

RANCHO SIMI RECREATION AND PARK DISTRICT
Interoffice Memorandum

DATE: September 19, 2007

TO: General Manager

FROM: Assistant General Manager

SUBJECT: Approval of Mountains Recreation and Conservation Authority Final Budget for Fiscal Year 2007-08

The Mountains Recreation and Conservation Authority (MRCA) was formed on June 27, 1985, through a Joint Powers Agreement between the Santa Monica Mountains Conservancy (SMMC) and the Conejo Recreation and Park District. On July 10, 1987, the Agreement was amended to provide for the inclusion of the Rancho Simi Recreation and Park District. The stated purpose of the Authority is to acquire, develop, and conserve additional park and open space lands with special emphasis on recreation and conservation projects, and the protection and conservation of watersheds and the development of river parkways.


The Authority is governed by a Joint Exercise of Powers Agreement (JPA). Section 11.2 of the Agreement requires that an annual budget be prepared and submitted to the SMMC and the two Districts for approval. At its meeting of July 19, 2007, the Board approved the MRCA's Preliminary Budget. Enclosed for approval by the Board is the FY2007-08 MRCA Final Budget (along with the corresponding staff report) as prepared by MRCA staff. Changes from the Preliminary Budget are discussed in the Conservancy staff report.

The Final Budget was approved by the Governing Board of the SMMC at its meeting on August 27, 2007, and was approved by the Conejo Board at its September 6, 2007, meeting.

Staff has requested that a representative of the MRCA be present at the Board meeting to help answer any questions.

Board Action Requested

That the Board approve the attached Mountains Recreation and Conservation Authority Final Budget for Fiscal Year 2007-08.



Ed Hayduk

Assistant General Manager

EH:bjm
Attachments



Memorandum

To : The Conservancy
The Advisory Committee

Date: August 27, 2007

From : Joseph T. Edmiston, FAICP, Hon. ALSA, Executive Director

Subject: **Agenda Item 17: Consideration of resolution approving the Mountains Recreation and Conservation Authority FY 2007-08 final budget.**

Staff Recommendation: That the Conservancy adopt the attached resolution approving the Mountains Recreation and Conservation Authority FY 2007-2008 final budget.

Legislative Authority: Section 6500 *et. seq.* of the Government Code, and MRCA Joint Exercise of Powers Agreement, Section 11.3:

“...The Authority shall prepare an annual budget, in a form approved by the Conservancy and the Districts, which budget shall be submitted to the Conservancy and the Districts for approval, in the time and manner as specified by the Conservancy and the Districts...”

Background: The Conservancy is required to approve the Mountains Recreation and Conservation Authority (MRCA) annual budget per Section 11.3 of the MRCA Joint Exercise of Powers Agreement. On July 9, 2007, the Conservancy approved the MRCA’s preliminary budget. The final budget is now submitted for approval. It is expected that a mid-year revised budget will be submitted for approval in January 2008, although this is not required. The final budget is described herein and further detailed in three attachments: (1) Official Budget by Account Class Category, (2) Final Management Budget by Account Group, and (3) Final Management Budget by Project.

An overview of the final budget’s projection of the MRCA General Fund balance, compared with that of the preliminary budget, is represented in the following table.



MRCA General Fund Projection:
 (*unaudited amounts as of 6/30/07)

