



Midpeninsula Regional
Open Space District

R-12-122
Meeting 12-39
December 19, 2012

AGENDA ITEM 7B

AGENDA ITEM

Approval of the Administration and Budget Committee recommendations for the Fiscal Year 2012-13 Midyear Budget

GENERAL MANAGER'S RECOMMENDATIONS

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1. Receive the Controller's Fiscal Year (FY) 2012-13 Midyear Financial Review for the five month period, April 1, 2012 thru August 31, 2012.
2. Approve the Midpeninsula Regional Open Space District FY2012-13 Midyear Budget.

SUMMARY

The Administration and Budget Committee (ABC) met with the General Manager and staff on December 4, 2012, to review the Controller's report regarding the District's Fiscal Year FY2012-13 financial position and the proposed FY2012-13 Midyear Budget and Action Plan. The FY2012-13 property tax revenue forecast increased by 1.3%, or \$380,000, to \$28,760,000 from the Adopted Budget. The Midyear Budget expenditures reflect the reduction in Key Projects approved by the Board at its Retreat on July 20, 2012, to create capacity to work on major District-wide projects, as well as the implementation of changes to employee salary and benefits resulting from labor negotiations. These changes result in an increase to the operating budget, which is more than offset by a reduction to the capital budget. Overall total expenditures decreased \$927,510 or (2.2%) from the Adopted Budget.

DISCUSSION

The FY2012-13 District Annual Budget of \$41,379,220 was adopted by the Board of Directors on March 28, 2012, with a property tax revenue forecast of \$28,380,000 (Report R-12-39).

The District's Midyear Budget and Action Plan is a review of the five-month period April 1 – August 31, 2012, and includes updates on the property tax revenue forecast and changes in District projects, priorities, and direction for the remaining fiscal year. The FY2012-13 Proposed Midyear Action Plan reflects a total of 74 Active Projects, which represents a decrease of 49 Active Projects from the Adopted Annual Action Plan. For more information regarding the FY2012-13 Midyear Action Plan, please refer to Board Agenda Item No. 7C.

Also included in the Midyear Budget are changes resulting from labor negotiations with the Field Employees Association (FEA), which was approved by the Board on November 28, 2012 (Report

R-12-118). As has been past practice, the Board approved extending the same changes to the non-represented staff.

Revenues

The Property Tax Revenue forecast for FY2012-13 increased by \$380,000 to \$28,760,000 from the Adopted Annual Budget. Included in the increase is \$230,000 in redevelopment income from the dissolution of redevelopment agencies in California.

Grant Income for Development Projects dropped \$567,796, primarily due to the deferral of \$641,000 Federal funding for the Mount Umunhum remediation and demolition work.

Total District Expenditures

The proposed FY2012-13 Midyear Budget totals \$40,851,710, reflecting a decrease of \$527,510, or 1.3% from the FY2012-13 Adopted Budget (Table 1). Due to a change in accounting treatment for the Cooley Landing Land Remediation of \$400,000, the grant income is now also being reported on the expenditure side, which was not included in the Adopted Budget. Excluding this change, the expenditure decrease from the Annual Adopted Budget would be \$927,510 or (2.2%).

TABLE 1

	(1) 2012-13 Annual Adopted Budget (0% Cola)	(2) 2012-13 Proposed Annual Budget (3% Cola)	\$ Change from 12-13 Annual	% Change from 12-13 Annual
Operating Budget: Expenditures				
Salaries and Benefits	12,651,887	12,239,331	(412,556)	-3.3%
Services and Supplies	3,307,098	3,956,727	649,630	19.6%
Subtotal: Operating Expense Budget	15,958,985	16,196,058	237,074	1.5%
Property Management	292,426	292,938	512	0.2%
Strategic Plan & Special Projects	871,068	638,000	(233,068)	-26.8%
Subtotal: Prop Mgt, Strat. Plan & Spec. Proj.	1,163,494	930,938	(232,556)	-20.0%
Unanticipated CIP	25,000	25,000	0	0.0%
Public Access Facilities	1,400,500	1,011,500	(389,000)	-27.8%
Staff Facilities	180,000	185,000	5,000	2.8%
Planning Projects (3)	162,000	557,000	395,000	243.8%
Mt. Umunhum	2,123,011	2,109,983	(13,028)	-0.6%
Fixed Assets & Special Cap. Proj.	1,788,875	1,638,875	(150,000)	-8.4%
Subtotal: Capital Expenditures	5,679,386	5,527,358	(152,028)	-2.7%
Subtotal: Full Operating Budget	22,801,865	22,654,354	(147,511)	-0.6%
Land + Assoc. Costs (4)	9,675,000	9,295,000	(380,000)	-3.9%
Debt Service	8,902,356	8,902,356	0	0.0%
District Budget Total - Before Grant Income & POST Funding	41,379,220	40,851,710	(527,510)	-1.3%
Grant Income & POST Funding - Development (non-acquisition)	2,318,626	1,750,830	(567,796)	-24.5%
District Budget Total - After Grant Income & POST Funding	39,060,594	39,100,880	40,286	0.1%
District Target: OPEX (Excl: Rancho Funds) (5)	16,091,753	16,307,216	215,463	1.3%
District Target - OPEX: Over (Under)	(132,769)	(111,158)	21,611	-16.3%
<small>(1) Assumption: FY2012-13 Proposed Annual Budget: 0% Cola, Proposed FTE adds (Including: AGM)</small>				
<small>(2) Assumption: FY2012-13 Proposed Midyear Budget: 3% Cola, 4% Employee PERS, Interim AGM</small>				
<small>(3) FY2012-13 Mid-Year Budget Includes: \$400K Cooley Landing Land Remediation, 100% Grant Revenue funded (Chg. in Acctg treatment)</small>				
<small>(4) Assumption: FY2012-13 Proposed Land & Associated Costs recorded @ Projected Cash expenditure only</small>				
<small>(5) District OpEx Target Excludes: FY10-11; 11-12; 12-13: Rancho \$285K; \$294K; \$298K</small>				

