



Tuesday, March 25, 2025
Regular Meeting of the Water Conservation Garden Authority

3:30 p.m.
Water Conservation Garden Multipurpose Room
12122 Cuyamaca College Drive West
El Cajon, California 92019

1. CALL TO ORDER AND ROLL CALL

1.1 Call to Order

1.2 Roll Call

2. PLEDGE OF ALLEGIANCE

2.1 Pledge of Allegiance

3. APPROVAL OF AGENDA

3.1 Approval of Today's Agenda

4. PUBLIC COMMENTS

4.1 Public Participation - Opportunity for Members of the Public to Speak to the Board on Any Matter Within the Board's Jurisdiction Including an Item on Today's Agenda

5. ACTION/DISCUSSION ITEMS

5.1 Approval of the Minutes of the February 25, 2025, Regular Meeting

5.2 Update on Garden Operations and Finances

5.3 Election of Officers to Serve Two-Year Terms per Article 10 of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority and Adoption of Resolution 25-05 Appointing the Vice President

5.4 Draft Fiscal Year 2025-2026 Budget

5.5 Options for Continued Funding and Operations of the Garden after June 30, 2025

5.6 Board of Directors Comments

5.7 Board President Comments

5.8 Acting Administrator Comments

5.9 Legal Counsel Comments

6. ADJOURNMENT

6.1 Meeting Adjourned



Tuesday, March 25, 2025
Regular Meeting of the Water Conservation Garden Authority

3:30 p.m.
Water Conservation Garden Multipurpose Room
12122 Cuyamaca College Drive West
El Cajon, California 92019

1. CALL TO ORDER AND ROLL CALL

Subject	1.1 Call to Order
Meeting	Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category	1. CALL TO ORDER AND ROLL CALL
Access	Public
Type	Procedural

The Board President will call the meeting to order.

Subject	1.2 Roll Call
Meeting	Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category	1. CALL TO ORDER AND ROLL CALL
Access	Public
Type	Procedural

2. PLEDGE OF ALLEGIANCE

Subject	2.1 Pledge of Allegiance
Meeting	Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category	2. PLEDGE OF ALLEGIANCE
Access	Public
Type	Procedural



3. APPROVAL OF AGENDA

Subject	3.1 Approval of Today's Agenda
Meeting	Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category	3. APPROVAL OF AGENDA
Access	Public
Type	Action
Recommended Action	Consider approval of the agenda as presented, or as modified.

The Board will consider approval of the agenda, including adding, removing, or changing the order of agenda items.

4. PUBLIC COMMENTS

Subject	4.1 Public Participation - Opportunity for Members of the Public to Speak to the Board on Any Matter Within the Board's Jurisdiction Including an Item on Today's Agenda
Meeting	Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category	4. PUBLIC COMMENTS
Access	Public
Type	

Items on the Agenda—Members of the public who wish to address the Board about an item on the agenda should notify the Recording Clerk prior to commencement of the meeting. Requests may also be submitted later in the meeting, but prior to Board consideration of the item. Each speaker will be allowed a maximum of three minutes per topic.

Items not on the Agenda—Members of the public wishing to speak on items not on the agenda should notify the Recording Clerk prior to commencement of the meeting. The Board shall take no action other than an action of referral. Each speaker shall be limited to three minutes per topic. Requests to have item(s) placed on an agenda must be submitted at least two weeks prior to the Board meeting.

5. ACTION/DISCUSSION ITEMS

Subject	5.1 Approval of the Minutes of the February 25, 2025, Regular Meeting
Meeting	Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category	5. ACTION/DISCUSSION ITEMS
Access	Public

Type Action
Recommended Action Approve the Minutes of the February 25, 2025, Regular Meeting.

Subject 5.2 Update on Garden Operations and Finances

Meeting Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category 5. ACTION/DISCUSSION ITEMS
Access Public
Type Information, Discussion

The Board will receive an update on Garden operations and finances from Director of Garden Operations Lauren Magnuson.

File Attachments

[5.2-1 February Income Statement.pdf \(204 KB\)](#)
[5.2-2 February Summary of Funds.pdf \(37 KB\)](#)
[5.2-3 February Cash Flow Statement.pdf \(126 KB\)](#)
[5.2-4 February Check Register.pdf \(68 KB\)](#)

Subject 5.3 Election of Officers to Serve Two-Year Terms per Article 10 of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority and Adoption of Resolution 25-05 Appointing the Vice President

Meeting Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category 5. ACTION/DISCUSSION ITEMS
Access Public
Type Action
Recommended Action Elect officers to serve two-year terms per Article 10 of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority and adopt Resolution 25-05 appointing the vice president.

The Board will elect officers to serve two-year terms per Article 10 of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority and adopt Resolution 25-05 appointing the vice president.

File Attachments

[5.3 Board Report - Election of Officers.pdf \(149 KB\)](#)
[5.3 Resolution 25-05 Appointment of Board Vice President.pdf \(97 KB\)](#)

Subject 5.4 Draft Fiscal Year 2025-2026 Budget

Meeting Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority

Category 5. ACTION/DISCUSSION ITEMS
Access Public
Type Information, Discussion

The Board will review a draft of the fiscal year 2025-26 budget.

File Attachments

[5.4 Board Report - FY 25-26 Draft Budget.pdf \(232 KB\)](#)
[5.4-1 Draft JPA Budget FY 25-26.pdf \(258 KB\)](#)
[5.4-2 Draft Budget Summary FY 25-26.pdf \(228 KB\)](#)

Subject 5.5 Options for Continued Funding and Operations of the Garden after June 30, 2025
Meeting Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category 5. ACTION/DISCUSSION ITEMS
Access Public
Type Information, Discussion

The Board discuss options for continued funding and operations of the Garden after June 30, 2025.

File Attachments

[5.5 Board Report - Continued Funding and Operations.pdf \(148 KB\)](#)

Subject 5.6 Board of Directors Comments
Meeting Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category 5. ACTION/DISCUSSION ITEMS
Access Public
Type Information

Subject 5.7 Board President Comments
Meeting Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category 5. ACTION/DISCUSSION ITEMS
Access Public
Type

Subject 5.8 Acting Administrator Comments

Meeting Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category 5. ACTION/DISCUSSION ITEMS
Access Public
Type Information, Procedural

Subject 5.9 Legal Counsel Comments

Meeting Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category 5. ACTION/DISCUSSION ITEMS
Access Public
Type Information, Procedural

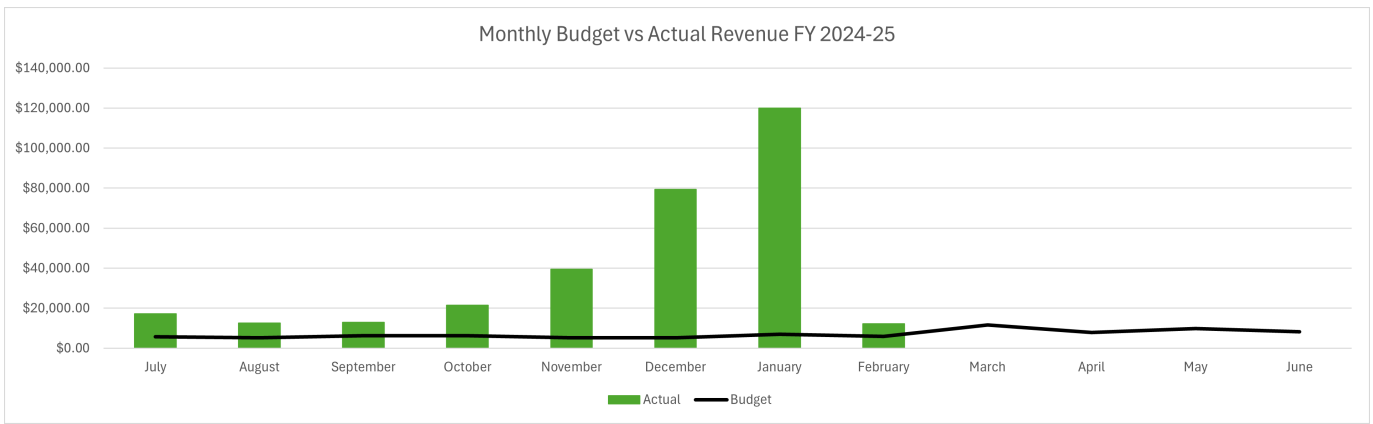
6. ADJOURNMENT

Subject 6.1 Meeting Adjourned

Meeting Mar 25, 2025 - Regular Meeting of the Water Conservation Garden Authority
Category 6. ADJOURNMENT
Access Public
Type Procedural

