

NORTH COUNTY TRANSIT DISTRICT



PROPOSED AMENDED FY2019 OPERATING BUDGET AND FY2019 CAPITAL IMPROVEMENT PROGRAM

For the Fiscal Year Ending June 30, 2019



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Message from the Executive Director

December 20, 2018

Members of the North County Transit District Board of Directors:

On June 21, 2018, the North County Transit District (NCTD, District) Board of Directors (Board) adopted the FY2019 Operating Budget and FY2019-2023 Capital Improvement Program (FY2019 Adopted Budget). On this same date, the Board also approved the purchase of five (5) locomotives and authorized the Executive Director to utilize up to \$6 million of NCTD Board reserve funds to support the initial cash flow of \$7.4 million with a full reimbursement to the reserve account by January 1, 2019.

Subsequently, District staff has performed a comprehensive analysis of budget-to-actual performance for the first four (4) months of FY2019, and completed the FY2018 annual fiscal audit which certified the FY2018 actual expenditures and carryover revenues. Additionally, staff developed a more detailed 5-Year Capital and Operating Budget forecast to support a more robust process to manage expenses and funding key project priorities without commercial borrowing. Based on the completion of these three critical activities, staff identified a number of actual and anticipated changes to revenue and expenditure line items that have occurred since the FY2019 Adopted Budget was approved. As the cumulative value of these changes exceeds District staff authority for budget adjustments under District Board Policy No. 17 – Budget Development (Board Policy No. 17), staff is submitting a proposed amendment to the FY2019 Adopted Budget (Proposed Amendment).

The Proposed Amendment to the FY2019 Operating Budget is from \$110 million to \$114.9 million, a net increase of \$4.9 million. The Proposed Amendment to the FY2019 Capital Improvement Program is from \$25 million to \$21.8 million, a net decrease of \$3.2 million. In addition, District staff is extending the the repayment to the reserve account related to the locomotives initial payment in the amount of \$2 million until FY2022. The second installment of \$29.7 million will become due in FY2021.

Following are key details related to the Proposed Amendment:

- **Ridership.** As data became available, the ridership forecast was refined to provide more detailed ridership targets for each mode, including average weekday, Saturday, and Sunday. An average number of boardings per weekday, Saturday, and Sunday was calculated for each month using ridership data from FY2018. This average was then applied to the number of each calendar day type per month to arrive at a total projected ridership for each month. This bottom-up method captures the seasonality of NCTD's transit ridership through the course of the year, as well as adjustments in total ridership that are impacted by the number of each day type. A minor adjustment was made to BREEZE ridership goals for July FY2019 through September FY2019 to better reflect the service changes made in the previous fiscal year. The Amended Budget for total system ridership has been revised downward to 10,654,760 from 10,689,811, a decrease of 35,051 boardings.
- **Passenger Fares.** Passenger fares were estimated by multiplying the revised ridership by mode times the average fare in FY2018. An estimated additional \$150,000 was added for Breeze fares if the proposed fare increases take effect in the later part of FY2019. The Amended Budget fare revenue is 486K lower compared to the Adopted Budget.

