

**From:** [Phil Koen](#)  
**To:** [Gitta Ungvari](#)  
**Subject:** Question  
**Date:** Thursday, February 16, 2023 10:30:30 PM  
**Attachments:** [Pages from MEET-Packet-ea2faa2d56764d67af3ef698c40b1cd1.pdf](#)

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[EXTERNAL SENDER]

Gitta,

Could you check to see which net change number for FY 23 is correct? On page 196 you are showing \$(3,876,603) and on page 256 you are showing \$(4,007,441).

Thanks.

Phil

**ATTACHMENT 3**

## Fund Schedule

Fund Number	Fund Description	Prior Year Carryforward 7/1/2022	Increase/ (Decrease) July-Nov	December 2022				Estimated Fund Balance 12/31/2022*
				Current Revenue	Current Expenditure	Transfer In	Transfer Out	
111	<b>GENERAL FUND</b>							
	<b>Non-Spendable:</b>		-	-	-	-	-	
	Loans Receivable	159,000						159,000
	<b>Restricted Fund Balances:</b>							
	Pension	690,000						690,000
	<b>Committed Fund Balances:</b>							
	Budget Stabilization	5,991,566						5,991,566
	Catastrphic	5,991,566						5,991,566
	Pension/OPEB	300,000						300,000
	<b>Assigned Fund Balances:</b>							
	Open Space	410,000		-	-	-		410,000
	Sustainability	140,553						140,553
	Capital/Special Projects	11,071,231						11,071,231
	Carryover Encumbrances	33,145	-	-	-	-		33,145
	Compensated Absences	1,519,147	-	-	-	-		1,519,147
	Measure G District Sales Tax	590,581	-	-	-	-		590,581
	<b>Unassigned Fund Balances:</b>							
	Other Unassigned Fund Balance Reserve (Pre YE distribution)	-	(3,355,854)	6,211,284	(6,732,033)		-	(3,876,603)
	<b>General Fund Total</b>	26,896,789	(3,355,854)	6,211,284	(6,732,033)	-	-	23,020,186

## GENERAL FUND FINANCIAL SUMMARIES AND ESTIMATES

The following table is the *Schedule of General Fund Operating Revenues Versus Operating Expenditures* for the second quarter of FY 2022/23 which includes comparison information from the prior year.

The FY 2022/23 Adjusted Budget column includes the adopted budget and items that Council approved during the course of the first two quarters of the fiscal year, such as additional funding for legal services, and miscellaneous carry over grants from prior fiscal year.

The FY 2022/23 Estimated column contains projections of final balances for the current fiscal year based upon staff analysis, the early trends observed through the second quarter in sales tax and property tax projections, and the proposed mid-year adjustments as listed in this report.

The FY 2022/23 Estimated figures also include analysis on potential salary and other expenditure savings; however, budget adjustments are only recommended as identified in this Report.

Staff continues to fine tune the detailed analysis of the FY 2022/23 year-end estimated revenue and expenditure numbers and an update will be provided with the presentation of the Proposed Fiscal Year 2023/24 Operating Budget.

The following table illustrates the summary of the General Fund balance status based on current estimates and prior year result.

GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES							
	FY 2021/22 Actuals	FY 2021/22 Q2	2Q % of FY 2021/22 Actuals	2Q % of FY 2022/23 Adjusted Budget as of 12/31/2022	FY 2022/23 Q2	FY 2022/23 Adjusted Budget	FY 2022/23 Year End Estimates Including Proposed Mid-Year Adjustments
Total Revenues & Transfers In	\$ 54,448,222	\$ 17,978,806	33%	34%	\$ 17,098,505	\$ 50,266,120	\$ 50,546,861
Total Expenditures	51,466,052	21,155,306	41%	40%	21,105,947	52,886,926	51,777,130
Net Increase (Decrease)	\$ 2,982,171				\$ (4,007,441)	\$ (2,620,805)	\$ (1,230,268)
Beginning Fund Balance	23,914,618				26,896,789	26,896,789	26,896,789
Ending Fund Balance	\$ 26,896,789				\$ 22,889,348	\$ 24,275,983	\$ 25,666,521

The table in the following page provides the details of the Revenues and Use of Reserve and Total Expenditures and Reserve Allocations.