



Midpeninsula Regional
Open Space District

R-23-46
Meeting 23-13
May 10, 2023

AGENDA ITEM 3

AGENDA ITEM

Quarter 3 Proposed Budget Amendments to the Fiscal Year ending June 30, 2023

GENERAL MANAGER'S RECOMMENDATION

Adopt a resolution approving the proposed Quarter 3 budget amendments for the fiscal year ending June 30, 2023.

SUMMARY

This report presents the Quarter 3 (Q3) proposed budget amendments by fund for both revenues and expenses. Proposed budget adjustments for the fiscal year ending June 30, 2023 (FY23) are due to a combination of increased revenues and reduced projected expenditures. Revenues are increasing by \$21.3 million based mainly on grant reimbursements (including new grant funds for the Cloverdale Ranch Land Acquisition project) as well as proceed from the sale of the 330 Distel Circle office property (site of the former Administrative Office). Whereas the budgets for personnel, services, supplies and capital improvements are decreasing by a net of \$7.5 million from the amended budget primarily due to staff vacancies, delays in securing the Bear Creek Stables Use Permit, delays in receiving an acceptable vendor proposal for procurement of the new Radio System, schedule extension of a project to seek eligible grant funds, and delays in accessing/completing projects due to the late 2022 and early 2023 storm events.

DISCUSSION

The Board adopted the FY23 Budget and Action Plan on June 8, 2022 (R-22-67) with a total budget of \$84 million. Prior Board-approved adjustments brought the FY23 amended budget to \$99.6 million, primarily due to the Cloverdale Ranch Land Acquisition project, which adjusted the budget by \$14.9 million. The new proposed Q3 adjustments decrease the amended budget number by \$7.5 million to \$92.1 million – which is \$8.1 million above the original approved budget of \$84 million (see Table 3). The original FY23 revenues were projected at \$74.5 million. Based on revised projections (including the receipt of significant new grant funds), revenues are now estimated at \$95.8 million (see Table 1).

Proposed FY23 Budget Quarter 3 Amendments – Revenues

The adopted FY23 revenue budget was \$74.5 million. The proposed Q3 revenue adjustments include an increase of approximately \$10.4 million to General Fund Operating (Fund 10) from the proceeds of the sale of former Administrative Office property. The net grant increase for Fund 30 is \$9.0 million above the original projections, which encompasses an increase of \$9.9 million in grants for the Cloverdale Ranch Land Acquisition and a reduction of \$0.9 million in

FY23 grant revenue for other MAA projects due to project delays that have deferred certain reimbursement requests. Interest income is projected to increase by about \$0.6 million overall due to higher interest rates. Lastly, rental income is projected to decrease by \$0.1 million because it took longer than originally anticipated to get a signed lease agreement for a new tenant at the 5050 El Camino (current Administrative Office (AO)) building. That lease has since been executed. At the present time, two suites remain to be leased, while two other suites are under multi-year leases.

These budgetary changes bring the amended FY23 revenue budget to \$95.8 million, or \$21.3 million above the adopted revenue budget. Table 1 lists the projected revenue by Fund, including amendments to date.

Table 1: Summary of Projected FY23 Revenue

DISTRICT REVENUE BY FUND & CATEGORY	FY23 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 3/31/2023)	Quarter 3 Proposed Budget Amendments	FY23 Proposed Amended Budget
General Fund Operating (Fund 10)	\$65,863,621	\$0	\$65,863,621	\$12,115,638	\$77,979,259
Property Tax	62,404,000		62,404,000	952,000	63,356,000
Grants	668,294		668,294	258,565	926,859
Interest Income	681,000		681,000	589,000	1,270,000
Rental Income	1,607,783		1,607,783	(100,000)	1,507,783
Rancho San Antonio Agreement	402,544		402,544		402,544
Miscellaneous (Incl Sale of AO Property)	100,000		100,000	10,416,073	10,516,073
Hawthorns (Fund 20)	\$20,000	\$0	\$20,000	\$40,000	\$60,000
Interest Income	20,000		20,000	40,000	60,000
Measure AA Land/Capital (Fund 30)	\$3,075,399	\$0	\$3,075,399	\$9,014,607	\$12,090,006
Grants	2,764,399		2,764,399	9,043,607	11,808,006
Interest Income	311,000		311,000	(29,000)	282,000
General Fund Land/Capital (Fund 40)	\$0	\$0	\$0	\$155,000	\$155,000
Grants	0		0	155,000	155,000
Debt Service Fund (Fund 50)	\$5,527,000	\$0	\$5,527,000	\$0	5,527,000
Property Tax	5,496,000		5,496,000		5,496,000
Interest Income	31,000		31,000		31,000
TOTAL DISTRICT REVENUE	\$74,486,020	\$0	\$74,486,020	\$21,325,245	\$95,811,265

Proposed Amendments to the FY23 Budget – Other Funding Sources

Other Funding Sources include bond reimbursements, interfund transfers, and commitments to reserves. The FY23 adopted budget for Other Funding Sources was a combined total of \$9.8 million. The proposed Q3 budget amendments bring the total to a net negative of \$2.7 million. The primary changes include a \$3.99 million transfer to Committed for Infrastructure and a \$6.36 million transfer to Committed for the 2017 Parity Bonds (Series B) (included in the adopted budget under Fund 50). Funds to support these transfers come from the \$10.4 million received from the proceeds of the sale of the former Administrative Office building. The District has been proactively setting aside funds in Committed for Infrastructure to secure a new suitable property to establish a coastal field office. To that end, an additional \$4.0 million from unspent

FY23 budget funds is recommended to be transferred to Committed for Infrastructure, bringing the total to \$7.99 million.

Additionally, \$1.5 million is also recommended to be transferred to Committed for Future Acquisitions & Capital Projects along with a \$1.25 million transfer to Committed for Capital Maintenance from available unspent funds.

The small reduction in Fund 20 – Hawthorns (\$17,200) reflects the fact that the anticipated project is delayed and will not be accomplished in FY23.

The net increase of \$2.8 million in Measure AA Capital – Fund 30 includes an increase in expenditures for the acquisitions of both the Cloverdale and the South Cowell properties, offset in part by an increase in grant revenue for the Cloverdale acquisition. There is also a Measure AA expenditure reduction due to several project delays, including delays in obtaining permits to prepare for construction of the Bear Creek Stables Repair project, additional due diligence work that moved out a major retaining wall repair by one construction season, and the packaging of engineered construction work for the Bear Creek Redwoods Phase II Trails Project that was recently awarded to an outside contractor.

Table 2: Other Funding Sources by Fund

DISTRICT OTHER FUNDING SOURCES	FY23 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 3/31/2023)	Quarter 3 Proposed Budget Amendments	FY23 Proposed Amended Budget
General Fund Operating (Fund 10)	(23,110,575)	0	(23,110,575)	(12,351,627)	(35,462,202)
Committed for Infrastructure	(5,400,000)	\$0	(5,400,000)	(7,990,000)	(13,390,000)
Committed for Future Acquisitions & Capital Projects	0	0	0	(1,500,000)	(1,500,000)
Committed for Capital Maintenance	0	0	0	(1,250,000)	(1,250,000)
Committed for Parity Bonds (Series B)	0	\$0	0	(6,360,000)	(6,360,000)
General Fund Transfers	(17,710,575)	\$0	(17,710,575)	4,748,373	(12,962,202)
Hawthorns (Fund 20)	17,200	0	17,200	(17,200)	0
Hawthorns Funds	17,200	\$0	17,200	(17,200)	0
Measure AA Land/Capital (Fund 30)	7,331,715	0	7,331,715	2,843,852	10,175,567
Bond Reimbursements	7,331,715	\$0	7,331,715	2,393,852	9,725,567
MAA Interest Income	0	0	0	450,000	450,000
General Fund Land/Capital (Fund 40)	6,930,600	0	6,930,600	(3,279,180)	3,651,420
Assigned Fund Balance Transfer	0	0	0	1,469,193	1,469,193
General Fund Transfer	6,930,600	\$0	6,930,600	(4,748,373)	2,182,227
Debt Service Fund (Fund 50)	18,639,975	0	18,639,975	0	18,639,975
Committed for Parity Bonds (Series B)	6,360,000	\$0	6,360,000	0	6,360,000
Committed for Promissory Note	1,500,000	0	1,500,000	0	1,500,000
General Fund Transfers	10,779,975	\$0	10,779,975	0	10,779,975
TOTAL DISTRICT OTHER FUNDING	9,808,915	0	9,808,915	(12,804,155)	(2,995,240)

Other changes include a net decrease in General Fund Capital from \$7.0 million to \$3.65 million to reflect a reduction in General Fund capital expenditures than originally projected (see General Fund Capital (Fund 40) explanations below).

The amendment to Fund 40 includes the Assigned Fund Balance Transfer of \$1.47 million for the New Administrative Office Facility project. This is not a net increase to the project budget, rather a carryover of unspent funds from the prior fiscal year since the project schedule was extended into FY24 due to COVID disruptions (including supply-chain delays).

