



Midpeninsula Regional
Open Space District

R-24-21
Meeting 24-05
February 28, 2024

AGENDA ITEM 3

AGENDA ITEM

Quarter 2 Proposed Budget Amendments for the Fiscal Year ending June 30, 2024

GENERAL MANAGER'S RECOMMENDATION *dlw*

Adopt a resolution approving the proposed Quarter 2 budget amendments for the fiscal year ending June 30, 2024.

SUMMARY

This report presents the proposed Quarter 2 (Q2) budget adjustments and fund transfers for the fiscal year ending June 30, 2024 (FY24). The current amended FY24 expenditure budget is \$81.9 million. The proposed expense adjustments would decrease the amended FY24 budget by \$2.5 million to \$79.4 million. Adjustments are presented by fund and project (Attachment 2), by budget category and department (Attachment 3) and by general ledger account (Attachment 4). In addition, a budget performance report for Q2 is included (Attachment 5).

A fund transfer is recommended, moving \$3.0 million from the General Fund to the Committed for Infrastructure fund.

DISCUSSION

On June 14, 2023, the Board of Directors (Board) adopted the FY24 Budget and Action Plan (R-23-66). In August 2023, the Board approved a \$163,000 budget increase for the Vielbaum Property purchase (R-23-94). In November 2023, the Board approved Q1 budget adjustments, decreasing the amended expenditure budget by \$1.05 million to \$81.9 million (R-23-132).

Proposed FY2023-24 Quarter 2 Budget Amendments – Revenues

The adopted FY24 revenue budget is \$83.7 million. There are no proposed adjustments to the revenue budget.

Proposed FY2023-24 Quarter 2 Budget Amendments – Expenditures

The current amended FY24 expenditure budget is \$81.9 million. The proposed Q2 adjustments would decrease the budget by \$2.5 million to \$79.4 million (see Table 1). The proposed budget adjustments require Board approval, as per Board Policy 3.04 *Budget and Expenditure Authority*.

The budget decrease is primarily due to the following:

- Project delays associated with:
 - Shifting internal resources to address higher priority projects;
 - Staff vacancies and extended leaves;
 - Extended waiting period to receive FEMA funding approvals prior to initiating storm damage repair work; also, one project did not receive final FEMA grant approval; and
 - Extended permitting timelines.
- Cost and time savings due to:
 - Completion of work in-house versus through outside contractors;
 - Lower bids than anticipated; and
 - Project tasks that were deemed no longer necessary.
- Change in Board direction.

Table 1: Summary of Projected Amended Budget (FY24)

Funding Source	FY24 Adopted Budget	YTD Approved Amendments	Amended Budget (as of 11/8/2023)	Q2 Proposed Amendments	FY24 Proposed Amended Budget
Fund 10 - General Fund Operating	\$45,488,494	\$76,500	\$45,564,994	(\$161,084)	\$45,403,910
Fund 20 - Hawthorns	\$37,200	\$0	\$37,200	\$0	\$37,200
Fund 30 - MAA Land/Capital	\$12,800,647	\$0	\$12,800,647	(\$263,681)	\$12,536,966
Fund 40 - General Fund Land/Capital	\$10,296,776	(\$967,500)	\$9,329,276	(\$2,037,357)	\$7,291,919
Fund 50 - Debt Service	\$14,171,263	\$0	\$14,171,263	\$0	\$14,171,263
Total	\$82,794,380	(\$891,000)	\$81,903,380	(\$2,462,122)	\$79,441,258

For supporting detail and explanations for the proposed Q2 budget adjustments see:

- Attachment 2 – Budget Adjustments by Fund and Project (includes explanation)
- Attachment 3 – Budget Adjustments by Budget Category and Department
- Attachment 4 – Budget Adjustments by General Ledger Account

Fund Transfers

A fund transfer of \$3.0 million is requested from the General Fund to the Committed for Infrastructure fund. Increasing the funds for infrastructure will allow the District to proceed with the Skyline Field Office remodel to account for increased staffing to manage expanded programmatic commitments, including wildland fire resiliency work, and with establishing a future full-service coastal field office to manage the growing acreage and public access facilities on the Coastside. Per Board policy 3.04 *Budget and Expenditure Authority*, the transfer requires Board approval, the resolution for which is also in Attachment 1.

Table 2 summarizes the FY24 change in fund balance.

Change in Fund Balance (All Funds)	FY23 Actuals	FY24 Adopted Changes ¹	FY24 Changes as of End of Q1 ²	FY24 Changes as of End of Q2 ³	FY24 Projected
Non-spendable	1,131,316				1,131,316
Restricted	23,660,095				23,660,095
Committed	51,625,087	4,121,921		3,000,000	58,747,008
Assigned	1,266,474				1,266,474
Unassigned	22,226,904	4,014,200	891,000	(801,559)	26,330,545
Total Fund Balance	99,909,876	8,136,121	891,000	2,198,441	111,135,438
Minimum Unassigned Fund Balance ⁴	19,309,290				19,949,100

¹Includes \$2.1 million for Future Acquisitions and Capital Projects, \$2.1 million for Capital Maintenance and \$4 million for Unassigned.

²\$891,000 in Unassigned due to decreases in budget expenditures.

³\$3.0 million for Committed for Infrastructure fund; Unassigned is difference between decrease in budgeted expenditures and transfer to the Committed for Infrastructure.

⁴Calculated at 30 percent of total budgeted Fund 10 property tax revenues.

FISCAL IMPACT

The FY24 proposed Q2 budget adjustments result in a \$2.5 million decrease to the amended FY24 budget, remaining well within the total available funding. Savings were used to fund any budget increases for unanticipated changes in services and supplies and capital improvement projects, resulting in a net decrease to the FY24 budget.

Table 2 summarizes the FY24 estimated change in fund balance as a positive change, resulting in an amended change in fund balance of \$237,453.

Table 2: Estimated Change in Fund Balance (FY24)

FY24 Estimated Change in Fund Balance	Fund 10	Fund 20	Fund 30	Fund 40	Fund 50	Total
	General Fund Operating	Hawthorns	Measure AA Capital	General Fund Capital	Debt Service	
Adopted Revenues	\$72,462,665	\$60,000	\$5,443,010	\$239,000	\$5,539,000	\$83,743,675
Amended Other Funding Sources*	(26,969,314)	(22,800)	7,093,956	7,052,919	8,780,275	(\$4,064,964)
Revenues & Other Funding Sources Total	\$45,493,351	\$37,200	\$12,536,966	\$7,291,919	\$14,319,275	\$79,678,711
Amended Expenses Total	\$45,403,910	\$37,200	\$12,536,966	\$7,291,919	\$14,171,263	\$79,441,258
Amended Change in Fund Balance	\$89,441	\$0	\$0	\$0	\$148,012	\$237,453
Adopted Change in Fund Balance	\$0	\$0	\$0	\$0	\$148,012	\$148,012
<i>Difference</i>	<i>\$89,441</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$89,441</i>

*Includes General Fund transfers, bond reimbursements, and previously approved commitments; also includes the proposed \$3.0M transfer to Committed for Infrastructure Fund.

