

Summary of Revenues
FY2020-21 thru FY2023-24

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
GENERAL FUND:					
Property Tax	4,690,007	4,846,809	4,654,600	4,654,600	5,003,700
Interest Income	9,473	55,676	7,500	7,500	10,000
Dividend Income	71,355	79,242	40,000	200,000	150,000
Rental Income	91,764	87,920	195,000	245,000	250,000
Other Revenue	104,106	1,342,736	50,000	73,000	20,000
TOTAL GENERAL FUND	4,966,705	6,412,382	4,947,100	5,180,100	5,433,700
GRANTS:					
Habitat Conservation (Prop 117)	0	0	549,800	0	549,800
Per Capita	0	0	400,000	400,000	0
Recreational Infrastructure (Prop 68)	0	0	250,000	250,000	0
Other Grants	0	40,977	0	0	0
TOTAL GRANTS	0	40,977	1,199,800	650,000	549,800
TOTAL GENERAL FUND/GRANTS	4,966,705	6,453,359	6,146,900	5,830,100	5,983,500
ASSESSMENT DISTRICT:					
Assessment District Fund	6,300	4,507	0	2,726	0
TOTAL ASSESSMENT DISTRICT	6,300	4,507	0	2,726	0
COMMUNITY FACILITIES DISTRICT:					
CFD - Services (70%)	880,723	899,029	926,800	926,800	952,100
CFD - Facilities (30%)	377,453	385,298	397,200	397,200	408,000
TOTAL CFD	1,258,176	1,284,328	1,324,000	1,324,000	1,360,100
REVENUE TOTAL	6,231,180	7,742,193	7,470,900	7,156,826	7,343,600

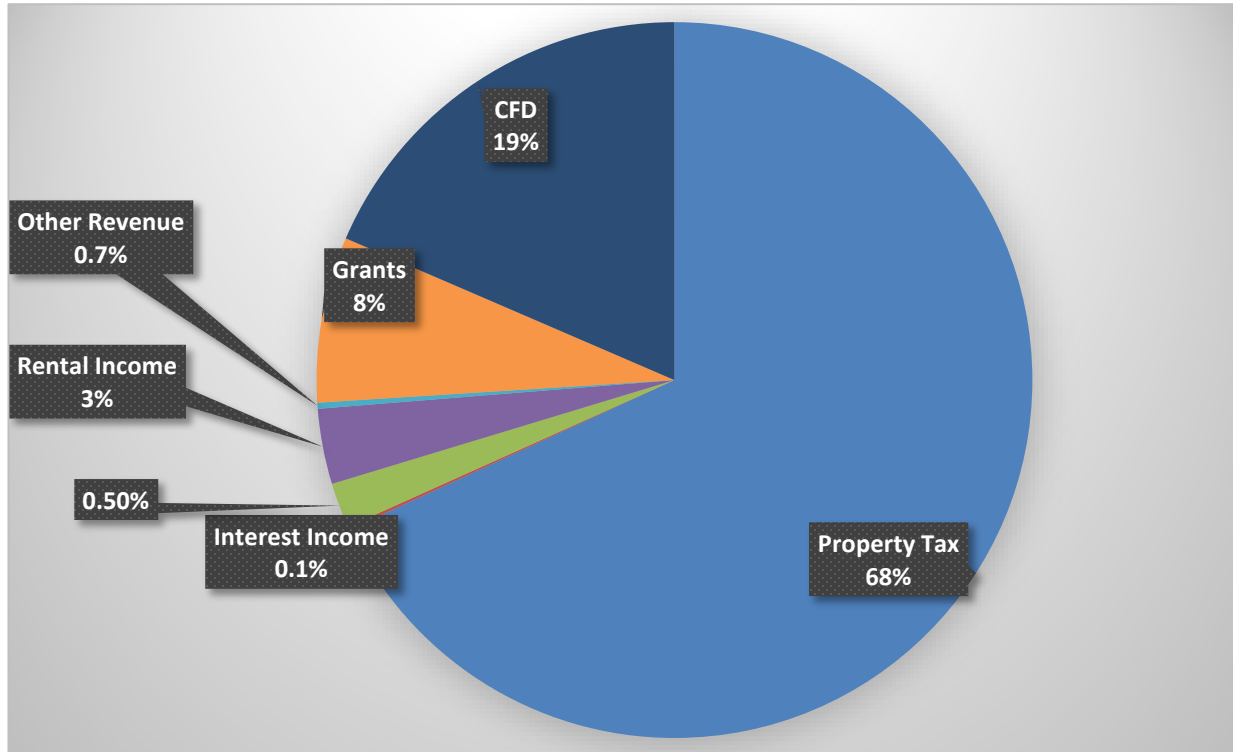
General Fund/Grants Revenue: \$5,983,500
 General Fund Expenditures: \$5,970,300
 DIFFERENCE: \$13,200