Proposed Amendments to the FY23 Budget – Expenses

The proposed Q3 budget amendments result in a net decrease of \$7.5 million from the March 2023 amended budget, bringing the total new amended FY23 Budget to \$92.1 million. Table 2 summarizes the FY23 adopted budget and proposed Q3 budget amendments by Fund. A narrative of the changes by fund follows Table 2.

Table 3: Summary of FY23 Budget by Fund

DISTRICT BUDGET BY FUNDING SOURCE	FY23 Adopted Budget (as of June 2022)	YTD Approved Budget Amendments	Amended Budget (as of 3/31/2023)	Quarter 3 Proposed Budget Amendments	FY23 Proposed Amended Budget
Fund 10 - General Fund Operating	\$42,665,113	\$0	\$42,665,113	(\$540,756)	\$42,124,357
Fund 20 - Hawthorn Fund	\$37,200	\$0	\$37,200	(\$37,000)	\$200
Fund 30 - MAA Land/Capital	\$10,407,114	\$15,620,000	\$26,027,114	(\$3,761,541)	\$22,265,573
Fund 40 - General Fund Land/Capital	\$6,930,600	\$0	\$6,930,600	(\$3,124,180)	\$3,806,420
Fund 50 - Debt Service	\$23,943,488	\$0	\$23,943,488	\$0	\$23,943,488
Total	\$83,983,515	\$15,620,000	\$99,603,515	(\$7,463,477)	\$92,140,038

The General Fund Operating (Fund 10) budget is proposed to decrease by a net of \$0.5 million primarily due to the following:

- A decrease of \$150,000 to the *Fuel Reductions Implementation* (61017) project due to weather conditions delaying a portion of the work.
- A reduction of \$139,000 to the *Lehigh Quarry Reclamation Plan Review* (80073) project due to delays by the quarry owner to resubmit a new Reclamation Plan Amendment for County and public review.
- A savings of \$118,000 to the *Wildland Fire Resiliency Program* (80003) given that a second Environmental Impact Report was deemed not necessary.

The Hawthorns Fund (Fund 20) budget is proposed to decrease by \$0.04 million due to the following:

- A reduction of \$37,000 in net operating expense savings because no emergency repair work or a new roof covering was required for the structures this fiscal year. Note: long-term repairs are awaiting Board direction, which is anticipated at the end of 2023/early 2024 when the District will present potential disposition options for 13 structures based on findings from a recent structural engineering assessment and upcoming discussions with the Town of Portola Valley and a potential funding partner.

The Measure AA Capital (Fund 30) budget is decreasing by a net of \$3.8 million primarily due to a combination of project budget reductions and increases:

- An increase of \$1.3 million to the *South Cowell Upland Land Conservation* (MAA03-006) project because the land acquisition was approved by the Board mid-year.
- A reduction of \$1.6 million to the *Bear Creek Stables Repair* (MAA21-004) project due to Use Permit delays.
- A reduction of \$1.5 million to the *Alpine Road Regional Trail, Coal Creek* (MAA10-001) project to conduct additional due diligence work with adjacent neighbors for work associated with a major retaining wall repair. The retaining wall repair was awarded by the Board in early 2023 and is scheduled to be completed in FY24.
- A net \$1.9 million decrease in numerous other MAA projects (see Attachment 2 for a complete list and explanations per project).

The General Fund Capital (Fund 40) budget is decreasing by \$3.1 million primarily due to:

- A reduction of \$1.1 million to the *ADA Barrier Removal* (31901) project to apply for eligible grant monies to fund the implementation. Construction will take place after the granting agency's decision has been made – anticipated to begin in FY24 and complete in FY25
- A reduction of \$1.3 million to the *Radio System Assessment and Upgrade* (65407) due to delays with the vendor submitting a proposal for consideration. This has delayed project implementation, which cannot move forward until after a proposal has been received and agreed upon.

The proposed budget amendments listed above (see Attachment 2 for full list) require Board approval per Board policy *3.04 Budget and Expenditure Authority*.

FISCAL IMPACT

The original projection for FY23 revenue was \$74.5 million. The total amended revenues are now estimated at \$95.8 million due in part to the receipt of significant additional grant funds. Including the transfer of funds to Committed for Infrastructure (total of \$7.99 million) and Committed for Parity Bonds (\$6.36 million), the District retains a net negative of \$2.7 million in Other Funding Sources, resulting in a net total of \$93.1 million in available funding. The FY23 proposed Q3 budget amendments result in a net budget decrease of \$7.5 million and a new amended budget of \$92.1 million, which is within the total available funding.

Table 4 summarizes the FY23 estimated change in fund balance for the General Fund (Fund 10) as a positive change, with a resulting total fund balance of approximately \$0.4 million. The fund balance reflects a \$7.99 million transfer to Committed for Infrastructure, \$6.36 million to Committed for Parity Bonds (Series B), \$1.5 million to Committed for Future Acquisitions & Capital Projects, \$1.25 million to Committed for Capital Maintenance and \$1.47 million from Assigned Fund Balance Transfers.

The transfers to Committed Fund Balance have the concurrence from the Controller.

Table 4: FY23 Estimated Change in Fund Balance

FY23 Estimated Change in Fund Balance	Fund 10	Fund 20	Fund 30	Fund 40	Fund 50	Total
	General Fund	Hawthorn	Measure AA Capital	General Fund Capital	Debt Service	
Total Amended Revenues	\$77,979,259	\$60,000	\$12,090,006	\$155,000	\$5,527,000	\$95,811,265
Total Amended Other Funding Sources	(35,462,202)	0	10,175,567	3,651,420	18,639,975	(2,995,240)
Grand Total: Revenues & Other Funding Sources	\$42,517,057	\$60,000	\$22,265,573	\$3,806,420	\$24,166,975	\$92,816,025
Total Amended Expenses						
	\$42,124,357	\$200	\$22,265,573	\$3,806,420	\$23,943,488	\$92,140,038
Adopted Change in Fund Balance	765	0	209,000	0	269,337	479,102
Net Change in Fund Balance	391,935	59,800	(209,000)	0	(45,850)	196,885
Amended Change in Fund Balance	\$392,700	\$59,800	\$0	\$0	\$223,487	\$675,987

The transfers into Committed Fund Balance, including activities from the adopted budget and the sale of 330 Distel Circle, provide the proposed balances as shown in Table 5.

Table 5: General Fund - Committed Fund Balance

	Balance 6/30/2022	Adopted Budget FY23	Sale of 330 Distel	Q3 Budget Adjustments	Proposed Balance 5/10/2023
Infrastructure	8,135,087	5,400,000	3,990,000	4,000,000	21,525,087
Equipment Replacement	4,000,000	-	-	-	4,000,000
Capital Maintenance	8,250,000	-	-	1,250,000	9,500,000
Future Acquisitions & Projects	15,100,000	-	-	1,500,000	16,600,000
2017 Parity Bonds	-	(6,360,000)	6,360,000	-	-
Promissory Note	1,500,000	(1,500,000)	-	-	-
Total	36,985,087	(2,460,000)	10,350,000	6,750,000	51,625,087

PRIOR BOARD AND COMMITTEE REVIEW

- **June 8, 2022:** Board adoption of the Fiscal Year 2022-23 Budget and Capital Improvement and Action Plan ([R-22-67, minutes](#))
- **November 9, 2022:** Board approval of purchase of the San Jose Water Company Property with corresponding adjustment to Fiscal Year 2022-23 budget ([R-22-128, minutes](#))
- **December 10, 2022:** Board approval of purchase of Cloverdale Ranch Land with corresponding adjustment to Fiscal Year 2022-23 budget ([R-22-140, 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 amendments.

Attachments:

1. Resolution Amending the FY23 Budget by Fund
2. FY23 Quarter 3 Budget Amendments by Fund and Project
3. FY23 Quarter 3 Budget Amendments by Department & Budget Category
4. FY23 Quarter 3 Budget Amendments Detail by GL Account
5. Q3 FY23 Budget Performance Report - "Green Report"

Responsible Department Head / Staff contact:
Rafaela Ocegüera, Budget & Analysis Manager

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

RESOLUTION NO. 23-__

RESOLUTION OF THE BOARD OF DIRECTORS OF THE MIDPENINSULA REGIONAL OPEN SPACE DISTRICT AMENDING THE BUDGET FOR FISCAL YEAR 2022-2023

WHEREAS, on June 8, 2022 the Board of Directors (Board) of the Midpeninsula Regional Open Space District (District) adopted the Fiscal Year ending June 30, 2023 (FY23) Budget and Action Plan; and

WHEREAS, on November 9, 2022 the Board amended the FY23 Budget; and

WHEREAS, the General Manager recommends amending the FY23 Budget to reflect a net increase in revenues and 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 revenue amendments to the District’s FY23 Budget resulting in a net increase as follows:

DISTRICT REVENUE BY FUNDING SOURCE	FY23 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 3/31/2023)	Quarter 3 Proposed Budget Amendments	FY23 Proposed Amended Budget
Fund 10 - General Fund Operating	\$65,863,621	\$0	\$65,863,621	\$12,115,638	\$77,979,259
Fund 20 - Hawthorn Fund	\$20,000	\$0	\$20,000	\$40,000	\$60,000
Fund 30 - MAA Land/Capital	\$3,075,399	\$0	\$3,075,399	\$9,014,607	\$12,090,006
Fund 40 - General Fund Land/Capital	\$0	\$0	\$0	\$155,000	\$155,000
Fund 50 - Debt Service	\$5,527,000	\$0	\$5,527,000	\$0	\$5,527,000
Total	\$74,486,020	\$0	\$74,486,020	\$21,325,245	\$95,811,265

SECTION TWO. Approve the recommended budget amendments to the District FY23 Budget resulting in a net decrease as follows:

DISTRICT BUDGET BY FUNDING SOURCE	FY23 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 3/31/2023)	Quarter 3 Proposed Budget Amendments	FY23 Proposed Amended Budget
Fund 10 - General Fund Operating	\$42,665,113	\$0	\$42,665,113	(\$540,756)	\$42,124,357
Fund 20 - Hawthorn Fund	\$37,200	\$0	\$37,200	(\$37,000)	\$200
Fund 30 - MAA Land/Capital	\$10,407,114	\$15,620,000	\$26,027,114	(\$3,761,541)	\$22,265,573
Fund 40 - General Fund Land/Capital	\$6,930,600	\$0	\$6,930,600	(\$3,124,180)	\$3,806,420
Fund 50 - Debt Service	\$23,943,488	\$0	\$23,943,488	\$0	\$23,943,488
Total	\$83,983,515	\$15,620,000	\$99,603,515	(\$7,463,477)	\$92,140,038

SECTION THREE. The following transfers are approved and the General Manager or designee is authorized to implement said transfers during the Fiscal Year Ending June 30, 2023: \$7,990,000 from Committed for Infrastructure, \$6,360,000 from Committed for Parity Bonds (Series B), \$1,500,000 million to Committed for Future Acquisitions & Capital Projects, \$1,250,000 million to Committed for Capital Maintenance and \$1,469,193 from Assigned Fund Balance Transfers.

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

SECTION FIVE. Except as herein modified, the FY23 Budget and CIAP, Resolution No. 22-21 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 _____, 2023, at a regular meeting thereof, by the following vote:

- AYES:**
- NOES:**
- ABSTAIN:**
- ABSENT:**

ATTEST:

APPROVED:

Craig Gleason, Secretary
Board of Directors

Yoriko Kishimoto, 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

FY23 Quarter 3 Budget Amendments by Project including description (Attachment 2)

Operating (Fund 10) Project Adjustments		Q3 Adjustment	Icon	Explanation
10001	Records Management	(45,000)	→	Delay in scanning paper documents and converting into digital files.
10002	San Mateo County Master Permit	15,000	→	Delays in submitting an application in FY22 due to County turnover caused project to continue into FY23.
10003	Diversity, Equity, and Inclusion Program Actions	(30,000)	< \$	Project scope was refined for FY23 after budget adoption. Most costs are now expected to be incurred in FY24 as part of a DEI organization-wide assessment and gap analysis to be conducted with consultant assistance.
10004	FOSM Update	65,000	↑	Once project contract executed, a more accurate projection of project costs were known.
31903	Hwy 35 Multi-Use Trail Crossing and Parking - Feasibility	(30,000)	→	Project timeline elongated mostly due to staffing shortage.
31904	Purisima Preserve Multimodal Access Study	(18,158)	< \$	Project completed; remaining funds are not needed.
50005	Tyler Munis ERP Migration	(23,000)	< \$	Contingency not needed.
51705	Cybersecurity Audit	(25,000)	→	Deferred audit to next fiscal year due to more capacity needed to support the Munis (ERP) transition project.
61017	Fuel Reductions Implementation	(150,000)	→	Storms delayed ability to work on a portion of the scheduled work.
61023	Los Gatos Creek Watershed - Wildland Fire Resiliency	(9,000)	→	Educational videography portion deferred to FY24.
61027	Rancho San Antonio ADA Path to Deer Hollow Farm	(36,000)	→	Project will not go to construction in FY23 as project design is still being reviewed by staff. Delays due to staffing capacity and need to redeploy to address storm-related damage.
61028	SCC Forest Health & Wildfire - Wildland Fire Resiliency	51,000	↑	Additional fuel treatment sites added.
61030	Toto Ranch Agricultural Plan	(31,000)	→	Project deferred to FY24. RFP released but currently no interested vendors. Will need to resolicit in FY24.
80003	Wildland Fire Resiliency Program	(118,000)	< \$	Savings due to determination that a second Environmental Impact Report was not required.
80034	Programmatic State and Federal Perm	36,000	→	Accidentally left off FY23 CIAP - added back mid-year.
80054	Badger/Burrowing Owl Habitat Assessment	4,000	↑↓	Shifting scope from general monitoring program to project-specific sites.
80058	Districtwide Aquatic Habitat Assessment and eDNA Collection	(75,000)	↑↓	Bio surveys supporting Cloverdale acquisition were moved to a project budget (VP13-001 - Cloverdale Ranch Land Opportunity).
80063	Districtwide Vegetation Mapping	(24,000)	< \$	Not using contingency.
80065	IPM Implementation of SCVWD Grant	(80,000)	→	Due to delays in updating grant administration documents by the grant agency.
80066	Amah Mutsun Land Trust (AMLT) Native Garden	(20,000)	→	Change in scope due to lack of capacity within the AMLT.
80070	Carbon Storage Study - Pilot Project, San Gregorio Waters	(25,000)	↑↓	Scope rolled instead into MAA05-010 - Restoration Forestry Demo Project.
80073	Lehigh Quarry Reclamation Plan Review	(139,000)	→	Slower than expected due to delays by the quarry owner to resubmit a new Reclamation Plan Amendment for County and public review.
80074	Science Advisory Panel	(5,000)	→	Reworking Science Advisory Panel process, no consultant expenses will be incurred this year.
80077	Ethnobotanical Inventory for Tribal Partnerships	(20,000)	→	Scoping phase extended to consult with Tribes.
80082	San Gregorio Water Quality Improvement Plan	(54,209)	↑↓	Consultant diverted to assist with addressing storm damage repair work.
80083	Santa Cruz Kangaroo Rat Habitation and Population Managem	(67,000)	< \$	Overbudgeted because of grant uncertainties.
80084	Remediation of Planting Sites	(30,000)	→	Delayed due to staff vacancy.
VP11-001	Rancho San Antonio (RSA) Multimodal Access - Implementation	45,000	↑	Initial scope of work was clarified and expanded when contracts were awarded early in the fiscal year to include the coordination of deliverables between the shuttle and ride-hail project consultant teams.
TOTAL FUND 10		(838,367)		

FY23 Quarter 3 Budget Amendments by Project including description (Attachment 2)

	Fund 10 - non-project expense adjustments	297,611	↑	More grant-funded projects are ramping up than previously anticipated. Increase in more in-person, off-site training for Land and Facilities staff as COVID restrictions eased. Four driveways needed to be rocked. Purchase of ebikes, UTV, and Trac chipper, and rental of Kommunal for 2 months. Increases in maintenance and repair costs for vehicles. Increased expenses for new AO building maintenance.
GRAND TOTAL FUND 10		(540,756)		

Hawthorn (Fund 20) Project Adjustments		Q3 Adjustment	Icon	Explanation
None	Fund 20 - net operating expense adjustments	(37,000)	< \$	No emergency repairs or new roof covering required in FY23.
TOTAL FUND 20		(37,000)		

Measure AA Capital (Fund 30) Project Adjustments		Q3 Adjustment	Icon	Explanation
MAA01-005	Johnston Ranch Land Acquisition	13,000	↑	Additional legal services to address Farm Bureau litigation.
MAA01-006	Madonna Creek Fish, Water Supply and Bridge Replacement	(134,000)	→	Scope delayed to redeploy staff capacity to address storm damage and due to staff vacancy.
MAA02-004	Stevens Creek Shoreline Nature Area Restoration	(120,000)	→	Work delayed due to limited staff capacity within Land and Facilities crews who were redeployed to address storm damage repairs.
MAA03-002	Purisima Upland Site Clean Up and Soil Remediation	(67,000)	→	Water Board permitting has delayed construction until FY24.
MAA03-005	Purisima-to-the-Sea Trail and Parking Area - Feasibility Study	9,700	↑	Some of the contract scope was accelerated. Also, additional scope was added to obtain a 3rd party cost estimate.
MAA03-006	South Cowell Upland Land Conservation	1,251,000	↑	Land acquisition approved by the Board on 4/12/23.
MAA03-007	Purisima-to-the-Sea Habitat Enhancement & Water Supply Improvements	(107,794)	→	Scope shift to focus on higher priority cattle infrastructure improvements; Pond work delayed to FY26.
MAA03-011	Lobitos Creek Fisheries Restoration	(103,169)	→	Delayed due to staff vacancy.
MAA05-007	La Honda Creek Phase II Trail Connections	(35,000)	→	Construction pushed to FY24 due to weather.
MAA05-008	La Honda Creek White Barn Structural Rehabilitation	(259,500)	→	Project delayed due to staffing shortage.
MAA05-009	La Honda Creek Redwood Cabin Removal and Site Restoration	278,300	↑↓	Project timeline was accelerated, removal being completed this fiscal year.
MAA05-010	Restoration Forestry Demonstration Project	(293,305)	→	Implementation delayed due to staff vacancy.
MAA05-011	Lone Madrone Ranch Fence Installation	(65,250)	→	Project will not start until FY24 due to extended wet weather in early 2023.
MAA05-012	Phase 2 - Paulin Bridge Replacements	(185,000)	< \$	Culvert assessment/design delayed due to staffing shortage.
MAA05-015	Eberhard Land Acquisition	31,145	→	Miscellaneous costs for acquisition approved by the Board on 1/25/23 by Resolution R-23-04.
MAA06-002	Hawthorns Area Plan	(122,374)	→	Schedule extended to incorporate formation of the Public Access Working Group. Botanical expenses were not incurred; work was done for free by San Jose State University.
MAA07-008	Lower Turtle Pond Repair - La Honda Creek	(13,794)	< \$	Design and permitting completed ahead of schedule and under budget.
MAA10-001	Alpine Road Regional Trail, Coal Creek	(1,518,000)	< \$	First portion of construction completed under budget, remaining work (major retaining wall) to be completed in early FY24.
MAA11-003	Rancho San Antonio (RSA) Multimodal Access - Implementation	40,000	→	Real-time dynamic sign system that indicates available parking at the entrance was implemented earlier than anticipated.
MAA20-001	Wildlife Corridor: Highway 17 Crossing	(20,000)	→	Certain expenses deferred until CEQA/NEPA review is completed (anticipated by end of 2023)

