



May 27, 2025
Regular Meeting of Water Conservation Garden Authority
3:30 p.m.
Water Conservation Garden Multipurpose Room
12122 Cuyamaca College Drive West
El Cajon, California 92019

OPEN MEETING

1. Call meeting to order and roll call.
2. Pledge of Allegiance.
3. Approve agenda (additions and/or deletions).

PUBLIC COMMENTS

4. Public comment.

ACTION/DISCUSSION ITEMS

5. The board approve the April 22, 2025, regular board meeting minutes. (Action)
6. The board receive an update on Garden operations and finances from Director of Garden Operations Lauren Magnuson. (Information)
7. The board discuss options for continued funding and operations of the Garden after June 30, 2024. (Discussion)
8. The board approve the fiscal year 2025-26 budget and provide direction to staff on setting the member agency annual contributions for fiscal year 2025-26.
9. The board provide feedback on sustainability partnership opportunities to expand outreach and revenue opportunities.
10. Director comments.
11. President comments.
12. Acting administrator comments.
13. Legal counsel comments.

ADJOURNMENT

14. Adjourn regular board meeting.

Item 5



THE WATER CONSERVATION GARDEN AUTHORITY
FOUNDED 1992

DRAFT

**Regular Meeting of the Water Conservation Garden Authority
Tuesday, April 22, 2025, 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

The meeting was called to order at 3:39 p.m. by Director Lopez, who chaired the meeting.

1.2 Roll Call

- Voting Members Present:
 - Jose Lopez, Vice President (Acting President) (Otay)
 - Dan McMillan (Helix)
 - Nicole Beaulieu DeSantis (City of San Diego)
 - Steve Castañeda (Sweetwater)
- Member Agencies Absent:
 - Grossmont-Cuyamaca Community College District
 - San Diego County Water Authority
- Guests, Presenters, and Staff Members Present:
 - Brian Olney (Interim Administrator, The Garden; HWD General Manager)
 - Lauren Magnuson (Director of Garden Operations)
 - Jeremy Jungreis (JPA Counsel – Telephonically)
 - Steve Zolezzi (Garden Volunteer Coordinator)
 - Mike Williamson (Meeting Recorder/GCCCD)
 - Jennifer Bryant (Helix)

2. PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was recited.

3. APPROVAL OF AGENDA

Director McMillan moved to approve the agenda, and Director Castañeda seconded the motion. The motion passed unanimously, with Directors from GCCCD and SDCWA absent.

4. PUBLIC COMMENTS

None.

5. ACTION/DISCUSSION ITEMS

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

Director McMillan moved to approve the Minutes of the March 25, 2025, Regular Meeting, and Director DeSantis seconded the motion. The motion passed unanimously, with Directors from GCCCD and SDCWA absent.

5.2 Update on Garden Operations and Finances

Lauren Magnuson presented an update on Garden operations and finances.

- A [report outline](#) was distributed to the board members.
- The Spring Garden & Butterfly Festival will be held on May 3, 2025.
- Garden Volunteer Yaily Gonzalez reviewed the items from the outline under the *Education/ Outreach/Community Programs* heading.
- Director Castañeda requested a sign be posted suggesting that visitors notify their respective water districts to let them know how wonderful the Garden is, especially those from Bonita to contact their representative on the Sweetwater Authority Board.
- Jennifer Bryant from Helix reviewed Treasurer's Report, making note of the following:
 - As a result of discussion at the previous meeting, a new Summary of Receipts and Disbursements was created to clarify expense and revenue sources.
 - There is also a new format for the Budget Summary, also to make the reporting clearer.
 - The consensus among the group is that the new formats are an improvement.
 - Director McMillan noted that revenue from educational programs and classes is all extra revenue which is not included in the budget.
 - Educational programs and classes are only using existing staff and volunteers, so there is no additional cost for these programs.
 - Director McMillan suggested that the financial statements include a footnote to reflect donations of time and material items to show the significant contributions of volunteers and others.

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

The Board discussed the options for continued funding and operations of the Garden after June 30, 2025, including the following:

- Director McMillan noted as follows:
 - Helix intends to move forward as a JPA member for at least a year, even if it means being the only member.
 - The Helix Board will rescind its letter of withdrawal.
 - The San Diego County Water Authority (SDCWA) is planning to discuss continued participation in the JPA at a meeting next week.
 - Rescinding withdrawal letters should be a starting point. There also need to be legal amendments to the JPA agreement and related legal documents, but there is not enough time to do that before 7/1/25.
 - The JPA budget will be brought back at the May JPA Board meeting. If there are questions, they will be addressed at June meeting, and hopefully there will be an approved budget before 7/1/25.

- Lauren attended board meetings at Sweetwater, Otay, Helix, and SDCWA to promote the Garden and answer any questions from their board members.
- Director Castañeda noted as follows:
 - Sweetwater will likely rescind its withdrawal letter.
 - Sweetwater requires assurances that the priorities of the JPA Board will be maintained.
 - Sweetwater requires fixed costs, and no “last person standing” clause.
 - If the JPA continues and wants to increase member allocations, it needs to be voted on by the JPA Board, and then ratified by everyone’s home district boards.
 - Similarly, SDCWA wants certainty of costs, and no proportional cost increases if a member withdraws from the JPA.
 - There is support for the Garden at SDCWA at their current level of financial commitment.
 - SDCWA will likely remain as a member of the JPA under the right circumstances.
 - SDCWA wants similar assurances as Sweetwater as to cost containment and commitment amounts being locked in.
- Brian Olney suggested a letter of intent from the JPA Board to the member agency boards, and offered to work with JPA legal counsel to put together principles of agreement and/or a letter of intent.
- Director Lopez noted that Otay is also more flexible, like Helix, and plans to rescind its letter of withdrawal.
- JPA Counsel Jeremy Jungreis noted the following:
 - The letters of withdrawal need to be rescinded.
 - After all letters of withdrawal have been rescinded, there will be some flexibility as to how to proceed.
 - One possibility is a side agreement as to who covers the cost if one of the members withdraws. Likely it would be Otay and Helix that would have to share the proportional costs if Sweetwater is capped at \$75,000.
 - He stressed that the group is very sensitive to the needs of the GCCCD.
 - There appears to be a solid commitment for 18 months at this point, possibly up to two years, based on Helix's level of commitment.

