

MARIN RESOURCE CONSERVATION DISTRICT

Special District of the State of California - **BUDGET**

**2018-2019 Budget**

Revenue Ledger		FY2016-2017		FY2017-2018		FY2018-2019		Difference of Actual FY17/18 to Proposed FY18/19	
		Adopted FY16-17	Actual FY16-17	Adopted FY17-18	Actual FY17-18	Proposed FY18-19			
<b>Revenue</b>									
<b>Account</b>	<b>Description</b>								
9367	State Aid	\$590,520.40	\$453,897.65	\$831,064.80	\$667,549.97	\$211,712.70	\$455,837.27	-68.29%	
9441	Federal Aid	\$2,393,940.62	\$361,884.53	\$281,000.00	\$244,026.26	\$578,242.78	\$334,216.52	136.96%	
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	\$35,124.43	\$0.00	\$4,603.35	\$0.00	\$4,603.35	-100.00%	
9781	Marin County Supervisors	\$185,000.00	\$200,000.00	\$200,000.00	\$200,567.54	\$202,216.23	\$1,648.69	0.82%	
9782	Local Funding	\$183,345.00	\$233,193.67	\$365,902.00	\$263,674.26	\$369,549.21	\$105,874.95	40.15%	
9900	General Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
9950	Interest Income	\$0.00	\$705.17	\$0.00	\$2,646.45	\$0.00	\$2,646.45	-100.00%	
<b>Revenue Totals</b>		<b>\$3,384,806.02</b>	<b>\$1,284,805.45</b>	<b>\$1,677,966.80</b>	<b>\$1,383,067.83</b>	<b>\$1,361,720.92</b>	<b>\$21,346.91</b>	<b>-90.35%</b>	

Expense Ledger		FY2016-2017		FY2017-2018		FY2018-2019		Difference	
		Adopted FY16-17	Actual FY16-17	Proposed FY17-18	Actual FY17-18	Proposed FY18-19			
<b>Salary and Benefit Costs</b>									
<b>Account</b>	<b>Description</b>								
1000	Staff Salaries & Wages	\$362,360.00	\$368,749.30	\$386,143.04	\$369,282.53	\$379,094.56	\$9,812.03	2.66%	
1703	Paychex 401K Fees	\$1,700.00	\$1,236.00	\$1,200.00	\$1,420.51	\$1,500.00	\$79.49	5.60%	
1704	Employer 401K Match	\$7,928.70	\$11,199.62	\$12,456.18	\$11,857.21	\$12,000.00	\$142.79	1.20%	
1005	Staff Paid Time Off	\$0.00	\$18,472.87	\$0.00	\$3,829.28	\$0.00	\$3,829.28	0.00%	
1403	Employer Payroll Expenses - Other	\$0.00	\$0.00	\$0.00	\$5.00	\$0.00	\$5.00		
1404.1	Social Security	\$22,466.32	\$22,659.59	\$23,940.87	\$22,956.00	\$23,503.86	\$547.86	2.39%	
1404.2	Medicare	\$5,254.22	\$5,299.40	\$5,599.07	\$5,368.97	\$5,300.00	\$68.97	-1.28%	
1702.1	Unemployment Insurance	\$1,120.00	\$840.01	\$1,344.00	\$1,006.28	\$1,200.00	\$193.72	19.25%	
1702.2	Employment Training Tax	\$36.24	\$34.99	\$38.61	\$41.99	\$42.00	\$0.01	0.02%	
1504	Health Insurance	\$24,000.00	\$23,413.60	\$28,800.00	\$27,949.00	\$28,500.00	\$551.00	1.97%	
1701	Workers Compensation	\$4,348.32	\$1,942.05	\$2,355.47	\$2,458.86	\$2,500.00	\$41.14	1.67%	
		\$429,213.80	\$453,847.43	\$461,877.25	\$446,175.63	\$453,640.42	\$7,464.79	33.48%	

Administrative Costs								
Account	Description							
2059	Liability Insurance	\$7,096.00	\$6,642.91	\$6,700.00	\$7,222.58	\$7,300.00	\$77.42	1.07%
2129	Election Costs	\$250.00	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00	0.00%
2130	Postage and Delivery	\$1,000.00	\$658.98	\$650.00	\$1,431.30	\$1,500.00	\$68.70	4.80%
2133	Office Supplies & Materials	\$2,500.00	\$4,199.57	\$4,000.00	\$4,081.97	\$4,100.00	\$18.03	0.44%
2141	Computer Supply, Repair, Website	\$5,500.00	\$4,129.50	\$3,000.00	\$3,066.51	\$3,200.00	\$133.49	4.35%
2142	Copier Maintenance	\$1,800.00	\$2,043.03	\$2,000.00	\$2,518.37	\$2,600.00	\$81.63	3.24%
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	\$2,070.00	\$2,100.00	\$2,645.11	\$2,600.00	\$45.11	-1.71%
2477	Workshops-Conferences	\$7,500.00	\$6,882.97	\$8,000.00	\$6,212.77	\$8,000.00	\$1,787.23	28.77%
2479	Mileage and Travel	\$7,000.00	\$6,389.88	\$5,000.00	\$5,324.12	\$5,400.00	\$75.88	1.43%
2533a	Payroll Svc Fee	\$3,200.00	\$3,024.62	\$3,200.00	\$3,301.49	\$3,300.00	\$1.49	-0.05%
2534	Telephone	\$1,000.00	\$2,858.10	\$3,000.00	\$2,960.61	\$3,000.00	\$39.39	1.33%
2713	Legal, Permitting Fees	\$200.00	\$699.75	\$650.00	\$5,699.44	\$2,000.00	\$3,699.44	-64.91%
2717	Accounting & Audit	\$11,000.00	\$9,525.00	\$9,600.00	\$8,687.75	\$9,600.00	\$912.25	10.50%
2759	Other General Expense	\$3,500.00	\$6,200.66	\$4,216.55	\$5,931.95	\$5,000.00	\$931.95	-15.71%
5000	Depreciation Expense	\$0.00	\$1,270.37	\$0.00	\$1,856.91	\$0.00	\$1,856.91	0.00%
3302	Interest Expense (Debt Service)	\$2.00	\$581.76	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
		\$70,344.00	\$73,723.11	\$68,662.55	\$77,236.88	\$74,146.00	\$3,090.88	-117.44%

Service Costs								
Account	Description							
2395	Consultant	\$501,840.52	\$320,767.18	\$252,133.00	\$208,969.63	\$291,714.13	\$82,744.50	39.60%
2741	Labor Construction	\$2,383,407.70	\$429,995.29	\$895,294.00	\$652,359.12	\$542,220.37	\$110,138.75	-16.88%
		\$2,885,248.22	\$750,762.47	\$1,147,427.00	\$861,328.75	\$833,934.50	\$27,394.25	22.71%
<b>Total Expense</b>		<b>\$3,384,806.06</b>	<b>\$1,278,333.01</b>	<b>\$1,677,966.80</b>	<b>\$1,384,741.26</b>	<b>\$1,361,720.92</b>	<b>\$23,020.34</b>	<b>-61.25%</b>

<b>Bad Debt</b>								
-----------------	--	--	--	--	--	--	--	--

<b>OPERATING DIFFERENCE</b>	\$0.00	\$6,472.44	\$0.00	\$1,673.43	\$0.00
-----------------------------	--------	------------	--------	------------	--------

**UNRESERVED/UNRESTRICTED NET BALANCE**

<b>FY Beginning per Audit:</b>	\$278,227.00	\$284,699.44
<b>FY Ending:</b>	\$284,699.44	\$283,026.01