Total Combined Revenue: \$7,343,600
 Total Combined Expenditures: \$8,957,300
 DIFFERENCE: \$1,613,700

CFD Services Carryover: \$1,370,683
 CFD Facilities Carryover: \$290,984

Summary of Revenues by Type

FY2023-24



Total FY2023-24 Revenues: \$7,343,600

Property Tax	5,003,700
Interest Income	10,000
Dividend Income	150,000
Rental Income	250,000
Other Revenue	20,000
Grants	549,800
CFD	1,360,100
TOTAL	7,343,600

Summary of Expenditures by Type

FY2023-24

	Personnel	Services/ Supplies	Capital	TOTAL
GENERAL FUND:				
Administration	837,700	813,000	85,100	1,735,800
Operation & Maintenance	1,120,000	215,000	288,900	1,623,900
Environmental Ed./Comm. Outreach	588,600	220,300	1,700	810,600
Planning & Conservation	369,500	411,000	549,800	1,330,300
Capital Projects	0	0	469,700	469,700
TOTAL GENERAL FUND	2,915,800	1,659,300	1,395,200	5,970,300
COMMUNITY FACILITIES DISTRICT:				
CFD - Services	0	2,112,000	180,000	2,292,000
CFD - Facilities	0	0	695,000	695,000
TOTAL CFD	0	2,112,000	875,000	2,987,000
EXPENDITURES TOTAL	2,915,800	3,771,300	2,270,200	8,957,300

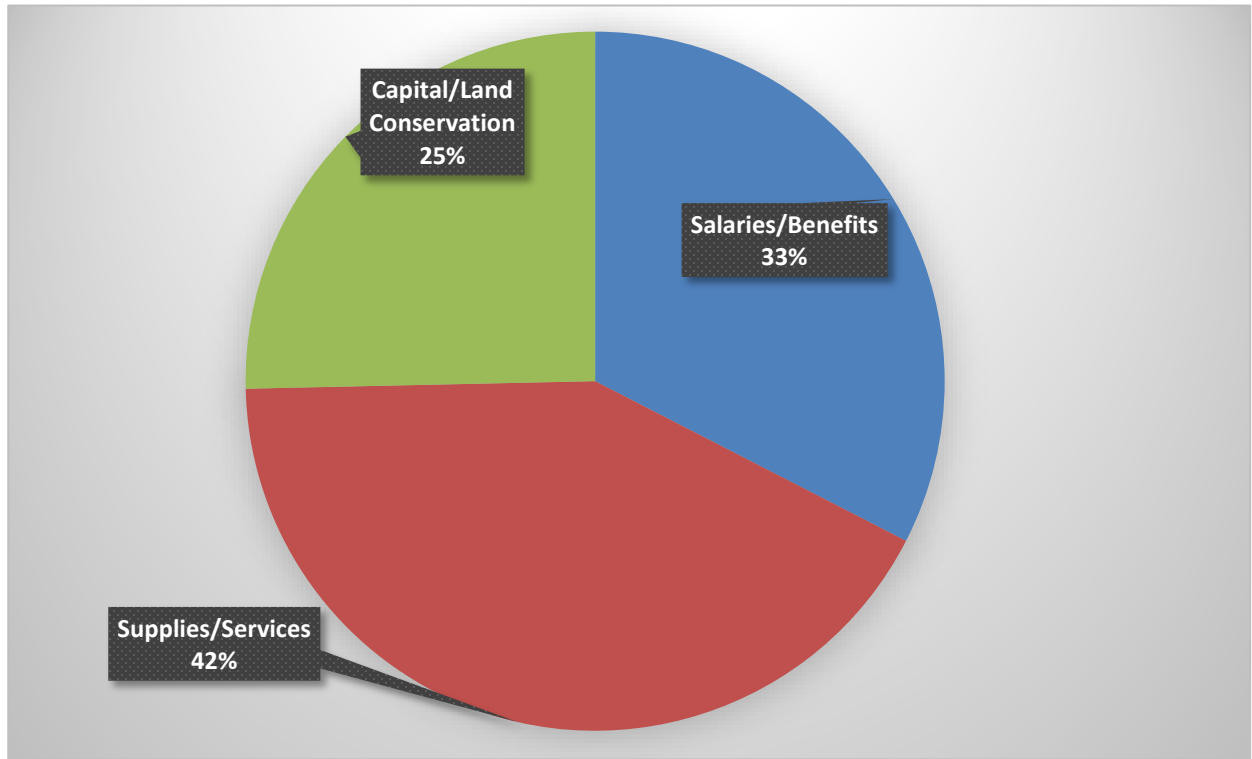
NOTES:

The proposed budget includes a full, 4.9% COLA for all employees

Difference with No COLA: \$109,096 savings

Difference with Half, 2.45% COLA: \$54,548 savings

Summary of Expenditures by Type
FY2023-24



Total FY2023-24 Expenditures: \$8,957,300

Salaries/Benefits	2,915,800
Supplies/Services	3,771,300
Capital/Land Conservation	2,270,200
TOTAL	8,957,300

Summary of Expenditures

FY2020-21 thru FY2023-24

	2020-21 Actual	2021-22 Actual	2022-23 Budget	2022-23 Estimate	2023-24 Proposed
GENERAL FUND:					
Administration	3,609,034	1,257,954	1,958,600	1,494,200	1,735,800
Operations & Maintenance	1,471,210	1,449,866	1,380,700	1,434,000	1,623,900
Environmental Ed./ Comm. Outreach	477,686	576,097	736,600	727,200	810,600
Planning & Conservation	1,551,616	496,646	1,058,700	476,900	1,330,300
Capital Projects	0	0	700,000	990,000	469,700
TOTAL GENERAL FUND	7,109,547	3,780,564	5,834,600	5,122,300	5,970,300
ASSESSMENT DISTRICT:					
Assessment District	395,288	1,312,693	2,000,000	1,292,810	0
TOTAL ASSESSMENT DISTRICT	395,288	1,312,693	2,000,000	1,292,810	0
COMMUNITY FACILITIES DISTRICT:					
CFD - Services	292,180	211,764	1,058,000	1,472,700	2,292,000
CFD - Facilities	251,978	560,468	493,300	178,000	695,000
TOTAL CFD	544,157	772,232	1,551,300	1,650,700	2,987,000
EXPENDITURES TOTAL	8,043,755	5,865,489	9,385,900	8,065,810	8,957,300

