

MARIN RESOURCE CONSERVATION DISTRICT
Special District of the State of California

2017-2018 Budget

Revenue Ledger		FY2015-2016		FY2016-2017		FY2017-2018		Difference	
		Adopted FY15-16	Actual FY15-16	Adopted FY16-17	Actual FY16-17	Adopted FY17-18			
Revenue									
Account	Description								
9367	State Aid	\$590,520.40	\$355,294.58	\$346,905.87	\$453,897.65	\$831,064.80	\$377,167.15	83.10%	
9441	Federal Aid	\$2,393,940.62	\$2,610,041.03	\$414,696.08	\$361,884.53	\$281,000.00	\$80,884.53	-22.35%	
9700	CA Costs Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
9773	Other Misc Refunds & Reimb	\$32,000.00	\$43,846.57	\$32,000.00	\$35,124.43	\$0.00	\$35,124.43	-100.00%	
9781	Marin County Supervisors	\$185,000.00	\$196,505.39	\$200,000.00	\$200,000.00	\$200,000.00	\$0.00	0.00%	
9782	Local Funding	\$183,345.00	\$253,683.35	\$224,465.18	\$233,193.67	\$365,902.00	\$132,708.33	56.91%	
9900	General Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
9950	Interest Income	\$0.00	\$361.88	\$0.00	\$705.17	\$0.00	\$705.17	-100.00%	
Revenue Totals		\$3,384,806.02	\$3,459,732.80	\$1,218,067.13	\$1,284,805.45	\$1,677,966.80	\$393,161.35	-82.35%	

Expense Ledger		FY2015-2016		FY2016-2017		FY2017-2018		Difference	
		Adopted FY15-16	Actual FY15-16	Adopted FY16-17	Actual FY16-17	Proposed FY17-18			
Salary and Benefit Costs									
Account	Description								
1000	Staff Salaries & Wages	\$362,360.00	\$344,616.55	\$378,940.00	\$368,749.30	\$386,143.04	\$17,393.74	4.72%	
1703	Paychex 401K Fees	\$1,700.00	\$1,180.89	\$2,000.00	\$1,236.00	\$1,200.00	\$36.00	-2.91%	
1704	Employer 401K Match	\$7,928.70	\$8,520.69	\$14,500.00	\$11,199.62	\$12,456.18	\$1,256.56	11.22%	
1005	Staff Paid Time Off	\$0.00	\$9,083.62	\$0.00	\$18,472.87	\$0.00	\$18,472.87	-100.00%	
1404.1	Social Security	\$22,466.32	\$21,179.98	\$23,494.28	\$22,659.59	\$23,940.87	\$1,281.28	5.65%	
1404.2	Medicare	\$5,254.22	\$4,953.26	\$5,494.63	\$5,299.40	\$5,599.07	\$299.67	5.65%	
1702.1	Unemployment Insurance	\$1,120.00	\$909.99	\$1,344.00	\$840.01	\$1,344.00	\$503.99	60.00%	
1702.2	Employment Training Tax	\$36.24	\$34.99	\$37.89	\$34.99	\$38.61	\$3.62	10.36%	
1504	Health Insurance	\$24,000.00	\$22,584.99	\$33,800.00	\$23,413.60	\$28,800.00	\$5,386.40	23.01%	
1701	Workers Compensation	\$4,348.32	\$2,659.10	\$2,463.11	\$1,942.05	\$2,355.47	\$413.42	21.29%	
		\$429,213.80	\$415,724.07	\$462,073.91	\$453,847.43	\$461,877.25	\$8,029.82	38.98%	
Administrative Costs									
Account	Description								
2059	Liability Insurance	\$7,096.00	\$6,019.13	\$6,492.91	\$6,642.91	\$6,700.00	\$57.09	0.86%	
2129	Election Costs	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00%	
2130	Postage and Delivery	\$1,000.00	\$1,328.09	\$1,500.00	\$658.98	\$650.00	\$8.98	-1.36%	
2133	Art, Office Supplies & Materials	\$2,500.00	\$13,360.97	\$5,000.00	\$4,199.57	\$4,000.00	\$199.57	-4.75%	
2141	Office Supplies, Equip & Furn	\$5,500.00	\$6,054.09	\$6,000.00	\$4,129.50	\$3,000.00	\$1,129.50	-27.35%	
2142	Copier Maintenance	\$1,800.00	\$2,252.37	\$2,500.00	\$2,043.03	\$2,000.00	\$43.03	-2.11%	
2246	Rent	\$16,296.00	\$16,296.01	\$16,296.00	\$16,296.00	\$16,296.00	\$0.00	0.00%	
2401	Membership-Dues-Subscriptions	\$2,500.00	\$2,673.03	\$2,800.00	\$2,070.00	\$2,100.00	\$30.00	1.45%	
2477	Workshops-Conferences	\$7,500.00	\$8,342.35	\$10,000.00	\$6,882.97	\$8,000.00	\$0.00	0.00%	
2479	Mileage and Travel	\$7,000.00	\$11,154.91	\$11,000.00	\$6,389.88	\$5,000.00	\$1,389.88	-21.75%	
2533a	Payroll Svc Fee	\$3,200.00	\$2,827.70	\$3,200.00	\$3,024.62	\$3,200.00	\$175.38	5.80%	
2534	Telephone	\$1,000.00	\$1,464.57	\$3,300.00	\$2,858.10	\$3,000.00	\$141.90	4.96%	
2713	Legal, Permitting Fees	\$200.00	\$2,393.02	\$1,000.00	\$699.75	\$650.00	\$49.75	-7.11%	
2717	Accounting & Audit	\$11,000.00	\$8,975.00	\$9,500.00	\$9,525.00	\$9,600.00	\$75.00	0.79%	
2759	Other General Expense	\$3,500.00	\$6,416.51	\$6,000.00	\$6,200.66	\$4,216.55	\$1,984.11	-32.00%	
5000	Depreciation Expense	\$0.00	\$1,856.13	\$0.00	\$1,270.37	\$0.00	\$1,270.37	-100.00%	
3302	Interest Expense (Debt Service)	\$2.00	\$785.55	\$0.00	\$581.76	\$0.00	\$581.76	-100.00%	
		\$70,344.00	\$92,199.43	\$84,838.91	\$73,723.10	\$68,662.55	\$6,177.58	-282.57%	
Service Costs									
Account	Description								
2395	Consultant	\$501,840.52	\$450,039.50	\$113,000.00	\$320,767.18	\$252,133.00	\$68,634.18	-21.40%	
2741	Labor Construction	\$2,383,407.70	\$2,440,663.36	\$558,154.31	\$429,995.29	\$895,294.00	\$465,298.71	108.21%	
		\$2,885,248.22	\$2,890,702.86	\$671,154.31	\$750,762.47	\$1,147,427.00	\$396,664.53	86.81%	
Total Expense		\$3,384,806.06	\$3,398,626.36	\$1,218,067.13	\$1,278,333.00	\$1,677,966.80	\$1,852.24	-156.78%	

Bad Debt									
OPERATING DIFFERENCE		\$61,106.44		\$6,472.45		\$0.00	\$391,309.11		

UNRESERVED/UNRESTRICTED FUND BALANCE

Beginning:	\$211,548.00	\$272,654.44	\$279,126.89
Ending:	\$272,654.44	\$279,126.89	\$279,126.89

2015-2016	
Total Non District Expense	\$1,147,427.00
Total District (Admin) Cost	\$530,539.80