FY23 Quarter 3 Budget Amendments by Project including description (Attachment 2)

Measure AA Capital (Fund 30) Project Adjustments		Q3 Adjustment	Icon	Explanation
MAA20-002	Bay Area Ridge Trail: Highway 17 Crossing	(35,000)	→	Certain expenses deferred until CEQA/NEPA review is completed (anticipated by end of 2023)
MAA21-004	Bear Creek Stables Project	(1,570,000)	→	Use Permit delays have postponed ability to secure additional permits to prepare for construction.
MAA21-006	Bear Creek Redwoods - Alma College Cultural Landscape Rehabilitation	(119,000)	→	Project site has required additional soil preparation, therefore, plant installation is delayed to FY24.
MAA21-010	Bear Creek Redwoods Landfill Characterization and Remediation	-	↑↓	Additional archeological surveys, reporting, and artifact curation were needed for the site. No permitting this year; remediation is deferred to fall FY24.
MAA21-011	Phase II Trail Improvements, Bear Creek Redwoods OSP	(616,500)	→	Delay in construction to further study the multi-use trail alignment alternatives and prepare recommendations for Board consideration.
TOTAL FUND 30		(\$3,761,541)		

General Fund Capital (Fund 40) Project Adjustments		Q3 Adjustment	Icon	Explanation
20125	Cal-Water Land Exchange, Teague Hill Preserve	(24,000)	→	Still negotiating transactional documents.
31202	New Administration Office (AO) Facility	1,374,450	↑↓	Change largely due to FY22 Fund 40 Capital Rollover given project schedule delays due to COVID-related disruptions, therefore a portion of the budgeted expenditures are now posting to FY23 instead of FY22.
31901	ADA Barrier Removal	(1,123,500)	→	Construction delayed until FY24 to leverage a grant funding opportunity.
35004	Sierra Azul Ranger Residence	(231,326)	→	Project delayed due to staffing shortage.
35008	Kennedy Trail Retaining Wall	(22,000)	→	Project deferred. Pending negotiations with neighbors.
35009	Red Barn Roof Repair	(76,197)	< \$	Project completed under budget.
35010	Structures Disposition	(275,450)	< \$	Planned activities and construction was completed under budget.
35012	Driscoll Ranch New Agricultural Well	(55,000)	→	Project scope revisions have delayed construction.
35015	Rancho San Antonio Road Repair	(371,698)	→	Project postponed and will be performed with ADA improvements.
35016	Toto Ranch Agricultural Well	(55,000)	→	Project delayed due to staffing shortage.
61010	Toto Ranch Well Drilling and Construction	94,743	↑↓	FY22 fund 40 Capital Rollover - Project expenses moved from FY22 to FY23. Required additional time to negotiate the final drilling contract due to high demand for drilling services along the coast.
61020	Thornewood Residence Evaluation	(253,000)	→	Repair work was delayed to first receive repair recommendations from an outside consultant.
61024	Lobitos Creek Fencing	(215,000)	→	Project delays due to staff capacity and weather.
61025	FFO Trail Bridge Replacements	(17,500)	→	Project delay due to being unable to secure permits under a programmatic permit.
61026	Quam Residence Road Repair	(202,000)	→	Construction activities deferred to FY24 after receiving Board direction on cost cap for the repairs.
65407	Radio System Assessment and Upgrade	(1,343,000)	→	Project delayed due to slow consultant response and pending receipt of cost proposal for radio system procurement.
80059	Groundwater Well Decommissioning	(140,000)	→	Project delayed due to staffing shortage.
80081	Pescadero Watershed Sediment Reduction Implementation	(155,000)	→	Consultant redeployed to address storm damage repairs; in addition, certain sites are inaccessible due to storm damage.
VP08-002	Upper Alpine Creek Land Conservation	(12,000)	→	Waiting on willing Seller.
VP13-001	Cloverdale Ranch Land Opportunity	78,000	↑	USGS snake surveys required prior to acquisition.
VP14-001	California Riding & Hiking Trails	(32,500)	→	Not ready to complete scope. Working with State of CA to secure easements.
VP21-005	Bear Creek Redwoods North Parking Area	(10,000)	< \$	Services were delivered under budget.
VP22-003	San Jose Water Company Lands	(30,000)	< \$	SIWC paid for close of escrow and associated costs.
VP23-004	Mt. Umunhum Land Conservation	(50,000)	→	Waiting on willing seller.
VP39-001	Lower San Gregorio Creek Watershed Land Conservation	(60,000)	→	Deal terms still being negotiated with Peninsula Open Space Trust.
None	Land Fund	(80,000)	< \$	Funds not needed this fiscal year for additional unanticipated acquisitions.
None	Computer Equipment	(90,000)	→	Project delay due to staff capacity.
None	Machinery	100,748	↑	Due to delay in supply chain/manufacturing, some equipment that was ordered in FY22 was not received until FY23.
None	Vehicles	152,050	↑	Due to delay in supply chain/manufacturing, some vehicles that were ordered in FY22 were not received until FY23.
TOTAL FUND 40		(\$3,124,180)		

FY23 Quarter 3 Budget Amendments by Project including description (Attachment 2)

	GRAND TOTAL	(\$7,463,477)
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→	Project will continue next fiscal year (or later)	(\$8,618,271)
↑	Increase to project cost	\$2,063,109
↑↓	Reallocation of funds, no net increase	\$1,597,284
<\$	Savings this fiscal year	(\$2,505,599)
	TOTAL	(\$7,463,477)

FY23 Quarter 3 Budget Amendments by Department & Budget Category (Attachment 3)

