

**Revenues, Expenditures and Fund Balance**

<b>Nonspendable:</b>	
Prepaid expenses	\$109,419
<b>Restricted:</b>	
Purchase of coastal property	\$2,448,777
<b>Assigned:</b>	
Property acquisition	\$720,000
<b>Unassigned:</b>	
Half operating budget	\$4,350,578
Accumulated depreciation	\$1,129,874
Unanticipated expenditures	\$1,000,000
Assessment District	\$3,795,077
Remaining unassigned	\$2,485,802
<b>Fund Balance 06/30/19</b>	<b>\$16,039,527</b>

**FY2019-20**

<b>Estimated Revenues</b>	\$7,661,600
<b>Estimated Expenditures</b>	\$9,331,005
<b>Estimated Fund Balance 6/30/20</b>	<b>\$14,370,122</b>

**FY2020-21**

<b>Projected Revenues</b>	\$7,151,000
<b>Projected Expenditures<sup>1</sup></b>	\$8,701,155
<b>Projected Fund Balance 6/30/21</b>	<b>\$12,819,967</b>

<sup>1</sup>Expenditures exceed revenues due to expending prior years unused Assessment District and CFD funds.

**Summary of Revenues**  
**FY2017-18 thru FY2020-21**

	<b>2017-18 Actual</b>	<b>2018-19 Actual</b>	<b>2019-20 Budget</b>	<b>2019-20 Estimate</b>	<b>2020-21 Proposed</b>
<b>GENERAL FUND:</b>					
Property Tax	3,913,528	4,165,633	4,061,700	4,061,700	4,061,700
Interest Income	9,253	13,542	7,500	7,500	7,500
Dividend Income	242,262	350,298	200,000	200,000	200,000
Rental Income	63,776	109,145	125,000	150,000	100,000
Environ. Ed. Program Fees	2,810	0	3,600	3,600	0
Other Revenue	839,605	1,420,081	30,000	79,000	35,000
<b>TOTAL GENERAL FUND</b>	<b>5,071,235</b>	<b>6,058,700</b>	<b>4,427,800</b>	<b>4,501,800</b>	<b>4,404,200</b>
<b>GRANTS:</b>					
Proposition 117	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000
Other Grants	9,693,156	616,856	435,800	435,800	0
<b>TOTAL GRANTS</b>	<b>11,193,156</b>	<b>2,116,856</b>	<b>1,935,800</b>	<b>1,935,800</b>	<b>1,500,000</b>
<b>TOTAL GENERAL FUND/GRANTS</b>	<b>16,264,392</b>	<b>8,175,556</b>	<b>6,363,600</b>	<b>6,437,600</b>	<b>5,904,200</b>
<b>ASSESSMENT DISTRICT:</b>					
Assessment District Fund	1,235,679	1,304,840	0	16,000	0
<b>TOTAL ASSESSMENT DISTRICT</b>	<b>1,235,679</b>	<b>1,304,840</b>	<b>0</b>	<b>16,000</b>	<b>0</b>
<b>COMMUNITY FACILITIES DISTRICT:</b>					
CFD - Services (70%)	0	0	845,600	845,600	872,760
CFD - Facilities (30%)	0	0	362,400	362,400	374,040
<b>TOTAL CFD</b>	<b>0</b>	<b>0</b>	<b>1,208,000</b>	<b>1,208,000</b>	<b>1,246,800</b>
<b>REVENUE TOTAL</b>	<b>17,500,071</b>	<b>9,480,396</b>	<b>7,571,600</b>	<b>7,661,600</b>	<b>7,151,000</b>

