



Midpeninsula Regional
Open Space District

R-20-43
Meeting 20-10
May 13, 2020

AGENDA ITEM 3

AGENDA ITEM

Quarter 3 Proposed Budget Amendments to the Fiscal Year ending June 30, 2020

GENERAL MANAGER'S RECOMMENDATION

Adopt a resolution approving the proposed Quarter 3 budget amendments (expenses) for the fiscal year ending June 30, 2020.

SUMMARY

This report presents the Quarter 3 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 decrease by \$685,000 due to a reduction in projected supplemental tax revenues arising from reduced real estate transactions as affected by COVID-19 and the shelter in place orders. Requests for budget shifts in salaries and benefits, services and supplies, and capital improvements for FY20 result in a net decrease of \$2,435,788 to the amended budget, partially due to project schedule delays and suspension of various activities, including trainings and conferences, related again to COVID-19 and shelter in place orders.

DISCUSSION

The Board of Directors (Board) adopted the FY20 Budget and Action Plan at the June 26, 2019 regular meeting (R-19-82) with a total budget of \$74.8 million. Based on prior Board-approved adjustments increasing the budget for capital expenditures to \$79.6 million and the proposed Quarter 3 adjustments reducing both capital and operating expenditures by \$2.435 million, the FY20 amended budget is now \$77.1 million (see Table 2). The original FY20 revenues were projected at \$64.4 million. Based on revised projections, revenues are now estimated at \$66.3 million (see Table 1).

This report represents known and expected revenue and expenditure adjustments to the FY20 budget through Quarter 3. With impacts from COVID-19 and shelter-in-place orders still in effect at the time of this report, the General Manager acknowledges there are various unknowns for Quarter 4 budget performance. Specifically, certain projects are experiencing timeline delays that will likely extend further through Quarter 4 with budgets going unspent. These impacts to projects schedules and budgets have been taken into consideration as staff develops the FY21 Budget and Action Plan.

Proposed FY20 Budget Quarter 3 Amendments – Revenues

The original projection for FY20 revenue was \$64.4 million. As of March 31, 2020, the Board had authorized an increase in property tax and interest income revenue projections by \$681,000. On April 22, 2020, the Board approved an increase of \$1.96 million to grant revenue (R-20-41) in light of recently-secured funding from the California Natural Resources Agency to support the Gordon Ridge property purchase. Revenue is now projected to decrease by \$685,000 due to an updated General Fund Operating (Fund 10) Supplemental Property Tax estimate. Supplemental property taxes are projected to decrease due to a reduction of real estate transactions that generate supplemental taxes. This reduction is believed to be directly related to the COVID-19 pandemic. With these increases and decreases, the amended projected FY20 revenue currently stands at \$66.3 million, or approximately \$1.9M above the original projection.

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

Table 1: Summary of Projected FY20 Revenue

DISTRICT REVENUE BY FUND & CATEGORY	FY20 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 4/30/2020)	Quarter 3 Proposed Budget Amendments	FY20 Proposed Amended Budget
General Fund Operating (Fund 10)	\$55,969,335	\$605,000	\$56,574,335	(\$685,000)	\$55,889,335
Property Tax	52,055,000	705,000	52,760,000	(685,000)	52,075,000
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	\$1,960,000	\$1,960,000	\$0	\$1,960,000
Grants	296,300	1,960,000	1,960,000		1,960,000
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	\$2,641,000	\$67,067,106	(\$685,000)	\$66,382,106

Proposed Quarter 3 Amendments to the FY20 Budget – Expenses

The FY20 proposed Quarter 3 budget amendments result in a net decrease of \$2,435,788 to the amended FY20 Budget of \$79,603,083. The proposed budget shifts account for unanticipated net reductions in Measure AA reimbursable labor, services and supplies, and capital improvement projects. The new FY20 proposed amended budget is \$77,167,295.

Table 2 summarizes the FY20 adopted budget and proposed Quarter 3 budget amendments by Fund. A summary of changes by fund follows Table 2.

Table 2: Summary of FY20 Budget by Fund

DISTRICT BUDGET BY FUNDING SOURCE	FY20 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 4/30/2020)	Quarter 3 Proposed Budget Amendments	FY20 Proposed Amended Budget
Fund 10 - General Fund Operating	\$37,003,848	(\$265,000)	\$36,738,848	(\$1,209,326)	\$35,529,522
Fund 20 - Hawthorn Fund	\$140,200	\$0	\$140,200	(\$48,000)	\$92,200
Fund 30 - MAA Land/Capital	\$9,447,647	\$984,498	\$10,432,145	(\$76,354)	\$10,355,791
Fund 40 - General Fund Land/Capital	\$10,546,595	\$4,075,732	\$14,622,327	(\$1,102,102)	\$13,520,219
Fund 50 - Debt Service	\$17,669,563	\$0	\$17,669,563	\$0	\$17,669,563
Total	\$74,807,853	\$4,795,230	\$79,603,083	(\$2,435,788)	\$77,167,295

The General Fund Operating (Fund 10) budget is proposed to decrease by \$1,209,326 primarily due to the following:

- A decrease in net operating expenses by \$881,648 across multiple accounts and departments (not project related) due to lower than anticipated operating expenses (e.g. conferences, training, events, printing) and scheduling delays (e.g. mowing projects, vegetation management work, use of consultants).
- The *Programmatic Permitting (80034-44)* project budget released \$126,078. Permit fees for State and Federal permits were less than anticipated. Project consultant services are also running under budget and behind schedule, partly due to COVID-19. Costs will be shifted into FY21.
- The *Cooley Landing Park Business and Operational Plan (VP38-001)* project budget released \$140,000. This project is deferred due to a lack of partner agency capacity.