A. Operating Expenses

Overall Operating Expenses (OpEx) increased \$237,074 or 1.5% over the Adopted Budget due to:

- Salary expenses decreased \$120,251 (1.4%) due to staff vacancy savings, which were offset by costs to the District, primarily implementation of the Classification and Compensation study and a 3% COLA (Cost of Living Adjustment) to District employee salaries.
- Benefit expenses decreased \$292,305 (7.7%) due to staff vacancy savings and changes in Employee health insurance selections. Additionally, District costs for medical insurance premiums and retirement were reduced as part of the Memorandum of Agreement (MOA) with the FEA. Specifically, the employee medical premium cost-share for “Employee + 1” and “Employee + Family” increased from 10% to 15% and the employee retirement contribution increased from 2% to 4%. Finally, Workers’ Compensation insurance costs decreased \$23,347 as a result of low claims filed by the District.
- Services and supplies increased \$649,630 due to unplanned costs. Highlights include:
 - \$250,000 for the Lehigh Project (litigation and air quality monitoring)
 - \$75,000 increase in litigation costs related to Bear Creek Redwoods Open Space Preserve
 - \$94,000 for annual maintenance and temporary staffing for implementation of the Integrated Accounting and Finance System, \$50,000 for consultants for the Dissolution of Redevelopment; \$40,000 for Organizational Health, \$25,000 for new LAFCO membership.
 - \$56,430 for a temporary Media Communications position to backfill a Public Affairs vacancy
 - \$60,000 increase in various field operations expenses (fuel costs, office and medical supplies, law enforcement training for new staff)

B. Strategic Plan & Special Projects

A reduction of \$233,068 is due to the delay in hiring the three-year Community Outreach Coordinator and the Grants Specialist.

C. Fixed Assets and Capital Projects

Total Fixed Assets and Capital expenditures decreased by \$152,028, or 2.7%. Excluding a \$400,000 grant for Cooley Landing Land Remediation, total Fixed Assets and Capital expenditures decreased \$552,028, or 9.7%. Major changes include:

- The Public Access Facilities budget decreased by \$389,000 (27.8%) to \$1,011,500. This decrease includes: \$273,000 for Mindego Gateway, \$60,000 for deferral of the Purisima Creek Bridge project, and \$60,000 for deferral of the Peter’s Creek Trail Bridge replacement project.
- Fixed Assets and Special Capital Projects had a net decrease of \$150,000 due to: delays in obtaining permits for the El Corte de Madera Creek Watershed Protection Program in time for construction (\$135,000) and deferral of the Mindego Corral Remediation, Alma Oil Spill Investigation and Restoration Forestry projects to create staff capacity for the Vision Plan (\$230,000). Offsetting these reductions is an increase in the IAFS project costs due to the need for additional consultant and temporary services to support the implementation process.

D. Land and Associated Costs

The Proposed Midyear Budget for new land expenditures is \$9,295,000, a decrease of \$380,000 from the FY2012-13 Adopted Budget. The decrease is due to the deferral of: new purchases in Tunitas Creek and Bear Creek Redwoods (\$500,000), the Madonna Creek dump removal (\$120,000), and the Powell Property demolition structure (\$80,000), which were offset by \$275,000 in improvements to the POST (Toto Ranch) property.

For the remainder of FY2012-13, the Real Property Department will continue to focus on conserving land in the Coastside Protection Area, and to fill in the open space greenbelt (including potential property additions to the Sierra Azul, Purisima Creek Redwoods, Skyline Ridge, Bear Creek Redwoods Open Space Preserves, and partnership projects with Santa Clara County Parks and Ridge Vineyards as additions to Monte Bello Open Space Preserve).

GUIDELINES: OPEX (OPERATING EXPENSE) AND CAPEX (CAPITAL EXPENSE):

The proposed Midyear Operating Expenses (OpEx) budget of \$16,196,058 exceeds the FY2012-13 OpEx Guideline of 55% by \$237,074, for a total of 56.3% of the Property Tax Revenue.

The proposed Midyear CapEx budget results in a 7.1% moving average, which is less than the 10.5% CapEx guideline. The savings from the proposed capital spending of \$527,510 more than offsets the increase in the proposed OpEx spending budget of \$237,074, and also reflects the Board's approval to allow spending outside the OpEx and CapEx guidelines in order to focus on the Vision Plan and Capital Finance Program projects for FY2012-13. The increase in the OpEx expenditures, noted above, is not structural and will not create a long-term budget liability.

FISCAL IMPACT

Final adoption of the Proposed FY2012-13 Midyear Budget by the Board of Directors will authorize \$40,851,710. This amount includes funding for completion of the District's Action Plan projects and all other District functions for the remainder of the current fiscal year.

BOARD COMMITTEE REVIEW

The Administration and Budget Committee reviewed the proposed FY2012-13 Midyear Budget on December 4, 2012, and recommends approval by the full Board.