Staffing Summary, Full-time Equivalents

FY2020-21 thru FY2023-24

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Proposed
Administration:				
General Manager	0.25	0.25	0.25	0.25
Finance Manager	1.00	1.00	1.00	1.00
Administrative Services Manager	1.00	1.00	1.00	1.00
Accounting Technician	0.00	1.00	1.00	1.00
Administrative Assistant	1.50	1.00	1.00	1.00
DIVISION TOTAL	3.75	4.25	4.25	4.25
Operation & Maintenance:				
General Manager	0.25	0.25	0.25	0.25
Supervising Ranger	1.00	1.00	1.00	1.00
Ranger	6.00	6.00	6.00	7.00
DIVISION TOTAL	7.25	7.25	7.25	8.25
Environmental Education/Community Outreach:				
General Manager	0.25	0.25	0.25	0.25
Environmental Education Supervisor	1.00	1.00	1.00	1.00
Env. Education Coord. - Programs	0.25	1.00	1.00	1.00
Env. Education Coord. - Volunteers	1.00	1.00	1.00	1.00
Env. Education Specialist	0.75	0.50	1.00	1.50
DIVISION TOTAL	3.25	3.75	4.25	4.75
Planning & Conservation:				
General Manager	0.25	0.25	0.25	0.25
Planning & Conservation Program Manager	0.00	0.00	1.00	1.00
Resource Conservation Specialist (pending)	0.00	0.00	0.00	1.00
DIVISION TOTAL	0.25	0.25	1.25	2.25
STAFFING TOTAL	14.50	15.50	17.00	19.50

ADMINISTRATION
Line Item Detail
FY2023-24

ACCT. #	DESCRIPTION	APPLICATION	BASIS	PROPOSED
6100	Board Compensation	Board meetings	B	\$12,000
6102	Salaries/Full-Time	General Manager (25%) Finance Manager Administrative Services Manager Administrative Assistant	A	\$569,600
6104	Contract Staff/Full-Time	Accounting Technician	A	\$0
6106	Job Training & Education	Training, Workshops, Classes	A	\$8,000
6107	Employee Benefits	Retirement, Medical, Dental, Vision Disability, Retiree Medical	A	\$203,100
6109	Payroll Tax/Personnel	Federal, State payroll taxes	A	\$45,000
6112	Insurance	Workers Compensation General Liability, Property, Crime	B, C	\$160,000
6113	Postage	Mailings and Postage meter refills	B	\$1,000
6114	Supplies	General office and Administrative supplies	B	\$10,000
6120	Printing	Copies, Brochures, Stationary	A	\$3,000
6122	Legal Notice	Newspaper and Legal notices	B	\$7,000
6124	Publications & Memberships	Special District, Parks & Rec., Chamber memberships, Govt., HR Acctg./Finance, publications	A	\$21,000
6126	Advertising	Misc. Advertising	A	\$1,000
6130	Conference & Travel	CSMFO, GFOA, CSDA, NRPA CJPIA, LCW, etc. conferences	A	\$10,000
6132	Mileage Reimbursement	Mileage Reimbursement	A	\$500
6134	Computer Maint. & Supply	IT Services., Offsite backup Website Maintenance, Software Timekeeping, Printer, Ink, etc.	A	\$32,000

ADMINISTRATION
Line Item Detail
FY2023-24

ACCT. #	DESCRIPTION	APPLICATION	BASIS	PROPOSED
6136	Equipment Maintenance	Copier, Fax, Typewriter, Misc. office equip.	B	\$500
6137	Equipment Rental	Copier machine, Postage machine, Security equipment	C	\$5,000
6138	Vehicle Maintenance/fuel	Vehicle Maintenance/Fuel	B	\$2,000
6142	Utilities	Office/Park Utilities	B	\$100,000
6148	Taxes/assessments	Property Assessments & Fees	A	\$30,000
6149	Professional/Special Serv./ Permits	Legal, Audit, CPA, LAFCO fees, PR, Valuations, Janitorial, etc.	A, B, C	\$430,000
6161	Depreciation Expense	Annual Replacement Fund	C	\$85,100
TOTAL				\$1,735,800

BASIS FOR ESTIMATES:

- A - Based on known & estimated costs
- B - Based on prior experience
- C - Based on formula, schedule, or agreement