The Hawthorns Fund (Fund 20) budget is proposed to decrease by \$48,000 due to the following:

- The *Hawthorns Historic Complex Partnership and Lease (VP06-001)* budget decreased by \$48,000 given the additional coordination time needed to confirm a project permitting approach with the Town of Portola Valley and the District's potential partner.

The Measure AA Capital (Fund 30) budget is decreasing by a net of \$76,354 primarily due to:

- The *Ravenswood Bay Trail Design and Implementation (MAA02-002)* project budget is increasing by \$2,486,883 due to an acceleration in the project schedule, with most of the work accomplished in FY20 versus FY21 as originally anticipated. The budget adjustment addresses the need for additional special inspections (concrete, rebar, compaction), geotechnical inspections, bio-monitoring inspections, and expanded permitting support to resolve issues that emerged during construction in a timely manner so as to prevent impacts to the project schedule. The proposed budget adjustment moves the remaining half of the construction funds forward into the current fiscal year.
- The *Irish Ridge Land Conservation (MAA15-004)* acquisition is expected to close later than first anticipated, in Spring 2021; \$1,452,000 has been shifted out of FY20 and added into the proposed FY21 Budget and Action Plan.

- The *Bear Creek Redwoods Alma College Cultural Landscape Rehabilitation Plan (MAA21-006)* project budget released \$717,254 because the project has been postponed until August 2020 due to the shelter-in-place order that suspended non-essential construction projects in late March.
- The *Bear Creek Redwoods Public Access (MAA21-005)* project released \$209,645 as savings; the project is complete and required less consultant and construction funds than anticipated.

The General Fund Capital (Fund 40) budget is proposed to decrease by \$1,102,108 primarily due to:

- The *Agricultural Workforce Housing – La Honda Creek (VP07-002)* project budget released \$294,000. Due to recent decisions by the Board (R19-58) to renovate an existing house owned by the District rather than building a new modular house, this project budget can be reduced, resulting in a net savings to the District. The project is in design development and will move into permitting in late spring/early summer 2020. Construction improvements and special inspections/monitoring will occur in summer/fall 2020. Construction is anticipated in summer/fall 2020.
- The *Install Solar Panels at Skyline Field Office (61011)* project budget released \$150,000. The schedule was extended to accommodate a design-build contracting process and solicit additional bid interest from qualified firms. The project is currently out for bidding and work is slated to be completed in fall 2020.
- The *Toto Ranch Well Drilling and Construction, Tunitas Creek (61010)* project budget released \$148,800. Permitting has been delayed due to COVID-19 and is still being processed by San Mateo County. Work will likely not be completed this fiscal year.

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

FISCAL IMPACT

The original projection for FY20 revenue was \$64,426,106. The total amended revenues are now estimated at \$66,382,106. The District retains \$11,726,865 in other funding sources, including the 2017 parity bonds, resulting in a total of \$78,108,971 in available funding.

The FY20 proposed Quarter 3 budget amendments result in a net decrease of \$2,435,788 and a new amended budget of \$77,167,295.

Table 4 below summarizes the FY20 estimated change in fund balance as a positive change, with a resulting total fund balance of \$941,676.

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	\$55,889,335	\$39,000	\$2,108,421	\$1,960,000	\$6,385,350	\$66,382,106
Total Amended Other Funding Sources	(20,164,222)	53,200	8,247,370	11,560,219	12,030,298	11,726,865
Grand Total: Revenues & Other Funding Sources	\$35,725,113	\$92,200	\$10,355,791	\$13,520,219	\$18,415,648	\$78,108,971
Total Amended Expenses						
	\$35,529,522	\$92,200	\$10,355,791	\$13,520,219	\$17,669,563	\$77,167,295
Adopted Change in Fund Balance	63,582	0	0	0	670,085	733,667
Net Change in Fund Balance	132,009	0	0	0	76,000	208,009
Amended Change in Fund Balance*	\$195,591	\$0	\$0	\$0	\$746,085	\$941,676

* Fund 10 General Fund change in fund balance reflects the recent adjustment for the Gordon Ridge acquisition (R-20-41).

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

Responsible Department Head:

Carmen Narayanan, Budget & Analysis Manager

Staff contact:

Carmen Narayanan, Budget & Analysis Manager

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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 and February 12, 2020 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 \$685,000, resulting in a net decrease as follows:

DISTRICT BUDGET BY FUNDING SOURCE	FY20 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 4/30/2020)	Quarter 3 Proposed Budget Amendments	FY20 Proposed Amended Budget
Fund 10 - General Fund Operating	\$55,969,335	\$605,000	\$56,574,335	(\$685,000)	\$55,889,335
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	\$1,960,000	\$1,960,000	\$0	\$0
Fund 50 - Debt Service	\$6,309,350	\$76,000	\$6,385,350	\$0	\$6,385,350
Total	\$64,426,106	\$2,641,000	\$67,067,106	(\$685,000)	\$66,382,106