**Water Conservation Garden
Budget Summary
February 28, 2025**

	Current Month				Year-To-Date				Annual Budget		
	Actual	Budget	Variance B/(W)	%	Actual	Budget	Variance B/(W)	%	Budget	Remaining Balance	% Used
REVENUE											
Admissions	\$ 3,416	\$ 2,000	\$ 1,416	71%	\$ 20,744	\$ 16,000	\$ 4,744	30%	\$ 26,500	\$ 5,756	78%
Memberships	3,407	3,200	207	6%	62,437	22,900	39,537	173%	39,300	(23,137)	159%
Events/Education	1,925	-	1,925	100%	18,560	2,000	16,560	828%	10,000	(8,560)	186%
Product Sales	1,041	500	541	108%	11,380	4,000	7,380	184%	6,000	(5,380)	190%
Donations/Miscellaneous	2,429	200	2,229	1,115%	204,608	1,600	203,008	12,688%	2,400	(202,208)	8,525%
TOTAL REVENUE	\$ 12,218	\$ 5,900	\$ 6,318	107%	\$ 317,729	\$ 46,500	\$ 271,229	583%	\$ 84,200	\$ (233,529)	377%
EXPENSE											
Payroll Expenses											
Taxes	\$ 1,953	\$ 2,571	\$ 618	24%	\$ 15,598	\$ 20,567	\$ 4,969	24%	\$ 30,851	\$ 15,253	51%
Wages	21,301	21,842	541	2%	141,219	174,736	33,517	19%	262,104	120,885	54%
Other Payroll Expense	1,126	1,064	(62)	-6%	9,718	8,500	(1,218)	-14%	12,628	2,910	77%
Subtotal	\$ 24,380	\$ 25,477	\$ 1,097	4%	\$ 166,535	\$ 203,803	\$ 37,269	18%	\$ 305,583	\$ 139,048	54%
Operations Expenses											
Garden Expenses	\$ 3,422	\$ 1,900	\$ (1,522)	-80%	\$ 9,398	\$ 16,000	\$ 6,602	41%	\$ 24,550	\$ 15,152	38%
Building Expenses	358	199	(159)	-80%	11,663	1,595	(10,068)	-631%	2,393	(9,270)	487%
Utilities	2,612	4,921	2,309	47%	42,661	39,368	(3,293)	-8%	59,052	16,391	72%
Vehicle & Equipment Expenses	303	630	327	52%	8,456	6,775	(1,681)	-25%	9,985	1,529	85%
Subtotal	\$ 6,695	\$ 7,650	\$ 955	12%	\$ 72,177	\$ 63,738	\$ (8,439)	-13%	\$ 95,980	\$ 23,803	75%
Administrative Expenses											
Advertising & Marketing	\$ 195	\$ 1,084	\$ 889	82%	\$ 2,880	\$ 8,674	\$ 5,794	67%	\$ 13,984	\$ 11,104	21%
Professional Fees	35,162	6,450	(28,712)	-445%	79,974	68,450	(11,524)	-17%	97,100	17,126	82%
Office Expenses	1,834	746	(1,089)	-146%	17,129	5,947	(11,183)	-188%	9,281	(7,848)	185%
Insurance	2,492	1,538	(954)	-62%	7,330	21,372	14,042	66%	27,561	20,231	27%
Other Administrative Expenses	356	100	(256)	-256%	7,969	9,134	1,165	13%	10,234	2,265	78%
Contingency for Unknowns	-	2,500	2,500	100%	-	20,000	20,000	100%	30,000	30,000	0%
Subtotal	\$ 40,040	\$ 12,418	\$ (27,622)	-222%	\$ 115,282	\$ 133,576	\$ 18,295	14%	\$ 188,160	\$ 72,879	61%
TOTAL EXPENSE	\$ 71,115	\$ 45,545	\$ (25,570)	-56%	\$ 353,993	\$ 401,118	\$ 47,125	12%	\$ 589,723	\$ 235,730	60%
NET REVENUE	\$ (58,897)	\$ (39,645)	\$ 31,888	-80%	\$ (36,264)	\$ (354,618)	\$ 224,105	-63%	\$ (505,523)	\$ (469,259)	7%
NET REVENUE EXCL. DONATIONS	\$ (61,326)	\$ (39,845)	\$ (21,481)	54%	(240,873)	(356,218)	115,346	-32%	(507,923)	(267,051)	53%
AGENCY CONTRIBUTIONS	\$ 27,828	\$ -	\$ (27,828)	100%	\$ 454,971	\$ 501,523	\$ 46,553	9%	\$ 501,523	\$ 46,553	91%



**Water Conservation Garden
Treasurer's Report
February 28, 2025**

**Balance
February 28, 2025**

Cash and Bank Deposits

Operating Account - Neighborhood Bank	\$ 109,020.26
Money Market - Neighborhood Bank	301,445.38
Checking Account - US Bank	63,560.65
Petty Cash	400.00
Total Cash and Bank Balance	<hr/> 474,426.29
Deposits in Transit	24,039.31
Outstanding Checks	(29,579.51)
Total Cash and Bank Deposits	<hr/> 468,886.09

Investments

-

Reconciled to ledger as of February 28, 2025

\$ 468,886.09

Water Conservation Garden
Summary of Receipts and Disbursements
February 28, 2025

	Fiscal Year-to-Date
Beginning fund balance, June 30, 2024	\$ 42,771
 Operating activities	
Receipts from customers	318,625
Payments to suppliers and vendors	(203,616)
Payments to employees	(145,887)
Customer deposits (net)	500
Other income	-
Net cash provided / (used) by operating activities	(30,378)
 Capital and financing activities	
Equipment expenditures	-
Agency Contributions Received	454,971
Net cash provided / (used) for capital and financing activities	454,971
 Investing activities	
Investment income	1,522
Net cash provided / (used) for investing activities	1,522
 Ending fund balance, February 28, 2025	 \$ 468,886

