



Midpeninsula Regional
Open Space District

R-19-55
Meeting 19-13
May 15, 2019

AGENDA ITEM 3

AGENDA ITEM

Fiscal Year 2018-19 Quarter 3 Budget Amendments

GENERAL MANAGER'S RECOMMENDATION

Adopt a resolution approving the proposed Fiscal Year 2018-19 Budget Quarter 3 amendments (revenues and expenses) and fund transfer.

SUMMARY

This report presents the end of Quarter 3 proposed budget amendments by fund for revenues and expenses, as well as fund transfers. The Fiscal Year (FY) 2018-19 revenue is projected to increase by \$969,824.

The proposed expense budget amendments will result in an overall net decrease of \$5,174,356 to the amended FY2018-19 budget. This net decrease is due to various capital projects experiencing cost savings, scope changes, or changes/extensions in project timelines, as well as savings in operating budgets.

A fund transfer is recommended, moving \$280,000 from the General Fund to the Debt Service Fund for Measure AA.

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 adopted FY2018-19 budget is \$103.4 million.

As of February 13, 2019, the Board has authorized budget amendments decreasing the adopted budget appropriations by \$2,529,301 due to various capital projects experiencing cost savings, scope changes, or changes in project timelines.

The proposed end of Quarter 3 budget amendments will result in an overall net decrease of \$5,174,356 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 \$95,694,791.

Proposed FY2018-19 Quarter 3 Budget Amendments – Revenues

Revenue is projected to increase by \$1,074,260 in General Fund Operating (Fund 10) and decrease by \$104,436 in Measure AA Capital (Fund 30), resulting in an amended projected total revenue of \$60,872,557 (refer to Table 1). More specifically:

- An updated rental income estimate has increased rental income revenue by \$627,500, for a total of \$1,848,624. Rent from the future South Area Office makes up \$152,500 of the increase with the remaining \$475,000 coming from the new Administrative Office building.
- Several generous donations have increased the projected miscellaneous revenue by \$446,760, for a total of \$1,223,778. The District received a \$300,000 donation from Facebook, which will be used for *MAA02-002 Ravenswood Bay Trail Design & Implementation*, as well as a private donation of \$104,000. The remaining miscellaneous revenue is comprised of multiple donations (less than \$10,000).
- Shifting grant reimbursements for two Measure AA projects to FY2019-20 will result in a net decrease of \$104,436 in Measure AA Capital (Fund 30), with a remaining projected grant revenue of \$937,604. The *MAA02-002 Ravenswood Bay Trail Design & Implementation* project is being reimbursed \$82,753 more this fiscal year than originally budgeted. In contrast *MAA22-001 Hendrys Creek Property Land Restoration* has lower eligible expenses this fiscal year than originally budgeted. Eligible project expenditures will be reimbursed next fiscal year; the total grant award has not changed.

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

DISTRICT REVENUE BY FUND	FY2018-19 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 3/31/2019)	Quarter 3 Proposed Budget Amendments	FY2018-19 Proposed Amended Budget
General Fund Operating (Fund 10)	\$51,048,862	\$1,102,280	\$52,151,142	\$1,074,260	\$53,225,402
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	(\$104,436)	\$937,604
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 REVENUE	\$58,800,453	\$1,102,280	\$59,902,733	\$969,824	\$60,872,557

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 Quarter 3 Budget Amendments – Expenses

Expense appropriations are projected to decrease by \$5,174,356 in Funds 10, 20, 30 and 40, resulting in an amended FY2018-19 budget of \$95,694,791. Table 2 summarizes the FY2018-19 adopted budget and proposed Quarter 3 budget amendments by Fund.

Table 2: Summary of Projected Amended Budget (FY2018-19)

DISTRICT BUDGET BY FUNDING SOURCE	FY2018-19 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 3/31/2019)	Quarter 3 Proposed Budget Amendments	FY2018-19 Proposed Amended Budget
Fund 10 - General Fund Operating	\$33,539,934	\$561,925	\$34,101,859	(\$615,924)	\$33,485,935
Fund 20 - Hawthorn Fund	\$121,500	\$0	\$121,500	(\$68,000)	\$53,500
Fund 30 - MAA Land/Capital	\$14,826,024	(\$1,775,855)	\$13,050,169	(\$2,570,087)	\$10,480,082
Fund 40 - General Fund Land/Capital	\$39,240,000	(\$1,315,371)	\$37,924,629	(\$1,920,345)	\$36,004,284
Fund 50 - Debt Service	\$15,670,990	\$0	\$15,670,990	\$0	\$15,670,990
TOTAL BUDGET	\$103,398,448	(\$2,529,301)	\$100,869,147	(\$5,174,356)	\$95,694,791

A brief summary of the proposed Quarter 3 budget amendments by fund follows. For additional supporting detail and explanations see:

- Attachment 2 – Budget Amendments by Project (includes explanation);
- Attachment 3 – Budget Amendments by Department and Budget Category; and
- Attachment 4 – Budget Amendments by GL Account

General Fund – Budget Amendment

The General Fund (Fund 10) operating budget is proposed to decrease by a net of \$615,924. Fund 10 salaries and benefits are proposed to increase by \$310,561 due to a reallocation of labor expenses from Measure AA (reimbursable) to General Fund operating due to schedule delays in Measure AA projects. Fund 10 services and supplies are proposed to decrease by \$926,485 mostly due to changes in scope, changes in project schedules, 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. For example, the budget for the *Cooley Landing Park Business and Operation Plan* is rolling over into next fiscal year due to a key partner agency experiencing limited staff capacity. The budget for the *Work Order and Asset Management System* project is also continuing next fiscal year due to timing as one department completes implementation and functionality testing is finalized. Additionally, funds will be released from the *Districtwide Ponds Assessment* project; it is a lower-priority project that has been deferred beyond FY2019-20. See Attachment 2 for details on each project amendment.

Hawthorns Capital Budget

The Hawthorns (Fund 20) budget is proposed to decrease by a net of \$68,000. The *Hawthorns Historic Complex Partnership and Lease* capital project budget (for architectural and planning services) was not utilized due to delays in the permitting consultation between the potential partner and the Town of Portola Valley and is being released. Concurrently, there is a need for more operating budget this year to complete roof wrapping repairs on the house to minimize additional deterioration of the structure. See Attachment 2 for details on the project amendment.