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 4/30/2020)	Quarter 3 Proposed Budget Amendments	FY20 Proposed Amended Budget
Fund 10 - General Fund Operating	\$37,003,848	(\$265,000)	\$36,738,848	(\$1,209,326)	\$35,529,522
Fund 20 - Hawthorn Fund	\$140,200	\$0	\$140,200	(\$48,000)	\$92,200
Fund 30 - MAA Land/Capital	\$9,447,647	\$984,498	\$10,432,145	(\$76,354)	\$10,355,791
Fund 40 - General Fund Land/Capital	\$10,546,595	\$4,075,732	\$14,622,327	(\$1,102,108)	\$13,520,219
Fund 50 - Debt Service	\$17,669,563	\$0	\$17,669,563	\$0	\$17,669,563
Total	\$74,807,853	\$4,795,230	\$79,603,083	(\$2,435,788)	\$77,167,295

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 _____, 2020, at a regular meeting thereof, by the following vote:

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

ATTEST:

APPROVED:

Larry Hassett, 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 3 Budget Amendments by Project including description (Attachment 2)

Operating (Fund 10) Project Adjustments		Q3 Adjustment	Icon	Explanation
40011	Website Re-design	(15,000)	→	Changed spending split for next year from 25/75 to 10/90.
50004	Budget Management Software	1,800	↑	Software is more expensive because we went with cloud hosted.
51701	Work Order & Asset Management System	(11,500)	< \$	Work has been done in-house instead of using a consultant.
51703	Real Property Database	(7,900)	< \$	Work has been done in-house instead of using a consultant.
80034-44	Programmatic State and Federal Permitting	(126,078)	→	Permit fees for State and Federal permits less than anticipated. Project consultant services running under budget and behind schedule, partly due to COVID-19. Costs shifted into next FY.
80057	Climate Action Plan Implementation	(15,000)	→	Carbon Farming Plan contract with San Mateo County RCD is \$25k, expect most of the work will be done next FY.
VP04-002	El Corte de Madera Creek Watershed Protection Plan Sediment Science	(4,000)	< \$	Project savings - no further equipment expenses.
VP15-002	Restoration Forestry Demonstration Project	(10,000)	→	COVID-19 fieldwork delays and savings.
VP38-001	Cooley Landing Park Business and Operational Plan	(140,000)	→	Project deferred due to partner agency not having capacity to work on project.
TOTAL FUND 10		(327,678)		
Fund 10 - net operating expense adjustments		(392,954)	< \$	Releasing funds across multiple accounts (not project related) due to lower than anticipated operating expenses.
Fund 10 - net operating expense adjustments		(488,694)	→	Deferring funds across multiple accounts (not project related) due to scheduling delays.
GRAND TOTAL FUND 10		(1,209,326)		

Hawthorn (Fund 20) Project Adjustments		Q3 Adjustment	Icon	Explanation
VP06-001	Hawthorns Historic Complex Partnership and Lease	(48,000)	→	To address permitting approach, additional coordination is needed with Town of Portola Valley and proposers. Due to COVID-19, project is on hold until staff meeting is scheduled with Town of Portola Valley, and also due to uncertainty of permitting, Planning cannot proceed with consultant services for structural assessment and mothballing work.
TOTAL FUND 20		(\$48,000)		

FY20 Quarter 3 Budget Amendments by Project including description (Attachment 2)

Measure AA Capital (Fund 30) Project Adjustments		Q3 Adjustment	Icon	Explanation
MAA02-001	Cooley Landing Interpretative Facilities Design and Implementation	40,000	↑↓	City of East Palo Alto's last request for reimbursement arrived after FY2019-20 budget preparation activities were completed.
MAA02-002	Ravenswood Bay Trail Design and Implementation	2,486,883	↑	This adjustment includes special inspections (concrete, rebar, compaction), geotechnical inspections, and bio-monitoring inspections, some of which was budgeted in FY21. There were several overages during construction: additional bio-monitoring and associated permit coordination, additional geotechnical inspections because all boardwalk posts met early refusal during the installation process, and additional areas of paving were added in the north and south levee trail spurs. Furthermore, unsuitable subgrade soils were encountered during compaction that required additional testing and recommendations. This adjustment moves the remaining half of construction funds forward because they were split between two years. This adjustment also accounts for Board approved budget to install paving to remove ADA barriers. Mitigation island creation for the board walk improvements came in over budget. The project required additional engineering services during construction to address field conditions including surveying the location of a wetland tidal channel relative to proposed boardwalk posts. Additional biological oversight was needed due to federally-listed species in the area and additional costs for biological monitoring due to project scope changes. Also, permitting support from H.T. Harvey was required to secure permit amendments for additional ADA barrier removal. Lastly, this adjustment includes the purchase of mitigation bank credit to comply with agency permit conditions. Project savings in MAA labor reimbursement and permitting fees, as permits are complete and all fees have been paid.
MAA03-001	Lot Line Adjustment and Property Transfer - Purisima Upland	(3,000)	<\$	Savings - project complete.
MAA03-002	Purisima Upland Site Cleanup and Soil Remediation Assessment	(22,706)	→	Project construction postponed until August 2020. Savings in MAA labor reimbursement.
MAA03-003	Purisima Creek Fence Construction, Purisima Creek Redwoods	135,000	↑	Additional fencing necessary to protect riparian areas that were not within original scope of project cost proposal.
MAA05-008	La Honda Creek White Barn Structural Rehabilitation	(110,000)	→	Project is in design alternative review and upon Board selection of a design alternative, will move into design development in late spring 2020. Construction special inspections/monitoring is anticipated in 2021 and will not occur in FY20. Environmental planning services associated with design alternative evaluation is complete; additional environmental/planning services will not occur in FY19/20. Permitting is anticipated fall 2020 and will not occur in FY20. Construction improvements are anticipated in 2021 and will not occur in FY19/20.
MAA05-009	La Honda Creek Redwood Cabin Stabilization and Assessment	(109,000)	→	Project is in design alternative review and upon Board selection of a design alternative, will move into design development in late spring 2020. Construction special inspections/monitoring is anticipated in 2021 and will not occur in FY20. Permitting is anticipated fall 2020 and will not occur in FY20. Construction improvements are anticipated in 2021 and will not occur in FY20. Savings in MAA labor reimbursement.
MAA06-002	Hawthorns Public Access Site Plan and CEQA	(68,210)	→	Project has been delayed due to additional internal coordination and review of public engagement plans and COVID-19 halting site tours in the field. Savings in MAA labor reimbursement.
MAA07-011	Lower La Honda Creek Phase II Loop Trails	(74,000)	→	Adjustment due to reductions in trail length and associated design and permitting expenses as well as COVID-19 related delays. Savings in MAA labor reimbursement.
MAA09-003	Russian Ridge Mindego Pond Improvement	(5,000)	<\$	Savings in MAA labor reimbursement.
MAA10-001	Alpine Road Regional Trail, Coal Creek	(45,000)	→	Slight delay to starting the work. Savings in MAA labor reimbursement.