Check Detail Report
 Water Conservation Garden Authority
 Feb-25

	<u>Transaction date</u>	<u>Transaction type</u>	<u>Num</u>	<u>Name</u>	<u>Line description</u>	<u>Amount</u>
US Bank Checking - 3947						
	2/3/2025	Expense		Valhalla Nursery	Other Debit(s)	\$ (43.20)
	2/3/2025	Expense		Valhalla Nursery	Plants and Soil	\$ 43.20
	2/3/2025	Expense		Staples	Other Debit(s)	\$ (236.33)
	2/3/2025	Expense		Staples	Gift Shop	\$ 236.33
	2/3/2025	Expense		Valhalla Nursery	Other Debit(s)	\$ (87.27)
	2/3/2025	Expense		Valhalla Nursery	Plants & Soil	\$ 87.27
	2/3/2025	Expense		Staples	Other Debit(s)	\$ (167.81)
	2/3/2025	Expense		Staples	Pamphlet Holders & Ink	\$ 167.81
	2/3/2025	Expense		Staples	Other Debit(s)	\$ (26.61)
	2/3/2025	Expense		Staples	Gift Shop	\$ 26.61
	2/3/2025	Expense		Amazon	Other Debit(s)	\$ (269.36)
	2/3/2025	Expense		Amazon	Beverage Dispenser	\$ 269.36
	2/4/2025	Expense		Hunters Nursery	Other Debit(s)	\$ (333.39)
	2/4/2025	Expense		Hunters Nursery	Exhibit Upgrade	\$ 333.39
	2/5/2025	Expense		Lowe's	Other Debit(s)	\$ (602.30)
	2/5/2025	Expense		Lowe's	Solar Lights	\$ 602.30
	2/10/2025	Expense		Staples	Other Debit(s)	\$ (32.31)
	2/10/2025	Expense		Staples	Other Debit(s)	\$ 32.31
	2/14/2025	Expense		US Bank	Miscellaneous Fee(s)	\$ (149.67)
	2/14/2025	Expense		US Bank	Miscellaneous Fee(s)	\$ 149.67
	2/18/2025	Expense		Corporate Technologies	ACH Debit(s)	\$ (420.00)
	2/18/2025	Expense		Corporate Technologies	ACH Debit(s)	\$ 420.00
Neighborhood NB - 7943 OP						
	2/4/2025	Expense			MARKEL WATERCONSERVATION GARD AC ACH WITHDRAWAL MARKEL WATERCONSERVATION GARD ACH DEBIT MARKEL	\$ (1,126.00)
	2/4/2025	Expense			MARKEL WATERCONSERVATION GARD AC ACH WITHDRAWAL MARKEL WATERCONSERVATION GARD ACH DEBIT MARKEL	\$ 1,126.00
	2/4/2025	Expense		FireSpring	FIRESRING THE WATER CONSERVAT.. ACH WITHDRAWAL FIRESRING THE WATER CONSERVAT... ACH DEBIT FIRESRING MXXXX	\$ (195.00)
	2/4/2025	Expense		FireSpring	FIRESRING THE WATER CONSERVAT.. ACH WITHDRAWAL FIRESRING THE WATER CONSERVAT... ACH DEBIT FIRESRING MXXXX	\$ 195.00
	2/6/2025	Expense			EDCO WCG Authority ACH DEBIT EDC ACH WITHDRAWAL EDCO WCG Authority ACH DEBIT EDCO	\$ (263.91)
	2/6/2025	Expense			EDCO WCG Authority ACH DEBIT EDC ACH WITHDRAWAL EDCO WCG Authority ACH DEBIT EDCO	\$ 263.91

2/6/2025	Expense	Valhalla Nursery	PURCHASE 02-05 RANCHO SAN DIEGO POINT OF SALE DEBIT-PIN USED PURCHASE 02-05 RANCHO SAN DIEGO EL CAJON, CA PUL	\$ (422.60)
2/6/2025	Expense	Valhalla Nursery	PURCHASE 02-05 RANCHO SAN DIEGO POINT OF SALE DEBIT-PIN USED PURCHASE 02-05 RANCHO SAN DIEGO EL CAJON, CA PUL	\$ 422.60
2/7/2025	Expense	Volgistics	PURCHASE 02-07 WWW.VOLGISTICS.CO POINT OF SALE DEBIT PURCHASE 02-07 WWW.VOLGISTICS.COM BYRON CENTER , MI MC	\$ (50.00)
2/7/2025	Expense	Volgistics	PURCHASE 02-07 WWW.VOLGISTICS.CO POINT OF SALE DEBIT PURCHASE 02-07 WWW.VOLGISTICS.COM BYRON CENTER , MI MC	\$ 50.00
2/9/2025	Check	6013 Master Gardeners Association		\$ (150.00)
2/9/2025	Check	6013 Master Gardeners Association	Instructor Fee for County Workshop	\$ 150.00
2/9/2025	Check	6014 Cube 10 LLC	CHECK 10002 CHECK CHECK	\$ (1,000.00)
2/9/2025	Check	6014 Cube 10 LLC	Audit Preparation - Invoice 1280	\$ 1,000.00
2/10/2025	Expense	Advanced Office	ACCOUNT SERVICIN The Water Conse ACH WITHDRAWAL ACCOUNT SERVICIN The Water Conservation ACH DEBIT WEB PYMNT 92:	\$ (302.84)
2/10/2025	Expense	Advanced Office	ACCOUNT SERVICIN The Water Conse ACH WITHDRAWAL ACCOUNT SERVICIN The Water Conservation ACH DEBIT WEB PYMNT 92:	\$ 302.84
2/10/2025	Expense	Michaels	PURCHASE 02-09 MICHAELS #9490 80 POINT OF SALE DEBIT PURCHASE 02-09 MICHAELS #9490 800-642-4235 , TX MCI 1391	\$ (9.04)
2/10/2025	Expense	Michaels	PURCHASE 02-09 MICHAELS #9490 80 POINT OF SALE DEBIT PURCHASE 02-09 MICHAELS #9490 800-642-4235 , TX MCI 1391	\$ 9.04
2/11/2025	Check	10005 Cube 10 LLC	CHECK 10005 CHECK CHECK	\$ (3,500.00)
2/11/2025	Check	10005 Cube 10 LLC	CHECK 10005 CHECK CHECK	\$ 3,500.00
2/12/2025	Check	6015 California Fair Plan Association		\$ (1,287.60)
2/12/2025	Check	6015 California Fair Plan Association	Policy COM 0301424923	\$ 1,287.60
2/12/2025	Check	6016 Chula Vista Elementary School		\$ (347.22)
2/12/2025	Check	6016 Chula Vista Elementary School	Reimbursement For Bus Expense for trip #1384 2/6/25 Water Conversation Garden	\$ 347.22
2/12/2025	Expense	Harbor Freight Tools	PURCHASE 02-12 Harbor Freight To POINT OF SALE DEBIT-PIN USED PURCHASE 02-12 Harbor Freight Tools U El Cajon, CA MAP 139	\$ (53.00)
2/12/2025	Expense	Harbor Freight Tools	PURCHASE 02-12 Harbor Freight To POINT OF SALE DEBIT-PIN USED PURCHASE 02-12 Harbor Freight Tools U El Cajon, CA MAP 139	\$ 53.00
2/13/2025	Check	6017 Ryken Tree Service		\$ (900.00)
2/13/2025	Check	6017 Ryken Tree Service	Trimming of Elm Tree	\$ 900.00
2/13/2025	Expense	WalMart	PURCHASE 02-12 Walmart.com Bento POINT OF SALE DEBIT PURCHASE 02-12 Walmart.com Bentonville, AR PUL 1391	\$ (377.11)
2/13/2025	Expense	WalMart	Walkie Talkies	\$ 377.11
2/13/2025	Expense	kniffings	PURCHASE 02-12 LS KNIFFINGS DISC POINT OF SALE DEBIT PURCHASE 02-12 LS KNIFFINGS DISCOUNT EL CAJON, CA MCI 1391	\$ (157.84)
2/13/2025	Expense	kniffings	PURCHASE 02-12 LS KNIFFINGS DISC POINT OF SALE DEBIT PURCHASE 02-12 LS KNIFFINGS DISCOUNT EL CAJON, CA MCI 1391	\$ 157.84
2/14/2025	Payroll Check	DD Lauren Magnuson	Pay Period: 01/30/2025-02/14/2025	\$ (2,815.32)
2/14/2025	Payroll Check	DD Lauren Magnuson	Direct Deposit	\$ (2,815.32)
2/14/2025	Payroll Check	DD Yaily I Gonzalez	Pay Period: 01/30/2025-02/14/2025	\$ (1,725.19)
2/14/2025	Payroll Check	DD Yaily I Gonzalez	Direct Deposit	\$ (1,725.19)
2/14/2025	Payroll Check	DD Juan Jimenez	Pay Period: 01/30/2025-02/14/2025	\$ (657.03)
2/14/2025	Payroll Check	DD Juan Jimenez	Direct Deposit	\$ (657.03)
2/14/2025	Payroll Check	DD Tim Townsley	Pay Period: 01/30/2025-02/14/2025	\$ (2,023.60)
2/14/2025	Payroll Check	DD Tim Townsley	Direct Deposit	\$ (2,023.60)

