

San Dieguito River Park  
Joint Powers Authority  
18372 Sycamore Creek Road  
Escondido, CA 92025  
(858) 674-2270 Fax (858) 674-2280  
www.sdrp.org

**JOINT POWERS AUTHORITY  
BOARD OF DIRECTORS**

Chair Kristin Gaspar  
Supervisor, County of San Diego

Vice-Chair Barbara Bry  
San Diego City Council

Dwight Worden  
Del Mar City Council

Olga Diaz  
Escondido City Council

Dave Grosch  
Poway City Council

Mark Kersey  
San Diego City Council

Dianne Jacob  
Supervisor, County of San Diego

Judy Hegenauer  
Solana Beach City Council

Jeff Barnouw  
Citizens Advisory Committee

Dustin Fuller, Ex Officio  
22nd District Agricultural  
Association

Kevin McKernan  
Executive Director

**SAN DIEGUITO RIVER PARK  
JOINT POWERS AUTHORITY  
11:00 a.m. – 12:30 p.m.  
Friday, March 15, 2019  
County Administration Center  
1600 Pacific Highway, Room 302/303  
San Diego**

Speaker slips will be available. Please fill out a slip and give it to the Chair prior to the meeting if you wish to speak to an item on the agenda. The Board may act on any item listed on the Consent or Action Agenda.

Introductions and Announcements

Pledge of Allegiance

Approval of the Minutes of January 18, 2019 (Page 3)

Executive Director's Report

Public Comment

This portion of the agenda provides an opportunity for members of the public to address the Board on items of interest within the jurisdiction of the Board and not appearing on today's agenda. Comments relating to items on today's agenda are to be taken at the time the item is heard. Pursuant to the Brown Act, no action shall be taken by the Board on public comment items.

DISCUSSION/ACTION

1. Receive and Distribute Third Party Audit Report for Year Ending June 30, 2018 (Page 7) Due to the large size of the audit report, the entire document can be viewed and downloaded [here](#).
2. Approval of Proposed FY 19-20 Budget (Page 36)

## INFORMATION

### 3. Project Status Updates

- a. Ranger Maintenance Facility
- b. San Dieguito River Park 30<sup>th</sup> Anniversary

### 4. Coordination Reports (oral)

- a. San Dieguito River Valley Conservancy
- b. Friends of the San Dieguito River Valley
- c. Volcan Mountain Preserve Foundation
- d. San Dieguito Lagoon Committee
- e. Friends of Sikes Adobe

### 5. Jurisdictional Status Reports

An opportunity for the Board members to report on actions taken within their jurisdictions to further the park planning process.

### 6. Communications

- ### 7. Closed Session: Conference with Legal Counsel to Discuss Exposure to Litigation Pursuant to California Government Code Section 54956.9(d)(2) – Rothwell Claim

THE NEXT REGULAR JPA MEETING WILL BE April 19, 2019

If you have any questions, please call Kevin McKernan at (858) 674-2270 Ext. 15

\*\*\*\*Due to the high cost of printing and mailing the JPA and CAC agendas, the JPA has converted to an email distribution of both agendas. Please advise the office at 858 674-2270 if you do not have an e-mail address and want other arrangements to be made. The agenda and minutes are available at no cost on the San Dieguito River Park web site at [www.sdrp.org](http://www.sdrp.org)

**SAN DIEGUITO RIVER PARK  
JOINT POWERS AUTHORITY  
Minutes of January 18, 2019**

**MEMBERS PRESENT**

Dave Grosch –Chair  
Kristin Gaspar – Vice-Chair  
Dwight Worden  
Olga Diaz  
Barbara Bry  
Mark Kersey  
Dianne Jacob  
Jeff Barnouw  
Dustin Fuller

**MEMBERS ABSENT**

Judy Hegenauer

**VISITORS/STAFF PRESENT**

Wayne Brechtel  
Kevin McKernan  
Shawna Anderson  
Brenda Miller  
John Barone  
Crystal Benham  
Don Mosier  
Julie Klein  
Carol Kerrich/Randee Warren  
Bill Michalsky  
Jacqueline Winterer  
Steven Hadley  
Adam Wilson  
David Meram  
Itica Milanés

**REPRESENTING**

City of Poway  
County of San Diego  
City of Del Mar  
City of Escondido  
City of San Diego  
City of San Diego  
County of San Diego  
Citizens Advisory Committee  
22 District Agricultural Association

**REPRESENTING**

City of Solana Beach

JPA Counsel  
San Dieguito River Park JPA  
San Dieguito River Park JPA  
San Dieguito River Park JPA  
City of San Diego Public Utilities  
County of San Diego  
San Dieguito River Valley Conservancy  
San Diego Trails Alliance  
Del Mar Lagoon Committee  
Sierra Club  
Friends of the San Dieguito River Valley  
City of San Diego, District One  
County of San Diego, District Two  
City of San Diego, District Five  
County of San Diego, District Three

**Introduction and Announcements**

Chair Grosch convened the meeting at 11:00 a.m in the County Administration Building, 1600 Pacific Highway, Room 302/303, San Diego, CA 92101.

**Pledge of Allegiance**

Chair Grosch all to stand and recite the Pledge of Allegiance.

**Approval of Minutes of November 16, 2018**

Vice-Chair Gaspar made a motion to approve the minutes of November, 16, 2018 and Boardmember Barnouw seconded the motion.

Yes votes: Grosch, Gaspar, Jacob, Barnouw, Diaz, Kersey, Bry

Absent: Hegenauer, Worden

**Executive Director's Report**

Executive Director Kevin McKernan gave his report in a PowerPoint presentation. Director McKernan invited all in attendance to the Pamo Valley Ribbon-Cutting event that will be held Saturday, January 26, 2019, 10:00 a.m. Director McKernan then honored Peter Bergstrom, Volcan Mountain Foundation founder and advocate and Tom Cook from Rancho Bernardo, advocate of interpreting local history. Director McKernan displayed a dashboard presentation of the Fiscal Year 18-19, 2<sup>nd</sup> quarter reporting of the budget status, cash balances with the County of San Diego, current project status, and endowment account balances. He also presented a detailed budget report and the quarterly jurisdictional agency staff time report. Chair Grosch asked that the dashboard report be sent to the boardmembers prior to the meeting. Boardmember Diaz asked that each member agency contribution be added to the agency report. The boardmembers discussed the reports.

