



R-19-146  
Meeting 19-28  
November 13, 2019

**AGENDA ITEM 7**

**AGENDA ITEM**

Budget Amendments for Quarter 1 to the Fiscal Year ending June 30, 2020.

**GENERAL MANAGER'S RECOMMENDATION**

Adopt a resolution approving the proposed Quarter 1 budget amendments (revenues and expenses) to the adopted budget for Fiscal Year ending June 30, 2020.

**SUMMARY**

This report presents the Quarter 1 proposed budget amendments by fund, for both revenues and expenses. The projected revenue for the Fiscal Year ending June 30, 2020 (FY20) is expected to increase by \$521,000. Requests for budget shifts in salaries and benefits, services and supplies, and capital improvements for FY20 result in a net decrease of \$992,550 to the adopted budget.

**DISCUSSION**

The Board of Directors (Board) adopted the FY20 Budget and Action Plan at the June 26, 2019 regular meeting (R-19-82). The FY20 adopted budget is \$74.8 million. Since adoption, the General Manager has identified Quarter 1 budget amendments and unanticipated changes in salaries and benefits, services and supplies, and capital improvement projects. Proposed budget amendments result in a net decrease to the FY20 budget. The newly proposed FY20 adjusted budget is \$73.8 million. Proposed revenue projections have increased by \$521,000.

**Proposed Quarter 1 Amendments to the FY20 Budget – Revenues**

The original projection for FY20 revenue was \$64.4 million. Revenue is now projected to increase by a total of \$521,000: \$445,000 in General Fund Operating (Fund 10) and \$76,000 in MAA Capital (Fund 30), resulting in an amended projected total revenue of \$64.9 million. More specifically:

- An updated General Fund Property Tax estimate has increased projected tax revenue by \$545,000, for a total of \$52.6 million.
- An updated Debt Service Interest Income estimate has increased projected interest income revenue by \$76,000, for a total of \$950,000.
- An updated General Fund Operating Grant Revenue estimate has decreased projected grant revenue by \$100,000, because staff discovered that a grant was originally double counted.

Table 1 lists the projected revenue by Fund, including amendments.

**Table 1: Summary of Projected Revenue (FY20)**

| REVENUE<br>BY FUND & CATEGORY          | FY20 Adopted<br>Budget | YTD<br>Approved<br>Budget<br>Amendments | Amended<br>Budget<br>(as of<br>9/30/2019) | Quarter 1<br>Proposed<br>Budget<br>Amendments | FY20<br>Proposed<br>Amended<br>Budget |
|--|------------------------|---|---|---|---------------------------------------|
| General Fund Operating<br>(Fund 10)    | \$55,969,335           | \$0                                     | \$55,969,335                              | \$445,000                                     | \$56,414,335                          |
| Property Tax                           | 52,055,000             |   | 52,055,000                                | 545,000                                       | 52,600,000                            |
| Grants                                 | 296,300                |   | 296,300                                   | (100,000)                                     | 196,300                               |
| Interest Income                        | 1,078,000              |   | 1,078,000                                 |   | 1,078,000                             |
| Rental Income                          | 2,060,878              |   | 2,060,878                                 |   | 2,060,878                             |
| Rancho San Antonio<br>Agreement        | 379,157                |   | 379,157                                   |   | 379,157                               |
| Miscellaneous                          | 100,000                |   | 100,000                                   |   | 100,000                               |
| Hawthorn Fund<br>(Fund 20)             | \$39,000               | \$0                                     | \$39,000                                  | \$0   | \$39,000                              |
| Interest Income                        | 39,000                 |   | 39,000                                    |   | 39,000                                |
| Measure AA Land/Capital<br>(Fund 30)   | \$2,108,421            | \$0                                     | \$2,108,421                               | \$0   | \$2,108,421                           |
| Grants                                 | 2,108,421              |   | 2,108,421                                 |   | 2,108,421                             |
| General Fund Land/Capital<br>(Fund 40) | \$0                    | \$0                                     | \$0                                       | \$0   | \$0                                   |
| Debt Service Fund<br>(Fund 50)         | \$6,309,350            | \$0                                     | \$6,309,350                               | \$76,000                                      | \$6,385,350                           |
| Property Tax                           | 5,435,350              |   | 5,435,350                                 |   | 5,435,350                             |
| Interest Income                        | 874,000                |   | 874,000                                   | 76,000  | 950,000                               |
| <b>TOTAL DISTRICT<br/>REVENUE</b>      | <b>\$64,426,106</b>    | <b>\$0</b>                              | <b>\$64,426,106</b>                       | <b>\$521,000</b>                              | <b>\$64,947,106</b>                   |

**Proposed Quarter 1 Amendments to the FY20 Budget – Expenses**

The General Fund Capital (Fund 40) budget is proposed to decrease by \$992,550 due to the following:

- The *District Wide Fiber Optics (51702)* project budget is proposed to increase by \$75,000 because the connectivity to Skyline Field Office (SFO) was not completed last fiscal year due to delays in getting pole permits and a signed easement with a private property owner. The project budget that was not spent last fiscal year will be reallocated to this fiscal year to complete the SFO fiber optic connection.
- The *Quam Residence Driveway Improvement (61002)* project budget is proposed to decrease by \$332,330. A disposition evaluation of the Quam residence that evaluates the cost-benefit of costly driveway repairs is extending the project schedule. This project will be brought to the Board in early 2020 to confirm final disposition of the structure, which will affect whether the driveway repairs are completed. If the District will pursue repairs, construction will be deferred until the following fiscal year when capacity is available.
- The *Toto Barn Roof Repair (61012)* project budget is proposed to decrease by \$101,750 due to savings because repairs will be completed using in-house staff instead of an outside contractor. As a result, the total project cost will fall under the capital project threshold of \$50,000 and will become an operating project. The project is now projected

to cost \$20,000 and General Fund Operating (Fund 10) funds are being appropriated in a net-zero adjustment to cover this shift.

- The *Radio Replacement for Ranger Staff and Patrol Vehicles (65406)* project budget is proposed to decrease by \$410,000, resulting in a savings because the equipment replacement has been determined to no longer be required. A solution was discovered during the research phase of the project that eliminates the need for a significant radio equipment replacement program.
- The *Highway 17 Area Regional Trail Connections (VP20-001)* project budget will decrease by \$37,500 and the project will merge with *Bay Area Ridge Trail: Highway 17 Crossing (MAA20-002)* to increase accounting efficiencies and streamline the tracking of these interrelated scopes of work.
- The *Sierra Azul Rancho de Guadalupe Land Conservation (VP24-001)* project budget is proposed to decrease by \$38,000 because the acquisition is not going forward this fiscal year due to the lack of seller interest.
- The capital budget for *Vehicles* is proposed to decrease by \$148,000 because one eligible truck that was originally included in the budget will be retained for at least another year given its good service history. Replacement of that truck may be scheduled for the following fiscal year, depending on its service needs this year. Also, the purchase of new electric motorcycles (using the non-capital equipment budget) and the sharing of a Ford Escape avoids the need to purchase two new vehicles to support Ranger patrols and Ranger Aide site visits.

The proposed budget amendments listed above require Board approval, per Board policy 3.04 *Budget and Expenditure Authority*.

The FY20 proposed Quarter 1 budget amendments result in a net decrease of \$992,550 to the adopted FY20 Budget of \$74,807,853. The proposed budget shifts for unanticipated changes in salaries and benefits, services and supplies, and capital improvement projects are completely funded by savings, resulting in a net decrease. The FY20 proposed amended budget is \$73,815,303.

Table 2 summarizes the FY20 adopted budget and proposed Quarter 1 budget amendments by Fund.

**Table 2: Summary of FY20 Budget by Fund**

| DISTRICT BUDGET BY FUNDING SOURCE   | FY20 Adopted Budget | YTD Approved Budget Amendments | Amended Budget (as of 9/30/2019) | Quarter 1 Proposed Budget Amendments | FY20 Proposed Amended Budget |
|-------------------------------------|---------------------|--------------------------------|----------------------------------|--------------------------------------|------------------------------|
| Fund 10 - General Fund Operating    | \$37,003,848        | \$0                            | \$37,003,848                     | \$0                                  | \$37,003,848                 |
| Fund 20 - Hawthorn Fund             | \$140,200           | \$0                            | \$140,200                        | \$0                                  | \$140,200                    |
| Fund 30 - MAA Land/Capital          | \$9,447,647         | \$0                            | \$9,447,647                      | \$0                                  | \$9,447,647                  |
| Fund 40 - General Fund Land/Capital | \$10,546,595        | \$0                            | \$10,546,595                     | (\$992,550)                          | \$9,554,045                  |
| Fund 50 - Debt Service              | \$17,669,563        | \$0                            | \$17,669,563                     | \$0                                  | \$17,669,563                 |
| Total                               | \$74,807,853        | \$0                            | \$74,807,853                     | (\$992,550)                          | \$73,815,303                 |

### **Administratively Approved Amendments to the FY20 Budget**

Under the General Manager's authority, net-zero transfers/budget amendments have been administratively processed to cover unanticipated shifts in salaries and benefits, services and supplies, and capital improvement projects. Attachments 2 and 3 provide supporting detail for these amendments.

Table 3 below lists the administratively approved budget amendments.