5.4 Board of Directors Comments

- Director McMillan noted the following:
 - The Garden is doing well, and he is happy to see enterprise areas expand which will bring in additional revenues.
 - The Garden spaces are being used as venues for community fundraisers. These events are being staffed by volunteers and Garden staff. The Garden has table at these events to promote Garden memberships.
- Director DiSantis noted that the City's full council will vote in May on continued membership in the Garden JPA. The outlook is not optimistic.

5.5 Board President Comments

Acting President Lopez had nothing further to report.

5.6 Acting Administrator Comments

Acting Administrator Olney had nothing further to report.

5.7 Legal Counsel Comments

Legal Counsel Jungreis had nothing further to report.

6. ADJOURNMENT

The meeting adjourned at 4:36 p.m.

Next meeting Tuesday, May 27, 2025, 3:30 p.m. at the Water Conservation Garden Multipurpose Room.

Item 6
Water Conservation Garden
Treasurer's Report
April 30, 2025

	Balance April 30, 2025
Cash and Bank Deposits	
Operating Account - Neighborhood Bank	\$ 132,145.27
Money Market - Neighborhood Bank	303,340.41
Checking Account - US Bank	-
Petty Cash	1,200.00
Total Cash and Bank Balance	436,685.68
Deposits in Transit	
Outstanding Checks	(3,537.31)
Total Cash and Bank Deposits	433,148.37
 Reconciled to ledger as of April 30, 2025	 \$ 433,148.37

**Water Conservation Garden
Summary of Agency Contributions
April 30, 2025**

	Year-To-Date			
	Actual	Budget	Variance B/(W)	%
Agency Contributions				
City of San Diego	\$ 75,828	\$ 75,828	\$ -	0%
Helix Water District	101,105	101,105	-	0%
Otay Water District	50,553	97,105	(46,552)	-48%
SD County Water Authority	151,657	151,657	-	0%
Sweetwater Authority	75,828	75,828	-	0%
TOTAL AGENCY CONTRIBUTIONS	\$ 454,971	\$ 501,523	\$ (46,552)	-9%

**Water Conservation Garden
Budget Summary
April 30, 2025**

	Current Month				Year-To-Date				Annual Budget		
	Actual	Budget	Variance B/(W)	%	Actual	Budget	Variance B/(W)	%	Budget	Remaining Balance	% Used
REVENUE											
Admissions	\$ 3,772	\$ 3,000	\$ 772	26%	\$ 26,698	\$ 21,000	\$ 5,698	27%	\$ 26,500	\$ (198)	101%
Donations	838	-	838	100%	227,321	-	227,321	100%	-	(227,321)	100%
Events/Education	1,430	-	1,430	100%	56,788	6,000	50,788	846%	10,000	(46,788)	568%
Gift Shop Sales	2,056	500	1,556	311%	16,220	5,000	11,220	224%	6,000	(10,220)	270%
Memberships	7,962	4,200	3,762	90%	76,981	32,100	44,881	140%	39,300	(37,681)	196%
Interest Income	3,779	200	3,579	1,790%	10,272	2,000	8,272	414%	2,400	(7,872)	428%
TOTAL REVENUE	\$ 19,837	\$ 7,900	\$ 11,937	151%	\$ 414,280	\$ 66,100	\$ 348,180	527%	\$ 84,200	\$ (330,080)	492%
EXPENSE											
Payroll Expenses											
Wages	\$ 21,235	\$ 21,842	\$ 607	3%	\$ 183,258	\$ 218,420	\$ 35,162	16%	\$ 262,104	\$ 78,846	70%
Taxes	2,005	2,571	566	22%	19,569	25,709	6,140	24%	30,851	11,282	63%
Other Payroll Expense	1,126	1,064	(62)	-6%	11,970	10,564	(1,406)	-13%	12,628	658	95%
Subtotal	\$ 24,366	\$ 25,477	\$ 1,111	4%	\$ 214,797	\$ 254,693	\$ 39,896	16%	\$ 305,583	\$ 90,786	70%
Operations Expenses											
Garden Expenses	\$ 4,590	\$ 1,900	\$ (2,690)	-142%	\$ 15,462	\$ 19,950	\$ 4,488	22%	\$ 24,550	\$ 9,088	63%
Building Expenses	521	199	(322)	-162%	12,575	1,994	(10,581)	-531%	2,393	(10,182)	525%
Utilities	2,812	4,921	2,109	43%	52,432	49,210	(3,222)	-7%	59,052	6,620	89%
Vehicle & Equipment	320	630	310	49%	9,360	8,035	(1,325)	-16%	9,985	625	94%
Subtotal	\$ 8,243	\$ 7,650	\$ (593)	-8%	\$ 89,829	\$ 79,189	\$ (10,640)	-13%	\$ 95,980	\$ 6,151	94%
Administrative Expenses											
Applications & Software	\$ 195	\$ 1,084	\$ 889	82%	\$ 3,270	\$ 11,696	\$ 8,426	72%	\$ 13,984	\$ 10,714	23%
Insurance	-	1,869	1,869	100%	7,330	23,824	16,494	69%	27,561	20,231	27%
Office Expenses	2,521	796	(1,725)	-217%	23,455	7,633	(15,822)	-207%	9,281	(14,174)	253%
Professional Fees	4,510	7,020	2,510	36%	94,766	81,990	(12,776)	-16%	97,100	2,334	98%
Other Administrative	2,508	100	(2,408)	-2,408%	34,555	9,234	(25,321)	-274%	10,234	(24,321)	338%
Contingency for Unknowns	-	2,500	2,500	100%	-	25,000	25,000	100%	30,000	30,000	0%
Subtotal	\$ 9,734	\$ 13,369	\$ 3,635	27%	\$ 163,376	\$ 159,377	\$ (3,999)	-3%	\$ 188,160	\$ 24,784	87%
TOTAL EXPENSE	\$ 42,343	\$ 46,496	\$ 4,153	9%	\$ 468,002	\$ 493,259	\$ 25,257	5%	\$ 589,723	\$ 121,721	79%
NET REVENUE	\$ (22,506)	\$ (38,596)	\$ 7,784	-20%	\$ (53,722)	\$ (427,159)	\$ 322,923	-76%	\$ (505,523)	\$ (451,801)	11%
NET REVENUE EXCL. DONATIONS	\$ (27,123)	\$ (38,796)	\$ 11,673	-30%	(291,315)	\$ (429,159)	\$ 137,844	-32%	\$ (507,923)	(216,608)	43%

