

## FY 2023-2024 Midyear Fund Balances

Description	1	General	State Gas Tax	Storm Drain Improvement	St Landscaping/ Lighting	Local Transport Article 3	Measure M	Prop A Local Trans Tax
Beginning Fund Balance		9,485,191	2,727,134	234,415	113,320	(907)	2,109,651	2,641,537
Adopted Revenues		104,091,394	3,746,671	30,000	1,530,600	80,698	1,435,427	2,023,365
Carry-over Revenues		3,000	-	-	-	-	-	-
Other Council-Approved Revenues		-	-	-	-	-	-	-
Transfers In		1,750,927	147	-	911,124	-	-	-
	Total Revenue	105,845,321	3,746,818	30,000	2,441,724	80,698	1,435,427	2,023,365
Adopted Appropriations		106,599,122	3,087,396	200,000	2,449,110	80,698	1,450,000	-
Prior Year Encumbrances		2,021,853	981,586	28,425	25,570	-	503,905	-
Carryover Appropriations		3,070,694	714,164	-	-	64,843	1,407,431	75,000
Other Council-Approved Appropriations (Exhibit A)		-	-	-	-	-	-	-
Transfers Out		4,004,134	-	-	-	-	-	1,331,582
	Total Uses	115,695,803	4,783,146	228,425	2,474,680	145,541	3,361,336	1,406,582
Estimated Ending Fund Balance		(365,291)	1,690,806	35,990	80,364	(65,750)	183,742	3,258,320
Adjustments to Revenue (Exhibit B)		4,733,342	11,000	6,000	-	(80,698)	-	-
Adjustments to Appropriations (Exhibit C)		3,606,624	(14,382)	-	(79,046)	-	-	-
Adjustments to Revenue/Transfers In (Decision Pkgs)		200,000	-	-	-	-	-	-
Adjustments to Appropriations/Transfers Out (Decision Pkgs)		375,000	-	-	-	-	-	-
<b>Revised Estimated Ending Fund Balance</b>		<b>586,427</b>	<b>1,716,188</b>	<b>41,990</b>	<b>159,410</b>	<b>(146,448)</b>	<b>183,742</b>	<b>3,258,320</b>

<sup>1</sup> The General Fund beginning fund balance excludes the 8.33% minimum contingency reserve set by the City Council.

<sup>2</sup> Beginning Balance of Intergovernmental Grants is usually negative so it is updated to zero.

<sup>3</sup> Because any fund balance (positive or negative) is eliminated with an adjustment to the transfer from the Proposition A Fund, the Transit Fund's beginning fund balance was shown as zero.

<sup>4</sup> The Self-Insurance Program Fund beginning fund balance reflects a positive cash balance of \$9,175,548 reduced by liabilities for future workers' compensation and liability claims of \$20,172,822.

## FY 2023-2024 Midyear Fund Balances

Description	Prop C Local Trans Tax	Measure R	Measure W	Air Quality Improvement <sup>2</sup>	Intergovernmental Grants	Comm Develop Block Grant	Housing Authority	
Beginning Fund Balance	3,728,471	1,794,520	835,603	281,487	-	(27,053)	1,356,801	
Adopted Revenues	1,773,444	1,255,083	720,000	90,000	12,823,248	285,916	7,845,801	
Carry-over Revenues	-	-	-	-	-	-	-	
Other Council-Approved Revenues	-	-	-	-	2,212,931	-	-	
Transfers In	-	-	-	45	-	-	298	
	<b>Total Revenue</b>	<b>1,773,444</b>	<b>1,255,083</b>	<b>720,000</b>	<b>90,045</b>	<b>15,036,179</b>	<b>285,916</b>	<b>7,846,099</b>
Adopted Appropriations	1,503,391	1,287,706	734,787	270,849	10,587,046	271,991	7,702,744	
Prior Year Encumbrances	754,833	350,007	37,296	8,279	8,109,792	64,013	-	
Carryover Appropriations	2,970,163	1,242,842	1,417,366	41,400	21,801,461	267,325	-	
Other Council-Approved Appropriations (Exhibit A)	-	-	-	-	-	-	-	
Transfers Out	-	-	-	-	-	-	-	
	<b>Total Uses</b>	<b>5,228,387</b>	<b>2,880,555</b>	<b>2,189,449</b>	<b>320,528</b>	<b>40,498,299</b>	<b>603,329</b>	<b>7,702,744</b>
Estimated Ending Fund Balance	273,528	169,048	(633,846)	51,004	(25,462,120)	(344,466)	1,500,156	
Adjustments to Revenue (Exhibit B)	-	39,814	-	-	2,881,477	-	-	
Adjustments to Appropriations (Exhibit C)	(3,391)	(2,706)	(24,379)	(2,180)	-	-	-	
Adjustments to Revenue/Transfers In (Decision Pkgs)	-	-	-	-	-	-	-	
Adjustments to Appropriations/Transfers Out (Decision Pkgs)	-	-	-	-	-	-	-	
<b>Revised Estimated Ending Fund Balance</b>	<b>276,919</b>	<b>211,568</b>	<b>(609,467)</b>	<b>53,184</b>	<b>(22,580,643)</b>	<b>(344,466)</b>	<b>1,500,156</b>	