**Table 3: FY20 Year-to-Date Administratively Approved Budget Amendments**

| FY20 Budget Amendment Description                                | Project Number  | Board Approved FY20 Budget | Budget Amendment | Amended FY20 Budget |
|--|---|----------------------------|------------------|---------------------|
| 10-40-410-7502 - Special Projects & Programs                     | 40011 - Website Re-design                             | \$100,000                  | (\$75,000)       | \$25,000            |
| 10-40-410-7502 - Special Projects & Programs                     | N/A   | \$205,000                  | \$75,000         | \$280,000           |
| 10-50-510-4145 - Commuter Benefits                               | N/A   | \$0                        | \$46,000         | \$46,000            |
| 10-50-560-5299 - Other Professional Services                     | N/A   | \$141,051                  | (\$46,000)       | \$95,051            |
| 10-61-621-7101 - Facility Maint - Structures - Exterior/Interior | 61012 - Toto Barn Roof Repair                         | \$0                        | \$20,000         | \$20,000            |
| 10-61-621-7101 - Facility Maint - Structures - Exterior/Interior | N/A   | \$230,500                  | (\$20,000)       | \$210,500           |
| 10-65-625-7001 - Field Equipment/Shop Supplies                   | 80057 - Climate Action Plan Implementation            | \$10,000                   | (\$10,000)       | \$0                 |
| 10-65-625-7007 - Public Safety Equipment                         | 80057 - Climate Action Plan Implementation            | \$10,000                   | \$10,000         | \$20,000            |
| 30-35-325-8201 - Architect/Engineering Services                  | MAA17-002 - Lyson's Dispositions at Monte Bello       | \$35,000                   | (\$35,000)       | \$0                 |
| 30-35-325-8203 - Construction & Special Inspection/Monitoring    | MAA17-002 - Lyson's Dispositions at Monte Bello       | \$25,000                   | \$35,000         | \$60,000            |
| 30-30-320-8201 - Architect/Engineering Services                  | MAA18-002 - Saratoga-to-Sea Regional Trail Connection | \$0                        | \$133,991        | \$133,991           |
| 30-30-320-8205 - Construction                                    | MAA18-002 - Saratoga-to-Sea Regional Trail Connection | \$550,000                  | (\$133,991)      | \$416,009           |
| 30-30-320-8201 - Architect/Engineering Services                  | MAA22-004 - Beatty Parking Area and Trail Connections | \$165,000                  | (\$161,000)      | \$4,000             |
| 30-30-320-8204 - Permitting Fees                                 | MAA22-004 - Beatty Parking Area and Trail Connections | \$25,000                   | (\$25,000)       | \$0                 |
| 30-30-320-8202 - Environmental/Planning Services                 | MAA22-004 - Beatty Parking Area and Trail Connections | \$63,000                   | \$186,000        | \$249,000           |
| <b>Administrative Amendment Subtotal</b>                         |   |                            | <b>\$0</b>       |                     |

## FISCAL IMPACT

The original projection for FY20 revenue was \$64,426,106. Revenue is now projected to increase by \$521,000, resulting in total amended revenues of \$64,947,106.

The FY20 proposed Quarter 1 budget amendments result in a net decrease of \$992,550 to the adopted FY20 Budget expenditures of \$74,807,853. The FY20 proposed amended budget is \$73,815,303.

The funding source for the *Quam Residence Driveway Improvement (61002)* project is reduced by \$74,000. At the end of FY19, this project was eligible for assigned fund balance transfer as a funding source; with the reduction of the project budget (see page 2 or Attachment 3), the corresponding assigned fund balance transfer was reduced to equal the funding source.

Combined, the increased revenue projections, decreased budget expenditures and updated assigned fund balance transfer amount will result in a positive change in fund balance of \$1,439,550. Table 4 below summarizes the FY20 estimated change in fund balance.

**Table 4: FY20 Estimated Change in Fund Balance**

| FY20 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                        | 56,414,335         | 39,000     | 2,108,421          | 0                    | 6,385,350       | 64,947,106         |
| Total Amended Other Funding Sources           | (17,983,355)       | 101,200    | 7,339,226          | 9,554,045            | 12,030,298      | 11,041,414         |
| Grand Total: Revenues & Other Funding Sources | 38,430,980         | 140,200    | 9,447,647          | 9,554,045            | 18,415,648      | 75,988,520         |
| Total Amended Expenses                        | \$37,003,848       | \$140,200  | \$9,447,647        | \$9,554,045          | \$17,669,563    | \$73,815,303       |
| Amended Change in Fund Balance                | \$1,427,132        | \$0        | \$0                | \$0                  | \$746,085       | \$2,173,217        |
| Adopted Change in Fund Balance                | \$63,582           | \$0        | \$0                | \$0                  | \$670,085       | \$733,667          |
| <i>Difference</i>                             | <i>\$1,363,550</i> | <i>\$0</i> | <i>\$0</i>         | <i>\$0</i>           | <i>\$76,000</i> | <i>\$1,439,550</i> |

## 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 FY20 Budget by Fund
2. FY20 Quarter 1 Budget Amendments by Fund and Project

3. FY20 Quarter 1 Budget Amendments by Department & Budget Category
4. FY20 Quarter 1 Budget Amendments Detail by GL Account

