



Midpeninsula Regional
Open Space District

R-20-16
Meeting 20-03
February 12, 2020

AGENDA ITEM 3

AGENDA ITEM

Budget Amendments for Quarter 2 to the Fiscal Year ending June 30, 2020

GENERAL MANAGER'S RECOMMENDATION

Adopt a resolution approving the proposed Quarter 2 budget amendments (revenues and expenses) to the adopted budget for Fiscal Year ending June 30, 2020.

SUMMARY

This report presents the Quarter 2 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 \$160,000. Requests for budget shifts in salaries and benefits, services and supplies, and capital improvements for FY20 result in a net decrease of \$1,244,220 to the amended 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.

As of December 31, 2019, the Board has authorized net adjustments decreasing the budget by \$937,550. The proposed end of Quarter 2 budget adjustments will result in an additional net decrease of \$1,244,220 to the amended FY20 budget due to cost savings, scope changes, and changes in project timelines within various projects. The newly proposed FY20 amended budget is \$72,626,083.

The original projection for FY20 revenue was \$64.4 million. As of December 31, 2019, the Board has authorized an increase in revenue projections by \$521,000. Proposed revenue projections have now increased by an additional \$160,000 resulting in a new amended projected total revenue of \$65.1 million.

Proposed FY20 Budget Quarter 2 Amendments – Revenues

Revenue is projected to increase by an additional \$160,000 in General Fund Operating (Fund 10) Property Taxes, with a new projected property tax total of approximately \$52.8 million, bringing total projected revenues to \$65.1 million.

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

Table 1: Summary of Projected Revenue (FY20)

DISTRICT REVENUE BY FUND & CATEGORY	FY20 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2019)	Quarter 2 Proposed Budget Amendments	FY20 Proposed Amended Budget
General Fund Operating (Fund 10)	\$55,969,335	\$445,000	\$56,414,335	\$160,000	\$56,574,335
Property Tax	52,055,000	545,000	52,600,000	160,000	52,760,000
Grants	296,300	(100,000)	196,300		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 Agreement	379,157		379,157		379,157
Miscellaneous	100,000		100,000		100,000
Hawthorns (Fund 20)	\$39,000	\$0	\$39,000	\$0	\$39,000
Interest Income	39,000		39,000		39,000
Measure AA Land/Capital (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 (Fund 40)	\$0	\$0	\$0	\$0	\$0
Debt Service Fund (Fund 50)	\$6,309,350	\$76,000	\$6,385,350	\$0	\$6,385,350
Property Tax	5,435,350		5,435,350		5,435,350
Interest Income	874,000	76,000	950,000		950,000
TOTAL DISTRICT REVENUE	\$64,426,106	\$521,000	\$64,947,106	\$160,000	\$65,107,106

Proposed Quarter 2 Amendments to the FY20 Budget – Expenses

The General Fund Operating (Fund 10) budget is proposed to decrease by \$265,000 due to the following:

- The Natural Resources Department operating budget for Facility Maintenance - Resource Management/Landscaping budget is proposed to decrease by \$100,000 due to project savings after re-bidding the maintenance of multiple re-vegetation sites.
- The Natural Resources Department operating budget for Field Equipment/Shop Supplies is proposed to decrease by \$5,000 because the purchase of an herbarium has been delayed until the new administrative building is ready for occupancy.
- The *Programmatic Permitting (80034-44)* project budget is proposed to decrease by \$150,000 due to reduced staff capacity given a recent key staff vacancy (retirement) that has slowed the project schedule. Future costs will be deferred until next fiscal year.
- The *Cherry Springs Lake Infrastructure Operations Plan (80056)* project budget is releasing \$10,000 because the project was completed under budget.