Measure AA Capital Budget

The Measure AA (Fund 30) Capital budget is proposed to decrease by a net of \$2,570,087. The Measure AA labor reimbursement budget is proposed to decrease by \$310,561 due to schedule delays as well as true savings in multiple projects. The remaining decrease of \$2,259,526 in capital project budgets are mostly due to changes in scope, changes in project schedules, 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. For example, *MAA21-004 Bear Creek Stables Site Plan Implementation* was delayed to provide sufficient time for developing a new Deferred Maintenance Repair Option, which the Board recently considered and selected on April 25, 2019. In addition, *MAA21-006 Bear Creek Redwoods - Alma College Cleanup and Stabilization* required additional time for the Santa Clara County Historical Heritage Commission to consider a Landmark Alternation Permit, which the County formally approved in late January 2019. *MAA23-007 Twin Creeks Land Conservation* experienced true project savings because of lower than anticipated project expenses. See Attachment 2 for details on each project amendment.

General Fund Capital Budget

The General Fund (Fund 40) Capital budget for FY2018-19 is proposed to decrease by \$1,920,345. Project budget reductions are mostly due to changes in scope, changes in project schedules, 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. For example, the *Russian Ridge Driveway Improvements* project budget is rolling into next fiscal year to address unexpected San Mateo County grading permit requirements. The *Russian Ridge – Bergman Residences Reconstruction* is also releasing funds this fiscal year due to a minor construction delay; this project remains on schedule overall and work will continue through the summer. Also, the *District Wide Fiber Optics* project is experiencing an installation delay at the Skyline Field Office due to a delayed Bore Permit from San Mateo County. This project is expected to continue next fiscal year. See Attachment 2 for details on each project amendment.

Per Board policy *3.04 Budget and Expenditure Authority*, the proposed budget amendments listed above require Board approval, the Resolution for which is also in 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 3 and 4 provide supporting detail for these amendments.

Fund Transfers

A fund transfer of \$280,000 is requested from the General Fund (Fund 10) to Debt Service (Fund 50) for Measure AA. Per Board policy *3.04 Budget and Expenditure Authority*, the transfer requires Board approval, the Resolution for which is also in Attachment 1. The table below summarizes FY2018-19 change in fund balance.

Change in Fund Balance (All Funds)	FY2018 Actuals	FY2019 Changes through Q3 (a)	FY2019 Changes through Year End (b)	FY2019 Projected
Nonspendable	\$35,968	\$0	\$0	\$35,968
Restricted	60,770,720	280,000	(5,220,302) (9,601,816) 4,381,514	55,830,418
Committed	55,300,000	(31,550,100)	300,000	24,049,900
Assigned	-	-	-	-
Unassigned	16,306,537	(280,000)	5,975,848 (300,000) 6,275,848	22,002,385
Total Fund Balance	\$ 132,413,225	\$ (31,550,100)	\$ 1,055,546	\$ 101,918,671
<i>Minimum Unassigned Fund Balance (c)</i>	<i>13,509,000</i>			<i>14,493,900</i>

(a) Includes recommended fund transfer (\$280,000) and payment for new AO building (\$31,550,100).

(b) Includes projected draw down on Measure AA funds for reimbursable capital expenditures (Restricted, \$9,601,816), planned transfer to Committed for Promissory Note (Unassigned to Committed, \$300,000) and projected year end surpluses (Restricted, \$4,381,514 and Unassigned, \$6,275,848).

(c) Calculated at 30 percent of total budgeted Fund 10 property tax revenues.

FISCAL IMPACT

The FY2018-19 proposed Quarter 3 budget amendments result in a \$5,174,356 net decrease to the amended FY2018-19 Budget. Savings were used to fund any budget increases for unanticipated changes in services and supplies, and capital improvement projects, resulting in a net decrease to the FY2018-19 budget. The table below shows budget adjustment reasons by fund (also summarized in Attachment 2):

Budget Adjustment Reason	Fund 10	Fund 20	Fund 30	Fund 40	TOTAL
Project will continue next fiscal year	(\$571,000)	(\$83,000)	(\$2,518,163)	(\$1,692,400)	(\$4,864,563)
Increase to project cost	\$14,370	\$15,000	\$361,752	\$72,500	\$463,622
Project savings this fiscal year	(\$59,294)	\$0	(\$413,676)	(\$300,445)	(\$773,415)
TOTAL	(\$615,924)	(\$68,000)	(\$2,570,087)	(\$1,920,345)	(\$5,174,356)

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 and fund transfer.

Attachments:

1. Resolution Amending the FY2018-19 Budget by Fund and Approving fund transfer
2. FY2018-19 Quarter 3 Budget Amendments by Fund and Project
3. FY2018-19 Quarter 3 Budget Amendments by Department & Budget Category
4. FY2018-19 Quarter 3 Budget Amendments Detail by GL Account

Responsible Department Head:

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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 (“Board”) adopted the Fiscal Year (FY) 2018-19 Budget and Action Plan; and

WHEREAS, the Board amended the FY 2018-19 Budget on November 14, 2018 and on February 13, 2019; 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 3/31/2019)	Quarter 3 Proposed Budget Amendments	FY2019 Proposed Amended Budget
Fund 10 - General Fund Operating	\$51,048,862	\$1,102,280	\$52,151,142	\$1,074,260	\$53,225,402
Fund 20 - Hawthorn Fund	\$36,000	\$0	\$36,000	\$0	\$36,000
Fund 30 - MAA Land/Capital	\$1,042,040	\$0	\$1,042,040	(\$104,436)	\$937,604
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	\$1,102,280	\$59,902,733	\$969,824	\$60,872,557

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 3/31/2019)	Quarter 3 Proposed Budget Amendments	FY2019 Proposed Amended Budget
Fund 10 - General Fund Operating	\$33,539,934	\$561,925	\$33,601,859	(\$615,924)	\$33,485,935
Fund 20 - Hawthorn Fund	\$121,500	\$0	\$121,500	(\$68,000)	\$53,500
Fund 30 - MAA Land/Capital	\$14,826,024	(\$1,775,855)	\$13,050,169	(\$2,570,087)	\$10,480,082
Fund 40 - General Fund Land/Capital	\$39,240,000	(\$1,315,371)	\$37,924,629	(\$1,920,345)	\$36,004,284
Fund 50 - Debt Service	\$15,670,990	\$0	\$15,670,990	\$0	\$15,670,990
Total	\$103,398,448	(\$2,529,301)	\$100,869,147	(\$5,174,356)	\$95,694,791

SECTION THREE. Approve a transfer from the General Fund to the Debt Service Fund of \$280,000 for Measure AA.