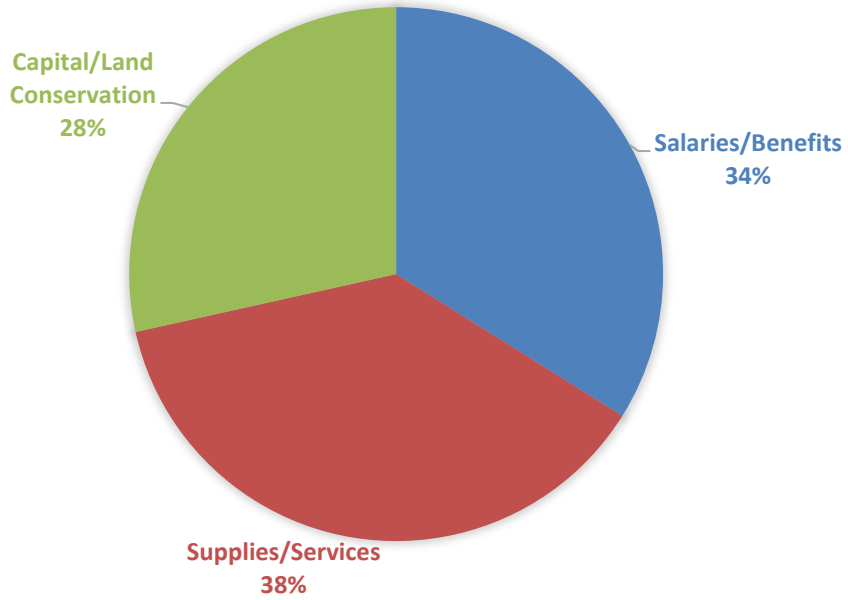


**Summary of Expenditures**

**FY2020-21**

	<b>Personnel</b>	<b>Services/ Supplies</b>	<b>Capital</b>	<b>TOTAL</b>
<b>GENERAL FUND:</b>				
Administration	1,296,200	854,500	105	2,150,805
Operation & Maintenance	1,048,600	167,950	186,000	1,402,550
Environmental Ed./Comm. Outreach	516,700	252,800	10,000	779,500
Planning & Conservation	89,100	741,800	630,000	1,460,900
Capital Projects	0	0	0	0
<b>TOTAL GENERAL FUND</b>	<b>2,950,600</b>	<b>2,017,050</b>	<b>826,105</b>	<b>5,793,755</b>
<b>ASSESSMENT DISTRICT:</b>				
Assessment District	0	980,000	1,025,000	2,005,000
<b>TOTAL ASSESSMENT DISTRICT</b>	<b>0</b>	<b>980,000</b>	<b>1,025,000</b>	<b>2,005,000</b>
<b>COMMUNITY FACILITIES DISTRICT:</b>				
CFD - Services (70%)	0	275,400	60,000	335,400
CFD - Facilities (30%)	0	0	567,000	567,000
<b>TOTAL CFD</b>	<b>0</b>	<b>275,400</b>	<b>627,000</b>	<b>902,400</b>
<b>EXPENDITURES TOTAL</b>	<b>2,950,600</b>	<b>3,272,450</b>	<b>2,478,105</b>	<b>8,701,155</b>

**Summary of Expenditures by Type**  
**FY2020-21**



**Total FY2020-21 Expenditures:                    \$8,701,155**

<b>Salaries/Benefits</b>	<b>2,950,600</b>
<b>Supplies/Services</b>	<b>3,272,450</b>
<b>Capital/Land Conservation</b>	<b>2,478,105</b>
<b>TOTAL</b>	<b>8,701,155</b>

## Summary of Expenditures

**FY2017-18 thru FY2020-21**

	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Estimate	2020-21 Proposed
<b>GENERAL FUND:</b>					
Administration	1,250,079	1,601,315	1,895,805	1,825,405	2,150,805
Operations & Maintenance	2,201,384	1,633,392	1,296,800	1,256,000	1,402,550
Environmental Ed./ Comm. Outreach	475,000	493,625	693,300	646,600	779,500
Planning & Conservation	1,804,453	1,683,194	2,354,200	2,368,000	1,460,900
Capital Projects	124,590	18,995	85,000	103,000	0
<b>TOTAL GENERAL FUND</b>	<b>5,855,507</b>	<b>5,430,521</b>	<b>6,325,105</b>	<b>6,199,005</b>	<b>5,793,755</b>
<b>ASSESSMENT DISTRICT:</b>					
Assessment District	955,805	910,828	3,400,000	2,144,000	2,005,000
<b>TOTAL ASSESSMENT DISTRICT</b>	<b>955,805</b>	<b>910,828</b>	<b>3,400,000</b>	<b>2,144,000</b>	<b>2,005,000</b>
<b>COMMUNITY FACILITIES DISTRICT:</b>					
CFD - Services (70%)	0	0	845,600	625,600	335,400
CFD - Facilities (30%)	0	0	362,400	362,400	567,000
<b>TOTAL CFD</b>	<b>0</b>	<b>0</b>	<b>1,208,000</b>	<b>988,000</b>	<b>902,400</b>
<b>EXPENDITURES TOTAL</b>					
	<b>6,809,594</b>	<b>6,341,068</b>	<b>10,933,105</b>	<b>9,331,005</b>	<b>8,701,155</b>