The Measure AA Capital (Fund 30) budget is proposed to decrease by \$632,502 as follows:

- The *Cooley Landing Interpretative Facilities Design and Implementation (MAA02-001)* project budget is releasing \$15,000 because the City of East Palo Alto has indicated that reimbursement requests for construction are complete and contingency funds were not fully expended. The final reimbursement request is for consultant services only.
- The *Purisima Upland Site Clean-up and Soil Remediation Assessment (MAA03-002)* project budget is projected to decrease by \$372,000 because construction was deferred until Fall 2020. The project triggered a Coastal Development Permit, which required a County Planning Commission hearing. San Mateo County staff required several months to evaluate, prepare the report, provide noticing, and add the item on the Commission agenda. Given the unanticipated permit requirement, the construction window was missed (due to bat restrictions) and work cannot begin until September. Additionally, spring and summer work is further restricted (but not excluded) due to shared and seasonal heavy use of the narrow dirt road to support the adjoining farming activities.
- The *Russian Ridge Mindego Pond Improvement (MAA09-003)* project budget is projected to decrease by \$25,000 because construction and archaeological monitoring has been deferred until next fiscal year due to permitting delays. Unanticipated geotechnical findings for the Upper Springs pond berm and spillway prolonged the development and finalization of the project designs, delaying the anticipated targeted timeframe for permit submittal.
- The *Lysons Dispositions at Monte Bello (MAA17-002)* project budget is releasing \$21,000 because the project was completed under budget.
- The *Stevens Creek Nature Trail Bridges, Monte Bello (MAA17-004)* project budget is releasing \$7,000 because the project was completed under budget.
- The *Bay Area Ridge Trail: Highway 17 Crossing (MAA20-002)* is projected to increase by \$37,500. As agreed upon by the Assistant General Managers and Chief Financial Officer in Quarter 1, for efficiency in tracking overall project milestones, deliverables, and costs, the District is merging the budgets for the following two projects: VP (Vision Plan) 20-001 Highway 17 Area Regional Trail Connections with MAA (Measure AA) 20-002 Bay Area Ridge Trail: Highway 17.
- The *Bear Creek Stables Site Plan Implementation (MAA21-004)* project budget is projected to decrease by \$58,000 in light of construction delays to clarify and confirm County permitting requirements and restrictions; construction monitoring is now scheduled for the next fiscal year.
- The *Bear Creek Redwoods Landfill Characterization and Remediation (MAA21-010)* project budget is projected to decrease by \$172,002 because construction and

archaeological monitoring has been deferred to next fiscal year due to a key staff vacancy (retirement).

The General Fund Capital (Fund 40) budget is proposed to decrease by \$346,718 as follows:

- The *South Area Field Office (31601)* project budget is proposed to decrease by \$63,000 due to a delay in the start date of the onsite construction work. Installation of new servers is now scheduled for next fiscal year. A one-month delay for the start date of construction was mainly caused by contractors submitting their abatement submittals late, followed by the holiday season slowing down contractor worker availability. Once the submittals were approved, the abatement work occurred expeditiously in January 2020 and demolition followed shortly after.
- The *Quam Residence Driveway Improvement (61002)* project budget is proposed to decrease by \$89,300. A disposition evaluation of the Quam residence that evaluates the cost-benefit of driveway repairs is extending the project schedule. This item 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.
- The *Toto Ranch Perimeter Fence Repair (61013)* project budget is proposed to decrease by \$74,418 because the project was completed under budget.
- The *Watershed Protection Opportunity - Numerous Open Space Preserves (VP15-003)* project budget is proposed to decrease by \$95,000 because the acquisition is unlikely to materialize this fiscal year.
- The *El Sereno Land Conservation (VP19-002)* project budget is proposed to decrease by \$25,000 because the acquisition is unlikely to materialize this fiscal year.

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

The FY20 proposed Quarter 2 budget amendments result in a net decrease of \$1,244,220 to the amended FY20 Budget of \$73,870,303. 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 budget decrease. The new FY20 proposed amended budget is \$72,626,083.

