



Midpeninsula Regional
Open Space District

R-23-132
Meeting 23-32
November 8, 2023

AGENDA ITEM 3

AGENDA ITEM

Quarter 1 Proposed Budget Amendments for the Fiscal Year ending June 30, 2024

GENERAL MANAGER’S RECOMMENDATION

Adopt a resolution approving the proposed quarter 1 budget amendments for the fiscal year ending June 30, 2024.

SUMMARY

On June 14, 2023, the Board of Directors (Board) adopted the Budget and Action Plan for the fiscal year ending June 30, 2024 (FY24). On August 23, 2023, the Board approved a budget adjustment in the amount of \$163,000 for the Vielbaum Property purchase (R-23-94). This report presents the proposed quarter 1 (Q1) budget adjustments for FY24, which decrease the amended expenditure budget by \$1.05 million to \$81.9 million. The proposed adjustments require Board approval as per Board policy 3.04.

DISCUSSION

Proposed FY24 Q1 Budget Adjustments

The original FY24 revenues were projected at \$83.7 million. Revenues were reviewed but no amendments are proposed at this time.

The current amended FY24 expenditure budget is \$83.0 million. The proposed adjustments would decrease it by \$1.05 million to \$81.9 million (Table 1). Table 1 shows the proposed adjustments by fund, including any previously approved adjustments.

Table 1: Summary of FY24 Budget by Fund

Funding Source	FY24 Adopted Budget	YTD Approved Adjustments	FY24 Amended Budget (as of 9/30/2023)	Q1 Proposed Adjustments	FY24 Proposed Amended Budget
Fund 10 - General Fund Operating	\$45,488,494	\$0	\$45,488,494	\$76,500	\$45,564,994
Fund 20 - Hawthorn Fund	\$37,200	\$0	\$37,200	\$0	\$37,200
Fund 30 - MAA Land/Capital	\$12,800,647	\$0	\$12,800,647	\$0	\$12,800,647
Fund 40 - General Fund Land/Capital	\$10,296,776	\$163,000*	\$10,459,776	(\$1,130,500)	\$9,329,276

Fund 50 - Debt Service	\$14,171,263	\$0	\$14,171,263	\$0	\$14,171,263
Total	\$82,794,380	\$163,000	\$82,957,380	(\$1,054,000)	\$81,903,380

*Reflects a Board-approved budget adjustment of \$163,000 for the Vielbaum Property Purchase.

Summary of Proposed Expenditure Adjustments

The budget increase in Fund 10 in the amount of \$76,500 is proposed to finish two project scopes that were not completed at the end of FY23 and had to extend into FY24. A budget decrease in Fund 40 of \$1.13 million would correct a project budget duplication error. Attachment 2 includes the full list of budget adjustments and detailed justifications.

FISCAL IMPACT

Table 2 summarizes the FY24 estimated change in fund balance as a positive change, with a resulting total fund balance of \$1.04 million.

Table 2: 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	
Amended Revenues	\$72,462,665	\$60,000	\$5,443,010	\$239,000	\$5,539,000	\$83,743,675
Amended Other Funding Sources	(26,006,671)	(22,800)	7,357,637	9,090,276	8,780,275	(\$801,283)
Amended Revenues Total	\$46,455,994	\$37,200	\$12,800,647	\$9,329,276	\$14,319,275	\$82,942,392
Amended Expenses Total	\$45,564,994	\$37,200	\$12,800,647	\$9,329,276	\$14,171,263	\$81,903,380
Amended Change in Fund Balance	\$891,000	\$0	\$0	\$0	\$148,012	\$1,039,012
Adopted Change in Fund Balance	\$0	\$0	\$0	\$0	\$148,012	\$148,012
<i>Difference</i>	<i>\$891,000</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$0</i>	<i>\$891,000</i>