Responsible Department Head:

Carmen Narayanan, Budget & Analysis Manager

Prepared by:

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Lupe Hernandez, Management Analyst I

## RESOLUTION NO. 19-\_\_\_

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
MIDPENINSULA REGIONAL OPEN SPACE DISTRICT AMENDING  
THE BUDGET FOR FISCAL YEAR 2019-20**

**WHEREAS**, on June 26, 2019 the Board of Directors of the Midpeninsula Regional Open Space District adopted the Fiscal Year ending June 30, 2020 (FY20) Budget and Action Plan; and

**WHEREAS**, the General Manager recommends amending the FY20 Budget to reflect requests for budget shifts in salaries and benefits, services and supplies, and capital improvements, resulting in a net decrease;

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

**SECTION ONE.** Approve the proposed revenue amendments to the FY20 Budget for the Midpeninsula Regional Open Space District by \$521,000 as follows:

| DISTRICT BUDGET BY FUNDING SOURCE   | FY20 Adopted Budget | YTD Approved Budget Amendments | Amended Budget (as of 9/30/2019) | Quarter 1 Proposed Budget Amendments | FY20 Proposed Amended Budget |
|-------------------------------------|---------------------|--------------------------------|----------------------------------|--------------------------------------|------------------------------|
| Fund 10 - General Fund Operating    | \$55,969,335        | \$0                            | \$55,969,335                     | \$445,000                            | \$56,414,335                 |
| Fund 20 - Hawthorn Fund             | \$39,000            | \$0                            | \$39,000                         | \$0                                  | \$39,000                     |
| Fund 30 - MAA Land/Capital          | \$2,108,421         | \$0                            | \$2,108,421                      | \$0                                  | \$2,108,421                  |
| Fund 40 - General Fund Land/Capital | \$0                 | \$0                            | \$0                              | \$0                                  | \$0                          |
| Fund 50 - Debt Service              | \$6,309,350         | \$0                            | \$6,309,350                      | \$76,000                             | \$6,385,350                  |
| <b>Total</b>                        | <b>\$64,426,106</b> | <b>\$0</b>                     | <b>\$64,426,106</b>              | <b>\$521,000</b>                     | <b>\$64,947,106</b>          |

**SECTION TWO.** Approve the recommended budget amendments to the FY20 Budget for the Midpeninsula Regional Open Space District resulting in a net decrease as follows:

| DISTRICT BUDGET BY FUNDING SOURCE   | FY20 Adopted Budget | YTD Approved Budget Amendments | Amended Budget (as of 9/30/2019) | Quarter 1 Proposed Budget Amendments | FY20 Proposed Amended Budget |
|-------------------------------------|---------------------|--------------------------------|----------------------------------|--------------------------------------|------------------------------|
| Fund 10 - General Fund Operating    | \$37,003,848        | \$0                            | \$37,003,848                     | \$0                                  | \$37,003,848                 |
| Fund 20 - Hawthorn Fund             | \$140,200           | \$0                            | \$140,200                        | \$0                                  | \$140,200                    |
| Fund 30 - MAA Land/Capital          | \$9,447,647         | \$0                            | \$9,447,647                      | \$0                                  | \$9,447,647                  |
| Fund 40 - General Fund Land/Capital | \$10,546,595        | \$0                            | \$10,546,595                     | (\$992,550)                          | \$9,554,045                  |
| Fund 50 - Debt Service              | \$17,669,563        | \$0                            | \$17,669,563                     | \$0                                  | \$17,669,563                 |
| <b>Total</b>                        | <b>\$74,807,853</b> | <b>\$0</b>                     | <b>\$74,807,853</b>              | <b>(\$992,550)</b>                   | <b>\$73,815,303</b>          |

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

**SECTION FOUR.** Except as herein modified, the FY20 Budget and Action Plan, Resolution No. 19-15 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 \_\_\_\_\_, 2019, at a regular meeting thereof, by the following vote:

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

**ATTEST:**

**APPROVED:**

\_\_\_\_\_  
Secretary  
Board of Directors

\_\_\_\_\_  
President  
Board of Directors

**APPROVED AS TO FORM:**

\_\_\_\_\_  
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.