Table 2 summarizes the FY20 adopted budget and proposed Quarter 2 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 12/31/2019)	Quarter 2 Proposed Budget Amendments	FY20 Proposed Amended Budget
Fund 10 - General Fund Operating	\$37,003,848	\$0	\$37,003,848	(\$265,000)	\$36,738,848
Fund 20 - Hawthorn Fund	\$140,200	\$0	\$140,200	\$0	\$140,200
Fund 30 - MAA Land/Capital	\$9,447,647	\$55,000	\$9,502,647	(\$632,502)	\$8,870,145
Fund 40 - General Fund Land/Capital	\$10,546,595	(\$992,550)	\$9,554,045	(\$346,718)	\$9,207,327
Fund 50 - Debt Service	\$17,669,563	\$0	\$17,669,563	\$0	\$17,669,563
Total	\$74,807,853	(\$937,550)	\$73,870,303	(\$1,244,220)	\$72,626,083

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
10-50-510-5299 - Other Professional Services	None	\$35,000	\$21,800	\$56,800
10-50-550-5009 - Internet Provider	None	\$194,580	(\$21,800)	\$172,780
10-50-550-5299 - Other Professional Services	51703 - Real Property Database	\$40,000	(\$26,000)	\$14,000
10-50-550-5299 - Other Professional Services	None	\$62,500	\$26,000	\$88,500
10-61-611-6601 - Training & Conferences	None	\$82,284	(\$30,000)	\$52,284
10-61-621-5211 - Resource/Environmental	None	\$20,000	\$10,000	\$30,000
10-61-621-7113 - Facility Maint - Pest Control	None	\$18,500	\$10,000	\$28,500
10-61-631-7001 - Field Equipment/Shop Supplies	None	\$120,000	(\$20,000)	\$100,000
10-61-631-7109 - Facility Maint - Trails & Roads	None	\$135,000	\$20,000	\$155,000
10-61-631-7111 - Facility Maint - Protective Barriers/Fences/Gates	None	\$36,000	\$10,000	\$46,000
30-61-611-4109 - Measure AA Labor Reimbursement	MAA03-001 - Lot Line Adjustment and Property Transfer - Purisima Upland	\$1,232	(\$1,232)	\$0
30-61-611-4109 - Measure AA Labor Reimbursement	MAA04-004 - El Corte de Madera Oljon Trail Implementation	\$25,377	\$10,519	\$35,896

30-61-611-4109 - Measure AA Labor Reimbursement	MAA17-004 - Stevens Creek Nature Trail Bridges, Monte Bello	\$17,934	\$7,000	\$24,934
30-61-611-4109 - Measure AA Labor Reimbursement	MAA22-001 - Hendry's Creek Property Land Restoration	\$17,077	(\$16,287)	\$790
30-30-320-8201 - Architect/Engineering Services	MAA21-004 - Bear Creek Stables Site Plan Implementation	\$90,000	\$103,830	\$193,830
30-35-325-8201 - Architect/Engineering Services	MAA21-004 - Bear Creek Stables Site Plan Implementation	\$295,000	(\$103,830)	\$191,170
Administrative Amendment Subtotal			\$0	

FISCAL IMPACT

The FY20 proposed revenue projections have now increased by an additional \$160,000 resulting in an amended projected total revenue of \$65,107,106.

The FY20 proposed Quarter 2 budget amendments result in a net decrease of \$1,244,220 resulting in a new amended budget of \$72,626,083.

The funding sources for the following two projects is proposed to be reduced by a total of \$184,300: \$89,300 for the *Quam Residence Driveway Improvement (61002)* project and \$95,000 for the *Watershed Protection Opportunity - Numerous Open Space Preserves (VP15-003)* project. At the end of FY19, these projects were eligible for an assigned fund balance transfer as a funding source. With the proposed project budget reductions (see page 4 or Attachment 3), the corresponding assigned fund balance transfer will be reduced by \$184,300.

Combined, the increased revenue projections, decreased budget expenditures, and updated assigned fund balance transfer amount will result in a positive change in a total fund balance of \$2,043,968. 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	56,574,335	39,000	2,108,421	0	6,385,350	65,107,106
Total Amended Other Funding Sources	(17,803,937)	101,200	6,761,724	9,207,327	12,030,298	10,296,612
Grand Total: Revenues & Other Funding Sources	38,770,398	140,200	8,870,145	9,207,327	18,415,648	75,403,718
Total Amended Expenses	\$36,738,848	\$140,200	\$8,870,145	\$9,207,327	\$17,669,563	\$72,626,083
Adopted Change in Fund Balance	\$63,582	\$0	\$0	\$0	\$670,085	\$733,667
Net Change in Fund Balance	\$1,967,968	\$0	\$0	\$0	\$76,000	\$2,043,968
Amended Change in Fund Balance	\$2,031,550	\$0	\$0	\$0	\$746,085	\$2,777,635

