



Midpeninsula Regional
Open Space District

R-19-21
Meeting 19-03
February 13, 2019

AGENDA ITEM 6

AGENDA ITEM

Fiscal Year 2018-19 Quarter 2 Budget Amendments

GENERAL MANAGER'S RECOMMENDATION(S) *den*

Adopt a resolution approving the proposed Fiscal Year 2018-19 Budget Quarter 2 amendments (revenues and expenses).

SUMMARY

This report presents the end of Quarter 2 proposed budget amendments by fund, for both revenues and expenses. The Fiscal Year (FY) 2018-19 revenue is projected to increase by \$333,000.

The proposed expense budget adjustments will result in an overall net decrease of \$3,049,801 to the amended FY2018-19 budget. This net decrease is due to various capital projects experiencing cost savings, scope changes, or changes in project timelines.

DISCUSSION

The Board of Directors (Board) adopted the FY2018-19 Budget and Action Plan at the June 13, 2018 regular meeting (Report R-18-63). The FY2018-19 adopted budget is \$103.4 million.

As of December 31, 2018, the Board had authorized a budget amendment increasing the adopted budget by \$500,000 to cover the unanticipated one-time contribution to Peninsula Open Space Trust and San Mateo County for improvements and management of Tunitas Creek Beach and the Cowell-Purisima Trail.

The proposed end of Quarter 2 budget adjustments will result in an overall net decrease of \$3,049,801 to the amended FY2018-19 budget due to cost savings, scope changes, and changes in project timelines within various capital projects. The newly proposed FY2018-19 amended budget is \$100,848,647.

Proposed FY2018-19 Budget Quarter 2 Amendments – Revenues

Revenue is projected to increase by \$333,000 in General Fund Operating (Fund 10), resulting in an amended projected total revenue of \$59,902,733 (refer to Table 1). More specifically:

- An updated General Fund Property Tax estimate has increased projected tax revenue by \$93,000, for a total of \$49,017,000.

- A generous donation has increased projected miscellaneous revenue by \$240,000, for a total of \$405,280.

Table 1: Summary of Projected Revenue (FY2018-19)

REVENUE BY FUND	FY2018-19 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2018)	Quarter 2 Proposed Budget Amendments	FY2018-19 Proposed Amended Budget
General Fund Operating (Fund 10)	\$51,048,862	\$769,280	\$51,818,142	\$333,000	\$52,151,142
Hawthorn Fund (Fund 20)	\$36,000	\$0	\$36,000	\$0	\$36,000
Measure AA Land/Capital (Fund 30)	\$1,042,040	\$0	\$1,042,040	\$0	\$1,042,040
General Fund Land/Capital (Fund 40)	\$0	\$0	\$0	\$0	\$0
Debt Service Fund (Fund 50)	\$6,673,551	\$0	\$6,673,551	\$0	\$6,673,551
TOTAL DISTRICT REVENUE	\$58,800,453	\$769,280	\$59,569,733	\$333,000	\$59,902,733

Per Board policy *3.04 Budget and Expenditure Authority*, the proposed revenue amendment listed above requires Board approval, the Resolution for which is Attachment 1.

Proposed FY2018-19 Budget Quarter 2 Amendments – Expenses

Attachments 2 and 3 provide supporting detail for the proposed Quarter 2 budget amendments.

Measure AA Capital Budget

The Measure AA (Fund 30) Capital budget is proposed to decrease overall by \$1,796,355. Project budget reductions are mostly due to changes in scope, changes in timing, or project cost savings. Multiple projects have costs that are rolling-over into next fiscal year and thus will be included in the proposed FY2019-20 Budget and Action Plan. See Table 2 for project adjustment amounts, followed by details for each project adjustment.

