3,711,163 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500	•	9 625	0	0	0	0	
730 · Bond Interest 3,202 0 0 0 731 · POB Interest 177,989 0 0 0 975 · Community Center Renovation Loan 30,517 30,507 30,600 0 30,600 988 · Cost of Debt Issuace 0 0 0 0 0 700 · TOTAL DEBT EXPENSE 370,995 30,517 30,600 0 30,600 TOTAL REVENUE 3,711,163 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500							
731 · POB Interest 177,989 0 0 0 0 975 - Community Center Renovation Loan 30,517 30,517 30,600 0 30,600 988 · Cost of Debt Issuace 0 0 0 0 0 0 701 / 700 · TOTAL DEBT EXPENSE 370,995 30,517 30,600 0 30,600 TOTAL REVENUE 3,711,163 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500	•						
975 - Community Center Renovation Loan 30,517 30,517 30,600 0 30,600 988 - Cost of Debt Issuace 0 0 0 0 0 Total 700 - TOTAL DEBT EXPENSE 370,995 30,517 30,600 30,600 TOTAL REVENUE 3,711,163 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500					-		
988 · Cost of Debt Issuace 0 0 0 0 0 Total 700 · TOTAL DEBT EXPENSE 370,995 30,517 30,600 0 30,600 TOTAL REVENUE 3,711,163 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500							
Total 700 · TOTAL DEBT EXPENSE 370,995 30,517 30,600 0 30,600 TOTAL REVENUE 3,711,163 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500	-						
TOTAL REVENUE 3,711,163 4,050,116 4,285,500 (150,000) 4,135,500 TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500				-	-	8	
TOTAL EXPENSE 3,458,443 3,465,528 4,311,500 (176,100) 4,135,500			55,517	33,000	•	20,000	
Operating Surplus / (Deficit) 252,720 584,589 (26,000) 26,100 0	TOTAL EXPENSE	3,458,443	3,465,528	4,311,500	(176,100)	4,135,500	
	Operating Surplus / (Deficit)	252,720	584,589	(26,000)	26,100	0	

2022-23 BUDGET AMENDMENTS

2020-21 Audited Actuals	2021-22 Unaudited Actuals	2022-23 Adopted Budget	Recommended Amendments	2022-23 Amended Budget	2022-23 Budget Amendments Narrative
0	0	214.200	(214,200)	0	Reflecting reserves as an obligation against available fund balance. See below.
0			(214,200)	0	Reflecting reserves as an obligation against available fund balance. See below.
213	0	15,000	0	15,000	
10,090	0	15,000	0	15,000	
0	0	25,000	0	25,000	
0	0	50,000	0	50,000	
1,225	462	50,000	0	50,000	
6,965	17,380	25,000	0	25,000	
0	0	25,000	0	25,000	
0	0	0		0	
0	4,240	95,000	0	95,000	
0	26,806	50,000	0	50,000	
0	0		0		
0	27.258		(2.100.000)		Reflecting reserves as an obligation against available fund balance. See below.
0			0		
18,493	-		(2.528,400)		
General Fund End	ng Fund Balanc	e as of June 30, 20	21 (Actual)	1,991,129	
FY 2021-22 Results					
FY 2021-22 Operat					
FY 2021-22 Capital Expenditures					
General Fund Ending Fund Balance as of June 30, 2022 (Estimate)				2,472,316	
Adjustments					
		eficit)		0	
FY 2022-23 Capital	Expenditures			(475,000)	
General Fund End	ng Fund Balanc	e as of June 30, 20	23 (Estimate)	1,997,316	
Obligations Agains	t Fund Balance				
Contingency (9	52 - Contingenc	y 5%)		(214,200)	
25% Reserve (9	82 - General Fui	nd Reserve)		(1,072,900)	
Sub-Total Obligations Against Fund Balance (1,501,300)					
Total Projected Av	ailable Unassig	ned Fund Balance	June 30, 2023	496,016	
	Actuals 0 213 10,090 0 0 123 10,090 0 0 1,225 6,965 0 18,493 General Fund Endi Adjustments FY 2022-23 Capital General Fund Endi Obligations Agains Reserve (951 - / 25% Reserve (9 25% Reserve (9 Sub-Total O	2020-21 Audited Actuals Unaudited Actuals 0 0 0 0 0 0 0 0 10,090 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 27,256 0 27,256 0 27,256 0 27,256 0 27,256 0 27,256 18,493 103,402 General Fund Ending Fund Balance FY 2021-22 Capital Expenditures General Fund Ending Fund Balance FY 2022-23 Operating Surplus / (De FY 2022-23 Capital Expenditures General Fund Ending Fund Balance Reserve (951 - Reserve 5%) Contingency (952 - Contingency 25% Reserve (982 - General Fund Sub-Total Obligations Against	2020-21 Audited Actuals Unaudited Actuals 2022-23 Adopted Budget 0 0 214,200 0 0 214,200 213 0 15,000 10,090 0 25,000 0 0 25,000 0 0 25,000 0 0 25,000 0 0 25,000 0 0 25,000 0 0 25,000 0 0 26,806 0 26,806 50,000 0 27,258 2,100,000 0 27,255 100,000 138,493 103,402 3,003,400 General Fund Ending Fund Balance as of June 30, 20 FY 2021-22 Capital Expenditures General Fund Ending Fund Balance as of June 30, 20 Adjustments FY 2022-23 Operating Surplus / (Deficit) (Unaudited A FY 2022-23 Capital Expenditures General Fund Ending Fund Balance as of June 30, 20 20 Diligations Against Fund Balance So June 30, 20 Oblig	2020-21 Audited Actuals Unaudited Actuals 2022-23 Adopted Budget Recommended Amendments 0 0 214,200 (214,200) 0 0 214,200 (214,200) 213 0 15,000 0 10,090 0 15,000 0 0 0 25,000 0 1225 462 50,000 0 0 0 25,000 0 0 0 25,000 0 0 0 25,000 0 0 0 25,000 0 0 0 25,000 0 0 4,240 95,000 0 0 27,256 100,000 0 0 27,256 100,000 0 0 27,256 100,000 0 13,402 3,03,400 (2,528,400) Seneral Fund Ending Fund Balance as of June 30, 2021 (Actual) FY 2021-22 Capital Expenditures General Fund Ending Fund Balance as of June 30, 202	2020-21 Audited Actuals Unaudited Actuals 2022-23 Adopted Budget Recommended Amendments Amended Budget 0 0 214,200 (214,200) 0 0 0 214,200 (214,200) 0 213 0 15,000 0 15,000 10,090 0 15,000 0 25,000 0 0 25,000 0 25,000 0 0 25,000 0 25,000 0 0 25,000 0 25,000 0 0 0 0 25,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 26,806 50,000 0 25,000 0 100,000 18,493 103,402 3,003,400 (2,120,0,00) 100,000 100,000 18,493 103,402 3,003,400 (2,528,400) 475,000 General Fund Ending Fund Balance