



Midpeninsula Regional
Open Space District

R-24-63
Meeting 24-14
May 22, 2024

AGENDA ITEM 3

AGENDA ITEM

Quarter 3 Proposed Budget Amendments for the Fiscal Year ending June 30, 2024

GENERAL MANAGER'S RECOMMENDATION *dlw*

Adopt a resolution approving the proposed Quarter 3 budget amendments for the fiscal year ending June 30, 2024.

SUMMARY

This report presents the proposed Quarter 3 (Q3) budget adjustments and fund transfers for the fiscal year ending June 30, 2024 (FY24). The proposed revenue adjustments would decrease the current adopted revenue budget of \$83.7 million by \$3.3 million to \$80.4 million, due to shifting certain Measure AA grant reimbursements to the upcoming fiscal year (FY25). The FY24 expenditure budget was adopted at \$82.8 million and was previously reduced by \$2.4 million to an adjusted budget of \$80.4 million, largely due to a decrease in General Fund capital spending. The proposed expense adjustments for Q3 increase the amended expenditure budget by \$0.8 million to \$81.2 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 Q3 is included (Attachment 5). The proposed budget adjustments require Board approval, as per Board Policy 3.04 *Budget and Expenditure Authority*.

A fund transfer is recommended, moving \$2.3 million from the General Fund to the Committed for Infrastructure fund to continue setting aside sufficient funding for planned staff facility infrastructure projects that are necessary for an expanded field staff workforce to properly manage and maintain increases in coastal land acreage, new trail miles and parking areas, higher levels of visitation, and the need to further ramp up fire resiliency, invasive weed, and climate resiliency efforts.

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). In February 2024, the Board approved Q2 budget adjustments, decreasing the amended expenditure budget by \$2.5 million to \$79.4 million (R-24-21). On April 10, the Board approved the \$1

million Fifths Property purchase, bringing the current amended expenditure budget to \$80.4 million (R-24-43).

Proposed FY24 Quarter 3 Budget Amendments – Revenues

The adopted FY24 revenue budget was \$83.7 million. The proposed Q3 adjustments decrease the revenues by \$3.3 million to \$80.4 million (see Table 1). The budget decrease is primarily due to changes in projected grant revenue.

The District receives most grant funding on a reimbursement basis. These reimbursements come after the District makes qualified grant expenditures. Over the course of the fiscal year, several projects experienced delays, resulting in fewer grant reimbursements in FY24. Revenue has been shifted to FY25 and future fiscal years, when applicable.

The projects with the largest changes in grant revenue include the Highway 17 Crossing projects (MAA20-001 and MAA20-002), Bear Creek Redwoods Phase 2 Trail Improvements (MAA21-011) and Los Gatos Creek Watershed – Wildland Fire Resiliency (61023). The Highway 17 Crossing projects have been experiencing delays with state and federal environmental review. The Phase 2 Trail Improvements project is still pending a right-of-way permit from Caltrans, which is a required condition prior to grant reimbursement. Lastly, the Los Gatos Creek Watershed – Wildland Fire Resiliency Project was split into two phases, with the first being conducted in FY24 and the second being deferred to FY25.

Table 1. Summary of Amended Revenues

DISTRICT REVENUE BY FUNDING SOURCE	FY24 Adopted	YTD Approved Amendments	FY24 Amended (as of 5/22/2024)	Quarter 3 Proposed Amendments	FY24 Proposed Amended Budget
Fund 10 - General Fund Operating	72,462,665	0	72,462,665	(525,500)	71,937,165
Fund 20 - Hawthorn Fund	60,000	0	60,000	0	60,000
Fund 30 - MAA Land/Capital	5,443,010	0	5,443,010	(2,557,510)	2,885,500
Fund 40 - General Fund Land/Capital	239,000	0	239,000	(239,000)	0
Fund 50 - Debt Service	5,539,000	0	5,539,000	0	5,539,000
Total	\$83,743,675	\$0	\$83,743,675	(\$3,322,010)	\$80,421,665

Proposed FY24 Quarter 3 Budget Amendments – Expenditures

The current amended FY24 expenditure budget is \$80.4 million. The proposed Q3 adjustments increase the budget by \$0.8 million to \$81.2 million (see Table 2). The budget increase is primarily due to the impending closing of the \$4.1 million MAA01-005 Johnston Ranch Acquisition Property purchase (the purchase price of \$4.8 million is being offset with \$700,000 in grants). The Board originally authorized the purchase on November 11, 2021 ([R-21-132](#)). There is a significant amount of budget reductions which offset this large increase. Independent

of the Johnston Ranch budget adjustment, the budget is decreasing by \$3.3 million primarily due to the following:

- Project delays associated with:
 - Shifting internal resources to address higher priority projects and pressing needs;
 - Staffing changes;
 - Extended waiting period to receive FEMA funding approvals prior to initiating storm damage repair work;
 - Nesting bird season restrictions; 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.

Table 2: Summary of Projected Amended Budget (FY24)

Funding Source	FY24 Adopted Budget	YTD Approved Amendments	Amended Budget (as of 4/10/2024)	Q3 Proposed Amendments	FY24 Proposed Amended Budget
Fund 10 - General Fund Operating	\$45,488,494	(\$84,584)	\$45,403,910	(\$829,300)	\$44,574,610
Fund 20 – Hawthorns	\$37,200	\$0	\$37,200	\$95,000	\$132,200
Fund 30 - MAA Land/Capital	\$12,800,647	\$736,319	\$13,536,966	\$3,645,100	\$17,182,066
Fund 40 - General Fund Land/Capital	\$10,296,776	(\$3,004,857)	\$7,291,919	(\$2,148,500)	\$5,143,419
Fund 50 - Debt Service	\$14,171,263	\$0	\$14,171,263	\$0	\$14,171,263
Total	\$82,794,380	(\$2,353,122)	\$80,441,258	\$762,300	\$81,203,558

For supporting detail and explanations for the proposed Q3 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 an additional \$2.3 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 3.07 *Fund Balance Policy*, the transfer requires Board approval, the resolution for which is also in Attachment 1. Table 3 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 Changes as of End of Q3 ⁴	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	2,300,000	61,047,008
Assigned	1,266,474					1,266,474
Unassigned	22,226,904	4,014,200	891,000	(801,559)	(86,700)	26,243,845
Total Fund Balance	99,909,876	8,136,121	891,000	2,198,441	2,213,300	113,348,738
Minimum Unassigned Fund Balance ⁵	19,309,290					21,581,150

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.

⁴\$2.3 million for Committed for Infrastructure fund; Unassigned is difference between decrease in budgeted expenditures and transfer to the Committed for Infrastructure.

⁵Calculated at 30 percent of total budgeted Fund 10 revenues (prior to FY24, the minimum was 30% of total budgeted Fund 10 property tax revenues).

FISCAL IMPACT

The FY24 proposed Q3 budget adjustments result in a \$0.8 million increase to the amended FY24 budget, remaining well within the total available funding. Savings were used to partially offset any budget increases for unanticipated changes in services and supplies and capital improvement projects, resulting in a net increase to the FY24 budget. Table 3 summarizes the FY24 estimated change in fund balance as a positive change, resulting in an amended change in fund balance of \$150,753.

Table 3: FY24 Estimated Change in Fund Balance

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	\$71,937,165	\$60,000	\$2,885,500	\$0	\$5,539,000	\$80,421,665
Amended Other Funding Sources*	(\$27,359,814)	\$72,200	\$14,296,566	\$5,143,419	\$8,780,275	\$932,646
Revenues & Other Funding Sources Total	\$44,577,351	\$132,200	\$17,182,066	\$5,143,419	\$14,319,275	\$81,354,311
Amended Expenses Total	\$44,574,610	\$132,200	\$17,182,066	\$5,143,419	\$14,171,263	\$81,203,558
Amended Change in Fund Balance	\$2,741	\$0	\$0	\$0	\$148,012	\$150,753
Adopted Change in Fund Balance	\$0	\$0	\$0	\$0	\$148,012	\$148,012
Difference	\$2,741	\$0	\$0	\$0	\$0	\$2,741

*Includes General Fund transfers, bond reimbursements, and previously approved commitments; also includes the proposed \$2.3M transfer to Committed for Infrastructure Fund.