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

SECTION FIVE. Except as herein modified, the FY2018-19 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 3 Budget Amendments by Project including description (Attachment 2)

Fund 10 Operating Project Adjustments		Q3 Adjustment	Icon	Explanation
31403	Water Rights Assessments, Monitoring, and Reporting	(\$20,000)	< \$	Releasing funds due to lower than anticipated project expenses.
31801	Cooley Landing Park Business and Operation Plan	(130,000)	→	Project will continue next fiscal year; project delay due to partner agency experiencing staff turnover.
40009	Develop District Strategic Communications Plan	(50,000)	→	Phase 2 of the Strategic Communication Plan will continue next fiscal year. Project delay due to staff vacancies in Public Affairs (staff vacancies are now filled).
51701	Work Order and Asset Management System	(120,000)	→	A strategy decision was made to delay CityWorks implementation for the Natural Resource Department until next fiscal year while the Land and Facilities Department implements the program and addresses functionality issues.
51703	Real Property Database	(10,000)	→	Releasing funds that will not be needed this fiscal year but will be used next fiscal year; due to limited staff capacity in current fiscal year.
80021	Restoration Forestry Demonstration Project	(55,000)	→	Contract going to the Board of Directors for approval in June - work expected to begin next fiscal year.
80052	San Gregorio Creek Adjudication Compliance	(10,000)	< \$	Releasing funds due to lower than anticipated project expenses.
80057	Climate Action Plan	3,000	↑	Increase to accommodate higher than expected project costs (for electric motorcycle patrol equipment).
80058	Districtwide Pond Assessment	(100,000)	→	The project was not completed due to staff capacity and prioritization of other projects. The project is deferred until staff capacity is available.
80059	Groundwater Well Decommissioning	(10,000)	< \$	Releasing funds due to lower than anticipated project expenses.
80003-10	Prescribed Fire Program Development	11,370	↑	Increase to accommodate expanded scope of work. New project name for Fy2019-20 will be Wildland Fire Resiliency to include all wildland fire resiliency efforts.
80034-44	Endangered Species Act Programmatic Permitting	(25,000)	→	Releasing funds due to limited consultant capacities (consultant unable to use full budget by end of this fiscal year).
VP07-001	Driscoll Water Line Installation (Pasture 1), La Honda	(5,000)	< \$	Releasing funds due to lower than anticipated project expenses.
VP11-001	Rancho San Antonio (RSA) Multimodal Access Study	(81,000)	→	The project was delayed due to limited staff capacity. PNR Committee recently reviewed study scope and short-term measures. Board review is scheduled during first quarter of FY2019/20.
	TOTAL FUND 10	(\$601,630)		
	Fund 10 - net operating expense adjustments	(14,294)	< \$	Releasing funds across multiple accounts (not project related) due to lower than anticipated operating expenses.
	GRAND TOTAL FUND 10	(\$615,924)		

→	Project will continue next fiscal year.
↑	Increase to project cost.
< \$	Savings this fiscal year.

FY 2019 Quarter 3 Budget Amendments by Project including description (Attachment 2)

Hawthorns Fund 20 Project Adjustments		Q3 Adjustment	Explanation
VP06-001	Hawthorns Historic Complex Partnership and Lease	(83,000)	→ Capital project budget (for architectural and planning services) was not utilized due to delays in the permitting consultation between the potential partner and the Town of Portola Valley and is being released. Majority of budget is proposed to shift to next fiscal year.
TOTAL FUND 20		(83,000)	
	Fund 20 - net operating expense adjustments	15,000	↑ The roof wrap on the Hawthorn's mansion has deteriorated and needed to be replaced to prevent water intrusion into structure.
GRAND TOTAL FUND 20		(68,000)	

→	Project will continue next fiscal year.
↑	Increase to project cost.
< \$	Savings this fiscal year.

FY 2019 Quarter 3 Budget Amendments by Project including description (Attachment 2)