PRIOR BOARD AND COMMITTEE REVIEW

- **June 14, 2023:** Board adoption of the Fiscal Year 2023-24 Budget and Capital Improvement and Action Plan ([R-23-66](#), [minutes](#))
- **August 23, 2023:** Board authorization of the Vielbaum Property purchase and corresponding budget adjustment ([R-23-94](#), [minutes](#))
- **November 8, 2023:** Board authorization of the Q1 budget adjustment ([R-23-132](#), [minutes](#))

PUBLIC NOTICE

Public notice was provided as required by the Brown Act.

CEQA COMPLIANCE

This item is not a project subject to the California Environmental Quality Act.

NEXT STEPS

Upon Board approval, staff will make the necessary budget adjustments.

Attachments:

1. Resolution Amending the FY24 Budget by Fund
2. FY24 Quarter 2 Budget Adjustments by Fund and Project
3. FY24 Quarter 2 Budget Adjustments by Budget Category and Department
4. FY24 Quarter 2 Budget Adjustments by General Ledger Account
5. FY24 Quarter 2 Budget Performance Report (AKA "Green Report")

Responsible department head / staff contact:
Rafaela Ocegüera, Budget & Finance Manager

Prepared by:
Rafaela Ocegüera, Budget & Finance Manager
Elissa Martinez, Management Analyst II
Jordan McDaniel, Management Analyst I

RESOLUTION NO. 24-___

RESOLUTION OF THE BOARD OF DIRECTORS OF THE MIDPENINSULA REGIONAL OPEN SPACE DISTRICT AMENDING THE BUDGET FOR FISCAL YEAR 2023-2024

WHEREAS, on June 14, 2023, the Board of Directors (Board) of the Midpeninsula Regional Open Space District (District) adopted the Budget and Action Plan for fiscal year ending June 30, 2024 (FY24); and

WHEREAS, on August 23, 2023, the Board amended the FY24 Budget in the amount of \$163,000 for the Vielbaum Property purchase; and

WHEREAS, on November 8, 2023, the Board amended the FY24 Budget for Q1 budget adjustments, increasing Fund 10 by \$76,500 and decreasing Fund 40 by \$1,130,500, for a net total budget reduction of \$1,054,000; and

WHEREAS, the General Manager recommends amending the FY24 Budget to reflect changes resulting in a net decrease in projected expenditures.

NOW, THEREFORE, the Board of Directors of the Midpeninsula Regional Open Space District does resolve as follows:

SECTION ONE. Approve the recommended expenditure budget amendments to the District FY24 Budget resulting in a net decrease as follows:

DISTRICT BUDGET BY FUNDING SOURCE	FY24 Adopted Budget	YTD Approved Amendments	Amended Budget (as of 11/8/2023)	Q2 Proposed Amendments	FY24 Proposed Amended Budget
Fund 10 - General Fund Operating	\$45,488,494	\$76,500	\$45,564,994	(\$161,084)	\$45,403,910
Fund 20 - Hawthorns	\$37,200	\$0	\$37,200	\$0	\$37,200
Fund 30 - MAA Land/Capital	\$12,800,647	\$0	\$12,800,647	(\$263,681)	\$12,536,966
Fund 40 - General Fund Land/Capital	\$10,296,776	(\$967,500)	\$9,329,276	(\$2,037,357)	\$7,291,919
Fund 50 - Debt Service	\$14,171,263	\$0	\$14,171,263	\$0	\$14,171,263
TOTAL	\$82,794,380	(\$891,000)	\$81,903,380	(\$2,462,122)	\$79,441,258

SECTION TWO. The following transfer is approved and the General Manager or designee is authorized to implement said transfers during FY24: \$3,000,000 to the Committed fort Infrastructure Fund.

SECTION THREE. Monies are hereby appropriated in accordance with said budget by fund.

SECTION FOUR. Except as herein modified, the FY24 Budget and Action Plan, Resolution No. 23-10 as amended, shall remain in full force and effect.

* * * * *

PASSED AND ADOPTED by the Board of Directors of the Midpeninsula Regional Open Space District on _____, 2024, at a regular meeting thereof, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

APPROVED:

Curt Riffle, Secretary
Board of Directors

Margaret MacNiven, President
Board of Directors

APPROVED AS TO FORM:

Hilary Stevenson, General Counsel

I, the District Clerk of the Midpeninsula Regional Open Space District, hereby certify that the above is a true and correct copy of a resolution duly adopted by the Board of Directors of the Midpeninsula Regional Open Space District by the above vote at a meeting thereof duly held and called on the above day.

Maria Soria, District Clerk

FY24 Quarter 2 Budget Amendments by Project

Summary by Icon		
Work timeline shifting	(\$1,962,929)	→
Cost increasing	\$638,235	↑
Reallocation of funds, no net increase	(\$172,000)	↑↓
Savings this fiscal year	(\$965,428)	< \$
TOTAL	(\$2,462,122)	

Fund 10 - Operating Project Adjustments	Adjustment	Icon	Explanation
31904 - Purisima Preserve Multimodal Access	75,000	→	Shifted work up to align with Purisima Creek Redwoods (PCR) Comprehensive Use Mgmt Plan (CUMP).
51711 - Preserve Use Permit System	(25,000)	→	Staff are analyzing in-house solutions versus purchasing software. If software is purchased, the expense will occur next fiscal year.
61027 - Rancho San Antonio ADA Path	(183,000)	↑↓	Project 61027 housed the planning and feasibility portion for the overall project. This portion of the project is now complete. Moving forward, E&C will carry the budget for the design and engineering contract in capital project 35015. Shifting from Fund 10 to Fund 40.
61030 - Toto Ranch Agricultural Plan	(51,000)	< \$	Savings from conducting the project in-house instead of using outside services.
61045 - Miramontes Ridge - Johnston Ranch Ponds	(25,000)	↑↓	Project originally budgeted in operating. During the preliminary design phase, additional restoration opportunities were identified, adding to the project scope. This increased the project budget to capital status (over 50k). This is a net zero transfer from operating to capital.
61047 - Sierra Azul - Limekiln Trail Slide	(43,000)	< \$	Savings from conducting the project in-house instead of using outside services.
80065 - IPM Implementation of SCVWD Grant	75,000	↑	Valley Water increased the grant amount, therefore more work will be done.
80070 - Carbon Storage Study Pilot	(30,000)	< \$	Finished the project in FY23; tasks did not carry over as originally anticipated.
80072 - Irish Ridge Restoration	(25,000)	→	Deferred to align schedule with Purisima-to-the-Sea Trail and Parking Area so the latter can use this project as compensatory mitigation.
80073 - Oversight of Lehigh Quarry Activities	(35,000)	< \$	Monitoring/compliance contract is already budgeted in a different GL.
80074 - Science Advisory Panel	(10,000)	→	Project deferred until FY26 due to vacancies/staff capacity.
80084 - Remediation of Planting Sites	(50,000)	→	Project deferred until FY26 due to extended staff leave of absence.
80094 - Restoration Prioritization and Implementation of Mitigation Policy	(50,000)	→	Project deferred to shift resources to conduct additional coordination to secure District-wide Resource Agency Programmatic Permit (80034-44).
VP22-001 - VP Alma Bridge Rd Newt Study	36,000	↑	County requested unanticipated meeting in June 2023 that expanded the FY24 project scope; contingency used to complete additional work.
31903 - Hwy 35 Multi-Use Trail Crossing and Parking	(25,000)	↑↓	CEQA costs now apart of the PCR CUMP (see MAA03-012 below).
FUND 10 SUBTOTAL	(366,000)		