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY23 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 3/31/2023)	Quarter 3 Proposed Budget Amendments	FY23 Proposed Amended Budget
Administrative Services					
Salaries and Benefits	\$6,258,011		\$6,258,011		\$6,258,011
Services and Supplies	\$2,053,672		\$2,053,672	\$61,407	\$2,115,079
Total Operating Expenditures	\$8,311,683	\$0	\$8,311,683	\$61,407	\$8,373,090
<i>General Fund Capital</i>	\$90,000		\$90,000	(\$90,000)	\$0
Total Capital Expenditures	\$90,000	\$0	\$90,000	(\$90,000)	\$0
Total Administrative Services Expenditures	\$8,401,683	\$0	\$8,401,683	(\$28,593)	\$8,373,090
Engineering & Construction					
Salaries and Benefits	\$1,239,826		\$1,239,826		\$1,239,826
<i>Less: MAA Reimbursable Staff Costs</i>	(\$132,647)		(\$132,647)	\$14,500	(\$118,147)
Net Salaries and Benefits	\$1,107,179	\$0	\$1,107,179	\$14,500	\$1,121,679
Services and Supplies	\$247,785		\$247,785	(\$80,000)	\$167,785
Total Operating Expenditures	\$1,354,964	\$0	\$1,354,964	(\$65,500)	\$1,289,464
<i>Measure AA Capital</i>	\$6,935,222		\$6,935,222	(\$3,809,700)	\$3,125,522
<i>General Fund Capital</i>	\$3,276,100		\$3,276,100	(\$985,721)	\$2,290,379
Total Capital Expenditures	\$10,211,322	\$0	\$10,211,322	(\$4,795,421)	\$5,415,901
Total Engineering & Construction Expenditures	\$11,566,286	\$0	\$11,566,286	(\$4,860,921)	\$6,705,365
General Counsel					
Salaries and Benefits	\$923,286		\$923,286		\$923,286
Services and Supplies	\$96,710		\$96,710	\$30,000	\$126,710
Total Operating Expenditures	\$1,019,996	\$0	\$1,019,996	\$30,000	\$1,049,996
Total General Counsel Expenditures	\$1,019,996	\$0	\$1,019,996	\$30,000	\$1,049,996
General Manager					
Salaries and Benefits	\$1,925,413		\$1,925,413		\$1,925,413
Services and Supplies	\$625,190		\$625,190	(\$90,500)	\$534,690
Total Operating Expenditures	\$2,550,603	\$0	\$2,550,603	(\$90,500)	\$2,460,103
Total General Manager Expenditures	\$2,550,603	\$0	\$2,550,603	(\$90,500)	\$2,460,103
Land & Facilities					
Salaries and Benefits	\$7,996,667		\$7,996,667		\$7,996,667
<i>Less: MAA Reimbursable Staff Costs</i>	(\$194,170)		(\$194,170)	(\$60,000)	(\$254,170)
Net Salaries and Benefits	\$7,802,497	\$0	\$7,802,497	(\$60,000)	\$7,742,497
Services and Supplies	\$4,047,466		\$4,047,466	\$47,500	\$4,094,966
Total Operating Expenditures	\$11,849,963	\$0	\$11,849,963	(\$12,500)	\$11,837,463
Hawthorn Services and Supplies	\$37,200		\$37,200	(\$37,000)	\$200
Total Hawthorn Expenditures	\$37,200	\$0	\$37,200	(\$37,000)	\$200
<i>Measure AA Capital</i>	\$541,720		\$541,720	(\$40,250)	\$501,470
<i>General Fund Capital</i>	\$1,403,500		\$1,403,500	(\$339,959)	\$1,063,541
Total Capital Expenditures	\$1,945,220	\$0	\$1,945,220	(\$380,209)	\$1,565,011
Total Land & Facilities Expenditures	\$13,832,383	\$0	\$13,832,383	(\$429,709)	\$13,402,674
Natural Resources					
Salaries and Benefits	\$2,026,373		\$2,026,373		\$2,026,373
<i>Less: MAA Reimbursable Staff Costs</i>	(\$77,573)		(\$77,573)	\$18,757	(\$58,816)
Net Salaries and Benefits	\$1,948,800	\$0	\$1,948,800	\$18,757	\$1,967,557
Services and Supplies	\$3,217,194		\$3,217,194	(\$304,436)	\$2,912,758
Total Operating Expenditures	\$5,165,994	\$0	\$5,165,994	(\$285,679)	\$4,880,315
<i>Measure AA Capital</i>	\$1,924,073		\$1,924,073	(\$1,089,062)	\$835,011
<i>General Fund Capital</i>	\$155,000		\$155,000	(\$77,000)	\$78,000
Total Capital Expenditures	\$2,079,073	\$0	\$2,079,073	(\$1,166,062)	\$913,011
Total Natural Resources Expenditures	\$7,245,067	\$0	\$7,245,067	(\$1,451,741)	\$5,793,326

FY23 Quarter 3 Budget Amendments by Department & Budget Category (Attachment 3)

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY23 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 3/31/2023)	Quarter 3 Proposed Budget Amendments	FY23 Proposed Amended Budget
Planning					
Salaries and Benefits	\$1,844,472		\$1,844,472		\$1,844,472
<i>Less: MAA Reimbursable Staff Costs</i>	<i>(\$92,599)</i>		<i>(\$92,599)</i>	\$22,374	<i>(\$70,225)</i>
Net Salaries and Benefits	\$1,751,873	\$0	\$1,751,873	\$22,374	\$1,774,247
Services and Supplies	\$374,714		\$374,714	<i>(\$18,158)</i>	\$356,556
Total Operating Expenditures	\$2,126,587	\$0	\$2,126,587	\$4,216	\$2,130,803
<i>Measure AA Capital</i>	<i>\$916,099</i>		<i>\$916,099</i>	<i>(\$62,674)</i>	<i>\$853,425</i>
<i>General Fund Capital</i>	<i>\$0</i>		<i>\$0</i>		<i>\$0</i>
Total Capital Expenditures	\$916,099	\$0	\$916,099	(\$62,674)	\$853,425
Total Planning Expenditures	\$3,042,686	\$0	\$3,042,686	(\$58,458)	\$2,984,228
Public Affairs					
Salaries and Benefits	\$1,272,581		\$1,272,581		\$1,272,581
Services and Supplies	\$912,730		\$912,730	<i>(\$95,000)</i>	\$817,730
Total Operating Expenditures	\$2,185,311	\$0	\$2,185,311	(\$95,000)	\$2,090,311
Total Public Affairs Expenditures	\$2,185,311	\$0	\$2,185,311	(\$95,000)	\$2,090,311
Real Property					
Salaries and Benefits	\$817,642		\$817,642		\$817,642
Services and Supplies	\$51,633		\$51,633	<i>(\$14,000)</i>	\$37,633
Total Operating Expenditures	\$869,275		\$869,275	(\$14,000)	\$855,275
<i>Measure AA Land and Associated Costs</i>	<i>\$90,000</i>	<i>\$15,620,000</i>	<i>\$15,710,000</i>	<i>\$1,240,145</i>	<i>\$16,950,145</i>
<i>General Fund Land and Associated Costs</i>	<i>\$561,000</i>		<i>\$561,000</i>	<i>(\$288,500)</i>	<i>\$272,500</i>
Total Land and Associated Costs	\$651,000	\$15,620,000	\$16,271,000	\$951,645	\$17,222,645
Total Real Property Expenditures	\$1,520,275	\$15,620,000	\$17,140,275	\$937,645	\$18,077,920
Visitor Services					
Salaries and Benefits	\$6,511,644		\$6,511,644		\$6,511,644
Services and Supplies	\$719,093		\$719,093	<i>(\$73,200)</i>	\$645,893
Total Operating Expenditures	\$7,230,737	\$0	\$7,230,737	(\$73,200)	\$7,157,537
<i>General Fund Land and Associated Costs</i>	<i>\$1,445,000</i>		<i>\$1,445,000</i>	<i>(\$1,343,000)</i>	<i>\$102,000</i>
Total Land and Associated Costs	\$1,445,000	\$0	\$1,445,000	(\$1,343,000)	\$102,000
Total Visitor Services Expenditures	\$8,675,737	\$0	\$8,675,737	(\$1,416,200)	\$7,259,537
Debt Service					
Debt Service	\$23,943,488		\$23,943,488		\$23,943,488
Total Debt Service Expenditures	\$23,943,488		\$23,943,488	\$0	\$23,943,488
Total Debt Service Expenditures	\$23,943,488		\$23,943,488	\$0	\$23,943,488
Total District Budget	\$83,983,515	\$15,620,000	\$99,603,515	(\$7,463,477)	\$92,140,038

FY23 Quarter 3 Budget Amendments by GL Account (Attachment 4)