Measure AA (Fund 30) Capital Project Adjustments		Q3 Adjustment		Explanation
MAA02-002	Ravenswood Bay Trail Design and Implementation	(\$2,063)	< \$	Releasing funds due to lower than expected MAA reimbursable staff time this fiscal year; project will continue next year.
MAA03-002	Purisima Uplands Site Clean up and Soil Remediation Assessment	(130,000)	→	Releasing Real Property funds that are not needed this fiscal year; project will continue in E&C for FY2019-20. Biomonitoring will cost less than anticipated.
MAA03-003	Purisima Creek Fence Construction, PCR	15,000	↑	Construction bid came in higher than anticipated.
MAA03-004	Harkins Bridge Replacement	76,421	↑	Increase to allocate additional budget and fund final portion of bridge replacement which began in FY2017-18.
MAA03-005	Purisima Uplands Parking Area and Trail Connections	(95,986)	→	Project initiation is dependent on property rights for future parking area to support the new trail. Since property has not yet been secured, this planning work is deferred to next fiscal year.
MAA04-004	El Corte de Madera Oljon Trail Implementation	(33,000)	< \$	Releasing funds due to lower than anticipated project expenses.
MAA05-002	Upper La Honda Creek Grazing Infrastructure	(59,338)	→	Project delay due to delay in securing easement rights.
MAA05-005	La Honda Creek Red Barn Parking Area and Easy Access Trail	(24,738)	→	Funds are not needed this fiscal year; project will continue in FY2019-20 while parking options are currently being reevaluated.
MAA05-007	La Honda Creek Phase II Trail Connections	(37,562)	→	Preliminary options for Phase II trail connections to central La Honda Creek Open Space Preserve have been identified. Remainder of project put on hold pending working group input of parking and trailhead options for the central area of the Preserve (these trails are located in the central area - Lower La Honda Loop Trails will proceed as scheduled).
MAA05-008	La Honda Creek White Barn Structural Rehabilitation	(155,000)	→	Project will be implemented in two phases based on Board input. Releasing funds not needed for this FY.
MAA05-009	La Honda Creek Redwood Cabin Stabilization and Assessment	34,500	↑	Originally planned to start next fiscal year, advance project ahead of schedule to bundle it with similar projects to achieve economy of scale saving
MAA06-002	Hawthorns Public Access Site Plan and CEQA	(13,247)	< \$	Releasing funds due to lower than expected MAA reimbursable staff time this fiscal year. Reimbursable staff time is recalculated annually and included in project budgets.
MAA07-009	Sears Ranch Parking Areas	8,505	↑	Increase to accommodate unexpected signage costs.
MAA07-011	La Honda Creek Loop Trails	(10,000)	→	Regulatory fees will be paid next fiscal year.
MAA09-001	Russian Ridge Grazing Infrastructure	(76,150)	→	Project delayed to next fiscal year due to pending amendments to the Use and Management Plan and Rangeland Management Plan.
MAA09-003	Russian Ridge Mindego Pond Improvement	(64,728)	→	Unknown subsurface geotechnical issues at Upper Springs Lake led to permitting and design delays this fiscal year.
MAA10-001	Alpine Road Regional Trail, Coal Creek	(95,249)	→	Minor delays will push some consultant expenditures into next fiscal year. Overall project is still on schedule.
MAA11-002	Rancho San Antonio - Deer Hollow Farm - White Barn Rehabilitation	(4,861)	< \$	Releasing funds due to lower than expected MAA reimbursable staff time this fiscal year. Reimbursable staff time is recalculated annually and included in project budgets.

→	Project will continue next fiscal year.
↑	Increase to project cost.
< \$	Savings this fiscal year.

FY 2019 Quarter 3 Budget Amendments by Project including description (Attachment 2)

Measure AA (Fund 30) Capital Project Adjustments		Q3 Adjustment		Explanation
MAA17-004	Stevens Creek Nature Trail Bridges, Monte Bello	(16,500)	< \$	Releasing funds due to lower than anticipated project expenses.
MAA20-001	Wildlife Corridor: Highway 17 Crossing	(115,000)	→	Releasing funds due to a combination of lower than expected consultant costs and schedule delay (by one quarter due to weather).
MAA20-002	Bay Area Ridge Trail: Highway 17 Crossing	(95,000)	→	Releasing funds due to a combination of lower than expected consultant costs and schedule delay (by one quarter due to weather).
MAA21-003	Bear Creek Redwoods Stables Water System	(67,223)	→	Phase I implementation was delayed due to a 6 million dollar funding gap, while staff explored a maintenance and repair option for the stables with Santa Clara County. The project will continue next fiscal year. Construction and permitting are deferred to next fiscal year.
MAA21-004	Bear Creek Stables Site Plan Implementation	(423,397)	→	Phase I implementation was delayed due to a 6 million dollar funding gap, while staff explored a maintenance and repair option for the stables with Santa Clara County. The project will continue next fiscal year. Construction and permitting are deferred to next fiscal year.
MAA21-005	Bear Creek Redwoods Public Access	208,998	↑	Increased budget to accommodate permitting issues and expanded project scope due to Santa Clara County Department of Environmental Health direction to relocate vault restroom.
MAA21-006	Bear Creek Redwoods - Alma College Cleanup and Stabilization	(1,048,792)	→	Project delayed to next fiscal year, due to delays in Santa Clara County issuing a landmark alteration permit.
MAA21-008	Bear Creek Redwoods - Ponds Restoration and Water Rights	18,328	↑	Increase to accommodate additional construction work this fiscal year.
MAA21-009	Bear Creek Redwoods - Webb Creek Bridge	(66,695)	< \$	Releasing funds due to lower than anticipated project expenses.
MAA21-010	Bear Creek Redwoods Landfill Characterization and Remediation	(27,736)	< \$	Releasing funds due to lower than expected MAA reimbursable staff time this fiscal year. Reimbursable staff time is recalculated annually and included in project budgets.
MAA22-001	Hendry's Creek Property Land Restoration	(72,676)	< \$	Releasing funds due to lower than anticipated project expenses.
MAA22-002	Sierra Azul Cathedral Oaks Land Conservation	(20,000)	→	Releasing funds that are not needed this fiscal year; County tax parcel not ready for sale at this time.
MAA22-004	Beatty Parking Area & Trail Connections	(4,602)	< \$	Releasing funds due to lower than expected MAA reimbursable staff time.
MAA23-007	Twin Creeks Land Conservation	(172,296)	< \$	Releasing funds due to lower than anticipated project expenses.
TOTAL FUND 30		(\$2,570,087)		

→	Project will continue next fiscal year.
↑	Increase to project cost.
< \$	Savings this fiscal year.

FY 2019 Quarter 3 Budget Amendments by Project including description (Attachment 2)