PUBLIC NOTICE

Public notice was provided as required by the Brown Act. No additional notice is required.

CEQA COMPLIANCE

This proposed action is not a project under the California Environmental Quality Act and no environmental review is required.

NEXT STEPS

Upon approval by the Board, staff will implement the FY2012-13 Proposed Midyear Budget and Action Plan adjustments.

Attachment(s)

1. FY2012-13 Budget Analysis, Operating and Non-Operating
2. Administration Department Midyear Budget FY2012-13
3. Natural Resources Department Midyear Budget FY2012-13
4. Operations Department Midyear Budget FY2012-13
5. Planning Department Midyear Budget FY2012-13
6. Public Affairs Department Midyear Budget FY2012-13
7. Real Property Department Midyear Budget FY2012-13
8. District Controller's Mid-Year Financial Review FY2012-13 and Exhibits A-E

Responsible Department Manager:

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Budget Analysis			(¹) 2011-12 Actual Expenses (0% Cola) (Unaudited)	(¹) 2012-13 Annual Adopted Budget (0% Cola)	(²) 2012-13 Proposed Midyear Budget (3% Cola)	\$ Change from 12-13 Annual Adopted	% Change from 12-13 Annual Adopted
	Assumptions: FY2012-13: 1. 3% Cola, 4% EE PERS 2. Interim AGM 3. Class & Compensation Projection						
PLANNING	Program 32	Salaries + Benefits	1,317,538	1,159,434	1,067,781	(91,653)	(7.90%)
	Program 32	Services + Supplies	40,374	61,765	61,765	0	0.00%
	SUBTOTAL, Operating Expenses		1,357,912	1,221,199	1,129,546	(91,653)	(7.51%)
	Program 32	Fixed Assets	0	0	0	0	
	Program 37	Mt. Umunuhum	387,129	2,123,011	2,109,983	(13,028)	(0.61%)
	Program 36	Planning Projects (³)	96,462	162,000	557,000	395,000	243.83%
	Program 35	Staff Facilities	131,047	180,000	185,000	5,000	2.78%
	Program 34	Public Facilities/Mindego	681,526	1,400,500	1,011,500	(389,000)	(27.78%)
	Program 38	Unanticipated CIP	116,223	25,000	25,000	0	0.00%
		Strategic Plan		300,000	300,000	0	0.00%
	TOTAL, All Expenses		2,770,299	5,411,710	5,318,029	(93,681)	(1.73%)
OPERATIONS		Salaries + Benefits	6,237,745	6,426,897	6,245,168	(181,729)	(2.83%)
		Services + Supplies	1,661,397	1,566,661	1,637,219	70,558	4.50%
	SUBTOTAL, Operating Expenses		7,899,142	7,993,558	7,882,387	(111,171)	(1.39%)
		Fixed Assets & Special Projects	1,366,772	657,600	677,600	20,000	3.04%
	TOTAL, All Expenses		9,265,914	8,651,158	8,559,987	(91,171)	(1.05%)
NATURAL RESOURCES		Salaries + Benefits		839,129	865,218	26,089	3.11%
		Services + Supplies		373,510	603,010	229,500	61.44%
		Fixed Assets		800,000	405,000	(395,000)	(49.38%)
	TOTAL, All Expenses		0	2,012,639	1,873,228	(139,411)	(6.93%)
PUBLIC AFFAIRS		Salaries + Benefits	828,856	959,266	983,324	24,058	2.51%
		Services + Supplies	274,092	402,450	455,630	53,180	13.21%
	SUBTOTAL, Operating Expenses		1,102,948	1,361,716	1,438,954	77,238	5.67%
		Strategic Plan	0	410,000	338,000	(72,000)	(17.56%)
	TOTAL, All Expenses		1,102,948	1,771,716	1,776,954	5,238	0.30%
REAL PROPERTY		Salaries + Benefits	587,360	643,144	683,064	39,920	6.21%
		Services + Supplies	58,328	107,240	182,240	75,000	69.94%
	SUBTOTAL, Operating Expenses		645,688	750,384	865,304	114,920	15.31%
		Property Management	195,787	292,426	292,938	512	0.18%
		Debt	9,811,844	8,902,356	8,902,356	0	0.00%
		Land + Ass. Costs	10,265,686	9,675,000	9,295,000	(380,000)	(3.93%)
	TOTAL, All Expenses		20,919,005	19,620,166	19,355,598	(264,568)	(1.35%)
ADMINISTRATION		Salaries + Benefits	2,098,357	2,624,017	2,394,776	(229,241)	(8.74%)
		Services + Supplies	596,671	795,472	1,016,863	221,392	27.83%
	SUBTOTAL, Operating Expenses		2,695,028	3,419,489	3,411,639	(7,850)	(0.23%)
		Fixed Assets	316,428	331,275	556,275	225,000	67.92%
		Strategic Plan & Special Projects		161,068	0	(161,068)	(100.00%)
	TOTAL, All Expenses		3,011,456	3,911,832	3,967,914	56,083	1.43%
		Operating Budget	13,700,718	15,958,985	16,196,058	237,074	1.49%
		Property Management	195,787	292,426	292,938	512	0.18%
		Unanticipated CIP	116,223	25,000	25,000	0	0.00%
		Public Access Facilities	681,526	1,400,500	1,011,500	(389,000)	(27.78%)
		Staff Facilities	131,047	180,000	185,000	5,000	2.78%
		Planning Projects (³)	96,462	162,000	557,000	395,000	243.83%
		Strategic Plan & Special Projects		871,068	638,000	(233,068)	(26.76%)
		Mt. Umunuhum	387,129	2,123,011	2,109,983	(13,028)	(0.61%)
		Fixed Assets & Special Cap. Proj.	1,683,200	1,788,875	1,638,875	(150,000)	(8.39%)
	Amount outside of Operating Budget		3,291,373	6,842,880	6,458,296	(384,584)	(5.62%)
		Salaries and Benefits	11,069,856	12,651,887	12,239,331	(412,556)	(3.26%)
		Services and Supplies	2,630,862	3,307,098	3,956,727	649,630	19.64%
	Subtotal (Operating Budget)		13,700,718	15,958,985	16,196,058	237,074	1.49%
	Total Outside Operating Budget		3,291,373	6,842,880	6,458,296	(384,584)	(5.62%)
	Subtotal (Full Operating Budget)		16,992,091	22,801,865	22,654,354	(147,511)	(0.65%)
		Debt	9,811,844	8,902,356	8,902,356	0	0.00%
	Subtotal (Includes Debt)		26,803,935	31,704,220	31,556,710	(147,510)	(0.47%)
		(⁴) Land + Assoc. Costs	10,265,686	9,675,000	9,295,000	(380,000)	(3.93%)
	District Budget Total - Before Grant Income & POST Funding		37,069,621	41,379,220	40,851,710	(527,510)	(1.27%)
		Grant Income & POST Funding - Development	452,738	2,318,626	1,750,830	(567,796)	(24.49%)
	District Budget Total - After Grant Income & POST Funding		36,616,883	39,060,594	39,100,880	40,286	0.10%
	District Target: OPEX (Excl: FY10-11; 11-12; 12-13: Rancho \$285K; \$294K; \$298K) (⁶)		14,540,703	16,091,753	16,307,216	215,463	1.34%
	District Target - OPEX: Over (Under)		(839,985)	(132,769)	(111,158)	21,611	(16.28%)
⁽¹⁾ Assumption: FY2012-13 Adopted Annual Budget: 0% Cola, Proposed FTE adds (Including: AGM)							
⁽²⁾ Assumption: FY2012-13 Proposed Midyear Budget: 3% Cola, 4% Employee PERS, Interim AGM							
⁽³⁾ FY2012-13 Mid-Year Budget Includes: \$400K Cooley Landing Land Remediation, 100% Grant Revenue funded (Chg. in Acctg treatment)							
⁽⁴⁾ Assumption: FY2012-13 Proposed Land & Associated Costs recorded @ Projected Cash expenditure only							
⁽⁶⁾ District OpEx Target Excludes: FY10-11; 11-12; 12-13: Rancho \$285K; \$294K; \$298K							