## FY 2023-2024 Midyear Fund Balances

Description	Parks/Rec Facilities	Narcotic Forfeiture/Seizure	Subdivision Park Trust	Disaster Recovery	CalPERS Reserve	Capital Projects	Major Facilities Reconstruction
Beginning Fund Balance	99,643	183,317	3,747,562	312,318	7,975,721	11,108,562	633,994
Adopted Revenues	31,500	30,000	350,000	51,000	-	512,421	-
Carry-over Revenues	-	-	-	-	-	-	-
Other Council-Approved Revenues	-	-	-	-	-	-	-
Transfers In	-	5,742	284,000	-	-	1,695,053	-
Total Revenue	31,500	35,742	634,000	51,000	-	2,207,474	-
Adopted Appropriations	23,000	158,699	1,104,000	24,439	-	3,033,791	500,000
Prior Year Encumbrances	-	56,155	103,227	-	-	1,895,945	-
Carryover Appropriations	100,000	19,891	2,066,115	-	-	7,310,142	613,280
Other Council-Approved Appropriations (Exhibit A)	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Total Uses	123,000	234,745	3,273,342	24,439	-	12,239,878	1,113,280
Estimated Ending Fund Balance	8,143	(15,686)	1,108,220	338,879	7,975,721	1,076,158	(479,286)
Adjustments to Revenue (Exhibit B)	-	-	400,000	(31,212)	-	-	-
Adjustments to Appropriations (Exhibit C)	-	-	-	(7,379)	-	-	-
Adjustments to Revenue/Transfers In (Decision Pkgs)	-	-	-	-	-	-	-
Adjustments to Appropriations/Transfers Out (Decision Pkgs)	-	-	-	-	-	-	-
<b>Revised Estimated Ending Fund Balance</b>	<b>8,143</b>	<b>(15,686)</b>	<b>1,508,220</b>	<b>315,046</b>	<b>7,975,721</b>	<b>1,076,158</b>	<b>(479,286)</b>