- **Federal Revenues.** Federal operating and capital revenues were adjusted downward by \$1.7 million based on actual approved grant apportionments.
- **Low Carbon Fuel Standard (LCFS) Credit.** On July 20, 2017, the Board approved the award of NCTD's LCFS credit program to Clean Energy. The first stream of revenues related to this program started with the Compressed Natural Gas (CNG) purchases in March 2018. The District has estimated revenues of \$500K for its FY2019 Amended Budget, which will help offset the increase in fuel costs.
- **Purchased Transportation (Preventive Maintenance).** The fixed-price contract for the Combined Operation and Maintenance of Equipment for the COASTER Commuter and SPRINTER Hybrid Rail Services and Maintenance-of-Way with Bombardier Transportation provides for certain capital activity eligible for capitalization in accordance with generally accepted accounting principles and Board Policy No. 29 – Asset Management. The Adopted Budget estimated \$2.5 million of capital activity in FY2019. The FY2019 Proposed Amendment is \$500K and the remaining capital activity will be deferred to FY2020 and later. As result of the lower capital activity, the FY2019 Amended Operating Budget for purchased transportation will increase by \$1.7 million with a corresponding decrease in the FY2019 Capital Improvement Program.
- **Fuel.** The Proposed Amended fuel costs are \$7.2 million compared to \$5.4 million from the Adopted Budget (net increase of \$1.8 million). Fuel costs were recalculated based on the price of diesel and unleaded gasoline as determined in the NCTD fixed-price contract pricing effective from January 2018 to January 2020. In addition, there has been recent significant volatility in CNG prices in California due to pipeline outages, ongoing maintenance, and the reduced storage capacity due to the curtailment of Aliso Canyon facility. The price per MMBtu of natural cost has tripled in price since September 2018.
- **Staffing Costs, including Benefits.** There are no proposed staffing changes. The net \$696K increase in the FY2019 Amended Operating Budget is a result of adjustments of staff time spent in grant funded capital activities. The increase in the FY2019 Amended Operating Budget has a corresponding decrease in the FY19 Amended Capital Improvement Program.
- **Insurance and Other Expenses.** In November 2018, the District received the quote for the renewal of its casualty insurance premium. The quote was \$500K lower than the amount estimated as part of the Adopted Budget. The savings from the insurance renewal will be utilized for other expenses added to the FY2019 Amended Operating Budget for labor compliance and internal audit services, salary survey study, printing of Riders Guides as result of fare increases, and positive train control redundancy that is scheduled to start in January 2019.
- **Locomotive Leases.** The District is considering leasing three (3) locomotives in the second half of FY2019 as a temporary gap until the five (5) new locomotives are received in FY2021. The amount budgeted for FY2019 is \$767K and the approval of the award will be requested at a future Board meeting.
- **Contingency.** The Proposed Amendment reduces the contingency funds from \$437K to \$120K.

Ancillary Budget Documents. There are no changes to the following documents since the FY2019 Approved Budget and, as such, are not included as part of the Proposed Amendment:

- Employee Classification and Compensation Schedule,
- Cost Recovery Fee Schedule (revised on September 20, 2018)
- Disadvantaged Business Enterprise Goal
- District Service Implementation Plan

The District welcomes Board and public comment, and looks forward to Board adoption and implementation of the Proposed Amendment to the FY2019 Adopted Operating Budget and FY2019 Capital Improvement Program budget.

Sincerely,

Matthew O. Tucker
Executive Director

Eun Park-Lynch
Chief Financial Officer

Proposed Amendments to the FY2019 Adopted Operating Budget





Ridership

Mode	FY2018 Actual	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (#)	Increase/ (Decrease) from Adopted Budget (%)	Trend
BREEZE	6,482,912	6,424,857	6,472,600	47,743	0.74%	
LIFT	186,120	187,860	186,024	(1,836)	-0.98%	
FLEX	27,646	31,872	31,832	(40)	-0.13%	
COASTER	1,433,125	1,463,663	1,432,314	(31,349)	-2.14%	
SPRINTER	2,532,731	2,581,559	2,531,990	(49,569)	-1.92%	
	10,662,534	10,689,811	10,654,760	(35,051)	-0.33%	





Passenger Revenues

Mode	FY2018 Actual	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
BREEZE	\$ 6,464,871	\$ 6,103,614	\$ 6,557,874	\$ 454,260	7.44%	
LIFT	742,767	732,654	651,084	(81,570)	-11.13%	
FLEX	180,946	86,692	189,081	102,389	118.11%	
COASTER	5,453,047	6,498,663	5,514,408	(984,255)	-15.15%	
SPRINTER	2,750,014	2,736,453	2,759,869	23,416	0.86%	
	15,591,645	\$ 16,158,076	\$ 15,672,316	\$ (485,760)	-3.01%	














Operating Revenues

Operating Revenue	FY2018 Actual	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Passenger Fares	\$ 15,591,645	\$ 16,158,076	\$ 15,672,316	\$ (485,760)	-3.01%	
Non-Transportation Revenues	2,838,611	2,839,441	3,424,441	585,000	20.60%	
Auxiliary Revenues	10,593,981	10,710,219	10,680,028	(30,191)	-0.28%	
	\$ 29,024,237	\$ 29,707,736	\$ 29,776,785	\$ 69,049	0.23%	