Water Conservation Garden
Summary of Receipts and Disbursements
April 30, 2025

	Year-To-Date
	Actual
Beginning fund balance, June 30, 2024	\$ 42,771
Operating activities	
Admissions	26,698
Donations	227,321
Events/Education	56,788
Gift Shop Sales	16,220
Other	(3,897)
Memberships	76,981
Payments to suppliers and vendors	(272,228)
Payments to employees	(203,649)
Deposits (net)	900
Net cash provided / (used) by operating activities	(74,866)
Capital and financing activities	
Agency Contributions Received	454,971
Net cash provided / (used) for capital and financing activities	454,971
Investing activities	
Interest Income	10,272
Net cash provided / (used) for investing activities	10,272
Ending fund balance, February 28, 2025	\$ 433,148

Item 7



BOARD REPORT

TO: Board of Directors

FROM: Brian M. Olney, Interim Administrator

INITIATED BY: Lauren Magnuson, Director of Garden Operations

DATE: May 27, 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, February 28, and March 25, 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.

JPA members have continued to hold discussions with their agency board of directors and garden staff have provided updated information at Sweetwater Authority and Otay Water District board meetings. Director McMillan advised that Helix took an official vote at their March 19, 2025, board meeting to continue to fund the Garden past June 30, 2025.

At their respective board meetings on May 7, 2025, Helix Water District and Otay Water District formally approved rescinding their respective letters of withdrawal from the Garden on the premise that they would fund and operate the garden for twelve to eighteen months depending on ongoing performance and participation from existing Water Conservation Garden Authority members or the ability to bring in new members to assist with funding. The letters rescinding their respective withdrawal were sent to the Water Conservation Garden board of directors and are included as attachments to this report for reference. The City of San Diego provided confirmation to the board chair, Kathleen Hedberg, that they will not be rescinding their letter of withdrawal and they will not continue to participate as a member of the Water Conservation Garden Authority after June 30, 2025. The email is attached to this report for reference.

Legal counsel has developed a Memorandum of Understanding to address certain items brought up by member agencies in previous meetings. The MOU provides the framework for member agencies that want to consider changes to participation requirements and allows the ability to move forward with participation with the understanding that adjustments will be made to address those items. Sweetwater Authority and San Diego County Water Authority have not provided official direction of their continued participation as of the writing and submission of this report for today's meeting.

Attachments:

1. Helix Water District Letter Rescinding Withdrawal
2. Otay Water District letter Rescinding Withdrawal
3. City of San Diego Withdrawal Confirmation Email
4. Draft Memorandum of Understanding

Attachment 1



Setting Standards of
Excellence in Public Service

Administration Office
7811 University Avenue
La Mesa, California 91942-0427

619-466-0585
helix@helixwater.org
hwd.com

May 8, 2025

Water Conservation Garden Authority
Board of Directors
12122 Cuyamaca College Drive West
El Cajon, CA 92019

Re: Rescind Notice of Intent to Withdraw from Water Conservation Garden Authority

Dear Water Conservation Garden Authority Board of Directors,

The Helix Water District Board of Directors voted on July 17, 2024, to issue a notice of intent to withdraw from the Water Conservation Garden Authority per Article 17 of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority.

On March 19, 2025, the board approved continued participation in the Water Conservation Garden Authority for 18 months beginning July 1, 2025, through December 31, 2026, which would revert to the 12-month term if no substantial participation commitment was given by other Garden agencies by June 30.

To this end, the board would like to rescind their original notice of intent to withdraw from the Water Conservation Garden Authority, effective July 1, 2025.

We look forward to the continued community benefit of the garden in the future.

Sincerely,

A handwritten signature in blue ink that reads "Daniel H. McMillan". The signature is fluid and cursive, written over a light blue horizontal line.