<u>Internal Funds Provided by source</u>	<u>Preliminary</u>	<u>Final</u>	<u>Difference</u>
Cash Balance, all sources*	\$3,136K	\$3,136K	-0-
Add:Accounts Receivable*	\$5,940K	\$5,940K	-0-
Less:Note Payable - Zion's Bank	-\$1,400K	-\$1,400K	-0-
Less:Wages, Taxes, and Benefits Payable*	-\$ 237K	-\$ 237K	-0-
Less:Accounts Payable*	-\$3,324K	-\$3,324K	-0-
Less:Mitigation Fund Receipts on Hand*	-\$2,145K	-\$2,145K	-0-
<u>Equals: Net Internal Funds Provided</u>	<u>\$1,970K</u>	<u>\$1,970K</u>	<u>-0-</u>
<u>Add: FY 07/08 Budgeted Revenue</u>	<u>\$47,455K</u>	<u>\$54,865K</u>	<u>\$7,380K</u>
<u>Equals: Total Available Revenue</u>	<u>\$49,455K</u>	<u>\$56,835K</u>	<u>\$7,380K</u>
<u>Less: FY 07/08 Budgeted Expenditures</u>	<u>-\$47,737K</u>	<u>-\$55,230K</u>	<u>-\$7,493K</u>
<u>Equals: Estimated Fund Balance 6/30/08</u>	<u>\$1,718K</u>	<u>\$1,605K</u>	<u>-\$113K</u>

The final budget now incorporates liabilities in the revenue calculations. This final budget incorporates anticipated additional funding from Proposition 84 State Bond Grants that the MRCA will be applying for during the 07/08 fiscal year. These grants account for \$7.00 million of the \$7.38 million difference between the preliminary and final budget revenue figures.

The MRCA budgets each project separately, and the total budget figures are a compilation of those project budgets. The Final Management Budget by Project details the amount of revenue expected to be received in FY 2007-08 by project. For the purposes of the Final Management Budget by Project, net project expenses are projected to equal project revenues for each project. Variances from this projection will be accounted for during the mid-year budget revision process.

The FY 2007-08 budget was prepared using information available in grant and contract files, current and prior year actual revenue receipts and expenditures, and information regarding future project funding. The Assistant Financial Officer, with information provided by Project Managers, is able to directly input into the MRCA financial management system (AS400) the amount of revenue and expenditures which he anticipates will occur in FY 2007-08. All MRCA staff positions are accounted for in each project budget, as are all project-related expenses and overhead costs.

Revenue

The total available revenue is comprised of the available cash balance of the MRCA, all outstanding payable and receivable items, and the anticipated amount of revenue items expected to be received during the upcoming fiscal year. The total available revenue is \$ 56.84 million, whereas the budgeted expenditures represent a total of \$55.23 million, indicating that the MRCA expects to have \$1.61 million more revenue available than expenditures during the upcoming fiscal year.

New revenue for FY 2007-08 is estimated at \$54.87 million. Revenue sources include grants, government agency contracts, and MRCA generated revenue. Net internal funds provided - \$1.97 million (refer back to the 'Internal Funds Provided by Source' projections, listed on pg.2) are included in the total available revenue figure of \$56.84 million for the upcoming fiscal year. A complete listing by project of how the revenue will be received is in the attached Final Management Budget by Project. The following is an overview of the FY 2007-08 budgeted revenue, by account and type of revenue:

FY 2007-08 Budgeted Revenue:

	Preliminary	Final	Difference
Fees - Garden Tours @ Ramirez	\$ 0	\$ 0	\$ 0
Fees-Conferences/Meetings	\$ 275K	\$ 275K	\$ 0
Fees-Special Events	\$ 683K	\$ 683K	\$ 0
Fees-Filming	\$ 783K	\$ 1,163K	\$ 380K
Fees-Parking	\$ 310K	\$ 310K	\$ 0
Leases-Land	\$ 264K	\$ 264K	\$ 0
Leases-Buildings	\$ 554K	\$ 554K	\$ 0
Lease-Antenna	\$ 100K	\$ 100K	\$ 0
Citations	\$ 1,100K	\$ 1,100K	\$ 0
SMMC Grants	\$30,297K	\$37,297K	\$7,000K
Government Grants	\$ 8,066K	\$ 8,066K	\$ 0
Mitigation Revenues	\$ 1,074K	\$ 1,074K	\$ 0
Govt Agency Contracts	\$ 3,826K	\$ 3,826K	\$ 0
Donations	\$ 0	\$ 0	\$ 0