Budget Categories / Accounts	Budget as of Mar 31	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
10-30-310-4101-0000 - Full Time	\$1,358,059	\$22,374	\$1,380,433
10-35-315-4101-0000 - Full Time	\$864,658	\$14,500	\$879,158
10-61-611-4101-0000 - Full Time	\$5,378,915	(\$60,000)	\$5,318,915
10-80-810-4101-0000 - Full Time	\$1,476,493	\$18,757	\$1,495,250
General Fund (10) Salaries & Benefits		(\$4,369)	
10-10-110-5299-0000 - Other Professional Services	\$277,000	\$23,000	\$300,000
10-10-110-6601-0000 - Training & Conferences	\$20,000	(\$10,000)	\$10,000
10-10-120-5299-0000 - Other Professional Services	\$76,400	(\$30,000)	\$46,400
10-10-120-5301-0000 - Election Expenses - SM	\$25,000	(\$22,000)	\$3,000
10-10-120-5302-0000 - Election Expenses - SCrz	\$45,000	(\$38,500)	\$6,500
10-10-120-6601-0000 - Training & Conferences	\$10,000	(\$5,000)	\$5,000
10-10-120-6691-0000 - Train/Conf - GLEASON	\$2,500	(\$1,143)	\$1,357
10-10-120-6692-0000 - Train/Conf - KISHIMOTO	\$2,500	(\$1,143)	\$1,357
10-10-120-6693-0000 - Train/Conf - CYR	\$2,500	(\$1,143)	\$1,357
10-10-120-6694-0000 - Train/Conf - RIFFLE	\$2,500	(\$1,143)	\$1,357
10-10-120-6695-0000 - Train/Conf - HOLMAN	\$2,500	(\$1,143)	\$1,357
10-10-120-6696-0000 - Train/Conf - MACNIVEN	\$2,500	(\$1,143)	\$1,357
10-10-120-6697-0000 - Train/Conf - KERSTEEN-TUCKER	\$2,500	(\$1,142)	\$1,358
10-20-230-5299-0000 - Other Professional Services	\$2,500	(\$2,500)	\$0
10-20-230-7201-0000 - Property Taxes	\$10,000	(\$9,000)	\$1,000
10-20-240-5299-0000 - Other Professional Services	\$5,000	(\$2,500)	\$2,500
10-30-320-5299-0000 - Other Professional Services	\$195,000	(\$18,158)	\$176,842
10-35-315-5004-0000 - Temporary Office Help	\$50,000	(\$25,000)	\$25,000
10-35-315-5219-0000 - Legal Services	\$25,000	(\$25,000)	\$0
10-35-325-5204-0000 - Architect/Engineering Fees	\$115,239	(\$30,000)	\$85,239
10-40-410-5020-0000 - Other Outside Services	\$23,000	(\$9,000)	\$14,000
10-40-410-5202-0000 - Graphic Design & Layout	\$74,000	(\$10,000)	\$64,000
10-40-410-5299-0000 - Other Professional Services	\$120,000	(\$60,000)	\$60,000
10-40-410-6902-0000 - Office Supplies	\$1,000	(\$1,000)	\$0
10-40-410-7502-0000 - Projects/Programs	\$243,151	(\$5,000)	\$238,151
10-40-410-7503-0000 - Events	\$20,500	(\$10,000)	\$10,500
10-50-510-5208-0000 - Grant Writing/Funding	\$35,000	(\$17,500)	\$17,500
10-50-510-5503-0000 - Grant Award Agreements	\$65,000	\$255,407	\$320,407
10-50-510-5602-0000 - Telephone/Office Equip Lease	\$25,000	(\$10,000)	\$15,000
10-50-550-5215-0000 - Saas/Cloud Software	\$473,667	(\$58,700)	\$414,967
10-50-550-5216-0000 - Mapping/GIS Services	\$184,000	(\$34,000)	\$150,000
10-50-550-5299-0000 - Other Professional Services	\$173,400	(\$94,000)	\$79,400
10-50-550-5705-0000 - Utilities - Telephone	\$0	\$36,200	\$36,200
10-50-550-6803-0000 - Computer Hardware	\$135,000	(\$16,000)	\$119,000
10-61-611-6601-0000 - Training & Conferences	\$40,000	\$52,000	\$92,000
10-61-611-7201-0000 - Property Taxes	\$49,000	\$12,000	\$61,000
10-61-621-5299-0000 - Other Professional Services	\$40,000	(\$40,000)	\$0
10-61-621-6101-0000 - Legal/Classified	\$1,000	(\$1,000)	\$0
10-61-621-7109-0000 - Trails & Road Maint	\$15,000	\$60,000	\$75,000
10-61-621-7112-0000 - Landscaping Maint	\$75,000	(\$28,000)	\$47,000
10-61-631-5218-0000 - Bio Survey/Monitoring	\$130,000	(\$10,000)	\$120,000
10-61-631-5299-0000 - Other Professional Services	\$56,000	(\$51,000)	\$5,000
10-61-631-7001-0000 - Field Equipment/Shop Supplies	\$50,000	\$70,000	\$120,000
10-61-641-7001-0000 - Field Equipment/Shop Supplies	\$75,000	\$48,000	\$123,000
10-61-641-7112-0000 - Landscaping Maint	\$440,000	(\$150,000)	\$290,000

FY23 Quarter 3 Budget Amendments by GL Account (Attachment 4)

Budget Categories / Accounts	Budget as of Mar 31	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
10-61-651-7001-0000 - Field Equipment/Shop Supplies	\$18,000	\$25,000	\$43,000
10-61-671-5299-0000 - Other Professional Services	\$60,000	(\$50,000)	\$10,000
10-61-671-5605-0000 - Repeater Site Leases	\$52,000	(\$31,500)	\$20,500
10-61-671-6401-0000 - Vehicle Supplies - Consumables	\$290,000	\$30,000	\$320,000
10-61-671-6403-0000 - Vehicle Maintenance & Repairs	\$205,000	\$45,000	\$250,000
10-61-671-6404-0000 - Vehicle - Supplies - Equipment	\$110,000	(\$70,000)	\$40,000
10-61-691-5702-0000 - Utilities - Water	\$5,000	\$10,000	\$15,000
10-61-691-6002-0000 - Property Insurance	\$0	\$75,000	\$75,000
10-61-691-7101-0000 - Repair/Maint - Structures	\$7,500	\$15,000	\$22,500
10-61-691-7102-0000 - Janitorial/Cleaning	\$20,000	\$37,000	\$57,000
10-65-615-5299-0000 - Other Professional Services	\$35,000	(\$30,000)	\$5,000
10-65-625-5605-0000 - Repeater Site Leases	\$0	\$36,000	\$36,000
10-65-625-6604-0000 - Ranger Academy Training	\$35,000	(\$35,000)	\$0
10-65-625-7001-0000 - Field Equipment/Shop Supplies	\$27,500	(\$20,000)	\$7,500
10-65-625-7010-0000 - Field Supplies - Radio	\$5,000	\$40,000	\$45,000
10-65-635-5299-0000 - Other Professional Services	\$6,000	(\$6,000)	\$0
10-65-635-5604-0000 - Vehicle Rentals	\$2,500	(\$1,500)	\$1,000
10-65-635-5683-0000 - Special Event Other	\$7,700	(\$7,700)	\$0
10-65-635-6601-0000 - Training & Conferences	\$10,000	(\$7,000)	\$3,000
10-65-635-7502-0000 - Projects/Programs	\$4,000	(\$4,000)	\$0
10-65-635-7605-0000 - Docent/Volunt Training	\$15,000	(\$13,000)	\$2,000
10-65-645-7607-0000 - Docent/Volunt Recognition	\$30,000	(\$25,000)	\$5,000
10-70-730-5219-0000 - Legal Services	\$30,000	\$30,000	\$60,000
10-80-810-5211-0000 - Environment/Climate Consult	\$140,000	(\$17,000)	\$123,000
10-80-810-5299-0000 - Other Professional Services	\$10,000	(\$5,000)	\$5,000
10-80-810-5801-0000 - Postage	\$6,150	(\$5,000)	\$1,150
10-80-810-5901-0000 - Printing Services	\$7,250	(\$5,000)	\$2,250
10-80-810-5902-0000 - Photocopying/Duplicating	(\$41,250)	\$41,250	\$0
10-80-810-6101-0000 - Legal/Classified	\$2,250	(\$1,000)	\$1,250
10-80-810-6501-0000 - Public Meeting Expense	\$6,000	(\$3,000)	\$3,000
10-80-810-7001-0000 - Field Equipment/Shop Supplies	\$1,000	(\$500)	\$500
10-80-810-7002-0000 - Field Supplies - Consumables	\$500	(\$500)	\$0
10-80-810-7202-0000 - Permits & Licenses, Fees	\$69,500	(\$21,000)	\$48,500
10-80-810-7502-0000 - Projects/Programs	\$67,125	\$10,000	\$77,125
10-80-820-5211-0000 - Environment/Climate Consult	\$705,000	(\$180,000)	\$525,000
10-80-820-5218-0000 - Bio Survey/Monitoring	\$155,000	(\$4,600)	\$150,400
10-80-820-5299-0000 - Other Professional Services	\$55,000	(\$27,000)	\$28,000
10-80-820-5503-0000 - Grant Award Agreements	\$0	\$37,000	\$37,000
10-80-820-7112-0000 - Landscaping Maint	\$1,158,000	(\$290,247)	\$867,753
10-80-820-7202-0000 - Permits & Licenses, Fees	(\$295,000)	\$295,000	\$0
10-80-820-7406-0000 - IPM Fuels Management	\$0	\$51,000	\$51,000
10-80-830-5211-0000 - Environment/Climate Consult	\$424,200	(\$35,000)	\$389,200
10-80-830-7001-0000 - Field Equipment/Shop Supplies	\$25,000	(\$14,500)	\$10,500
10-80-830-7202-0000 - Permits & Licenses, Fees	(\$80,000)	\$49,500	(\$30,500)
10-80-850-5211-0000 - Environment/Climate Consult	\$358,000	(\$188,209)	\$169,791
10-80-850-5219-0000 - Legal Services	\$74,000	(\$62,000)	\$12,000
10-80-850-5299-0000 - Other Professional Services	\$63,000	(\$3,000)	\$60,000
10-80-850-5503-0000 - Grant Award Agreements	\$0	\$24,870	\$24,870
10-80-850-7001-0000 - Field Equipment/Shop Supplies	\$13,000	\$7,500	\$20,500
10-80-850-7002-0000 - Field Supplies - Consumables	\$1,000	(\$1,000)	\$0

FY23 Quarter 3 Budget Amendments by GL Account (Attachment 4)