PRIOR BOARD AND COMMITTEE REVIEW

- **June 14, 2023:** Board adoption of the Fiscal Year 2023-24 Budget and Capital Improvement and Action Plan ([R-23-66, minutes](#))
- **August 23, 2023:** Board authorized the purchase of the Vielbaum Property and corresponding budget adjustment ([R-23-94, 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 1 Budget Adjustments by Fund and Project
3. FY24 Quarter 1 Budget Adjustments by Budget Category and Department
4. FY24 Quarter 1 Budget Adjustments by General Ledger Account
5. FY24 Quarter 1 Budget Performance Report (AKA "Green Report")

Responsible department head / staff contact:

Rafaela Ocegüera, Budget & Finance Manager

Prepared by:

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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 2023-2024**

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

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

WHEREAS, the General Manager recommends amending the FY24 Budget to reflect changes resulting in 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 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 9/30/2023)	Q1 Proposed Amendments	FY24 Proposed Amended Budget
Fund 10 - General Fund Operating	\$45,488,494	\$0	\$45,488,494	\$76,500	\$45,564,994
Fund 20 - Hawthorns	\$37,200	\$0	\$37,200	\$0	\$37,200
Fund 30 - MAA Land/Capital	\$12,800,647	\$0	\$12,800,647	\$0	\$12,800,647
Fund 40 - General Fund Land/Capital	\$10,296,776	\$163,000	\$10,459,776	(\$1,130,500)	\$9,329,276
Fund 50 - Debt Service	\$14,171,263	\$0	\$14,171,263	\$0	\$14,171,263
Total	\$82,794,380	\$163,000	\$82,957,380	(\$1,054,000)	\$81,903,380

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

SECTION THREE. 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 _____, 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

FY24 Quarter 1 Budget Amendments by Project

Fund 10 - Operating Project Adjustments		Adjustment	Icon	Explanation
VP05-002	La Honda Creek Parking and Trailhead Access	76,500	↑↓	Project delayed 6 months in FY23 due to additional services requested that had to be negotiated and brought to the Board for approval.
VP22-001	Alma Bridge Road Newt Passage	50,000	↑↓	Phase 1 Cost Modeling and Monitoring Program Design task not completed in FY23 as originally projected. This optional task work will be carried into FY24/25. Information completed during Phase II work will provide more accurate deliverable for this task. Adjustment will be for Q1 invoicing; additional quarterly adjustments will be later determined.
FUND 10 PROJECTS SUBTOTAL		126,500		
	Non-project expense adjustments	(50,000)	↑↓	Inadvertently budgeted funds in GL.
TOTAL FUND 10		76,500		

Fund 40 - General Fund Capital Project Adjustments		Adjustment	Icon	Explanation
31202	New Administrative Office (AO) Facility	(265,000)	↑↓	Unspent funds from Project 31202 (New AO Facility) have shifted to Project 35029 (AO Layout Modifications) given that the AO remodel project has been substantially completed. Funds have been reallocated to complete the layout modifications to suite 400 to modify the one large space into two office suites.
31901	ADA Barrier Removal	56,500	↑	San Mateo County building permitting fees came in higher than anticipated for FY24.
35029	AO Layout Modifications	338,000	↑	Amount includes unspent funds from Project 31202 (New AO Facility) that have shifted to Project 35029 (AO Layout Modifications) plus additional funds to cover costs for the layout modifications to suite 400. Budget will cover construction costs plus cabling modifications and new security measures.
35035	Purisima Creek Road Vehicle Access	(1,260,000)	↑↓	Inadvertently double budgeted construction for the project (related to FEMA funded repairs). Will also make correction to future fiscal year construction budget during budget development for the upcoming fiscal year development process.
TOTAL FUND 40		(\$1,130,500)		

GRAND TOTAL		(\$1,054,000)		
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Summary by Icon		
→	Work continuing next fiscal year or later	\$0
↑	Cost increasing	\$394,500
↑↓	Reallocation of funds, no net increase	(\$1,448,500)
< \$	Savings this fiscal year	\$0
TOTAL		(\$1,054,000)

