



FY 2022-23 Adopted Budget for Funds 337A and 337B

MID YEAR BUDGET STATUS

INTRODUCTION



FY2022-23 ADOPTED BUDGET SUMMARIES

GENERAL FUND REVENUE TOTAL: 337A	7,304,406		GENERAL FUND EXPENDITURES TOTAL: 337A		7,304,406
Carry-over Fund Balance:	1,175,390		Operations:		5,427,311
Taxes:	2,473,750		Salaries/Benefits:	3,188,932	
Use of Money/Property:	1,456,327		Services & Supplies:	2,238,379	
Intergovernmental:	481,591				
Charges for Service:	724,750		C-I-P:		1,268,400
Other Revenue:	962,598		Capital Equip:		140,400
Gain on Fixed Asset:	30,000		Interfund Chgs - OP Transfer		-31,705
			Contingency:		500,000
Total:	7,304,406		Total:		7,304,406

ASSESSMENT FUND REVENUE TOTAL: 337B	279,514		ASSESSMENT FUND EXPENDITURE TOTAL: 337B		279,514
Carry Over Fund Balance:	279,014		Other Professional Services:		30,394
Interest Earnings:	500		Master Plan CEQA:	5,394	
			Financial Advisory Svc:	25,000	
			Election Services		40,000
			CIP:		175,000
			Operating Transfer Out		31,705
			Contingency:		2,415
Total:	279,514		Total:		279,514

GENERAL FUND 337A

Revenue – Main Fund Categories Mid Year Budget Status and Past Year Comparisons

ACCT	ACCT TITLE	2019-2020 BUDGET	AMOUNT REALIZED	2020-2021 BUDGET	AMOUNT REALIZED	2021-2022 BUDGET	AMOUNT REALIZED	2022-2023 BUDGET	MID YR 2022-23	%
9100's	Property Taxes	2,122,008	2,166,843	2,236,915	2,282,153	2,309,580	2,407,477	2,473,750	1,427,951	58%
9400's	Interest	200	8,271	2,500	1,228	2,500	3,803	3,000	194	6%
	<u>Building Rental - Other</u>									
	LS Tenants	1,157,221	1,128,076	1,123,727	1,136,653	1,160,206	1,186,494	1,263,327	602,324	48%
	LS Building Rentals	151,200	143,572	75,000	9,493	100,000	97,915	110,000	53,817	49%
	District Wide Rentals	81,392	57,524	45,000	26,210	50,000	79,015	80,000	51,841	65%
	TOTAL BUILDING RENTAL - OTHER	1,389,813	1,329,172	1,243,727	1,172,356	1,310,206	1,363,424	1,453,327	707,983	49%
	Food Service Concessions	0	233	0	0	0	0	0	0	
	OBJECT TOTAL	1,390,013	1,337,675	1,246,227	1,173,584	1,312,706	1,367,228	1,456,327	708,176	49%
9500's	Intergovernmental	324,289	16,645	339,086	631,179	140,200	51,768	541,591	9,085	2%
9600's	<u>Program Revenues</u>									
	Recreation Service	1,025,000	660,581	475,000	170,490	724,000	454,603	724,000	236,021	33%
	CO Ins Prem ISF	0	2,489	0	0	0	0	0	0	
	Law Enforcement Services	9,000	1,485	500	1,057	500	1,351	750	1,208	161%
	OBJECT TOTAL	1,034,000	664,554	475,500	171,546	724,500	455,955	724,750	237,229	33%
9700's	Misc									
	Donations & Contributions	85,658	15,212	170,318	70,569	105,500	75,663	55,000	7,334	13%
	Insurance Proceeds	7,000	11,076	7,000	121,121	507,000	-67,541	907,098	160,608	18%
	Other Revenue	150,500	171	100	1,038	100	531	500	26	5%
	OBJECT TOTAL	243,158	26,458	177,418	192,729	612,600	8,653	962,598	167,968	17%
9800's	Surplus Sales	0	2,213	0	0	33,000	11,500	30,000	0	0%
	BUDGET TOTAL	5,113,468	4,214,389	4,475,146	4,451,191	5,132,586	4,302,580	6,189,017	2,550,409	41%
	FUND BALANCE	1,314,897	1,314,897	741,511	741,511	1,288,558	1,288,558	1,175,390	1,175,390	100%
	TRNSFR TO/FRM RESERVE-EQUIP	30,000	30,000	0	0	0	0	0	0	0%
	TOTAL PROJECTION	6,458,365	5,559,286	5,216,657	5,192,702	6,421,144	5,591,138	7,364,406	3,725,799	51%