Daniel H. McMillan
Board President

CC: Brian M. Olney, General Manager, Helix Water District
Jennifer C. Bryant, Director of Administrative Services, Helix Water District
Elizabeth W. Hull, Best Best and Krieger, General Counsel for Helix Water District

Board of Directors

Daniel H. McMillan, President
Joel A. Scalzitti, Vice President
Andrea Beth Damsky, Division 2
Mark Gracyk, Division 3
Kathleen Coates Hedberg, Division 4

Attachment 2



...Dedicated to Community Service

2554 SWEETWATER SPRINGS BLVD, SPRING VALLEY, CA 91978-2004
(619) 670-2222

otaywater.gov

May 21, 2025

Kathleen Hedberg, President
Water Conservation Garden Authority
12122 Cuyamaca College Drive West
El Cajon, CA 92019

Subject: Rescind Notice of Intent to Withdraw from Water Conservation Garden Authority

Dear Ms. Hedberg,

On July 30, 2024, the Otay Water District issued a notice of intent to withdraw from the Water Conservation Garden Authority per Article 17 of the Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority (WCA).

At its May 7, 2025 board meeting, the Otay Water District's board of directors approved continued participation in the WCA for 18 months beginning July 1, 2025, through December 31, 2026. This term could revert to 12 months if other WCA members give no substantial participation commitment by June 30, 2025.

To this end, the board would like to rescind its original notice of intent to withdraw from the WCA, effective July 1, 2025.

We look forward to the continued community benefit of the Water Conservation Garden.

Sincerely,

Jose Martinez, General Manager
Otay Water District

CC: Water Conservation Garden Authority Board of Directors
Lauren Magnuson, Director of Water Conservation Garden Operations
Otay Water District Board of Directors
Dan Shinoff, Otay Water District General Counsel

Attachment 3

**Water Conservation Garden Authority
May 27, 2025 Agenda item 7 attachment 4.**

City of San Diego withdrawal confirmation

Good morning, Kathleen,

On Tuesday, 5/13, the City of San Diego City Council approved of the proposed action to withdraw membership in the Water Conservation Authority JPA. On June 30, 2025, the City of San Diego's letter to withdraw from the JPA will become effective and the City will no longer be a member of the Water Conservation Authority.

Please let us know if you have any questions.

Thank you

Juan Guerreiro
Director
City of San Diego
Public Utilities Department

Attachment 4

MEMORANDUM OF UNDERSTANDING REGARDING AMENDED AND RESTATED JOINT POWERS AGREEMENT CREATING THE WATER CONSERVATION GARDEN AUTHORITY AND CONTINUATION OF FUNDING AND OPERATION FOR THE WATER CONSERVATION GARDEN

This Memorandum of Understanding (“MOU”) is made and entered into as of _____ (“Effective Date”) by and between the Helix Water District (“Helix”), Otay Water District (“Otay”), Sweetwater Authority (“Sweetwater”), San Diego County Water Authority (“SDCWA”), and Grossmont Cuyamaca Community College District (“GCCCD”). Helix, Otay, Sweetwater, SDCWA, and GCCCD are each referred to herein as a “Party” and are collectively referred to as the “Parties.”

RECITALS

- A. **WHEREAS**, each of the Parties is a member of the Water Conservation Garden Authority Joint Powers Authority (“WCGA”) established August 12, 1992, by that certain Joint Powers Agreement creating the WCGA, and subject to that certain Amended and Restated Joint Powers Agreement Creating the Water Conservation Garden Authority dated, for reference purposes only, as July 18, 2019 (“JPA Agreement”); and
- B. **WHEREAS**, as of the Effective Date of this MOU, the WCGA is comprised of each of the Parties and the City of San Diego; and
- C. **WHEREAS**, the core function of the WCGA is to create, fund, maintain, and operate a water efficient demonstration garden and facilities, defined in the JPA Agreement, and herein, as the “Garden”; and
- D. **WHEREAS**, the JPA Agreement assumes that operation of the Garden will occur through an “Operating Agreement” defined therein by and between the WCGA and Friends of the Water Conservation Garden, a nonprofit corporation (“Friends”); and
- E. **WHEREAS**, Friends has not operated the Garden since March of 2024, and the WCGA has assumed direct responsibility for operating the Garden; and
- F. **WHEREAS**, Article 15 of the JPA Agreement establishes funding contribution percentages for each member of the WCGA, including each of the Parties, and the City of San Diego, but does not prohibit members of the WCGA from separately agreeing to fund some or all of the percentage of the budget otherwise assigned to another member per Article 15 of the JPA Agreement; and
- G. **WHEREAS**, Article 17 of the JPA Agreement provides a mechanism by which members of the WCA can withdraw from the WCGA by providing written notice within the first calendar month of the fiscal year, effective following the last day of the fiscal year for which notice is given; and

- H. **WHEREAS**, Section E of Article 15 of the JPA Agreement provides that when a member of the WCGA withdraws, the remaining members divide and share the funding responsibility of the withdrawn member until a new member joins and the contribution percentages are recalculated; and
- I. **WHEREAS**, in July of 2024, Helix, Otay, Sweetwater, SDCWA, and the City of San Diego each submitted letters of withdrawal from the WCGA pursuant to Article 17 of the JPA Agreement, which withdrawal will be effective on July 1, 2025 (each a “Letter of Withdrawal”) absent rescindment of the letters by the members that submitted them; and
- J. **WHEREAS**, the Parties now desire to ensure the continued maintenance and operation of the Garden and continuation of the WCGA, and for Helix, Otay, Sweetwater, and SDWCA to rescind their respective Letters of Withdrawal, subject to future modification of the terms of the JPA Agreement described herein through a separately negotiated Amendment No. 1 to the JPA Agreement (the “Amendment”) that is anticipated to be negotiated and approved prior to December 1, 2025; and
- K. **WHEREAS**, the City of San Diego, which is not a party to this MOU, has indicated it will not rescind its Letter of Withdrawal because it intends to withdraw from the WCGA effective July 1, 2025; and
- L. **WHEREAS**, there is not sufficient time before July 1, 2025 for the Parties to negotiate and finalize the terms of any future Amendment to the JPA Agreement prior to the end of the fiscal year on June 30, 2024, so this Amendment will ensure the Parties to this MOU have sufficient time to negotiate an Amendment meeting the needs of the WCGA and the members thereof; and
- M. **WHEREAS**, accordingly, the Parties desire to enter into this MOU to provide for rescission of Helix, Otay, Sweetwater, and SDWCA Letters of Withdrawal and establish general parameters and party intent for the terms of the Amendment that will occur during the next fiscal year.