Grant Revenues

Operating Grant Revenues	FY2018 Actual	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Federal Grants	\$ 22,428,930	\$ 23,026,770	\$ 23,888,151	\$ 861,381	3.74%	
State Grants	5,003,552	4,770,311	4,770,311	-	0.00%	
Local Grants	46,924,280	52,511,921	56,480,645	3,968,724	7.56%	
	\$ 74,356,762	\$ 80,309,002	\$ 85,139,107	\$ 4,830,105	6.01%	

Operating Expenditures

Operating Expenditures	FY2018 Actual	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 7,961,490	\$ 9,664,490	\$ 10,440,442	\$ 775,952	8.03%	
Employee Benefits	4,695,475	3,349,146	3,269,613	(79,533)	-2.37%	
Professional Services	13,577,739	18,062,114	18,401,565	339,451	1.88%	
Materials & Supplies	5,600,737	5,779,234	6,908,781	1,129,547	19.54%	
Utilities	2,319,575	2,415,859	2,487,050	71,191	2.95%	
Casualty & Liability	3,591,968	4,479,598	3,970,400	(509,198)	-11.37%	
Taxes	355,130	499,960	987,272	487,312	97.47%	
Purchased Transportation	61,643,425	62,655,769	65,129,809	2,474,040	3.95%	
Miscellaneous Expenses	662,339	854,509	919,403	64,894	7.59%	
Debt-Related Expense	910,905	1,134,180	894,680	(239,500)	-21.12%	
Leases & Rentals	609,149	685,242	1,386,877	701,635	102.39%	
Contingency	-	436,637	120,000	(316,637)	-72.52%	
	\$ 101,927,932	\$ 110,016,738	\$ 114,915,892	\$ 4,899,154	4.45%	

FY2019 Operating Budget Summary

	FY2018 Actual	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Operating Revenues						
Passenger Fares	\$ 15,591,645	\$ 16,158,076	\$ 15,672,316	\$ (485,760)	-3.01%	
Non-Transportation Revenues	2,838,611	2,839,441	3,424,441	585,000	20.60%	
Auxiliary Revenues	10,593,981	10,710,219	10,680,028	(30,191)	-0.28%	
Federal Grants	22,428,930	23,026,770	23,888,151	861,381	3.74%	
State Grants	5,003,552	4,770,311	4,770,311	-	0.00%	
Local Grants	46,924,280	52,511,921	56,480,645	3,968,724	7.56%	
	\$ 103,380,999	\$ 110,016,738	\$ 114,915,892	\$ 4,899,154	4.45%	
Operating Expenditures						
Salaries & Wages	\$ 7,961,490	\$ 9,664,490	\$ 10,440,442	\$ 775,952	8.03%	
Employee Benefits *	4,695,475	3,349,146	3,269,613	(79,533)	-2.37%	
Professional Services	13,577,739	18,062,114	18,401,565	339,451	1.88%	
Materials & Supplies	5,600,737	5,779,234	6,908,781	1,129,547	19.54%	
Utilities	2,319,575	2,415,859	2,487,050	71,191	2.95%	
Casualty & Liability	3,591,968	4,479,598	3,970,400	(509,198)	-11.37%	
Taxes	355,130	499,960	987,272	487,312	97.47%	
Purchased Transportation	61,643,425	62,655,769	65,129,809	2,474,040	3.95%	
Miscellaneous Expenses	662,339	854,509	919,403	64,894	7.59%	
Debt-Related Expense	910,905	1,134,180	894,680	(239,500)	-21.12%	
Leases & Rentals	609,149	685,242	1,386,877	701,635	102.39%	
Contingency	-	436,637	120,000	(316,637)	-72.52%	
	\$ 101,927,932	\$ 110,016,738	\$ 114,915,892	\$ 4,899,154	4.45%	
	\$ 1,453,067	\$ -	\$ -	\$ -		

* FY2018 excludes a \$5.2 million GASB 68 pension expense adjustment from the CalPERS actuarial valuation and a \$1.6 million required contribution to the pension unfunded liability. These amounts are not included in the Adopted or Amended Budgets.