Budget Categories / Accounts	Budget as of Mar 31	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
10-80-850-7202-0000 - Permits & Licenses, Fees	(\$53,000)	\$53,000	\$0
10-80-850-7502-0000 - Projects/Programs	\$10,500	(\$10,000)	\$500
General Fund (10) Services & Supplies		(\$536,387)	
20-61-641-5006-0000 - Alarm Services	\$5,000	(\$5,000)	\$0
20-61-641-7101-0000 - Repair/Maint - Structures	\$25,000	(\$25,000)	\$0
20-61-641-7112-0000 - Landscaping Maint	\$5,000	(\$5,000)	\$0
20-61-641-7113-0000 - Pest Control	\$2,000	(\$2,000)	\$0
Hawthorns (20) Services & Supplies		(\$37,000)	
30-30-310-4109-0000 - Measure AA Labor Reimbursement	\$92,599	(\$22,374)	\$70,225
30-35-315-4109-0000 - Measure AA Labor Reimbursement	\$132,647	(\$14,500)	\$118,147
30-61-611-4109-0000 - Measure AA Labor Reimbursement	\$194,170	\$60,000	\$254,170
30-80-810-4109-0000 - Measure AA Labor Reimbursement	\$77,573	(\$18,757)	\$58,816
MAA (30) Salaries & Benefits		\$4,369	
30-20-230-8100-0000 - REAL PROPERTY SERVICES	\$15,695,000	\$4,145	\$15,699,145
30-20-230-8101-0000 - Land Purchase	\$0	\$1,251,000	\$1,251,000
30-20-230-8200-0000 - ARCHITECT/ENGINEERING	\$15,000	(\$15,000)	\$0
30-30-320-8200-0000 - ARCHITECT/ENGINEER	\$176,000	(\$3,300)	\$172,700
30-30-320-8300-0000 - ENVIRONMENTAL/PLANNING	\$647,500	(\$77,000)	\$570,500
30-30-320-8600-0000 - CONSTRUCTION	\$0	\$40,000	\$40,000
30-35-325-8400-0000 - CONSTRUCTION INSPECT/MONITOR	\$154,000	(\$15,000)	\$139,000
30-35-325-8200-0000 - ARCHITECT/ENGINEER	\$628,555	(\$211,500)	\$417,055
30-35-325-8300-0000 - ENVIRONMENTAL/PLANNING	\$163,020	(\$97,500)	\$65,520
30-35-325-8400-0000 - CONSTRUCTION INSPECT/MONITOR	\$154,000	(\$54,500)	\$99,500
30-35-325-8600-0000 - CONSTRUCTION	5,795,500	(\$3,425,400)	\$2,370,100
30-35-325-8603-0000 - Landscape Maint/Restoration	\$0	\$1,600	\$1,600
30-35-325-8604-0000 - Remediation	\$0	\$7,100	\$7,100
30-61-621-8400-0000 - CONSTRUCTION INSPECT/MONITOR	\$3,750	(\$3,750)	\$0
30-61-621-8600-0000 - CONSTRUCTION	\$111,500	(\$61,500)	\$50,000
30-61-641-8200-0000 - ARCHITECT/ENGINEER	\$80,000	(\$35,000)	\$45,000
30-80-820-8600-0000 - CONSTRUCTION	\$441,000	(\$240,000)	\$201,000
30-80-830-8200-0000 - ARCHITECT/ENGINEER	\$60,000	(\$60,000)	\$0
30-80-830-8300-0000 - ENVIRONMENTAL/PLANNING	\$452,500	(\$165,000)	\$287,500
30-80-850-8200-0000 - ARCHITECT/ENGINEER	\$385,000	(\$335,000)	\$50,000
30-80-850-8300-0000 - ENVIRONMENTAL/PLANNING	\$361,000	(\$179,305)	\$181,695
30-80-850-8400-0000 - CONSTRUCTION INSPECT/MONITOR	\$25,000	\$18,000	\$43,000
30-80-850-8500-0000 - PERMITTING FEES	\$12,000	(\$12,000)	\$0
30-80-850-8600-0000 - CONSTRUCTION	\$97,000	(\$97,000)	\$0
MAA (30) Capital/Fixed Assets		(\$3,765,910)	
40-20-230-8100-0000 - REAL PROPERTY SERVICES	\$491,000	(\$218,500)	\$272,500
40-20-230-8200-0000 - ARCHITECT/ENGINEERING	\$20,000	(\$20,000)	\$0
40-20-230-8300-0000 - ENVIRONMENTAL/PLANNING	\$50,000	(\$50,000)	\$0
40-35-325-8200-0000 - ARCHITECT/ENGINEER	\$349,500	(\$36,579)	\$312,921
40-35-325-8300-0000 - ENVIRONMENTAL/PLANNING	\$372,500	(\$170,000)	\$202,500
40-35-325-8400-0000 - CONSTRUCTION INSPECT/MONITOR	\$181,000	(\$121,385)	\$59,615
40-35-325-8500-0000 - PERMITTING FEES	\$189,000	(\$134,000)	\$55,000
40-35-325-8600-0000 - CONSTRUCTION	\$2,154,100	(\$523,757)	\$1,630,343
40-50-550-8702-0000 - Computer Equipment	\$90,000	(\$90,000)	\$0
40-61-621-8200-0000 - ARCHITECT/ENGINEER	\$38,000	(\$38,000)	\$0
40-61-621-8300-0000 - ENVIRONMENTAL/PLANNING	\$15,000	(\$15,000)	\$0
40-61-621-8400-0000 - CONSTRUCTION INSPECT/MONITOR	\$22,000	(\$22,000)	\$0

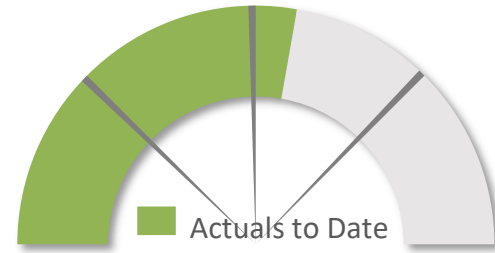
FY23 Quarter 3 Budget Amendments by GL Account (Attachment 4)

Budget Categories / Accounts	Budget as of Mar 31	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
40-61-621-8500-0000 - PERMITTING FEES	\$27,500	(\$27,500)	\$0
40-61-621-8600-0000 - CONSTRUCTION	\$568,500	(\$567,500)	\$1,000
40-61-621-8601-0000 - Prime Contractor	\$0	\$94,743	\$94,743
40-61-631-8200-0000 - ARCHITECT/ENGINEER	\$7,500	(\$7,500)	\$0
40-61-631-8500-0000 - PERMITTING FEES	\$10,000	(\$10,000)	\$0
40-61-671-8701-0000 - Machinery	\$400,000	\$100,748	\$500,748
40-61-671-8707-0000 - Vehicles	\$315,000	\$152,050	\$467,050
40-65-625-8200-0000 - ARCHITECT/ENGINEERING	\$487,000	(\$386,000)	\$101,000
40-65-625-8703-0000 - Network/Comms Equipment	\$958,000	(\$957,000)	\$1,000
40-80-830-8200-0000 - ARCHITECT/ENGINEER	\$0	\$78,000	\$78,000
40-80-850-8200-0000 - ARCHITECT/ENGINEER	\$120,000	(\$120,000)	\$0
40-80-850-8300-0000 - ENVIRONMENTAL/PLANNING	\$35,000	(\$35,000)	\$0
General Fund (40) Capital/Fixed Assets		(\$3,124,180)	
Total Budget Amendments - Increase / (Decrease)		(\$7,463,477)	

FY23 Budget Performance Report AKA "Green Report"
Revenue by Fund and Category (through March 31, 2023)



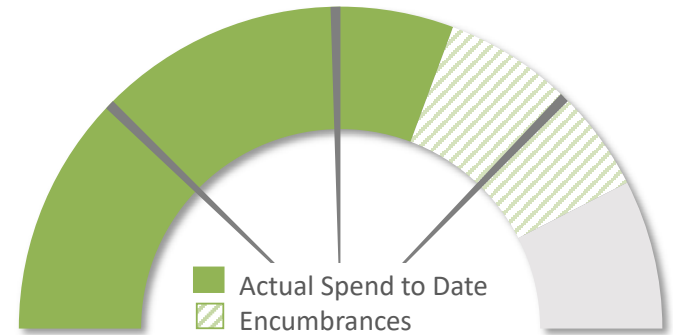
Revenue Quarterly Performance Report



DISTRICT REVENUE BY FUND & CATEGORY (ALL FUNDS)	FY23 Adopted	FY23 Adjustments	FY23 Amended	FY23 Actual (through 3/31)	FY23 Remaining	FY23 % Used
Fund 10 - General Fund	65,863,621	12,115,638	77,979,259	49,377,272	28,601,987	63%
General Property Taxes	62,404,000	952,000	63,356,000	37,312,737	26,043,263	59%
Grants Revenue	668,294	258,565	926,859	110,384	816,475	12%
Interest Income	681,000	589,000	1,270,000	455,931	814,069	36%
Rental Income	1,607,783	(100,000)	1,507,783	597,892	909,891	40%
Other Revenues	502,544	10,416,073	10,918,617	10,900,327	18,290	100%
Fund 20 - Hawthorn Fund	20,000	40,000	60,000	6,317	53,683	11%
Interest Income	20,000	40,000	60,000	6,317	53,683	11%
Fund 30 - MAA Fund	3,075,399	9,014,607	12,090,006	690,321	11,399,685	6%
Grants Revenue	2,764,399	9,043,607	11,808,006	420,176	11,387,830	4%
Interest Income	311,000	(29,000)	282,000	270,146	11,854	96%
Fund 40 - General Fund Capital	-	155,000	155,000	-	155,000	0%
Grants Revenue	-	155,000	155,000	-	155,000	0%
Fund 50 - Debt Service	5,527,000	-	5,527,000	3,113,779	2,413,221	56%
General Property Taxes	5,496,000	-	5,496,000	3,086,786	2,409,214	56%
Interest Income	31,000	-	31,000	26,993	4,007	87%
TOTAL DISTRICT REVENUE	74,486,020	21,325,245	95,811,265	53,187,689	42,623,576	56%