NOW, THEREFORE, the Parties agree as follows:

AGREEMENT

1. **Recitals**: The Recitals set forth above are incorporated into this MOU by reference as though fully set forth herein.
2. **Rescission of Letters of Withdrawal**. Helix, Otay, Sweetwater, and SDCWA shall each formally rescind their respective Letters of Withdrawal on or before June 10, 2025.
3. **No Withdrawals for Interim Period**. Following the rescission contemplated in Section 2 hereof, no Party shall submit a letter of withdrawal or otherwise attempt to withdraw from the WCGA or the JPA Agreement until after December 31, 2025.
4. **Anticipated Terms of Future Amendment of JPA Agreement**. The Parties will endeavor to negotiate an Amendment to the JPA Agreement acceptable to all members of the WCGA as of the effective date of the Amendment. The Parties anticipate that the Amendment will be

finalized on or before December 1, 2025, subject to extensions as may be approved in writing by all Parties to the JPA Agreement. The Amendment is envisioned to include, but will not be limited to, the following concepts for revision of the JPA Agreement:

- i) Deferral of Agenda Items. Article 9 of the JPA Agreement will be amended to permit any voting member of the “Board,” as that term is defined in the JPA Agreement, to request deferral of any agenda item to the next board meeting and any request for deferral longer than the next board meeting will be subject to a vote of the majority of the WCGA members present at the meeting constituting a quorum.
- ii) Funding Contribution Percentages. Article 15 of the JPA Agreement will be amended to reflect the following concepts:
 - a) Sweetwater’s annual funding contribution amount shall be Seventy-Five Thousand Dollars and Zero Cents (\$75,000.00), as adjusted annually for the San Diego Consumer Price Index as posted in January of each calendar year. The obligation of Sweetwater will not be adjusted in cases where other WCGA members withdraw from the WCGA or if new members join the WCGA.
 - b) SDCWA’s annual funding contribution amount shall be one hundred and fifty thousand dollars and Zero Cents (\$150,000.00), as adjusted annually for the San Diego Consumer Price Index as posted in January of each calendar year. The obligation of SDCWA will not be adjusted in cases where other WCGA members withdraw from the WCGA or if new members join the WCGA.
 - c) The annual funding contributions of Helix and Otay respectively will be set in an amount sufficient to allow Helix and Otay to equally cover the difference between WCGA’s total annual budget requirement funded by WCGA members, and the contributions provided by WCGA members other than Helix and Otay, thereby ensuring that Sweetwater and SDWCA are only required to fund the amounts identified in Paragraphs a) and b) above. Helix and Otay’s funding contributions may be adjusted where other WCGA members withdraw from the WCGA or if new funding members join the WCGA. WCGA cash balances may be utilized in setting the funding contributions of Helix and Otay respectively.
 - d) The Parties will discuss in good faith inclusion in the Amendment of a provision that fairly addresses the ability of members with a fixed annual funding contribution to request additional budget costs or expenditures that would increase the respective contributions of members without a fixed annual funding contribution.
- iii) Withdrawal Process. Article 17 of the JPA Agreement will be amended to permit any member of the WCGA to provide a notice of withdrawal from the WCGA at any time, provided that the withdrawal shall only be effective after twelve (12) months from the date notice is received by all members of the WCGA. Annual contribution amounts of withdrawing parties will be pro-rated based on the current annual contribution amount during the twelve (12) month period between the date notice is received by all members of the WCGA and the effective date of the withdrawal.
- iv) Notice of Termination of the WCGA. Article 20 of the JPA Agreement will be amended to require a minimum twelve (12) month notice to GCCCD (the owner of the land on which the WCGA is situated), thereby creating a minimum identified wind down period to

terminate the JPA Agreement and dissolve the WCGA. The members of the JPA will be able to agree to a longer time as is necessary to properly dispose of all claims, distribution of assets, and all other functions necessary to conclude the affairs of the WCGA.

- v) Amendment to Operator Provisions. Multiple sections of the JPA Agreement will be amended to (1) remove and revise references to Friends and the Operating Agreement between Friends and the WCGA, and (2) provide new provisions, as appropriate, related to the operational activities of the Garden.
- vi) Additional Amendments, Clean Up. The Parties may discuss and agree upon other amendments acceptable to all Parties to include in the Amendment, including, without limitation, addressing clean-up and other concerns of the Parties.

5. **Temporary Funding for FY 2025-26**. From July 1, 2025 to the effective date of the Amendment (at which point this MOU will automatically terminate), the Parties hereto agree that notwithstanding Paragraph D of Article 15 of the JPA Agreement, Sweetwater and SDCWA's required annual funding contributions pursuant to Article 15 shall be limited to the amounts identified in sections Section 4 ii) a) and b) of this Agreement, respectively, which amounts Sweetwater and SDCWA agree to pay on or before July 31, 2025, and January 31, 2026, of each year in equal installments. Any difference between the amount that would be owed by Sweetwater and SDCWA pursuant to the otherwise applicable percentages identified in Article 15 of the JPA Agreement, and the contribution amount identified in Sections 4 and 5 of this Agreement, shall be funded equally by Helix and Otay. This MOU shall terminate and be superseded by the Amendment once approved by all of the Parties.