Department Budgets

Board of Directors

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ -	\$ -	\$ -	0.00%	
Employee Benefits	-	-	-	0.00%	
Professional Services	37,500	37,800	300	0.80%	
Materials & Supplies	300	-	(300)	-100.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	7,100	8,000	900	12.68%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 44,900	\$ 45,800	\$ 900	2.00%	

Office of Executive Director

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 629,005	\$ 682,047	\$ 53,042	8.43%	
Employee Benefits	195,101	184,998	(10,103)	-5.18%	
Professional Services	172,700	135,500	(37,200)	-21.54%	
Materials & Supplies	-	-	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	112,305	115,305	3,000	2.67%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 1,109,111	\$ 1,117,850	\$ 8,739	0.79%	

General Counsel

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 677,581	\$ 760,025	\$ 82,444	12.17%	
Employee Benefits	200,370	292,800	92,430	46.13%	
Professional Services	1,226,152	1,544,385	318,233	25.95%	
Materials & Supplies	5,100	7,600	2,500	49.02%	
Utilities	-	-	-	0.00%	
Casualty & Liability	4,479,597	3,970,400	(509,197)	-11.37%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	25,094	25,746	652	2.60%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 6,613,893	\$ 6,600,956	\$ (12,938)	-0.20%	

Procurement & Contract Administration

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 692,221	\$ 774,784	\$ 82,563	11.93%	
Employee Benefits	218,016	208,667	(9,349)	-4.29%	
Professional Services	307,225	312,225	5,000	1.63%	
Materials & Supplies	-	20,000	20,000	100.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	38,170	18,170	(20,000)	-52.40%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 1,255,632	\$ 1,333,846	\$ 78,214	6.23%	

Administration

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 247,744	315,798	\$ 68,054	27.47%	
Employee Benefits	108,696	134,087	25,391	23.36%	
Professional Services	107,315	133,750	26,435	24.63%	
Materials & Supplies	41,500	50,000	8,500	20.48%	
Utilities	15,000	15,000	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	6,000	6,000	-	0.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 526,255	\$ 654,635	\$ 128,380	24.40%	

Communications & Marketing

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 204,968	\$ 227,607	\$ 22,639	11.05%	
Employee Benefits	68,974	71,445	2,471	3.58%	
Professional Services	254,750	274,750	20,000	7.85%	
Materials & Supplies	58,750	11,000	(47,750)	-81.28%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	193,899	240,649	46,750	24.11%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 781,341	\$ 825,451	\$ 44,110	5.65%	

Customer Service

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 519,685	\$ 598,873	\$ 79,188	15.24%	
Employee Benefits	248,754	231,361	(17,393)	-6.99%	
Professional Services	99,400	125,400	26,000	26.16%	
Materials & Supplies	245,500	280,500	35,000	14.26%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	14,000	14,000	-	0.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 1,127,339	\$ 1,250,134	\$ 122,795	10.89%	

Human Resources, Training and Organizational Development

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 372,885	\$ 415,555	\$ 42,670	11.44%	
Employee Benefits	112,500	105,528	(6,972)	-6.20%	
Professional Services	370,635	426,235	55,600	15.00%	
Materials & Supplies	1,500	1,500	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	124,600	121,000	(3,600)	-2.89%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 982,120	\$ 1,069,818	\$ 87,698	8.93%	

Financial Oversight

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 706,688	\$ 1,013,869	\$ 307,181	43.47%	
Employee Benefits	251,854	342,752	90,898	36.09%	
Professional Services	405,080	209,750	(195,330)	-48.22%	
Materials & Supplies	-	-	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	10,500	9,505	(995)	-9.48%	
Debt-Related Expense	76,000	-	(76,000)	-100.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 1,450,123	\$ 1,575,876	\$ 125,754	8.67%	

Accounting

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 341,027	\$ 240,142	\$ (100,885)	-29.58%	
Employee Benefits	120,416	85,428	(34,988)	-29.06%	
Professional Services	108,700	111,000	2,300	2.12%	
Materials & Supplies	750	900	150	20.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	4,000	6,000	2,000	50.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 574,894	\$ 443,470	\$ (131,423)	-22.86%	