\_\_\_\_\_  
District Clerk



FY20 Quarter 1 Budget Amendments by Project including description (Attachment 2)

| Operating (Fund 10) Project Adjustments     |                       | Q1 Adjustment     | Icon | Explanation   |
|---|-----------------------|-------------------|------|---|
| 40011                                       | Website Re-design     | (75,000)          | →    | Project will be split over two fiscal years with most of the funds being expensed next fiscal year.   |
| 61012                                       | Toto Barn Roof Repair | 20,000            | < \$ | Project will be completed using in-house staff instead of outside contractor. Therefore the total project cost will reduce to under the capital project threshold of \$50,000. Project is being changed from capital to an operating project. |
| <b>TOTAL FUND 10</b>                        |                       | <b>(\$55,000)</b> |      |   |
| Fund 10 - net operating expense adjustments |                       | 55,000            | ↑↓   | Reallocation of non-project operating budget to cover project costs and vise versa.   |
| <b>GRAND TOTAL FUND 10</b>                  |                       | <b>\$0</b>        |      |   |

| General Fund Capital (Fund 40) Project Adjustments |  | Q1 Adjustment      | Icon | Explanation   |
|--|--|--------------------|------|---|
| 51702  | District Wide Fiber Optics                             | 75,000             | ↑↓   | Connectivity to SFO was not completed last fiscal year due to delays in getting pole permits and a signed easement with a private property owner. Project budget that was not spent last fiscal year will be reallocated to this fiscal year when SFO will be completed.  |
| 61002  | Quam Residence Driveway Improvement                    | (332,300)          | →    | A disposition evaluation of the Quam residence to evaluate the cost-benefit of costly driveway repairs is extending the project schedule. Depending on the outcome, construction will be deferred until next fiscal year.   |
| 61012  | Toto Barn Roof Repair                                  | (101,750)          | < \$ | Project will be completed using in-house staff instead of outside contractor. Therefore the total project cost will fall under the capital project threshold of \$50,000. Project is being changed from capital to an operating project.  |
| 65406  | Radio Replacement for Ranger Staff and Patrol Vehicles | (410,000)          | < \$ | A solution was discovered during the research phase of the project that eliminates the need for a significant radio equipment replacement program.  |
| VP20-001   | Highway 17 Area Regional Trail Connections             | (37,500)           | ↑↓   | This project will be merged with MAA20-002 to increase efficiency and streamline tracking of these interrelated scopes of work.   |
| VP24-001   | Sierra Azul Rancho de Guadalupe Land Conservation      | (38,000)           | →    | Acquisition not going forward this fiscal year due to lack of seller interest.  |
|  | Vehicles   | (148,000)          | < \$ | One truck that was budgeted for will be retained for at least another year given its good service history. Replacement of that truck may be scheduled for the following fiscal year, depending on its service needs this year. Also, the purchase of new electric motorcycles (using the non-capital equipment budget) and the sharing of a Ford Escape avoids the need to purchase two new vehicles to support Ranger patrols and Ranger Aide site visits. |
| <b>TOTAL FUND 40</b>                               |  | <b>(\$992,550)</b> |      |   |

|                    |  |                    |  |  |
|--------------------|--|--------------------|--|--|
| <b>GRAND TOTAL</b> |  | <b>(\$992,550)</b> |  |  |
|--------------------|--|--------------------|--|--|

|      |   |                    |
|------|---|--------------------|
| →    | Project will continue next fiscal year. | (\$445,300)        |
| ↑    | Increase to project cost.               | \$0                |
| ↑↓   | Reallocation of funds, no net increase. | \$92,500           |
| < \$ | Savings this fiscal year.               | (\$639,750)        |
|      | <b>TOTAL</b>                            | <b>(\$992,550)</b> |

FY20 Quarter 1 Budget Amendments by Department & Budget Category (Attachment 3)