Sale of Assets	\$ 0	\$ 0	\$ 0
Preservation Assessment District	\$ 149K	\$ 149K	\$ 0
Miscellaneous Revenue	\$ 4K	\$ 4K	\$ 0
Total FY 2007-08 Budgeted Revenue	\$47,485K	\$54,865K	\$7,380K

Projects are identified in the AS400 system as reimbursable or advanced funds, which aids in the MRCA's accounts receivable process. All reimbursable grants are invoiced by the MRCA on a monthly basis, or as allowed for in the grant agreements. The Final Management Budget by Project includes revenue that is expected to be received in future fiscal years for reimbursable grants. This accounts for reimbursable expenditures that will be incurred at the end of the 2007-08 fiscal year.

Expenditures

Total FY 2007-08 expenditures are budgeted at \$55.23 million. A overview by account class is presented below:

<u>Account Class</u>	<u>Preliminary</u>	<u>Final</u>	<u>Difference</u>
Personnel	\$ 8,141K	\$ 8,311K	\$ 170K
Contract Services	\$ 1,371K	\$ 1,515K	\$ 144K
Operating Expenses	\$ 2,974K	\$ 3,242K	\$ 268K
MRCA Grants	\$ 40K	\$ 340K	\$ 300K
Land & Improvement	\$33,787K	\$40,398K	\$ 6,611K
Equipment	\$ 1,367K	\$ 1,367K	\$ 0
Interest	\$ 57K	\$ 57K	\$ 0
Total FY 2007-08 Expenditures	\$47,737K	\$55,230K	\$ 7,493K

Expenditures are further detailed in the Final Management Budget by Account Group and the Final Management Budget by Project.

It is the practice of the MRCA to include budgets for anticipated projects, sometimes where funding is not yet finalized. Anticipated projects for FY 2007-08 are listed as "New Projects" in the Final Management Budget by Project. If funding is not secured these projects will not be pursued. The MRCA has applied to the Conservancy to fund several of the anticipated projects with State bond measure grants.

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Budget Management

The MRCA's Project Managers are issued monthly Budget Performance Reports (BPRs), which track actual performance relative to the budgeted figures for each individual project. These reports assist Project Managers in making necessary spending adjustments and help in the identification of other potential fiscal problem areas. This fiscal year, the budget and BPRs are formatted to provide cash flow management information, thus providing continual information on the status of revenue, expenditures, and receivables.

MOUNTAINS RECREATION AND CONSERVATION AUTHORITY

Final Budget By Account Class Category for Fiscal Year Ending June 30, 2008

Carryover Funds from prior years	\$ 365,889
Add: FY Budgeted Revenue	\$ 54,864,576
TOTAL AVAILABLE REVENUE	<u>\$ 55,230,465</u>
Personnel	\$ 8,310,798
Contract Services	\$ 1,516,000
Operating Expenses	\$ 3,242,266
MRCA Grants	\$ 340,000
Land & Improvements	\$ 40,397,796
Equipment	\$ 1,366,625
Interest Expense	\$ 56,980
FY BUDGETED EXPENSES	<u>\$ 55,230,465</u>