Grants

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 153,308	\$ 157,217	\$ 3,909	2.55%	
Employee Benefits	57,130	56,765	(365)	-0.64%	
Professional Services	-	-	-	0.00%	
Materials & Supplies	-	-	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	5,000	5,000	-	0.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 215,438	\$ 218,982	\$ 3,544	1.64%	

Revenue Collection

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 154,256	\$ 47,080	\$ (107,176)	-69.48%	
Employee Benefits	70,460	14,475	(55,985)	-79.46%	
Professional Services	1,065,913	1,019,775	(46,138)	-4.33%	
Materials & Supplies	20,000	40,000	20,000	100.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	4,450	4,000	(450)	-10.11%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 1,315,079	\$ 1,125,330	\$ (189,749)	-14.43%	

Development Services Oversight

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 139,346	\$ 221,498	\$ 82,152	58.96%	
Employee Benefits	40,236	55,162	14,926	37.10%	
Professional Services	-	-	-	0.00%	
Materials & Supplies	-	-	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	2,500	2,500	-	0.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 182,083	\$ 279,160	\$ 97,078	53.32%	

Facilities

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 759,807	\$ 481,116	\$ (278,691)	-36.68%	
Employee Benefits	218,324	122,825	(95,499)	-43.74%	
Professional Services	6,074,492	5,850,153	(224,339)	-3.69%	
Materials & Supplies	9,500	9,500	-	0.00%	
Utilities	1,818,447	1,789,261	(29,186)	-1.60%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	1,760,448	992,219	(768,229)	-43.64%	
Miscellaneous Expenses	48,672	53,954	5,282	10.85%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	13,700	-	(13,700)	-100.00%	
Contingency	-	-	-	0.00%	
	\$ 10,703,390	\$ 9,299,028	\$ (1,404,362)	-13.12%	

Real Estate

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 174,065	\$ 228,095	\$ 54,030	31.04%	
Employee Benefits	50,570	58,910	8,340	16.49%	
Professional Services	333,600	333,600	-	0.00%	
Materials & Supplies	-	-	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	14,668	30,965	16,297	111.11%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	51,976	35,679	(16,297)	-31.35%	
Contingency	-	-	-	0.00%	
	\$ 624,879	\$ 687,249	\$ 62,370	9.98%	

Information Technology

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 779,602	1,015,409	\$ 235,807	30.25%	
Employee Benefits	282,662	296,143	13,481	4.77%	
Professional Services	1,329,366	1,553,182	223,816	16.84%	
Materials & Supplies	15,000	112,864	97,864	652.43%	
Utilities	363,850	344,228	(19,622)	-5.39%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	34,700	38,695	3,995	11.51%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	70,000	70,000	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 2,875,181	\$ 3,430,521	\$ 555,341	19.32%	

Rail Operations

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 356,222	\$ 381,103	\$ 24,881	6.98%	
Employee Benefits	121,295	114,593	(6,702)	-5.53%	
Professional Services	5,024	5,024	-	0.00%	
Materials & Supplies	2,166,073	2,977,435	811,362	37.46%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	136,477	570,644	434,167	318.12%	
Purchased Transportation	19,092,076	17,317,193	(1,774,883)	-9.30%	
Miscellaneous Expenses	30,250	30,250	-	0.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	767,276	767,276	100.00%	
Contingency	-	-	-	0.00%	
	\$ 21,907,417	\$ 22,163,518	\$ 256,101	1.17%	

Rail Systems

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 196,126	\$ 254,240	\$ 58,114	29.63%	
Employee Benefits	69,270	74,711	5,441	7.85%	
Professional Services	224,942	214,877	(10,065)	-4.47%	
Materials & Supplies	17,000	17,000	-	0.00%	
Utilities	187,061	307,061	120,000	64.15%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	2,511,596	3,168,133	656,537	26.14%	
Miscellaneous Expenses	23,600	33,664	10,064	42.64%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	242,013	242,013	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 3,471,608	\$ 4,311,699	\$ 840,091	24.20%	