FY20 Quarter 3 Budget Amendments by Project including description (Attachment 2)

Measure AA Capital (Fund 30) Project Adjustments		Q3 Adjustment	Icon	Explanation
MAA11-002	Rancho San Antonio - Deer Hollow Farm - White Barn Rehabilitation	(8,825)	< \$	Savings in MAA labor reimbursement.
MAA15-004	Irish Ridge Land Conservation	(1,452,000)	↑↓	Reallocation of funds from fund 40 after Board approval of acquisition. Transaction slated to close in Spring 2021, pending approval of San Mateo County Coastal Zoning Amendments. Previously VP32-001.
MAA17-002	Lysons Dispositions at Monte Bello	(20,552)	< \$	Savings - project complete. Savings in MAA labor reimbursement.
MAA17-004	Stevens Creek Nature Trail Bridges, Monte Bello	(6,400)	< \$	Savings - project completed under budget.
MAA20-002	Bay Area Ridge Trail: Highway 17 Crossing	(1,056)	< \$	Savings in MAA Labor reimbursement.
MAA21-003	Bear Creek Redwoods Water System	(5,000)	→	Project was slightly delayed to resolve issues at the County level and subsequently merged with MAA21-004. Department used less MAA labor than anticipated.
MAA21-004	Bear Creek Redwoods Stables Site Plan Implementation	(10,000)	→	Project was slightly delayed to resolve issues at the County level. Department used less MAA labor than anticipated.
MAA21-005	Bear Creek Redwoods Public Access	(209,645)	< \$	Savings - project complete and required less consultant and construction funds than anticipated.
MAA21-006	Bear Creek Redwoods Alma College Cultural Landscape Rehabilitation Plan	(717,254)	→	Project postponed until August 2020. Additional L&F MAA labor hours were needed to complete FY20 work.
MAA21-008	Bear Creek Redwoods - Ponds Restoration and Water Rights	130,349	↑	The adjustment covers budget overruns for construction activities required to complete the project before seasonal restrictions and the start of the rainy season. The FY20 project budget includes \$247,500 for Prime Contractor which was developed utilizing the engineer of records estimate of \$225,000 for construction costs. The final construction costs of \$373,077 includes a \$16,588 change order to address unsuitable subgrade improvements for the stormwater culvert installation, installation of additional erosion control measures, and stand down time associated with construction delays to allow for required biological, archaeological, and arborist monitoring and mitigation activities. Additional L&F MAA labor hours were needed for winter storm repairs.
MAA21-010	Bear Creek Redwoods Landfill Characterization and Remediation	(15,000)	< \$	Work-based contract with GeoCon coming in under budget.
MAA21-011	Phase II Trail Improvements, Bear Creek Redwoods OSP	68,750	↑	Due to permitting challenges and need to revise Phase II trail alignments, Planning could not start traffic studies for multi-use connections for trailhead until new alignments identified. Decreased budget was for traffic consultant services. Additional funds necessary to close out BCR Phase I work completed by consultants and to begin Phase II trail work after contract amendment is approved by the Board. Permitting will not take place this FY. Additional L&F MAA labor hours were needed.
MAA21-012	Bear Creek Redwoods Tree Restoration	(9,688)	< \$	A reduction in scope and budget that still met the critical project objectives was negotiated.
MAA22-001	Hendry's Creek Property Land Restoration	(10,000)	↑↓	Remaining work is not MAA fundable and will be completed under Fund 10.
MAA22-004	Beatty Parking Area and Trail Connections	(35,000)	→	Project didn't require environmental, planning services, and permitting from E&C this FY. Project used less MAA labor than anticipated.
TOTAL FUND 30		(\$76,354)		