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 2 Budget Amendments by Fund and Project
3. FY20 Quarter 2 Budget Amendments by Department & Budget Category
4. FY20 Quarter 2 Budget Amendments Detail by GL Account

Responsible Department Head:

Carmen Narayanan, Budget & Analysis Manager

Staff contact:

Carmen Narayanan, Budget & Analysis Manager

Prepared by:

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Elissa Martinez, Management Analyst II
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RESOLUTION NO. 20-___

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MIDPENINSULA REGIONAL OPEN SPACE DISTRICT AMENDING
THE BUDGET FOR FISCAL YEAR 2019-2020**

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, on November 13, 2019 the Board of Directors of the Midpeninsula Regional Open Space District amended the FY20 Budget; 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 \$160,000, resulting in a net increase as follows:

DISTRICT BUDGET BY FUNDING SOURCE	FY20 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2019)	Quarter 2 Proposed Budget Amendments	FY20 Proposed Amended Budget
Fund 10 - General Fund Operating	\$55,969,335	\$445,000	\$56,414,335	\$160,000	\$56,574,335
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	\$76,000	\$6,385,350	\$0	\$6,385,350
Total	\$64,426,106	\$521,000	\$64,947,106	\$160,000	\$65,107,106

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 12/31/2019)	Quarter 2 Proposed Budget Amendments	FY20 Proposed Amended Budget
Fund 10 - General Fund Operating	\$37,003,848	\$0	\$37,003,848	(\$265,000)	\$36,738,848
Fund 20 - Hawthorn Fund	\$140,200	\$0	\$140,200	\$0	\$140,200
Fund 30 - MAA Land/Capital	\$9,447,647	\$55,000	\$9,502,647	(\$632,502)	\$8,870,145
Fund 40 - General Fund Land/Capital	\$10,546,595	(\$992,550)	\$9,554,045	(\$346,718)	\$9,207,327
Fund 50 - Debt Service	\$17,669,563	\$0	\$17,669,563	\$0	\$17,669,563
Total	\$74,807,853	(\$937,550)	\$73,870,303	(\$1,244,220)	\$72,626,083

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.

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PASSED AND ADOPTED by the Board of Directors of the Midpeninsula Regional Open Space District on _____, 2020, at a regular meeting thereof, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST:

APPROVED:

Jed Cyr, Secretary
Board of Directors

Karen Holman, 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.

Jennifer Woodworth, District Clerk

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

Operating (Fund 10) Project Adjustments		Q2 Adjustment	Icon	Explanation
51703	Real Property Database	(26,000)	→	Have not identified a need for consultant assistance this fiscal year but may need to hire a consultant for report configuration or application customization next fiscal year.
80034-44	Programmatic Permitting	(150,000)	→	Longer than expected permit development process, resulting in fewer expenses per month. Costs deferred until next FY.
80056	Cherry Springs Lake Infrastructure Operations Plan	(10,000)	< \$	Project completed.
TOTAL FUND 10		(186,000)		
Fund 10 - net operating expense adjustments		(79,000)	< \$	
GRAND TOTAL FUND 10		(265,000)		