Table 2: Measure AA Capital Projects – Quarter 2 Adjustments

Measure AA Capital Project Adjustments		Amount
MAA05-005	La Honda Creek Red Barn Parking Area and Easy Access Trail	(\$153,000)
MAA05-007	La Honda Creek Upper Recreation Area - Phase II Trail Connections	(181,000)
MAA06-002	Hawthorns Public Access Site Plan and CEQA	(100,284)
MAA21-003	Bear Creek Redwoods Stables Water System	(75,000)
MAA21-005	Bear Creek Redwoods Public Access	652,429
MAA21-006	Bear Creek Redwoods - Alma College Cleanup and Stabilization	(1,899,500)
MAA21-010	Bear Creek Redwoods Landfill Characterization and Remediation	(40,000)
TOTAL		(\$1,796,355)

The Measure AA (Fund 30) Capital budget net decrease is due to the following:

- MAA05-005 La Honda Creek Red Barn Parking Area and Easy Access Trail
The board directed the General Manager to place this project on hold to form a public access working group and reevaluate project alternatives and public access options for the Red Barn

site. As directed, the General Manager will bring the formation of a working group to the full Board for consideration, tentatively scheduled for early April.

- MAA05-007 La Honda Creek Upper Recreation Area - Phase II Trail Connections
Due to the previous project being placed on hold, trail connections to the Red Barn site are also on hold. Outcomes of the parking evaluation will inform the Phase II trail alignments that connect to the Red Barn site.
- MAA06-002 Hawthorns Public Access Site Plan and CEQA
Due to the departure of a Planner III, this project is deferred until the position is filled. The position is expected to be filled by April and ready to begin the project in FY2019-20. Project funding will be included in the FY2019-20 budget.
- MAA21-003 Bear Creek Redwoods Stables Water System
This project is on hold contingent upon board direction on the final scope for the Bear Creek Stables site improvements (MAA21-004 Bear Creek Redwoods Stables Site Plan Implementation). Direction from the board is expected in Spring 2019.
- MAA21-005 Bear Creek Redwoods Public Access
Certain construction activities anticipated for last fiscal year were slightly delayed and completed this fiscal year. Therefore, an increase in the FY2018-19 budget/appropriation is needed that carries over the unspent project funds from last fiscal year. The project scope remains unchanged, and total project costs are within the Board approved base contract amount (R-18-39). Construction is planned for completion in Spring 2019.
- MAA21-006 Bear Creek Redwoods - Alma College Cleanup and Stabilization
The construction work on this project is partially delayed due to additional time required to obtain County permits and extra work needed for bat habitat mitigation. Construction may start late this fiscal year and will continue into next fiscal year.
- MAA21-010 Bear Creek Redwoods Landfill Characterization and Remediation
This project has cost savings due to receiving a bid that was lower than the estimated budget. Upon further investigation into what was in the landfill, the vendor confirmed that their costs would remain under the allocated budget.

General Fund Capital Budget

The General Fund (Fund 40) Capital budget for FY2018-19 is proposed to decrease overall by \$1,253,446. Project budget reductions are mostly due to changes in scope, changes in timing, and project cost savings. Multiple projects have costs that are rolling-over into next fiscal year and thus will be included in the proposed FY2019-20 Budget and Action Plan. Project reductions for Quarter 2 are shown below in Table 3, followed by details on each adjustment.

Table 3: General Fund Capital Projects – Quarter 2 Adjustments

General Fund Capital Project Reductions	Amount
New South Area Field Office	(\$375,000)
Agricultural Workforce Housing - La Honda Creek	(120,000)
District Wide Fiber Optics	(350,000)
Purisima Creek Redwoods Bridge 1 Redecking	(56,550)
Vehicles - Maintenance/Patrol	(79,896)
Alma College Loop Trail, Bear Creek Redwoods OSP*	(17,250)
Briggs Creek Trail, Bear Creek Redwoods OSP*	(57,500)
Multi-Use Trail, Bear Creek Redwoods OSP*	(116,750)
Public Loop Trail Connecting to Stables Trail, Bear Creek Redwoods OSP*	(80,500)
TOTAL	(\$1,253,446)