FY20 Quarter 3 Budget Amendments by Project including description (Attachment 2)

General Fund Capital (Fund 40) Project Adjustments		Q3 Adjustment	Icon	Explanation
20125	Cal-Water Land Exchange, Teague Hill Preserve	(23,000)	→	The main project manager at Cal Water was out on medical leave for a good portion of the year.
31601	South Area Field Office	(24,393)	→	Additional funds were needed to cover special inspections required per City of Campbell permit requirements and for the removal of underground fuel storage tank, cover permitting for underground fuel storage tank removal, and revisions to original permit due to construction revisions. Furniture will not be purchased in FY20, instead it will be purchased in FY21. Also, due to office shut down, equipment can't be ordered and delivered. Will order next FY.
31901	ADA Barrier Removal	(31,500)	→	Shifting remaining contract funds to next fiscal year to continue ongoing ADA technical support from consultant.
61001	Tunitas Creek - Toto Ranch Driveway Improvements	10,000	↑↓	Work started on driveway design.
61002	Russian Ridge - Quam Residence Driveway Improvement	(51,700)	→	Project deferred until next FY.
61008	Los Trancos - Page Mill Eucalyptus Removal	(100,000)	→	Delayed until Fall 2020, use for work next FY.
61010	Toto Ranch Well Drilling and Construction, Tunitas Creek	(148,800)	→	Permit still in process with San Mateo County, likely work will not be completed this FY.
61011	Install Solar Panels at Skyline Field Office	(150,000)	→	Solar RFB currently on Bidsync; work will be completed Q1 next FY.
VP07-002	Agricultural Workforce Housing - La Honda Creek	(294,000)	→	Project is in design development and will move into permitting in late spring/early summer 2020. Construction improvements and special inspections/monitoring will occur in summer/fall 2020. Construction is anticipated in summer/fall 2020.
VP08-001	Upper San Gregorio Land Conservation Total	(10,000)	→	Acquisition not happening this fiscal year.
VP13-001	Cloverdale Ranch Land Opportunity Total	(20,000)	→	Shelter in place has delayed botanical studies until May.
VP15-001	Redwood Forest Land Opportunity Total	(10,000)	→	Acquisition not happening this fiscal year.
VP15-003	Watershed Protection Opportunity - Numerous Open Space Preserves	(10,000)	→	Acquisition not happening this fiscal year. Project deferred from FY21 CIAP.
VP15-004	Lower San Gregorio Floodplain Restoration	(20,000)	→	Project deferred until acquisition process further along, anticipated to start July 1 2020.
VP19-001	El Sereno Trails, Wildlife Corridors and Land Conservation Total	(20,500)	→	Land owner slow to respond.
VP20-002	Highway 17 Land Conservation Total	(27,000)	→	Land owner slow to respond. Project deferred from FY21 CIAP.
VP24-002	SCVWD Exchange Agreement at Rancho de Guadalupe Area of SAOSP	(10,000)	→	The exchange was delayed because SCVWD has not solidified its complete ask and they are re-focusing on the dam for Anderson Reservoir.
VP32-001	Irish Ridge Connection	(70,000)	↑↓	Acquisition was approved by the Board on 1/22/20 by Resolution R-20-04. Decreasing fund 40 budget and increasing fund 30 budget accordingly. Now MAA15-004.
VP32-003	Toto Ponds Management Planning	(46,098)	→	Pond Management Plan fieldwork delayed due to COVID-19, shifting schedule and costs to complete next FY.
VP33-001	Purisima Creek Redwoods Bridge 1 Redecking	(22,787)	< \$	Savings - project complete.
VP39-001	Lower San Gregorio Creek Watershed Land Conservation	(22,330)	→	Did not need as much money for due diligence.
TOTAL FUND 40		(\$1,102,108)		

GRAND TOTAL	(\$2,435,788)
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→	Project will continue next fiscal year (or later).	(\$2,917,185)
↑	Increase to project cost.	\$2,820,982
↑↓	Reallocation of funds, no net increase.	(\$1,482,000)
< \$	Savings this fiscal year.	(\$857,585)
	TOTAL	(\$2,435,788)