OPERATIONS & MAINTENANCE**Line Item Detail****FY2023-24**

ACCT. #	ACCOUNT	APPLICATION	BASIS	PROPOSED
6202	Salaries/Full-Time	General Manager (25%) Supervising Ranger Rangers (5)	A A A	\$759,000
6204	Contract Staff/Full-Time	Seasonal Rangers (2 FTE)	A	\$0 Included i
6206	Job Training & Education	Training, Workshops, Classes	A, C	\$3,000
6207	Employee Benefits	Retirement, Medical, Dental, Vision Disability, Retiree Medical	A	\$354,500
6208	Uniforms	Staff uniform allowance	C	\$3,500
6213	Postage	Misc. mailings	A	\$100
6214	Supplies	Misc. Hardware, Lumber, Office supplies, Safety equipment	A	\$25,000
6216	Tools	Power/cordless tools, chainsaws	A	\$2,500
6220	Printing	Park maps, misc.	A	\$5,000
6224	Publications & Memberships	Trade periodicals	A	\$100
6226	Advertising	Employment, Bid advertising	A	\$1,200
6230	Conference & Travel	Conferences, Travel & Lodging	A	\$3,000
6232	Mileage Reimbursement	Mileage Reimbursement	A	\$100
6234	Computer Maint & Supplies	IT Services, Paper, Ink	A	\$27,000
6236	Equipment Maintenance	ATV, UTV, Tractors, Trailers	A, B	\$18,000
6237	Equipment Rental	Water truck, Log splitter, etc.	A	\$500
6238	Vehicle Maintenance/Fuel	Vehicle Maintenance/Fuel	A, B	\$20,000
6241	Janitorial Supplies	Cleaning, Paper supplies, MuttMitts	A	\$17,000
6242	Utilities	Office/Park Utilities	A, B	\$70,000
6243	Building/Facility Repairs	Misc. repairs	A	\$22,500
6249	Professional Services	Recruitment screenings, etc.	A	\$3,000
6262	Depreciation Expense	Annual Depreciation Fund	C	\$220,400

OPERATIONS & MAINTENANCE

Line Item Detail

FY2023-24

ACCT. #	ACCOUNT	APPLICATION	BASIS	PROPOSED
6263	Park Signs	District-wide standard signage	A	\$5,000
6264	Parking areas/access roads	Seasonal road & Parking lot repairs Annual road fees	A, B A	\$13,500
6266	Winter Storms Repairs	Repairs, Tree/Debris Removal, etc.	A	\$50,000
	TOTAL			\$1,623,900

BASIS FOR ESTIMATES

A - Based on known & estimated costs

B - Based on prior experience

C - Based on formula, schedule, or agreement

ENVIRONMENTAL EDUCATION & COMMUNITY OUTREACH

Line Item Detail

FY2023-24

ACCT. #	DESCRIPTION	APPLICATION	BASIS	PROPOSED
6302	Full-Time Staff	General Manager (25%) Environ. Ed. Supervisor Environ. Ed. Coordinator-Volunteers	A	\$432,700
6303.1	Contract Staff/Part-Time	Environ. Education Specialist (2)	A	\$0
6304	Contract Staff/Full-Time	Environ. Ed. Coordinator-Programs Let's Go Outdoors (LGO) Instructors Temp Help, Intern	A	\$0 \$22,000
6306	Job Training & Education	Training, Workshops, Classes	A, B	\$3,000
6307	Employee Benefits	Retirement, Medical, Dental, Vision Disability, Retiree Medical	A, C	\$130,000
6308	Uniforms	Staff uniform allowance	C	\$900
6312	Insurance	LGO Program and Special Events	A, B	\$1,500
6313	Postage	LGO Fall/Winter and Spring/Summer	B	\$27,500
6314	Environmental Supplies	Office Supplies Storage Shelving/Bin	A	\$5,000
6316	Pub. & Memberships	CA Park & Rec. Society (CPRS), Nat. Assoc. of Interpreters (NAI),	A	\$800
6320	Printing	LGO Fall/Winter and Spring/Summer Maps, Brochures/Guides	A	\$40,000
6326	Advertising	Special events, Outreach, Programs	A	\$8,000
6330	Conference & Travel	CPRS, NAI, NRPA	A, C	\$3,000
6334	Computer Maint. / Supplies	Ink Cartridges, IT Services, Software	A, B	\$24,000
6337	Equipment Rental	Van Programming, Special Events	A	\$10,000
6338	Vehicle Maintenance/Fuel	Vehicle Maintenance/Fuel	A, B	\$2,500
6342	Utilities	Office/Park Utilities	B	\$20,000
6349	Professional Services	Volunteer/Instructor Background check Graphic Design, Permits Retriever/NPC, Authorize.net	A, B	\$35,000