| DISTRICT BUDGET BY EXPENDITURE CATEGORY                  | FY20 Adopted Budget | YTD Approved Budget Amendments | Amended Budget (as of 9/30/2019) | Proposed Q1 Increase/Decrease | FY20 Proposed Amended Budget |
|--|---------------------|--------------------------------|----------------------------------|-------------------------------|------------------------------|
| <b>Administrative Services</b>                           |                     |                                |                                  |                               |                              |
| Salaries and Benefits                                    | \$4,973,351         |                                | \$4,973,351                      | \$46,000                      | \$5,019,351                  |
| Services and Supplies                                    | \$1,750,108         |                                | \$1,750,108                      | (\$46,000)                    | \$1,704,108                  |
| <b>Total Operating Expenditures</b>                      | <b>\$6,723,459</b>  |                                | <b>\$6,723,459</b>               | <b>\$0</b>                    | <b>\$6,723,459</b>           |
| <i>General Fund Capital</i>                              | \$80,000            |                                | \$80,000                         | \$75,000                      | \$155,000                    |
| <b>Total Capital Expenditures</b>                        | <b>\$80,000</b>     |                                | <b>\$80,000</b>                  | <b>\$75,000</b>               | <b>\$155,000</b>             |
| <b>Total Administrative Services Expenditures</b>        | <b>\$6,803,459</b>  |                                | <b>\$6,803,459</b>               | <b>\$75,000</b>               | <b>\$6,878,459</b>           |
| <b>Engineering &amp; Construction</b>                    |                     |                                |                                  |                               |                              |
| Salaries and Benefits                                    | \$1,104,405         |                                | \$1,104,405                      |                               | \$1,104,405                  |
| <i>Less: MAA Reimbursable Staff Costs</i>                | (\$295,427)         |                                | (\$295,427)                      |                               | (\$295,427)                  |
| Net Salaries and Benefits                                | \$808,978           |                                | \$808,978                        |                               | \$808,978                    |
| Services and Supplies                                    | \$79,023            |                                | \$79,023                         |                               | \$79,023                     |
| <b>Total Operating Expenditures</b>                      | <b>\$888,001</b>    |                                | <b>\$888,001</b>                 |                               | <b>\$888,001</b>             |
| <i>General Fund Capital</i>                              | \$2,745,470         |                                | \$2,745,470                      |                               | \$2,745,470                  |
| <i>Measure AA Capital</i>                                | \$6,361,227         |                                | \$6,361,227                      |                               | \$6,361,227                  |
| <b>Total Capital Expenditures</b>                        | <b>\$9,106,697</b>  |                                | <b>\$9,106,697</b>               |                               | <b>\$9,106,697</b>           |
| <b>Total Engineering &amp; Construction Expenditures</b> | <b>\$9,994,698</b>  |                                | <b>\$9,994,698</b>               |                               | <b>\$9,994,698</b>           |
| <b>General Counsel</b>                                   |                     |                                |                                  |                               |                              |
| Salaries and Benefits                                    | \$657,770           |                                | \$657,770                        |                               | \$657,770                    |
| Services and Supplies                                    | \$94,650            |                                | \$94,650                         |                               | \$94,650                     |
| <b>Total Operating Expenditures</b>                      | <b>\$752,420</b>    |                                | <b>\$752,420</b>                 | <b>\$0</b>                    | <b>\$752,420</b>             |
| <b>Total General Counsel Expenditures</b>                | <b>\$752,420</b>    |                                | <b>\$752,420</b>                 | <b>\$0</b>                    | <b>\$752,420</b>             |
| <b>General Manager</b>                                   |                     |                                |                                  |                               |                              |
| Salaries and Benefits                                    | \$1,647,485         |                                | \$1,647,485                      |                               | \$1,647,485                  |
| Services and Supplies                                    | \$450,325           |                                | \$450,325                        |                               | \$450,325                    |
| <b>Total Operating Expenditures</b>                      | <b>\$2,097,810</b>  |                                | <b>\$2,097,810</b>               |                               | <b>\$2,097,810</b>           |
| <b>Total General Manager Expenditures</b>                | <b>\$2,097,810</b>  |                                | <b>\$2,097,810</b>               |                               | <b>\$2,097,810</b>           |
| <b>Land &amp; Facilities</b>                             |                     |                                |                                  |                               |                              |
| Salaries and Benefits                                    | \$6,649,054         |                                | \$6,649,054                      |                               | \$6,649,054                  |
| <i>Less: MAA Reimbursable Staff Costs</i>                | (\$146,121)         |                                | (\$146,121)                      |                               | (\$146,121)                  |
| Net Salaries and Benefits                                | \$6,502,933         |                                | \$6,502,933                      |                               | \$6,502,933                  |
| Services and Supplies                                    | \$3,803,987         |                                | \$3,803,987                      |                               | \$3,803,987                  |
| <b>Total Operating Expenditures</b>                      | <b>\$10,306,920</b> |                                | <b>\$10,306,920</b>              | <b>\$0</b>                    | <b>\$10,306,920</b>          |
| Hawthorn Services and Supplies                           | \$92,200            |                                | \$92,200                         |                               | \$92,200                     |
| <b>Total Hawthorn Expenditures</b>                       | <b>\$92,200</b>     |                                | <b>\$92,200</b>                  |                               | <b>\$92,200</b>              |
| <i>General Fund Capital</i>                              | \$2,372,125         |                                | \$2,372,125                      | (\$582,050)                   | \$1,790,075                  |
| <i>Measure AA Capital</i>                                | \$935,171           |                                | \$935,171                        |                               | \$935,171                    |
| <b>Total Capital Expenditures</b>                        | <b>\$3,307,296</b>  |                                | <b>\$3,307,296</b>               | <b>(\$582,050)</b>            | <b>\$2,725,246</b>           |
| <b>Total Land &amp; Facilities Expenditures</b>          | <b>\$13,706,416</b> |                                | <b>\$13,706,416</b>              | <b>(\$582,050)</b>            | <b>\$13,124,366</b>          |
| <b>Natural Resources</b>                                 |                     |                                |                                  |                               |                              |
| Salaries and Benefits                                    | \$1,674,307         |                                | \$1,674,307                      |                               | \$1,674,307                  |
| <i>Less: MAA Reimbursable Staff Costs</i>                | (\$30,149)          |                                | (\$30,149)                       |                               | (\$30,149)                   |
| Net Salaries and Benefits                                | \$1,644,158         |                                | \$1,644,158                      |                               | \$1,644,158                  |
| Services and Supplies                                    | \$3,235,389         |                                | \$3,235,389                      |                               | \$3,235,389                  |
| <b>Total Operating Expenditures</b>                      | <b>\$4,879,547</b>  |                                | <b>\$4,879,547</b>               | <b>\$0</b>                    | <b>\$4,879,547</b>           |
| <i>General Fund Capital</i>                              | \$160,000           |                                | \$160,000                        |                               | \$160,000                    |
| <i>Measure AA Capital</i>                                | \$947,149           |                                | \$947,149                        |                               | \$947,149                    |
| <b>Total Capital Expenditures</b>                        | <b>\$1,107,149</b>  |                                | <b>\$1,107,149</b>               | <b>\$0</b>                    | <b>\$1,107,149</b>           |
| <b>Total Natural Resources Expenditures</b>              | <b>\$5,986,696</b>  |                                | <b>\$5,986,696</b>               | <b>\$0</b>                    | <b>\$5,986,696</b>           |

