

# **AGENDA ITEM NO. 7.1**

## **FISCAL YEAR 2009-10 BUDGET ADJUSTMENTS**

***Regional Conservation Authority*****FISCAL YEAR 2009-10  
BUDGET ADJUSTMENTS****Staff Contact:****Honey Bernas, Director of  
Administrative Services  
(951) 955-2842****Background:**

Budget adjustments, detailed in Exhibit A attached hereto, are necessary in Departments 935100 (Operations), 935201 (Land Acquisitions), and 935300 (Management and Monitoring).

In Operations, it is necessary to decrease revenue by \$18,566. It is necessary to increase Appropriation 1 by \$7,797 and decrease Appropriation 2 by \$175,000, for a net decrease to appropriations of \$167,203.

In Land Acquisitions, MSHCP fees came in 37% higher than the budget, which along with \$31,758 in miscellaneous revenues, resulted in \$1,917,758 in additional revenue. However, land donation revenue decreased by \$5,055,600, for a net decrease in revenue of \$3,137,842. It is necessary to increase Appropriation 1 by \$1,850, Appropriation 2 by 24,052, and Appropriation 4 by \$66,628 (Land Improvements – Fencing). It is necessary to decrease Appropriation 2 by \$1,385,000 and decrease Appropriation 4 (Land – Donations) by \$5,055,600. The net decrease to appropriations is \$6,348,070.

In Management and Monitoring, the net decrease to revenue is \$26,004. The net decrease to appropriations is \$37,707.

**Staff Recommendations:**

That the RCA Board of Directors:

- 1) Approve the budget adjustments contained in Exhibit A attached hereto; and
- 2) Authorize the Chairman to direct the Auditor-Controller to make the budget adjustments contained in Exhibit A.

**Attachment:**

- 1) Exhibit A – Budget Adjustments



<b>DATE</b>	<b>July 19, 2010</b>
<b>TO</b>	<b>Auditor-Controller</b>
<b>FROM</b>	<b>Honey Bernas, Director of Administrative Services (951) 955-2842</b>
<b>SUBJECT</b>	<b>FISCAL YEAR 2009-10 BUDGET ADJUSTMENTS (FUND 51630)</b>

**Background:**

On July 19, 2010, the RCA Board of Directors approved the budget adjustments contained herein.

**Requested Action:**

That the Auditor-Controller make the following budget adjustments:

**OPERATIONS (935100)**

**Increases to Revenue**

722002	Participating Special Entities	\$	100,962
740040	Interest-Other		1,565
769260	Other Government MSHCP-Civic Projects		88,417
777170	Development Fees-MSHCP		58,000
777600	TUMF-Developer Fees		646
	<b>Total Increases to Revenue</b>	<b>\$</b>	<b>249,590</b>

**Decreases to Revenue**

769240	Other Government MSHCP-Infrastructure	\$	80,930
771410	Flood Control Covered Projects		171,401
777860	Joint Project Review Deposits		15,825
	<b>Total Decreases to Revenue</b>	<b>\$</b>	<b>268,156</b>

**Net Decrease to Revenue** **\$ 18,566**

**Increases to Appropriations**

510200	Payoff/Permanent	\$	7,097
510420	Overtime		700
	<b>Total Increases to Appropriations</b>		<b>\$7,797</b>

**Decreases to Appropriations**

525020	Legal	\$	115,000
527980	Contracts		60,000
	<b>Total Decreases to Appropriations</b>	<b>\$</b>	<b>175,000</b>

**Net Decrease to Appropriations** **\$ 167,203**

**LAND ACQUISITIONS (935201)****Increases to Revenue**

740040	Interest-Other	\$	361
777170	Development Fees-MSHCP		1,886,000
777600	TUMF-Developer Fees		20,895
781360	Other Miscellaneous Revenue		10,502
	<b>Total Increases to Revenue</b>	<b>\$</b>	<b>1,917,758</b>

**Decrease to Revenue**

781220	Donations-Land	\$	5,055,600
	<b>Total Decreases to Revenue</b>	<b>\$</b>	<b>5,055,600</b>

**Net Decrease to Revenue** **\$ 3,137,842**

**Increases to Appropriations**

510420	Overtime	\$	1,850
524560	Auditing and Accounting		24,052
540060	Land Improvements		66,628
	<b>Total Increases to Appropriations</b>		<b>92,530</b>

**Decreases to Appropriations**

525020	Legal Services	\$	600,000
527980	Contracts		785,000
540040	Land		5,055,600
	<b>Total Decreases to Appropriations</b>	<b>\$</b>	<b>6,440,600</b>

**Net Decrease to Appropriations** **\$ 6,348,070**

**MANAGEMENT & MONITORING (935300)**

**Increases to Revenue**

741000	Rents	\$	34,237
781360	Other Miscellaneous Revenue		18,318
	<b>Total Increase to Revenue</b>	<b>\$</b>	<b>52,555</b>

**Decreases to Revenue**

740020	Interest Income	\$	15,342
771410	Flood Control Covered Projects		63,217
	<b>Total Decreases to Revenue</b>	<b>\$</b>	<b>78,559</b>

**Net Decrease to Revenue** **\$ 26,004**

**Increases to Appropriations**

523230	Miscellaneous Expense	\$	1,098
525440	Professional Services		1,325
526910	Field Equipment-Non Fixed Assets		7,000
527780	Special Program Expense		870
	<b>Total Increase to Appropriations</b>	<b>\$</b>	<b>10,293</b>

**Decreases to Appropriations**

525020	Legal		48,000
	<b>Total Decreases to Appropriations</b>	<b>\$</b>	<b>48,000</b>
	<b>Net Decrease to Appropriations</b>	<b>\$</b>	<b>37,707</b>