PRIOR BOARD AND COMMITTEE REVIEW

- **November 10, 2021:** Board authorization of the Johnston Ranch Uplands Property purchase ([R-21-132](#), [minutes](#))
- **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](#))
- **February 28, 2024:** Board authorization of the Q2 budget adjustment ([R-24-21](#), [minutes](#))
- **April 10, 2024:** Board authorization of the Fifths Property purchase and corresponding budget adjustments ([R-24-43](#), [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 3 Budget Adjustments by Fund and Project
3. FY24 Quarter 3 Budget Adjustments by Budget Category and Department
4. FY24 Quarter 3 Budget Adjustments by General Ledger Account
5. FY24 Quarter 3 Budget Performance Report (AKA "Green Report")

Responsible department head / Staff contact:
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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, November 8, 2023, February 28, 2024, and April 10, 2024 the Board amended the FY24 Budget; and

WHEREAS, the General Manager recommends amending the FY24 Budget to reflect a net decrease in revenues and a net increase 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 revenue amendments to the District FY24 Budget resulting in a net decrease as follows:

DISTRICT REVENUE BY FUNDING SOURCE	FY24 Adopted Budget	YTD Approved Amendments	Amended Budget (as of 4/10/2024)	Q3 Proposed Amendments	FY24 Proposed Amended Budget
Fund 10 - General Fund Operating	\$72,462,665	\$0	\$72,462,665	(\$525,500)	\$71,937,165
Fund 20 - Hawthorns	\$60,000	\$0	\$60,000	\$0	\$60,000
Fund 30 - MAA Land/Capital	\$5,443,010	\$0	\$5,443,010	(\$2,557,510)	\$2,885,500
Fund 40 - General Fund Land/Capital	\$239,000	\$0	\$239,000	(\$239,000)	\$0
Fund 50 - Debt Service	\$5,539,000	\$0	\$5,539,000	\$0	\$5,539,000
TOTAL	\$83,743,675	\$0	\$83,743,675	(\$3,322,010)	\$80,421,665

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

DISTRICT BUDGET BY FUNDING SOURCE	FY24 Adopted Budget	YTD Approved Amendments	Amended Budget (as of 4/10/2024)	Q3 Proposed Amendments	FY24 Proposed Amended Budget
Fund 10 - General Fund Operating	\$45,488,494	(\$84,584)	\$45,403,910	(\$829,300)	\$44,574,610
Fund 20 - Hawthorns	\$37,200	\$0	\$37,200	\$95,000	\$132,200
Fund 30 - MAA Land/Capital	\$12,800,647	\$736,319	\$13,536,966	\$3,645,100	\$17,182,066
Fund 40 - General Fund Land/Capital	\$10,296,776	(\$3,004,857)	\$7,291,919	(\$2,148,500)	\$5,143,419
Fund 50 - Debt Service	\$14,171,263	\$0	\$14,171,263	\$0	\$14,171,263
TOTAL	\$82,794,380	(\$2,353,122)	\$80,441,258	\$762,300	\$81,203,558

SECTION THREE. The following transfer is approved and the General Manager or designee is authorized to implement said transfers during FY24: \$2,300,000 to the Committed for Infrastructure Fund.

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

SECTION FIVE. 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 3 Budget Amendments by Project

Summary by Icon		
Work timeline shifting	\$399,100	→
Cost increasing	\$1,214,200	↑
Reallocation of funds, no net increase	(\$21,000)	↑↓
Savings this fiscal year	(\$830,000)	< \$
TOTAL	\$762,300	

Fund 10 - Operating Project Adjustments	Adjustment	Icon	Explanation
10001 - Records Management	(40,000)	→	Records scanning was deferred to FY25 due to staffing changes and also because some of the departments did not have the bandwidth this fiscal year to review scanned documents.
10002 - San Mateo County Master Permit	(5,000)	< \$	Due to enthusiastic support from San Mateo County Planning for permit approval, anticipated stakeholder outreach tasks were streamlined.
10003 - Diversity, Equity Inclusion Program	(15,000)	→	This project was originally scoped in multiple departments. The project has since been consolidated with the Human Resources Department taking the lead. The consultant, ReadySet, has been selected but the consultant's assessment was slow to begin due to a necessary software purchase and implementation.
10004 - FOSM Update	51,500	→	Work that was originally anticipated to be conducted by the consultant in FY23 was completed in FY24 due to timeline shifts.
31903 - Hwy 35 Multi-Use Trail Crossing and Parking	(15,000)	< \$	This work is being done in another department which is also holding funds, this budget is not needed.
31904 - Purisima Preserve Multimodal Access	(10,000)	↑↓	This CEQA work is being done under another related project which also has funding, this budget is not needed.
51705 - Cybersecurity Audit	9,500	↑	Consultant costs were higher than anticipated for the Cybersecurity Audit due to increased security testing.
61017 - Fuel Reductions Implementation	(361,000)	< \$	Approximately \$100K for biological surveys and monitoring is being transferred to the Natural Resources department as they oversee this work. Additional funds are being released under this project because the work identified for the contractor is now being completed under a different project - project 61023.
61023 - Los Gatos Creek Watershed - Wildland Fire Resiliency	(753,500)	→	This project was split into two phases and unspent funds are being shifted to Phase 2 which will occur in FY25. The project was also delayed due to seasonal bird restrictions.
61031 - Wildland Fire Capacity	(200,000)	→	A portion of this project is on hold while Midpen awaits an award decision for a \$741,450 FEMA grant proposal submitted in 2023. The work that will be completed on project 61031 will count as matching funds toward the federal grant. The portions that are on hold include the Alpine Road area and the Willowbrook area.
61046 - Miramontes Ridge - Madonna Creek Stables	(10,000)	< \$	The project was completed using in-house labor due to crew having the time and resources to complete the project in FY24.
80034 - Programmatic State and Federal Environmental Permitting	20,000	↑	Protracted process and additional meetings required by California Department of Fish and Wildlife led to the need for extra funding for consultants to prepare Master Permit application materials.

FY24 Quarter 3 Budget Amendments by Project

80054 - Badger/Burrowing Owl Habitat Assessment	(10,000)	→	Some of the lab work has shifted to FY25 due to staff pursuing different contract avenues for lab sample collections that took longer than anticipated.
80065 - IPM Implementation of Valley Water Grant	(35,000)	↑↓	Budget being moved under non-project operating funds because botanical surveys often take general inventory of a larger area and are initiated opportunistically when a project is occurring.
80073 - Oversight of Lehigh Quarry Activities	(15,000)	→	No consultation needed until the County releases the CEQA document.
80082 - San Gregorio Water Quality Improvements	47,000	→	Finalizing carry over work from previous fiscal year.
80092 - Long Ridge Forest Health Treatment	48,500	↑	Cultural resource survey timeline and spending is accelerated to complete surveys and reporting in FY24, originally budgeted as a split between FY24 and FY25. Murrelet surveys were not originally in FY24 budget.
VP05-002 - La Honda Creek Parking and Trailhead Feasibility Study	10,000	→	Project is progressing more quickly than anticipated.
VP06-003 - Hawthorns Historic Complex Partnership	(15,000)	↑↓	Per the direction of the Controller, moving forward, this project should use Fund 20 Hawthorns budget.
FUND 10 SUBTOTAL	(1,298,000)		
Non-project expenditure adjustments	468,700	↑	Across several departments, contracts are increasing to cover more work than originally anticipated to cover larger project areas. Procurement of labor and goods is also increasing due to changes in materials needs and general inflation.
TOTAL FUND 10	(829,300)		

