

**MARIN RESOURCE CONSERVATION DISTRICT**  
**Special District of the State of California**

**2016-2017 Proposed Budget**

Revenue Ledger		FY2014-2015		FY2015-2016		FY2016-2017	
		Adopted FY14-15	Actual FY14-15	Adopted FY15-16	Actual FY15-16	Proposed FY16-17	Difference
<b>Revenue</b>							
<b>Account</b>	<b>Description</b>						
9367	State Aid	\$583,953.66	\$233,040.81	\$590,520.40	\$363,069.58	\$346,905.87	\$16,163.71 -4.45%
9441	Federal Aid	\$392,550.98	\$862,447.34	\$2,393,940.62	\$2,610,041.03	\$414,696.08	\$2,195,344.95 -84.11%
9700	CA Costs Reimb	\$0.00	\$3,865.00	\$0.00	\$0.00	\$0.00	\$0.00 #DIV/0!
9773	Other Misc Refunds & Reimb	\$27,000.00	\$29,964.85	\$32,000.00	\$43,846.57	\$32,000.00	\$11,846.57 -27.02%
9781	Marin County Supervisors	\$180,000.00	\$165,598.87	\$185,000.00	\$196,505.39	\$200,000.00	\$3,494.61 1.78%
9782	Local Funding	\$112,968.89	\$131,203.68	\$183,345.00	\$253,683.35	\$224,465.18	\$29,218.17 -11.52%
9900	General Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
9950	Interest Income	\$200.00	\$228.56	\$0.00	\$99.79	\$0.00	\$99.79 -100.00%
<b>Revenue Totals</b>		<b>\$1,296,673.53</b>	<b>\$1,426,349.11</b>	<b>\$3,384,806.02</b>	<b>\$3,467,245.71</b>	<b>\$1,218,067.13</b>	<b>\$2,249,178.58 #DIV/0!</b>

Expense Ledger		FY2014-2015		FY2015-2016		FY2016-2017	
		Adopted FY14-15	Actual FY14-15	Adopted FY15-16	Actual FY15-16	Proposed FY16-17	Difference
<b>Salary and Benefit Costs</b>							
<b>Account</b>	<b>Description</b>						
1000	Staff Salaries & Wages	\$320,161.00	\$311,824.46	\$362,360.00	\$344,616.55	\$378,940.00	\$34,323.45 9.96%
1703	Paychex 401K Fees	\$1,300.00	\$1,636.00	\$1,700.00	\$1,181.00	\$2,000.00	\$819.00 69.35%
1704	Employer 401K Match	\$5,876.73	\$5,828.16	\$7,928.70	\$8,520.70	\$14,500.00	\$5,979.30 70.17%
1005	Staff Paid Time Off	\$0.00	\$8,012.56	\$0.00	\$1,235.66	\$0.00	\$1,235.66 -100.00%
1404.1	Social Security	\$19,849.98	\$19,090.09	\$22,466.32	\$21,179.98	\$23,494.28	\$2,314.30 10.93%
1404.2	Medicare	\$4,642.33	\$4,464.54	\$5,254.22	\$4,953.26	\$5,494.63	\$541.37 10.93%
1702.1	Unemployment Insurance	\$1,015.00	\$1,491.00	\$1,120.00	\$909.99	\$1,344.00	\$434.01 47.69%
1702.2	Employment Training Tax	\$32.02	\$49.00	\$36.24	\$34.99	\$37.89	\$2.90 8.30%
1504	Health Insurance	\$24,000.00	\$21,104.57	\$24,000.00	\$22,585.00	\$33,800.00	\$11,215.00 49.66%
1701	Workers Compensation	\$3,361.69	\$4,071.22	\$4,348.32	\$2,658.38	\$2,463.11	\$195.27 -7.35%
		\$380,238.75	\$377,571.60	\$429,213.80	\$407,875.51	\$462,073.91	\$54,198.40 169.64%