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

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY20 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 4/30/2020)	Quarter 3 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	(\$111,600)	\$1,592,508
Total Operating Expenditures	\$6,723,459	\$0	\$6,723,459	(\$111,600)	\$6,611,859
<i>General Fund Capital</i>	\$80,000	\$12,000	\$92,000	(\$17,000)	\$75,000
Total Capital Expenditures	\$80,000	\$12,000	\$92,000	(\$17,000)	\$75,000
Total Administrative Services Expenditures	\$6,803,459	\$12,000	\$6,815,459	(\$128,600)	\$6,686,859
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)	\$65,070	(\$230,357)
Net Salaries and Benefits	\$808,978		\$808,978	\$65,070	\$874,048
Services and Supplies	\$79,023		\$79,023	(\$11,500)	\$67,523
Total Operating Expenditures	\$888,001		\$888,001	\$53,570	\$941,571
<i>Measure AA Capital</i>	\$6,361,227	(\$554,830)	\$5,806,397	\$971,569	\$6,777,966
<i>General Fund Capital</i>	\$2,745,470		\$2,745,470	(\$301,393)	\$2,444,077
Total Capital Expenditures	\$9,106,697	(\$554,830)	\$8,551,867	\$670,176	\$9,222,043
Total Engineering & Construction Expenditures	\$9,994,698	(\$554,830)	\$9,439,868	\$723,746	\$10,163,614
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	\$0	\$752,420
Total General Counsel Expenditures	\$752,420		\$752,420	\$0	\$752,420
General Manager					
Salaries and Benefits	\$1,647,485		\$1,647,485		\$1,647,485
Services and Supplies	\$450,325		\$450,325	(\$222,000)	\$228,325
Total Operating Expenditures	\$2,097,810		\$2,097,810	(\$222,000)	\$1,875,810
Total General Manager Expenditures	\$2,097,810		\$2,097,810	(\$222,000)	\$1,875,810
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)	\$69	(\$146,052)
Net Salaries and Benefits	\$6,502,933		\$6,502,933	\$69	\$6,503,002
Services and Supplies	\$3,803,987		\$3,803,987	(\$266,440)	\$3,537,547
Total Operating Expenditures	\$10,306,920	\$0	\$10,306,920	(\$266,371)	\$10,040,549
Hawthorn Services and Supplies	\$92,200		\$92,200		\$92,200
Total Hawthorn Expenditures	\$92,200		\$92,200	\$0	\$92,200
<i>Measure AA Capital</i>	\$935,171	(\$7,000)	\$928,171	\$162,681	\$1,090,852
<i>General Fund Capital</i>	\$2,372,125	(\$745,768)	\$1,626,357	(\$463,287)	\$1,163,070
Total Capital Expenditures	\$3,307,296	(\$752,768)	\$2,554,528	(\$300,606)	\$2,253,922
Total Land & Facilities Expenditures	\$13,706,416	(\$752,768)	\$12,953,648	(\$566,977)	\$12,386,671
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	(\$265,000)	\$2,970,389	(\$404,775)	\$2,565,614
Total Operating Expenditures	\$4,879,547	(\$265,000)	\$4,614,547	(\$404,775)	\$4,209,772
<i>Measure AA Capital</i>	\$947,149	(\$197,002)	\$750,147	\$197,468	\$947,615
<i>General Fund Capital</i>	\$160,000		\$160,000	(\$66,098)	\$93,902
Total Capital Expenditures	\$1,107,149	(\$197,002)	\$910,147	\$131,370	\$1,041,517
Total Natural Resources Expenditures	\$5,986,696	(\$462,002)	\$5,524,694	(\$273,405)	\$5,251,289

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

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY20 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 4/30/2020)	Quarter 3 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	(\$30,150)	\$195,794
Total Operating Expenditures	\$1,779,168		\$1,779,168	(\$30,150)	\$1,749,018
<i>Hawthorn Capital</i>	\$48,000		\$48,000	(\$48,000)	\$0
Total Hawthorn Expenditures	\$48,000		\$48,000	(\$48,000)	\$0
<i>Measure AA Capital</i>	\$1,190,600	\$126,330	\$1,316,930	\$46,928	\$1,363,858
<i>General Fund Capital</i>	\$87,500	(\$37,500)	\$50,000	(\$31,500)	\$18,500
Total Capital Expenditures	\$1,278,100	\$88,830	\$1,366,930	\$15,428	\$1,382,358
Total Planning Expenditures	\$3,105,268	\$88,830	\$3,194,098	(\$62,722)	\$3,131,376
Public Affairs					
Salaries and Benefits	\$1,116,318		\$1,116,318		\$1,116,318
Services and Supplies	\$902,209		\$902,209	(\$102,000)	\$800,209
Total Operating Expenditures	\$2,018,527		\$2,018,527	(\$102,000)	\$1,916,527
Total Public Affairs Expenditures	\$2,018,527		\$2,018,527	(\$102,000)	\$1,916,527
Real Property					
Salaries and Benefits	\$812,727		\$812,727		\$812,727
Services and Supplies	\$148,866		\$148,866	(\$6,000)	\$142,866
Total Operating Expenditures	\$961,593		\$961,593	(\$6,000)	\$955,593
<i>Measure AA Land and Associated Costs</i>	\$13,500	\$1,617,000	\$1,630,500	(\$1,455,000)	\$175,500
<i>General Fund Land and Associated Costs</i>	\$4,635,500	\$5,257,000	\$9,892,500	(\$222,830)	\$9,669,670
Total Land and Associated Costs	\$4,649,000	\$6,874,000	\$11,523,000	(\$1,677,830)	\$9,845,170
Total Real Property Expenditures	\$5,610,593	\$6,874,000	\$12,484,593	(\$1,683,830)	\$10,800,763
Visitor Services					
Salaries and Benefits	\$5,632,894		\$5,632,894		\$5,632,894
Services and Supplies	\$963,509		\$963,509	(\$120,000)	\$843,509
Total Operating Expenditures	\$6,596,403		\$6,596,403	(\$120,000)	\$6,476,403
<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	\$0	\$56,000
Total Visitor Services Expenditures	\$7,062,403	(\$410,000)	\$6,652,403	(\$120,000)	\$6,532,403
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	\$4,795,230	\$79,603,083	(\$2,435,788)	\$77,167,295

FY20 Quarter 3 Budget Amendments by GL Account (Attachment 4)