ENVIRONMENTAL EDUCATION & COMMUNITY OUTREACH
Line Item Detail
FY2023-24

ACCT. #	DESCRIPTION	APPLICATION	BASIS	PROPOSED
6350	Interpretive Program	Interpretive Panels, Exhibits	A	\$20,000
6352	Educational Program	Educational Supplies/Resources	B	\$8,000
6354	Special Events/Outreach	Community Events & Outreach Service Clubs/Community Group Mtgs. Banners, Signage, Supplies	B	\$3,000
6356	Volunteer Program	Recognition Event, Training, Supplies, Equipment	B B	\$7,000
6359	Depreciation Expense	Annual Replacement Fund	C	\$1,700
6362	VC Garden/Arboretum	Native Plants, Irrigation Supplies Fencing, Signage	A	\$5,000
	TOTAL			\$810,600

BASIS FOR ESTIMATES

- A - Based on known & estimated costs
- B - Based on prior experience
- C - Based on formula, schedule, or agreement

PLANNING & CONSERVATION MANAGEMENT

Line Item Detail

FY2023-24

ACCT. #	DESCRIPTION	APPLICATION	BASIS	PROPOSED
6502	Salaries	General Manager (25%) P & C Program Manager	A	\$254,800
6504	Seasonal/Contract Staff	Resource Mgmt. Specialist Seasonal GIS Tech/Intern	B	\$0 \$15,000
6506	Job Training & Education	Training, Workshops, Classes	B	\$3,000
6507	Employee Benefits	Retirement, Medical, Dental, Vision Disability, Retiree Medical	A	\$96,700
6514	Supplies	General Supplies	B	\$7,500
6524	Publications & Memberships	CA Association of Environmental Professionals (AEP) SERCAL City Parks Alliance Natural Areas Association	A A A A	\$1,000
6530	Conference & Travel	Conferences, Travel & Lodging	B	\$3,000
6532	Mileage Reimbursement	Mileage Reimbursement	A	\$300
6534	Computer Maint./Supplies	IT Services, Ink, Repairs, Software Plotter Paper/Ink GIS Software Licensing	A, C	\$14,200
6538	Vehicle Maintenance/Fuel	Vehicle Maintenance/Fuel	A, B	\$1,000
6542	Utilities	Office/Park Utilities	A	\$3,000
6545.3	Res. Mgmt.-Eolian Dunes	Landfill Permit	A	\$10,000
6545.X	Res. Mgmt.-Cachagua	Annual Well Reporting	A	\$1,000
XXXX	Conservancy Grant- MDP	Restoration (Habitat Stewardship Project)	A	\$35,000
XXXX	PGE Grant- MDP	PG&E Mitigation Project	A, B	\$160,000
6549	Professional Services	GIS Development Services Real Property Due Dilligence Biological Monitoring/BMPs	A, B A, B A, B	\$175,000
6550	Land Acquisition	Land Acquisition (Prop 117)	C	\$549,800
TOTAL				\$1,330,300

BASIS FOR ESTIMATES

A - Based on known & estimated costs

CAPITAL PROJECTS
Line Item Detail
FY2023-24

ACCT. #	ACCOUNT	APPLICATION	BASIS	PROPOSED
6475	GRRP Kahn Ranch	Rental Property Improvements & CM	A	\$89,700
479	Cachagua	CCC Kitchen Improvements	A	\$15,000
481	ADA Facilities/Improvements	ADA Improvements	A	\$50,000
6487	Palo Corona-Rancho Canada	Maintenance Shop Reroof & Painting	A	\$315,000
TOTAL				\$469,700

BASIS FOR ESTIMATES

- A - Based on known & estimated costs
- B - Based on prior experience
- C - Based on formula, schedule, or agreement

COMMUNITY FACILITIES DISTRICT (SERVICES)