Administrative Costs		FY2014-2015		FY2015-2016		FY2016-2017	
		Adopted FY14-15	Actual FY14-15	Adopted FY15-16	Actual FY15-16	Proposed FY16-17	Difference
<b>Account</b>	<b>Description</b>						
2059	Liability Insurance	\$9,563.00	\$9,566.00	\$7,096.00	\$6,019.12	6,492.91	\$473.79 7.87%
2129	Election Costs	\$250.00	\$250.00	\$250.00	\$250.00	250.00	\$250.00 0.00%
2130	Postage and Delivery	\$1,000.00	\$710.36	\$1,000.00	\$1,328.09	1,500.00	\$171.91 12.94%
2133	Art, Office Supplies & Materials	\$4,200.00	\$2,362.71	\$2,500.00	\$8,134.81	5,000.00	\$3,134.81 -38.54%
2141	Office Supplies, Equip & Furn	\$7,000.00	\$5,432.99	\$5,500.00	\$6,054.09	6,000.00	\$54.09 -0.89%
2142	Copier Maintenance	\$1,500.00	\$1,633.15	\$1,800.00	\$2,252.38	2,500.00	\$247.62 10.99%
2246	Rent	\$15,708.00	\$15,806.00	\$16,296.00	\$16,296.00	16,296.00	\$0.00 0.00%
2401	Membership-Dues-Subscriptions	\$500.00	\$1,781.82	\$2,500.00	\$2,673.05	2,800.00	\$126.95 4.75%
2477	Workshops-Conferences	\$4,000.00	\$4,915.35	\$7,500.00	\$8,342.34	10,000.00	\$1,657.66 19.87%
2479	Mileage and Travel	\$3,400.00	\$6,361.80	\$7,000.00	\$11,154.94	11,000.00	\$154.94 -1.39%
2533a	Payroll Svc Fee	\$2,700.00	\$2,754.23	\$3,200.00	\$2,827.69	3,200.00	\$372.31 13.17%
2534	Telephone	\$836.09	\$844.73	\$1,000.00	\$1,464.58	3,300.00	\$1,835.42 125.32%
2713	Legal, Permitting Fees	\$200.00	\$4,114.75	\$200.00	\$2,393.00	1,000.00	\$1,393.00 -58.21%
2717	Accounting & Audit	\$9,245.00	\$9,133.87	\$11,000.00	\$9,375.00	9,500.00	\$125.00 1.33%
2759	Other General Expense	\$5,000.00	\$3,444.46	\$3,500.00	\$6,018.09	6,000.00	\$18.09 -0.30%
5000	Depreciation Expense	\$0.00	\$2,105.06	\$0.00	\$2,247.64	0.00	\$2,247.64 0.00%
3302	Interest Expense (Debt Service)	\$2.00	\$0.00	\$2.00	\$785.55	0.00	\$785.55 -100.00%
		\$65,104.09	\$71,217.28	\$70,344.00	\$87,366.37	84,838.91	\$2,527.46 #DIV/0!

Service Costs		FY2014-2015		FY2015-2016		FY2016-2017	
		Adopted FY14-15	Actual FY14-15	Adopted FY15-16	Actual FY15-16	Proposed FY16-17	Difference
<b>Account</b>	<b>Description</b>						
2395	Consultant	\$154,457.24	\$160,922.10	\$501,840.52	457,814.5	113,000.00	#VALUE! #VALUE!
2741	Labor Construction	\$696,873.45	\$811,064.33	\$2,383,407.70	\$2,898,477.86	558,154.31	\$2,340,323.55 -80.74%
		\$851,330.69	\$971,986.43	\$2,885,248.22	\$2,898,477.86	671,154.31	#VALUE! #VALUE!
<b>Total Expense</b>		<b>\$1,296,673.57</b>	<b>\$1,420,775.31</b>	<b>\$3,384,806.02</b>	<b>\$3,393,719.74</b>	<b>1,218,067.13</b>	<b>\$51,670.94 #VALUE!</b>

<b>Bad Debt</b>							
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**OPERATING DIFFERENCE** \$5,573.80 \$73,525.97 \$0.00 \$2,300,849.52

**UNRESERVED/UNRESTRICTED FUND BALANCE**

<b>Beginning:</b>	\$211,548.00	\$217,121.80	290,647.77
<b>Ending:</b>	\$217,121.80	\$290,647.77	290,647.77

<b>2015-2016</b>	
<b>Total Non District Expense</b>	\$671,154.31
<b>Total District (Admin) Cost</b>	\$546,912.82