Fund 20 - Hawthorns Project Adjustments	Adjustment	Icon	Explanation
VP06-003 - Hawthorns Historic Complex Partnership	95,000	→	Expedited feasibility studies to pursue unanticipated partnership opportunity.
TOTAL FUND 20	\$95,000		

Fund 30 - Measure AA Capital Project Adjustments	Adjustment	Icon	Explanation
MAA01-005 - Johnston Ranch Land Acquisition	4,100,000	→	Purchase delayed due to litigation and will close in FY24 instead of FY22 as originally planned.
MAA02-004 - Stevens Creek Shoreline Restoration	(40,000)	→	The project scope has been reduced this fiscal year by the Natural Resources department due to high waters. The restoration work is unable to be completed in the current conditions.
MAA03-005 - Purisima-to-the-Sea Trail and Parking Feasibility Study	16,000	→	Finalizing carry over work from previous fiscal year.
MAA03-007 - Purisima-to-the-Sea Habitat Enhancements	(40,000)	→	Delay due to staff capacity.
MAA03-010 - Purisima-to-the-Sea Trail	(60,000)	→	The project will not require geotechnical engineering services in FY24, and the costs for both the environmental consultant and the civil engineer were lower than anticipated due to a delayed start of work and the shifting of the consultants efforts toward higher priority projects.
MAA03-012 - Purisima Preserve Comprehensive Use and Management Plan	(10,000)	→	Execution of contract was delayed to follow up on direction given to evaluate if there were any strategies to streamline the CEQA process.

FY24 Quarter 3 Budget Amendments by Project

MAA03-013 - Hwy 35 Multi-Use Trail Crossing and Parking Implementation	50,000	→	The project schedule has been accelerated and budget for implementation is needed in FY24.
MAA05-007 - La Honda Phase 2 Trail Connections	(58,000)	↑	The costs for biological services were higher than anticipated following the request for proposals.
MAA05-008 - La Honda White Barn Rehabilitation	(10,000)	< \$	Materials testing was not needed for this project.
MAA05-010 - Restoration Forestry Demonstration Project	(58,000)	→	Award of contract for consultant was pushed out by several months due to impacted board meetings at the end of the year, delaying the start of the project.
MAA06-002 - Hawthorn Area Access Plan	(45,000)	→	The Public Access Working Group process is taking a longer time than anticipated to arrive at majority consensus recommendations, slowing down the project.
MAA10-001 - Alpine Road Regional Trail, Coal Creek	66,000	↑	CEQA consultant required to evaluate an unexpected rock slide and provide regulatory clearance to complete emergency repairs.
MAA11-003 - Rancho San Antonio Multimodal Access Implementation	(10,000)	→	Release funds that were intended for permanent carpool implementation, which will be a future project to be initiated in FY25.
MAA13-002 - Cloverdale Reservoir Monitoring Improvements	(16,500)	→	Unforeseen repairs by the Lake Lucerne Mutual Water Company has restricted site access and delayed the timing of surveys.
MAA13-003 - Cloverdale Ranch Land Opportunity	30,000	→	Ahead of schedule on the land division survey work for the new farm parcels.
MAA17-005 - Upper Stevens Creek Trail Connection	(65,000)	→	Delayed due to Santa Clara County Parks' limited capacity and workload priorities. Due to their limited capacity, the feasibility study will be initiated in the fall of 2024.
MAA20-001 - Wildlife Corridor: Highway 17 Crossing	(125,000)	→	Delay in initiation of Caltrans Plans Specifications & Estimates phase of work.
MAA20-002 - Bay Area Ridge Trail Highway 17 Crossing	(175,400)	→	Delay in initiation of Caltrans Plans Specifications & Estimates phase of work.
MAA20-004 - Spooky Knoll Trail and Other New Hwy 17 Trail Connections	(244,000)	→	This project was deferred to FY25 due to CEQA/NEPA delays.
MAA21-006 - Bear Creek Redwoods Alma College Cultural Landscape Rehabilitation	(7,000)	< \$	Staff member on leave reduced the MAA labor reimbursement budget.
MAA21-007 - Bear Creek Redwoods Invasive Weed Treatment	(3,000)	< \$	Staff member on leave reduced the MAA labor reimbursement budget.
MAA21-010 - Bear Creek Redwoods Landfill Remediation	(10,000)	< \$	Remediation contract completed under budget.
MAA21-011 - Phase 2 Trail Improvements, Bear Creek Redwoods	360,000	↑	Increase required to cover the change in scope of work, including increasing the size of the new waterline and the installation of a new secondary waterline in the Bear Creek preserve.
TOTAL FUND 30	\$3,645,100		

Fund 40 - General Fund Capital Project Adjustments	Adjustment	Icon	Explanation
31202 - New Administration Office Facility	43,000	↑	More funds needed to procure new furniture for the staff area of the first floor. Part of this increase is offset by a shift of funds out of this project as some scope was shifted into the new 35029 - Administration Office Layout Modifications project.
31914 - Skyline Field Office Renovation	40,000	→	Request for proposal has accelerated more quickly than expected.
35004 - Sierra Azul Ranger Residence	(155,000)	→	Since the building permit is still under review, construction will be shifted and completed in FY25.
35010 - Structures Disposition	(52,000)	< \$	Historic resource evaluation work being done under another project.

FY24 Quarter 3 Budget Amendments by Project

35016 - Toto Ranch Agricultural Well	35,000	↑	Additional funds are needed to test the nearby domestic water well. If there is sufficient water, the District may be able to use the existing well for both domestic and agricultural needs, saving costs on installing a new well.
35029 - Administration Office Layout Modifications	39,000	↑↓	Funds to cover construction are moving from 31202 - New Administration Office Facility to this project because of the change in scope.
35035 - Purisima Creek Road Vehicle Access	(110,000)	→	Will be hiring a CEQA consultant next fiscal year for all of the Purisima FEMA projects. Since the project is not going to construction this year, a majority of the budget can be released.
61020 - Thornewood Residence Evaluation	(243,000)	→	This project was delayed due to the presence of bats in the project area in addition to insufficient staffing capacity to complete the work.
61044 - Monte Bello Black Mountain Trail Extension	(10,000)	→	This project experienced weather-related delays.
61049 - El Corte de Madera - Spring Board Trail Culvert and Bridge	(1,300,000)	→	Staff are awaiting a pending FEMA award decision. This project was deferred to future fiscal years in order to finalize the project scope and incorporate this work into the Skyline area summer workplan.
61050 - Purisima Creek Redwoods - Purisima Ponds	(100,000)	< \$	Construction has been deferred to FY25 due to limited staff availability to conduct the project design and permitting in time for the upcoming construction season. The construction window was significantly shortened due to the presence of California red-legged frogs in the area.
61051 - Skyline Ridge - Skyline Ridge Road at Big Dipper Inholding	(200,000)	< \$	Construction has been deferred to FY25 due to delays in project design and permitting. This project was also submitted to FEMA for potential grant funding, which involved a site site assessment, cost estimates and an alternative routing design. The design consultant has been asked to modify their scope to account for the alternative design.
80081 - Pescadero Watershed Sediment Reduction	(20,000)	→	Need to wait until civil engineering work is completed to start survey work.
80095 - San Gregorio Creek Fish Habitat Enhancement	(37,000)	< \$	Design work substantially completed under budget.
VP06-004 - Hawthorns Structures Stabilization and Repairs	50,000	↑	Staff directed to complete an additional study specifically for the Hawthorns main house.
VP20-003 - Quint Trail Easement	(20,000)	< \$	No willing seller.
VP21-005 - Bear Creek Redwoods North Parking Area	(30,000)	→	The award of contract for the project's civil engineer has not yet gone to the Board for approval. The civil engineer estimates being able to complete about a month worth of work before the end of the fiscal year.
VP22-002 - Alma Bridge Road Wildlife Passage	(250,000)	→	Grant funds were awarded later than anticipated and the permit from Valley Water took longer than expected. Part of project schedule is shifting out.
None - Vehicles and Machinery	102,000	↑	Staff are purchasing more equipment/machinery but fewer vehicles than originally anticipated for FY24. The additional equipment/machinery purchases include a remote-controlled mower and an excavator/masticator combination, and support the FOSM-recommended staffing growth in Land & Facilities Services. Several vehicles, while the orders have been placed, will not be purchased and received as planned this fiscal year due to persistent supply chain delays, both in manufacturing and transport/delivery.