Line Item Detail

FY2023-24

ACCT. #	ACCOUNT	APPLICATION	BASIS	PROPOSED
6710	Palo Corona Maint./Services	Monterey Bay Services	A	\$252,000
		Floodplain Plant Propagation	A	
		Floodplain Project (General)	A	
6715	Eolian Dunes Maint./Services	Landfill Monitoring & Reporting	A	\$65,000
6730	Garland Ranch Maint./Services	Monterey Bay Services	A	\$515,000
		Fuel Projects (Grant funded)		
6790	Trail Maintenance	PCRP Backcountry Road Grading	A	\$85,000
		Rocky Shores Trail Repairs	A	
		Misc. Trail Repairs	A	
6791	Grant Program	Transportation Grant	C	\$50,000
6792	Equipment	Large Brush Chipper	A, B	\$180,000
		Tractor w/ Front Loader	A	
		Garbage/Recycle Receptacles	A	
		Sickle Bar Attachment	A	
		Staff Office Furniture	A	
		Computers, Devices	A	
		Gas-powered Jackhammer	A	
		ATV Trail Rake	A	
6794	Professional/Contract Services	CFD Administration	C	\$1,145,000
		IT & Other Special Projects	A	
		Gabilan crew, People Ready	A	
		Regional Government Services	A	
		Low Effect HCP Development	A	
		Safe Harbor Agreement Audit	A	
		Invasives/Fuels/Grassland Management	C	
		Water Dedication Monitoring & Rptg.	A	
		1707 Dedication	C	
		Grazing Lease Terms/RFP	A	
		Grassland RDM Monitoring	A	
		Palo Corona GDP CDP	A	
		Projects A&B Concept Plan Update	A	
		MBCT Restoration Plan & Design	A	
		RCU Trail Plan Design, Permit, Grant app.	A	
		Invasive Weed Management	A	
		Frog Pond Habitat Mgmt. Plan	A	
		Frog Pond Habitat Mgmt. Permitting	A	
		Laguna Grande Trail & Veg. Mgmt.	A	
		Cachagua RR & Septic Leach Field Des.	A	
		RCU Pond Remediation	A	

TOTAL

\$2,292,000

BASIS FOR ESTIMATES:

- A - Based on known & estimated costs
- B - Based on prior experience
- C - Based on formula, schedule, or agreement

<u>CFD Services Revenues, Expenditures and Fund Balance</u>	
Beginning Fund Balance	\$1,916,583
<u>FY2022-23:</u>	Estimated Revenues \$926,800
	Estimated Expenditures \$1,472,700
	<i>Estimated Fund Balance 6/30/23 \$1,370,683</i>
<u>FY2023-24</u>	Projected Revenues \$952,100
	Projected Expenditures \$2,292,000
	<i>Projected Fund Balance 6/30/24 \$30,783</i>

COMMUNITY FACILITIES DISTRICT (FACILITIES)
Line Item Detail
FY2023-24

ACCT. #	ACCOUNT	APPLICATION	BASIS	PROPOSED
6810	Palo Corona Improvements	DC Lighting	A	\$350,000
		DC Painting Ceiling	A	
		DC Office Wall & Furniture	A	
		RCU Way-finding Signage	A	
		HWY 1 Turn Lane (pmt 1 of 2)	A	
6830	Garland Ranch Improvements	Parking Lot Improvements	C	\$333,000
		Ranger Station Staging Area	A	
		Vehicle Bridge Structural Assessment		
		VC Outdoor Classroom/Shade		
6891	Park Security Systems	Security Cameras	A	\$12,000
TOTAL				\$695,000

BASIS FOR ESTIMATES:

- A - Based on known & estimated costs
- B - Based on prior experience
- C - Based on formula, schedule, or agreement

CFD Facilities Revenues, Expenditures and Fund Balance

Beginning Fund Balance	\$71,784
<u>FY2022-23:</u>	Estimated Revenues \$397,200
	Estimated Expenditures \$178,000
	Estimated Fund Balance 6/30/23 \$290,984
<u>FY2023-24</u>	Projected Revenues \$408,000
	Projected Expenditures \$695,000
	Projected Fund Balance 6/30/24 \$3,984