MRCA Final

Budget by Project

Fiscal Year 2007-2008

Project Name	TYPE	Total Preliminary Budget	Total Final Budget	change
Preservation Assessment District 1- Administration	pad	\$ 24,748	\$ 24,748	\$ -
Preservation Assessment District 1- F&M Brushing	pad	\$ 50,000	\$ 50,000	\$ -
Preservation Assessment District 2- Administration	pad	\$ 24,748	\$ 24,748	\$ -
Preservation Assessment District 2- F&M Brushing	pad	\$ 50,000	\$ 50,000	\$ -
RTP- Bus Program	contract	\$ 25,000	\$ 25,000	\$ -
LAUSD- Camp Programs	contract	\$ 50,001	\$ 50,001	\$ -
BHC- Technical Assistant	contract	\$ 96,327	\$ 96,327	\$ -
SCC- Ballona Creek Ranger Program	contract	\$ 50,000	\$ 50,000	\$ -
SMBRF- Ballona Creek Watershed Coordinator	contract	\$ 108,000	\$ 108,000	\$ -
NPS Brushing	contract	\$ 47,000	\$ 47,000	\$ -
NHPA- Whittier Open Space Mngmnt O&M	contract	\$ 108,766	\$ 108,766	\$ -
NHPA- Puente Hills Open Space Mngmnt O&M	contract	\$ 237,578	\$ 237,578	\$ -
Sanitation District O&M	contract	\$ 39,819	\$ 39,819	\$ -
NHPA- Seventh Street Trailhead	contract	\$ 8,608	\$ 8,608	\$ -
SCC- F&M Coastal Conservancy	contract	\$ 8,000	\$ 8,000	\$ -
RMC-ProjMngmt Serv. Tech Assist FY 07/08	contract	\$ 31,878	\$ 31,878	\$ -
RMC-ProjMngmt Serv. Cap Projects FY 07/08	contract	\$ 251,912	\$ 251,912	\$ -
WCA- RMC El Canto Ranger Patrol 07/08	contract	\$ 41,475	\$ 41,475	\$ -
WCA- RMC Duck Farm Program 07/08	contract	\$ 46,903	\$ 46,903	\$ -
Prop K- F&M Upper Mandeville	grant	\$ 20,000	\$ 20,000	\$ -
CalTrans- Confluence Cap Imprv.	grant	\$ 260,000	\$ 260,000	\$ -
CalTrans- Confluence PP&D	grant	\$ 100,000	\$ 100,000	\$ -
DPR-Prop 12- Confluence Park	grant	\$ 2,730,000	\$ 2,730,000	\$ -
NPS- WODOC	grant	\$ 218,000	\$ 218,000	\$ -
NPS- Park Link Shuttle 350K	grant	\$ 71,000	\$ 71,000	\$ -
FEMA	grant	\$ 1,256,523	\$ 1,256,523	\$ -
Prop A- O&M	grant	\$ 380,000	\$ 380,000	\$ -
Prop A O&M	grant	\$ 1,203,121	\$ 1,203,121	\$ -
Prop A- Capital (20 projects, mostly in LA River area)	grant	\$ 3,000,000	\$ 3,000,000	\$ -
Deerlake Highlands/Santa Susanas Mitigation	mitigation	\$ 60,000	\$ 60,000	\$ -
Mitiation Fees (Coastal)	mitigation	\$ 429,000	\$ 429,000	\$ -
Mitigation Fees (other)	mitigation	\$ 585,736	\$ 585,736	\$ -