FY24 Quarter 3 Budget Amendments by Project

None - District Office Server Refresh	69,500	↑	The servers required more functionality than originally anticipated, increasing the amount of RAM and GPUs to increase processing speed on virtual machines that are accessed in the office and remotely.
TOTAL FUND 40	(\$2,148,500)		
GRAND TOTAL	\$762,300		

FY24 Quarter 3 Budget Amendments by Budget Category & Department

District Budget by Expenditure Category	FY24 Adopted Budget	YTD Approved Amendments	Amended Budget (as of 4/10/2024)	Q3 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	(\$25,000)	\$2,028,672	\$94,500	\$2,123,172
Total Operating Expenditures	\$8,714,357	(\$25,000)	\$8,689,357	\$94,500	\$8,783,857
General Fund Capital	\$478,476	(\$205,000)	\$273,476	\$69,500	\$342,976
Total Capital Expenditures	\$478,476	(\$205,000)	\$273,476	\$69,500	\$342,976
Total Administrative Services Expenditures	\$9,192,833	(\$230,000)	\$8,962,833	\$164,000	\$9,126,833
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	(\$20,000)	\$134,498
Total Operating Expenditures	\$1,384,642	\$0	\$1,384,642	(\$20,000)	\$1,364,642
Hawthorn Capital	\$0		\$0		\$0
Total Hawthorn Expenditures	\$0	\$0	\$0	\$0	\$0
Measure AA Capital	\$5,481,704	\$268,000	\$5,749,704	\$216,000	\$5,965,704
General Fund Capital	\$4,649,700	(\$2,512,700)	\$2,137,000	(\$170,000)	\$1,967,000
Total Capital Expenditures	\$10,131,404	(\$2,244,700)	\$7,886,704	\$46,000	\$7,932,704
Total Engineering & Construction Expenditures	\$11,516,046	(\$2,244,700)	\$9,271,346	\$26,000	\$9,297,346
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	(\$80,500)	\$478,440
Total Operating Expenditures	\$2,567,282	\$0	\$2,567,282	(\$80,500)	\$2,486,782
Total General Manager Expenditures	\$2,567,282	\$0	\$2,567,282	(\$80,500)	\$2,486,782
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>\$118,000</i>	<i>(\$264,457)</i>
Net Salaries and Benefits	\$8,254,715	\$0	\$8,254,715	\$118,000	\$8,372,715
Services and Supplies	\$5,724,192	(\$302,000)	\$5,422,192	(\$409,000)	\$5,013,192
Total Operating Expenditures	\$13,978,907	(\$302,000)	\$13,676,907	(\$291,000)	\$13,385,907
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	\$102,735	\$1,206,942	(\$362,000)	\$844,942
General Fund Capital	\$3,798,100	(\$385,157)	\$3,412,943	(\$1,751,000)	\$1,661,943
Total Capital Expenditures	\$4,902,307	(\$282,422)	\$4,619,885	(\$2,113,000)	\$2,506,885
Total Land & Facilities Expenditures	\$18,918,414	(\$584,422)	\$18,333,992	(\$2,404,000)	\$15,929,992
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>\$12,916</i>	<i>(\$68,380)</i>	<i>\$20,400</i>	<i>(\$47,980)</i>
Net Salaries and Benefits	\$2,099,437	\$12,916	\$2,112,353	\$20,400	\$2,132,753
Services and Supplies	\$2,810,307	\$58,000	\$2,868,307	(\$540,200)	\$2,328,107
Total Operating Expenditures	\$4,909,744	\$70,916	\$4,980,660	(\$519,800)	\$4,460,860
Measure AA Capital	\$1,963,196	(\$529,416)	\$1,433,780	(\$169,900)	\$1,263,880
General Fund Capital	\$805,500	\$25,000	\$830,500	(\$307,000)	\$523,500
Total Capital Expenditures	\$2,768,696	(\$504,416)	\$2,264,280	(\$476,900)	\$1,787,380
Total Natural Resources Expenditures	\$7,678,440	(\$433,500)	\$7,244,940	(\$996,700)	\$6,248,240

FY24 Quarter 3 Budget Amendments by Budget Category & Department

District Budget by Expenditure Category	FY24 Adopted Budget	YTD Approved Amendments	Amended Budget (as of 4/10/2024)	Q3 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	\$171,500	\$475,599	(\$49,000)	\$426,599
Total Operating Expenditures	\$2,267,516	\$171,500	\$2,439,016	(\$49,000)	\$2,390,016
Hawthorn Services and Supplies	\$0		\$0	\$95,000	\$95,000
Total Hawthorn Expenditures	\$0	\$0	\$0	\$95,000	\$95,000
Measure AA Capital	\$799,360	(\$105,000)	\$694,360	(\$154,000)	\$540,360
General Fund Capital	\$120,000	(\$80,000)	\$40,000	\$30,000	\$70,000
Total Capital Expenditures	\$919,360	(\$185,000)	\$734,360	(\$124,000)	\$610,360
Total Planning Expenditures	\$3,186,876	(\$13,500)	\$3,173,376	(\$78,000)	\$3,095,376
PUBLIC AFFAIRS					
Salaries and Benefits	\$1,139,528		\$1,139,528		\$1,139,528
Services and Supplies	\$585,854		\$585,854	\$22,500	\$608,354
Total Operating Expenditures	\$1,725,382	\$0	\$1,725,382	\$22,500	\$1,747,882
Total Public Affairs Expenditures	\$1,725,382	\$0	\$1,725,382	\$22,500	\$1,747,882
REAL PROPERTY					
Salaries and Benefits	\$885,661		\$885,661		\$885,661
Services and Supplies	\$49,956		\$49,956	\$90,000	\$139,956
Total Operating Expenditures	\$935,617	\$0	\$935,617	\$90,000	\$1,025,617
Measure AA Land and Associated Costs	\$3,452,180	\$1,000,000	\$4,452,180	\$4,115,000	\$8,567,180
General Fund Land and Associated Costs	\$350,000	\$153,000	\$503,000	(\$20,000)	\$483,000
Total Land and Associated Costs	\$3,802,180	\$1,153,000	\$4,955,180	\$4,095,000	\$9,050,180
Total Real Property Expenditures	\$4,737,797	\$1,153,000	\$5,890,797	\$4,185,000	\$10,075,797
VISITOR SERVICES					
Salaries and Benefits	\$7,020,988		\$7,020,988		\$7,020,988
Services and Supplies	\$942,888		\$942,888	(\$76,000)	\$866,888
Total Operating Expenditures	\$7,963,876	\$0	\$7,963,876	(\$76,000)	\$7,887,876
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	(\$76,000)	\$7,982,876
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	(\$2,353,122)	\$80,441,258	\$762,300	\$81,203,558