**Public Comment-** No public comment.

**ACTION AGENDA****1. Election of JPA Board Officers for 2019**

Boardmember Jacob moved approval of the JPA nominating committee proposal of Vice-Chair Gaspar for Chair and Boardmember Bry for Vice-Chair for 2019. The proposed Budget/Administration Committee will consist of Boardmembers Gaspar, Worden, Diaz, and Grosch. Boardmember Diaz seconded the motion.

Yes votes: Grosch, Gaspar, Jacob, Barnouw, Diaz, Kersey, Bry  
Absent: Hegenauer, Worden

Director McKernan and other boardmembers thanked Chair Grosch for his years of support and leadership. The ad hoc committee meeting day and time was discussed.

Boardmember Worden arrived to the meeting at 11:27 a.m.

**2. Review Contract Options for Coast Maintenance Facility**

Executive Director McKernan thanked Principal Planner Shawna Anderson for her perseverance to secure the Coast Maintenance Facility permit. Director McKernan continued to present this agenda item and asked Counsel Wayne Brechtel to explain the options of directing staff to negotiate a final contract with Baker Design Build for construction of the Coast Maintenance Facility project based upon a finding that there would be no competitive advantage to a third bid process or direct staff to begin a third bid process to build the project. The board reviewed that staff has bid the project twice and received bids higher than budget and the feeling is that going to bid a third time would result in even higher bids. Counsel Brechtel stated that this situation is an exception to the regular bid process, cited cases, and said there is no competitive advantage to a third bid round and recommended signing a contract with Baker Design Build. The boardmembers discussed many issues; time used to go to bid process, possibility of higher bids and upsetting bidders, shortage of contractors to do the work, regular update on repayment plan for loan very important, concern for JPA credibility, the contract shall be written not to exceed \$860,000, and that the JPA and Conservancy should be fundraising to pay the loan. The board also thanked Counsel Brechtel for all of the information he provided on this issue.

Vice-Chair Bry made the motion to approve the contract with Baker Design Build including the findings in the staff report, for construction of the Coast Maintenance Facility not to exceed \$860,000.

Boardmember Barnouw seconded the motion.

Yes votes: Grosch, Gaspar, Jacob, Barnouw, Diaz, Kersey, Bry, Worden

Absent: Hegenauer

## **INFORMATION**

### **3. Project Status Updates**

#### **a. Pamo Valley Trail**

Principal Planner Shawna Anderson reported that the fencing is being completed and announced the Ribbon-Cutting event Saturday, January 26<sup>th</sup>, 10:00 a.m. There will also be ranger led hikes of the three-mile trail. The event is open to the public; bikers, walkers, and equestrians are invited to attend. Restoration, amenities, and interpretive signs have not been finished. Ms. Anderson said the JPA received a lot of support from County staff and the City of San Diego Public Utilities Department. She also said this trail completes 48 miles of the 71 mile Coast to Crest Trail. Director McKernan said that this trail represents three more miles of trail on City of San Diego property in the back country and that the JPA will try to hire an additional ranger this next budget year.

#### **b. Ranger Maintenance Facility**

Principal Planner Shawna Anderson reported that the permit for the Coast Ranger Station was secured on January 9<sup>th</sup>, one day before permit would have expired.

#### **c. San Dieguito River Park JPA 30<sup>th</sup> Anniversary**

Executive Director McKernan said that the JPA is celebrating its 30<sup>th</sup> year on June 14, 2019. An event is being planned, and will be combined with the annual Volunteer Appreciation party. The event will be held at Sikes Adobe on June 9<sup>th</sup>. JPA staff will be posting blogs on the website with events from each of the 30 years.

### **4. Coordination Reports**

#### **a. San Dieguito River Valley Conservancy**

Don Mosier gave a brief report on the work that the Conservancy has been doing on land acquisition. Mr. Mosier reported on a piece of property located near Del Dios Highway and asked that the County may consider partnering on the acquisition. Boardmember Diaz asked that Mr. Mosier send the information to the Escondido Creek Conservancy, as a possible partner also.

#### **b. Friends of the San Dieguito River Valley**

Jacqueline Winterer stated that Friends promised to buy screen for new ranger station and asked Director McKernan to let them know what the cost will be.

#### **c. Volcan Mountain Preserve Foundation - no report**

- d. San Dieguito Lagoon Committee – no report
- e. Friends of Sikes Adobe – no report

5. **Jurisdictional Status Reports**

Boardmember Fuller reported on the vegetation and bollards installed at the SOL east of Jimmy Durante and that the storm water project is going well. He also mentioned that Don Mosier had been appointed to the DAA board. Boardmember Worden reported that FEMA will be coming to Del Mar May 15<sup>th</sup> at 5:30 in association with the Del Mar Sea Level adaption plan. Boardmember Barnouw said the Interpretation Committee has picked three names and will take the names to the CAC. Boardmember Bry thanked Director McKernan and Principal Planner Anderson for their persistence and Counsel Brechtel for his great advice regarding the Ranger Maintenance Facility. Boardmember Kersey thanked Director McKernan for mentioning Tom Cook and said he will be missed. Boardmember Jacob said the Santa Ysabel Nature Center is under construction. Boardmember Grosch thanked JPA staff and volunteers.