FY24 Quarter 2 Budget Amendments by Project

Non-project expenditure adjustments	204,916		Plant maintenance/monitoring needs at various revegetation/reforestation sites were greater than originally anticipated. One MAA project was deferred and another was ineligible for MAA reimbursement, so their funds were shifted to General Fund 10. There was also an unexpected water rights issue at Bear Creek Redwoods requiring legal services.
TOTAL FUND 10	(161,084)		

Fund 30 - Measure AA Capital Project Adjustments	Adjustment	Icon	Explanation
MAA01-006 - Madonna Creek Fish & Bridge Replacement	(95,000)	→	Project scope delayed since it cannot proceed until the Madonna Creek Dam FEMA repair work is complete. MAA01-006 will include restoration and habitat enhancement to meet any mitigation requirements for storm damage repairs.
MAA02-004 - Stevens Creek Shoreline Restoration	\$-		Net-zero adjustment to move funds from Natural Resources to the Planning Department.
MAA03-002 - Purisima Upland Clean Up	(132,916)	→	Project scope is reduced for FY24 to accommodate storm damage repair work.
MAA03-007 - Purisima to Sea Habitat Enhancement	(165,000)	→	Reducing budget due to staff capacity - NR retaining portion of funds for Purisima Ponds habitat assessment, planning and beginning design. Design of pond repair will not be completed this fiscal year as originally planned.
MAA03-009 - Purisima-to-the-Sea Parking	50,500	↑	The board-approved contract amount for design/engineering for the parking area and connector trails came in slightly over budget. Moreover, the approved sum includes both a contingency and an allowance to avoid future project delays due to added tasks to complete the scope.
MAA03-012 - Purisima Preserve Comprehensive Use and Management Plan	30,000	↑↓	CEQA costs have been shifted to this project since the PCR Comp Use Mgmt Plan will cover CEQA review for multiple public access and restoration projects for the preserve (see #31903 above)
MAA05-008 - La Honda White Barn Rehabilitation	190,000	↑	Board directed the inclusion of a new foundation to the scope of work during Basis of Design approval, which was not included in the original budget. Board also approved roof replacement during award of contract as a bid alternative, which was not included in the original budget. Both actions require the additional budget.
MAA05-009 - LHC Redwood Cabin Disposition	(15,000)	< \$	Revegetation was deemed unnecessary due to the amount of mulching and woody debris scattered onsite to cover the ground and protect soils.
MAA05-010 - Restoration Forestry Demonstration	(120,000)	< \$	Timber Harvest Plan consultant bid came in under budget.
MAA05-011 - Lone Madrone Fence Install	92,735	↑	Received higher bid than anticipated. Original estimate for project was based on google map calculations. Final route and measurements were wheel measured in the field and actual length of fence came in longer than original estimate, additional areas required more fence line brush clearing than anticipated.

FY24 Quarter 2 Budget Amendments by Project

MAA05-012 - Paulin Culvert/Bridge Improvements	(38,000)	→	The original budget assumed that the existing culvert crossing could be repaired starting in FY24. Consultant analysis determined instead that the existing culvert crossing needs to be fully removed and replaced with a standalone bridge. As a result, construction is pushed out to FY26. The reduced budget will be used to fund environmental services to support surveys and permitting for the new bridge.
MAA06-002 - Hawthorn Access Plan	(60,000)	↑↓	Facilitation services are not MAA eligible and are shifting to General Fund 10.
MAA07008 - Lower Turtle Pond LHC	(39,000)	< \$	Design services came in under budget and services were performed by District staff.
MAA10-001 - Alpine Road Regional Trail CC	48,500	↑	Unanticipated emergency slide repairs were added to the project scope near the original Alpine Road Trail Repair work that stemmed from the heavy 2022-23 winter storms.
MAA11-004 - Rancho San Antonio Deer Hollow Farm Restroom	(8,000)	< \$	After additional review, determined that a civil engineering consultant is not required for this project scope.
MAA13-002 - Cloverdale Reservoir Monitoring Improvements	(19,500)	→	Scope partially deferred due to unscheduled maintenance by the Lake Lucerne Mutual Water Company; their maintenance work needs to proceed prior to the District's reservoir monitoring improvements.
MAA16-001 - Long Ridge Trail Connection to Eagle Rock and Devils Canyon	(65,000)	→	Project on hold pending parking feasibility study; need to determine parking demand and parking improvements that may be needed if this trail is further pursued given the popularity and increased visitation that would result.
MAA21-010 - BCR Landfill Remediation	82,000	↑	Discovery of an underground fuel tank and the unanticipated curation and storage of artifacts through Santa Clara University required additional budget to complete the remediation work.
TOTAL FUND 30	(\$263,681)		

Fund 40 - General Fund Capital Project Adjustments	Adjustment	Icon	Explanation
31901 - ADA Barrier Removal	23,500	↑	Geotech work was originally budgeted for 2 of 3 preserve projects; Pulgas Ridge was not anticipated to need a geotech report since the upgrades are occurring adjacent to a paved road with minimal grading. The County however still requested a geotech survey for the Pulgas project as part of permit review. The project size and valuation also triggered higher County fees.
31914 - Skyline Field Office Renovation	(80,000)	→	Delay in releasing RFP to complete the needs assessment survey and GM review of the RFP to incorporate Board input.
35010 - Structures Disposition	(113,500)	→	Determined that no further CEQA evaluation is required for current scope of work; FY24 demolition costs are also covered elsewhere under other projects.
35012 - Driscoll Ranch New Ag Well	(48,500)	→	County permitting will take longer than initially assumed since a Resource Management permit is required.