2/14/2025	Payroll Check	DD	Hannah Palmer	Pay Period: 01/30/2025-02/14/2025	\$ (428.65)
2/14/2025	Payroll Check	DD	Hannah Palmer	Direct Deposit	\$ (428.65)
2/14/2025	Payroll Check	DD	Amelia Knezevich	Pay Period: 01/30/2025-02/14/2025	\$ (81.00)
2/14/2025	Payroll Check	DD	Amelia Knezevich	Direct Deposit	\$ (81.00)
2/14/2025	Payroll Check	DD	Amelia Knezevich	Pay Period: 01/30/2025-02/14/2025	\$ (729.05)
2/14/2025	Payroll Check	DD	Amelia Knezevich	Direct Deposit	\$ (729.05)
2/14/2025	Tax Payment		QuickBooks Payroll	Tax Payment	\$ (3,042.01)
2/14/2025	Tax Payment		QuickBooks Payroll	Federal Taxes (941/943/944)	\$ (2,454.84)
2/14/2025	Tax Payment		QuickBooks Payroll	CA PIT / SDI	\$ (370.70)
2/14/2025	Tax Payment		QuickBooks Payroll	CA SUI / ETT	\$ (216.47)
2/14/2025	Expense		Cintas Corp.	CINTASCORPORATIO THE WATER CONSE ACH WITHDRAWAL CINTASCORPORATIO THE WATER CONSERVATION ACH DEBIT 110ECI	\$ (358.35)
2/14/2025	Expense		Cintas Corp.	CINTASCORPORATIO THE WATER CONSE ACH WITHDRAWAL CINTASCORPORATIO THE WATER CONSERVATION ACH DEBIT 110ECI	\$ 358.35
2/16/2025	Check		6018 West Rhode & Roberts		\$ (26,000.00)
2/16/2025	Check		6018 West Rhode & Roberts	FY 2024 Financial Statement Audit	\$ 22,500.00
2/16/2025	Check		6018 West Rhode & Roberts	Preparation of Joint Powers Reporting	\$ 3,500.00
2/18/2025	Expense			SD GAS & ELEC WATER CONSERVA ACH WITHDRAWAL SD GAS & ELEC WATER CONSERVATION GAR ACH DEBIT PAID SDGER	\$ (1,922.00)
2/18/2025	Expense			SD GAS & ELEC WATER CONSERVA ACH WITHDRAWAL SD GAS & ELEC WATER CONSERVATION GAR ACH DEBIT PAID SDGER	\$ 1,922.00
2/20/2025	Expense		Dixieline Hardware	PURCHASE 02-20 PB/DIXIELINE #15 POINT OF SALE DEBIT-PIN USED PURCHASE 02-20 PB/DIXIELINE #15 LA MESA, CA MAP 1391	\$ (9.83)
2/20/2025	Expense		Dixieline Hardware	PURCHASE 02-20 PB/DIXIELINE #15 POINT OF SALE DEBIT-PIN USED PURCHASE 02-20 PB/DIXIELINE #15 LA MESA, CA MAP 1391	\$ 9.83
2/24/2025	Expense		Cox Business	COX COMM SAN Neighborhood ACH DE ACH WITHDRAWAL COX COMM SAN Neighborhood ACH DEBIT BANK DRAFT	\$ (425.92)
2/24/2025	Expense		Cox Business	COX COMM SAN Neighborhood ACH DE ACH WITHDRAWAL COX COMM SAN Neighborhood ACH DEBIT BANK DRAFT	\$ 425.92
2/24/2025	Check		6020 Rutan & Tucker	Account No.038652 - 0001	\$ (4,480.00)
2/24/2025	Check		6020 Rutan & Tucker	Professional Services Invoice #1020106	\$ 3,520.00
2/24/2025	Check		6020 Rutan & Tucker	professional Services Invoice #1019345	\$ 960.00
2/25/2025	Expense		Staples	PURCHASE 02-25 NWS STAPLES 1307 POINT OF SALE DEBIT-PIN USED PURCHASE 02-25 NWS STAPLES 1307 002 EL CAJON, CA PU	\$ (184.25)
2/25/2025	Expense		Staples	PURCHASE 02-25 NWS STAPLES 1307 POINT OF SALE DEBIT-PIN USED PURCHASE 02-25 NWS STAPLES 1307 002 EL CAJON, CA PU	\$ 184.25
2/25/2025	Expense			TMNASERVICES WATER CONVERSATION ACH WITHDRAWAL TMNASERVICES WATER CONVERSATION GAR ACH DEBIT TMNASPHLY	\$ (1,204.56)
2/25/2025	Expense			TMNASERVICES WATER CONVERSATION ACH WITHDRAWAL TMNASERVICES WATER CONVERSATION GAR ACH DEBIT TMNASPHLY	\$ 1,204.56
2/27/2025	Expense		Constant Contact	CONSTANTCONTACT Lauren Magnuson ACH WITHDRAWAL CONSTANTCONTACT Lauren Magnuson ACH DEBIT XXXXXX5506	\$ (255.00)
2/27/2025	Expense		Constant Contact	CONSTANTCONTACT Lauren Magnuson ACH WITHDRAWAL CONSTANTCONTACT Lauren Magnuson ACH DEBIT XXXXXX5506	\$ 255.00
2/27/2025	Expense		Valhalla Nursery	PURCHASE 02-26 RANCHO VALHALLA N POINT OF SALE DEBIT PURCHASE 02-26 RANCHO VALHALLA NURSER EL CAJON, CA MCI 1:	\$ (166.17)
2/27/2025	Expense		Valhalla Nursery	PURCHASE 02-26 RANCHO VALHALLA N POINT OF SALE DEBIT PURCHASE 02-26 RANCHO VALHALLA NURSER EL CAJON, CA MCI 1:	\$ 166.17



BOARD REPORT

TO: Board of Directors

FROM: Brian M. Olney, Interim Administrator

INITIATED BY: Lauren Magnuson, Director of Garden Operations

DATE: March 25, 2025

SUBJECT: Election of Board Officers, Vice President

Recommendation:

The Board elect officers to serve two-year terms per Article 10 of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority and adopt Resolution 25-05 appointing the vice president.

Background:

Every two years the board elects by resolution one of its members as president and one of its members as vice president per Article 10 of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority. Elections are to be held at the first meeting of the board but no later than March 30. Board members cannot nominate themselves and no second will be required. Nominees can elect not to serve, otherwise four votes are required to be elected. If only one person is nominated for an office, the board may act by motion to elect the nominee.

The Board appointed Kathleen Hedberg as president and Lynn Neault as secretary at the January 28, 2025, board meeting and deferred appointment of the vice president until March

so the Water Conservation Garden Authority members could finalize their selected representation on the Water Conservation Garden Authority board of directors.

President Hedberg will chair the proceedings for the election of the vice president and call for nominations from members of the board. Once all nominations have been made, the chair will call for a roll-call vote and board members will state the name of the candidate for whom they cast their vote.

Attachment:

Attachment 1 – Resolution 25-05 Appointing the Vice President

**RESOLUTION 25-05
OF THE WATER CONSERVATION GARDEN AUTHORITY BOARD OF DIRECTORS
APPOINTING THE BOARD OFFICERS**

WHEREAS it is in the interest of the Water Conservation Garden Authority for its board of directors to appoint a president, vice president, secretary; and

WHEREAS the board appointed Director Kathleen Hedberg as president and Director Lynn Neault as secretary at the January 28, 2025, board meeting; and

WHEREAS the board deferred appointment of a vice president until March 2025 so the Water Conservation Garden Authority members could finalize their assigned representation to the Water Conservation Garen Authority Board of Directors.

NOW, THEREFORE, IT IS HEREBY RESOLVED, DETERMINED AND ORDERED by the Water Conservation Garden Authority Board of Directors that the following persons are appointed as officers of the Water Conservation Garden Authority for terms to continue until the first regular board meeting in 2027 but no later than March 30, 2027:

Vice President, (TBD)

PASSED, ADOPTED AND APPROVED this 25th day of March 2025 by the following vote:

AYES:

NOES:

ABSENT:

Kathleen Hedberg, President

ATTEST:

Michael Williamson, Secretary



BOARD REPORT

TO: Board of Directors

FROM: Brian M. Olney, Interim Administrator

INITIATED BY: Lauren Magnuson, Director of Garden Operations

DATE: March 25, 2025

SUBJECT: Draft Fiscal Year 2025-26 Budget

Recommendation:

The board review and discuss the draft fiscal year 2025-26 budget and estimated member agency annual contributions for fiscal year 2025-26.