The meeting was adjourned at 11: 50 AM

These minutes approved by Board Action

\_\_\_\_\_  
Date

\_\_\_\_\_  
Executive Director

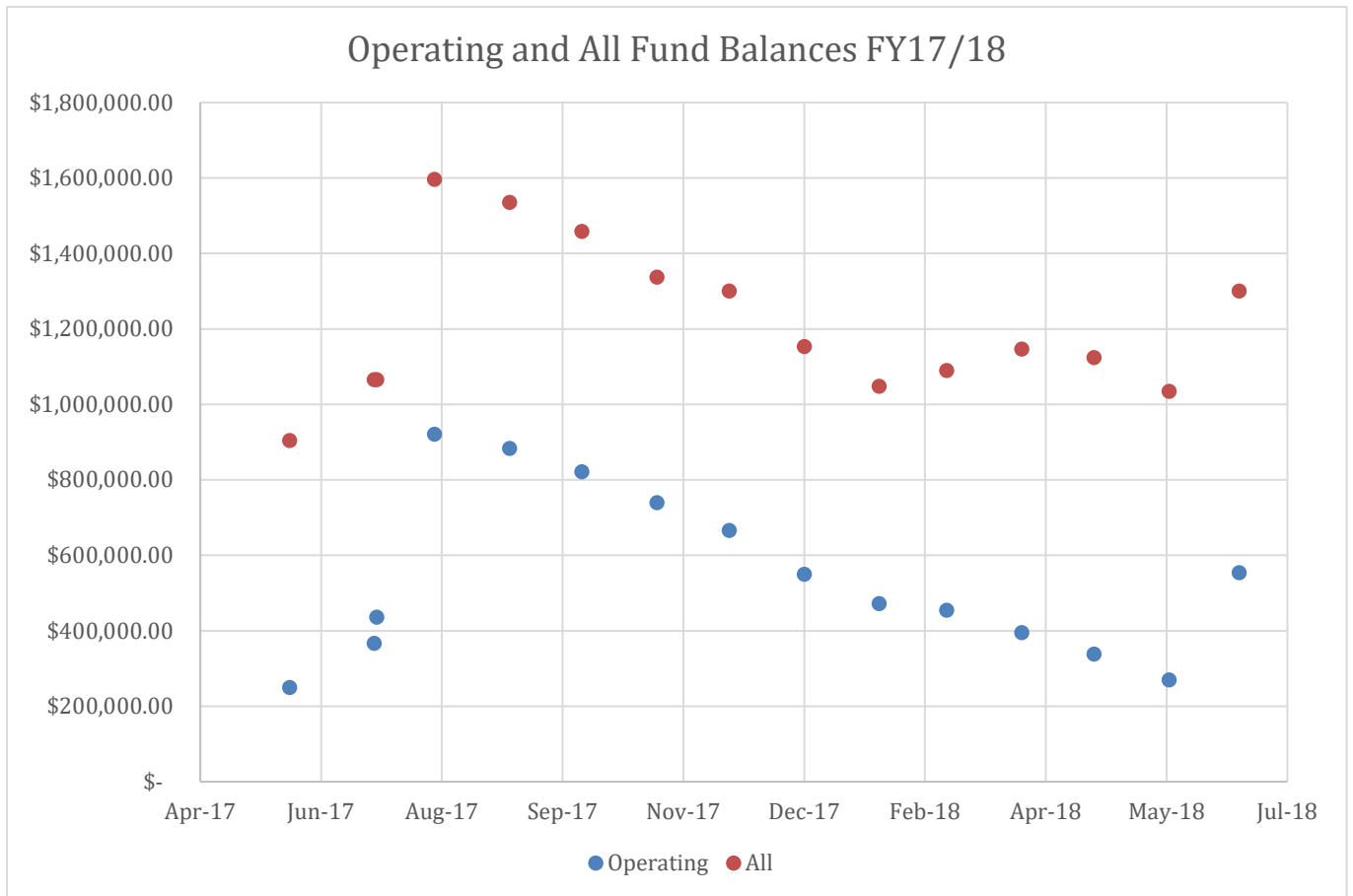
**DATE:** March 15, 2019  
**TO:** JPA Board of Directors  
**FROM:** Staff  
**SUBJECT:** FY17/18 Audit Report

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**BACKGROUND:**

Regarding the audited financial statement report for FY17/18, staff provides the following clarifications for discussion with the Board:

1. The auditors characterized only the operating and coast/SCE budget as ‘appropriations’. They did not consider the expenses for capital projects and property acquisition that occur throughout the year and those that span several years. Thus, when revenues are received in a prior year and expended in the following year (Vehicle Replacement Reserve for example), the audit characterizes that as a negative net transaction from a budget standpoint. Likewise, if expenses are made in the current year for a grant funded project, but the revenue is not received until after the close of the fiscal year, the same result can occur. All acquisitions and capital projects have Board approval and have been managed within their budgets to date.
2. Staff was authorized by the Board to purchase a new vehicle and new tractor which took place in the first days of the fiscal year totaling \$69,680. These expenditures were not linked to the revenue they were spent from in FY17/18 since they were already in-hand at the start of the fiscal year. The funds were previously drawn from SDRP’s equipment reserve account as well as one of its endowment accounts for trail maintenance. Again, these were purchases approved by the Board at its March, 2017 meeting, prior to this FY17/18 period.
3. The report shows an overall variance of (\$50,341) in expenditures over revenues, however, the balance sheet (p.20) shows a net increase from \$3,977,845 at the end of 2017 to \$4,319,063 in 2018, an increase of \$341,218, reflecting the multi-year nature of our funds and the projects or purchases related to them.
4. Below is a graph showing cash balances on-hand throughout the fiscal year.



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**RECOMMENDATION:**

Board motion to acknowledge and file FY17/18 Audited Financial statement with staff report.

Respectfully submitted,

Kevin McKernan  
Executive Director



SAN DIEGUITO RIVER VALLEY  
REGIONAL OPEN SPACE PARK  
JOINT POWERS AUTHORITY

Basic Financial Statements

For the Fiscal Year Ended June 30, 2018

(With Independent Auditors' Report Thereon)

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SAN DIEGUITO RIVER VALLEY  
REGIONAL OPEN SPACE PARK JOINT POWERS AUTHORITY

Basic Financial Statements

For the Fiscal Year Ended June 30, 2018

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1
Management's Discussion and Analysis	6
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	16
Statement of Activities	17
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	20
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	21
Statement of Revenues, Expenditures and Changes in Fund Balances	22
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities	23
Notes to the Basic Financial Statements	24
Required Supplementary Information:	
Schedule of the Plan's Proportionate Share of the Net Pension Liability And Related Ratios	54
Schedule of Plan Contributions	55
Schedule of the Plan's Proportionate Share of the Net OPEB Liability And Related Ratios	56
Schedule of OPEB Contributions	57
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual:	
General Fund	58
Notes to Required Supplementary Information	59

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Board of Directors  
San Dieguito River Valley  
Regional Open Space Park Joint Powers Authority  
San Diego, California

## **Independent Auditors' Report**

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities and each major fund of the San Dieguito River Valley Regional Open Space Park Joint Powers Authority (the JPA), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the JPA's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the JPA's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the JPA's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the JPA, as of June 30, 2018, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matters***

We have previously audited the JPA's 2017 financial statements, and we expressed an unmodified audit opinion on those financial statements in our report dated May 11, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.