COMBINED: GM, LEGAL, ADMIN

GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments
Total Salaries	41	1,950,008	37,296	247,890	1,739,414	403,795	-210,594	(10.8)% Salary savings due to delayed hiring (AGM, Mgt Analyst I, Training & Safety Coord.); Includes Interim AGM; Offset by 3% increase in District-wide COLA (effective 11/2012)
Total Retirement Benefits	43	437,708	0	62,161	375,547	117,234	-62,161	(14.2)% Decrease in PERS due to decrease in salaries (delayed hiring), and additional 2% Employee contribution to Calpers (effective 11/2012)
Total Group Insurance Benefits	44	297,704	0	80,498	217,206	63,082	-80,498	(27.0)% Decrease in health benefit costs due to delayed staff hiring, and increase in employees cost sharing from 10% to 15% (for EE+1 and EE+Family, effective 11/2012); Offset by New District benefit: 1959 Survivor Benefit
Total Group Insurance	45	24,665	8,944		33,609	10,209	8,944	36.3% Increase in Worker's comp. insurance due to re-allocation among all Dept. based on actual claims. Overall District Worker's comp insurance decreased \$23.347K
Total Director's Fees	47	25,000	4,000		29,000	14,700	4,000	16.0% Increase in Director meetings (Increase in District projects)
Total Outside Services - Temporary	50	137,447	76,104	46,300	167,251	92,157	29,804	21.7% Additional A/P support \$20K and Accounting temp \$50K during IAFS conversion.
Total Professional Services	52	240,458	49,862	5,000	285,320	103,210	44,862	18.7% Consultants (RDA Oversight Committee, Leadership, Pension Reform)
Total Election Expenses	53	60,000			60,000	70		
Total Dues & Subscriptions	54	11,126	10,700	10,096	11,730	429	604	5.4% Increase in legal subscriptions
Total Rents & Leases	56	17,827	1		17,828	9,320	1	0.0%
Total Utilities	57	67,573	3,059	773	69,859	27,394	2,286	3.4% Estimated annual increase in utilities
Total Postage	58	8,500			8,500	2,120		
Total Printing	59	12,690	7,000		19,690	1,974	7,000	55.2% Increase for Strategic Plan document (design & print)
Total Insurance	60	55,255	0	7,069	48,186	48,186	-7,069	(12.8)% Decrease in Liability Insurance premiums - CJPIA
Total Advertising	61	1,200	3,025		4,225	2,421	3,025	252.1% Increase for Wards (\$1500 - election publications); Recruitment for AGM, Admin staff, AGC
Total Business Meetings and Travel	63	20,500	4,500		25,000	6,131	4,500	22.0% Increase in Director meetings, WA & Sacramento meetings
Total Training and Conferences	66	59,115	17,679		76,794	10,215	17,679	29.9% District LAFCo Professional Membership \$11.473K; increases in professional training for staff