## Staffing Summary, Full-time Equivalents

**FY2017-18 thru FY2020-21**

	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>	<b>2019-20 Budget</b>	<b>2020-21 Proposed</b>
<b>Administration:</b>				
General Manager	0.25	0.25	0.25	0.25
Finance Manager	1.00	1.00	1.00	1.00
Administrative Services Manager	1.00	1.00	1.00	1.00
Administrative Assistant (Contract)	1.00	1.00	1.50	1.50
DIVISION TOTAL	3.25	3.25	3.75	3.75
<b>Operation &amp; Maintenance:</b>				
General Manager	0.25	0.25	0.25	0.25
Supervising Ranger	1.00	1.00	1.00	1.00
Ranger	5.00	5.00	5.00	5.00
Ranger (Contract)	0.00	1.00	1.00	1.00
Park Maintenance Aide (Contract)	0.00	0.00	1.00	1.00
DIVISION TOTAL	6.25	7.25	8.25	8.25
<b>Environmental Education/Community Outreach:</b>				
General Manager	0.25	0.25	0.25	0.25
Environmental Education Supervisor	1.00	1.00	1.00	1.00
Env. Education Coord. - Programs (Contract)	0.00	0.00	1.00	1.00
Env. Education Coord. - Volunteers	1.00	1.00	1.00	1.00
Env. Education Specialist (Contract)	0.00	1.00	1.00	1.00
DIVISION TOTAL	2.25	3.25	4.25	4.25
<b>Planning &amp; Conservation:</b>				
General Manager	0.25	0.25	0.25	0.25
Planning & Conservation Manager	1.00	0.00	0.00	0.00
DIVISION TOTAL	1.25	0.25	0.25	0.25
<b>STAFFING TOTAL</b>	13.00	14.00	16.50	16.50

**Long Term Debt Summary**  
**FY2020-21**

	<b>2020-21 Payment</b>	<b>Principal Balance at 6/30/21</b>
Sherar acquisition	630,000	0
<b>Totals</b>	<b>630,000</b>	<b>0</b>

**ADMINISTRATION**  
**Line Item Detail**  
**FY2020-21**

ACCT. #	DESCRIPTION	APPLICATION	BASIS	PROPOSED
6100	<b>Board Compensation</b>	Regular, Special & Committee meetings	B	\$7,000
6102	<b>Salaries/Full-Time</b>	General Manager (25%) Finance Manager Administrative Services Manager	A	\$373,500
6103	<b>Salaries/Part-Time</b>	Administrative Assistant	A	\$25,100
6104	<b>Contract Staff</b>	Administrative Assistant	A	\$50,200
6106	<b>Job Training &amp; Education</b>	Board/Admin. training, All-Staff	A	\$10,000
6107	<b>Employee Benefits</b>	Retirement (Division & Lump Sum), Health, Disability, Vision, Dental, Medicare, Retiree Medical Lump Sum Long Term Liability	A	\$805,400
6109	<b>Payroll Tax/Personnel</b>	Federal, State payroll taxes	A	\$25,000
6112	<b>Insurance</b>	Workers Compensation General Liability, Property, Crime	B, C	\$130,000
6113	<b>Postage</b>	Individual, Large mailings and Misc. mail	B	\$3,000
6114	<b>Supplies</b>	General office and Administrative supplies	B	\$25,000
6120	<b>Printing</b>	Copies, Brochures, Stationary	A	\$5,000
6122	<b>Legal Notice</b>	Newspaper and Legal notices	B	\$8,000
6124	<b>Publications &amp; Memberships</b>	Special District, Parks & Rec., Chamber memberships, Govt., HR Acctg./Finance publications	A	\$20,000
6126	<b>Advertising</b>	Misc. Advertising	A	\$5,000
6130	<b>Conference &amp; Travel</b>	CSMFO, GFOA, CSDA, NRPA CJPIA, LCW, etc. conferences	A	\$10,000
6132	<b>Mileage Reimbursement</b>	Mileage reimbursement	A	\$1,000
6134	<b>Computer Maint. &amp; Supply</b>	IT Services., Offsite backup Website Maintenance, Software Timekeeping, Printer, Ink, etc.	A	\$25,000