As described further in note 12 to the financial statements, during the year ended June 30, 2018, the JPA implemented Governmental Accounting Standards Board (GASB) Statement No. 75. The implementation of GASB No. 75 resulted in a prior period adjustment. Our opinion is not modified with respect to this matter.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the *Management's Discussion and Analysis, Schedule of the Plan's Proportionate Share of the Net Pension Liability and Related Ratios, Schedule of Plan Contributions, Schedule of the Plan's Proportionate Share of the Net OPEB Liability and Related Ratios, Schedule of OPEB Contributions, and Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual – General Fund* be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2019 on our consideration of the JPA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering JPA's internal control over financial reporting and compliance.

DavisFarrLLP

Irvine, California  
March 6, 2019

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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**SAN DIEGUITO RIVER VALLEY REGIONAL  
OPEN SPACE PARK JOINT POWERS AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2018**

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As management of the San Dieguito River Valley Regional Open Space Park Joint Powers Authority ("JPA"), we offer readers of the JPA's financial statements this narrative overview and analysis of the financial activities of the JPA for the fiscal year ended June 30, 2018. We encourage readers to consider the information presented here in conjunction with the JPA's basic financial statements, which begin immediately following this analysis. This annual financial report consists of three main parts (1) Management's Discussion and Analysis, (2) Basic Financial Statements, and (3) Other Required Supplementary Information.

These financial statements consist of a series of financial statements prepared in accordance with the Governmental Accounting Standards Board Statement 34, *Basic Financial Statements-Management Discussion and Analysis for State and Local Governments*.

## **FINANCIAL HIGHLIGHTS**

- The JPA's ending net position was \$55,304,636.
- The change in net position for the year was a decrease of \$500,200.
- The JPA had revenues in deficit of expenses in the general fund (before Transfers) in the amount of \$50,341 in the current year.
- The JPA had \$310,014 of additions to capital assets this year.

## **OVERVIEW OF FINANCIAL STATEMENTS**

This discussion and analysis is intended to serve as an introduction to the JPA's basic financial statements. The JPA's basic financial statements are comprised of the following:

The basic financial statements include government-wide financial statements and fund financial statements. The two sets of statements are tied together by Reconciliations showing why they differ.

The JPA as a whole is reported in the government-wide statements and uses accounting methods similar to those used by companies in the private sector.

More detailed information about the JPA's most significant funds – not the JPA as a whole is provided in the fund financial statements. Funds are accounting devices the JPA uses to keep track of specific sources of funding and spending on particular programs.

The *Statement of Net Position*, a government-wide statement, presents information on all of the JPA's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the JPA is improving or deteriorating.

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**SAN DIEGUITO RIVER VALLEY REGIONAL  
OPEN SPACE PARK JOINT POWERS AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2018**

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**OVERVIEW OF FINANCIAL STATEMENTS (continued)**

The *Statement of Activities*, a government-wide statement, presents showing how the JPA's net position changed during the most recent fiscal year. All Changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The *Balance Sheet* for governmental funds presents financial information by fund types showing money left at year-end available for spending.

The *Statement of Revenues, Expenditures and Changes in Fund Balances* for all governmental fund types focuses on how money flows into and out of the various funds.

The *Notes to the Basic Financial Statements* and this Discussion and Analysis support these financial statements.

In addition to the basic financial statement and notes this report also presents required supplementary information.

**GOVERNMENT-WIDE FINANCIAL ANALYSIS**

The largest portion of the JPA's Net Position reflects its net investment in capital assets (e.g., land, buildings and improvements, vehicles, furniture and equipment and construction in progress); less any related debt used to acquire those assets that are still outstanding. The JPA uses these capital assets to provide services to its constituents; consequently, these assets are not available for future spending.

***Statement of Net Position***

To begin our analysis, a summary of the JPA's statement of net position is presented in Table 1 below for the current year and the prior year.

Net position may serve over time, as a useful indicator of a government's financial position. In the case of the JPA, assets exceeded liabilities by \$55,304,636 as of June 30, 2018.

The JPA's financial position is the product of several financial transactions including the net results of activities, the acquisition and disposal of capital assets, and the depreciation of capital assets.

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**SAN DIEGUITO RIVER VALLEY REGIONAL  
OPEN SPACE PARK JOINT POWERS AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2018**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

**TABLE 1  
Condensed Statement of Net Position**

	<u><b>2018</b></u>	<u><b>2017</b></u>	<u><b>Change</b></u>
<b>ASSETS</b>			
Current and other assets	\$4,319,063	3,977,845	341,218
Capital assets, net of depreciation	<u>53,582,564</u>	<u>54,110,429</u>	<u>(527,865)</u>
<b>Total assets</b>	<u>57,901,627</u>	<u>58,088,274</u>	<u>(186,647)</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>696,479</u>	<u>1,110,576</u>	<u>(414,097)</u>
<b>LIABILITIES</b>			
Current liabilities	695,620	645,506	50,114
Long-term liabilities	<u>2,364,113</u>	<u>2,515,491</u>	<u>(151,378)</u>
<b>Total liabilities</b>	<u>3,059,733</u>	<u>3,160,997</u>	<u>(101,264)</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>233,737</u>	<u>233,017</u>	<u>720</u>
<b>NET POSITION:</b>			
Investment in capital assets	53,402,564	54,110,429	(707,865)
Restricted for:			
Endowments	1,982,268	1,982,268	
Future management and maintenance	990,944	885,321	105,623
Unrestricted	<u>(1,071,140)</u>	<u>(1,173,182)</u>	<u>102,042</u>
<b>Total Net Position</b>	<u>\$55,304,636</u>	<u>55,804,836</u>	<u>(500,200)</u>

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**SAN DIEGUITO RIVER VALLEY REGIONAL  
OPEN SPACE PARK JOINT POWERS AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2018**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

*Statement of Activities*

- The JPA's total revenues increased for the fiscal year ended June 30, 2018, excluding inter-fund Transfers, by \$35,397.
- The JPA's total expenses decreased by \$138,462.
- The change in net position for 2018 was a decrease of \$500,200 compared to 2017.