Maintenance of Way

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 183,163	\$ 137,462	\$ (45,701)	-24.95%	
Employee Benefits	69,139	47,040	(22,099)	-31.96%	
Professional Services	114,695	114,695	-	0.00%	
Materials & Supplies	25,000	25,000	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	2,333,513	5,442,147	3,108,634	133.22%	
Miscellaneous Expenses	36,000	36,000	-	0.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	156,411	156,411	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 2,917,921	\$ 5,958,755	\$ 3,040,834	104.21%	

Rail Engineering

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 303,199	\$ 159,441	\$ (143,758)	-47.41%	
Employee Benefits	107,220	49,329	(57,891)	-53.99%	
Professional Services	538,982	538,982	-	0.00%	
Materials & Supplies	10,000	10,000	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	36,500	36,500	-	0.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 995,901	\$ 794,252	\$ (201,649)	-20.25%	

Safety Oversight

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 407,324	\$ 451,504	\$ 44,180	10.85%	
Employee Benefits	137,672	136,778	(894)	-0.65%	
Professional Services	40,000	40,000	-	0.00%	
Materials & Supplies	1,700	1,700	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	26,000	26,000	-	0.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 612,696	\$ 655,982	\$ 43,286	7.06%	

Security Oversight

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 857,970	\$ 979,997	\$ 122,027	14.22%	
Employee Benefits	304,415	325,638	21,223	6.97%	
Professional Services	3,595,800	3,674,900	79,100	2.20%	
Materials & Supplies	9,600	7,600	(2,000)	-20.83%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	16,200	16,200	-	0.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	1,500	-	(1,500)	-100.00%	
Contingency	-	-	-	0.00%	
	\$ 4,785,485	\$ 5,004,335	\$ 218,850	4.57%	

Bus Operations & Fleet Maintenance

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 405,081	\$ 446,529	\$ 41,448	10.23%	
Employee Benefits	147,371	139,249	(8,122)	-5.51%	
Professional Services	1,330,443	1,269,582	(60,861)	-4.57%	
Materials & Supplies	3,151,960	3,336,182	184,222	5.84%	
Utilities	31,500	31,500	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	363,483	416,628	53,145	14.62%	
Purchased Transportation	36,958,136	38,210,117	1,251,981	3.39%	
Miscellaneous Expenses	23,700	24,700	1,000	4.22%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	143,039	115,498	(27,541)	-19.25%	
Contingency	-	-	-	0.00%	
	\$ 42,554,713	\$ 43,989,985	\$ 1,435,272	3.37%	

Service Planning

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ 403,217	\$ 451,050	\$ 47,833	11.86%	
Employee Benefits	148,701	120,929	(27,772)	-18.68%	
Professional Services	326,000	326,000	-	0.00%	
Materials & Supplies	-	-	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	16,600	16,600	-	0.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 894,518	\$ 914,579	\$ 20,061	2.24%	

Debt

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ -	\$ -	\$ -	0.00%	
Employee Benefits	-	-	-	0.00%	
Professional Services	-	150,000	150,000	100.00%	
Materials & Supplies	-	-	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	-	-	-	0.00%	
Debt-Related Expense	1,058,180	894,680	(163,500)	-15.45%	
Leases & Rentals	-	-	-	0.00%	
Contingency	-	-	-	0.00%	
	\$ 1,058,180	\$ 1,044,680	\$ (13,500)	-1.28%	

Contingency

Operating Expenditures	FY2019 Adopted Budget	FY2019 Amended Budget	Increase/ (Decrease) from Adopted Budget (\$)	Increase/ (Decrease) from Adopted Budget (%)	Trend
Salaries & Wages	\$ -	\$ -	\$ -	0.00%	
Employee Benefits	-	-	-	0.00%	
Professional Services	-	-	-	0.00%	
Materials & Supplies	-	-	-	0.00%	
Utilities	-	-	-	0.00%	
Casualty & Liability	-	-	-	0.00%	
Taxes	-	-	-	0.00%	
Purchased Transportation	-	-	-	0.00%	
Miscellaneous Expenses	-	-	-	0.00%	
Debt-Related Expense	-	-	-	0.00%	
Leases & Rentals	-	-	-	0.00%	
Contingency	436,637	120,000	(316,637)	-72.52%	
	\$ 436,637	\$ 120,000	\$ (316,637)	-72.52%	