MRCA Final

Budget by Project

Fiscal Year 2007-2008

Project Name	TYPE	Total Preliminary		
		Budget	Total Final Budget	change
General Operations	operations	\$ 4,268,372	\$ 4,761,373	\$ 493,001
River Ranger Program Donation	operations	\$ 57,858	\$ 57,858	\$ -
Prop 12- Arroyo Seco SMM868	smmc	\$ 3,250,000	\$ 3,250,000	\$ -
Prop 12- Emerg. Response SMM5017	smmc	\$ 250,000	\$ 250,000	\$ -
Prop 12- Upper Santa Clarita Tax Defaults	smmc	\$ 150,000	\$ 150,000	\$ -
Prop 12- Soledad Canyon	smmc	\$ 124,000	\$ 124,000	\$ -
Prop 40- LA River and Center & Gardens SMM6116-1	smmc	\$ 100,000	\$ 100,000	\$ -
Prop 40- Interpretation	smmc	\$ 300,930	\$ 300,930	\$ -
Prop 40- Westridge Trail PP&D SMM5035	smmc	\$ 25,000	\$ 25,000	\$ -
Prop 40- PP&D SMM0607	smmc	\$ 350,000	\$ 350,000	\$ -
Prop 40- Franklin Canyon Improvements SMM0655	smmc	\$ 175,000	\$ 175,000	\$ -
Prop 40- MCO/Resource SMM0606	smmc	\$ 400,000	\$ 400,000	\$ -
Prop 40- Trails Restoration SMM0641	smmc	\$ 150,000	\$ 150,000	\$ -
Prop 40- Lotte Melhorn Overlook - Phase Two SMM0662	smmc	\$ 15,000	\$ 15,000	\$ -
Prop 40- Ballona Wetlands Interpretation	smmc	\$ 124,864	\$ 124,864	\$ -
Prop 40- Ballona Wetlands SMM0633	smmc	\$ 300,000	\$ 300,000	\$ -
Prop 40- Angeles National Forest SMM0632	smmc	\$ 500,000	\$ 500,000	\$ -
Prop 40- King Gillette Ranch Improvements	smmc	\$ 150,000	\$ 150,000	\$ -
Prop 40- F&M Trails	smmc	\$ 74,000	\$ 74,000	\$ -
Prop 40- F&M MCO	smmc	\$ 300,000	\$ 300,000	\$ -
Prop 50- Pacoima Wash Greenway 8th St PP&D SMM05055	smmc	\$ 300,000	\$ 300,000	\$ -
Prop 50- Topanga Canyon Surplus Properties SMM0533	smmc	\$ 110,000	\$ 110,000	\$ -
SMMC Gen Fund CF- Chautauqua Interpretation Program SMM0615	smmc	\$ 25,000	\$ 25,000	\$ -
Prop50-40-12 West Mulholland Trailhead SMM5054	smmc	\$ 1,500,000	\$ 1,500,000	\$ -
Prop 50- Bell Creek River Corridor SMM	smmc	\$ 40,000	\$ 40,000	\$ -
Prop 50- Escondido Ramirez Canyon Improvements SMM6118-1	smmc	\$ 350,000	\$ 350,000	\$ -
Prop 50- Coastal PP&D	smmc	\$ 7,524	\$ 7,524	\$ -
Prop 50- Backbone Trail / NPS SMM0623I	smmc	\$ 50,000	\$ 50,000	\$ -
Prop 50- Alamos Canyon (Donley) Acquisition SMM0671	smmc	\$ 250,000	\$ 250,000	\$ -
Prop 50- Upper Mailbu Canyon (Lincoln/Caplan) Acq. SMM0672	smmc	\$ 290,000	\$ 290,000	\$ -
Prop 50- Topanga Canyon Small Lots Acquisition SMM0673	smmc	\$ 100,000	\$ 100,000	\$ -
Prop 50- Vista Hermosa	smmc	\$ 9,000,000	\$ 9,000,000	\$ -