FY24 Quarter 1 Budget Amendments by Budget Category & Department

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY24 Adopted Budget	YTD Approved Amendments	Amended Budget (as of 9/30/2023)	Q1 Proposed Amendments	FY24 Proposed Amended Budget
ADMINISTRATIVE SERVICES					
Salaries and Benefits	\$6,660,685		\$6,660,685		\$6,660,685
Services and Supplies	\$2,053,672		\$2,053,672		\$2,053,672
Total Operating Expenditures	\$8,714,357	\$0	\$8,714,357	\$0	\$8,714,357
<i>General Fund Capital</i>	\$478,476		\$478,476		\$478,476
Total Capital Expenditures	\$478,476	\$0	\$478,476	\$0	\$478,476
Total Administrative Services Expenditures	\$9,192,833	\$0	\$9,192,833	\$0	\$9,192,833
ENGINEERING & CONSTRUCTION					
Salaries and Benefits	\$1,352,812		\$1,352,812		\$1,352,812
<i>Less MAA Reimbursable Staff Costs</i>	<i>(\$122,668)</i>		<i>(\$122,668)</i>		<i>(\$122,668)</i>
Net Salaries and Benefits	\$1,230,144	\$0	\$1,230,144	\$0	\$1,230,144
Services and Supplies	\$154,498		\$154,498		\$154,498
Total Operating Expenditures	\$1,384,642		\$1,384,642	\$0	\$1,384,642
Hawthorn Capital	\$0		\$0		\$0
Total Hawthorn Expenditures	\$0	\$0	\$0	\$0	\$0
<i>Measure AA Capital</i>	\$5,481,704		\$5,481,704		\$5,481,704
<i>General Fund Capital</i>	\$4,649,700		\$4,649,700	<i>(\$1,130,500)</i>	\$3,519,200
Total Capital Expenditures	\$10,131,404	\$0	\$10,131,404	(\$1,130,500)	\$9,000,904
Total Engineering & Construction Expenditures	\$11,516,046	\$0	\$11,516,046	(\$1,130,500)	\$10,385,546
OFFICE OF THE GENERAL COUNSEL					
Salaries and Benefits	\$901,588		\$901,588		\$901,588
Services and Supplies	\$139,585		\$139,585		\$139,585
Total Operating Expenditures	\$1,041,173	\$0	\$1,041,173	\$0	\$1,041,173
Total General Counsel Expenditures	\$1,041,173	\$0	\$1,041,173	\$0	\$1,041,173
GENERAL MANAGER'S OFFICE					
Salaries and Benefits	\$2,008,342		\$2,008,342		\$2,008,342
Services and Supplies	\$558,940		\$558,940		\$558,940
Total Operating Expenditures	\$2,567,282	\$0	\$2,567,282	\$0	\$2,567,282
Total General Manager Expenditures	\$2,567,282	\$0	\$2,567,282	\$0	\$2,567,282
LAND & FACILITIES SERVICES					
Salaries and Benefits	\$8,637,172		\$8,637,172		\$8,637,172
<i>Less MAA Reimbursable Staff Costs</i>	<i>(\$382,457)</i>		<i>(\$382,457)</i>		<i>(\$382,457)</i>
Net Salaries and Benefits	\$8,254,715	\$0	\$8,254,715	\$0	\$8,254,715
Services and Supplies	\$5,724,192		\$5,724,192		\$5,724,192
Total Operating Expenditures	\$13,978,907	\$0	\$13,978,907	\$0	\$13,978,907
Hawthorn Services and Supplies	\$37,200		\$37,200		\$37,200
Total Hawthorn Expenditures	\$37,200	\$0	\$37,200	\$0	\$37,200
<i>Measure AA Capital</i>	\$1,104,207		\$1,104,207		\$1,104,207
<i>General Fund Capital</i>	\$3,798,100		\$3,798,100		\$3,798,100
Total Capital Expenditures	\$4,902,307	\$0	\$4,902,307	\$0	\$4,902,307
Total Land & Facilities Expenditures	\$18,918,414	\$0	\$18,918,414	\$0	\$18,918,414
NATURAL RESOURCES					
Salaries and Benefits	\$2,180,733		\$2,180,733		\$2,180,733
<i>Less MAA Reimbursable Staff Costs</i>	<i>(\$81,296)</i>		<i>(\$81,296)</i>		<i>(\$81,296)</i>
Net Salaries and Benefits	\$2,099,437		\$2,099,437		\$2,099,437
Services and Supplies	\$2,810,307		\$2,810,307		\$2,810,307
Total Operating Expenditures	\$4,909,744	\$0	\$4,909,744	\$0	\$4,909,744
<i>Measure AA Capital</i>	\$1,963,196		\$1,963,196		\$1,963,196
<i>General Fund Capital</i>	\$805,500		\$805,500		\$805,500
Total Capital Expenditures	\$2,768,696	\$0	\$2,768,696	\$0	\$2,768,696
Total Natural Resources Expenditures	\$7,678,440	\$0	\$7,678,440	\$0	\$7,678,440