COMBINED: GM, LEGAL, ADMIN

	GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments
Total Outside Equipment/Fire Maintenance	67	750	600		1,350	25	600	80.0%	Increase in AO - kitchen appliance repairs
Total Information Technology	68	8,600	24,000		32,600	24,350	24,000	279.1%	Annual Maintenance - New World Systems Ergonomic evals and equipment for (3) new staff to District \$4K, Office equipment replacements
Total Office Equipment and Supplies	69	23,250	17,800	13,500	27,550	15,335	4,300	18.5%	
Total Facilities Maintenance Services	71	66,180		200	65,980	8,453	-200	(0.3)%	
Total Miscellaneous	73	55,000	40,000	0	95,000	217	40,000	72.7%	GM Contingency \$55K, Organizational Health \$40K
Total Structure and Improvements	82	60,000			60,000	-			
Total Office Equipment and Furniture	83	271,275	225,000		496,275	131,195	225,000	82.9%	IAFS Project - additional work needed (Schafer consulting)
Summary:									
Total Salaries and Benefits		2,735,085	50,240	390,549	2,394,776	609,020	(340,309)	-12.4%	
Total Services and Supplies		845,471	254,330	82,938	1,016,863	352,008	171,392	20.3%	
Total Fixed Assets		331,275	225,000	-	556,275	131,195	225,000	67.9%	
Total Debt Service		-	-	-	-	-	-		
Grand Total		3,911,831	529,570	473,487	3,967,914	1,092,222	56,083	1.4%	

NATURAL RESOURCES DEPARTMENT

	GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments
Total Salaries	41	608,981	23,271	0	632,252	229,735	23,271	3.8%	Salaries increase due to 3% Increase in District-wide COLA (effective 11/2012), Class and Comp increase and longevity
Total Retirement Benefits	43	134,307	894	0	135,201	50,938	894	0.7%	Increase to PERS from salary increases offset by additional 2% Employee contribution to Calpers (effective 11/2012)
Total Group Insurance Benefits	44	95,841	338	1,817	94,362	40,396	-1,479	(1.5)%	Decrease in health benefit costs due to increase in employees cost sharing from 10% to 15% (for EE+1 and EE+Family)
Total Group Insurance	45	0	3,403		3,403	3,403	3,403		Increase in Worker's Comp due to re-allocation among all Dept. based on actual claims. Overall District decreased Worker's Comp insurance by \$23.347K due to lower claims
Total Professional Services	52	83,450	283,000	0	366,450	7,732	283,000	339.1%	Increased costs for: LeHigh Project \$250K; Guadalupe River Mercury TMDL Coordinated Monitoring \$13K (Incl. \$10K prior yr payment); Critical Linkages \$10K; San Gregorio Stream Gauge \$10K
Total Dues & Subscriptions	54	900			900	-	0		
Total Rents & Leases	56	0	2,000	0	2,000	-	2,000		Equipment Rental for roads & trails
Total Utilities	57	700			700	-	0		
Total Postage	58	200			200	-	0		
Total Printing	59	400	400		800	97	400	100.0%	
Total Advertising	61	0			0	996	0		
Total Business Meetings and Travel	63	1,500	500		2,000	741	500	33.3%	Increase due to greater than anticipated personal vehicle reimbursement expenses.
Total Training and Conferences	66	7,700			7,700	385	0		
Total Information Technology	68	5,200	3,600		8,800	2,233	3,600	69.2%	\$3600 for laptops (Budget transfer from Ops Dept)
Total Office Equipment and Supplies	69	1,900		1,000	900	-	-1,000	(52.6)%	Savings in office equipment
Total Equipment and Field Supplies	70	7,200			7,200	3,200	0		
Total Facilities Maintenance Services	71	262,300	0	59,000	203,300	18,276	-59,000	(22.5)%	Decrease due to reduced Slender False Brome control work on private properties and elimination of riparian corridor control work at Thornewood OSP.
Total Property Taxes	72	2,060			2,060	3,520	0		
Total Land Expenditures	81	30,000			30,000	-	0		

NATURAL RESOURCES DEPARTMENT

	GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments
Total Structure and Improvements	82	770,000	75,000	470,000	375,000	15,030	-395,000	(51.3)%	
Structures & Imprv - Water	8204	10,000		10,000	0	-	(10,000)	-100.0%	Decrease due to deferral of grazing infrastructure improvements at La Honda Creek OSP.
Structures & Imprv - Trails & Roads	8209	180,000		135,000	45,000	157	(135,000)	-75.0%	Decrease due to inability to obtain permits for El Corte de Madera Creek OSP Watershed Protection Program in time for construction season.
Structures & Imprv - Protective Barriers	8211	20,000		20,000	0	-	(20,000)	-100.0%	Decrease due to deferral of grazing infrastructure improvements at La Honda Creek OSP.
Structures & Imprv - Resource Management	8212	560,000	75,000	305,000	330,000	14,873	(230,000)	-41.1%	Decrease due to deferral of Mindego Corral Remediation, Alma Oil, and Restoration Forestry projects to create staff capacity for Vision Plan Project.
Unanticipated CIP/Miscellaneous	8299	0			0	-	-		
Summary:									
Total Salaries and Benefits		839,129	27,906	1,817	865,218	324,472	26,089	3.1%	
Total Services and Supplies		373,510	289,500	60,000	603,010	37,180	229,500	61.4%	
Total Fixed Assets		800,000	75,000	470,000	405,000	15,030	(395,000)	-49.4%	
Total Debt Service		-	-	-	-	-	-	-	
Grand Total		2,012,639	392,406	531,817	1,873,228	376,682	(139,411)	-6.9%	