FY24 Quarter 2 Budget Amendments by Project

35015 - Rancho San Antonio Road Repair	66,000	↑↓	Project 35015 works in conjunction with Project 61027 - Rancho San Antonio ADA Path. Project 61027 completed the planning and feasibility portion of the overall project. Moving forward, E&C Project 35015 will carry the design engineering contract and construction budget. Funds from 61027 will move to 35015 to cover this work.
35032 - Bear Creek Redwoods - Parking Lot Culvert	(657,000)	→	FEMA did not approve this project, therefore scope is changing and schedule is shifting out.
35033 - Miramontes Ridge - Madonna Creek Dam Repair	(175,000)	→	Were waiting for FEMA approval before starting work on the project as required. Approval was received in late 2023; evaluation and design work will now begin in February. Construction expected in summer 2024.
35036 - Resource Management Permit for the Former Event Center Site	(75,000)	→	Given the County's slow response times and County staff availability, the contract for assessment and permitting support will be entered into in FY25.
35039 - Allen Road Washout Repair	25,300	→	Project was accelerated to be combined with the Paulin Culvert/Bridge Improvements Project (MAA05-012) due to proximity and similar design and permitting requirements.
51710 - Districtwide Firewall Upgrade	(205,000)	→	Project will be completed next FY after Cybersecurity assessment is completed to be further informed by this assessment.
61024 - Lobitos Creek Fencing	(211,244)	< \$	Project is complete. The bid came in lower than anticipated, and less fencing work needed to be completed than anticipated.
61025 - FFO Trail Bridge Replacements	(33,813)	→	Project deferred due to an unanticipated change to the project scope, which is resulting in a more complex permitting route. Due to soil conditions, a bridge cannot be supported as originally planned. Instead, a culvert will be designed for the crossing, triggering a new permitting route and additional mitigation measures(s).
61026 - Quam Residence Road Repair	(428,000)	< \$	Due to high bids to repair driveway, Board directed instead the demolition of this remote structure, therefore funds are being released. New demo project will start next FY.
61045 - Miramontes Ridge - Johnston Ranch Ponds	25,000	↑↓	Preliminary design phase identified restoration opportunities, adding to the project scope. Net zero with L&F to reduce their operating budget.
61048 - Bear Creek Redwoods - Alma Trail Slide	(60,000)	< \$	Project conducted in-house, resulting in savings.
61052 - District-wide Culvert Repair Permanent Work	(26,500)	< \$	Work completed in-house, resulting in savings.
61053 - District-wide Trail Repair Permanent Work	(53,600)	< \$	Work completed in-house, resulting in savings.
VP23-005 - Vielbaum Property Purchase	40,000	↑	Record of survey was more expensive than anticipated.
VP39-001 - VP Lower San Gregorio Creek Watershed	(50,000)	< \$	Reduced project scope to exclude a land rights transaction. The project scope is now limited to a water rights grant.
TOTAL FUND 40	(\$2,037,357)		
GRAND TOTAL	(\$2,462,122)		

FY24 Quarter 2 Budget Amendments by Budget Category & Department

District Budget by Expenditure Category	FY24 Adopted Budget	YTD Approved Amendments	Amended Budget (as of 11/8/2023)	Q2 Proposed Amendments	FY24 Proposed Amended Budget
ADMINISTRATIVE SERVICES					
Salaries and Benefits	\$6,660,685		\$6,660,685		\$6,660,685
Services and Supplies	\$2,053,672		\$2,053,672	(\$25,000)	\$2,028,672
Total Operating Expenditures	\$8,714,357	\$0	\$8,714,357	(\$25,000)	\$8,689,357
General Fund Capital	\$478,476		\$478,476	(\$205,000)	\$273,476
Total Capital Expenditures	\$478,476	\$0	\$478,476	(\$205,000)	\$273,476
Total Administrative Services Expenditures	\$9,192,833	\$0	\$9,192,833	(\$230,000)	\$8,962,833
ENGINEERING & CONSTRUCTION					
Salaries and Benefits	\$1,352,812		\$1,352,812		\$1,352,812
<i>Less MAA Reimbursable Staff Costs</i>	<i>(\$122,668)</i>		<i>(\$122,668)</i>		<i>(\$122,668)</i>
Net Salaries and Benefits	\$1,230,144	\$0	\$1,230,144	\$0	\$1,230,144
Services and Supplies	\$154,498		\$154,498		\$154,498
Total Operating Expenditures	\$1,384,642	\$0	\$1,384,642	\$0	\$1,384,642
Hawthorn Capital	\$0		\$0		\$0
Total Hawthorn Expenditures	\$0	\$0	\$0	\$0	\$0
Measure AA Capital	\$5,481,704		\$5,481,704	\$268,000	\$5,749,704
General Fund Capital	\$4,649,700	(\$1,130,500)	\$3,519,200	(\$1,382,200)	\$2,137,000
Total Capital Expenditures	\$10,131,404	(\$1,130,500)	\$9,000,904	(\$1,114,200)	\$7,886,704
Total Engineering & Construction Expenditures	\$11,516,046	(\$1,130,500)	\$10,385,546	(\$1,114,200)	\$9,271,346
OFFICE OF THE GENERAL COUNSEL					
Salaries and Benefits	\$901,588		\$901,588		\$901,588
Services and Supplies	\$139,585		\$139,585		\$139,585
Total Operating Expenditures	\$1,041,173	\$0	\$1,041,173	\$0	\$1,041,173
Total General Counsel Expenditures	\$1,041,173	\$0	\$1,041,173	\$0	\$1,041,173
GENERAL MANAGER'S OFFICE					
Salaries and Benefits	\$2,008,342		\$2,008,342		\$2,008,342
Services and Supplies	\$558,940		\$558,940		\$558,940
Total Operating Expenditures	\$2,567,282	\$0	\$2,567,282	\$0	\$2,567,282
Total General Manager Expenditures	\$2,567,282	\$0	\$2,567,282	\$0	\$2,567,282
LAND & FACILITIES SERVICES					
Salaries and Benefits	\$8,637,172		\$8,637,172		\$8,637,172
<i>Less MAA Reimbursable Staff Costs</i>	<i>(\$382,457)</i>		<i>(\$382,457)</i>		<i>(\$382,457)</i>
Net Salaries and Benefits	\$8,254,715	\$0	\$8,254,715	\$0	\$8,254,715
Services and Supplies	\$5,724,192		\$5,724,192	(\$302,000)	\$5,422,192
Total Operating Expenditures	\$13,978,907	\$0	\$13,978,907	(\$302,000)	\$13,676,907
Hawthorn Services and Supplies	\$37,200		\$37,200		\$37,200
Total Hawthorn Expenditures	\$37,200	\$0	\$37,200	\$0	\$37,200
Measure AA Capital	\$1,104,207		\$1,104,207	\$102,735	\$1,206,942
General Fund Capital	\$3,798,100		\$3,798,100	(\$385,157)	\$3,412,943
Total Capital Expenditures	\$4,902,307	\$0	\$4,902,307	(\$282,422)	\$4,619,885
Total Land & Facilities Expenditures	\$18,918,414	\$0	\$18,918,414	(\$584,422)	\$18,333,992
NATURAL RESOURCES					
Salaries and Benefits	\$2,180,733		\$2,180,733		\$2,180,733
<i>Less MAA Reimbursable Staff Costs</i>	<i>(\$81,296)</i>		<i>(\$81,296)</i>	\$12,916	<i>(\$68,380)</i>
Net Salaries and Benefits	\$2,099,437	\$0	\$2,099,437	\$12,916	\$2,112,353
Services and Supplies	\$2,810,307		\$2,810,307	\$58,000	\$2,868,307
Total Operating Expenditures	\$4,909,744	\$0	\$4,909,744	\$70,916	\$4,980,660
Measure AA Capital	\$1,963,196		\$1,963,196	(\$529,416)	\$1,433,780
General Fund Capital	\$805,500		\$805,500	\$25,000	\$830,500
Total Capital Expenditures	\$2,768,696	\$0	\$2,768,696	(\$504,416)	\$2,264,280
Total Natural Resources Expenditures	\$7,678,440	\$0	\$7,678,440	(\$433,500)	\$7,244,940