The following table presents a summary of the Statement of Activities for the fiscal year ended June 30, 2018:

**TABLE 2  
Condensed Statement of Activities**

	<u><b>2018</b></u>	<u><b>2017</b></u>	<u><b>Change</b></u>
<b>Program revenues</b>			
Operating grants and contributions	\$701,024	435,165	265,859
<b>General revenues</b>			
Assessments-members	986,028	959,910	26,118
Investment income	206,689	259,566	(52,877)
Donations	38,252	254,142	(215,890)
Miscellaneous	<u>12,651</u>	<u>464</u>	<u>12,187</u>
<b>Total revenues</b>	<u><b>1,944,644</b></u>	<u><b>1,909,247</b></u>	<u><b>35,397</b></u>
<b>Expenses</b>			
Operations	2,055,863	2,196,819	(140,956)
General administration	300,042	297,548	2,494
<b>Total expenses</b>	<u><b>2,355,905</b></u>	<u><b>2,494,367</b></u>	<u><b>(138,462)</b></u>
Change in net position	(411,261)	(585,120)	173,859
Net position, beginning, as restated	<u>55,715,897</u>	<u>56,389,956</u>	<u>(674,059)</u>
<b>Net position, ending</b>	<u><b>\$55,304,636</b></u>	<u><b>55,804,836</b></u>	<u><b>(500,200)</b></u>

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**SAN DIEGUITO RIVER VALLEY REGIONAL  
OPEN SPACE PARK JOINT POWERS AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2018**

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**GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

***General Fund Budgetary Highlights***

The General fund revenues exceeded budgeted amounts by \$240,545. This was due to state and federal grant monies received for projects in progress or not started yet.

The JPA expenditures were \$290,886 over budgeted amounts due to capital outlay to purchase property and several projects not budgeted for.

**CAPITAL ASSETS AND DEBT ADMINISTRATION**

**TABLE 3  
Changes in Capital Assets**

	<u><b>2018</b></u>	<u><b>2017</b></u>	<u><b>Change</b></u>
Land & construction in progress	\$44,037,797	43,727,783	310,014
Improvement of sites	16,770,671	16,770,671	-
Furniture and equipment	433,395	433,395	-
Less: accumulated depreciation	<u>(7,659,299)</u>	<u>(6,821,420)</u>	<u>(837,879)</u>
<b>Total capital assets, net of depreciation</b>	<u><b>\$53,582,564</b></u>	<u><b>54,110,429</b></u>	<u><b>(527,865)</b></u>

The JPA had \$310,014 of additions to capital assets during the fiscal year ended June 30, 2018. The purchase of a six (6) acre parcel of land and construction in progress of the Pamo Valley Trail three (3) mile section of Coast to Crest Trail.

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**SAN DIEGUITO RIVER VALLEY REGIONAL  
OPEN SPACE PARK JOINT POWERS AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
June 30, 2018**

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**CAPITAL ASSET AND DEBT ADMINISTRATION (continued)**

***Long-Term Liabilities***

The JPA has long-term liabilities in the amount of \$2,419,353, of which \$46,577 is accumulated unpaid employee vacation benefits, \$180,000 is note payable for purchase of property, \$4,050 in interest payable, \$79,631 for post-employment benefits, \$1,841,454 for pension liability, and \$267,641 for pension obligation bonds.

**FACTORS BEARING ON THE JPA'S FUTURE**

The JPA's Board of Directors and management considered many factors when setting the fiscal year 2019 budget. The Board appointed a Budget Committee which met to assess the available working capital, the operating and capital needs of the JPA, and the impact of the State's fiscal condition on the JPA's member agencies and on the JPA's budget.

**CONTACTING THE JPA**

This financial report is designed to provide our citizens, member agencies, affiliated entities and creditors with a general overview of the JPA's finances and to demonstrate the JPA's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the San Dieguito River Valley Regional Open Space Park Joint Powers Authority:

Address: 18372 Sycamore Creek Road, Escondido, CA 92025.

Telephone: 858 674-2270

Website: [www.sdrp.org](http://www.sdrp.org)

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## BASIC FINANCIAL STATEMENTS

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## GOVERNMENT-WIDE FINANCIAL STATEMENTS

SAN DIEGUITO RIVER VALLEY REGIONAL  
OPEN SPACE PARK JOINT POWERS AUTHORITY  
Statement of Net Position  
June 30, 2018  
(With comparative information for the prior year)

	Governmental Activities	
	2018	2017
Assets:		
Cash and cash equivalents (note 2)	\$ 1,261,354	\$ 1,072,649
Restricted cash and cash equivalents (note 2)	53,326	14,864
Investments (note 2)	2,919,886	2,852,725
Accounts receivable	79,599	34,432
Interest receivable	4,898	3,175
Capital assets, net of depreciation (note 3)	53,582,564	54,110,429
Total assets	<u>57,901,627</u>	<u>58,088,274</u>
Deferred outflow of resources:		
Deferred outflow of resources - pension related (note 6)	685,771	1,110,576
Deferred outflow of resources - OPEB related (note 7)	10,708	-
Total deferred outflow of resources	<u>696,479</u>	<u>1,110,576</u>
Liabilities:		
Accounts payable	39,415	19,004
Accrued liabilities	14,777	14,777
Interest payable	4,050	-
Unearned revenue	586,188	572,588
Due to other governments	-	3,945
Long-term liabilities:		
Due within one year (note 4)	51,190	35,192
Due in more than one year (note 4)	443,028	329,126
Net pension liability (note 6)	1,841,454	2,186,365
Net OPEB liability (note 7)	79,631	-
Total liabilities	<u>3,059,733</u>	<u>3,160,997</u>
Deferred inflow of resources:		
Deferred inflow of resources - pension related (note 6)	233,737	233,017
Total deferred inflow of resources	<u>233,737</u>	<u>233,017</u>
Net position (deficit):		
Net investment in capital assets	53,402,564	54,110,429
Restricted for:		
Endowments	1,982,268	1,982,268
Future Management and Maintenance	990,944	885,321
Unrestricted	(1,071,140)	(1,173,182)
Total net position	<u>\$ 55,304,636</u>	<u>\$ 55,804,836</u>

See accompanying notes to the basic financial statements.