GENERAL FUND 337A

Expenditures – Main Expense Categories

Mid Year Budget Status & Past Year Comparisons

ACCT	ACCT TITLE	2019-2020 BUDGET	AMOUNT SPENT	2020-2021 BUDGET	AMOUNT SPENT	2021-2022 BUDGET	AMOUNT SPENT	2022-2023 BUDGET	MID YR 2022-23	%
1000's	SALARIES & EE BENEFITS:	3,049,008	2,668,601	2,539,542	2,207,157	2,795,089	2,378,917	3,188,932	1,359,281	43%
2000's	SERVICES & SUPPLIES	1,780,877	1,504,393	1,657,861	1,322,295	2,171,785	1,742,860	2,237,879	913,699	41%
4000's	FIXED ASSETS									
	Capital Improvement Projects	1,045,985	562,811	507,554	412,091	748,700	260,525	1,328,400	511,061	38%
	Capital Equipment	82,000	81,969	11,200	11,139	205,570	33,447	140,400	-	0%
5980	Interfund Chgs-OP Transfer Out	-	-	-	(48,537)	-	-	(31,705)	-	0%
7901	Appropriation for Contingencies	500,000	-	500,000	-	500,000	-	500,000	-	0%
	BUDGET UNIT TOTAL	6,457,870	4,817,774	5,216,157	3,904,144	6,421,144	4,415,748	7,363,907	2,784,041	38%

Assessment Fund 337B

Mid Year Status

FY 2022-23

This Fund will likely be liquidated this fiscal year.

No Direct Levies are being imposed

ACCOUNT TITLE	Budget	Actual	Available	% Available
20259100 OTHER PROF SVC	30,394.00	3,464.60	26,929.40	88.60
20281700 ELECTION SVC	40,000.00	34,422.03	5,577.97	13.94
* 20 - SERVICES AND SUPPLIES	70,394.00	37,886.63	32,507.37	46.13
42420200 STRUCTURES	175,000.00		175,000.00	100.00
* 42 - Buildings	175,000.00		175,000.00	100.00
50598000 OPERATING TRANS	31,705.00		31,705.00	100.00
* 50 - INTERFUND CHARGES	31,705.00		31,705.00	100.00
79790100 CONTINGENCY APPR	2,415.00		2,415.00	100.00
* 79 - Appropriation for Con	2,415.00		2,415.00	100.00
** Expenditure accounts	279,514.00	37,886.63	241,627.37	86.43
94941000 INTEREST INCOME	500.00-		500.00-	100.00
* 94 - REVENUE FROM USE OF M	500.00-		500.00-	100.00
** REVENUE ACCOUNTS	500.00-		500.00-	100.00
*** Total	279,014.00	37,886.63	241,127.37	86.42%