The General Fund (Fund 40) Capital budget decrease is due to the following:

- New South Area Field Office
Construction is delayed because estimates came in higher than anticipated. Staff is currently reassessing design plans. Construction work is expected to begin next fiscal year.
- Agricultural Workforce Housing - La Honda Creek
Construction is delayed due to lack of consultant and contractor interest on the project. No proposals/bids were received. A second request will go out this spring.
- District Wide Fiber Optics
Cost savings resulted from the vendor's revised plans.
- Purissima Creek Redwoods Bridge 1 Redecking
Construction was delayed due to restrictions about working during the bird nesting season. Work is rescheduled for September 2019.
- Vehicles - Maintenance/Patrol
There were savings in the final purchase costs of vehicles.
- Bear Creek Redwoods OSP Phase II Trails (four trail projects)*
The issuance of a request for proposals for trail design is delayed by approximately four months due to a change in the design and permitting approach. In an effort to reduce potential environmental impacts and associated mitigation costs, the scope of work has expanded to include additional biological/cultural resource assessments and outside permitting expertise to guide the trail design. Design and permitting work will occur in FY2019-20. The Special Projects Crew anticipates initiating minor trail construction and road improvements that do not require permits in FY2019-20. The overall project schedule remains on track.

Per Board policy *3.04 Budget and Expenditure Authority*, the proposed budget amendments listed above require Board approval, the Resolution for which is Attachment 1.

Administratively Approved FY2018-19 Budget Amendments

Under the General Manager's authority, net-zero transfers/budget amendments have been administratively processed to cover unanticipated changes to services and supplies expenses, and capital improvement projects. Attachments 2 and 3 provide supporting detail for these amendments, which are listed in Table 4 below.