FY24 Quarter 1 Budget Amendments by Budget Category & Department

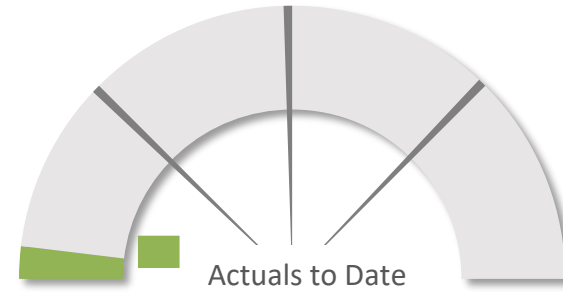
DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY24 Adopted Budget	YTD Approved Amendments	Amended Budget (as of 9/30/2023)	Q1 Proposed Amendments	FY24 Proposed Amended Budget
PLANNING					
Salaries and Benefits	\$1,996,977		\$1,996,977		\$1,996,977
<i>Less MAA Reimbursable Staff Costs</i>	<i>(\$33,560)</i>		<i>(\$33,560)</i>		<i>(\$33,560)</i>
Net Salaries and Benefits	\$1,963,417		\$1,963,417		\$1,963,417
Services and Supplies	\$304,099		\$304,099	\$76,500	\$380,599
Total Operating Expenditures	\$2,267,516	\$0	\$2,267,516	\$76,500	\$2,344,016
<i>Measure AA Capital</i>	<i>\$799,360</i>		<i>\$799,360</i>		<i>\$799,360</i>
<i>General Fund Capital</i>	<i>\$120,000</i>		<i>\$120,000</i>		<i>\$120,000</i>
Total Capital Expenditures	\$919,360	\$0	\$919,360	\$0	\$919,360
Total Planning Expenditures	\$3,186,876	\$0	\$3,186,876	\$76,500	\$3,263,376
PUBLIC AFFAIRS					
Salaries and Benefits	\$1,139,528		\$1,139,528		\$1,139,528
Services and Supplies	\$585,854		\$585,854		\$585,854
Total Operating Expenditures	\$1,725,382	\$0	\$1,725,382	\$0	\$1,725,382
Total Public Affairs Expenditures	\$1,725,382	\$0	\$1,725,382	\$0	\$1,725,382
REAL PROPERTY					
Salaries and Benefits	\$885,661		\$885,661		\$885,661
Services and Supplies	\$49,956		\$49,956		\$49,956
Total Operating Expenditures	\$935,617		\$935,617	\$0	\$935,617
<i>Measure AA Land and Associated Costs</i>	<i>\$3,452,180</i>		<i>\$3,452,180</i>		<i>\$3,452,180</i>
<i>General Fund Land and Associated Costs</i>	<i>\$350,000</i>	<i>\$163,000</i>	<i>\$513,000</i>		<i>\$513,000</i>
Total Land and Associated Costs	\$3,802,180	\$163,000	\$3,965,180	\$0	\$3,965,180
Total Real Property Expenditures	\$4,737,797	\$163,000	\$4,900,797	\$0	\$4,900,797
VISITOR SERVICES					
Salaries and Benefits	\$7,020,988		\$7,020,988		\$7,020,988
Services and Supplies	\$942,888		\$942,888		\$942,888
Total Operating Expenditures	\$7,963,876	\$0	\$7,963,876	\$0	\$7,963,876
<i>General Fund Land and Associated Costs</i>	<i>\$95,000</i>		<i>\$95,000</i>		<i>\$95,000</i>
Total Land and Associated Costs	\$95,000	\$0	\$95,000	\$0	\$95,000
Total Visitor Services Expenditures	\$8,058,876	\$0	\$8,058,876	\$0	\$8,058,876
DEBT SERVICE					
Debt Service	\$14,171,263		\$14,171,263		\$14,171,263
Total Debt Service Expenditures	\$14,171,263		\$14,171,263		\$14,171,263
Total Debt Service Expenditures	\$14,171,263		\$14,171,263		\$14,171,263
GRAND TOTAL	\$82,794,380	\$163,000	\$82,957,380	(\$1,054,000)	\$81,903,380

