

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 | |
| | · | | | | | |

2022-23 BUDGET AMENDMENTS

| Provide matrix Provide | | | | | | | |
|--|--|-----------|-----------|--------------|-------------------------|-----------|--|
| WATT MAIACREMIC DEPAIRMENT Value V | | | Unaudited | | | Amended | |
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| Note that we have been as the set of the s | | | | | | | |
| Bar - Subject Administration Equation 1 U Subject Administration Equation 1 B07 - Suppoil Taxes 27,64 22,68 57,700 0 57,500 B08 - Report Exes 27,64 22,68 57,700 0 57,500 B08 - Report Exes 13,44 22,48 27,000 0 52,500 B18 - Minon Communications 13,42 22,400 0 24,000 B18 - Minon Communications 13,22 10,00 0 64,000 B18 - Minon Emborstement 13,23 20,00 0 64,000 B18 - Minon Emborstement 13,73 20,30 0 64,000 B18 - Regist Emborstement 2,737 8,435 0 0 65,000 B18 - Regist Emborstement 2,730 2,730 0 0 55,000 B18 - Regist Emborstement 2,700 0 0 55,000 55,000 B18 - Regist Emborstement 2,700 0 0 15,000 55,000 B19 - Regist Ender Lepton Exes 2,700 0 < | | 40,355 | 43,032 | 50,000 | 0 | 30,000 | |
| 807 - Savini Tasis 15,084 202,081 202,081 57,700 0 57,700 809 - Payoi Tasis 19,44 42,550 50,500 57,700 0 57,700 809 - Revolution 15,444 42,550 50,500 0 27,800 0 27,800 810 - Microshyphiles 1,593 22,231 1,273 0 1,600 1,600 810 - Microshyphiles 1,393 3,327 700 0 1,600 1,600 819 - Obtacyphiles 1,393 3,327 700 0 1,600 1,600 819 - Obtacyphiles 1,397 4,575 1,500 0 1,600 1,600 819 - Capy (Contract 1,377 1,033 3,270 0 0 5,000 5,000 5,000 5,000 5,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 | DISTRICT ADMINISTRATION | | | | | | |
| 889 80-9 | | | | | | | |
| 880 - Reserved is 19,44 9,450 50,00 0 9,50,00 810 - IT Contract 15,443 22,231 72,7800 0 72,7800 815 - Office Supples 15,39 1,263 1,260 1,600 1,500 815 - Office Supples 13,39 1,263 1,600 0 1,600 815 - Office Supples 13,39 2,27 00 0 0 815 - Office Supples 13,39 1,263 0.00 0 0 815 - Diffee Supples 13,37 8,435 10,600 0 6,600 0 0 816 - Stoard Meetings 13,77 0 0 0 0 0 816 - Stoard Meetings 13,77 0 0 0 0 0 0 816 - Mounting/Addit 2,824 3,020 0 3,100 0 0 0 0 816 - Mounting/Addit 2,203 3,130 2,200 0 3,200 0 3,200 816 - Mountin | 807 · Salaries | 15,084 | 308,030 | 384,200 | 0 | 384,200 | |
| 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 | | | | | |
| 88.5 Admin Communications 5,542 3,760 0 4,300 88.5 Office Supplies 3,39 1,263 1,600 0 1,000 88.5 Miles Miles Reinbursenent 193 2,27 Advo 0 4,000 88.5 Miles Reinbursenent 193 2,27 Advo 0 4,000 88.5 Miles Reinbursenent 193 5,243 6,600 0 6,600 88.5 Gold Contract 3,076 3,033 12,500 0 6,500 88.5 Gold Contract 3,076 0 0 0 6,500 88.5 Consulting Advott 2,2,302 4,500 0 4,500 88.5 Noninet Conne 2,4,30 3,1,30 0 3,100 88.5 Noninet Conne 3,4,33 1,500 0 4,200 88.5 Noninet Conne 3,02 3,500 0 3,500 88.5 Nonine Conne 3,02 3,500 0 <td>809 · Benefits</td> <td>19,414</td> <td>43,500</td> <td>50,500</td> <td>0</td> <td>50,500</td> <td></td> | 809 · Benefits | 19,414 | 43,500 | 50,500 | 0 | 50,500 | |
| 816 0.1/6 1.3/6 1.4/6 1.600 0 1.600 817 0etal | 810 · IT Contract | 15,443 | 22,231 | 27,800 | 0 | 27,800 | |
| 817. Micage femburstenet 93 5.22 7.00 0 7.00 813. Micage femburstenet 93 2.72 7.00 0 7.00 813. Micage femburstenet 93 2.72 6.00 0 6.00 813. Micage femburstenet 3.075 3.053 12.200 7.000 0 0 825. Board Methigs (937) 0 0 0 0 0 830. Logal (Dirict/Personet) 53.854 83.281 45.000 45.000 85.000 831. Training and Travel (Dirict Admin Personet) 0 0 0 7.500 830. Consulting 44.150 24.321 35.000 31.900 831. Workers 9.402 4.600 4.500 4.500 831. Workers 9.402 4.600 3.300 3.300 831. Workers 0 0 3.500 3.500 831. Workers 0 0 3.500 3.500 831. Workers 0 0 3.500 3.500 | 815 · Admin Communications | 6,562 | 3,426 | 4,300 | 0 | 4,300 | |
| 818 - Marge Reimbursment1332474000400819 - Decry Macriphon7,3738,030000819 - Decry Macriphon4,1375,4336,00000826 - Goard Conting Ed (Conferences)0,070000830 - Legal (District Admin Personne)00000831 - Marge (District Admin Personne)00000836 - Legal (District Admin Personne)00000836 - Legal (District Admin Personne)0,97,2007,50007,500836 - Instrict (District Admin Personne)4,4502,42,213,50000836 - Instrict (District Admin Personne)4,4007,50007,500836 - Instrict (District Admin Personne)4,4007,500000836 - Instrict Comp4,9024,6004,500000836 - Instrict Market Comp1,2291,31348,000000836 - Unic Market Comp000000836 - Unic Market South South District Market South South District Market South District South District District Administration Expense7,7301,0000837 - Otticut South South South District Administration Expense6,8250000731 - IOS Interset1,2020000731 - IOS Interset1,2743,05,173,050007 | 816 · Office Supplies | 1,399 | 1,263 | 1,600 | 0 | 1,600 | |
| 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 |