Table 4: FY2018-19 Administratively Approved Quarter 2 Budget Amendments

FY2018-19 Budget Amendment Description	Project Number	Board Approved FY2018-19 Budget	Budget Amendment	Amended FY2018-19 Budget
10-20-210-4101 - Full Time (Real Property)	None	\$578,541	(\$12,000)	\$566,541
10-20-210-5004 - Temporary Office Help (Real Property)	None	\$250	\$12,000	\$12,250
10-65-615-4101 - Full Time (Visitor Services)	None	\$3,453,855	\$45,000	\$3,498,855
10-65-615-4111 - Overtime (Visitor Services)	None	\$96,951	(\$45,000)	\$51,951
10-50-510-4101 - Full Time (Administrative Services)	None	\$2,680,165	(\$24,500)	\$2,655,665
10-50-560-5004 - Temporary Office Help (Human Resources)	None	\$0	\$24,500	\$24,500
10-61-631-7101 - Facility Maint - Structures	None	\$41,000	(\$7,000)	\$34,000
10-61-631-7101 - Facility Maint - Structures	31901 - ADA Barrier Removal	\$0	\$7,000	\$7,000
10-61-641-7101 - Facility Maint - Structures	None	\$110,000	(\$7,000)	\$103,000
10-61-641-7101 - Facility Maint - Structures	31901 - ADA Barrier Removal	\$0	\$7,000	\$7,000
30-30-320-8201 - Architect / Engineering Services	MAA21-006 - Bear Creek Redwoods - Alma College Cleanup and Stabilization	\$205,000	\$65,500	\$270,500
30-30-320-8202 - Environmental / Planning Services	MAA21-006 - Bear Creek Redwoods - Alma College Cleanup and Stabilization	\$15,000	\$35,000	\$50,000
30-30-320-8201 - Architect / Engineering Services	MAA05-007 - La Honda Creek Upper Recreation Area - Phase II Trail Connections	\$80,000	(\$79,500)	\$500
30-30-320-8202 - Environmental / Planning Services	MAA05-007 - La Honda Creek Upper Recreation Area - Phase II Trail Connections	\$42,000	(\$21,000)	\$21,000
30-35-325-8201 - Architect / Engineering Services	MAA21-005 - Bear Creek Redwoods Public Access	\$105,000	\$180,000	\$285,000
30-35-325-8203 - Special Inspection / Construction Monitoring	MAA21-005 - Bear Creek Redwoods Public Access	\$63,000	\$22,428	\$85,428
30-35-325-8205 - Construction	MAA21-005 - Bear Creek Redwoods Public Access	\$2,350,000	\$450,001	\$2,800,001
30-35-325-8205 - Construction	MAA21-006 - Bear Creek Redwoods - Alma College Cleanup and Stabilization	\$3,000,000	(\$652,429)	\$2,347,571
10-80-820-5211 - Resource/Environmental (Natural Resources)	None	\$157,000	\$54,000	\$211,000
10-80-820-5299 - Other Professional Services (Natural Resources)	None	\$287,500	\$6,000	\$293,500
10-80-820-7112 - Facility Maint - Resource Mgmt/Landscaping	None	\$744,000	(\$70,000)	\$674,000
10-80-820-7202 - Permits & Licenses, Fees	None	\$25,550	\$28,000	\$53,550
10-80-820-7502 - Special Projects & Programs	None	\$0	\$2,000	\$2,000
10-80-830-5211 - Resource/Environmental (Natural Resources)	80034-44 - Endangered Species Act Programmatic Permitting	\$100,000	\$50,000	\$150,000
10-80-850-5211 - Resource/Environmental (Natural Resources)	None	\$210,000	(\$15,000)	\$195,000
10-80-850-5299 - Other Professional Services (Natural Resources)	80062 - Water Quality Monitoring Program	\$20,000	(\$20,000)	\$0
10-80-850-5211 - Resource/Environmental (Natural Resources)	80021-10 - Restoration Forestry Demonstration	\$85,000	(\$30,000)	\$55,000
10-80-850-7002 - Field Supplies - Consumables	80021-10 - Restoration Forestry Demonstration	\$5,000	(\$5,000)	\$0
Administrative Amendment Subtotal			\$0	

FISCAL IMPACT

The FY2018-19 proposed Quarter 2 budget amendments result in a \$3,049,801 net decrease to the amended FY2018-19 Budget. Savings were used to fund budget increases for unanticipated changes in services and supplies, and capital improvement projects. Capital project savings, scope changes, and timeline delays will result in a net decrease to the FY2018-19 budget. Table 5 summarizes the FY2018-19 adopted budget and proposed Quarter 2 budget amendments by Fund.

Table 5: Summary of FY2018-19 Budget by Fund

DISTRICT BUDGET BY FUNDING SOURCE	FY2018-19 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2018)	Quarter 2 Proposed Budget Amendments	FY2018-19 Proposed Amended Budget
Fund 10 - General Fund Operating	\$33,539,934	\$561,925	\$34,101,859	\$0	\$34,101,859
Fund 20 - Hawthorn Fund	\$121,500	\$0	\$121,500	\$0	\$121,500
Fund 30 - MAA Land/Capital	\$14,826,024	\$0	\$14,826,024	(\$1,796,355)	\$13,029,669
Fund 40 - General Fund Land/Capital	\$39,240,000	(\$61,925)	\$39,178,075	(\$1,253,446)	\$37,924,629
Fund 50 - Debt Service	\$15,670,990	\$0	\$15,670,990	\$0	\$15,670,990
Total	\$103,398,448	\$500,000	\$103,898,448	(\$3,049,801)	\$100,848,647

PUBLIC NOTICE

Public notice was provided as required by the Brown Act.

CEQA COMPLIANCE

This item is not a project subject to the California Environmental Quality Act.

NEXT STEPS

Upon Board approval, staff will make the necessary Budget amendments.