Background:

Fiscal year 2024-25 was fully funded and operated by the Water Conservation Garden Authority after taking over from the third-party contract operator which was no longer able to maintain garden operations. The Garden performed well during fiscal year 2024-25 and the approved fiscal year 2024-25 budget has been sufficient to support the year-to-date garden operations.

Five of the six Water Conservation Garden Authority members submitted letters of withdrawal in July, 2024, and discussions continue with the board on continued funding of garden operations after June 30, 2025. Staff developed the draft fiscal year 2025-26 budget to provide additional information for the ongoing board discussions.

The financial statements as of February 28, 2025, reflect the Garden's in a strong financial position, with total cash and deposits of \$468,886. Fiscal year-to-date through February 28,

2025, the Garden has received \$204,000 in donations, including one donation in the amount \$100,000. Membership, admission, events and education sales revenue has exceeded budget estimates adding to the Garden's overall financial stability. Member agencies continued to make their annual contributions and as such, the garden is forecasted to finish fiscal year 2024-25 with a cash position between \$325,000 to \$375,000.

The higher than expected sales revenues and donations are difficult to estimate because there has been strong public support for the Garden over this past year to ensure it did not close while the Water Conservation Garden Authority continued to evaluate their ongoing participation. Staff will certainly continue to pursue future donations, as well as sales revenues moving forward, but it is too early to set baseline expectations for an ongoing donations, considering the continued uncertainty of the Water Conservation Garden Authority participation in the Garden.

While garden finances are forecasted to start fiscal year 2025-26 in a strong position, staff developed the draft fiscal year 2025-26 budget, assuming no carry-over funds from fiscal year 2024-25 and evaluates total funding contributions from the member agencies based on the net expense to be funded. This provides funding and cashflow flexibility to operate the Garden, while adding some level of reserve funding to support unexpected expenses or shortfalls in revenue without requiring additional funding requests to the Water Conservation Garden Authority members.

Revenue for the draft fiscal year 2025-26 budget is developed using the previous eight months of actual performance and adjusted as necessary to account for likely ongoing baseline or average expectations. Revenue for the draft fiscal year 2025-26 budget is significantly higher than what was estimated for the fiscal year 2024-25 budget but reflective of the adjusted performance experienced to date. Education revenues have been added to the draft fiscal year 2025-26 budget based on ongoing requests to have these available as well as the ability for staff to provide this function in this fiscal year versus not being able to provide last fiscal year.

Contract expenses have been increased to reflect ongoing legal costs and higher accounting requirements to maintain financial reporting documents and a more complex annual audit process. The draft fiscal year 2025-26 budget maintains three full time positions and three part-time positions, as well as the volunteer team to support operations. Salary adjustments for cost of living and performance have been included in the draft budget. Utility expenses have been increased to reflect water and trash collection costs. Insurance coverage is maintained and IT, website, and office services continue to be streamlined.

The draft fiscal year 2025-26 budget contemplates maintaining the current operating hours and days of Tuesday through Thursday from 9 a.m. to 2 p.m. and Friday and Saturday from 9 a.m. to 4 p.m.

The summary below provides an overview of the budgeted revenues and expenses for the proposed draft fiscal year 2025-26 budget:

	Fiscal Year
	<u>2025-26 Draft Budget</u>
Revenue	
Memberships	\$50,000
Admissions	\$24,000
Donations	\$30,500
Education	\$24,000
Events/Rentals	\$29,000
Gift Shop	\$6,000
Grants/County Contracts	\$26,000
Nursery	\$4,600
Total Annual Garden Revenue	<u>\$194,100</u>
Expenses	
JPA Labor Expense	\$319,996
JPA Contracts	\$122,180
Utilities	\$74,700
Events-Education	\$4,100
Contingency	\$3,600
Garden Maintenance	\$50,350
Insurance	\$34,870
Software/Apps	\$10,526
JPA Annual Audit Expense	\$30,000
Office/Administrative	\$13,800
Vehicles/Electric Carts	\$5,500
JPA Board Retreat	\$6,000
Volunteer Appreciation	\$2,400
Safety/Security/Janitorial	\$570
Garden Association Membership	\$1,716
Total Annual Garden Expense	<u>\$676,707</u>
Net JPA Funding Obligation	<u><u>\$482,607</u></u>

The full detailed draft budget document and budget summary are included as attachments to this report.

In accordance with Article 12(A) of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority, the Water Conservation Garden Authority shall annually adopt a budget including an allocation of contributions from member agencies. Article 15(D) of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority provides that each member agency shall make an annual funding contribution to satisfy the funding obligations agreed to by each agency when the Water Conservation Garden Authority approved the Operating Agreement with the Friends of the Garden.

Considering the Water Conservation Garden Authority terminated the Operating Agreement with the Friends of the Garden, the draft fiscal year 2025-26 budget is the funding obligation of the member agencies.

The allocations set forth for the member agency funding obligations are as follows:

SDCWA	30%	
Helix	20%	
Otay	20%	
Sweetwater	15%	
City of San Diego	15%	
Grossmont-Cuyamaca CCD	0%	(Contribution of land in lieu of cash)

In accordance with Article 15(E) of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority, if a member withdraws from the Water Conservation Garden Authority, the remaining members shall assume the prorated portion of the withdrawing members future funding responsibility until such time as a new member joins and the funding percentages are recalculated. Currently, all contributing members of the Water Conservation Garden Authority have submitted letters of withdrawal and it is unclear whether one or more will reinstate their membership and contribution. The calculation used to prorate the remaining member contribution percentages is as follows:

Current member contribution percentage / 100% - withdrawn member amount

For purposes of understanding what the changed contribution percentages could be, the example below shows how the percentages would change if the City of San Diego completes its withdrawal from the Water Conservation Garden Authority.

SDCWA	35%	
Helix	24%	
Otay	24%	
Sweetwater	17%	
City of San Diego	Withdrawal	
Grossmont-Cuyamaca CCD	0%	(Contribution of land in lieu of cash)

(Note total amount may not equal 100% due to rounding)

Based on the draft fiscal year 2025-26 budget, the Water Conservation Garden Authority would be allocating the net funding obligation of \$482,607 among the member agencies. The member agency allocations would be as follows if all contributing members remain:

SDCWA	\$144,782
Helix	\$96,521
Otay	\$96,521
Sweetwater	\$72,391
City of San Diego	\$72,391
Grossmont-Cuyamaca CCD	\$0

These allocations would be modified to reflect any proration required due to member agencies completing their withdrawal and on the final approved budget amount.

Attachments:

Attachment A – Fiscal Year 2025-26 Budget Document

Attachment B – Fiscal Year 2025-26 Budget Summary

JPA Monthly Cost Budget FY 2025-26

				Date/Revision	3/17/2025 DRAFT Budget										
		July	August	September	October	November	December	January	February	March	April	May	June	Total	
Revenue															
Admissions		\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$24,000.00	Estimated revenue from daily visitor entrance fees. Entrance fees assumed to be existing fees adults \$11, Seniors/Students/Military \$8, Children 3-17 yrs \$7). Based on FY 25 budget actuals
Memberships		\$4,500.00	\$4,500.00	\$4,500.00	\$4,500.00	\$5,000.00	\$5,000.00	\$4,500.00	\$3,000.00	\$4,000.00	\$4,500.00	\$4,000.00	\$2,000.00	\$50,000.00	Estimated revenue from memberships using FY25 data as baseline. Memberships have auto-renew and new memberships. Membership plan costs vary.
Donations		\$500.00	\$500.00	\$1,000.00	\$1,000.00	\$15,000.00	\$8,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$500.00	\$500.00	\$500.00	\$30,500.00	Estimated revenue from data pulled from Joint it membership software, annual donations, and individual giving.
Education		\$1,000.00	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$3,000.00	\$3,000.00	\$2,000.00	\$24,000.00	Estimated revenue from field trips and community programs
Events/Rentals		\$2,000.00	\$2,000.00	\$3,000.00	\$5,000.00	\$1,000.00	\$1,500.00	\$1,000.00	\$2,500.00	\$5,000.00	\$1,000.00	\$3,000.00	\$2,000.00	\$29,000.00	Estimated revenue from weddings, small rental groups, party rentals, graduations, Garden events (tomatomania, Butterfly Festival & other).
Gift Shop		\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$6,000.00	Estimated revenue from data pulled from POS software Sqaure.
Grants/County Contracts		\$0.00	\$0.00	\$0.00	\$5,200.00	\$0.00	\$0.00	\$7,800.00	\$0.00	\$7,800.00	\$0.00	\$0.00	\$5,200.00	\$26,000.00	Includes final year contract from the County of SD-confirmed for FY25/26. Grants are not included in this budget.
Nursery		\$400.00	\$300.00	\$300.00	\$400.00	\$400.00	\$400.00	\$300.00	\$400.00	\$400.00	\$400.00	\$500.00	\$400.00	\$4,600.00	In house succulent plant sales
Monthly Revenue Total		\$10,900.00	\$10,800.00	\$13,300.00	\$20,600.00	\$25,900.00	\$19,400.00	\$19,100.00	\$11,400.00	\$22,700.00	\$11,900.00	\$13,500.00	\$14,600.00	\$194,100.00	
Expense															
JPA Contracts														Comments	
Legal - Jeremy Jungries (Rutan & Tucker)		\$2,500.00	\$3,000.00	\$3,000.00	\$2,000.00	\$2,000.00	\$3,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,500.00	\$3,000.00	\$3,000.00	\$30,000.00	Estimate of 5-8 hrs/month @ \$400/hr. assume 1 meeting plus some legal review. Added additional 15 hours for agreement updating and legal review for alternative operating scenarios..
Corporate Technologies/IT		\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$6,000.00	Managed IT Services – Ongoing monitoring, maintenance, and support for IT infrastructure.
Contract Instructors/Labor		\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$900.00	This includes cost for Sustainable Living Session wokships and wellness classes for garden members.
Wellness Instructors		\$720.00	\$680.00	\$680.00	\$760.00	\$560.00	\$640.00	\$680.00	\$640.00	\$760.00	\$720.00	\$760.00	\$680.00	\$8,280.00	Memberships are sold at (3) Wellness levels. These memberships are higher cost and provide access to classes at the garden. 2024-25 wellness memberships were \$14,681 through 3/7/25. This expense assumes 17 classes a month and accounts for holidays and other non class days for the year. This expense supports this membership revenue stream. Instructors are paid \$40 per class.
Web Maintenance/Design		\$500.00	\$500.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$5,000.00	Contract for website assistance and updating. Estimated cost of \$5000 included in budget and spread over 12 months.. \$60/hour
Accounting/Bookeeping (Contracted)		\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$6,000.00	\$72,000.00	Cube 10, LLC accounting
Monthly Subtotal Contracts		\$10,220.00	\$10,680.00	\$10,880.00	\$9,660.00	\$9,460.00	\$10,840.00	\$9,580.00	\$9,540.00	\$9,660.00	\$10,420.00	\$10,660.00	\$10,580.00	\$122,180.00	

JPA Employee Costs

Director of Garden Operations Full-Time

Other employee only costs exist and will be administered by JPA e.g. SDI

Payroll	\$7,626.66	\$7,626.66	\$7,626.66	\$7,626.66	\$7,626.66	\$7,626.66	\$7,626.66	\$7,626.66	\$7,626.66	\$7,626.66	\$7,626.66	\$7,626.66	\$7,626.66	\$7,626.66	\$91,519.92	\$44/hr as JPA employee. 2080 hrs avgeraged by month
Social Security (Employer)	\$472.85	\$472.85	\$472.85	\$472.85	\$472.85	\$472.85	\$472.85	\$472.85	\$472.85	\$472.85	\$472.85	\$472.85	\$472.85	\$472.85	\$5,674.24	12.4% of gross (6.2% Employer and 6.2% Employee)
Medicare (Employer)	\$110.59	\$110.59	\$110.59	\$110.59	\$110.59	\$110.59	\$110.59	\$110.59	\$110.59	\$110.59	\$110.59	\$110.59	\$110.59	\$110.59	\$1,327.04	2.9% of gross (1.45% Employer and 1.45% Employee)
Medical	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$6,000.00	Est. JPA contribution to employee medical
Subtotal Employee 1 costs	\$8,710.10	\$8,710.10	\$8,710.10	\$8,710.10	\$8,710.10	\$8,710.10	\$8,710.10	\$8,710.10	\$8,710.10	\$8,710.10	\$8,710.10	\$8,710.10	\$8,710.10	\$8,710.10	\$104,521.19	

Operations Manager Full-Time

Other employee only costs exist and will be administered by JPA e.g. SDI

Payroll	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$5,616.00	\$67,392.00	\$34/hr as JPA employee. 2080 hrs avgeraged by month
Social Security (Employer)	\$348.19	\$348.19	\$348.19	\$348.19	\$348.19	\$348.19	\$348.19	\$348.19	\$348.19	\$348.19	\$348.19	\$348.19	\$348.19	\$348.19	\$4,178.30	12.4% of gross (6.2% Employer and 6.2% Employee)
Medicare (Employer)	\$81.43	\$81.43	\$81.43	\$81.43	\$81.43	\$81.43	\$81.43	\$81.43	\$81.43	\$81.43	\$81.43	\$81.43	\$81.43	\$81.43	\$977.18	2.9% of gross (1.45% Employer and 1.45% Employee)
Medical	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$6,000.00	Est. JPA contribution to employee medical
Subtotal Employee 2 Costs	\$6,545.62	\$6,545.62	\$6,545.62	\$6,545.62	\$6,545.62	\$6,545.62	\$6,545.62	\$6,545.62	\$6,545.62	\$6,545.62	\$6,545.62	\$6,545.62	\$6,545.62	\$6,545.62	\$78,547.49	

Programs Coordinator (Full Time)

Other employee only costs exist and will be administered by JPA e.g. SDI

Payroll	\$4,333.33	\$4,333.33	\$4,333.33	\$4,333.33	\$4,333.33	\$4,333.33	\$4,550.00	\$4,550.00	\$4,550.00	\$4,550.00	\$4,550.00	\$4,550.00	\$4,550.00	\$4,550.00	\$53,299.98	\$25/hr as JPA employee. 2080 hrs avgeraged by month. Changes to \$26/hr Jan, 01 2026
Social Security (Employer)	\$268.67	\$268.67	\$268.67	\$268.67	\$268.67	\$268.67	\$282.10	\$282.10	\$282.10	\$282.10	\$282.10	\$282.10	\$282.10	\$282.10	\$3,304.60	12.4% of gross (6.2% Employer and 6.2% Employee)
Medicare (Employer)	\$62.83	\$62.83	\$62.83	\$62.83	\$62.83	\$62.83	\$65.98	\$65.98	\$65.98	\$65.98	\$65.98	\$65.98	\$65.98	\$65.98	\$772.85	2.9% of gross (1.45% Employer and 1.45% Employee)
Medical	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$6,000.00	Est. JPA contribution to employee medical
Subtotal Employee 3 Costs	\$5,164.83	\$5,164.83	\$5,164.83	\$5,164.83	\$5,164.83	\$5,164.83	\$5,398.08	\$5,398.08	\$5,398.08	\$5,398.08	\$5,398.08	\$5,398.08	\$5,398.08	\$5,398.08	\$63,377.43	

Volunteer/Wellnes Coorinator (part-time)

PT employee to assist with garden administration.

Payroll	\$1,906.66	\$1,906.66	\$1,906.66	\$1,906.66	\$1,906.66	\$1,906.66	\$1,906.66	\$1,906.66	\$1,906.66	\$1,906.66	\$1,906.66	\$1,906.66	\$1,906.66	\$1,906.66	\$22,879.92	\$22/hr as PT JPA employee. 1040 hrs averaged by month.
Social Security (Employer)	\$118.21	\$118.21	\$118.21	\$118.21	\$118.21	\$118.21	\$118.21	\$118.21	\$118.21	\$118.21	\$118.21	\$118.21	\$118.21	\$118.21	\$1,418.56	12.4% of gross (6.2% Employer and 6.2% Employee)
Medicare (Employer)	\$27.65	\$27.65	\$27.65	\$27.65	\$27.65	\$27.65	\$27.65	\$27.65	\$27.65	\$27.65	\$27.65	\$27.65	\$27.65	\$27.65	\$331.76	2.9% of gross (1.45% Employer and 1.45% Employee)
Subtotal Employee 4 Costs	\$2,052.52	\$2,052.52	\$2,052.52	\$2,052.52	\$2,052.52	\$2,052.52	\$2,052.52	\$2,052.52	\$2,052.52	\$2,052.52	\$2,052.52	\$2,052.52	\$2,052.52	\$2,052.52	\$24,630.23	

Hort/Facilities (Part-Time)

PT employee to assist with garden maintenance.