OPERATIONS DEPARTMENT

	GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments
Total Salaries	41	4,336,679	27,015	48,084	4,315,610	1,618,391	-21,069	(0.5)%	Delayed hiring of two Rangers and an EMO. 3% increase in District-wide COLA (effective 11/2012) +\$21K for additional Seasonal OST Hours to assist with maintenance work due to vacant EMO. +6K - Increased vacation cash outs.
Total Retirement Benefits	43	1,007,413	848	40,512	967,749	398,996	-39,664	(3.9)%	Decrease in PERS due to salary decreases in delayed Ranger and EMO hiring and an additional 2% Employee contribution to Calpers (effective 11/2012)
Total Group Insurance Benefits	44	845,904	1,974	56,171	791,707	317,087	-54,197	(6.4)%	Decrease in health benefit costs due to delayed Ranger & EMO hiring and increases in employees cost sharing from 10% to 15% (for EE+1 and EE+Family, effective 11/2012)
Total Group Insurance	45	236,901		66,799	170,102	119,102	-66,799	(28.2)%	Decrease in Worker's Comp due to re-allocation among all Dept. based on actual claims. Overall District decreased Worker's Comp insurance by \$23.347K due to lower claims
Total Outside Services - Temporary	50	150,550		300	150,250	38,768	-300	(0.2)%	
Total Professional Services	52	82,000	38,200	50,000	70,200	17,219	-11,800	(14.4)%	+\$33K for Mt. Umunhum security contract Move \$50K to 5500 Series account for DHF contract
Total Dues & Subscriptions	54	350	100		450	84	100	28.6%	Resource Management reference materials.
Total Management Agreements	55	0	50,000		50,000	-	50,000		Funds moved from 5299-630 [Other Professional Svcs] to correct account - Pass through of DHF funds from Santa Clara County per Rancho Agreement.
Total Rents & Leases	56	87,230			87,230	34,667			
Total Utilities	57	74,190			74,190	20,875			
Total Postage	58	650			650	112			
Total Printing	59	4,500			4,500	1,892			
Total Insurance	60	141,870	401	6,143	136,128	136,128	-5,742	(4.0)%	Decrease in Liability & Property Insurance (CAJPIA)

OPERATIONS DEPARTMENT

	GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments
Total Advertising	61	250			250	-			
Total Business Meetings and Travel	63	3,400			3,400	323			
Total District Vehicle	64	355,000	20,000		375,000	169,342	20,000	5.6%	Increased fuel costs
Total Training and Conferences	66	48,135	15,365	9,365	54,135	4,740	6,000	12.5%	Additional training costs.
Total Outside Equipment/Fire Maintenance	67	53,600			53,600	21,291			
Total Information Technology	68	10,450	1,000	3,600	7,850	720	-2,600	(24.9)%	Funds moved to Natural Resources Department.
Total Office Equipment and Supplies	69	12,350	1,800		14,150	1,371	1,800	14.6%	Costs for computer scanners associated with IAFS.
Total Equipment and Field Supplies	70	178,000	1,200		179,200	48,833	1,200	0.7%	Purchase of additional emergency response medical equipment and supplies.
Total Facilities Maintenance Services	71	330,628	15,900	4,000	342,528	114,241	11,900	3.6%	Adjustment for additional structure repairs (Skyline). This includes insulating the Skyline shop, and installing additional shelving.
Total Property Taxes	72	33,508			33,508	20,899			
Total Miscellaneous	73	0			0	-			
Total Structure and Improvements	82	117,600	13,000		130,600	34,874	13,000	11.1%	Purchase emergency generator for Skyline office, in lieu of deffered office improvements.
Total Office Equipment and Furniture	83	0			0	-			
Total Machinery and Equipment	84	370,000			370,000	234,310			
Total Vehicles	85	170,000	7,000	0	177,000	-	7,000	4.1%	Equip a patrol truck for new ranger (siren, light bar, radio and vehicle repeater).
Summary:									
Total Salaries and Benefits		6,426,897	29,837	211,566	6,245,168	2,453,576	(181,729)	-2.8%	
Total Services and Supplies		1,566,661	143,966	73,408	1,637,219	631,507	70,558	4.5%	
Total Fixed Assets		657,600	20,000	-	677,600	269,185	20,000	3.0%	
Total Debt Service		-	-	-	-	-	-		
Grand Total		8,651,158	193,803	284,974	8,559,987	3,354,267	(91,171)	-1.1%	