Attachments:

1. Resolution Amending the FY2018-19 Budget by Fund
2. FY2018-19 Quarter 2 Budget Amendments by Department & Budget Category
3. FY2018-19 Quarter 2 Budget Amendments Detail by GL Account

Responsible Department Head:

Carmen Narayanan, Budget & Analysis Manager

Prepared by:

Carmen Narayanan, Budget & Analysis Manager

Elissa Martinez, Management Analyst I

RESOLUTION NO. 19-___

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
MIDPENINSULA REGIONAL OPEN SPACE DISTRICT AMENDING
THE BUDGET FOR FISCAL YEAR 2018-19**

WHEREAS, on June 13, 2018 the Board of Directors of the Midpeninsula Regional Open Space District adopted the Fiscal Year (FY) 2018-19 Budget and Action Plan; and

WHEREAS, on November 14, 2018 the Board of Directors of the Midpeninsula Regional Open Space District amended the FY 2018-19 Budget; and

WHEREAS, the General Manager recommends amending the FY2018-19 Budget to reflect budget adjustments in services and supplies and capital improvement projects, resulting in a net decrease to the FY2018-19 Budget;

NOW, THEREFORE, the Board of Directors of the Midpeninsula Regional Open Space District does resolve as follows:

SECTION ONE. Approve the proposed revenue amendments to the FY2018-19 Budget for the Midpeninsula Regional Open Space District as follows:

DISTRICT BUDGET BY FUNDING SOURCE	FY2019 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2018)	Quarter 2 Proposed Budget Amendments	FY2019 Proposed Amended Budget
Fund 10 - General Fund Operating	\$51,048,862	\$769,280	\$51,818,142	\$333,000	\$52,151,142
Fund 20 - Hawthorn Fund	\$36,000	\$0	\$36,000	\$0	\$36,000
Fund 30 - MAA Land/Capital	\$1,042,040	\$0	\$1,042,040	\$0	\$1,042,040
Fund 40 - General Fund Land/Capital	\$0	\$0	\$0	\$0	\$0
Fund 50 - Debt Service	\$6,673,551	\$0	\$6,673,551	\$0	\$6,673,551
Total	\$58,800,453	\$769,280	\$59,569,733	\$333,000	\$59,902,733

SECTION TWO. Approve the recommended budget amendments to the FY2018-19 Budget for the Midpeninsula Regional Open Space District resulting in a net decrease as follows:

DISTRICT BUDGET BY FUNDING SOURCE	FY2019 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2018)	Quarter 2 Proposed Budget Amendments	FY2019 Proposed Amended Budget
Fund 10 - General Fund Operating	\$33,539,934	\$561,925	\$33,601,859	\$0	\$34,101,859
Fund 20 - Hawthorn Fund	\$121,500	\$0	\$121,500	\$0	\$121,500
Fund 30 - MAA Land/Capital	\$14,826,024	\$0	\$14,826,024	(\$1,796,355)	\$13,029,669
Fund 40 - General Fund Land/Capital	\$39,240,000	(\$61,925)	\$39,178,075	(\$1,253,446)	\$37,924,629
Fund 50 - Debt Service	\$15,670,990	\$0	\$15,670,990	\$0	\$15,670,990
Total	\$103,398,448	\$500,000	\$103,898,448	(\$3,049,801)	\$100,848,647

SECTION THREE. Monies are hereby appropriated in accordance with said budget by fund.

SECTION FOUR. Except as herein modified, the FY 2018-19 Budget and Action Plan, Resolution No. 18-21 as amended, shall remain in full force and effect.

* * * * *

PASSED AND ADOPTED by the Board of Directors of the Midpeninsula Regional Open Space District on _____, 2019, at a regular meeting thereof, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

ATTEST:

APPROVED:

Secretary
Board of Directors

President
Board of Directors

APPROVED AS TO FORM:

General Counsel

I, the District Clerk of the Midpeninsula Regional Open Space District, hereby certify that the above is a true and correct copy of a resolution duly adopted by the Board of Directors of the Midpeninsula Regional Open Space District by the above vote at a meeting thereof duly held and called on the above day.