FY24 Quarter 3 Budget Amendments by Organization Set and Object Code

Budget Category / Organization Set	Object	FY24 Amended Budget (as of 4/10/2024)	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
FUND 10 GENERAL FUND SALARIES & BENEFITS				
10-61-611 - GF Op-L&F- Admin	4101-0000 - Full Time	\$6,035,995	\$118,000	\$6,153,995
10-80-810 - GF Op-NR- Admin	4101-0000 - Full Time	\$1,695,296	\$20,400	\$1,715,696
Fund 10 Salaries & Benefits Subtotal			\$138,400	
FUND 10 GENERAL FUND SERVICES & SUPPLIES				
10-10-110 - GF Op-GMO- Admin	5299-0000 - Other Professional Services	\$232,000	\$50,500	\$282,500
10-10-120 - GF Op-GMO- District Clerk	5299-0000 - Other Professional Services	\$51,400	(\$40,000)	\$11,400
10-10-120 - GF Op-GMO- District Clerk	5301-0000 - Election Expenses - SM	\$25,000	(\$25,000)	\$0
10-10-120 - GF Op-GMO- District Clerk	5303-0000 - Election Expenses - SC	\$45,000	(\$45,000)	\$0
10-30-310 - GF Op-PL- Admin	5202-0000 - Graphic Design & Layout	\$10,000	(\$7,000)	\$3,000
10-30-310 - GF Op-PL- Admin	5299-0000 - Other Professional Services	\$60,000	(\$10,000)	\$50,000
10-30-320 - GF Op-PL- Planning	5299-0000 - Other Professional Services	\$315,500	(\$25,000)	\$290,500
10-35-315 - GF Op-E&C- Admin	5004-0000 - Temporary Office Help	\$50,000	(\$20,000)	\$30,000
10-40-410 - GF Op-PA- Admin	5020-0000 - Other Outside Services	\$27,360	(\$25,000)	\$2,360
10-40-410 - GF Op-PA- Admin	5202-0000 - Graphic Design & Layout	\$43,980	\$27,500	\$71,480
10-40-410 - GF Op-PA- Admin	5205-0000 - Legislative Consultant	\$135,520	(\$10,000)	\$125,520
10-40-410 - GF Op-PA- Admin	5801-0000 - Postage	\$48,200	(\$25,000)	\$23,200
10-40-410 - GF Op-PA- Admin	5901-0000 - Printing Services	\$51,100	\$65,000	\$116,100
10-50-510 - GF Op-ADMIN- Admin	5503-0000 - Grant Award Agreements	\$130,000	\$36,000	\$166,000
10-50-510 - GF Op-ADMIN- Admin	5801-0000 - Postage	\$8,000	(\$5,000)	\$3,000
10-50-540 - GF Op-ADMIN- Finance	5002-0000 - Bank Service Fees	\$12,500	(\$10,000)	\$2,500
10-50-540 - GF Op-ADMIN- Finance	5299-0000 - Other Professional Services	\$23,500	(\$10,000)	\$13,500
10-50-550 - GF Op-ADMIN- IST	5009-0000 - Internet Provider	\$236,480	(\$15,000)	\$221,480
10-50-550 - GF Op-ADMIN- IST	5215-0000 - Saas/Cloud Software	\$483,214	\$25,500	\$508,714
10-50-550 - GF Op-ADMIN- IST	5216-0000 - Mapping/GIS Services	\$10,000	(\$10,000)	\$0
10-50-550 - GF Op-ADMIN- IST	5299-0000 - Other Professional Services	\$94,700	\$34,500	\$129,200
10-50-560 - GF Op-ADMIN- HR	5299-0000 - Other Professional Services	\$89,800	\$45,000	\$134,800
10-61-621 - GF Op-L&F- Property Management	5607-0000 - Lease Commissions	\$26,000	\$29,000	\$55,000
10-61-631 - GF Op-L&F- Foothills	5218-0000 - Bio Survey/Monitoring	\$120,000	\$19,000	\$139,000
10-61-631 - GF Op-L&F- Foothills	5233-0000 - Historic/Cultural Resource	\$0	\$37,000	\$37,000
10-61-641 - GF Op-L&F- Skyline	5218-0000 - Bio Survey/Monitoring	\$120,000	(\$100,000)	\$20,000

FY24 Quarter 3 Budget Amendments by Organization Set and Object Code

Budget Category / Organization Set	Object	FY24 Amended Budget (as of 4/10/2024)	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
10-61-691 - GF Op-L&F- District Facilities	5703-0000 - Utilities - Propane, Gas	\$66,000	(\$66,000)	\$0
10-65-615 - GF Op-VS- Admin	5299-0000 - Other Professional Services	\$35,000	(\$30,000)	\$5,000
10-65-625 - GF Op-VS- Patrol	5605-0000 - Repeater Site Leases	\$100,000	(\$12,000)	\$88,000
10-80-810 - GF Op-NR- Admin	5211-0000 - Environment/Climate Consult	\$161,932	(\$15,000)	\$146,932
10-80-820 - GF Op-NR- Vegetation Mgmt	5211-0000 - Environment/Climate Consult	\$385,500	\$204,000	\$589,500
10-80-820 - GF Op-NR- Vegetation Mgmt	5218-0000 - Bio Survey/Monitoring	\$150,700	(\$57,000)	\$93,700
10-80-830 - GF Op-NR- Wildlife Management	5211-0000 - Environment/Climate Consult	\$398,441	(\$6,500)	\$391,941
10-80-850 - GF Op-NR- Science/Engineering	5211-0000 - Environment/Climate Consult	\$231,000	(\$8,000)	\$223,000
10-80-850 - GF Op-NR- Science/Engineering	5219-0000 - Legal Services	\$65,000	(\$42,200)	\$22,800
10-10-110 - GF Op-GMO- Admin	6601-0000 - Training & Conferences	\$20,000	(\$15,000)	\$5,000
10-10-120 - GF Op-GMO- District Clerk	6601-0000 - Training & Conferences	\$10,000	(\$6,000)	\$4,000
10-50-540 - GF Op-ADMIN- Finance	6601-0000 - Training & Conferences	\$10,850	(\$10,000)	\$850
10-50-550 - GF Op-ADMIN- IST	6803-0000 - Computer Hardware	\$208,000	\$53,500	\$261,500
10-50-550 - GF Op-ADMIN- IST	6901-0000 - Office Equipment	\$10,000	(\$10,000)	\$0
10-50-560 - GF Op-ADMIN- HR	6601-0000 - Training & Conferences	\$126,445	(\$30,000)	\$96,445
10-61-611 - GF Op-L&F- Admin	6601-0000 - Training & Conferences	\$93,500	(\$30,000)	\$63,500
10-65-625 - GF Op-VS- Patrol	6604-0000 - Ranger Academy Training	\$103,200	(\$10,000)	\$93,200
10-65-625 - GF Op-VS- Patrol	6605-0000 - Safety Program	\$20,500	(\$12,000)	\$8,500
10-20-230 - GF Op-RP- Land Conservation	7201-0000 - Property Taxes	\$5,000	\$90,000	\$95,000
10-30-310 - GF Op-PL- Admin	7101-0000 - Repair/Maint - Structures	\$0	\$3,000	\$3,000
10-30-320 - GF Op-PL- Planning	7101-0000 - Repair/Maint - Structures	\$10,000	(\$5,000)	\$5,000
10-30-320 - GF Op-PL- Planning	7110-0000 - Signs Maintenance	\$5,000	(\$5,000)	\$0
10-40-410 - GF Op-PA- Admin	7502-0000 - Projects/Programs	\$79,000	(\$10,000)	\$69,000
10-61-621 - GF Op-L&F- Property Management	7101-0000 - Repair/Maint - Structures	\$200,000	(\$50,000)	\$150,000
10-61-621 - GF Op-L&F- Property Management	7104-0000 - Water Systems Maint	\$70,000	\$25,000	\$95,000
10-61-621 - GF Op-L&F- Property Management	7111-0000 - Fences/Gates Maint	\$73,000	\$50,000	\$123,000
10-61-631 - GF Op-L&F- Foothills	7102-0000 - Janitorial/Cleaning	\$15,500	\$42,000	\$57,500
10-61-631 - GF Op-L&F- Foothills	7105-0000 - Sewer/Septic Maint	\$20,000	\$15,000	\$35,000
10-61-631 - GF Op-L&F- Foothills	7109-0000 - Trails & Road Maint	\$130,000	\$100,000	\$230,000
10-61-631 - GF Op-L&F- Foothills	7112-0000 - Landscaping Maint	\$100,000	\$100,000	\$200,000
10-61-631 - GF Op-L&F- Foothills	7114-0000 - Hazardous Mats Disposal	\$3,000	\$15,000	\$18,000