General Fund Capital Project Adjustments		Q3 Adjustment		Explanation
20111	Mt. Umunhum Land Purchases (MCQUEEN/ROSSETTA)	\$20,000	↑	Increase budget to fund Board-approved McQueen camera relocation at Mt Um.
20120	Lower San Gregorio Creek Watershed Land Conservation	(40,000)	→	Releasing funds that are not needed this fiscal year. POST is working with NRCS on funding agreement which has delayed this project. Will continue to pursue conservation easement with POST in FY2019/20.
31307	Mt Um Radar Tower Repair, Sierra Azul	(60,500)	→	Releasing funds due to a combination of lower than expected design contract costs (\$45,500) and construction costs shifting to next fiscal year (\$15,000).
31601	New South Area Field Office Facility	(199,000)	→	Releasing funds due to permitting delays. Board reviewed project in April and authorized GM to solicit bids. Construction is scheduled in FY2019/20.
35001	Agricultural Workforce Housing - La Honda Creek	(10,000)	→	Releasing funds due to project delay (unsuccessful design/build bid solicitation); project will continue next fiscal year.
35003	Purisima Creek Restroom Replacement	12,500	↑	Increase due to additional ADA access requirements and civil engineering construction oversight.
35004	Sierra Azul Ranger Residence	(20,000)	→	Releasing funds that are no longer needed for biomonitoring, due to shift in project scope and schedule. Project is continuing next fiscal year.
51702	District Wide Fiber Optics	(215,000)	→	Project experiencing an installation delay at Skyline Field Office. Anticipated completion at SFO is next fiscal year, after installation at Foothills Field Office (which is scheduled first in the scope of work) is completed this fiscal year.
61001	Tunitas Creek - Toto Ranch Driveway Improvements	(283,000)	→	Project was delayed due to a cultural resource study that was required due to historical significance of road; project not included in next fiscal years CIAP.
61002	Russian Ridge - Quam Residence Driveway Improvements	(240,000)	→	Experiencing a delay in construction due to staff capacity, project is more complex than originally anticipated and will be completed in two phases. Project will continue next fiscal year.
61004	Tunitas Creek - Tunitas Ranch Driveway Improvements	(15,118)	< \$	Releasing funds due to lower than expected project costs.
61005	4150 Sears Ranch Road Water and Driveway	(31,850)	< \$	Releasing funds as there is limited staff capacity this fiscal year to complete the project. During the FY2019-20 staff resource allocation process, it was determined that this project will not continue next fiscal year; it will be brought forward again in the future when there is sufficient staff capacity.
61006	Big Dipper Ranch Spring Work, Skyline Ridge	(25,650)	→	Releasing funds due to project re-scoping; project will continue next fiscal year.
61007	La Honda Creek Point of Diversion 17 Water Line Replacement	(5,867)	< \$	Releasing funds due to lower than expected costs.

→	Project will continue next fiscal year.
↑	Increase to project cost.
< \$	Savings this fiscal year.

FY 2019 Quarter 3 Budget Amendments by Project including description (Attachment 2)

General Fund Capital Project Adjustments		Q3 Adjustment	Explanation
61008	Los Trancos - Page Mill Eucalyptus Removal	(104,250)	→ District contracted with Santa Clara County Fire Safe to complete work. They have until November 2020 to complete contract and have been applying for matching grant funds to maximize the project impact. They hope to begin work on the tree removal next fiscal year.
61009	Russian Ridge - Bergman Residences Reconstruction	(217,000)	→ Minor construction delay will push some expenditures into next fiscal year, while the overall project remains on schedule. Releasing funds this fiscal year as project will continue next fiscal year.
61010	Toto Ranch Well Drilling and Construction, Tunitas Creek	(25,000)	→ Project experiencing a delay in construction due to cultural study that identified possible cultural significance.
VP04-001	El Corte de Madera Land Conservation	(17,000)	< \$ Trail easement acquisition not moving forward this fiscal year nor is the project included in next years CIAP. Staff will continue to work with property owner to pursue trail easement. This project will be brought back in a future year CIAP when appropriate.
VP05-001	La Honda Creek Upper Area Land Conservation	(33,000)	→ Trail easement acquisition not moving forward this fiscal year. Staff will continue to work with property owner to pursue reciprocal waterline and access easements.
VP13-001	Cloverdale Ranch Land Opportunity	(10,000)	→ Releasing funds that are not needed this fiscal year.
VP15-003	Watershed Protection Opportunity	15,000	↑ This is a new project; SJWC transactions proposed to be in MAA Portfolio 15 and are transferring from project VP25-002.
VP21-003	Phase II Trail Improvements, Bear Creek Redwoods OSP	(25,000)	→ Project experiencing a delay due to staff resource availability; project expected to continue next fiscal year.
VP24-001	Sierra Azul Rancho de Guadalupe Land Conservation	(35,000)	→ Funds are not needed this fiscal year; this project is included in next years CIAP.
VP25-002	Watershed Protection Opportunity	(150,000)	→ Funds released as San Jose Water Company transaction is moving more slowly than first anticipated.
VP32-001	Irish Ridge Connection	25,000	↑ Increased budget to fund possible lot split.
	Machinery	(30,610)	< \$ Releasing funds due to lower than expected costs.
	District -wide purchase options and low-value Land Fund	(200,000)	< \$ Releasing funds that will not be needed this fiscal year.
TOTAL FUND 40		(\$1,920,345)	
GRAND TOTAL		(\$5,174,356)	

→	Project will continue next fiscal year.	(\$4,864,563)
↑	Increase to project cost.	\$463,622
< \$	Savings this fiscal year.	(\$773,415)
	TOTAL	(\$5,174,356)

FY 2019 Quarter 3 Budget Amendments by Department & Budget Category (Attachment 3)