FY2019 Capital Improvement Program

Description	FY2019 Adopted Budget	% of Total	FY2019 Amended Budget	% of Total
COASTER Carbody Brake Valve Overhaul	38,000		38,000	
COASTER Disk Brake Replacement	56,473		56,473	
COASTER Locomotives Purchase	7,149,015		7,571,805	
SPRINTER Carbody Brake System	774,838		774,838	
SPRINTER DMU Refurb	293,358		293,358	
SPRINTER Door System Overhaul	357,069		357,069	
SPRINTER HVAC Roof Mounted Units	793,620		793,620	
SPRINTER Passenger Seat Overhaul	100,000		100,000	
SPRINTER Power Packs	2,183,792		2,183,792	
SPRINTER Pre-Heaters & Compressor Clutches Replacement	629,344		629,344	
SPRINTER Truck Overhauls	235,250		235,250	
SPRINTER Wheel Replacement	294,512		294,512	
Zero Emission Bus Purchase	1,610,043		1,610,043	
Asset Class 104 - Revenue Vehicles	14,515,314	58.0%	14,938,104	68.6%
Automatic Transfer Switch Replacement	40,000		40,000	
Backflow Device Handle & Valve Replacement - District Wide	364,412		364,412	
Electrical Panel Schedule Verification & Panel Compliance Upgrades	100,000		100,000	
Elevator Repairs at West Division & CSUSM	15,000		15,000	
Escondido Subdivision Signal House Air Conditioning Units	67,500		67,500	
Floor Coatings for Six Restrooms	154,159		154,159	
Gas Methane Refurbishment West Division	156,000		156,000	
Miscellaneous Facility Improvements	89,978		89,978	
OTC Monitor Enclosure Replacement	15,450		15,450	
Parking Lot Restorations, Various Locations	336,413		336,413	
Replace HVAC at COASTER Op Facility	130,000		130,000	
Sorrento Valley Shelters	100,000		100,000	
Tremont Construction and Design Support	170,000		170,000	
Asset Class 338 - Buildings & Structures-Improvements	1,738,912	6.9%	1,738,912	8.0%
HVAC Replacements - District Wide	100,000		100,000	
Asset Class 388 - Buildings & Structures-Improvements	100,000	0.4%	100,000	0.5%
At Grade Crossings (6)	909,979		909,979	
Bridge 257.2 Replacement	2,464,790		1,136,412	
COASTER Capital Replacement	1,631,506		489,500	
MP 225.5 Permanent BMPs	151,696		151,696	
SPRINTER Capital Replacement	840,471		-	
Asset Class 433 - Right of Way-Improvements	5,998,442	24.0%	2,687,587	12.3%
Fuel Crane Metering	552,835		552,835	
LED Lighting Upgrade & SPRINTER Central Emergency Lighting Inverter Replacement	75,000		75,000	
Pressure Washers Replacement	77,000		77,000	
Replace Portable Lifts - West/West Division	250,000		250,000	
Sewage lift station at COASTER Op Facility	95,000		95,000	
Asset Class 434 - Operating Yards Equipment	1,049,835	4.2%	1,049,835	4.8%
Safety Nets	10,000		10,000	
Asset Class 435 - Shop/Garage Equipment	10,000	0.0%	10,000	0.0%
3PAR Storage Replacement	90,000		90,000	
Call Manager Upgrade	158,000		158,000	
IT Equipment Upgrades	58,000		58,000	
JDE Improvements	450,000		450,000	
JDE Real Estate Functionality	100,000		-	
Mobile Phone Upgrade	55,000		55,000	
Payroll & Employee Self-Service System	462,000		206,498	
Project Online Phase 2	70,000		70,000	
Server Upgrades	35,000		35,000	
Software Upgrades	34,249		34,249	
Storage Upgrades	20,000		20,000	
Voice Print Upgrade	85,000		85,000	
Asset Class 440 - Data Processing Equipment	1,617,249	6.5%	1,261,747	5.8%
TOTAL FY2019	25,029,751	100.0%	21,786,185	100.0%