FY20 Quarter 1 Budget Amendments by Department & Budget Category (Attachment 3)

| DISTRICT BUDGET BY EXPENDITURE CATEGORY       | FY20 Adopted Budget | YTD Approved Budget Amendments | Amended Budget (as of 9/30/2019) | Quarter 1 Proposed Budget Amendments | FY20 Proposed Amended Budget |
|---|---------------------|--------------------------------|----------------------------------|--------------------------------------|------------------------------|
| <b>Planning</b>                               |                     |                                |                                  |                                      |                              |
| Salaries and Benefits                         | \$1,553,224         |                                | \$1,553,224                      |                                      | \$1,553,224                  |
| Services and Supplies                         | \$225,944           |                                | \$225,944                        |                                      | \$225,944                    |
| <b>Total Operating Expenditures</b>           | <b>\$1,779,168</b>  |                                | <b>\$1,779,168</b>               |                                      | <b>\$1,779,168</b>           |
| <i>Hawthorn Capital</i>                       | \$48,000            |                                | \$48,000                         |                                      | \$48,000                     |
| <b>Total Hawthorn Expenditures</b>            | <b>\$48,000</b>     |                                | <b>\$48,000</b>                  |                                      | <b>\$48,000</b>              |
| <i>General Fund Capital</i>                   | \$87,500            |                                | \$87,500                         | (\$37,500)                           | \$50,000                     |
| <i>Measure AA Capital</i>                     | \$1,190,600         |                                | \$1,190,600                      |                                      | \$1,190,600                  |
| <b>Total Capital Expenditures</b>             | <b>\$1,278,100</b>  |                                | <b>\$1,278,100</b>               | <b>(\$37,500)</b>                    | <b>\$1,240,600</b>           |
| <b>Total Planning Expenditures</b>            | <b>\$3,105,268</b>  |                                | <b>\$3,105,268</b>               | <b>(\$37,500)</b>                    | <b>\$3,067,768</b>           |
| <b>Public Affairs</b>                         |                     |                                |                                  |                                      |                              |
| Salaries and Benefits                         | \$1,116,318         |                                | \$1,116,318                      |                                      | \$1,116,318                  |
| Services and Supplies                         | \$902,209           |                                | \$902,209                        |                                      | \$902,209                    |
| <b>Total Operating Expenditures</b>           | <b>\$2,018,527</b>  |                                | <b>\$2,018,527</b>               |                                      | <b>\$2,018,527</b>           |
| <b>Total Public Affairs Expenditures</b>      | <b>\$2,018,527</b>  |                                | <b>\$2,018,527</b>               |                                      | <b>\$2,018,527</b>           |
| <b>Real Property</b>                          |                     |                                |                                  |                                      |                              |
| Salaries and Benefits                         | \$812,727           |                                | \$812,727                        |                                      | \$812,727                    |
| Services and Supplies                         | \$148,866           |                                | \$148,866                        |                                      | \$148,866                    |
| <b>Total Operating Expenditures</b>           | <b>\$961,593</b>    |                                | <b>\$961,593</b>                 |                                      | <b>\$961,593</b>             |
| <i>General Fund Land and Associated Costs</i> | \$4,635,500         |                                | \$4,635,500                      | (\$38,000)                           | \$4,597,500                  |
| <i>Measure AA Land and Associated Costs</i>   | \$13,500            |                                | \$13,500                         |                                      | \$13,500                     |
| <b>Total Land and Associated Costs</b>        | <b>\$4,649,000</b>  |                                | <b>\$4,649,000</b>               | <b>(\$38,000)</b>                    | <b>\$4,611,000</b>           |
| <b>Total Real Property Expenditures</b>       | <b>\$5,610,593</b>  |                                | <b>\$5,610,593</b>               | <b>(\$38,000)</b>                    | <b>\$5,572,593</b>           |
| <b>Visitor Services</b>                       |                     |                                |                                  |                                      |                              |
| Salaries and Benefits                         | \$5,632,894         |                                | \$5,632,894                      |                                      | \$5,632,894                  |
| Services and Supplies                         | \$963,509           |                                | \$963,509                        |                                      | \$963,509                    |
| <b>Total Operating Expenditures</b>           | <b>\$6,596,403</b>  |                                | <b>\$6,596,403</b>               |                                      | <b>\$6,596,403</b>           |
| <i>General Fund Land and Associated Costs</i> | \$466,000           |                                | \$466,000                        | (\$410,000)                          | \$56,000                     |
| <b>Total Land and Associated Costs</b>        | <b>\$466,000</b>    |                                | <b>\$466,000</b>                 | <b>(\$410,000)</b>                   | <b>\$56,000</b>              |
| <b>Total Visitor Services Expenditures</b>    | <b>\$7,062,403</b>  |                                | <b>\$7,062,403</b>               | <b>(\$410,000)</b>                   | <b>\$6,652,403</b>           |
| <b>Debt Service</b>                           |                     |                                |                                  |                                      |                              |
| Debt Service                                  | \$17,669,563        |                                | \$17,669,563                     |                                      | \$17,669,563                 |
| <b>Total Debt Service Expenditures</b>        | <b>\$17,669,563</b> |                                | <b>\$17,669,563</b>              |                                      | <b>\$17,669,563</b>          |
| <b>Total Debt Service Expenditures</b>        | <b>\$17,669,563</b> |                                | <b>\$17,669,563</b>              |                                      | <b>\$17,669,563</b>          |
| <b>Total District Budget</b>                  | <b>\$74,807,853</b> | <b>\$0</b>                     | <b>\$74,807,853</b>              | <b>(\$992,550)</b>                   | <b>\$73,815,303</b>          |