Measure AA Capital (Fund 30) Project Adjustments		Q2 Adjustment	Icon	Explanation
MAA02-001	Cooley Landing Interpretative Facilities Design and Implementation	(15,000)	< \$	City of East Palo Alto has indicated that reimbursement requests for construction are complete and contingency funds were not fully expended. The final reimbursement request is for consultant services only.
MAA03-001	Lot Line Adjustment and Property Transfer - Purisima Upland	(1,232)	< \$	No labor needed at this time.
MAA03-002	Purisima Upland Site Clean up and Soil Remediation Assessment	(372,000)	→	Construction was deferred until Fall 2020 due to Coastal Development Permit and seasonal restrictions.
MAA04-004	El Corte de Madera Oljon Trail Implementation	10,519	↑	More labor needed for this project than originally anticipated.
MAA09-003	Russian Ridge Mindego Pond Improvement	(25,000)	→	Construction and archaeological monitoring deferred to next FY due to permitting delays.
MAA17-002	Lyson's Dispositions at Monte Bello	(21,000)	< \$	Project was completed under budget.
MAA17-004	Stevens Creek Nature Trail Bridges, Monte Bello	-	↑↓	Project completed resulted in funds being released and more labor needed than anticipated resulted in budget increase needed.
MAA20-002	Bay Area Ridge Trail: Highway 17 Crossing	37,500	↑	As agreed upon by the AGMs and CFO in Q1, for efficiency in tracking overall project milestones, deliverables, and costs, the District will streamline tracking for the Project by merging the Vision Plan VP20-001 Highway 17 Area Regional Trail Connections (VP20-001) scope with MAA20-002. Increasing MAA20-002 budget with funds from VP20-001 budget, which was reduced in Q1.
MAA21-004	Bear Creek Stables Site Plan Implementation	(58,000)	→	Construction is deferred due to County permitting; no construction monitoring will be used this FY.
MAA21-004	Bear Creek Stables Site Plan Implementation	-	↑↓	Net-zero adjustment reallocating funds between Engineering & Construction and Planning to adjust an open PO. This adjustment does not change the \$330,000 PO total or the overall project budget for this fiscal year.
MAA21-010	Bear Creek Redwoods Landfill Characterization and Remediation	(172,002)	→	Construction and archaeological monitoring deferred to next FY due to staff vacancy (retirement).
MAA22-001	Hendry's Creek Property Land Restoration	(16,287)	< \$	Project completed, funds not needed.
TOTAL FUND 30		(\$632,502)		

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

General Fund Capital (Fund 40) Project Adjustments		Q2 Adjustment	Icon	Explanation
31601	South Area Field Office	(63,000)	→	Due to delay in remodel of South Area Field Office, not ready to purchase new servers this fiscal year.
61002	Russian Ridge - Quam Residence Driveway Improvement	(89,300)	→	Will seek board direction later this fiscal year to determine if driveway work should be completed and decide if residence should be retained or demolished. Due to staffing shortages work will not be completed this fiscal year, but will get historic assessment of residence completed this fiscal year.
61013	Toto Ranch Perimeter Fence Repair	(74,418)	< \$	Project completed, funds not needed.
VP15-003	Watershed Protection Opportunity - Numerous Open Space Preserves	(95,000)	→	Acquisition not happening this fiscal year.
VP19-002	El Sereno Land Conservation	(25,000)	→	Acquisition not happening this fiscal year.
TOTAL FUND 40		(\$346,718)		

GRAND TOTAL		(\$1,244,220)		
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→	Project will continue next fiscal year.	(\$1,075,302)
↑	Increase to project cost.	\$48,019
↑↓	Reallocation of funds, no net increase.	\$0
< \$	Savings this fiscal year.	(\$216,937)
	TOTAL	(\$1,244,220)

FY20 Quarter 2 Budget Amendments by Department & Budget Category (Attachment 3)