**ADMINISTRATION**  
**Line Item Detail**  
**FY2020-21**

ACCT. #	DESCRIPTION	APPLICATION	BASIS	PROPOSED
6136	<b>Equipment Maintenance</b>	Copier, Fax, Typewriter, Misc. Office equip.	B	\$500
6137	<b>Equipment Rental</b>	Copier machine, Postage machine, Security equipment	C	\$5,000
6138	<b>Vehicle Maintenance/fuel</b>	Vehicle Maintenance/Fuel costs	B	\$2,000
6142	<b>Utilities</b>	Share of Office Utility Expenses	B	\$85,000
6147	<b>Elections</b>	Board Elections (3)	A	\$250,000
6148	<b>Taxes/assessments</b>	Property assessments & fees	A	\$30,000
6149	<b>Professional/Special Serv./ Permits</b>	Legal Counsel, Audit, LAFCO fees, CPA Comp. Survey, Fee Sched., Janitorial, etc.	B, C	\$250,000
6161	<b>Depreciation Expense</b>	Annual Replacement Fund	C	\$105
<b>TOTAL</b>				<b>\$2,150,805</b>

**BASIS FOR ESTIMATES:**

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

**OPERATIONS & MAINTENANCE****Line Item Detail****FY2020-21**

<b>ACCT. #</b>	<b>ACCOUNT</b>	<b>APPLICATION</b>	<b>BASIS</b>	<b>PROPOSED</b>
6202	<b>Salaries/Full-Time</b>	General Manager (25%) Supervising Ranger Rangers (5)	A A A	\$573,400
6203	<b>Part-Time Staff</b>	Park Maintenance Aides (2)	A	\$33,000
6204	<b>Seasonal/Contract Staff</b>	Seasonal Ranger(s)	A	\$67,000
6206	<b>Job Training &amp; Education</b>	Ranger workshops/classes	A, C	\$3,000
6207	<b>Employee Benefits</b>	Retirement, Health, Disability, Vision, Dental, Medicare Retiree Medical	A	\$369,200
6208	<b>Uniforms</b>	Staff uniform allowance	C	\$3,000
6213	<b>Postage</b>	Misc. mailings	A	\$100
6214	<b>Supplies</b>	Misc. Hardware, Lumber, Office supplies, Safety equipment	A	\$22,500
6216	<b>Tools</b>	Chainsaw replacement, Power tools	A	\$2,500
6220	<b>Printing</b>	Park maps, misc.	A	\$5,000
6224	<b>Publications &amp; Memberships</b>	Trade periodicals	A	\$250
6230	<b>Conference &amp; Travel</b>	Professional conferences, training	A	\$3,500
6232	<b>Mileage Reimbursement</b>	Mileage Reimbursement	A	\$100
6234	<b>Computer Maint &amp; Supplies</b>	IT Services, Paper, Ink	A	\$12,500
6236	<b>Equipment Maintenance</b>	Tractors, Trailers, Off-road, etc.	A, B	\$16,000
6237	<b>Equipment Rental</b>	Log splitter, etc.	A	\$2,000
6238	<b>Vehicle Maintenance/fuel</b>	Pick-up trucks/Trailers, Off-road, etc. Service, Repairs, Fuel	A, B	\$16,500
6241	<b>Janitorial Supplies</b>	Cleaning, Paper supplies, MuttMitts	A	\$15,000
6242	<b>Utilities</b>	PG&E, Water, Telephones, Internet, Propane, Dumpster Portable toilet pumping	A, B	\$60,000
6243	<b>Building/Facility Repairs</b>	Misc. repairs	A	\$12,000

**OPERATIONS & MAINTENANCE**

**Line Item Detail**

**FY2020-21**

<b>ACCT. #</b>	<b>ACCOUNT</b>	<b>APPLICATION</b>	<b>BASIS</b>	<b>PROPOSED</b>
6260	<b>Equipment</b>	DR Stump Grinder	A	\$9,000
6262	<b>Depreciation Expense</b>	Annual Depreciation Fund	C	\$80,000
6263	<b>Park Signs</b>	District-wide standard signage	A	\$7,000
6264	<b>Parking areas/access roads</b>	Seasonal road & Parking lot repairs	A, B	\$15,000
		Corona Road annual fee	A	
		Special maintenance	A	
6267	<b>COVID-19 Response</b>	Portable toilets, Disinfecting/cleaning Personal Protective Equipment	A	\$75,000
	<b>TOTAL</b>			<b>\$1,402,550</b>