SAN DIEGUITO RIVER VALLEY REGIONAL  
OPEN SPACE PARK JOINT POWERS AUTHORITY  
Statement of Activities  
For the Fiscal Year Ended June 30, 2018  
(With comparative information for the prior year)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Changes in Net Position - Governmental Activities</u>	
		<u>Charges for Services</u>	<u>Operating Contributions and Grants</u>	<u>Capital Contributions and Grants</u>	<u>2018</u>	<u>2017</u>
Governmental activities:						
Operations	\$ 2,055,863	-	701,024	-	(1,354,839)	(1,761,654)
General government	<u>300,042</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(300,042)</u>	<u>(297,548)</u>
 Total governmental activities	 <u>\$ 2,355,905</u>	 <u>-</u>	 <u>701,024</u>	 <u>-</u>	 <u>(1,654,881)</u>	 <u>(2,059,202)</u>
 General revenues:						
					986,028	959,910
					206,689	259,566
					38,252	254,142
					<u>12,651</u>	<u>464</u>
				Total general revenues	<u>1,243,620</u>	<u>1,474,082</u>
				Change in net position	(411,261)	(585,120)
				Net position, beginning of year, as restated (note 11)	<u>55,715,897</u>	<u>56,389,956</u>
				Net position, end of year	<u>\$ 55,304,636</u>	<u>55,804,836</u>

See accompanying notes to the basic financial statements.

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## FUND FINANCIAL STATEMENTS

**DATE:** March 15, 2019  
**TO:** JPA Board of Directors  
**FROM:** Staff  
**SUBJECT:** FY19/20 Proposed Budget

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**BACKGROUND:**

On February 15, 2019, the Budget Subcommittee of the Board of Directors met with staff to review the proposed FY19/20 budget. The Subcommittee supported the proposed budget presented here.

Provided below are the major factors that went into the development of the proposed FY19/20 budget:

Revenues

1. In this year's proposed budget, there has been a shift in how the SoCal Edison (SCE) portion of the budget is characterized in the general operating budget. Revenue received from SCE for wages and benefits of the rangers it supports, as well as the administrative overhead, are now included in the revenue portion of the budget instead of an offset in the expense section of the wages/benefits. How the SCE budget has been incorporated into the overall budget has evolved over the last four years based on the County's payroll system limitations, auditors' recommendations and staff experience. Staff believes this is the best way to characterize this component of the budget going forward. As a result, there are a few large shifts in certain line items from the previous year due to the change. The overall budget has not changed significantly, other than the items mentioned below.
2. The SCE budget is an annual fund agreed to by SCE and the JPA for dedicated management of trails and open space around the lagoon associated with SCE's wetland restoration project. It funds 2.5 ranger staff and other expenses associated with management. For CY 2019, the SCE agreements provides \$185,851 in revenue for the Operating Budget.
3. Although the overall Operating Budget is proposed to increase by 3.67%, the member agency contribution is proposed to increase by 4.91% due to reduced non-member agency revenues which include, among other factors, a slight projected decrease in endowment investment returns.



## Expenses

1. The increased pension and health benefit percentages paid by SDRP for its employees over the past two years has increased significantly. Retirement rates have increased over 8% since 2015 and health care rates have risen 7% per year over the last two years and are projected to increase another 7% in 2020. This year's retirement rate however, is only projected to increase by 0.3%.
2. The increased pension rate has been rising since FY17/18 which has put a strain on this year's current budget once again.
3. One ranger resigned in December 2017 and that position has not been re-filled this year to accommodate for the increased pension/benefit rates this year. A Ranger I position which includes wages, benefits and retirement, costs approximately \$50,000. Due to proposed wage/benefit increases in this proposed budget, coupled with other fixed cost increases, the JPA is unable to re-fill this position once again in FY19/20. This is also due to the provision in the JEPA that precludes the JPA from requesting a greater than 5% increase in member-agency contributions from one year to the next.
4. There are also increased expenses in goods and services this year with the opening of 3.3 miles of new trail in Pamo Valley. This trail segment represents the furthest east section of trail that SDRP has ever managed. It is also not contiguous with the existing system managed by SDRP. New expenses include items such as portable toilet service, gate repairs (due to vandalism), maps/printing, trash disposal, vehicle fuel/maintenance, trail service supplies (dog bags) and kiosk stocking. There will also be expenses related staffing the patrols and maintenance which will have to be absorbed within the current personnel workload. Total expense for operation of this section is estimated to cost \$25,000/yr.
5. In FY19/20, the JPA is also proposing to increase the Office Manager's position to full-time from the previous 4/5 time. Given increased accounting and audit requirements in addition to administrative/bookkeeping activities previously performed by County staff shifting to SDRP, this adjustment is necessary.
6. Other items of note, last year a \$5,000 donation was received that helped reduce the annual loan payment on the Blum property. This year the JPA received another \$15,000 donation toward the property, however, the donor conditioned that the funds only be used toward the principal and not the interest. Therefore the full annual payment of \$21,101 is included in the budget. Also, the following line items have decreased to keep the budget increase from the member-agency contribution under the 5% increase cap: lagoon mitigation reduced by \$4,000; amortization reserve reduced \$1,000 and mileage reimbursement reduced \$1,000.

**RECOMMENDATION:**

Board motion to approve Fiscal Year 2019/2020 Budget.

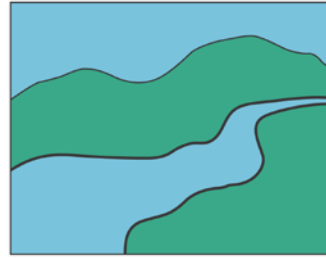
Respectfully submitted,

Kevin McKernan  
Executive Director

Attachments:  
FY19/20 Proposed Budget

# San Dieguito River Park

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## FISCAL YEAR 2019-20 BUDGET *PROPOSED*

PRESENTED TO THE BOARD OF DIRECTORS MARCH 15, 2019

**SAN DIEGUITO RIVER PARK**  
**FISCAL YEAR 2019 - 2020 BUDGET PROPOSED**

**Budget Summary All Funds**

**Operating Budget**

<b><u>Revenues</u></b>			
	FY17/18	FY18/19	FY19/20
Coast-SCE Income (2019)	\$ 268,368	\$ 288,752	\$ 289,643
General Operating Income (Proposed)	\$ 1,165,006	\$ 1,198,527	\$ 1,242,841
<b>Total</b>	<b>\$ 1,433,374</b>	<b>\$ 1,487,279</b>	<b>\$ 1,532,484</b>
<b><u>Expenditures</u></b>			
Coast Fund (2018)	\$ 268,368	\$ 288,752	\$ 289,643
General Operating Fund (Proposed)	\$ 1,165,006	\$ 1,198,527	\$ 1,242,841
<b>Total</b>	<b>\$ 1,433,374</b>	<b>\$ 1,487,279</b>	<b>\$ 1,532,484</b>
<b>Revenues/Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Capital Projects**