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY2019 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 3/31/2019)	Quarter 3 Proposed Budget Amendments	FY2019 Proposed Amended Budget
Administrative Services					
Salaries and Benefits	\$4,712,887	(\$24,500)	\$4,688,387		\$4,688,387
Services and Supplies	\$1,791,646	\$24,500	\$1,816,146	(\$425,891)	\$1,390,255
Total Operating Expenditures	\$6,504,533	\$0	\$6,504,533	(\$425,891)	\$6,078,642
<i>General Fund Capital</i>	\$875,000	(\$350,000)	\$525,000	(\$215,000)	\$310,000
Total Capital Expenditures	\$875,000	(\$350,000)	\$525,000	(\$215,000)	\$310,000
Total Administrative Services Expenditures	\$7,379,533	(\$350,000)	\$7,029,533	(\$640,891)	\$6,388,642
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)	\$177,694	(\$207,668)
Net Salaries and Benefits	\$659,542		\$659,542	\$177,694	\$837,236
Services and Supplies	\$92,607		\$92,607	\$77,944	\$170,551
Total Operating Expenditures	\$752,149		\$752,149	\$255,638	\$1,007,787
<i>General Fund Capital</i>	\$2,164,400	(\$495,000)	\$1,669,400	(\$244,500)	\$1,424,900
<i>Measure AA Capital</i>	\$8,809,189	(\$1,558,071)	\$7,251,118	(\$1,566,136)	\$5,684,982
Total Capital Expenditures	\$10,973,589	(\$2,053,071)	\$8,920,518	(\$1,810,636)	\$7,109,882
Total Engineering & Construction Expenditures	\$11,725,738	(\$2,053,071)	\$9,672,667	(\$1,554,998)	\$8,117,669
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	(\$25,450)	\$1,021,620
Total Operating Expenditures	\$2,125,191	\$500,000	\$2,625,191	(\$25,450)	\$2,599,741
Total General Manager Expenditures	\$2,125,191	\$500,000	\$2,625,191	(\$25,450)	\$2,599,741
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)	\$79,129	(\$633,913)
Net Salaries and Benefits	\$5,497,329		\$5,497,329	\$79,129	\$5,576,458
Services and Supplies	\$3,631,700	\$56,925	\$3,688,625	\$53,000	\$3,741,625
Total Operating Expenditures	\$9,129,029	\$56,925	\$9,185,954	\$132,129	\$9,318,083
Hawthorn Services and Supplies	\$38,500		\$38,500	\$15,000	\$53,500
Total Hawthorn Expenditures	\$38,500		\$38,500	\$15,000	\$53,500
<i>General Fund Capital</i>	\$3,223,900	(\$451,371)	\$2,772,529	(\$927,878)	\$1,844,651
<i>Measure AA Capital</i>	\$1,953,890		\$1,953,890	(\$289,041)	\$1,664,849
Total Capital Expenditures	\$5,177,790	(\$451,371)	\$4,726,419	(\$1,216,919)	\$3,509,500
Total Land & Facilities Expenditures	\$14,345,319	(\$394,446)	\$13,950,873	(\$1,069,790)	\$12,881,083
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)	\$53,738	(\$24,804)
Net Salaries and Benefits	\$1,484,632		\$1,484,632	\$53,738	\$1,538,370
Services and Supplies	\$2,417,289	\$5,000	\$2,422,289	(\$322,588)	\$2,099,701
Total Operating Expenditures	\$3,901,921	\$5,000	\$3,906,921	(\$268,850)	\$3,638,071
<i>Hawthorn Capital</i>	\$5,000		\$5,000	(\$5,000)	\$0
Total Hawthorn Expenditures	\$5,000		\$5,000	(\$5,000)	\$0
<i>General Fund Capital</i>	\$178,100	(\$19,000)	\$159,100	(\$107,967)	\$51,133
<i>Measure AA Capital</i>	\$1,361,493	(\$40,000)	\$1,321,493	(\$409,410)	\$912,083
Total Capital Expenditures	\$1,539,593	(\$59,000)	\$1,480,593	(\$517,377)	\$963,216
Total Natural Resources Expenditures	\$5,446,514	(\$54,000)	\$5,392,514	(\$791,227)	\$4,601,287

FY 2019 Quarter 3 Budget Amendments by Department & Budget Category (Attachment 3)

DISTRICT BUDGET BY EXPENDITURE CATEGORY	FY2019 Adopted Budget	YTD Approved Budget Amendments	Amended Budget (as of 3/31/2019)	Quarter 3 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	(\$81,000)	\$238,729
Total Operating Expenditures	\$1,805,346		\$1,805,346	(\$81,000)	\$1,724,346
<i>Hawthorn Capital</i>	\$78,000		\$78,000	(\$78,000)	\$0
Total Hawthorn Expenditures	\$78,000		\$78,000	(\$78,000)	\$0
<i>General Fund Capital</i>	\$336,500		\$336,500	\$0	\$336,500
<i>Measure AA Capital</i>	\$2,503,452	(\$177,784)	\$2,325,668	(\$170,500)	\$2,155,168
Total Capital Expenditures	\$2,839,952	(\$177,784)	\$2,662,168	(\$170,500)	\$2,491,668
Total Planning Expenditures	\$4,723,298	(\$177,784)	\$4,545,514	(\$329,500)	\$4,216,014
Public Affairs					
Salaries and Benefits	\$991,697		\$991,697		\$991,697
Services and Supplies	\$913,313		\$913,313	(\$95,000)	\$818,313
Total Operating Expenditures	\$1,905,010		\$1,905,010	(\$95,000)	\$1,810,010
Total Public Affairs Expenditures	\$1,905,010		\$1,905,010	(\$95,000)	\$1,810,010
Real Property					
Salaries and Benefits	\$774,287	(\$12,000)	\$762,287		\$762,287
Services and Supplies	\$154,967	\$12,000	\$166,967	\$47,500	\$214,467
Total Operating Expenditures	\$929,254	\$0	\$929,254	\$47,500	\$976,754
<i>General Fund Land and Associated Costs</i>	\$32,462,100		\$32,462,100	(\$425,000)	\$32,037,100
<i>Measure AA Land and Associated Costs</i>	\$198,000		\$198,000	(\$135,000)	\$63,000
Total Land and Associated Costs	\$32,660,100		\$32,660,100	(\$560,000)	\$32,100,100
Total Real Property Expenditures	\$33,589,354	\$0	\$33,589,354	(\$512,500)	\$33,076,854
Visitor Services					
Salaries and Benefits	\$5,204,142		\$5,204,142		\$5,204,142
Services and Supplies	\$667,119		\$667,119	(\$155,000)	\$512,119
Total Operating Expenditures	\$5,871,261		\$5,871,261	(\$155,000)	\$5,716,261
Total Visitor Services Expenditures	\$5,871,261		\$5,871,261	(\$155,000)	\$5,716,261
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	(\$2,529,301)	\$100,869,147	(\$5,174,356)	\$95,694,791

FY 2019 Quarter 3 Budget Amendments by GL Account (Attachment 4)