FY24 Quarter 2 Budget Amendments by Budget Category & Department

District Budget by Expenditure Category	FY24 Adopted Budget	YTD Approved Amendments	Amended Budget (as of 11/8/2023)	Q2 Proposed Amendments	FY24 Proposed Amended Budget
PLANNING					
Salaries and Benefits	\$1,996,977		\$1,996,977		\$1,996,977
<i>Less MAA Reimbursable Staff Costs</i>	<i>(\$33,560)</i>		<i>(\$33,560)</i>		<i>(\$33,560)</i>
Net Salaries and Benefits	\$1,963,417	\$0	\$1,963,417	\$0	\$1,963,417
Services and Supplies	\$304,099	\$76,500	\$380,599	\$95,000	\$475,599
Total Operating Expenditures	\$2,267,516	\$76,500	\$2,344,016	\$95,000	\$2,439,016
Measure AA Capital	\$799,360		\$799,360	(\$105,000)	\$694,360
General Fund Capital	\$120,000		\$120,000	(\$80,000)	\$40,000
Total Capital Expenditures	\$919,360	\$0	\$919,360	(\$185,000)	\$734,360
Total Planning Expenditures	\$3,186,876	\$76,500	\$3,263,376	(\$90,000)	\$3,173,376
PUBLIC AFFAIRS					
Salaries and Benefits	\$1,139,528		\$1,139,528		\$1,139,528
Services and Supplies	\$585,854		\$585,854		\$585,854
Total Operating Expenditures	\$1,725,382	\$0	\$1,725,382	\$0	\$1,725,382
Total Public Affairs Expenditures	\$1,725,382	\$0	\$1,725,382	\$0	\$1,725,382
REAL PROPERTY					
Salaries and Benefits	\$885,661		\$885,661		\$885,661
Services and Supplies	\$49,956		\$49,956		\$49,956
Total Operating Expenditures	\$935,617	\$0	\$935,617	\$0	\$935,617
Measure AA Land and Associated Costs	\$3,452,180		\$3,452,180		\$3,452,180
General Fund Land and Associated Costs	\$350,000	\$163,000	\$513,000	(\$10,000)	\$503,000
Total Land and Associated Costs	\$3,802,180	\$163,000	\$3,965,180	(\$10,000)	\$3,955,180
Total Real Property Expenditures	\$4,737,797	\$163,000	\$4,900,797	(\$10,000)	\$4,890,797
VISITOR SERVICES					
Salaries and Benefits	\$7,020,988		\$7,020,988		\$7,020,988
Services and Supplies	\$942,888		\$942,888		\$942,888
Total Operating Expenditures	\$7,963,876	\$0	\$7,963,876	\$0	\$7,963,876
General Fund Land and Associated Costs	\$95,000		\$95,000		\$95,000
Total Land and Associated Costs	\$95,000	\$0	\$95,000	\$0	\$95,000
Total Visitor Services Expenditures	\$8,058,876	\$0	\$8,058,876	\$0	\$8,058,876
DEBT SERVICE					
Debt Service	\$14,171,263		\$14,171,263		\$14,171,263
Total Debt Service Expenditures	\$14,171,263	\$0	\$14,171,263	\$0	\$14,171,263
Total Debt Service Expenditures	\$14,171,263	\$0	\$14,171,263	\$0	\$14,171,263
GRAND TOTAL	\$82,794,380	(\$891,000)	\$81,903,380	(\$2,462,122)	\$79,441,258

FY24 Quarter 2 Budget Amendments by Organization Set and Object Code

Budget Category / Organization Set	Object	FY24 Amended Budget (as of 11/8/2023)	Quarter 2 Proposed Budget Amendment	Quarter 2 Proposed Amended Budget
FUND 10 GENERAL FUND SALARIES & BENEFITS				
10-50-510 - GF Op-ADMIN- Admin	4301-0000 PERS	\$369,032	\$1,179,571	\$1,548,603
10-50-540 - GF Op-ADMIN- Finance	4301-0000 PERS	\$1,179,571	(\$1,179,571)	\$0
10-80-810 - GF Op-NR- Admin	4101-0000 - Full Time	\$1,682,380	\$12,916	\$1,695,296
Fund 10 Salaries & Benefits Subtotal			\$12,916	
FUND 10 GENERAL FUND SERVICES & SUPPLIES				
10-30-320 - GF Op-PL- Planning	5299-0000 - Other Professional Services	\$220,500	\$95,000	\$315,500
10-50-550 - GF Op-ADMIN- IST	5215-0000 - Saas/Cloud Software	\$498,214	(\$15,000)	\$483,214
10-50-550 - GF Op-ADMIN- IST	5299-0000 - Other Professional Services	\$104,700	(\$10,000)	\$94,700
10-61-621 - GF Op-L&F- Property Management	5299-0000 - Other Professional Services	\$50,000	(\$50,000)	\$0
10-61-621 - GF Op-L&F- Property Management	6101-0000 - Legal/Classified	\$1,000	(\$1,000)	\$0
10-61-631 - GF Op-L&F- Foothills	5204-0000 - Architect/Engineering Fees	\$22,000	(\$12,000)	\$10,000
10-61-631 - GF Op-L&F- Foothills	5211-0000 - Environment/Climate Consult	\$40,000	(\$25,000)	\$15,000
10-61-631 - GF Op-L&F- Foothills	5218-0000 - Bio Survey/Monitoring	\$155,000	(\$35,000)	\$120,000
10-61-631 - GF Op-L&F- Foothills	5233-0000 - Historic/Cultural Resource	\$25,000	(\$25,000)	\$0
10-61-631 - GF Op-L&F- Foothills	5299-0000 - Other Professional Services	\$121,000	(\$86,000)	\$35,000
10-61-631 - GF Op-L&F- Foothills	7109-0000 - Trails & Road Maint	\$173,000	(\$43,000)	\$130,000
10-61-641 - GF Op-L&F- Skyline	7109-0000 - Trails & Road Maint	\$235,000	(\$25,000)	\$210,000
10-80-810 - GF Op-NR- Admin	5211-0000 - Environment/Climate Consult	\$196,932	(\$35,000)	\$161,932
10-80-810 - GF Op-NR- Admin	7202-0000 - Permits & Licenses, Fees	\$41,500	(\$5,000)	\$36,500
10-80-820 - GF Op-NR- Vegetation Mgmt	5211-0000 - Environment/Climate Consult	\$430,500	(\$45,000)	\$385,500
10-80-820 - GF Op-NR- Vegetation Mgmt	5299-0000 - Other Professional Services	\$50,000	(\$50,000)	\$0
10-80-820 - GF Op-NR- Vegetation Mgmt	5503-0000 - Grant Award Agreements	\$39,000	\$53,000	\$92,000
10-80-820 - GF Op-NR- Vegetation Mgmt	7112-0000 - Landscaping Maint	\$275,000	(\$4,500)	\$270,500
10-80-820 - GF Op-NR- Vegetation Mgmt	7400-0000 - IPM Program Maintenance	\$510,000	\$54,500	\$564,500
10-80-820 - GF Op-NR- Vegetation Mgmt	7401-0000 - Plant Maint	\$312,000	\$90,000	\$402,000
10-80-820 - GF Op-NR- Vegetation Mgmt	7403-0000 - Restoration	\$566,880	\$20,000	\$586,880
10-80-830 - GF Op-NR- Wildlife Management	5204-0000 - Architect/Engineering Fees	\$100,000	(\$14,000)	\$86,000
10-80-830 - GF Op-NR- Wildlife Management	5211-0000 - Environment/Climate Consult	\$348,441	\$50,000	\$398,441
10-80-850 - GF Op-NR- Science/Engineering	5211-0000 - Environment/Climate Consult	\$297,000	(\$66,000)	\$231,000