Project	Estimated Cost	Committed Funding (In-hand or Reimbursable)	Pending Funding	Notes
Pamo Valley Trail Segment of CTCT	\$100,000	\$100,000 (Reimbursable)	None	State Grant Project near completion
Coast Ranger Station	\$900,000	\$930,575	SCE  \$180,000	Project underway Construction Contract \$846,000  \$54,000 in-house costs
FEMA Storm Damage	\$310,361	\$310,361  Plus Urban Corps Matching Labor	Add'l Urban Corps Grant for Matching Labor	Funds received from FEMA for storm damage 2017

**SAN DIEGUITO RIVER PARK**  
**FISCAL YEAR 2019 - 2020 BUDGET PROPOSED**

**Operating and Capital Reserves**

Fund	Amount	Source	Anticipated Need	Notes
Operating Reserve	\$256,739	RSF Foundation Non-Endowment Fund	None	
Capital Reserve	\$41,630	SDRP Capital Reserve Account Vehicles/Equipment/Fac.	1 vehicle or equipment replacement	TBD

**General Operating Budget**

	Approved FY 17-18	Approved FY 18/19	Proposed FY 19/20
<b><u>REVENUES</u></b>			
Habitat Management Plan Income			
CalTrans Bernardo Mountain Endowment (RSFF)	10,480	10500	10000
HOA Fees- Golem Property (Paid monthly by HOA)	26,000	26000	26000
Esco Endowment	2,681		
Santa Maria Ck/Fenton Ranch Endow	16,587		
Maderas Westridge (Navy Mit.)	2,648		
Ramona Grasslands	2,161		
Other HMP Interest Earned	11,482		
General Habitat Mgt. Fund (RSFF)		35000	34000
SDRVC Bernardo Mtn Endowment (RSFF)	18,000	19000	18000
<b>Subtotal HMP Income</b>	<b>90,039</b>	<b>90,500</b>	<b>88,000</b>
Sandag W19 Reimbursement	30,000	25000	25000
Sikes Adobe Historic Farmhouse Events	5,440	5000	3000
22nd Ag. Offtrack Betting Revenue	10,000	10000	10000
22nd Ag. Consent Decree Revenue	20,000		
SCE Coast income (re-categorized from offset category)			185851

**SAN DIEGUITO RIVER PARK**  
**FISCAL YEAR 2019 - 2020 BUDGET PROPOSED**

Donations Transferred from SDRVC	3,000	3000	1500
SDRP San Diego Foundation Endowment	20,000	25000	25000
Trail Events		6000	6000
Donations	-	5000	5000
Taxable Sales (T shirts, videos, books)	<u>500</u>	500	
Julian Property rental income	-		1920
<b>Subtotal- Non Member Agency Contribution Revenues</b>	<b>178,979</b>	<b>170,000</b>	<b>349,351</b>
Member Agency Contributions	<b>986,027</b>	<b>1,028,527</b>	<b>1,079,071</b>
<b>Total General Operating Fund Revenues</b>	<b>1,165,006</b>	<b>1,198,527</b>	<b>1,428,422</b>
<b><u>EXPENDITURES</u></b>			
Salaries and Benefits			
Permanent Wages	548,261	642442	655317
Retirement- CERS Tier C (26.91% Pre 17'rate)			
Retirement- CERS Tier A and B (33.05% Pre 17' rate)			
Combined - CERS Tiers Pre-17' rates	180,518		
Combined - CERS Tiers +OPEB (41%/35% 17'-19' rates)		257456	266120
Other Post Retirement Benefits (OPEB 1.78%)incl in CERS	10,192		
Pension Obligation Bond Repayment (5.72%)	38,168	38168	37484
OASDI and Medicare (6.2+1.45%= 7.65%)	42,146	45000	50132
Employee Group Life Ins., Disab Insur.	1,017	1200	1400
Worker's Compensation Insurance	23,500	23500	23500
Flex Credit (Café Health Plan)	103,968	104000	116226
Unemployment Insurance	196	250	250
Benefit sub-total	399,705	469,574	495,112
SCE/Coast Budget Benefit offset	(27,345)		

**SAN DIEGUITO RIVER PARK**  
**FISCAL YEAR 2019 - 2020 BUDGET PROPOSED**

Coast Budget Offset*(now revenue)		(177,460)	
<u>Wages and Benefits Sub-Total</u>	920621	934556	1150430
Habitat Management Plan Services, Supplies and Materials			
Materials	6,500	6500	6500
Consultants	9,250	9250	9250
Lagoon Mitigation Sites- planting, watering, monitoring	5,000	5000	1000
Subtotal- Habitat Land Management	20,750	20,750	16,750
Trails and Land Management (TLM)			
Open Space/Trails Management Materials	10,000		
Open Space/Trails Management Work Crews	6,800		
Open Space/Trails Management Operations	3,675		
Open Space/Trails Mgt (combined)		20475	22000
Fire Breaks	5,200	5200	5200
Property Acquisition Payment		16101	21102
Tractor/Trailer Repair and Maintenance	3,700	4000	4000
Trailhead Portapotties (1 added for Pamo)	12,000	14800	18500
Subtotal- TLM	41,375	60,576	70,802
Small Projects			
Solar Automatic Gates Repair (increased for Pamo)	<u>3,500</u>	4000	5500
Subtotal- Small Projects	3,500	4,000	5,500
Office and Administration Services, Supplies, and Materials			
Telephone/Cell/Fax/Satellite Service	10,200	10200	10200
Insurance- General and Property Liability, Auto	18,700	25000	26000
Insurance- Medical/Liability for Volunteers	500	500	500

**SAN DIEGUITO RIVER PARK**  
**FISCAL YEAR 2019 - 2020 BUDGET PROPOSED**

Vehicles- Fuel	10,500	11500	12000
Vehicles- Maintenance, Tires, Repair	8,500	10000	10000
Office Operation and Maintenance	8,700	9000	9000
(Recycling- \$180, Dumpster Rental- \$896, fire protect \$400			
Janitorial- \$1446, SDG&E- \$4900, Window Clnng \$600, water \$678)			
Julian property maintenance			1920
Headquarters repair/maintenance—2 replacement interp	0		3000
Coast water quality treatment pond maintenance	7,000		
Storm damage repairs	10,000		
Uniform Allowance (increase, new ranger position)	1,500	2000	2500
Mileage reimbursement		5000	4000
Lake Hodges Bridge Lease (increase - paid to City of SD)	3,415	3500	3600
Dept of Health Permit/ Lake Hodges Bridge	535	535	535
Sikes Adobe S, S, &M	18,000	18000	19000
(Grounds/House Upkeep, termite			
Operations/Utilities, Programming)			
Equipment Service Contract- phone system	860	860	860
Memberships	600	700	900
Miscellaneous- Petty Cash Expenditures	700	700	700
Office Supplies	3,500	3900	3900
Postage	900	900	900
Printing- Stationary/Maps (increase for Pamo)	1,000	1600	2500
Professional Services	40,500	40500	41500
Attorney- \$20,000			
Auditor- \$11,500 (previously \$8,553 in 16/17)			
County- Treasury Services- \$4,500			
Computer- Website Services- \$1,500			
CPA \$4,000			