6. **Miscellaneous**.

- i) Time is of the Essence. Time is of the essence for the performance of this MOU.
- ii) Amendment, Termination. This MOU may only be amended or terminated in an instrument executed by all the Parties.
- iii) Authorization, Intent to be Bound. The persons executing this MOU on behalf of each of the Parties hereto represent and warrant that (i) such Party is duly organized and existing, (ii) they are duly authorized to execute and deliver this MOU on behalf of said Party, (iii) by so executing this MOU, such Party is formally bound to the provisions of this MOU, and (iv) that entering into this MOU does not violate any provision of any other agreement to which said Party is bound.
- iv) Entire Agreement. This MOU, including any exhibits thereto, is the entire agreement of the Parties with respect to the matters contained herein.
- v) No Third Party Beneficiaries. There are no intended third-party beneficiaries under this MOU and no such third parties shall have any rights or obligations hereunder.
- vi) Counterparts. This MOU may be executed in counterparts, and all counterparts together shall be construed as one document.

WHEREFORE, each Party has caused this MOU to be executed on its behalf by the duly authorized individual named and signing for it as indicated below.

Dated: _____

Sweetwater Authority

By: _____

Title: _____

Approved as to form:

By: _____

Dated: _____

Otay Water District

By: _____

Title: _____

Approved as to form:

By: _____

Dated: _____

San Diego County Water Authority

By: _____

Title: _____

Approved as to form:

By: _____

Dated: _____

Helix Water District

By: _____

Title: _____

Approved as to form:

By: _____

Dated: _____

Grossmont Cuyamaca Community College District

By: _____

Title: _____

Approved as to form:

By: _____

Item 8



BOARD REPORT

TO: Board of Directors

FROM: Brian M. Olney, Interim Administrator

INITIATED BY: Lauren Magnuson, Director of Garden Operations

DATE: May 27, 2025

SUBJECT: Fiscal Year 2025-26 Proposed Budget

Recommendation:

The board approve the fiscal year 2025-26 budget and provide guidance on setting the member agency annual contributions for fiscal year 2025-26.

Background:

The fiscal year 2025-26 budget represents the second full year of funding and operation of the Garden by the Water Conservation Garden Authority. Staff developed the budget to reflect guidance from the board over this past year and to continue the success of the Garden in fiscal year 2024-25. The budget continues with the same operating schedule 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 draft fiscal year 2025-26 budget was presented to the board for discussion on March 25, 2025. Feedback from the board has been included in this budget including formatting and presentation of the budget summary.

Revenue projections are based on revenues generated through the operation of the Garden and do not include Water Conservation Authority member agency contributions. Revenue projections have been increased based on actual revenues during the previous 12 months. Additional revenues have been added to reflect a higher rate of donation collections, event

rentals, education, and County of San Diego program grants. Donation projections do not include one-time large donations that were received in fiscal year 2024-25. The fiscal year 2025-26 budget revenue reflects an increase of \$130,300 over the fiscal year 2024-25 budget.

The fiscal year 2025-26 expenditures are increased by \$96,885 from the fiscal year 2024-25 budget. The main drivers of this increase are as follows:

- \$30,000 increase in accounting contracts for increased monthly workload and audit support.
- \$15,000 increase in utility expense largely associated with water and trash disposal costs and phone system expenses.
- \$4,000 in educational and event program expenses.
- \$22,000 in maintenance expenses for repaving of the parking lot. District 4 County Enhancement Grant will be applied for but this budget does not assume an award. If awarded, this expense will be reduced by the award amount.
- \$17,000 increase in the cost of the required annual audit.
- \$22,000 increase in labor expenses to account for performance and cost of living increases.

The increase in expenses for fiscal year 2025-26 are offset by the increased revenue projections.

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

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
Plant Sales	\$4,600
Interest Income	\$20,400
Total Annual Garden Revenue	\$214,500

Expenses

JPA Labor Expense	\$328,057
JPA Contracts	\$122,180
Utilities	\$74,040
Events-Education	\$4,200
Garden Maintenance	\$50,350
Insurance	\$34,870

Software/Apps	\$10,526
JPA Annual Audit	\$30,000
Office/Administrative	\$13,800
Vehicles/Electric Carts	\$5,500
JPA Board Retreat	\$6,000
Volunteer Appreciation	\$2,400
Safety/Security	\$570
Memberships	\$1,716
Cost of Goods	\$2,400
Total Annual Garden Expense	\$686,609
Net JPA Funding Obligation	\$472,109

The full detailed 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.

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

San Diego County Water Authority	30%
Helix Water District	20%
Otay Water District	20%
Sweetwater Authority	15%
City of San Diego	15%
Grossmont-Cuyamaca Community College District	0%
(Contribution of land in lieu of cash)	

All contributing member agencies submitted letters of withdrawal in July 2024. As of May 16, 2025, Helix Water District and Otay Water District have rescinded their letters of withdrawal with the intent to fund and operate the garden for fiscal year 2025-26. Staff is still waiting for updates from the remaining contributing agencies (Sweetwater Authority, City of San Diego and San Diego County Water Authority) to determine if they will remain as a member of the Water Conservation Garden Authority and continue making contributions to fund and operate the garden.

Should all contributing agencies remain as members and continue funding the operation of the garden, the table below provides a summary of the agency allocations as prescribed in the existing agreement based on the fiscal year 2025-26 funding obligation amount of \$472,108.