FY24 Quarter 2 Budget Amendments by Organization Set and Object Code

Budget Category / Organization Set	Object	FY24 Amended Budget (as of 11/8/2023)	Quarter 2 Proposed Budget Amendment	Quarter 2 Proposed Amended Budget
10-80-850 - GF Op-NR- Science/Engineering	5219-0000 - Legal Services	\$55,000	\$10,000	\$65,000
Fund 10 Services & Supplies Subtotal			(\$174,000)	
FUND 30 MEASURE AA CAPITAL SALARIES & BENEFITS				
30-80-810-MAA-NR- Admin	4109-0000 - Measure AA Labor Reimbursement	\$81,296	(\$12,916)	\$68,380
Fund 30 Salaries & Benefits Subtotal			(\$12,916)	
FUND 30 MEASURE AA CAPITAL/FIXED ASSETS				
30-30-320-MAA-PL- Planning	8201-0000 - Architect/Landscape Architect	\$150,000	(\$20,000)	\$130,000
30-30-320-MAA-PL- Planning	8202-0000 - Civil Engineer	\$45,000	(\$35,000)	\$10,000
30-30-320-MAA-PL- Planning	8205-0000 - Surveyor	\$10,000	(\$10,000)	\$0
30-30-320-MAA-PL- Planning	8301-0000 - Biologist Services	\$40,000	(\$15,000)	\$25,000
30-30-320-MAA-PL- Planning	8302-0000 - CEQA Consultant	\$40,000	(\$10,000)	\$30,000
30-30-320-MAA-PL- Planning	8304-0000 - Environmental Consultant Servs	\$250,800	\$35,000	\$285,800
30-30-320-MAA-PL- Planning	8305-0000 - Planning Consultant	\$65,000	(\$65,000)	\$0
30-30-320-MAA-PL- Planning	8601-0000 - Prime Contractor	\$0	\$15,000	\$15,000
30-35-325-MAA-E&C- Projects	8202-0000 - Civil Engineer	\$1,788,193	\$128,500	\$1,916,693
30-35-325-MAA-E&C- Projects	8302-0000 - CEQA Consultant	\$20,000	(\$7,500)	\$12,500
30-35-325-MAA-E&C- Projects	8304-0000 - Environmental Consultant Servs	\$2,500	\$36,000	\$38,500
30-35-325-MAA-E&C- Projects	8402-0000 - Geotech/Geologist Inspection	\$15,000	(\$15,000)	\$0
30-35-325-MAA-E&C- Projects	8403-0000 - Materials Testing	\$45,000	(\$15,000)	\$30,000
30-35-325-MAA-E&C- Projects	8404-0000 - Biologist Inspection	\$15,000	\$20,000	\$35,000
30-35-325-MAA-E&C- Projects	8601-0000 - Prime Contractor	\$3,291,343	\$121,000	\$3,412,343
30-61-621-MAA-L&F- Property Management	8404-0000 - Biologist Inspection	\$3,750	(\$3,750)	\$0
30-61-621-MAA-L&F- Property Management	8601-0000 - Prime Contractor	\$116,000	\$107,985	\$223,985
30-61-621-MAA-L&F- Property Management	8615-0000 - Legal/Classified/Bid Exp	\$1,500	(\$1,500)	\$0
30-80-820-MAA-NR- Vegetation Mgmt	8301-0000 - Biologist Services	\$180,000	(\$180,000)	\$0
30-80-820-MAA-NR- Vegetation Mgmt	8305-0000 - Planning Consultant	\$80,000	\$50,000	\$130,000
30-80-820-MAA-NR- Vegetation Mgmt	8603-0000 - Landscape Maint/Restoration	\$510,000	(\$115,000)	\$395,000
30-80-830-MAA-NR- Wildlife Management	8202-0000 - Civil Engineer	\$60,000	(\$40,000)	\$20,000
30-80-830-MAA-NR- Wildlife Management	8203-0000 - Geotechnical Engineer/Geologist	\$55,000	(\$25,000)	\$30,000
30-80-830-MAA-NR- Wildlife Management	8301-0000 - Biologist Services	\$50,000	(\$40,000)	\$10,000

FY24 Quarter 2 Budget Amendments by Organization Set and Object Code

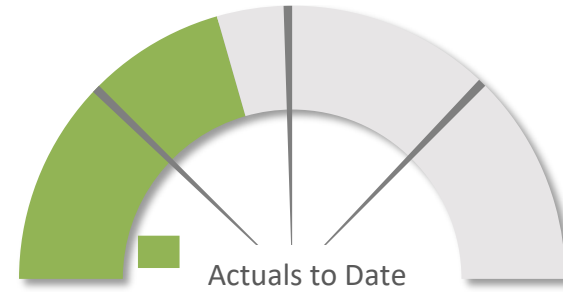
Budget Category / Organization Set	Object	FY24 Amended Budget (as of 11/8/2023)	Quarter 2 Proposed Budget Amendment	Quarter 2 Proposed Amended Budget
30-80-830-MAA-NR- Wildlife Management	8303-0000 - Cultural Resources	\$25,000	(\$25,000)	\$0
30-80-830-MAA-NR- Wildlife Management	8601-0000 - Prime Contractor	\$200,000	(\$50,000)	\$150,000
30-80-850-MAA-NR- Science/Engineering	8202-0000 - Civil Engineer	\$140,000	(\$103,000)	\$37,000
30-80-850-MAA-NR- Science/Engineering	8203-0000 - Geotechnical Engineer/Geologist	\$30,000	(\$20,000)	\$10,000
30-80-850-MAA-NR- Science/Engineering	8301-0000 - Biologist Services	\$65,000	(\$34,000)	\$31,000
30-80-850-MAA-NR- Science/Engineering	8303-0000 - Cultural Resources	\$19,000	\$29,000	\$48,000
30-80-850-MAA-NR- Science/Engineering	8304-0000 - Environmental Consultant Servs	\$20,000	\$17,000	\$37,000
30-80-850-MAA-NR- Science/Engineering	8501-0000 - Local (County/City)	\$5,000	(\$5,000)	\$0
30-80-850-MAA-NR- Science/Engineering	8502-0000 - State/Regional	\$5,000	(\$5,000)	\$0
30-80-850-MAA-NR- Science/Engineering	8504-0000 - CEQA	\$5,000	(\$5,000)	\$0
30-80-850-MAA-NR- Science/Engineering	8601-0000 - Prime Contractor	\$172,500	\$34,500	\$207,000
Fund 30 Capital/Fixed Assets Subtotal			(\$250,765)	
FUND 40 GENERAL FUND CAPITAL/FIXED ASSETS				
40-20-230-GF Cap-RP- Land Conservation	8104-0000 - Legal Services	\$15,000	(\$10,000)	\$5,000
40-20-230-GF Cap-RP- Land Conservation	8105-0000 - Site Condition Studies/Engnr	\$82,000	(\$15,000)	\$67,000
40-20-230-GF Cap-RP- Land Conservation	8107-0000 - Title Insur/Escrow	\$33,000	(\$5,000)	\$28,000
40-20-230-GF Cap-RP- Land Conservation	8205-0000 - Surveyor	\$20,000	\$40,000	\$60,000
40-20-230-GF Cap-RP- Land Conservation	8304-0000 - Environmental Consultant Servs	\$20,000	(\$20,000)	\$0
40-30-320-GF Cap-PL- Planning	8201-0000 - Architect/Landscape Architect	\$100,000	(\$80,000)	\$20,000
40-35-325-GF Cap-E&C- Projects	8202-0000 - Civil Engineer	\$292,000	\$143,500	\$435,500
40-35-325-GF Cap-E&C- Projects	8203-0000 - Geotechnical Engineer/Geologist	\$65,000	(\$15,000)	\$50,000
40-35-325-GF Cap-E&C- Projects	8204-0000 - Structural Engineer	\$25,000	(\$25,000)	\$0
40-35-325-GF Cap-E&C- Projects	8302-0000 - CEQA Consultant	\$115,500	(\$82,500)	\$33,000
40-35-325-GF Cap-E&C- Projects	8304-0000 - Environmental Consultant Servs	\$31,000	\$51,800	\$82,800
40-35-325-GF Cap-E&C- Projects	8401-0000 - Construction Oversight	\$2,000	(\$2,000)	\$0
40-35-325-GF Cap-E&C- Projects	8402-0000 - Geotech/Geologist Inspection	\$60,000	(\$15,000)	\$45,000
40-35-325-GF Cap-E&C- Projects	8404-0000 - Biologist Inspection	\$56,000	(\$36,000)	\$20,000
40-35-325-GF Cap-E&C- Projects	8501-0000 - Local (County/City)	\$121,500	(\$6,500)	\$115,000
40-35-325-GF Cap-E&C- Projects	8502-0000 - State/Regional	\$20,000	(\$20,000)	\$0
40-35-325-GF Cap-E&C- Projects	8504-0000 - CEQA	\$6,500	(\$2,500)	\$4,000