MRCA Final

Budget by Project

Fiscal Year 2007-2008

Project Name	TYPE	Total Preliminary		Total Final Budget	change
		Budget			
Prop 50- Chatsworth adj	smmc	\$ 40,000	\$	40,000	\$ -
Prop 50- Devils Canyon	smmc	\$ 335,000	\$	335,000	\$ -
Prop 50- PP&D SMM0464-3	smmc	\$ 250,000	\$	250,000	\$ -
Prop 50- Angeles Forest Wayside	smmc	\$ 45,796	\$	45,796	\$ -
Prop 50- King Gillette Ranch Improvements	smmc	\$ 300,000	\$	300,000	\$ -
Prop 50- Non-Native Veg mgmt	smmc	\$ 75,000	\$	75,000	\$ -
Prop 50- Mentryville	smmc	\$ 7,524	\$	7,524	\$ -
Prop 50- PP&D	smmc	\$ 1,063,266	\$	1,063,266	\$ -
***Prop 84- Towsley-Mentryville Cap Improvements	smmc	\$ 711,686	\$	711,686	\$ -
***Prop 84- SMMC MAP	smmc	\$ 125,000	\$	125,000	\$ -
***Prop 84- Topanga Motorway Match	smmc	\$ 125,000	\$	125,000	\$ -
***Prop 84- Chatsworth	smmc	\$ 210,000	\$	210,000	\$ -
***Prop 84- Vista Hermosa-Restoration and Greening	smmc	\$ 180,000	\$	180,000	\$ -
***Prop 84- Corral Canyon	smmc	\$ 4,000,000	\$	4,000,000	\$ -
***Prop 84- Temescal Improvements	smmc	\$ 550,000	\$	550,000	\$ -
***Prop 84- Topanga Ydwart	smmc	\$ 175,000	\$	175,000	\$ -
***Prop 84- King Gillette Ranch	smmc	\$ 500,000	\$	500,000	\$ -
***Prop 84- PP&D	smmc	\$ 538,219	\$	538,219	\$ -
***Prop 84- Resource Protection and Interpretation	smmc	\$ 450,000	\$	450,000	\$ -
***Prop 84- River Restoration and Protection	smmc	\$ 350,000	\$	350,000	\$ -
***Prop 84- Fuel Hazard Reduction -Major Equipment	smmc	\$ 500,000	\$	500,000	\$ -
***Prop 84- Interpretation	smmc	\$ 904,284	\$	904,284	\$ -
***Prop 84- Fuel Hazard Reduction	smmc	\$ 1,200,000	\$	1,200,000	\$ -
***Prop 84- Program of Cont. Improvement	smmc	\$ 400,000	\$	400,000	\$ -
***Prop 84- Lauber (coastal slope) Acquisition	smmc	\$ -	\$	7,000,000	\$ 7,000,000
TOTAL		\$ 47,737,466	\$	55,230,466	\$ 7,493,000

*** = New project scheduled to start in FY 07-08

Mountains Recreation and Conservation Authority
 2007-2008 Final Budget by Account Group

2007-08 Revenue Budget

Group Account Name	2006-2007 Final	06/07 Actual 11.5	2007-2008		2007-2008 Final	note
	budget	months	Preliminary	Final		
Interest Earnings	-	49,168	-	-	-	
Garden Tours	-	(476)	-	-	-	
Conference and Meetings	160,000	130,707	275,000	275,000	275,000	
Special Events	577,500	640,037	682,500	682,500	682,500	
Fees-Filming	340,000	1,029,082	782,747	1,162,747	1,162,747	a
Fees-Parking	200,250	277,965	309,607	309,607	309,607	
Leases-Land	267,000	305,532	264,000	264,000	264,000	
Leases-Building	543,800	625,727	553,800	553,800	553,800	
Leases-Antenna	180,000	165,379	100,000	100,000	100,000	
Citations	750,000	501,177	1,100,000	1,100,000	1,100,000	
SMMC Grants	9,080,367	5,133,816	30,297,094	37,297,094	37,297,094	b
Other Government Grants	12,587,699	6,368,949	8,065,826	8,065,826	8,065,826	
Mitigation Revenue	1,563,290	1,153,903	1,074,736	1,074,736	1,074,736	
Gov't Agency Contracts	5,683,261	2,328,135	3,825,771	3,825,771	3,825,771	
Donations	180,915	196,094	-	-	-	
Sale of Assets	306,680	511,890	-	-	-	
Preservation Asses. District	480,310	165,571	149,495	149,495	149,495	
Miscellaneous Revenue	4,000	485	4,000	4,000	4,000	
Carryover Funds	578,819	-	252,889	365,889	365,889	c
Rounding	5	-	-	-	-	
TOTAL REVENUE	33,483,896	19,583,141	47,737,466	55,230,465	55,230,465	

Please see page three for footnotes.