## FY 2023-2024 Midyear Fund Balances

Description	Open Space Acquisition	5	Harbor Tidelands	6	Harbor Uplands	Solid Waste	Wastewater	3	Transit	4	Self-Insurance Program
Beginning Fund Balance	1,217,121		1,860,258		416,064	1,234,012	10,383,060		-		(10,419,443)
Adopted Revenues	-		6,950,092		6,149,000	7,009,024	5,869,939		3,925,189		6,795,210
Carry-over Revenues	-		-		-	-	-		-		-
Other Council-Approved Revenues	-		-		-	-	-		-		-
Transfers In	-		1,507		935	324	437		1,333,116		-
Total Revenue	-		6,951,599		6,149,935	7,009,348	5,870,376		5,258,305		6,795,210
Adopted Appropriations	-		7,360,203		5,416,128	7,165,188	4,772,372		5,984,204		7,343,934
Prior Year Encumbrances	49,588		758,349		132,787	26,122	10,123,330		788,785		-
Carryover Appropriations	544,384		8,497,548		2,833,677	36,325	2,893,874		-		-
Other Council-Approved Appropriations (Exhibit A)	-		-		-	-	-		-		-
Transfers Out	-		100,189		1,650,738	-	-		-		-
Total Uses	593,972		16,716,289		10,033,330	7,227,635	17,789,576		6,772,989		7,343,934
Estimated Ending Fund Balance	623,149		(7,904,432)		(3,467,331)	1,015,725	(1,536,140)		(1,514,684)		(10,968,167)
Adjustments to Revenue (Exhibit B)	156,324		5,345		(15,300)	-	-		-		(34,124)
Adjustments to Appropriations (Exhibit C)	-		5,070		(238,210)	(8,025)	(34,859)		103,069		(5,017)
Adjustments to Revenue/Transfers In (Decision Pkgs)	-		-		-	6,880	-		-		-
Adjustments to Appropriations/Transfers Out (Decision Pkgs)	-		-		-	6,880	-		-		-
<b>Revised Estimated Ending Fund Balance</b>	<b>779,473</b>		<b>(7,904,157)</b>		<b>(3,244,421)</b>	<b>1,023,750</b>	<b>(1,501,281)</b>		<b>(1,617,753)</b>		<b>(10,997,274)</b>

<sup>5</sup> **Tidelands**- The beginning fund balance includes a reduction per GASB for capital assets, depreciation, and pension and OPEB future liabilities which total \$2.2M. These liabilities will not materialize in the period. When adding them back to the fund balance the net total is (\$5.7M).

<sup>6</sup> **Uplands**- The beginning fund balance includes a reduction per GASB for capital assets, depreciation, and pension and OPEB future liabilities which total \$998K. These liabilities will not materialize in the period. When adding them to the fund balance the net total is (\$2.2M)

Note: This net mirrors to original budget estimate for fund balance. The pace of capital surely will be evaluated as par to the FY 24-25 Budget.

## FY 2023-2024 Midyear Fund Balances

Description	Vehicle Replacement	Building Occupancy	Information Technology	Emergency Communications	Major Facilities Repair	Total
Beginning Fund Balance	9,420,988	668,773	(77,519)	2,497,487	859,219	67,401,307
Adopted Revenues	6,001,973	7,438,069	3,687,376	4,065,711	110,546	196,708,697
Carry-over Revenues	-	-	-	-	-	3,000
Other Council-Approved Revenues	-	-	-	-	-	2,212,931
Transfers In	176	310	1,508	187	-	5,985,836
	<b>Total Revenue</b>	<b>6,002,149</b>	<b>7,438,379</b>	<b>3,688,884</b>	<b>4,065,898</b>	<b>110,546</b>
						204,910,464
Adopted Appropriations	8,383,310	3,408,762	4,385,904	7,914,953	270,000	203,473,727
Prior Year Encumbrances	2,021,813	1,023	341,028	1,343	286,928	29,471,982
Carryover Appropriations	235,643	-	20,000	42,124	362,347	58,648,038
Other Council-Approved Appropriations (Exhibit A)	108,826	-	-	109,224	-	218,050
Transfers Out	-	-	-	-	-	7,086,643
	<b>Total Uses</b>	<b>10,749,592</b>	<b>3,409,785</b>	<b>4,746,932</b>	<b>8,067,644</b>	<b>919,275</b>
						298,898,440
Estimated Ending Fund Balance	4,673,545	4,697,367	(1,135,567)	(1,504,259)	50,490	(25,952,824)
Adjustments to Revenue (Exhibit B)	(1,029,987)	(4,121,414)	555,816	(1,511,296)	-	1,965,087
Adjustments to Appropriations (Exhibit C)	56,020	44,531	(139,330)	337,785	-	3,594,194
Adjustments to Revenue/Transfers In (Decision Pkgs)	-	-	69,228	-	-	276,108
Adjustments to Appropriations/Transfers Out (Decision Pkgs)	-	-	69,228	-	-	451,108
<b>Revised Estimated Ending Fund Balance</b>	<b>3,587,538</b>	<b>531,422</b>	<b>(440,421)</b>	<b>(3,353,340)</b>	<b>50,490</b>	<b>(27,756,931)</b>