PLANNING DEPARTMENT

	GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments
Total Salaries	41	955,751	10,318	61,843	904,226	323,295	-51,525	(5.4)%	Savings from Dept. Mgr and Planner 1 vacancies; Dept Mgr. move to Interim AGM (Admin Dept.) offset by 3% Increase in District-wide COLA (effective 11/2012)
Total Retirement Benefits	43	221,238	0	19,452	201,786	83,099	-19,452	(8.8)%	Decrease in PERS from increase in vacancies and additional 2% Employee contribution to Calpers (effective 11/2012)
Total Group Insurance Benefits	44	94,229	171	11,132	83,268	30,510	-10,961	(11.6)%	Decrease in health benefit costs due to staff vacancy and increase in employee's cost sharing from 10% to 15% (for EE+1 and EE+Family)
Total Group Insurance	45	2,847	2,257	0	5,104	5,104	2,257	79.3%	Increase due to re-allocation among all Dept. based on actual claims. Overall District decreased \$23.347K
Total Outside Services - Temporary	50	300,000	0	0	300,000	1,190			
Total Professional Services	52	36,875	20,000	20,000	36,875	25,320			
Total Dues & Subscriptions	54	400	0	0	400	0			
Total Utilities	57	750	0	0	750	0			
Total Postage	58	100	0	0	100	0			
Total Printing	59	1,900	0	0	1,900	64			
Total Advertising	61	750	0	0	750	0			
Total Maps and Aerials	62	1,640	1,640	1,640	1,640	305			
Total Business Meetings and Travel	63	2,850	0	0	2,850	296			
Total Business Meetings	65	0	0	0	0	0			
Total Training and Conferences	66	7,300	0	0	7,300	669			
Total Information Technology	68	25,750	0	0	25,750	6,737			
Total Office Equipment and Supplies	69	2,250	0	0	2,250	567			
Total Equipment and Field Supplies	70	1,200	0	0	1,200	0			
Total Land Expenditures	81	0	0	0	0	-			

PLANNING DEPARTMENT

	GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments
Total Structure and Improvements	82	3,755,880	2,380,380	2,394,380	3,741,880	1,024,217	-14,000	(0.4)%	
Structures - Exterior/Interior Structures & Imprv - Staging Area/Parking Area	8201	155,000	80,000	50,000	185,000	157,187	30,000	19.4%	Folger 80K , Skyline FO (50K)
	8207	740,500	63,000	81,000	722,500	181,289	(18,000)	(2.4)%	Fremont Older Staging Area (18K) Mindego Public Access (273K), Mt Um Phase I (145K), Mary Davey Memorial 2K, Purisima Crk Bridge Repair (60K), Peter's Creek Trail Bridge Replacement (60K)
Structures & Imprv - Trails & Roads	8209	860,000	2,000	538,000	324,000	29,633	(536,000)	(62.3)%	Reclass Mt. Um Remediation & Demolition to a/c 8213
Structures & Imprv - Resource Management	8212	1,608,380		1,608,380	0	23,232	(1,608,380)	(100.0)%	Mt Um Site Planning 120K, La Honda Master Plan 2K, Sierra Azul Master Plan (92K), Cooley Landing 45K + (add \$400K for land remediation--grant revenue funded), Mindego Ranch U and M 60K
Unanticipated CIP/Miscellaneous	8299	392,000	627,000	117,000	902,000	632,876	510,000	130.1%	Reclass Mt. Um Remediation & Demolition from a/c 8212
Remediation & Demolition	8213		1,608,380		1,608,380		1,608,380		
Total Office Equipment and Furniture	83	0	0	0	0	0			
Summary:									
Total Salaries and Benefits		1,274,065	12,746	92,427	1,194,384	442,009	(79,681)	-6.3%	
Total Services and Supplies		381,765	21,640	21,640	381,765	35,149		0.0%	
Total Fixed Assets		3,755,880	2,380,380	2,394,380	3,741,880	1,024,217	(14,000)	-0.4%	
Total Debt Service		-	-	-	-	-			
Grand Total		5,411,710	2,414,766	2,508,447	5,318,029	1,501,375	(93,681)	-1.7%	

PUBLIC AFFAIRS DEPARTMENT

GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments	
Total Salaries	41	677,003	147,812	101,700	723,115	238,841	46,112	6.8%	Increase in salaries from 3% District-wide COLA (effective 11/2012), Dept. Mgr. cashouts, Acting Pay for (2) Staff and Upgrade to Media Comm Supv position; offset by savings from delayed staff hiring (Media Comm Supv and Adv Resource Mgt (ARMS) position.
Total Retirement Benefits	43	155,928	5,023	0	160,951	57,618	5,023	3.2%	Increase to PERS from salary increases offset by additional 2% Employee contribution to Calpers (effective 11/2012)
Total Group Insurance Benefits	44	124,121	463	33,833	90,751	30,890	-33,370	(26.9)%	Decrease in health benefit costs due to delayed hiring of Media Comm Supv and the increase in employees cost sharing from 10% to 15% (for EE+1 and EE+Family)
Total Group Insurance	45	2,214	6,293	0	8,507	8,507	6,293	284.2%	Increase due to re-allocation among all Dept. based on actual claims. Overall District decreased \$23.347K
Total Outside Services - Temporary	50	413,000	56,430	75,000	394,430	22,044	-18,570	(4.5)%	Media Communications Temp (6 mo thru 12/31/12) to backfill vacancy \$56.4K offset by decrease in delayed hiring of Community Outreach Specialist (\$75K)
Total Professional Services	52	152,900	10,000	3,000	159,900	26,536	7,000	4.6%	Increase due to Mortensen design for color palette & additional work, Logo review and branding effectiveness
Total Dues & Subscriptions	54	13,680	0	0	13,680	5,522	0		
Total Rents & Leases	56	43,350	0	10,000	33,350	9,609	-10,000	(23.1)%	Decrease due to postponement of 40th Anniversary
Total Utilities	57	500	0	0	500	173	0		
Total Postage	58	27,200	0	0	27,200	9,563	0		
Total Printing	59	102,900	0	0	102,900	25,341	0		
Total Advertising	61	4,500	0	0	4,500	1,139	0		
Total Business Meetings and Travel	63	3,900	0	0	3,900	716	0		
Total Training and Conferences	66	10,210	10,125	10,125	10,210	2,050	0		
Total Information Technology	68	5,475	3,000	1,750	6,725	94	1,250	22.8%	Increase due to laptops for expected new hires
Total Office Equipment and Supplies	69	3,450	1,500	0	4,950	588	1,500	43.5%	Increase due to expected new hires - ergonomic supplies
Total Equipment and Field Supplies	70	0	0	0	0	-	0		
Total Miscellaneous	73	335	0	0	335	10	0		
Total Special Projects and Events	75	2,200	0	0	2,200	333	0		