Budget Categories / Accounts	Adopted Budget as of Mar 31	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
10-61-611-4101 - Full Time	\$3,380,508	\$79,129	\$3,459,637
10-35-315-4101 - Full Time	\$823,998	\$177,694	\$1,001,692
10-80-810-4101 - Full Time	\$1,126,861	\$53,738	\$1,180,599
General Fund (10) Salaries & Benefits		\$310,561	
10-10-110-5299 - Other Professional Services	\$205,000	(\$130,000)	\$75,000
10-10-110-6501 - Public Meeting Expense	\$10,000	(\$9,000)	\$1,000
10-10-110-6601 - Training & Conferences	\$56,450	(\$36,450)	\$20,000
10-10-120-5301.01 - Election Expenses - San Mateo	\$15,000	\$15,000	\$30,000
10-10-120-5301.02 - Election Expenses - Santa Clara	\$30,000	\$145,000	\$175,000
10-10-120-6310 - Local Business Meeting Expense (60 mile radius)	\$10,000	(\$10,000)	\$0
10-20-210-5299 - Other Professional Services	\$0	\$47,500	\$47,500
10-30-320-5299 - Other Professional Services	\$201,000	(\$81,000)	\$120,000
10-35-315-6601 - Training & Conferences	\$14,000	(\$7,000)	\$7,000
10-35-325-5299 - Other Professional Services	\$0	\$48,108	\$48,108
10-35-325-7114 - Facility Maint - Hazardous Mat Disposal/Abatement/Remediati	\$0	\$36,836	\$36,836
10-40-410-5299 - Other Professional Services	\$20,000	(\$15,000)	\$5,000
10-40-410-5699 - Rents & Leases - Special Event Rentals	\$27,500	(\$5,000)	\$22,500
10-40-410-7502 - Special Projects & Programs	\$282,000	(\$75,000)	\$207,000
10-50-510-5004 - Temporary Office Help	\$4,160	\$10,000	\$14,160
10-50-510-5503 - Grant Award Agreements	\$60,000	(\$60,000)	\$0
10-50-540-5299 - Other Professional Services	\$88,600	\$50,000	\$138,600
10-50-550-5009 - Internet Provider	\$143,900	(\$52,900)	\$91,000
10-50-550-5215 - Information Systems	\$135,946	(\$10,044)	\$125,902
10-50-550-5299 - Other Professional Services	\$330,000	(\$215,000)	\$115,000
10-50-550-5401 - Subscriptions	\$8,500	\$5,417	\$13,917
10-50-550-5705 - Utilities - Telephone	\$69,600	(\$39,600)	\$30,000
10-50-550-5901 - Printing Services	\$10,500	(\$7,000)	\$3,500
10-50-550-6601 - Training & Conferences	\$37,000	(\$6,186)	\$30,814
10-50-550-6801 - Computer Software	\$181,138	(\$52,178)	\$128,960
10-50-560-5004 - Temporary Office Help	\$24,500	(\$10,000)	\$14,500
10-50-560-5299 - Other Professional Services	\$165,471	(\$47,000)	\$118,471
10-50-560-6601 - Training & Conferences	\$86,150	\$18,600	\$104,750
10-50-560-6905 - Ergonomic Supplies/Equipment	\$35,000	(\$10,000)	\$25,000
10-61-611-6601 - Training & Conferences	\$86,287	(\$25,000)	\$61,287
10-61-621-5299 - Other Professional Services	\$27,500	\$25,000	\$52,500
10-61-621-5607 - Lease Renewal Commissions	\$0	\$11,000	\$11,000
10-61-671-6401 - Vehicle Supplies - Consumables	\$245,000	\$25,000	\$270,000
10-61-671-6404 - Vehicle - Supplies - Equipment	\$140,000	\$15,000	\$155,000
10-61-671-7001 - Field Equipment/Shop Supplies	\$20,000	(\$15,000)	\$5,000
10-61-671-7004 - Uniforms - District Provided	\$30,000	(\$10,000)	\$20,000
10-61-671-7010 - Field Supplies - Radio	\$50,000	(\$15,000)	\$35,000
10-61-691-5606 - Rents & Leases - Office	\$386,244	\$42,000	\$428,244
10-65-615-5299 - Other Professional Services	\$65,000	(\$30,000)	\$35,000
10-65-615-5901 - Printing Services	\$16,000	(\$4,000)	\$12,000
10-65-615-6903 - Office Furniture	\$10,000	(\$10,000)	\$0
10-65-615-7003 - Employee Uniform Allowance	\$48,567	(\$19,500)	\$29,067
10-65-625-5214 - Patrol Contract Services	\$80,000	(\$80,000)	\$0
10-65-625-7004 - Uniforms - District Provided	\$15,000	\$12,000	\$27,000
10-65-635-5699 - Rents & Leases - Special Event Rentals	\$14,700	(\$10,000)	\$4,700
10-65-635-5901 - Printing Services	\$500	(\$500)	\$0
10-65-635-7502 - Special Projects & Programs	\$6,000	(\$3,000)	\$3,000

FY 2019 Quarter 3 Budget Amendments by GL Account (Attachment 4)