Budget Categories / Accounts	Budget as of April 30	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
10-35-315-4101 - Full Time	\$614,159	\$65,070	\$679,229
10-61-611-4101 - Full Time	\$4,314,151	\$69	\$4,314,220
General Fund (10) Salaries & Benefits		\$65,139	
10-10-110-5299 - Other Professional Services	\$200,000	(\$140,000)	\$60,000
10-10-110-6601 - Training & Conferences	\$68,700	(\$49,000)	\$19,700
10-10-120-6501 - Public Meeting Expense	\$11,000	(\$5,000)	\$6,000
10-10-120-6601 - Training & Conferences	\$17,000	(\$10,000)	\$7,000
10-10-120-6601.1 - Training & Conferences - Director SIEMENS	\$3,000	(\$3,000)	\$0
10-10-120-6601.2 - Training & Conferences - Director KISHIMOTO	\$3,000	(\$2,000)	\$1,000
10-10-120-6601.3 - Training & Conferences - Director CYR	\$3,000	(\$3,000)	\$0
10-10-120-6601.4 - Training & Conferences - Director RIFFLE	\$3,000	(\$3,000)	\$0
10-10-120-6601.5 - Training & Conferences - Director HOLMAN	\$3,000	(\$3,000)	\$0
10-10-120-6601.6 - Training & Conferences - Director HASSETT	\$3,000	(\$3,000)	\$0
10-10-120-6601.7 - Training & Conferences - Director KERSTEEN-TUCKER	\$3,000	(\$1,000)	\$2,000
10-20-210-6601 - Training & Conferences	\$8,060	(\$6,000)	\$2,060
10-30-310-5403 - Membership (Organizational) & Dues	\$1,600	(\$1,100)	\$500
10-30-310-5802 - Mailhouse Distribution	\$1,000	(\$500)	\$500
10-30-310-5901 - Printing Services	\$1,000	(\$500)	\$500
10-30-310-6101 - Legal/Classified	\$1,000	(\$1,000)	\$0
10-30-310-6501 - Public Meeting Expense	\$10,000	(\$5,000)	\$5,000
10-30-310-6601 - Training & Conferences	\$26,650	(\$16,650)	\$10,000
10-30-310-6603 - Membership - Professional	\$1,000	(\$400)	\$600
10-30-310-6901 - Office Equipment	\$1,000	(\$500)	\$500
10-30-310-6903 - Office Furniture	\$1,000	(\$500)	\$500
10-30-310-7202 - Permits & Licenses, Fees	\$10,000	(\$4,000)	\$6,000
10-35-315-5801 - Postage	\$1,500	(\$1,000)	\$500
10-35-315-5901 - Printing Services	\$10,000	(\$1,000)	\$9,000
10-35-315-6601 - Training & Conferences	\$14,000	(\$7,000)	\$7,000
10-35-315-6601.01 - Training & Conferences - Travel/Food - Training	\$5,000	(\$2,000)	\$3,000
10-35-315-6903 - Office Furniture	\$1,000	(\$500)	\$500
10-40-410-5205 - Legislative Consultant	\$150,000	(\$62,000)	\$88,000
10-40-410-7502 - Special Projects & Programs	\$205,000	(\$40,000)	\$165,000
10-50-520-6601 - Training & Conferences	\$103,500	(\$10,000)	\$93,500
10-50-540-6601 - Training & Conferences	\$17,200	(\$8,000)	\$9,200
10-50-550-5215 - Information Systems	\$235,504	\$3,600	\$239,104
10-50-550-5299 - Other Professional Services	\$187,700	(\$98,700)	\$89,000
10-50-550-6601 - Training & Conferences	\$36,100	\$8,500	\$44,600
10-50-560-6605 - Safety Program	\$25,000	\$15,000	\$40,000
10-50-560-6606 - Recognition Activities	\$35,000	(\$10,000)	\$25,000
10-50-560-6905 - Ergonomic Supplies/Equipment	\$20,000	(\$12,000)	\$8,000
10-61-611-5299 - Other Professional Services	\$15,000	\$26,560	\$41,560
10-61-611-6601 - Training & Conferences	\$52,284	(\$20,000)	\$32,284
10-61-621-5299 - Other Professional Services	\$66,000	(\$33,000)	\$33,000
10-61-621-7105 - Facility Maint - Sewer/Septic	\$32,500	(\$20,000)	\$12,500
10-61-621-7109 - Facility Maint - Trails & Roads	\$90,000	(\$60,000)	\$30,000
10-61-621-7112 - Facility Maint - Resource Mgmt/Lanscaping	\$136,500	(\$50,000)	\$86,500
10-61-631-7001 - Field Equipment/Shop Supplies	\$100,000	(\$30,000)	\$70,000
10-61-641-7101 - Facility Maint - Structures - Exterior/Interior	\$140,000	(\$80,000)	\$60,000
10-65-615-5901 - Printing Services	\$16,000	(\$10,000)	\$6,000
10-65-615-6601 - Training & Conferences	\$70,000	(\$10,000)	\$60,000

FY20 Quarter 3 Budget Amendments by GL Account (Attachment 4)