Mountains Recreation and Conservation Authority
 2007-2008 Final Budget by Account Group

2007-08 Expense Budget

Group Account Name	2006-2007 Final budget	06/07 Actual 11.5 months	2007-2008 Preliminary	2007-2008 Final	note
Salaries and Wages	3,799,344	3,678,216	4,870,197	5,052,257	d
Payroll Benefits	2,475,821	1,894,825	3,270,967	3,258,541	
Contract Services	4,102,309	2,634,127	1,371,000	1,516,000	e
General Office	153,255	128,897	116,850	116,850	
Telephone and Data Services	167,341	165,091	178,950	178,950	
Legal Notices/Filing Fees	62,800	28,696	15,600	15,600	
Travel, Per Diem and Mileage	42,600	33,935	53,800	53,800	
Interpretive Supplies	9,900	11,453	38,000	38,000	
Training	42,842	20,470	87,043	87,043	
Misc. Operating /Other Insurance	74,250	12,123	39,169	39,169	
Bank Service Charges	686,271	568,765	723,250	798,250	f
Marketing and Promotion	25,000	22,403	25,000	25,000	
Uniforms and Operational Supplies	46,245	61,118	53,650	53,650	
Maintenance	102,360	104,703	66,050	66,050	
Fuel	436,063	729,143	568,605	718,605	g
Transportation Charges	310,744	244,971	390,000	390,000	
Utilities	150,600	20,613	99,600	29,600	h
Grants	397,806	556,011	518,700	631,700	i
Land Acquisition and Purchase costs	55,000	0	40,000	340,000	j
Construction and Improvements	4,520,000	787,552	7,149,000	13,849,000	k
Capital Equipment Purchases	14,933,774	7,699,101	26,638,430	26,548,796	l
Debt Service	674,571	552,871	1,366,625	1,366,625	
TOTAL EXPENSES	33,483,896	19,972,882	47,737,466	55,230,466	

Please see page three for footnotes

**Mountains Recreation and Conservation Authority
2007-2008 Final Budget by Account Group**

Footnotes:

Footnotes refer to the 2007-08 Final budget vs. the 2007-08 Preliminary budget

- (a) - Fees/Filming
Additional events in the amount of \$380,000 have been placed under contract with MRCA.
- (b) - SMMC Grants
Additional Proposition 84 funding in the amount of \$7,000,000 is expected for the purchase of Lauber (Coastal slope) property.
- (c) - Carryover Funds
Use of an additional \$133,000 in 'carryover' funds is required to provide for additional utilities which were not included in the Preliminary budget.
- (d) - Salaries and Wages
Increase of \$180,000 represents the following items:
(1). Additional \$80,000 in overtime expense to provide for staff coverage for extra film events included in (a). (2) Additional \$100,000 for one construction department employee. Costs associated with that employee are deducted from "Construction and Improvements". (see note l).
- (e) - Contract Services
Additional \$145,000 in expenses is the result of the following items: \$70,000 as re-classification of Park Link Shuttle costs (reduction of transportation fees - note (h)), and \$75,000 for a 'classification and compensation' analysis of MRCA employees vs. current market.
- (f) - Insurance
Increase of \$75,000 in insurance expenses is the net sum of the following items:
(\$75,000) reduction in general liability policy costs and \$150,000 increase in King Gillette Ranch building insurance policy costs.
- (g) - Maintenance
Increase of \$150,000 is for increased maintenance expenses at King Gillette Ranch.
- (h) - Transportation Charges
Reduction of \$70,000 in expenses reclassified to 'contract services' (note b)
- (i) - Utilities
Increase of \$113,000 includes \$50,000 in additional portable toilet expenses and \$63,000 of additional garbage service expenses which were not included on the preliminary budget.
- (j) - Grants
Increase of \$300,000 is the reclassification of a grant issued to Rancho Simi Recreation and Park District which was incorrectly coded to 'land acquisition' on the preliminary budget
- (k) - Land Acquisition and Purchase
Net increase of \$6,700,000 from the preliminary budget. \$7,000,000 is for the purchase of Lauber/Coastal slope property, while (300,000) represents the reclassification of the grant expense indicated per note (j).
- (l) - Construction and Improvements
Reduction of prox \$90k is offset by increased labor expense (note a)