

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

2007-08 Revenue Budget

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

Please see page three for footnotes.

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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	74,250	12,123	39,169	39,169	
Insurance	686,271	568,765	723,250	798,250	f
Bank Service Charges	25,000	22,403	25,000	25,000	
Marketing and Promotion	46,245	61,118	53,650	53,650	
Uniforms and Operational Supplies	102,360	104,703	66,050	66,050	
Maintenance	436,063	729,143	568,605	718,605	g
Fuel	310,744	244,971	390,000	390,000	
Transportation Charges	150,600	20,613	99,600	29,600	h
Utilities	397,806	556,011	518,700	631,700	i
Grants	55,000	0	40,000	340,000	j
Land Acquisition and Purchase costs	4,520,000	787,552	7,149,000	13,849,000	k
Construction and Improvements	14,933,774	7,699,101	26,638,430	26,548,796	l
Capital Equipment Purchases	674,571	552,871	1,366,625	1,366,625	
Debt Service	215,000	17,798	56,980	56,980	
TOTAL EXPENSES	33,483,896	19,972,882	47,737,466	55,230,466	

Please see page three for footnotes

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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:
(g) - Maintenance (\$75,000) reduction in general liability policy costs and \$150,000 increase in King Gillette Ranch building insurance policy costs.
- (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)