**SAN DIEGUITO RIVER PARK**  
**FISCAL YEAR 2019 - 2020 BUDGET PROPOSED**

Other as needed \$0			
Maps, Photos (increase for Pamo)	500	300	
Legal Notices	300	300	300
Education/Volunteer Programming	12,300	12000	12000
Book, Publications, Subscriptions	200	200	200
Replacement Computer Equipment	1,500	1500	1500
Training (Seminars, Trails Conf., Herbicide App. Lic.)	3,000	4000	4000
Utilities (at undercrossing)	120	100	125
Computer Software (Quickbooks,	750	1200	1500
Email Distribution Service	780	950	800
Subtotal- Office Services, Supplies, and Materials	165,060	164,945	173,940
Other Charges			
Lease/purchase copier equipment	5,700	5700	4000
Amortization Reserve (for truck/equipment replacement)	8000	8000	7000
Subtotal- Other Charges	13,700	13,700	11,000
<b>Total General Operating Fund Expenditures</b>	<b>1,165,006</b>	<b>1,198,527</b>	<b>1,428,422</b>

**SAN DIEGUITO RIVER PARK**  
**FISCAL YEAR 2019 - 2020 BUDGET PROPOSED**

**Member Agency Contributions**

	Updated	Approved	Approved	Approved	Proposed	
	Formula	FY16-17	FY17/18	FY18/19	FY19/20	Difference
	2015 JEPA					
<b>Total Member Contributions</b>		<b>\$ 959,909</b>	<b>\$ 986,027</b>	<b>\$ 1,028,527</b>	<b>\$ 1,079,071</b>	
<b>Del Mar</b>	0.06	\$ 57,595	\$ 59,162	\$ 61,712	\$ 64,744	\$ 3,033
<b>Solana Beach</b>	0.07	\$ 67,194	\$ 69,022	\$ 71,997	\$ 75,535	\$ 3,538
<b>Poway</b>	0.10	\$ 95,991	\$ 98,603	\$ 102,853	\$ 107,907	\$ 5,054
<b>Escondido</b>	0.13	\$ 124,788	\$ 128,184	\$ 133,709	\$ 140,279	\$ 6,571
<b>County of San Diego</b>	0.32	\$ 307,171	\$ 315,529	\$ 329,129	\$ 345,303	\$ 16,174
<b>San Diego</b>	0.32	\$ 307,171	\$ 315,529	\$ 329,129	\$ 345,303	\$ 16,174
<b>Total</b>	1.00	\$ 959,909	\$ 986,027	\$ 1,028,527	\$ 1,079,071	\$ 50,544
			Total increase		\$ 50,544	4.91%

**SAN DIEGUITO RIVER PARK**  
**FISCAL YEAR 2019 - 2020 BUDGET PROPOSED**

**Member Agency Contribution Formula – JEPA Exhibit D**

**Public Agency Contribution Formula for Fiscal Year 2014-15**

The FY2014-15 Public Agency Contribution Formula is based upon the following calculations, using the most recent U.S. Census data as of 2010, and current jurisdictional acreage within the JPA jurisdiction:

<b>Public Agency</b>	<b>Population</b>	<b>Population Weighted Percentage<sup>1</sup></b>	<b>Juris-dictional Acreage</b>	<b>Juris-dictional Acreage Weighted Percentage<sup>2</sup></b>	<b>Total (Population% + Acreage%)</b>	<b>Public Agency Contribution <sup>3</sup></b>
<b>Del Mar</b>	4,660	5%	459.77	2%	7%	6%
<b>Solana Beach</b>	12,867	8%	0	0%	8%	7%
<b>Poway</b>	47,811	8%	666.33	4%	12%	10%
<b>Escondido</b>	147,514	11%	850.35	4%	15%	13%
<b>Unincorporated County</b>	503,320	32%	55,885.91	4%	36%	32%
<b>San Diego</b>	1,376,173	32%	16,325.93	4%	36%	32%
					<b>114%</b>	<b>100%</b>

**<sup>1</sup>Population Weighted Percentage**

0-10,000 = 5%

10,001-50,000 = 8%

50,001-250,000 = 11%

250,001-500,000 = 22%

500,001 and above = 32%

**<sup>2</sup>Jurisdictional Acreage Weighted Percentage**

0 = 0%

1-500 = 2%

Above 500 = 4%

**<sup>3</sup>Rounded and Normalized**

Except when required by the Public Agency Contribution Formula, beginning in the Fiscal Year 2017 Budget, Public Agency Contribution increases will not exceed 5% of the prior year's required contribution. This does not preclude any Public Agency from contributing funds in addition to the required contribution.

**SAN DIEGUITO RIVER PARK**  
**FISCAL YEAR 2019 - 2020 BUDGET *PROPOSED***

**Staffing Schedule**

TITLE AND POSITIONS	Approved FY 17-18		Approved FY 18-19		Proposed FY 19-20	
	Positions	FTE	Positions	FTE	Positions	FTE
Executive Director	1	1	1	1	1	1
Principal Planner	1	0.8	1	0.8	1	0.8
Trails and Resources Manager	1	1	1	1	1	1
Manager of Interp and Outreach	1	1	1	1	1	1
Trails Manager	1	1	1	1	1	1
Interpretive Ranger	1	1	1	1	0	0
Ranger II	1	1	1	1	1	1
Ranger I	4	4	3	3	4	4
Secretary/Office Manager	1	0.8	1	0.8	1	1
<b>Total</b>	<b>12</b>	<b>11.6</b>	<b>11</b>	<b>10.6</b>	<b>11</b>	<b>10.8</b>
<b>* Full Time Equivalent</b>						

**Organization Chart**