FY24 Quarter 1 Budget Amendments by General Ledger Account

Budget Category / Organization Set	Object	FY24 Amended Budget (as of 9/30/2023)	Quarter 1 Proposed Budget Amendment	Quarter 1 Proposed Amended Budget
FUND 10 GENERAL FUND SERVICES & SUPPLIES				
10-30-320 - GF Op-PL- Planning	5299-0000 - Other Professional Services	\$144,000	\$76,500	\$220,500
10-80-810 - GF Op-NR- Admin	5299-0000 - Other Professional Services	\$50,000	(\$50,000)	\$0
10-80-830 - GF Op-NR- Wildlife Management	5204-0000 - Architect/Engineering Fees	\$50,000	\$50,000	\$100,000
Fund 10 General Fund - Services & Supplies		\$144,000	\$76,500	\$220,500
FUND 40 GENERAL FUND CAPITAL CAPITAL/FIXED ASSETS				
40-35-325-GF Cap-E&C- Projects	8501-0000 - Local (County/City)	\$65,000	\$56,500	\$121,500
40-35-325-GF Cap-E&C- Projects	8601-0000 - Prime Contractor	\$3,479,500	(\$1,187,000)	\$2,292,500
Fund 40 - Capital/Fixed Assets Total		\$3,544,500	(\$1,130,500)	\$2,414,000
Total Budget Amendments - Increase / (Decrease)		\$3,688,500	(\$1,054,000)	\$2,634,500