Budget Categories / Accounts	Adopted Budget as of Mar 31	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
10-65-645-7607 - Docent & Volunteer Recognition Events/Items	\$40,000	(\$10,000)	\$30,000
10-80-820-5211 - Resource/Environmental	\$211,000	(\$44,000)	\$167,000
10-80-820-5299 - Other Professional Services	\$293,500	\$60,370	\$353,870
10-80-820-5503 - Grant Award Agreements	\$5,000	\$4,079	\$9,079
10-80-820-7002 - Field Supplies - Consumables	\$7,650	(\$4,000)	\$3,650
10-80-820-7112 - Facility Maint - Resource Mgmt/Landscaping	\$674,000	(\$42,137)	\$631,863
10-80-820-7202 - Permits & Licenses, Fees	\$53,550	(\$8,900)	\$44,650
10-80-830-5211 - Resource/Environmental	\$580,750	(\$184,000)	\$396,750
10-80-830-7001 - Field Equipment/Shop Supplies	\$15,000	\$25,000	\$40,000
10-80-850-5211 - Resource/Environmental	\$195,000	(\$75,000)	\$120,000
10-80-850-5219 - Legal Services	\$40,000	(\$20,000)	\$20,000
10-80-850-5299 - Other Professional Services	\$212,000	(\$37,000)	\$175,000
10-80-850-7001 - Field Equipment/Shop Supplies	\$18,000	\$3,000	\$21,000
General Fund (10) Services & Supplies		(\$926,485)	
20-61-641-7101 - Facility Maint - Structures - Exterior/Interior	\$20,000	\$15,000	\$35,000
Hawthorn (20) Services & Supplies		\$15,000	
20-30-320-8201 - ARCHITECT/ENGINEERING SERV	\$24,000	(\$24,000)	\$0
20-30-320-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$54,000	(\$54,000)	\$0
20-80-820-8205 - CONSTRUCTION	\$5,000	(\$5,000)	\$0
Hawthorn (20) Capital/Fixed Assets		(\$83,000)	
30-35-315-4109 - Measure AA Labor Reimbursement	\$385,362	(\$177,694)	\$207,668
30-61-611-4109 - Measure AA Labor Reimbursement	\$713,042	(\$79,129)	\$633,913
30-80-810-4109 - Measure AA Labor Reimbursement	\$78,543	(\$53,738)	\$24,805
MAA (30) Salaries & Benefits		(\$310,561)	
30-20-230-8101 - REAL ESTATE SERVICES	\$198,000	(\$135,000)	\$63,000
30-30-320-8201 - ARCHITECT/ENGINEERING SERV	\$864,100	(\$125,500)	\$738,600
30-30-320-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$338,716	(\$35,000)	\$303,716
30-30-320-8204 - PERMITTING FEES	\$60,000	(\$10,000)	\$50,000
30-35-325-8201 - ARCHITECT/ENGINEERING SERV	\$825,000	(\$260,500)	\$564,500
30-35-325-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$80,400	(\$21,195)	\$59,205
30-35-325-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$451,228	(\$277,864)	\$173,364
30-35-325-8204 - PERMITTING FEES	\$201,400	(\$146,762)	\$54,638
30-35-325-8205 - CONSTRUCTION	\$5,289,728	(\$682,121)	\$4,607,607
30-61-641-8201 - ARCHITECT/ENGINEERING SERV	\$143,000	(\$11,500)	\$131,500
30-61-621-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$9,200	(\$3,450)	\$5,750
30-61-621-8205 - CONSTRUCTION	\$180,148	(\$94,538)	\$85,610
30-61-631-8201 - ARCHITECT/ENGINEERING SERV	\$5,750	(\$5,750)	\$0
30-61-631-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$48,300	(\$29,029)	\$19,271
30-61-631-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$86,250	(\$15,000)	\$71,250
30-61-631-8205 - CONSTRUCTION	\$369,150	\$10,000	\$379,150
30-61-641-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$74,750	(\$30,000)	\$44,750
30-61-641-8204 - PERMITTING FEES	\$24,150	(\$24,150)	\$0
30-61-641-8205 - CONSTRUCTION	\$201,250	(\$6,495)	\$194,755
30-80-820-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$64,500	(\$64,500)	\$0
30-80-820-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$35,000	(\$5,000)	\$30,000
90-80-820-8205 - CONSTRUCTION	\$429,450	\$4,500	\$433,950
30-80-830-8201 - ARCHITECT/ENGINEERING SERV	\$202,000	(\$106,672)	\$95,328
30-80-830-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$253,000	(\$143,000)	\$110,000
30-80-830-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$30,000	(\$16,000)	\$14,000
30-80-850-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$229,000	(\$25,000)	\$204,000
MAA (30) Capital/Fixed Assets		(\$2,259,526)	

FY 2019 Quarter 3 Budget Amendments by GL Account (Attachment 4)

Budget Categories / Accounts	Adopted Budget as of Mar 31	Quarter 3 Proposed Budget Amendment	Quarter 3 Proposed Amended Budget
40-61-621-6101 - Legal/Classified	\$4,400	(\$1,200)	\$3,200
General Fund (40) Services & Supplies		(\$1,200)	
40-20-230-8101 - REAL ESTATE SERVICES	\$32,462,100	(\$425,000)	\$32,037,100
40-35-325-8201 - ARCHITECT/ENGINEERING SERVS	\$1,215,600	(\$41,500)	\$1,174,100
40-35-325-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$56,800	(\$25,000)	\$31,800
40-35-325-8204 - PERMITTING FEES	\$53,000	(\$15,000)	\$38,000
40-35-325-8205 - CONSTRUCTION	\$331,000	(\$163,000)	\$168,000
40-50-550-8304 - Communications/Network Infrastructure & Equipment	\$525,000	(\$215,000)	\$310,000
40-61-621-8201 - ARCHITECT/ENGINEERING SERVS	\$115,000	(\$23,000)	\$92,000
40-61-621-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$21,275	(\$5,750)	\$15,525
40-61-621-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$98,325	(\$8,625)	\$89,700
40-61-621-8204 - PERMITTING FEES	\$23,000	(\$2,300)	\$20,700
40-61-621-8205 - CONSTRUCTION	\$1,465,675	(\$742,143)	\$723,532
40-61-631-8201 - ARCHITECT/ENGINEERING SERVS	\$50,000	(\$25,000)	\$25,000
40-61-641-8205 - CONSTRUCTION	\$129,250	(\$89,250)	\$40,000
40-61-671-8410 - Machinery	\$350,000	(\$30,610)	\$319,390
40-80-820-8205 - CONSTRUCTION	\$12,500	(\$12,500)	\$0
40-80-830-8202 - ENVIRONMENTAL/PLANNING SERVICES	\$97,600	(\$60,467)	\$37,133
40-80-830-8203 - CONSTRUCTION & SPECIAL INSPECTION/MONITORING	\$49,000	(\$35,000)	\$14,000
General Fund (40) Capital/Fixed Assets		(\$1,919,145)	
Total Budget Amendments - Increase / (Decrease)		(\$5,174,356)	

GL Reference Guide:

Format: *Fund - Department - Sub-Department - GL Account & Description*

Example: *10-10-110-5299 - Other Professional Services* indicates General Fund, for GMO and GL account 5299

Funds:

- 10 - General Fund
- 20 - Hawthorn Fund
- 30 - MAA Fund
- 40 - Capital Projects (non MAA)
- 50 - Debt Service

Departments:

- 10 - GMO
- 20 - Real Property
- 30 - Planning
- 35 - Engineering & Construction
- 40 - Public Affairs
- 50 - ADMIN
- 61 - L&F
- 65 - Visitor Services
- 70 - Legal
- 80 - NR
- 99 - District Wide