Payroll	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$20,808.00	\$20/hr as PT JPA employee. 1040 hrs averaged by month.
Social Security (Employer)	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$1,290.10	12.4% of gross (6.2% Employer and 6.2% Employee)
Medicare (Employer)	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$301.72	2.9% of gross (1.45% Employer and 1.45% Employee)
Subtotal Employee 5 Costs	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$22,399.81	

Hort/Facilities (Part-Time)

PT employee to assist with garden maintenance.

Payroll	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$1,734.00	\$20,808.00	\$20/hr as PT JPA employee. 1040 hrs averaged by month.
Social Security (Employer)	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$107.51	\$1,290.10	12.4% of gross (6.2% Employer and 6.2% Employee)
Medicare (Employer)	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$25.14	\$301.72	2.9% of gross (1.45% Employer and 1.45% Employee)
Subtotal Employee 6 Costs	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$1,866.65	\$22,399.81	

Employee Contingency \$300.00 \$300.00 \$300.00 \$300.00 \$300.00 \$300.00 \$300.00 \$300.00 \$300.00 \$300.00 \$300.00 \$300.00 \$300.00 \$300.00 \$3,600.00 Contingency for employee costs not included or may be required, vacation cash out upon separation, other unknowns, etc.

Background Check Expense \$130.00 \$0.00 \$0.00 \$130.00 \$0.00 \$0.00 \$130.00 \$0.00 \$0.00 \$130.00 \$0.00 \$0.00 \$520.00 Costs for Live-Scan background check for new employees or volunteers. Estimate assumes all current active volunteers were completed prior to July 1, 2024. Costs assume 4 volunteers at \$32 for DOJ every 3 months at scheduled volunteer training (volunteer pays \$29 Live Scan).

Monthly Subtotal Employee Costs	\$26,636.37	\$26,506.37	\$26,506.37	\$26,636.37	\$26,506.37	\$26,506.37	\$26,869.62	\$26,739.62	\$26,739.62	\$26,869.62	\$26,739.62	\$26,739.62	\$26,739.62	\$26,739.62	\$319,995.97	
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Utilities														
Cox Business	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$450.00	\$5,400.00	WiFi, Internet, Irrigation Control
EDCO	\$2,200.00	\$2,000.00	\$1,800.00	\$1,800.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$11,000.00	Trash/Waste Services/brush removal
Otay Water District	\$3,150.00	\$3,150.00	\$4,200.00	\$4,200.00	\$2,000.00	\$2,000.00	\$1,900.00	\$1,500.00	\$1,500.00	\$1,500.00	\$1,600.00	\$1,600.00	\$28,300.00	5% escalator starting July 1, 2026 to reflect increase in water.
SDG&E	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$2,500.00	\$30,000.00	Power added 8% increase to previous \$2415 est. for SDGE rate increases FY 2025-26
Monthly Subtotal Utilities	\$8,300.00	\$8,100.00	\$8,950.00	\$8,950.00	\$5,350.00	\$5,350.00	\$5,250.00	\$4,850.00	\$4,850.00	\$4,850.00	\$4,950.00	\$4,950.00	\$74,700.00	
Insurance														
General Liability (Philadelphia)	\$1,204.00	\$0.00	\$0.00	\$1,204.00	\$0.00	\$1,204.00	\$0.00	\$1,204.00	\$0.00	\$1,204.00	\$0.00	\$1,204.00	\$7,224.00	Will automatically renew in May, 2025 at similar rate. Notice will go out in April.
CA Property/Casualty (Markel)	\$0.00	\$0.00	\$0.00	\$2,422.88	\$0.00	\$0.00	\$0.00	\$0.00	\$2,422.88	\$0.00	\$0.00	\$0.00	\$4,845.76	
Automotive	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$8,400.00	Progressive Commercial. Insurance for Ford F-150 truck and Nissan Rogue. \$3,987.86 for 6mo quote. Adding a 5% increase for split payments.
Workers Compensation (Markel)	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$1,200.00	\$14,400.00	Based on FY25 monthly payments.
Monthly Subtotal Insurance	\$3,104.00	\$1,900.00	\$1,900.00	\$5,526.88	\$1,900.00	\$3,104.00	\$1,900.00	\$3,104.00	\$4,322.88	\$3,104.00	\$1,900.00	\$3,104.00	\$34,869.76	
Operational Costs														
Events/Education														
Garden Events	\$0.00	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$500.00	\$2,000.00	\$0.00	\$0.00	\$3,500.00	Event Expenses-Tomatomania, SGBF, Free Fridays, Fall Event.
Education Programs	\$200.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$600.00	Education Programs expenses for paper, pencils etc.
Monthly Subtotal	\$200.00	\$0.00	\$0.00	\$1,100.00	\$0.00	\$100.00	\$0.00	\$0.00	\$500.00	\$2,200.00	\$0.00	\$0.00	\$4,100.00	
Safety/Security														
Aztec Fire & Safety	\$0.00	\$0.00	\$0.00	\$0.00	\$270.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$270.00	Fire Extinguisher certification. \$270 annual cost in December.
Cloud Security Systems	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$300.00	Security Alarm System. \$300 annual cost in December.
Monthly Subtotal	\$0.00	\$0.00	\$0.00	\$0.00	\$270.00	\$300.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$570.00	
Software/Apps														
Constant Contact (Outreach-Email)	\$255.00	\$255.00	\$255.00	\$255.00	\$255.00	\$255.00	\$255.00	\$255.00	\$255.00	\$255.00	\$255.00	\$255.00	\$3,060.00	Community engagement email vendor. Provides 12,500 email capacity for communicating with members and subscribers.
Quickbooks	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$3,600.00	
Flickr	\$0.00	\$0.00	\$0.00	\$0.00	\$72.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$72.00	photo and video hosting service for staff and volunteers
FireSpring (web hosting)	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$2,340.00	Firespring specializes in websites for Non Profit organizations. They do our website payment processing and forms processing. Keeps the website running.
Joint It (membership software)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$854.00	\$0.00	\$0.00	\$0.00	\$854.00	Garden membership management software. Annual payment.
Volgistics (Volunteer Scheduler)	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$600.00	Management software for volunteer organization, contact and communication.
Monthly Subtotal	\$800.00	\$800.00	\$800.00	\$800.00	\$872.00	\$800.00	\$800.00	\$800.00	\$1,654.00	\$800.00	\$800.00	\$800.00	\$10,526.00	