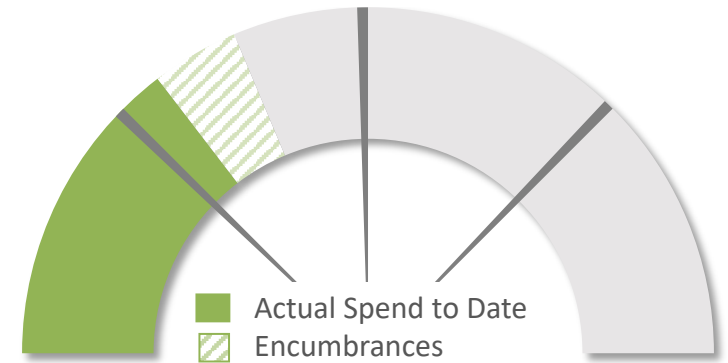
Revenue Quarterly Performance Report



DISTRICT REVENUES BY FUND & CATEGORY	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	FY24 Actual (through 9/30)	Budget Remaining	Budget Used (%)
Fund 10 - General Fund	72,462,665	-	72,462,665	1,972,570	70,490,095	3%
General Property Taxes	66,497,000	-	66,497,000	560,640	65,936,360	1%
Grants Revenue	1,353,000	-	1,353,000	545,643	807,357	40%
Interest Income	2,264,000	-	2,264,000	473,291	1,790,709	21%
Rental Income	1,837,933	-	1,837,933	338,480	1,499,453	18%
Other Revenues	510,732	-	510,732	54,516	456,216	11%
Fund 20 - Hawthorn Fund	60,000	-	60,000	11,526	48,474	19%
Interest Income	60,000	-	60,000	11,526	48,474	19%
Fund 30 - MAA Fund	5,443,010	-	5,443,010	1,165,662	4,277,348	21%
Grants Revenue	4,781,010	-	4,781,010	1,121,600	3,659,410	23%
Interest Income	662,000	-	662,000	44,062	617,938	7%
Fund 40 - General Fund Capital	239,000	-	239,000	-	239,000	0%
Grants Revenue	239,000	-	239,000	-	239,000	0%
Fund 50 - Debt Service	5,539,000	-	5,539,000	66,113	5,472,887	1%
General Property Taxes	5,449,000	-	5,449,000	41,697	5,407,303	1%
Interest Income	90,000	-	90,000	24,416	65,584	27%
DISTRICT REVENUES (All Funds)	83,743,675	-	83,743,675	3,215,871	80,527,804	4%



Expenses Quarterly Performance Report



DISTRICT EXPENSES BY FUND	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 9/30)	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	76,500	45,564,994	3,759,253	10,256,905	35,308,089	31,548,836	23%	31%	24%	32%
Fund 20 - Hawthorn Fund	37,200	-	37,200	-	-	37,200	37,200	0%	0%	0%	0%
Fund 30 - MAA Fund	12,800,647	-	12,800,647	2,389,936	2,224,250	10,576,397	8,186,461	17%	36%	7%	28%
Fund 40 - General Fund Capital	9,831,776	(967,500)	8,864,276	520,620	540,708	8,323,568	7,802,948	6%	12%	3%	18%
DISTRICT EXPENSES (Subtotal)	68,158,117	(891,000)	67,267,117	6,669,809	13,021,863	54,245,254	47,575,445	19%	29%	18%	30%
Fund 40 - One Time Expenses	465,000	-	465,000	21,867	4,825	460,175	438,308	1%	6%	169%	682%
Fund 50 - Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	78%	78%
DISTRICT EXPENSES (All Funds)	82,794,380	(891,000)	81,903,380	6,691,676	23,899,869	58,003,511	51,311,834	29%	37%	36%	45%

**FY24 Budget Performance Report - "Green Report" by Category
(through Sept 30)**

DISTRICT EXPENSES BY FUND & CATEGORY	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 9/30)	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	76,500	45,564,994	3,759,253	10,256,905	35,308,089	31,548,836	23%	31%	24%	32%
Personnel Services	32,164,503	-	32,164,503	122,565	8,131,132	24,033,371	23,910,807	25%	26%	26%	26%
Services and Supplies	13,323,991	76,500	13,400,491	3,636,689	2,125,773	11,274,718	7,638,029	16%	43%	17%	46%
Fund 20 - Hawthorn Fund	37,200	-	37,200	-	-	37,200	37,200	0%	0%	0%	0%
Services and Supplies	37,200	-	37,200	-	-	37,200	37,200	0%	0%	0%	0%
Capital/Fixed Assets	-	-	-	-	-	-	-				
Fund 30 - MAA Fund	12,800,647	-	12,800,647	2,389,936	2,224,250	10,576,397	8,186,461	17%	36%	7%	28%
Personnel Services	619,981	-	619,981	-	70,893	549,088	549,088	11%	11%	31%	31%
Capital/Fixed Assets	12,180,666	-	12,180,666	2,389,936	2,153,357	10,027,309	7,637,373	18%	37%	6%	27%
Fund 40 - General Fund Capital	9,831,776	(967,500)	8,864,276	520,620	540,708	8,323,568	7,802,948	6%	12%	3%	18%
Capital/Fixed Assets	9,831,776	(967,500)	8,864,276	520,620	540,708	8,323,568	7,802,948	6%	12%	3%	18%
DISTRICT EXPENSES (Subtotal)	68,158,117	(891,000)	67,267,117	6,669,809	13,021,863	54,245,254	47,575,445	19%	29%	18%	30%
Fund 40 - One Time Expenses	465,000	-	465,000	21,867	4,825	460,175	438,308	1%	6%	169%	682%
Fund 50 - Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	78%	78%
DISTRICT EXPENSES (All Funds)	82,794,380	(891,000)	81,903,380	6,691,676	23,899,869	58,003,511	51,311,834	29%	37%	36%	45%