**BASIS FOR ESTIMATES**

A - Based on known & estimated costs

B - Based on prior experience

C - Based on formula, schedule, or agreement

**ENVIRONMENTAL EDUCATION & COMMUNITY OUTREACH**  
**Line Item Detail**  
**FY2020-21**

ACCT. #	DESCRIPTION	APPLICATION	BASIS	PROPOSED
6302	<b>Full-Time Staff</b>	General Manager (25%) Environ. Ed. Supervisor Environ. Ed. Coordinator-Volunteers	A	\$247,100
6303.1	<b>Part-Time Staff</b>	Environ. Education Specialist (2)	A	\$41,300
6304	<b>Contract Staff</b>	Environ. Ed. Coordinator-Programs Let's Go Outdoors (LGO) Instructors	A	\$92,300
6306	<b>Job Training &amp; Education</b>	Training, workshops and classes	A	\$3,200
6307	<b>Employee Benefits</b>	Retirement, Health, Disability, Vision, Dental, Medicare	A	\$132,200
6308	<b>Uniforms</b>	Staff uniform allowance	A	\$600
6312	<b>Insurance</b>	LGO Program and Special Events	A	\$1,500
6313	<b>Postage</b>	LGO Fall/Winter and Spring/Summer	B	\$25,000
6314	<b>Environmental Supplies</b>	Office Supplies	A	\$5,600
6316	<b>Pub. &amp; Memberships</b>	CA Park & Rec. Society (CPRS), Nat. Assoc. of Interpreters (NAI),	A	\$1,000
6320	<b>Printing</b>	LGO Fall/Winter, Spring/Summer	A	\$32,000
6326	<b>Advertising</b>	LGO, Wildflower Show, Ed. Pgms. Volunteer Recruitment CA Wildlife Day	A	\$7,000
6330	<b>Conference &amp; Travel</b>	NAI, CPRS	A	\$2,000
6334	<b>Computer Maint. / Supplies</b>	Ink Cartridges, IT Services, Software	A, B	\$11,000
6337	<b>Equipment Rental</b>	Van Programming Rental	A	\$6,200
6338	<b>Vehicle Maintenance/Fuel</b>	Vehicle Maintenance/Fuel costs (2)	B	\$3,500
6342	<b>Utilities</b>	Share of Office Utility Expenses Visitor & Discovery Ctr Security	A	\$15,000
6349	<b>Professional Services</b>	Rec1 Online Registration System Retriever/NPC, Authorize.net Volunteer/Instructor Background Hootsuite	A A	\$15,000

<b>ENVIRONMENTAL EDUCATION &amp; COMMUNITY OUTREACH</b> <b>Line Item Detail</b> <b>FY2020-21</b>
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ACCT. #	DESCRIPTION	APPLICATION	BASIS	PROPOSED
6350	<b>Interpretive Program</b>	Interpretive Exhibits-Repairs & Improvements PCRP/GRRP-Exhibits PCRP Topo Map	A B B A	\$110,000
6352	<b>Educational Program</b>	Educational Supplies and Resources	B	\$3,000
6354	<b>Special Events/Outreach</b>	Community Events & Outreach Service Clubs/Community Group Meetings, Supplies CA Wildlife Day	B B B	\$3,000
6356	<b>Docent/Volunteer Program</b>	Supplies, Recognition Awards Annual Recognition Dinner Volunteer Naturalist Training Intra-Divisional Volunteer Program	B B A	\$7,000
6359	<b>Depreciation Expense</b>	Annual Replacement Fund	A	\$10,000
6362	<b>VC Garden/Arboretum</b>	Arboretum/ Native Plants Fencing	A	\$5,000
<b>TOTAL</b>				<b>\$779,500</b>