District Clerk

FY 2019 Quarter 2 Budget Amendments by Department & Budget Category (Attachment 2)

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY2019 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2018)	Quarter 2 Proposed Budget Amendments	FY2019 Proposed Amended Budget
Administrative Services					
Salaries and Benefits	\$4,712,887		\$4,712,887	(\$24,500)	\$4,688,387
Services and Supplies	\$1,791,646		\$1,791,646	\$24,500	\$1,816,146
Total Operating Expenditures	\$6,504,533		\$6,504,533	\$0	\$6,504,533
<i>General Fund Capital</i>	\$875,000		\$875,000	(\$350,000)	\$525,000
Total Capital Expenditures	\$875,000		\$875,000	(\$350,000)	\$525,000
Total Administrative Services Expenditures	\$7,379,533		\$7,379,533	(\$350,000)	\$7,029,533
Engineering & Construction					
Salaries and Benefits	\$1,044,904		\$1,044,904		\$1,044,904
<i>Less: MAA Reimbursable Staff Costs</i>	(\$385,362)		(\$385,362)		(\$385,362)
Net Salaries and Benefits	\$659,542		\$659,542		\$659,542
Services and Supplies	\$92,607		\$92,607		\$92,607
Total Operating Expenditures	\$752,149		\$752,149		\$752,149
<i>General Fund Capital</i>	\$2,164,400		\$2,164,400	(\$495,000)	\$1,669,400
<i>Measure AA Capital</i>	\$8,809,189		\$8,809,189	(\$1,558,071)	\$7,251,118
Total Capital Expenditures	\$10,973,589		\$10,973,589	(\$2,053,071)	\$8,920,518
Total Engineering & Construction Expenditures	\$11,725,738		\$11,725,738	(\$2,053,071)	\$9,672,667
General Counsel					
Salaries and Benefits	\$542,055	(\$102,500)	\$439,555		\$439,555
Services and Supplies	\$74,185	\$102,500	\$176,685		\$176,685
Total Operating Expenditures	\$616,240	\$0	\$616,240		\$616,240
Total General Counsel Expenditures	\$616,240	\$0	\$616,240		\$616,240
General Manager					
Salaries and Benefits	\$1,578,121		\$1,578,121		\$1,578,121
Services and Supplies	\$547,070	\$500,000	\$1,047,070		\$1,047,070
Total Operating Expenditures	\$2,125,191	\$500,000	\$2,625,191		\$2,625,191
Total General Manager Expenditures	\$2,125,191	\$500,000	\$2,625,191		\$2,625,191
Land & Facilities					
Salaries and Benefits	\$6,210,371		\$6,210,371		\$6,210,371
<i>Less: MAA Reimbursable Staff Costs</i>	(\$713,042)		(\$713,042)		(\$713,042)
Net Salaries and Benefits	\$5,497,329		\$5,497,329		\$5,497,329
Services and Supplies	\$3,631,700	\$56,925	\$3,688,625		\$3,688,625
Total Operating Expenditures	\$9,129,029	\$56,925	\$9,185,954		\$9,185,954
Hawthorn Services and Supplies	\$38,500		\$38,500		\$38,500
Total Hawthorn Expenditures	\$38,500		\$38,500		\$38,500
<i>General Fund Capital</i>	\$3,223,900	(\$56,925)	\$3,166,975	(\$394,446)	\$2,772,529
<i>Measure AA Capital</i>	\$1,953,890		\$1,953,890		\$1,953,890
Total Capital Expenditures	\$5,177,790	(\$56,925)	\$5,120,865	(\$394,446)	\$4,726,419
Total Land & Facilities Expenditures	\$14,345,319	\$0	\$14,345,319	(\$394,446)	\$13,950,873
Natural Resources					
Salaries and Benefits	\$1,563,174		\$1,563,174		\$1,563,174
<i>Less: MAA Reimbursable Staff Costs</i>	(\$78,542)		(\$78,542)		(\$78,542)
Net Salaries and Benefits	\$1,484,632		\$1,484,632		\$1,484,632
Services and Supplies	\$2,417,289	\$5,000	\$2,422,289		\$2,422,289
Total Operating Expenditures	\$3,901,921	\$5,000	\$3,906,921		\$3,906,921
<i>Hawthorn Capital</i>	\$5,000		\$5,000		\$5,000
Total Hawthorn Expenditures	\$5,000		\$5,000		\$5,000
<i>General Fund Capital</i>	\$178,100	(\$5,000)	\$173,100	(\$14,000)	\$159,100
<i>Measure AA Capital</i>	\$1,361,493		\$1,361,493	(\$40,000)	\$1,321,493
Total Capital Expenditures	\$1,539,593	(\$5,000)	\$1,534,593	(\$54,000)	\$1,480,593
Total Natural Resources Expenditures	\$5,446,514	\$0	\$5,446,514	(\$54,000)	\$5,392,514