FY24 Quarter 3 Budget Amendments by Organization Set and Object Code

Budget Category / Organization Set	Object	FY24 Amended Budget (as of 4/10/2024)	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
10-61-631 - GF Op-L&F- Foothills	7400-0000 - IPM Program Maintenance	\$110,000	(\$25,000)	\$85,000
10-61-631 - GF Op-L&F- Foothills	7401-0000 - IPM Plant Maint	\$115,000	(\$115,000)	\$0
10-61-631 - GF Op-L&F- Foothills	7403-0000 - IPM Restoration	\$60,000	(\$60,000)	\$0
10-61-631 - GF Op-L&F- Foothills	7406-0000 - IPM Fuels Management	\$300,000	(\$180,000)	\$120,000
10-61-641 - GF Op-L&F- Skyline	7102-0000 - Janitorial/Cleaning	\$15,000	\$13,000	\$28,000
10-61-641 - GF Op-L&F- Skyline	7109-0000 - Trails & Road Maint	\$210,000	(\$10,000)	\$200,000
10-61-641 - GF Op-L&F- Skyline	7406-0000 - IPM Fuels Management	\$917,600	(\$300,000)	\$617,600
10-61-691 - GF Op-L&F- District Facilities	7102-0000 - Janitorial/Cleaning	\$20,000	\$42,000	\$62,000
10-61-691 - GF Op-L&F- District Facilities	7103-0000 - Electrical Maint Servs	\$1,000	\$40,000	\$41,000
10-65-635 - GF Op-VS- Docent	7605-0000 - Docent/Volunt Training	\$25,000	(\$12,000)	\$13,000
10-80-820 - GF Op-NR- Vegetation Mgmt	7400-0000 - IPM Program Maintenance	\$564,500	(\$155,500)	\$409,000
10-80-820 - GF Op-NR- Vegetation Mgmt	7403-0000 - Restoration	\$586,880	(\$450,000)	\$136,880
10-80-820 - GF Op-NR- Vegetation Mgmt	7406-0000 - Fuels Management	\$12,500	(\$10,000)	\$2,500
Fund 10 Services & Supplies Subtotal			(\$967,700)	
FUND 20 HAWTHORNS SERVICES & SUPPLIES				
20-30-320 - Hawth-PL- Planning	5299-0000 - Other Professional Services	\$0	\$95,000	\$95,000
Fund 20 Services & Supplies Subtotal			\$95,000	
FUND 30 MEASURE AA CAPITAL SALARIES & BENEFITS				
30-61-611-MAA-L&F- Admin	4109-0000 - Measure AA Labor Reimbursement	\$382,457	(\$118,000)	\$264,457
30-80-810-MAA-NR- Admin	4109-0000 - Measure AA Labor Reimbursement	\$68,380	(\$20,400)	\$47,980
Fund 30 Salaries & Benefits Subtotal			(\$138,400)	
FUND 30 MEASURE AA CAPITAL/FIXED ASSETS				
30-20-230-MAA-RP- Land Conservation	8101-0000 - Land Purchase	\$4,290,180	\$4,100,000	\$8,390,180
30-20-230-MAA-RP- Land Conservation	8104-0000 - Legal Services	\$40,000	\$40,000	\$80,000
30-20-230-MAA-RP- Land Conservation	8205-0000 - Surveyor	\$25,000	(\$25,000)	\$0
30-30-320-MAA-PL- Planning	8201-0000 - Architect/Landscape Architect	\$130,000	(\$36,000)	\$94,000
30-30-320-MAA-PL- Planning	8202-0000 - Civil Engineer	\$10,000	(\$10,000)	\$0
30-30-320-MAA-PL- Planning	8203-0000 - Geotechnical Engineer/Geologist	\$50,000	(\$50,000)	\$0
30-30-320-MAA-PL- Planning	8301-0000 - Biologist Services	\$25,000	(\$9,000)	\$16,000
30-30-320-MAA-PL- Planning	8302-0000 - CEQA Consultant	\$30,000	(\$15,000)	\$15,000
30-30-320-MAA-PL- Planning	8303-0000 - Cultural Resources	\$15,000	(\$15,000)	\$0

FY24 Quarter 3 Budget Amendments by Organization Set and Object Code

Budget Category / Organization Set	Object	FY24 Amended Budget (as of 4/10/2024)	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
30-30-320-MAA-PL- Planning	8304-0000 - Environmental Consultant Servs	\$285,800	(\$10,000)	\$275,800
30-30-320-MAA-PL- Planning	8306-0000 - Traffic Consultant/Engineer	\$100,000	(\$9,000)	\$91,000
30-35-325-MAA-E&C- Projects	8202-0000 - Civil Engineer	\$1,916,693	(\$50,000)	\$1,866,693
30-35-325-MAA-E&C- Projects	8206-0000 - Arborist Services	\$0	\$10,000	\$10,000
30-35-325-MAA-E&C- Projects	8302-0000 - CEQA Consultant	\$12,500	\$13,000	\$25,500
30-35-325-MAA-E&C- Projects	8403-0000 - Materials Testing	\$30,000	(\$10,000)	\$20,000
30-35-325-MAA-E&C- Projects	8601-0000 - Prime Contractor	\$3,412,343	\$253,000	\$3,665,343
30-61-631-MAA-L&F- Foothills	8202-0000 - Civil Engineer	\$30,000	(\$24,000)	\$6,000
30-61-631-MAA-L&F- Foothills	8404-0000 - Biologist Inspection	\$3,000	(\$3,000)	\$0
30-61-631-MAA-L&F- Foothills	8501-0000 - Local (County/City)	\$12,000	(\$12,000)	\$0
30-61-631-MAA-L&F- Foothills	8502-0000 - State/Regional	\$7,000	(\$7,000)	\$0
30-61-631-MAA-L&F- Foothills	8603-0000 - Landscape Maint/Restoration	\$25,000	(\$25,000)	\$0
30-61-631-MAA-L&F- Foothills	8609-0000 - Trail Improvements	\$140,000	(\$60,000)	\$80,000
30-61-631-MAA-L&F- Foothills	8614-0000 - Equipment/Vehicle Rental	\$80,000	(\$20,000)	\$60,000
30-61-641-MAA-L&F- Skyline	8202-0000 - Civil Engineer	\$105,000	(\$60,000)	\$45,000
30-61-641-MAA-L&F- Skyline	8203-0000 - Geotechnical Engineer/Geologist	\$20,000	(\$20,000)	\$0
30-61-641-MAA-L&F- Skyline	8301-0000 - Biologist Services	\$25,000	\$17,000	\$42,000
30-61-641-MAA-L&F- Skyline	8304-0000 - Environmental Consultant Servs	\$30,000	(\$15,000)	\$15,000
30-61-641-MAA-L&F- Skyline	8502-0000 - State/Regional	\$15,000	(\$15,000)	\$0
30-80-820-MAA-NR- Vegetation Mgmt	8203-0000 - Geotechnical Engineer/Geologist	\$15,000	(\$15,000)	\$0
30-80-820-MAA-NR- Vegetation Mgmt	8305-0000 - Planning Consultant	\$130,000	(\$86,000)	\$44,000
30-80-830-MAA-NR- Wildlife Management	8202-0000 - Civil Engineer	\$20,000	(\$20,000)	\$0
30-80-830-MAA-NR- Wildlife Management	8203-0000 - Geotechnical Engineer/Geologist	\$30,000	(\$15,000)	\$15,000
30-80-830-MAA-NR- Wildlife Management	8301-0000 - Biologist Services	\$10,000	(\$5,000)	\$5,000
30-80-830-MAA-NR- Wildlife Management	8404-0000 - Biologist Inspection	\$25,000	(\$25,000)	\$0
30-80-850-MAA-NR- Science/Engineering	8202-0000 - Civil Engineer	\$37,000	(\$21,500)	\$15,500
30-80-850-MAA-NR- Science/Engineering	8301-0000 - Biologist Services	\$31,000	\$5,000	\$36,000
30-80-850-MAA-NR- Science/Engineering	8304-0000 - Environmental Consultant Servs	\$37,000	(\$10,000)	\$27,000
30-80-850-MAA-NR- Science/Engineering	8305-0000 - Planning Consultant	\$0	\$43,000	\$43,000
Fund 30 Capital/Fixed Assets Subtotal			\$3,783,500	
FUND 40 GENERAL FUND CAPITAL/FIXED ASSETS				