GENERAL FUND 337A

CAPITAL EQUIPMENT & IMPROVEMENTS

ACCOUNT/DESCRIPTION	ADOPTED BUDGET FY2022-23	SPENT/ COMMITTED	BALANCE	COMMENTS
43430100 - CAPITAL EQUIPMENT				
Three (3) replacement vans	90,400	28,384	62,016	Recreation Division; Status: Order cancelled by Manufacturer; Cost substitute for 2 vans: \$90,384.02; Cost offset by Trade-in 2 Vans and \$1K Discount
Aerator (turf program)				
Top Dresser (turf program)	50,000	17,036	32,964	Rebudget - Parks Division; Current Orders total: \$46,897.06 ; Purchased Top Dresser
Turf Cart				
Total Capital Equipment:	140,400	45,420	94,980	
42420100 - STRUCTURES & IMPROVEMENTS				
Garfield House Renovation	-	813	(813)	WiFi Extension to Exterior and into lawn area
LSCC 800 Wing Restoration <i>GF</i>	723,400	489,229	234,172	Updated/Re-budget est Construction/soft costs \$713,400; \$10k for upgrade in materials (\$9,451.44 Trust Acct trnsfr in)
LSCC 600E Wing Roof silicone coating (088F)	59,000	58,995	5	Updated cost - Funded through Quimby/in-lieu Fees; paid in 1/2023
Miscellaneous Project(s) - Prospective Donations <i>GF</i>	25,000			Used for Small Projects by Donations or Contingency for funded CIP
Total Structures & Improvements:	807,400	549,036	258,364	
42420200 - OTHER IMPROVEMENTS				
CP Dog Park (Canine Corral) Shade Structure <i>GF</i>	5,000	21,592	(16,592)	Rebudget - Donations funding totaled \$4,961.02; Total Project Budget: \$30k; will move remaining funds from the Assessment to GF
CP Basketball Court (337A, 088F)	105,000	-	105,000	New - GF 337A \$30,307; Quimby/in-lieu \$74,693; combine w/337B \$20k for total CIP \$125k(possible donations CPF& private party
CP Tennis Courts Improvement (088F)	125,000	-	125,000	Resurface 4 courts; LED lighting on all
Garfield path extension (337i)	100,000	-	100,000	Add concrete walkway from right side landing to behind Garfield House and connect to SJ main path
Amenities: Bleachers/Bike Racks/Drinking fountain(s) (088F)	50,000	12,667	37,333	Updated/New - Replace some bleachers at CP and LSCC, work w/leagues to help fund. Incl bike racks/drinking fountain(s). 2QT Exp - 3 Bleachers (Rotary contribution: \$5,125.23 1/19/23 AB Mtg)
District wide Improvements (088F)	51,000	-	51,000	Specific Projects w/AB approval - reduced to cover LSCC Roof
Shade Structure(s) (337i)	60,000	-	60,000	Shade Structure(s) for outdoor facility
Miscellaneous Project(s) - Prospective Donations <i>GF</i>	25,000	-	25,000	Used for Small Projects by Donations or Contingency for funded CIP
Total Other Improvements:	521,000			
TOTAL CIP:	1,328,400	549,036	779,364	
TOTAL CAPITAL EQUIP & CIP BUDGETED FY2022-23:	1,468,800	594,456	874,344	

CAPITAL EQUIPMENT & IMPROVEMENT PROJECTS				
ASSESSMENT FUND 337B				
FY2022-23				
ACCOUNT/DESCRIPTION	ADOPTED BUDGET FY2022-23	SPENT/ COMMITTED	BALANCE	COMMENTS
42420100 - STRUCTURES & IMPROVEMENTS				
Total Structures & Improvements:				
42420200 - OTHER IMPROVEMENTS				
CP Dog Park (337B)	25,000	16,631	8,369	CRPD amount; Total Project Budget \$30k
Del Campo Booster Pump (337B)	75,000	-	75,000	Updated cost for Booster Pump
LSCC Backflow Replacements (337B)	25,000	19,500	5,500	Updated cost for 2 backflows at LSCC
CP Basketball Courts (337B)	20,000	-	20,000	New -Combine w/337A \$30,307; Quimby/inlieu fees \$29,693 Total \$80K
Glancy Oaks Booster Pumps	30,000	-	30,000	New - Motors for Booster Pump(s) at Glancy Oaks Park
Total Other Improvements:	175,000	36,131	138,869	
TOTAL CIP:	175,000			

CONCLUSION NEXT STEPS:

- Preparation of Proposed Recommended Budget for FY2022-23
- Budget Committee Meeting
- Budget Recommendation at: Advisory Board Regular Meeting on March 16, 2023
- Submission to County – no later than March 24, 2023
- Budget Hearings – Board of Supervisors – June 7 to 9, 2023