**BASIS FOR ESTIMATES**

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

**PLANNING & CONSERVATION MANAGEMENT**  
**Line Item Detail**  
**FY2020-21**

ACCT. #	DESCRIPTION	APPLICATION	BASIS	PROPOSED
6502	<b>Salaries</b>	General Manager (25%)	A	\$51,200
6507	<b>Employee Benefits</b>	Retirement, Medical, Disability, Vision Dental, Medicare & Retiree Medical	A	\$37,900
6545.1	<b>Res. Mgmt. - PCR</b>	Grazing Lease Grant Match	B	\$35,000
		Grassland, Weed, SHA Plans Implementation	B	
		Fuels Management Plan	B	
6545.4	<b>Res. Mgmt. - Marina Dunes</b>	Habitat Restoration	C	\$45,000
		Fuels Management Plan		
6546	<b>TPL Grant - RCU</b>	Rancho Canada unit restoration	C	\$150,000
6547	<b>Water Grant - RCU</b>	Rancho Canada unit restoration	C	\$435,800
6549	<b>Professional Services</b>	GIS Services, Restoration, Monitoring General Consulting	A, B A, B	\$76,000
6550	<b>Land Acquisition</b>	Land Acquisitions (Prop 117 Grant)	C	\$630,000
	<b>TOTAL</b>			<b>\$1,460,900</b>

**BASIS FOR ESTIMATES**

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

**COMMUNITY FACILITIES DISTRICT (SERVICES)**  
**Line Item Detail**  
**FY2020-21**

ACCT. #	ACCOUNT	APPLICATION	BASIS	PROPOSED
6710	<b>Palo Corona Maint./Services</b>	Exhibit Design	A	\$30,000
		Park Visitor Study	C	
		Headquarters Fumigation	C	
		RCU Maintenance	C	
6720	<b>Joyce Stevens Maint./Services</b>	Monumental Sign Design	C	\$5,000
6730	<b>Garland Ranch Maint./Services</b>	Outside Classroom Design	A	\$10,000
6790	<b>Trail Maintenance</b>	Trail Repairs - all parks	A	\$5,000
6792	<b>Equipment</b>	Trail Chipper, UTV	A, B	\$60,000
		Computer Server & Software	A	
		Desktop, Laptop & Tablet Computers	A	
		Equipment, Display Screens (6)	A	
		Tablets		
6794	<b>Professional/Contract Services</b>	Gabilan, People Ready, Tree Services	C	\$225,400
		CFD Administration Services	C	
		Bridge Bid Packet & Constr. Mgmt.	C	
		Project Mgmt.	A	
<b>TOTAL</b>				<b>\$335,400</b>

**BASIS FOR ESTIMATES:**

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

**COMMUNITY FACILITIES DISTRICT (FACILITIES)**

**Line Item Detail**

**FY2020-21**

<b>ACCT. #</b>	<b>ACCOUNT</b>	<b>APPLICATION</b>	<b>BASIS</b>	<b>PROPOSED</b>
6810	<b>Palo Corona Improvements</b>	Exhibit Construction, DC wall repairs	A	\$462,000
		Park signage-regulatory & interpretive	A	
		Meeting room sound system	A	
		Maint. Shop re-roof	A	
		Fencing, Water line	A	
6820	<b>Joyce Stevens Improvements</b>	Park signage	A	\$10,000
6830	<b>Garland Ranch Improvements</b>	Structure-outdoor classroom/shade	C	\$75,000
		Cooper Barn Fencing	A	
		River House improvements	A	
		Kahn Ranch House re-roof	A	
6890	<b>Trail Construction/Improvements</b>	Trail construction	C	\$10,000
		San Jose Creek Trail Fencing		
6891	<b>Park Security Systems</b>	Surveillance cameras, Gates	A	\$10,000
		<b>TOTAL</b>		<b>\$567,000</b>

**BASIS FOR ESTIMATES:**

A - Based on known & estimated costs

B - Based on prior experience

C - Based on formula, schedule, or agreement



<b>PARKS, OPEN SPACE &amp; COASTAL PRESERVATION ASSESSMENT DISTRICT</b> <b>Line Item Detail</b> <b>FY2020-21</b>
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ACCT. #	ACCOUNT	APPLICATION	BASIS	PROPOSED
6949	<b>Professional/Special Services</b>	PCRP Project A Design	C	\$980,000
		PCRP Project B Design	C	
		Redistricting Services	A	
6966	<b>Palo Corona Improvements</b>	Maintenance Shop Construction	A	\$1,025,000
		Admin./DC Re-roofing Project	A	
		<b>TOTAL</b>		<b>\$2,005,000</b>

**BASIS FOR ESTIMATES:**

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