Budget Categories / Accounts	Budget as of April 30	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
10-65-625-5214 - Patrol Contract Services	\$80,000	(\$80,000)	\$0
10-65-625-7110 - Facility Maint - Signs	\$37,000	(\$10,000)	\$27,000
10-65-635-5699 - Rents & Leases - Special Event Rentals	\$14,700	(\$10,000)	\$4,700
10-80-810-7202 - Permits & Licenses, Fees	\$96,050	(\$19,540)	\$76,510
10-80-810-7502 - Special Projects & Programs	\$37,500	(\$4,500)	\$33,000
10-80-820-5211 - Resource/Environmental	\$301,000	\$3,250	\$304,250
10-80-820-5503 - Grant Award Agreements	\$20,500	(\$2,000)	\$18,500
10-80-820-7112 - Facility Maint - Resource Mgmt/Landscaping	\$1,061,300	(\$200,000)	\$861,300
10-80-830-5211 - Resource/Environmental	\$510,300	(\$117,291)	\$393,009
10-80-850-5211 - Resource/Environmental	\$185,000	\$10,000	\$195,000
10-80-850-5299 - Other Professional Services	\$200,000	(\$66,694)	\$133,306
10-80-850-7001 - Field Equipment/Shop Supplies	\$10,000	(\$8,000)	\$2,000
General Fund (10) Services & Supplies		(\$1,274,465)	
	\$0	\$0	\$0
Hawthorn Fund (20) Services & Supplies		\$0	
20-30-320-8201 - ARCHITECT/ENGINEERING SERVS	\$42,000	(\$42,000)	\$0
20-30-320-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$6,000	(\$6,000)	\$0
Hawthorn Fund (20) Capital/Fixed Assets		(\$48,000)	
30-20-230-8101 - REAL ESTATE SERVICES	\$10,500	(\$1,452,000)	(\$1,441,500)
30-20-230-8205 - CONSTRUCTION	\$3,000	(\$3,000)	\$0
30-30-320-8201 - ARCHITECT/ENGINEERING SERVS	\$434,821	(\$14,500)	\$420,321
30-30-320-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$408,100	(\$5,572)	\$402,528
30-30-320-8204 - PERMITTING FEES	\$38,000	\$57,000	\$95,000
30-30-320-8205 - CONSTRUCTION	\$436,009	\$10,000	\$446,009
30-35-315-4109 - Measure AA Labor Reimbursement	\$295,427	(\$65,070)	\$230,357
30-35-325-8201 - ARCHITECT/ENGINEERING SERVS	\$1,009,170	(\$36,720)	\$972,450
30-35-325-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$91,500	(\$37,000)	\$54,500
30-35-325-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$284,500	\$49,657	\$334,157
30-35-325-8204 - PERMITTING FEES	\$331,000	(\$204,408)	\$126,592
30-35-325-8205 - CONSTRUCTION	\$3,794,800	\$1,265,110	\$5,059,910
30-61-611-4109 - Measure AA Labor Reimbursement	\$146,121	(\$69)	\$146,052
30-61-621-8205 - CONSTRUCTION	\$128,800	\$135,000	\$263,800
30-61-631-8201 - ARCHITECT/ENGINEERING SERVS	\$150,000	\$125,000	\$275,000
30-61-631-8204 - PERMITTING FEES	\$47,250	(\$47,250)	\$0
30-61-641-8201 - ARCHITECT/ENGINEERING SERVS	\$40,500	(\$10,000)	\$30,500
30-61-641-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$175,000	(\$35,000)	\$140,000
30-61-641-8204 - PERMITTING FEES	\$58,750	(\$15,000)	\$43,750
30-61-641-8205 - CONSTRUCTION	\$20,000	\$10,000	\$30,000
30-80-820-8205 - CONSTRUCTION	\$517,000	\$92,468	\$609,468
30-80-830-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$129,000	\$120,000	\$249,000
30-80-850-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$52,998	(\$15,000)	\$37,998
MAA (30) Capital/Fixed Assets		(\$76,354)	
40-20-230-8101 - REAL ESTATE SERVICES	\$9,892,500	(\$222,830)	\$9,669,670
40-30-320-8201 - ARCHITECT/ENGINEERING SERVS	\$50,000	(\$31,500)	\$18,500
40-35-325-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$113,250	\$3,740	\$116,990
40-35-325-8204 - PERMITTING FEES	\$188,300	\$24,117	\$212,417
40-35-325-8205 - CONSTRUCTION	\$1,423,000	(\$243,000)	\$1,180,000
40-35-325-8301 - Furniture	\$86,250	(\$86,250)	\$0
40-50-550-8303 - Computer Equipment	\$17,000	(\$17,000)	\$0
40-61-621-8201 - ARCHITECT/ENGINEERING SERVS	\$86,200	(\$41,700)	\$44,500

FY20 Quarter 3 Budget Amendments by GL Account (Attachment 4)

Budget Categories / Accounts	Budget as of April 30	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
40-61-621-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$77,933	(\$20,000)	\$57,933
40-61-621-8205 - CONSTRUCTION	\$533,424	(\$128,800)	\$404,624
40-61-641-8204 - PERMITTING FEES	\$12,500	(\$10,000)	\$2,500
40-61-641-8205 - CONSTRUCTION	\$295,250	(\$262,787)	\$32,463
40-80-830-8201 - ARCHITECT/ENGINEERING SERVS	\$140,000	(\$46,098)	\$93,902
40-80-850-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$20,000	(\$20,000)	\$0
General Fund (40) Capital/Fixed Assets		(\$1,102,108)	
Total Budget Amendments - Increase / (Decrease)		(\$2,435,788)	