FY24 Quarter 3 Budget Amendments by Organization Set and Object Code

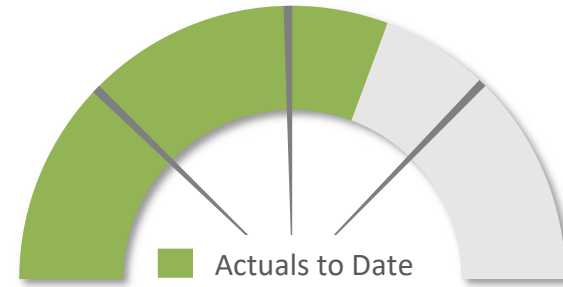
Budget Category / Organization Set	Object	FY24 Amended Budget (as of 4/10/2024)	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
40-20-230-GF Cap-RP- Land Conservation	8105-0000 - Site Condition Studies/Engnr	\$67,000	(\$20,000)	\$47,000
40-30-320-GF Cap-PL- Planning	8201-0000 - Architect/Landscape Architect	\$20,000	\$20,000	\$40,000
40-30-320-GF Cap-PL- Planning	8205-0000 - Surveyor	\$0	\$20,000	\$20,000
40-30-320-GF Cap-PL- Planning	8301-0000 - Biologist Services	\$10,000	(\$10,000)	\$0
40-35-325-GF Cap-E&C- Projects	8202-0000 - Civil Engineer	\$435,500	(\$40,000)	\$395,500
40-35-325-GF Cap-E&C- Projects	8203-0000 - Geotechnical Engineer/Geologist	\$50,000	\$35,000	\$85,000
40-35-325-GF Cap-E&C- Projects	8204-0000 - Structural Engineer	\$0	\$50,000	\$50,000
40-35-325-GF Cap-E&C- Projects	8301-0000 - Biologist Services	\$119,000	(\$60,000)	\$59,000
40-35-325-GF Cap-E&C- Projects	8302-0000 - CEQA Consultant	\$33,000	(\$30,000)	\$3,000
40-35-325-GF Cap-E&C- Projects	8303-0000 - Cultural Resources	\$75,500	(\$66,000)	\$9,500
40-35-325-GF Cap-E&C- Projects	8306-0000 - Traffic Consultant/Engineer	\$5,000	\$20,000	\$25,000
40-35-325-GF Cap-E&C- Projects	8402-0000 - Geotech/Geologist Inspection	\$45,000	(\$20,000)	\$25,000
40-35-325-GF Cap-E&C- Projects	8403-0000 - Materials Testing	\$16,000	\$14,000	\$30,000
40-35-325-GF Cap-E&C- Projects	8601-0000 - Prime Contractor	\$923,000	(\$155,000)	\$768,000
40-35-325-GF Cap-E&C- Projects	8709-0000 - Furniture	\$150,000	\$82,000	\$232,000
40-50-550-GF Cap-ADMIN- IST	8702-0000 - Computer Equipment	\$273,476	\$69,500	\$342,976
40-61-621-GF Cap-L&F- Property Management	8201-0000 - Architect/Landscape Architect	\$15,000	(\$15,000)	\$0
40-61-621-GF Cap-L&F- Property Management	8204-0000 - Structural Engineer	\$23,000	(\$23,000)	\$0
40-61-621-GF Cap-L&F- Property Management	8301-0000 - Biologist Services	\$0	\$10,000	\$10,000
40-61-621-GF Cap-L&F- Property Management	8501-0000 - Local (County/City)	\$15,000	(\$15,000)	\$0
40-61-621-GF Cap-L&F- Property Management	8601-0000 - Prime Contractor	\$314,756	(\$200,000)	\$114,756
40-61-631-GF Cap-L&F- Foothills	8203-0000 - Geotechnical Engineer/Geologist	\$25,000	(\$25,000)	\$0
40-61-631-GF Cap-L&F- Foothills	8301-0000 - Biologist Services	\$25,000	\$15,000	\$40,000
40-61-641-GF Cap-L&F- Skyline	8601-0000 - Prime Contractor	\$1,629,000	(\$1,600,000)	\$29,000
40-61-671-GF Cap-L&F- Support Services	8701-0000 - Machinery	\$430,000	\$361,000	\$791,000
40-61-671-GF Cap-L&F- Support Services	8707-0000 - Vehicles	\$930,000	(\$259,000)	\$671,000
40-80-830-GF Cap-NR- Wildlife Management	8202-0000 - Civil Engineer	\$500,000	(\$250,000)	\$250,000
40-80-830-GF Cap-NR- Wildlife Management	8301-0000 - Biologist Services	\$25,000	(\$25,000)	\$0
40-80-850-GF Cap-NR- Science/Engineering	8202-0000 - Civil Engineer	\$208,250	(\$20,000)	\$188,250
40-80-850-GF Cap-NR- Science/Engineering	8203-0000 - Geotechnical Engineer/Geologist	\$15,000	(\$15,000)	\$0
40-80-850-GF Cap-NR- Science/Engineering	8303-0000 - Cultural Resources	\$15,000	(\$10,000)	\$5,000

FY24 Quarter 3 Budget Amendments by Organization Set and Object Code

Budget Category / Organization Set	Object	FY24 Amended Budget (as of 4/10/2024)	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
40-80-850-GF Cap-NR- Science/Engineering	8304-0000 - Environmental Consultant Servs	\$50,000	\$20,000	\$70,000
40-80-850-GF Cap-NR- Science/Engineering	8601-0000 - Prime Contractor	\$17,250	(\$7,000)	\$10,250
Fund 40 Capital/Fixed Assets Subtotal			(\$2,148,500)	
Grand Total			\$762,300	