DISTRICT EXPENSES BY FUND & CATEGORY	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 9/30)	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	122,565	8,202,025	24,582,459	24,459,895	25%	25%	26%	26%
Services and Supplies	13,361,191	76,500	13,437,691	3,636,689	2,125,773	11,311,918	7,675,229	16%	43%	17%	46%
Capital/Fixed Assets	22,012,442	(967,500)	21,044,942	2,910,556	2,694,065	18,350,877	15,440,321	13%	27%	5%	23%
DISTRICT EXPENSES (Subtotal)	68,158,117	(891,000)	67,267,117	6,669,809	13,021,863	54,245,254	47,575,445	19%	29%	18%	30%
One Time Expenses	465,000	-	465,000	21,867	4,825	460,175	438,308	1%	6%	169%	682%
Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	78%	78%
DISTRICT EXPENSES (All Funds)	82,794,380	(891,000)	81,903,380	6,691,676	23,899,869	58,003,511	51,311,834	29%	37%	36%	45%

**FY24 Budget Performance Report - "Green Report" by Department
(through Sept 30)**

DISTRICT EXPENSES BY DEPARTMENTS (All Funds)	FY24 Adopted Budget	FY24 Budget Adjustments	FY24 Amended Budget	YTD Encumbrances	FY24 Actual (through 9/30)	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	-	9,192,833	445,596	2,713,056	6,479,776	6,034,180	30%	34%	31%	38%
Engineering & Construction	11,051,046	(1,130,500)	9,920,546	1,805,701	2,327,047	7,593,499	5,787,798	23%	42%	7%	18%
General Counsel	1,041,173	-	1,041,173	104,784	209,193	831,980	727,196	20%	30%	21%	26%
General Manager	2,567,282	-	2,567,282	207,494	467,149	2,100,133	1,892,638	18%	26%	19%	26%
Land & Facilities	18,918,414	-	18,918,414	1,533,660	3,391,385	15,527,029	13,993,368	18%	26%	23%	35%
Natural Resources	7,678,440	-	7,678,440	1,428,874	846,474	6,831,966	5,403,092	11%	30%	10%	32%
Planning	3,186,876	76,500	3,263,376	557,802	605,141	2,658,235	2,100,433	19%	36%	18%	44%
Public Affairs	1,725,382	-	1,725,382	347,575	446,696	1,278,686	931,111	26%	46%	23%	40%
Real Property	4,737,797	163,000	4,900,797	109,374	383,066	4,517,731	4,408,356	8%	10%	15%	21%
Visitor Services	8,058,876	-	8,058,876	128,947	1,632,657	6,426,220	6,297,272	20%	22%	20%	22%
DISTRICT EXPENSES (Subtotal)	68,158,117	(891,000)	67,267,117	6,669,809	13,021,863	54,245,254	47,575,445	19%	29%	18%	30%
One Time Expense: Fund 40	465,000	-	465,000	21,867	4,825	460,175	438,308	1%	6%	169%	682%
Debt Service	14,171,263	-	14,171,263	-	10,873,181	3,298,082	3,298,082	77%	77%	78%	78%
DISTRICT EXPENSES (All Funds)	82,794,380	(891,000)	81,903,380	6,691,676	23,899,869	58,003,511	51,311,834	29%	37%	36%	45%