SDCWA	\$141,632
Helix	\$94,422
Otay	\$94,422
Sweetwater	\$70,816
City of San Diego	\$70,816
Grossmont-Cuyamaca CCD	\$0

Staff recommends the board approve the proposed fiscal year 2025-26 budget and withhold setting the member agency annual allocation and contribution amounts until confirmation can be made on remaining agencies that will continue to fund and operate the garden. It is expected that agencies will provide guidance on their continued participation by the end of May 2025 and allocation amounts can be revisited at the June 17, 2025, Water Conservation Garden Authority meeting. Staff will have improved data at this time on end-of-year cash that will carry over to fiscal year 2025-26 that can be used to offset agency contribution amounts that will be departing from the Water Conservation Garden Authority.

Attachments:

1. Fiscal Year 2025-26 Budget Overview
2. Fiscal Year 2025-26 Budget Detail

Attachment 1

Water Conservation Garden Authority FY 2025-26 Budget

	2024-25 Forecast	2024-25 Budget	2025-26 Budget
Garden Revenue			
Memberships	\$ 62,086	\$ 39,300	\$ 50,000
Admissions	\$ 20,744	\$ 26,500	\$ 24,000
Donations	\$ 199,476	\$ 2,400	\$ 30,500
Education	\$ -	\$ -	\$ 24,000
Events/Rentals	\$ 20,010	\$ 10,000	\$ 29,000
Gift Shop	\$ 11,380	\$ 6,000	\$ 6,000
Grants/County Contracts	\$ 26,000	\$ -	\$ 26,000
Nursery	\$ -	\$ -	\$ 4,600
Interest Income			\$ 20,400
Total Annual Revenue	\$ 339,696	\$ 84,200	\$ 214,500
Garden Expenses			
Labor Expense	\$ 264,163	\$ 305,583	\$ 328,057
JPA Contracts	\$ 75,966	\$ 84,100	\$ 122,180
Utilities	\$ 58,056	\$ 59,052	\$ 74,040
Events-Education	\$ 2,400	\$ -	\$ 4,200
Contingency	\$ -	\$ 30,000	\$ -
Garden Maintenance	\$ 21,277	\$ 28,050	\$ 50,350
Insurance	\$ 23,158	\$ 27,561	\$ 34,870
IT/Website/Outreach	\$ 9,973	\$ 13,984	\$ -
Software/Apps	\$ -	\$ -	\$ 10,526
JPA Annual Audit Expense	\$ 27,000	\$ 13,200	\$ 30,000
Office/Administrative	\$ 17,129	\$ 9,281	\$ 13,800
Vehicles/Electric Carts	\$ 2,055	\$ 6,485	\$ 5,500
JPA Board Retreat	\$ -	\$ -	\$ 6,000
25th Anniversary Event	\$ 6,151	\$ 6,000	\$ -
Volunteer Appreciation	\$ 2,688	\$ 2,400	\$ 2,400
Safety/Security	\$ 3,967	\$ 2,393	\$ 570
Garden Association Membership	\$ 1,366	\$ 1,634	\$ 1,716
Gift Shop Cost of Goods	\$ -	\$ -	\$ 2,400
Total Annual Expense	\$ 515,349	\$ 589,723	\$ 686,609
JPA Funding Obligation	\$ 505,523	\$ 505,523	\$ 472,109

Attachment 2

JPA Monthly Cost Budget FY 2025-26

	July	August	Date/Revision September	5/16/2025 October	FINAL Budget 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.
Plant Sales	\$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
Interest Income	\$700.00	\$700.00	\$700.00	\$6,700.00	\$700.00	\$700.00	\$700.00	\$6,700.00	\$700.00	\$700.00	\$700.00	\$700.00	\$20,400.00	
Monthly Revenue Total	\$11,600.00	\$11,500.00	\$14,000.00	\$27,300.00	\$26,600.00	\$20,100.00	\$19,800.00	\$18,100.00	\$23,400.00	\$12,600.00	\$14,200.00	\$15,300.00	\$214,500.00	
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 wokshop instuctors and special classes.
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	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00	\$7,800.00	\$93,600.00	\$45/hr as JPA employee. 2080 hrs averged by month
Social Security (Employer)	\$483.60	\$483.60	\$483.60	\$483.60	\$483.60	\$483.60	\$483.60	\$483.60	\$483.60	\$483.60	\$483.60	\$483.60	\$483.60	\$5,803.20	12.4% of gross (6.2% Employer and 6.2% Employee)
Medicare (Employer)	\$113.10	\$113.10	\$113.10	\$113.10	\$113.10	\$113.10	\$113.10	\$113.10	\$113.10	\$113.10	\$113.10	\$113.10	\$113.10	\$1,357.20	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	\$6,000.00	Est. JPA contribution to employee medical
Subtotal Employee 1 costs	\$8,896.70	\$8,896.70	\$8,896.70	\$8,896.70	\$8,896.70	\$8,896.70	\$8,896.70	\$8,896.70	\$8,896.70	\$8,896.70	\$8,896.70	\$8,896.70	\$8,896.70	\$106,760.40	
Operations Manager Full-Time														Other employee only costs exist and will be administered by JPA e.g. SDI	
Payroll	\$6,066.66	\$6,066.66	\$6,066.66	\$6,066.66	\$6,066.66	\$6,066.66	\$6,066.66	\$6,066.66	\$6,066.66	\$6,066.66	\$6,066.66	\$6,066.66	\$6,066.66	\$72,799.92	\$35/hr as JPA employee. 2080 hrs averged by month
Social Security (Employer)	\$376.13	\$376.13	\$376.13	\$376.13	\$376.13	\$376.13	\$376.13	\$376.13	\$376.13	\$376.13	\$376.13	\$376.13	\$376.13	\$4,513.60	12.4% of gross (6.2% Employer and 6.2% Employee)
Medicare (Employer)	\$87.97	\$87.97	\$87.97	\$87.97	\$87.97	\$87.97	\$87.97	\$87.97	\$87.97	\$87.97	\$87.97	\$87.97	\$87.97	\$1,055.60	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	\$6,000.00	Est. JPA contribution to employee medical
Subtotal Employee 2 Costs	\$7,030.76	\$7,030.76	\$7,030.76	\$7,030.76	\$7,030.76	\$7,030.76	\$7,030.76	\$7,030.76	\$7,030.76	\$7,030.76	\$7,030.76	\$7,030.76	\$7,030.76	\$84,369.11	
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	\$4,333.33	\$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 averged by month. Changes to \$26/hr Jan, 01 2026
Social Security (Employer)	\$268.67	\$268.67	\$268.67	\$268.67	\$268.67	\$268.67	\$268.67	\$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	\$62.83	\$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	\$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	\$5,164.83	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$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	\$22,399.81	
Subtotal Labor and Overhead	\$26,878.11	\$26,878.11	\$26,878.11	\$26,878.11	\$26,878.11	\$26,878.11	\$27,111.36	\$27,111.36	\$27,111.36	\$27,111.36	\$27,111.36	\$27,111.36	\$27,111.36	\$323,936.80	
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	\$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	\$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	\$27,308.11	\$27,178.11	\$27,178.11	\$27,308.11	\$27,178.11	\$27,178.11	\$27,541.36	\$27,411.36	\$27,411.36	\$27,541.36	\$27,411.36	\$27,411.36	\$27,411.36	\$328,056.80	