FY 2019 Quarter 2 Budget Amendments by Department & Budget Category (Attachment 2)

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY2019 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 12/31/2018)	Quarter 2 Proposed Budget Amendments	FY2019 Proposed Amended Budget
Planning					
Salaries and Benefits	\$1,485,617		\$1,485,617		\$1,485,617
Services and Supplies	\$319,729		\$319,729		\$319,729
Total Operating Expenditures	\$1,805,346		\$1,805,346		\$1,805,346
<i>Hawthorn Capital</i>	\$78,000		\$78,000		\$78,000
Total Hawthorn Expenditures	\$78,000		\$78,000		\$78,000
<i>General Fund Capital</i>	\$336,500		\$336,500		\$336,500
<i>Measure AA Capital</i>	\$2,503,452		\$2,503,452	(\$198,284)	\$2,305,168
Total Capital Expenditures	\$2,839,952		\$2,839,952	(\$198,284)	\$2,641,668
Total Planning Expenditures	\$4,723,298		\$4,723,298	(\$198,284)	\$4,525,014
Public Affairs					
Salaries and Benefits	\$991,697		\$991,697		\$991,697
Services and Supplies	\$913,313		\$913,313		\$913,313
Total Operating Expenditures	\$1,905,010		\$1,905,010		\$1,905,010
Total Public Affairs Expenditures	\$1,905,010		\$1,905,010		\$1,905,010
Real Property					
Salaries and Benefits	\$774,287		\$774,287	(\$12,000)	\$762,287
Services and Supplies	\$154,967		\$154,967	\$12,000	\$166,967
Total Operating Expenditures	\$929,254		\$929,254	\$0	\$929,254
<i>General Fund Land and Associated Costs</i>	\$32,462,100		\$32,462,100		\$32,462,100
<i>Measure AA Land and Associated Costs</i>	\$198,000		\$198,000		\$198,000
Total Land and Associated Costs	\$32,660,100		\$32,660,100		\$32,660,100
Total Real Property Expenditures	\$33,589,354		\$33,589,354	\$0	\$33,589,354
Visitor Services					
Salaries and Benefits	\$5,204,142		\$5,204,142		\$5,204,142
Services and Supplies	\$667,119		\$667,119		\$667,119
Total Operating Expenditures	\$5,871,261		\$5,871,261		\$5,871,261
Total Visitor Services Expenditures	\$5,871,261		\$5,871,261		\$5,871,261
Debt Service					
Debt Service	\$15,670,990		\$15,670,990		\$15,670,990
Total Debt Service Expenditures	\$15,670,990		\$15,670,990		\$15,670,990
Total Debt Service Expenditures	\$15,670,990		\$15,670,990		\$15,670,990
Total District Budget	\$103,398,448	\$500,000	\$103,898,448	(\$3,049,801)	\$100,848,647