**FY20 Quarter 1 Budget Amendments by GL Account (Attachment 4)**

| <b>FY20 Budget Amendment Description</b>                            | <b>Project Number</b>                                    | <b>Board Approved<br/>FY20 Budget</b> | <b>Proposed<br/>Increase/Decrease</b> | <b>Amended<br/>FY20 Budget</b> |
|---|--|---------------------------------------|---------------------------------------|--------------------------------|
| 10-40-410-7502 - Special Projects & Programs                        | 40011 - Website Re-design                                | \$100,000                             | (\$75,000)                            | \$25,000                       |
| 10-40-410-7502 - Special Projects & Programs                        | N/A  | \$205,000                             | \$75,000                              | \$280,000                      |
| 10-50-510-4145 - Commuter Benefits                                  | N/A  | \$0                                   | \$46,000                              | \$46,000                       |
| 10-50-560-5299 - Other Professional Services                        | N/A  | \$141,051                             | (\$46,000)                            | \$95,051                       |
| 10-61-621-7101 - Facility Maint - Structures -<br>Exterior/Interior | 61012 - Toto Barn Roof Repair                            | \$0                                   | \$20,000                              | \$20,000                       |
| 10-61-621-7101 - Facility Maint - Structures -<br>Exterior/Interior | N/A  | \$230,500                             | (\$20,000)                            | \$210,500                      |
| 10-65-625-7001 - Field Equipment/Shop Supplies                      | 80057 - Climate Action Plan<br>Implementation            | \$10,000                              | (\$10,000)                            | \$0                            |
| 10-65-625-7007 - Public Safety Equipment                            | 80057 - Climate Action Plan<br>Implementation            | \$10,000                              | \$10,000                              | \$20,000                       |
| 30-35-325-8201 - Architect/Engineering Services                     | MAA17-002 - Lyson's<br>Dispositions at Monte Bello       | \$35,000                              | (\$35,000)                            | \$0                            |
| 30-35-325-8203 - Construction & Special<br>Inspection/Monitoring    | MAA17-002 - Lyson's<br>Dispositions at Monte Bello       | \$25,000                              | \$35,000                              | \$60,000                       |
| 30-30-320-8201 - Architect/Engineering Services                     | MAA18-002 - Saratoga-to-Sea<br>Regional Trail Connection | \$0                                   | \$133,991                             | \$133,991                      |
| 30-30-320-8205 - Construction                                       | MAA18-002 - Saratoga-to-Sea<br>Regional Trail Connection | \$550,000                             | (\$133,991)                           | \$416,009                      |
| 30-30-320-8201 - Architect/Engineering Services                     | MAA22-004 - Beatty Parking<br>Area and Trail Connections | \$165,000                             | (\$161,000)                           | \$4,000                        |
| 30-30-320-8204 - Permitting Fees                                    | MAA22-004 - Beatty Parking<br>Area and Trail Connections | \$25,000                              | (\$25,000)                            | \$0                            |
| 30-30-320-8202 - Environmental/Planning Services                    | MAA22-004 - Beatty Parking<br>Area and Trail Connections | \$63,000                              | \$186,000                             | \$249,000                      |
| <b>Administrative Amendment Subtotal</b>                            |  |                                       | <b>\$0</b>                            |                                |