PUBLIC AFFAIRS DEPARTMENT

	GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments
Total Volunteer Programs	76	28,850	0	0	28,850	11,353	0		

Summary:

Total Salaries and Benefits		959,266	159,591	135,533	983,324	335,856	24,058	2.5%	
Total Services and Supplies		812,450	81,055	99,875	793,630	115,070	(18,820)	-2.3%	
Total Fixed Assets		-	-	-	-	-	-		
Total Debt Service		-	-	-	-	-	-		
Grand Total		1,771,716	240,646	235,408	1,776,954	450,927	5,238	0.3%	

REAL PROPERTY DEPARTMENT

Acct Name - Family	GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments
Total Salaries	41	474,057	19,099	1,473	491,683	182,942	17,626	3.7%	Salaries increase due to 3% Increase in District-wide COLA (effective 11/2012) and Out of Class pay during IAFS
Total Retirement Benefits	43	110,846	431	0	111,277	47,941	431	0.4%	Increase to PERS from salary increases offset by additional 2% Employee contribution to Calpers (effective 11/2012)
Total Group Insurance Benefits	44	56,976	225	917	56,284	23,093	(692)	-1.2%	Decrease in health benefit costs due to increase in employees cost sharing from 10% to 15% (for EE+1 and EE+Family)
Total Group Insurance	45	1,265	22,555		23,820	23,820	22,555	1783.0%	Increase due to re-allocation among all Dept. based on actual claims. Overall District decreased \$23.347K
Total Outside Services - Temporary	50	21,550			21,550	7,005	0	0.0%	
Total Professional Services	52	81,050	75,000		156,050	24,809	75,000	92.5%	Litigation - Bear Creek Redwoods (Increase in legal fees)
Total Dues & Subscriptions	54	100			100	-	0	0.0%	
Total Utilities	57	15,500	500		16,000	5,282	500	3.2%	Increase in Rental property water usage
Total Postage	58	100			100	19		0.0%	
Total Printing	59	300			300	115		0.0%	
Total Insurance	60	24,126		888	23,238	21,022	(888)	-3.7%	Decrease in Liability Insurance - CIPIA
Total Advertising	61	500			500	-		0.0%	
Total Maps and Aerials	62	4,500			4,500	4,500		0.0%	
Total Business Meetings and Travel	63	2,150			2,150	775		0.0%	
Total Training and Conferences	66	6,800			6,800	1,256		0.0%	
Total Information Technology	68	4,240			4,240	32		0.0%	
Total Office Equipment and Supplies	69	2,700			2,700	40		0.0%	
Total Facilities Maintenance Services	71	132,450	7,050	7,650	131,850	26,666	(600)	-0.5%	Major repairs on October Farm water system \$5.5K, offset by Bluebrush Spring Walkway below budget (\$7K)
Total Property Taxes	72	3,000	3,000	3,000	3,000	725		0.0%	
Total Land Expenditures	81	9,675,000	344,000	724,000	9,295,000	1,127,574	(380,000)	-3.9%	Improvement to Coastal property \$275K, offset by Deferred purchases in Tunitas Creek and Bear Creek Redwoods (\$500K), Purisima to the Sea lot line adjustment (\$20K), and deferred Madonna Creek dump removal (\$120K) and Powell Property demolition (\$80K)
Total Structure and Improvements	82	100,600	1,500		102,100	28,418	1,500	1.5%	
Total Interest	91	6,059,604			6,059,604	3,020,967		0.0%	
Total Principal	92	2,842,752			2,842,752	2,833,738		0.0%	

REAL PROPERTY DEPARTMENT

Acct Name - Family	GL Acct	FY12-13 Adopted Budget	Budget Amendments (+)	Budget Amendments (-)	FY12-13 Midyear Budget	FY12-13 Actuals thru 8/31/13 (\$)	Change from FY12-13 Adopted (\$)	Change from FY12-13 Adopted (%)	Comments
Summary:									
Total Salaries and Benefits		643,144	42,310	2,390	683,064	277,797	39,920	6.2%	
Total Services and Supplies		299,066	85,550	11,538	373,078	92,245	74,012	24.7%	
Total Fixed Assets		9,775,600	345,500	724,000	9,397,100	1,155,992	(378,500)	-3.9%	
Total Debt Service		8,902,356	-	-	8,902,356	5,854,705		0.0%	
Grand Total		19,620,166	473,360	737,928	19,355,598	7,380,740	(264,568)	-1.3%	