

DRAFT GENERAL FUND CONSTRAINTS
(In Accordance with GASB 54)
FY 2021-22

Estimated Available Fund Balance at 6/30/22		
Before Constraints		\$ 30,300,000
Nondisposable Items		
Prepaid Costs	\$ 52,821	
Notes and Loans	18,605	
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Total Nondisposable Items		71,426
Committed Items		
Policy-Designated Contingency (8.33% of FY 2022-23 Adopted Budget)	8,599,208	
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Total Committed Items		8,599,208
Regular Assigned Items		
Staff Recommended Assigned Items		
Encumbrances	1,270,389	
Petty Cash	12,800	
Compensated Absences	785,832	
Carryover Assignments	1,845,807	
CalPERS Reserve Fund	4,975,721	
FY 2022-23 Net General Fund Budget Appropriations Approved on June 21, 2022	8,531,279	
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Total Regular Assigned Items		<u>17,421,828</u>
Remaining Available Unassigned Fund Balance		<u><u>\$ 4,207,538</u></u>
Additional Recommended Assigned Items		
Additional Staff Recommended Assigned Items		
Transfer to Capital Projects Fund	1,000,000	
Transfer to Employee Compensation, Benefit and Pension Reserve Fund	3,000,000	
Appropriation for October 19, 2022 Election Expenditures	160,000	
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Total Additional Assigned Items		<u>4,160,000</u>
Adjusted Remaining Available Unassigned Fund Balance		<u><u>\$ 47,538</u></u>