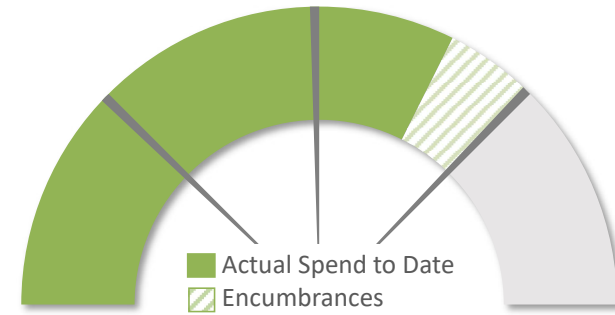
Revenue Quarterly Performance Report



DISTRICT REVENUES BY FUND & CATEGORY	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	FY24 Actual (through 3/31)	Budget Remaining	Budget Used (%)
Fund 10 - General Fund	72,462,665	(525,500)	71,937,165	44,717,524	27,219,641	62%
General Property Taxes	66,497,000	-	66,497,000	39,246,387	27,250,613	59%
Grants Revenue	1,353,000	(525,500)	827,500	673,613	153,887	81%
Interest Income	2,264,000	-	2,264,000	1,940,205	323,795	86%
Rental Income	1,837,933	-	1,837,933	1,475,564	362,369	80%
Other Revenues	510,732	-	510,732	1,381,755	(871,023)	271%
Fund 20 - Hawthorn Fund	60,000	-	60,000	60,455	(455)	101%
Interest Income	60,000	-	60,000	60,455	(455)	101%
Fund 30 - MAA Fund	5,443,010	(2,557,510)	2,885,500	1,469,953	1,415,547	51%
Grants Revenue	4,781,010	(2,557,510)	2,223,500	1,223,719	999,781	55%
Interest Income	662,000	-	662,000	246,234	415,766	37%
Fund 40 - General Fund Capital	239,000	(239,000)	-	-	-	0%
Grants Revenue	239,000	(239,000)	-	-	-	0%
Fund 50 - Debt Service	5,539,000	-	5,539,000	3,073,790	2,465,210	55%
General Property Taxes	5,449,000	-	5,449,000	3,013,632	2,435,368	55%
Interest Income	90,000	-	90,000	60,158	29,842	67%
DISTRICT REVENUES (All Funds)	83,743,675	(3,322,010)	80,421,665	49,321,722	31,099,943	61%



Expenses Quarterly Performance Report



DISTRICT EXPENSES BY FUND	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 3/31)	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	(913,884)	44,574,610	3,532,969	30,416,127	14,158,483	10,625,514	68%	76%	65%	73%
Fund 20 - Hawthorn Fund	37,200	95,000	132,200	-	-	132,200	132,200	0%	0%	23%	23%
Fund 30 - MAA Fund	12,800,647	4,381,419	17,182,066	1,775,226	9,375,716	7,806,350	6,031,124	55%	65%	15%	92%
Fund 40 - General Fund Capital	9,831,776	(5,269,357)	4,562,419	2,902,650	1,434,096	3,128,323	225,673	31%	95%	56%	99%
DISTRICT EXPENSES (Subtotal)	68,158,117	(1,706,822)	66,451,295	8,210,845	41,225,939	25,225,356	17,014,512	62%	74%	48%	80%
Fund 40 - One Time Expenses	465,000	116,000	581,000	23,161	492,486	88,514	65,352	85%	89%	55%	75%
Fund 50 - Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	99%	99%
DISTRICT EXPENSES (All Funds)	82,794,380	(1,590,822)	81,203,558	8,234,006	52,591,607	28,611,951	20,377,946	65%	75%	61%	85%

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

ATTACHMENT 5

DISTRICT EXPENSES BY FUND & CATEGORY	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 3/31)	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	(913,884)	44,574,610	3,532,969	30,416,127	14,158,483	10,625,514	68%	76%	65%	73%
Personnel Services	32,164,503	151,316	32,315,819	73,747	23,036,810	9,279,009	9,205,262	71%	72%	69%	69%
Services and Supplies	13,323,991	(1,065,200)	12,258,791	3,459,221	7,379,317	4,879,474	1,420,253	60%	88%	52%	81%
Fund 20 - Hawthorn Fund	37,200	95,000	132,200	-	-	132,200	132,200	0%	0%	23%	23%
Services and Supplies	37,200	95,000	132,200	-	-	132,200	132,200	0%	0%	23%	23%
Capital/Fixed Assets	-	-	-	-	-	-	-				
Fund 30 - MAA Fund	12,800,647	4,381,419	17,182,066	1,775,226	9,375,716	7,806,350	6,031,124	55%	65%	15%	92%
Personnel Services	619,981	(151,316)	468,665	-	248,522	220,144	220,144	53%	53%	57%	57%
Capital/Fixed Assets	12,180,666	4,532,735	16,713,401	1,775,226	9,127,194	7,586,207	5,810,981	55%	65%	14%	93%
Fund 40 - General Fund Capital	9,831,776	(5,269,357)	4,562,419	2,902,650	1,434,096	3,128,323	225,673	31%	95%	56%	99%
Capital/Fixed Assets	9,831,776	(5,269,357)	4,562,419	2,902,650	1,434,096	3,128,323	225,673	31%	95%	56%	99%
DISTRICT EXPENSES (Subtotal)	68,158,117	(1,706,822)	66,451,295	8,210,845	41,225,939	25,225,356	17,014,512	62%	74%	48%	80%
Fund 40 - One Time Expenses	465,000	116,000	581,000	23,161	492,486	88,514	65,352	85%	89%	55%	75%
Fund 50 - Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	99%	99%
DISTRICT EXPENSES (All Funds)	82,794,380	(1,590,822)	81,203,558	8,234,006	52,591,607	28,611,951	20,377,946	65%	75%	61%	85%

DISTRICT EXPENSES BY FUND & CATEGORY	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 3/31)	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	73,747	23,285,331	9,499,153	9,425,405	71%	71%	69%	69%
Services and Supplies	13,361,191	(970,200)	12,390,991	3,459,221	7,379,317	5,011,674	1,552,453	60%	87%	52%	81%
Capital/Fixed Assets	22,012,442	(736,622)	21,275,820	4,677,876	10,561,290	10,714,530	6,036,654	50%	72%	18%	94%
DISTRICT EXPENSES (Subtotal)	68,158,117	(1,706,822)	66,451,295	8,210,845	41,225,939	25,225,356	17,014,512	62%	74%	48%	80%
One Time Expenses	465,000	116,000	581,000	23,161	492,486	88,514	65,352	85%	89%	55%	75%
Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	99%	99%
DISTRICT EXPENSES (All Funds)	82,794,380	(1,590,822)	81,203,558	8,234,006	52,591,607	28,611,951	20,377,946	65%	75%	61%	85%

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

ATTACHMENT 5

DISTRICT EXPENSES BY DEPARTMENTS (All Funds)	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 3/31)	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	(66,000)	9,126,833	546,190	6,823,292	2,303,541	1,757,350	75%	81%	66%	70%
Engineering & Construction	11,051,046	(2,334,700)	8,716,346	1,314,225	5,672,671	3,043,674	1,729,449	65%	80%	68%	77%
General Counsel	1,041,173	-	1,041,173	78,376	749,326	291,847	213,470	72%	79%	67%	77%
General Manager	2,567,282	(80,500)	2,486,782	75,595	1,721,663	765,118	689,524	69%	72%	64%	72%
Land & Facilities	18,918,414	(2,988,422)	15,929,992	2,993,947	9,785,102	6,144,889	3,150,942	61%	80%	66%	76%
Natural Resources	7,678,440	(1,430,200)	6,248,240	2,279,447	3,365,672	2,882,568	603,121	54%	90%	48%	77%
Planning	3,186,876	(91,500)	3,095,376	374,149	2,027,036	1,068,340	694,191	65%	78%	66%	82%
Public Affairs	1,725,382	22,500	1,747,882	398,929	1,268,871	479,011	80,081	73%	95%	69%	87%
Real Property	4,737,797	5,338,000	10,075,797	61,760	4,540,753	5,535,044	5,473,283	45%	46%	4%	94%
Visitor Services	8,058,876	(76,000)	7,982,876	88,225	5,271,552	2,711,324	2,623,100	66%	67%	67%	69%
DISTRICT EXPENSES (Subtotal)	68,158,117	(1,706,822)	66,451,295	8,210,845	41,225,939	25,225,356	17,014,512	62%	74%	48%	80%
One Time Expense: Fund 40	465,000	116,000	581,000	23,161	492,486	88,514	65,352	85%	89%	55%	75%
Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	99%	99%
DISTRICT EXPENSES (All Funds)	82,794,380	(1,590,822)	81,203,558	8,234,006	52,591,607	28,611,951	20,377,946	65%	75%	61%	85%