Utilities															
Cox Business	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$320.00	\$3,840.00	Internet, Irrigation Control
Ultatel Phone Systems	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$75.00	\$900.00	Phone system
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	\$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	\$1,500.00	\$1,600.00	\$1,600.00	\$28,300.00	5% exalator starting July 1, 2026 to refelct 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	\$2,500.00	\$30,000.00	Power added 8% increase to previous \$2415 est. for SDGE rate increases FY 2025-26
Monthly Subtotal Utilities	\$8,245.00	\$8,045.00	\$8,895.00	\$8,895.00	\$5,295.00	\$5,295.00	\$5,195.00	\$4,795.00	\$4,795.00	\$4,795.00	\$4,795.00	\$4,895.00	\$4,895.00	\$74,040.00	
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	\$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	\$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	\$700.00	\$8,400.00	Progresive 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	\$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	\$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	\$0.00	\$3,500.00	Event Expenses-Tomatomania, SGBF, Free Fridays, Fall Event.
Education Programs	\$200.00	\$0.00	\$0.00	\$200.00	\$0.00	\$100.00	\$0.00	\$0.00	\$0.00	\$200.00	\$0.00	\$0.00	\$0.00	\$700.00	Education Programs expenses for paper, pencils etc.
Monthly Subtotal	\$200.00	\$0.00	\$0.00	\$1,200.00	\$0.00	\$100.00	\$0.00	\$0.00	\$500.00	\$2,200.00	\$0.00	\$0.00	\$0.00	\$4,200.00	
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	\$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	\$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	\$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	\$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	\$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	\$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	\$195.00	\$2,340.00	Firespring specializes in websites for Non Profit organizations. They do our website payment processing and forms processing. Keps the website running and assists with website back end support.
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	\$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	\$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	\$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/tankx1=\$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	
Cost of Goods															
Gift Shop	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$2,400.00	Gift shop supplies/goods for resale
Monthly Subtotal Cost of Goods	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$2,400.00	

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	\$34,670.00	\$4,380.00	\$5,380.00	\$5,580.00	\$4,722.00	\$4,680.00	\$4,180.00	\$4,280.00	\$5,584.00	\$6,480.00	\$4,430.00	\$5,380.00	\$89,746.00	
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	\$86,547.11	\$55,183.11	\$54,968.11	\$57,520.49	\$48,555.11	\$51,097.11	\$78,396.36	\$49,560.36	\$51,773.24	\$52,340.36	\$49,296.36	\$51,370.36	\$686,608.06	
Less Total Monthly Revenue	\$11,600.00	\$11,500.00	\$14,000.00	\$27,300.00	\$26,600.00	\$20,100.00	\$19,800.00	\$18,100.00	\$23,400.00	\$12,600.00	\$14,200.00	\$15,300.00	\$214,500.00	
Net Total JPA Monthly Cost (Expenses Less Revenue)	\$74,947.11	\$43,683.11	\$40,968.11	\$30,220.49	\$21,955.11	\$30,997.11	\$58,596.36	\$31,460.36	\$28,373.24	\$39,740.36	\$35,096.36	\$36,070.36	\$472,108.06	
Total JPA Costs FY 2025-26	\$472,108													
Total Agency Contribution FY 2025-26	(Amounts reflect assumed remaining JPA members and may be offset by remaining cash balance/reserve at start of FY 2025-26)													
Helix (20%)	\$94,422		Helix (24%)	\$113,306		Helix (36%)	\$169,959		Helix (36%)	\$236,054				
Otay (20%)	\$94,422		Otay (24%)	\$113,306		Otay (36%)	\$169,959		Otay (36%)	\$236,054				
Sweetwater (15%)	\$70,816		Sweetwater (17%)	\$80,258		Sweetwater (28%)	\$132,190		Sweetwater (0%)	\$0				
SDCWA (30%)	\$141,632		SDCWA (35%)	\$165,238		SDCWA (0%)	\$0		SDCWA (0%)	\$0				
City SD (15%)	\$70,816		City SD (0%)	\$0		City SD (0%)	\$0		City SD (0%)	\$0				
	\$472,108			\$472,108			\$472,108			\$472,108				