FY 2019 Quarter 2 Budget Amendments by GL Account (Attachment 3)

Budget Categories / Accounts	Adopted Budget as of Dec 31	Quarter 2 Proposed Budget Amendment	Quarter 2 Proposed Amended Budget
10-20-210-4101 - Full Time	\$578,541	(\$12,000)	\$566,541
10-50-510-4101 - Full Time	\$2,680,165	(\$24,500)	\$2,655,665
10-65-615-4101 - Full Time	\$3,453,855	\$45,000	\$3,498,855
10-65-615-4111 - Overtime	\$96,951	(\$45,000)	\$51,951
General Fund (10) Salaries & Benefits		(\$36,500)	
10-20-210-5004 - Temporary Office Help	\$250	\$12,000	\$12,250
10-50-560-5004 - Temporary Office Help	\$0	\$24,500	\$24,500
10-80-820-5211 - Resource/Environmental	\$157,000	\$54,000	\$211,000
10-80-820-5299 - Other Professional Services	\$287,500	\$6,000	\$293,500
10-80-820-7112 - Facility Maint - Resource Mgmt/Landscaping	\$744,000	(\$70,000)	\$674,000
10-80-820-7202 - Permits & Licenses, Fees	\$25,550	\$28,000	\$53,550
10-80-820-7502 - Special Projects & Programs	\$0	\$2,000	\$2,000
10-80-830-5211 - Resource/Environmental	\$525,750	\$50,000	\$575,750
10-80-850-5211 - Resource/Environmental	\$210,000	(\$45,000)	\$165,000
10-80-850-5299 - Other Professional Services	\$262,000	(\$20,000)	\$242,000
10-80-850-7002 - Field Supplies - Consumables	\$0	(\$5,000)	(\$5,000)
General Fund (10) Services & Supplies		\$36,500	
30-30-320-8201 - Architect / Engineering Services	\$955,600	(\$91,500)	\$864,100
30-30-320-8202 - Environmental / Planning Services	\$383,000	(\$64,784)	\$318,216
30-30-320-8204 - Permitting Fees	\$102,000	(\$42,000)	\$60,000
30-35-325-8201 - Architect / Engineering Services	\$675,000	\$150,000	\$825,000
30-35-325-8203 - Special Inspection / Construction Monitoring	\$446,800	\$4,428	\$451,228
30-35-325-8205 - Construction	\$7,002,227	(\$1,712,499)	\$5,289,728
30-80-850-8202 - Environmental / Planning Services	\$269,000	(\$40,000)	\$229,000
MAA (30) Capital/Fixed Assets		(\$1,796,355)	
40-35-325-8205 - Construction	\$826,000	(\$495,000)	\$331,000
40-50-550-8304 - Communications/Network Infrastructure	\$875,000	(\$350,000)	\$525,000
40-61-631-8201 - Architect / Engineering Services	\$253,000	(\$203,000)	\$50,000
40-61-631-8202 - Environmental / Planning Services	\$17,250	(\$17,250)	\$0
40-61-631-8204 - Permitting Fees	\$51,750	(\$51,750)	\$0
40-61-641-8203 - Special Inspection / Construction Monitoring	\$19,550	(\$16,550)	\$3,000
40-61-641-8205 - Construction	\$155,250	(\$26,000)	\$129,250
40-61-671-8501 - Vehicles	\$592,500	(\$79,896)	\$512,604
40-80-820-8203 - Special Inspection / Construction Monitoring	\$9,000	(\$9,000)	\$0
40-80-820-8205 - Construction	\$17,500	(\$5,000)	\$12,500
General Fund (40) Capital/Fixed Assets		(\$1,253,446)	
Total Budget Amendments - Increase / (Decrease)		(\$3,049,801)	