Office/Administrative															
Bank Account Fees	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$600.00	Monthly Bank fee on JPA account
Merchant Fees	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$6,000.00	Square POS system fees for use of card payments. Square charges from 2 - 3% based on certain conditions. Using 2.5% avg fee applied to total estimated revenue.
Advanced Office (Copier/Scanner/Fax)	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$350.00	\$4,200.00	Printer/copier rental for office scanning/faxing/printing. New contract by JPA includes 1000 b/w and color copies
Office Supplies/Expenses	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$250.00	\$3,000.00	General office supplies
Monthly Subtotal	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$1,150.00	\$13,800.00	
Vehicle Expenses															
Fuel Expense (2 vehicles F-150 and Nissan Rogue)	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$1,800.00	F-150 - 19 gal tank at \$6/gal = \$114/tank. Nisaan Rogue \$87dollars/tank×1=\$87dollars/month. Rogue only used for special events and outreach. Estimate \$150/mo for both.
Vehicle Maintenance	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$1,800.00	Oil change, tires, smog, general maintenance Est. \$1800 annually
Vehicle Registration	\$340.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$340.00	For a 2014 Nissan Rogue and a 2005 Ford F-150
Vehicle Mileage Reimbursement	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$360.00	Estimated reimbursement for mileage. 2025 at \$0.70/mile. Estimate 500 miles @ \$0.70 = \$350
Electric/Golf Carts (3)	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$1,200.00	3 carts - tires, batteries, repairs, charger maint. Battery Replaced in FY25 for ADA cart.
Monthly Subtotal	\$770.00	\$430.00	\$430.00	\$430.00	\$430.00	\$430.00	\$430.00	\$430.00	\$430.00	\$430.00	\$430.00	\$430.00	\$430.00	\$5,500.00	
Garden Expenses															
Cintas (Janitorial)	\$450.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$450.00	\$400.00	\$450.00	\$400.00	\$4,950.00	Increase from FY25 baesd on admissions, garden events and garden popularity.
Building Maitenance	\$30,000.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$400.00	\$34,400.00	Estimated cost for parking lot repavement. Possibly funded by District 4 CEP July 1 is grant deadline for CEP (Community Enhacement Program) grant, first cycle.
General Garden Maitenance/Repairs	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$6,000.00	Trash cans, trash bags irrigation materials, fertilizer, gloves, hardware, etc.
Exhibit Maitenance/Animal Care	\$500.00	\$500.00	\$500.00	\$500.00	\$500.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$300.00	\$500.00	\$500.00	\$5,000.00	Decomposed Granite/Gravel/Edging for pathway maintenance. Plants and soil. Animal care for exhibits. Tortoise and butterfly.
Monthly Subtotal	\$31,450.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,800.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,600.00	\$1,650.00	\$1,600.00	\$1,850.00	\$1,800.00	\$50,350.00	

Volunteers														
Volunteer Appreciation and Costs	\$100.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$1,000.00	\$2,400.00	Volunteer appreciation supplies.
Monthly Subtotal Volunteers	\$100.00	\$0.00	\$1,000.00	\$0.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00	\$1,000.00	\$2,400.00	
Monthly Subtotal Operational Costs	\$34,470.00	\$4,180.00	\$5,180.00	\$5,280.00	\$4,522.00	\$4,480.00	\$3,980.00	\$4,080.00	\$5,384.00	\$6,280.00	\$4,230.00	\$5,180.00	\$87,246.00	
JPA Administrative														
Audit/taxes	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	Required annually. Done after year end for previous year. This expense for FY 24-25 audit and Filing of JPA 990's.
Monthly Subtotal Administrative	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$30,000.00	
JPA Garden Memberships														
American Public Garden Association (APGA)	\$0.00	\$0.00	\$0.00	\$550.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$550.50	Provides large scale marketing included in membership and reciprocal admissions for Garden Members and staff. National recognition for the WCG.
American Horticulture Society	\$0.00	\$0.00	\$350.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$350.00	Provides reciprocal admissions to over 360 public gardens across the nation for Garden members.
East County Chamber of Commerce	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$430.00	\$0.00	\$0.00	\$0.00	\$0.00	\$430.00	Provides marketing of classes, events, and networking with over 500 businesses in East County.
San Diego Museum Council	\$0.00	\$0.00	\$385.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$385.00	Provides large scale marketing for garden events, programs, membership specials, and brings revenue to admissions with participation in yearly SD Museum Month events. (4 events a year)
Monthly Subtotal Memberships	\$0.00	\$0.00	\$735.00	\$550.50	\$0.00	\$0.00	\$0.00	\$430.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,715.50	
Governance Expense														
JPA Board Retreat	\$3,000.00	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,000.00	Board Retreat and Strategic Consultant Cost
Total Monthly Costs	\$85,730.37	\$54,366.37	\$54,151.37	\$56,603.75	\$47,738.37	\$50,280.37	\$77,579.62	\$48,743.62	\$50,956.50	\$51,523.62	\$48,479.62	\$50,553.62	\$676,707.23	
Less Total Monthly Revenue	\$10,900.00	\$10,800.00	\$13,300.00	\$20,600.00	\$25,900.00	\$19,400.00	\$19,100.00	\$11,400.00	\$22,700.00	\$11,900.00	\$13,500.00	\$14,600.00	\$194,100.00	
Net Total JPA Monthly Cost (Expenses Less Revenue)	\$74,830.37	\$43,566.37	\$40,851.37	\$36,003.75	\$21,838.37	\$30,880.37	\$58,479.62	\$37,343.62	\$28,256.50	\$39,623.62	\$34,979.62	\$35,953.62	\$482,607.23	
Total JPA Costs FY 2025-26	\$482,607													
Total Agency Contribution FY 2025-26														
Helix (20%)	\$96,521		Helix (24%)	\$115,826		Helix (36%)	\$173,739		Helix (36%)	\$241,304				
Otay (20%)	\$96,521		Otay (24%)	\$115,826		Otay (36%)	\$173,739		Otay (36%)	\$241,304				
Sweetwater (15%)	\$72,391		Sweetwater (17%)	\$82,043		Sweetwater (28%)	\$135,130		Sweetwater (0%)	\$0				
SDCWA (30%)	\$144,782		SDCWA (35%)	\$168,913		SDCWA (0%)	\$0		SDCWA (0%)	\$0				
City SD (15%)	\$72,391		City SD (0%)	\$0		City SD (0%)	\$0		City SD (0%)	\$0				
	\$482,607			\$482,607			\$482,607			\$482,607				

JPA FY 2025-26 DRAFT Budget Proposal Summary

Date 3/17/25

Full-Time Staff	3
Part-Time Staff	3

Revenue

Memberships	\$50,000
Admissions	\$24,000
Donations	\$30,500
Education	\$24,000
Events/Rentals	\$29,000
Gift Shop	\$6,000
Grants/County Contracts	\$26,000
Nursery	\$4,600
Total Annual Garden Revenue	\$194,100

Expenses

JPA Labor Expense	\$319,996
JPA Contracts	\$122,180
Utilities	\$74,700
Events-Education	\$4,100
Contingency	\$3,600
Garden Maintenance	\$50,350
Insurance	\$34,870
Software/Apps	\$10,526
JPA Annual Audit Expense	\$30,000
Office/Administrative	\$13,800
Vehicles/Electric Carts	\$5,500
JPA Board Retreat	\$6,000
Volunteer Appreciation	\$2,400
Safety/Security/Janitorial	\$570
Garden Association Membership Expense	\$1,716
Total Annual Garden Expense	\$676,707

Net JPA Funding Obligation

\$482,607

Agency Annual Cost by Cost Share

SDCWA	30%	\$144,782
Helix	20%	\$96,521
Otay	20%	\$96,521
Sweetwater	15%	\$72,391
City of San Diego	15%	\$72,391
Grossmont-Cuyamaca CCD (contribution of land in lieu of cash)	0%	\$0
Total	100%	\$482,607



BOARD REPORT

TO: Board of Directors

FROM: Brian M. Olney, Interim Administrator

INITIATED BY: Lauren Magnuson, Director of Garden Operations

DATE: March 25, 2025

SUBJECT: Continued Funding and Operation of the Garden

Recommendation:

The Board discuss the status of member agency participation for continued funding and operation of the Garden past June 30, 2024.

Background:

The Board discussed options for continued funding and operations of the Garden at the January 28, 2025, and February 28, 2025, board meetings and directed staff to develop a draft Memorandum of Understanding that could facilitate continued funding and operation of the Garden past June 30, 2025.

Legal counsel provided a draft MOU for board review and discussion at the February 28, 2025, meeting. Member agencies were directed to seek direction from their respective agencies on their intent to continue participation in the Garden. Staff provided an update to the San Diego County Water Authority at their Water Planning Committee meeting on February 27, 2025. Staff were informed that SDCWA did not currently have funding for the Garden in their draft budget but will be discussing the budget and funding for the Garden during their budget process during their March, April and May board meetings. Director McMillan provided feedback to the board that Helix wished to continue with funding and operating the Garden past June 30, 2025, and included funding for this in their budget.

Staff are expecting direction from the member agencies as soon as possible on their continued participation so staff can plan appropriately for budget development or transitioning of the Garden back to the Grossmont-Cuyamaca Community College District.