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY20 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2019)	Quarter 2 Proposed Budget Amendments	FY20 Proposed Amended Budget
Administrative Services					
Salaries and Benefits	\$4,973,351	\$46,000	\$5,019,351		\$5,019,351
Services and Supplies	\$1,750,108	(\$46,000)	\$1,704,108		\$1,704,108
Total Operating Expenditures	\$6,723,459	\$0	\$6,723,459		\$6,723,459
<i>General Fund Capital</i>	\$80,000	\$75,000	\$155,000	(\$63,000)	\$92,000
Total Capital Expenditures	\$80,000	\$75,000	\$155,000	(\$63,000)	\$92,000
Total Administrative Services Expenditures	\$6,803,459	\$75,000	\$6,878,459	(\$63,000)	\$6,815,459
Engineering & Construction					
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
Total Operating Expenditures	\$888,001		\$888,001		\$888,001
<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	(\$554,830)	\$5,806,397
Total Capital Expenditures	\$9,106,697		\$9,106,697	(\$554,830)	\$8,551,867
Total Engineering & Construction Expenditures	\$9,994,698		\$9,994,698	(\$554,830)	\$9,439,868
General Counsel					
Salaries and Benefits	\$657,770		\$657,770		\$657,770
Services and Supplies	\$94,650		\$94,650		\$94,650
Total Operating Expenditures	\$752,420		\$752,420		\$752,420
Total General Counsel Expenditures	\$752,420		\$752,420		\$752,420
General Manager					
Salaries and Benefits	\$1,647,485		\$1,647,485		\$1,647,485
Services and Supplies	\$450,325		\$450,325		\$450,325
Total Operating Expenditures	\$2,097,810		\$2,097,810		\$2,097,810
Total General Manager Expenditures	\$2,097,810		\$2,097,810		\$2,097,810
Land & Facilities					
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
Total Operating Expenditures	\$10,306,920		\$10,306,920		\$10,306,920
Hawthorn Services and Supplies	\$92,200		\$92,200		\$92,200
Total Hawthorn Expenditures	\$92,200		\$92,200		\$92,200
<i>General Fund Capital</i>	\$2,372,125	(\$582,050)	\$1,790,075	(\$163,718)	\$1,626,357
<i>Measure AA Capital</i>	\$935,171		\$935,171	(\$7,000)	\$928,171
Total Capital Expenditures	\$3,307,296	(\$582,050)	\$2,725,246	(\$170,718)	\$2,554,528
Total Land & Facilities Expenditures	\$13,706,416	(\$582,050)	\$13,124,366	(\$170,718)	\$12,953,648
Natural Resources					
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	(\$265,000)	\$2,970,389
Total Operating Expenditures	\$4,879,547		\$4,879,547	(\$265,000)	\$4,614,547
<i>General Fund Capital</i>	\$160,000		\$160,000		\$160,000
<i>Measure AA Capital</i>	\$947,149		\$947,149	(\$197,002)	\$750,147
Total Capital Expenditures	\$1,107,149		\$1,107,149	(\$197,002)	\$910,147
Total Natural Resources Expenditures	\$5,986,696		\$5,986,696	(\$462,002)	\$5,524,694

FY20 Quarter 2 Budget Amendments by Department & Budget Category (Attachment 3)

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY20 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2019)	Quarter 2 Proposed Budget Amendments	FY20 Proposed Amended Budget
Planning					
Salaries and Benefits	\$1,553,224		\$1,553,224		\$1,553,224
Services and Supplies	\$225,944		\$225,944		\$225,944
Total Operating Expenditures	\$1,779,168		\$1,779,168		\$1,779,168
<i>Hawthorn Capital</i>	\$48,000		\$48,000		\$48,000
Total Hawthorn Expenditures	\$48,000		\$48,000		\$48,000
<i>General Fund Capital</i>	\$87,500	(\$37,500)	\$50,000		\$50,000
<i>Measure AA Capital</i>	\$1,190,600		\$1,190,600	\$126,330	\$1,316,930
Total Capital Expenditures	\$1,278,100	(\$37,500)	\$1,240,600	\$126,330	\$1,366,930
Total Planning Expenditures	\$3,105,268	(\$37,500)	\$3,067,768	\$126,330	\$3,194,098
Public Affairs					
Salaries and Benefits	\$1,116,318		\$1,116,318		\$1,116,318
Services and Supplies	\$902,209		\$902,209		\$902,209
Total Operating Expenditures	\$2,018,527		\$2,018,527		\$2,018,527
Total Public Affairs Expenditures	\$2,018,527		\$2,018,527		\$2,018,527
Real Property					
Salaries and Benefits	\$812,727		\$812,727		\$812,727
Services and Supplies	\$148,866		\$148,866		\$148,866
Total Operating Expenditures	\$961,593		\$961,593		\$961,593
<i>General Fund Land and Associated Costs</i>	\$4,635,500	(\$38,000)	\$4,597,500	(\$120,000)	\$4,477,500
<i>Measure AA Land and Associated Costs</i>	\$13,500	\$55,000	\$68,500		\$68,500
Total Land and Associated Costs	\$4,649,000	\$17,000	\$4,666,000	(\$120,000)	\$4,546,000
Total Real Property Expenditures	\$5,610,593	\$17,000	\$5,627,593	(\$120,000)	\$5,507,593
Visitor Services					
Salaries and Benefits	\$5,632,894		\$5,632,894		\$5,632,894
Services and Supplies	\$963,509		\$963,509		\$963,509
Total Operating Expenditures	\$6,596,403		\$6,596,403		\$6,596,403
<i>General Fund Land and Associated Costs</i>	\$466,000	(\$410,000)	\$56,000		\$56,000
Total Land and Associated Costs	\$466,000	(\$410,000)	\$56,000		\$56,000
Total Visitor Services Expenditures	\$7,062,403	(\$410,000)	\$6,652,403		\$6,652,403
Debt Service					
Debt Service	\$17,669,563		\$17,669,563		\$17,669,563
Total Debt Service Expenditures	\$17,669,563		\$17,669,563		\$17,669,563
Total Debt Service Expenditures	\$17,669,563		\$17,669,563		\$17,669,563
Total District Budget	\$74,807,853	(\$937,550)	\$73,870,303	(\$1,244,220)	\$72,626,083