FY24 Quarter 2 Budget Amendments by Organization Set and Object Code

Budget Category / Organization Set	Object	FY24 Amended Budget (as of 11/8/2023)	Quarter 2 Proposed Budget Amendment	Quarter 2 Proposed Amended Budget
40-35-325-GF Cap-E&C- Projects	8601-0000 - Prime Contractor	\$2,292,500	(\$1,369,500)	\$923,000
40-35-325-GF Cap-E&C- Projects	8603-0000 - Landscape Maint/Restoration	\$5,200	(\$2,000)	\$3,200
40-35-325-GF Cap-E&C- Projects	8615-0000 - Legal/Classified/Bid Exp	\$1,500	(\$1,500)	\$0
40-50-550 - GF Op-ADMIN- IST	8703-0000 - Network/Comms Equipment	\$205,000	(\$205,000)	\$0
40-61-621-GF Cap-L&F- Property Management	8301-0000 - Biologist Services	\$25,000	(\$25,000)	\$0
40-61-621-GF Cap-L&F- Property Management	8601-0000 - Prime Contractor	\$500,000	(\$185,244)	\$314,756
40-61-621-GF Cap-L&F- Property Management	8615-0000 - Legal/Classified/Bid Exp	\$1,000	(\$1,000)	\$0
40-61-631-GF Cap-L&F- Foothills	8202-0000 - Civil Engineer	\$10,000	(\$3,813)	\$6,187
40-61-631-GF Cap-L&F- Foothills	8501-0000 - Local (County/City)	\$10,000	(\$10,000)	\$0
40-61-631-GF Cap-L&F- Foothills	8601-0000 - Prime Contractor	\$60,000	(\$60,000)	\$0
40-61-631-GF Cap-L&F- Foothills	8602-0000 - Grading/Site Work	\$20,000	(\$20,000)	\$0
40-61-641-GF Cap-L&F- Skyline	8601-0000 - Prime Contractor	\$1,709,100	(\$80,100)	\$1,629,000
40-80-850-GF Cap-NR- Science/Engineering	8202-0000 - Civil Engineer	\$183,250	\$25,000	\$208,250
Fund 40 Capital/Fixed Assets Subtotal			(\$2,037,357)	
Grand Total			(\$2,462,122)	



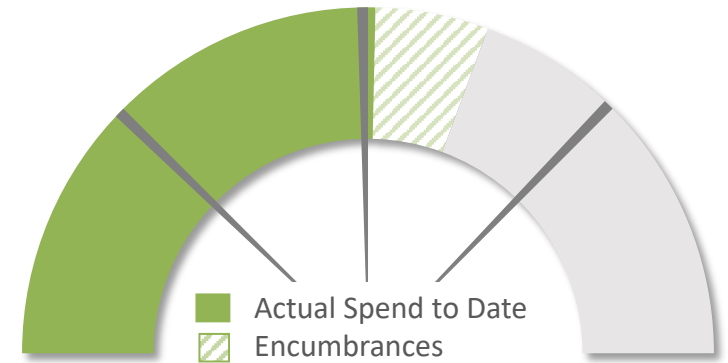
Revenue Quarterly Performance Report



DISTRICT REVENUES BY FUND & CATEGORY	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	FY24 Actual (through 12/31)	Budget Remaining	Budget Used (%)
Fund 10 - General Fund	72,462,665	-	72,462,665	32,160,633	40,302,032	44%
General Property Taxes	66,497,000	-	66,497,000	29,736,324	36,760,676	45%
Grants Revenue	1,353,000	-	1,353,000	545,116	807,884	40%
Interest Income	2,264,000	-	2,264,000	964,941	1,299,059	43%
Rental Income	1,837,933	-	1,837,933	441,334	1,396,600	24%
Other Revenues	510,732	-	510,732	472,918	37,814	93%
Fund 20 - Hawthorn Fund	60,000	-	60,000	11,678	48,322	19%
Interest Income	60,000	-	60,000	11,678	48,322	19%
Fund 30 - MAA Fund	5,443,010	-	5,443,010	1,165,662	4,277,348	21%
Grants Revenue	4,781,010	-	4,781,010	1,121,600	3,659,410	23%
Interest Income	662,000	-	662,000	44,062	617,938	7%
Fund 40 - General Fund Capital	239,000	-	239,000	-	239,000	0%
Grants Revenue	239,000	-	239,000	-	239,000	0%
Fund 50 - Debt Service	5,539,000	-	5,539,000	1,091,421	4,447,579	20%
General Property Taxes	5,449,000	-	5,449,000	1,040,267	4,408,733	19%
Interest Income	90,000	-	90,000	51,154	38,846	57%
DISTRICT REVENUES (All Funds)	83,743,675	-	83,743,675	34,429,393	49,314,282	41%