Expenses Quarterly Performance Report



DISTRICT EXPENSES BY FUND (ALL FUNDS)	FY23 Adopted	FY23 Adjustments	FY23 Amended	Encumbrances	FY23 Actual (through 3/31)	Remaining of FY23 Amended (\$)	Remaining of FY23 Amended with Encumbrances (\$)	Spent of FY23 Amended (%)	Spent of FY23 Amended with Encumbrances (%)	Spent of FY22 Amended (%)	Spent of FY22 Amended with Encumbrances (%)
Fund 10 - General Fund	42,665,113	(540,756)	42,124,357	3,324,167	27,252,833	14,871,524	11,547,357	65%	73%	64%	71%
Fund 20 - Hawthorn Fund	37,200	(37,000)	200	-	46	154	154	23%	23%	34%	56%
Fund 30 - MAA Fund	10,407,114	11,858,459	22,265,573	17,152,068	3,422,602	18,842,971	1,690,903	15%	92%	43%	90%
Fund 40 - General Fund Capital	6,784,600	(4,498,630)	2,285,970	987,735	1,270,727	1,015,243	27,507	56%	99%	48%	63%
DISTRICT EXPENSES (Subtotal)	59,894,027	6,782,073	66,676,100	21,463,971	31,946,207	34,729,893	13,265,922	48%	80%	59%	73%
Fund 40 - One Time Expenses*	146,000	1,374,450	1,520,450	311,100	832,918	687,532	376,432	55%	75%	81%	93%
Fund 50 - Debt Service	23,943,488	-	23,943,488	-	23,771,721	171,767	171,767	99%	99%	100%	100%
TOTAL DISTRICT EXPENSES	83,983,515	8,156,523	92,140,038	21,775,071	56,550,846	35,589,192	13,814,121	61%	85%	72%	82%

FY23 Budget Performance Report AKA "Green Report"
Expenses by Category (through Mar 31, 2023)

Attachment 5

DISTRICT EXPENSES BY FUND & CATEGORY	FY23 Adopted	FY23 Adjustments	FY23 Amended	Encumbrances	FY23 Actual (through 3/31)	Remaining of FY23 Amended (\$)	Remaining of FY23 Amended with Encumbrances (\$)	Spent of FY23 Amended (%)	Spent of FY23 Amended with Encumbrances (%)	Spent of FY22 Amended (%)	Spent of FY22 Amended with Encumbrances (%)
Fund 10 - General Fund	42,665,113	(540,756)	42,124,357	3,324,167	27,252,833	14,871,524	11,547,357	65%	73%	64%	71%
Personnel Services	30,318,926	(4,369)	30,314,557	-	21,067,871	9,246,686	9,246,686	69%	69%	68%	68%
Services and Supplies	12,346,187	(536,387)	11,809,800	3,324,167	6,184,961	5,624,839	2,300,671	52%	81%	53%	78%
Fund 20 - Hawthorn Fund	37,200	(37,000)	200	-	46	154	154	23%	23%	34%	56%
Services and Supplies	37,200	(37,000)	200	-	46	154	154	23%	23%	1%	1%
Capital/Fixed Assets	-	-	-	-	-	-	-	-	-	61%	100%
Fund 30 - MAA Fund	10,407,114	11,858,459	22,265,573	17,152,068	3,422,602	18,842,971	1,690,903	15%	92%	43%	90%
Personnel Services	496,989	4,369	501,358	-	284,946	216,412	216,412	57%	57%	55%	55%
Capital/Fixed Assets	9,910,125	11,854,090	21,764,215	17,152,068	3,137,656	18,626,559	1,474,491	14%	93%	42%	93%
Fund 40 - General Fund Capital	6,784,600	(4,498,630)	2,285,970	987,735	1,270,727	1,015,243	27,507	56%	99%	48%	63%
Capital/Fixed Assets	6,784,600	(4,498,630)	2,285,970	987,735	1,270,727	1,015,243	27,507	56%	99%	48%	63%
DISTRICT EXPENSES (Subtotal)	59,894,027	6,782,073	66,676,100	21,463,971	31,946,207	34,729,893	13,265,922	48%	80%	59%	73%
Fund 40 - One Time Expenses	146,000	1,374,450	1,520,450	311,100	832,918	687,532	376,432	55%	75%	81%	93%
Fund 50 - Debt Service	23,943,488	-	23,943,488	-	23,771,721	171,767	171,767	99%	99%	100%	100%
TOTAL DISTRICT EXPENSES	83,983,515	8,156,523	92,140,038	21,775,071	56,550,846	35,589,192	13,814,121	61%	85%	72%	82%

DISTRICT EXPENSES BY FUND & CATEGORY	FY23 Adopted	FY23 Adjustments	FY23 Amended	Encumbrances	FY23 Actual (through 3/31)	Remaining of FY23 Amended (\$)	Remaining of FY23 Amended with Encumbrances (\$)	Spent of FY23 Amended (%)	Spent of FY23 Amended with Encumbrances (%)	Spent of FY22 Amended (%)	Spent of FY22 Amended with Encumbrances (%)
Personnel Services	30,815,915	-	30,815,915	-	21,352,817	9,463,098	9,463,098	69%	69%	68%	68%
Services and Supplies	12,383,387	(573,387)	11,810,000	3,324,167	6,185,007	5,624,993	2,300,826	52%	81%	53%	78%
Capital/Fixed Assets	16,694,725	7,355,460	24,050,185	18,139,804	4,408,383	19,641,802	1,501,998	18%	94%	45%	80%
DISTRICT EXPENSES (Subtotal)	59,894,027	6,782,073	66,676,100	21,463,971	31,946,207	34,729,893	13,265,922	48%	80%	59%	73%
One Time Expenses	146,000	1,374,450	1,520,450	311,100	832,918	687,532	376,432	55%	75%	81%	93%
Debt Service	23,943,488	-	23,943,488	-	23,771,721	171,767	171,767	99%	99%	100%	100%
DISTRICT EXPENSES (All Funds)	83,983,515	8,156,523	92,140,038	21,775,071	56,550,846	35,589,192	13,814,121	61%	85%	72%	82%

FY23 Q3 Budget Performance Report AKA "Green Report"
Expenses by Department (through March 31, 2023)

Attachment 5

DISTRICT EXPENSES BY DEPARTMENT (ALL FUNDS)	FY23 Adopted	FY23 Adjustments	FY23 Amended	Encumbrances	FY23 Actual (through 3/31)	Remaining of FY23 Amended (\$)	Remaining of FY23 Amended with Encumbrances (\$)	Spent of FY23 Amended (%)	Spent of FY23 Amended with Encumbrances (%)	Spent of FY22 Amended (%)	Spent of FY22 Amended with Encumbrances (%)
Administrative Services	8,401,683	(28,593)	8,373,090	384,375	5,496,096	2,876,994	2,492,619	66%	70%	85%	88%
Engineering & Construction	11,420,286	(6,235,371)	5,184,915	506,654	3,507,006	1,677,909	1,171,255	68%	77%	93%	94%
General Counsel	1,019,996	30,000	1,049,996	104,025	706,258	343,738	239,713	67%	77%	76%	78%
General Manager	2,550,603	(90,500)	2,460,103	190,906	1,573,352	886,751	695,845	64%	72%	80%	84%
Land & Facilities	13,832,383	(429,709)	13,402,674	1,357,152	8,860,333	4,542,341	3,185,189	66%	76%	76%	83%
Natural Resources	7,245,067	(1,451,741)	5,793,326	1,660,327	2,773,444	3,019,882	1,359,555	48%	77%	59%	82%
Planning	3,042,686	(58,458)	2,984,228	465,208	1,977,366	1,006,862	541,654	66%	82%	72%	89%
Public Affairs	2,185,311	(95,000)	2,090,311	387,350	1,432,014	658,297	270,947	69%	87%	77%	90%
Real Property	1,520,275	16,557,645	18,077,920	16,243,065	768,870	17,309,050	1,065,985	4%	94%	71%	78%
Visitor Services	8,675,737	(1,416,200)	7,259,537	164,909	4,851,469	2,408,068	2,243,159	67%	69%	65%	66%
DISTRICT EXPENSES (Subtotal)	59,894,027	6,782,073	66,676,100	21,463,971	31,946,207	34,729,893	13,265,922	48%	80%	76%	83%
One Time Expense: Fund 40	146,000	1,374,450	1,520,450	311,100	832,918	687,532	376,432	55%	75%	81%	93%
Debt Service	23,943,488	-	23,943,488	-	23,771,721	171,767	171,767	99%	99%	100%	100%
TOTAL DISTRICT EXPENSES	83,983,515	8,156,523	92,140,038	21,775,071	56,550,846	35,589,192	13,814,121	61%	85%	82%	89%