FY20 Quarter 2 Budget Amendments by GL Account (Attachment 4)

Budget Categories / Accounts	Budget as of Dec 31	Quarter 2 Proposed Budget Amendment	Quarter 2 Proposed Amended Budget
10-50-510-5299 - Other Professional Services	\$35,000	\$21,800	\$56,800
10-50-550-5009 - Internet Provider	\$194,580	(\$21,800)	\$172,780
10-61-611-6601 - Training & Conferences	\$82,284	(\$30,000)	\$52,284
10-61-621-5211 - Resource/Environmental	\$20,000	\$10,000	\$30,000
10-61-621-7113 - Facility Maint - Pest Control	\$18,500	\$10,000	\$28,500
10-61-631-7001 - Field Equipment/Shop Supplies	\$120,000	(\$20,000)	\$100,000
10-61-631-7109 - Facility Maint - Trails & Roads	\$135,000	\$20,000	\$155,000
10-61-631-7111 - Facility Maint - Protective Barriers/Fences/Gates	\$36,000	\$10,000	\$46,000
10-80-820-7001 - Field Equipment/Shop Supplies	\$10,000	(\$5,000)	\$5,000
10-80-820-7112 - Facility Maint - Resource Mgmt/Lanscaping	\$1,161,300	(\$100,000)	\$1,061,300
10-80-830-5211 - Resource/Environmental	\$660,300	(\$150,000)	\$510,300
10-80-850-5299 - Other Professional Services	\$210,000	(\$10,000)	\$200,000
General Fund (10) Services & Supplies		(\$265,000)	
30-30-320-8201 - ARCHITECT/ENGINEERING SERVS	\$293,497	\$141,330	\$434,827
30-30-320-8205 - CONSTRUCTION	\$451,009	(\$15,000)	\$436,009
30-35-325-8201 - ARCHITECT/ENGINEERING SERVS	\$1,113,000	(\$103,830)	\$1,009,170
30-35-325-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$121,500	(\$30,000)	\$91,500
30-35-325-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$355,500	(\$71,000)	\$284,500
30-35-325-8205 - CONSTRUCTION	\$4,144,800	(\$350,000)	\$3,794,800
30-61-641-8201 - ARCHITECT/ENGINEERING SERVS	\$42,500	(\$2,000)	\$40,500
30-61-641-8205 - CONSTRUCTION	\$25,000	(\$5,000)	\$20,000
30-80-850-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$250,000	(\$197,002)	\$52,998
MAA (30) Capital/Fixed Assets		(\$632,502)	
40-20-230-8101 - REAL ESTATE SERVICES	\$4,597,500	(\$120,000)	\$4,477,500
40-50-550-8303 - Computer Equipment	\$80,000	(\$63,000)	\$17,000
40-61-621-8201 - ARCHITECT/ENGINEERING SERVS	\$41,500	\$44,700	\$86,200
40-61-621-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$95,250	(\$17,317)	\$77,933
40-61-621-8204 - PERMITTING FEES	\$44,800	(\$20,000)	\$24,800
40-61-621-8205 - CONSTRUCTION	\$704,525	(\$171,101)	\$533,424
General Fund (40) Capital/Fixed Assets		(\$346,718)	
Total Budget Amendments - Increase / (Decrease)		(\$1,244,220)	