Expenses Quarterly Performance Report



DISTRICT EXPENSES BY FUND	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 12/31)	Budget Remaining of Amended (\$)	Budget Remaining of Amended with Encumbrances (\$)	FY24 Budget Spent of Amended (%)	FY24 Budget Spent of Amended with Encumbrances (%)	FY23 Budget Spent of Amended (%)	FY23 Budget Spent of Amended with Encumbrances (%)
Fund 10 - General Fund	45,488,494	(84,584)	45,403,910	3,925,993	20,605,457	24,798,453	20,872,460	45%	54%	43%	51%
Fund 20 - Hawthorn Fund	37,200	-	37,200	-	-	37,200	37,200	0%	0%	0%	0%
Fund 30 - MAA Fund	12,800,647	(263,681)	12,536,966	2,664,581	8,037,547	4,499,419	1,834,838	64%	85%	22%	35%
Fund 40 - General Fund Capital	9,831,776	(3,077,857)	6,753,919	1,773,605	442,792	6,311,127	4,537,522	7%	33%	8%	25%
DISTRICT EXPENSES (Subtotal)	68,158,117	(3,426,122)	64,731,995	8,364,180	29,085,796	35,646,199	27,282,019	45%	58%	35%	45%
Fund 40 - One Time Expenses	465,000	73,000	538,000	39,295	307,648	230,352	191,057	57%	64%	515%	832%
Fund 50 - Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	78%	78%
DISTRICT EXPENSES (All Funds)	82,794,380	(3,353,122)	79,441,258	8,403,474	40,266,626	39,174,632	30,771,158	51%	61%	48%	56%

FY24 Budget Performance Report - "Green Report" by Category
(through Dec 31)

DISTRICT EXPENSES BY FUND & CATEGORY	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 12/31)	Budget Remaining of Amended (\$)	Budget Remaining of Amended with Encumbrances (\$)	FY24 Budget Spent of Amended (%)	FY24 Budget Spent of Amended with Encumbrances (%)	FY23 Budget Spent of Amended (%)	FY23 Budget Spent of Amended with Encumbrances (%)
Fund 10 - General Fund	45,488,494	(84,584)	45,403,910	3,925,993	20,605,457	24,798,453	20,872,460	45%	54%	43%	51%
Personnel Services	32,164,503	12,916	32,177,419	115,331	16,288,945	15,888,474	15,773,143	51%	51%	49%	49%
Services and Supplies	13,323,991	(97,500)	13,226,491	3,810,663	4,316,512	8,909,979	5,099,317	33%	61%	28%	56%
Fund 20 - Hawthorn Fund	37,200	-	37,200	-	-	37,200	37,200	0%	0%	0%	0%
Services and Supplies	37,200	-	37,200	-	-	37,200	37,200	0%	0%	0%	0%
Capital/Fixed Assets	-	-	-	-	-	-	-				
Fund 30 - MAA Fund	12,800,647	(263,681)	12,536,966	2,664,581	8,037,547	4,499,419	1,834,838	64%	85%	22%	35%
Personnel Services	619,981	(12,916)	607,065	-	213,661	393,404	393,404	35%	35%	49%	49%
Capital/Fixed Assets	12,180,666	(250,765)	11,929,901	2,664,581	7,823,886	4,106,015	1,441,434	66%	88%	21%	34%
Fund 40 - General Fund Capital	9,831,776	(3,077,857)	6,753,919	1,773,605	442,792	6,311,127	4,537,522	7%	33%	8%	25%
Capital/Fixed Assets	9,831,776	(3,077,857)	6,753,919	1,773,605	442,792	6,311,127	4,537,522	7%	33%	8%	25%
DISTRICT EXPENSES (Subtotal)	68,158,117	(3,426,122)	64,731,995	8,364,180	29,085,796	35,646,199	27,282,019	45%	58%	35%	45%
Fund 40 - One Time Expenses	465,000	73,000	538,000	39,295	307,648	230,352	191,057	57%	64%	515%	832%
Fund 50 - Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	78%	78%
DISTRICT EXPENSES (All Funds)	82,794,380	(3,353,122)	79,441,258	8,403,474	40,266,626	39,174,632	30,771,158	51%	61%	48%	56%

DISTRICT EXPENSES BY FUND & CATEGORY	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 12/31)	Budget Remaining of Amended (\$)	Budget Remaining of Amended with Encumbrances (\$)	FY24 Budget Spent of Amended (%)	FY24 Budget Spent of Amended with Encumbrances (%)	FY23 Budget Spent of Amended (%)	FY23 Budget Spent of Amended with Encumbrances (%)
Personnel Services	32,784,484	-	32,784,484	115,331	16,502,606	16,281,878	16,166,547	50%	51%	49%	49%
Services and Supplies	13,361,191	(97,500)	13,263,691	3,810,663	4,316,512	8,947,179	5,136,517	33%	61%	28%	56%
Capital/Fixed Assets	22,012,442	(3,328,622)	18,683,820	4,438,186	8,266,679	10,417,141	5,978,955	44%	68%	16%	31%
DISTRICT EXPENSES (Subtotal)	68,158,117	(3,426,122)	64,731,995	8,364,180	29,085,796	35,646,199	27,282,019	45%	58%	35%	45%
One Time Expenses	465,000	73,000	538,000	39,295	307,648	230,352	191,057	57%	64%	515%	832%
Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	78%	78%
DISTRICT EXPENSES (All Funds)	82,794,380	(3,353,122)	79,441,258	8,403,474	40,266,626	39,174,632	30,771,158	51%	61%	48%	56%

**FY24 Budget Performance Report - "Green Report" by Department
(through Dec 31)**

DISTRICT EXPENSES BY DEPARTMENTS (All Funds)	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 12/31)	Budget Remaining of Amended (\$)	Budget Remaining of Amended with Encumbrances (\$)	FY24 Budget Spent of Amended (%)	FY24 Budget Spent of Amended with Encumbrances (%)	FY23 Budget Spent of Amended (%)	FY23 Budget Spent of Amended with Encumbrances (%)
Administrative Services	9,192,833	(230,000)	8,962,833	1,051,356	4,625,662	4,337,170	3,285,814	52%	63%	47%	53%
Engineering & Construction	11,051,046	(2,317,700)	8,733,346	1,932,974	4,432,384	4,300,962	2,367,988	51%	73%	24%	29%
General Counsel	1,041,173	-	1,041,173	104,468	518,096	523,077	418,609	50%	60%	46%	51%
General Manager	2,567,282	-	2,567,282	148,874	1,134,819	1,432,462	1,283,588	44%	50%	41%	46%
Land & Facilities	18,918,414	(584,422)	18,333,992	1,795,018	6,633,542	11,700,449	9,905,432	36%	46%	42%	53%
Natural Resources	7,678,440	(433,500)	7,244,940	2,235,960	1,932,197	5,312,743	3,076,782	27%	58%	20%	45%
Planning	3,186,876	(13,500)	3,173,376	570,418	1,274,451	1,898,925	1,328,507	40%	58%	38%	63%
Public Affairs	1,725,382	-	1,725,382	302,420	842,128	883,254	580,833	49%	66%	45%	62%
Real Property	4,737,797	153,000	4,890,797	95,847	4,181,208	709,589	613,741	85%	87%	21%	27%
Visitor Services	8,058,876	-	8,058,876	126,844	3,511,309	4,547,567	4,420,723	44%	45%	38%	41%
DISTRICT EXPENSES (Subtotal)	68,158,117	(3,426,122)	64,731,995	8,364,180	29,085,796	35,646,199	27,282,019	45%	58%	35%	45%
One Time Expense: Fund 40	465,000	73,000	538,000	39,295	307,648	230,352	191,057	57%	64%	515%	832%
Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	78%	78%
DISTRICT EXPENSES (All Funds)	82,794,380	(3,353,122)	79,441,258	8,403,474	40,266,626	39,174,632	30,771,158	51%	61%	48%	56%