

**MARIN RESOURCE CONSERVATION DISTRICT**

Special District of the State of California

**2019-2020 Budget**

Revenue Ledger		FY2017-2018		FY2018-2019		FY2019-2020		Difference of Actual FY18/19 to Proposed FY19/20	
		Adopted FY17-18	Actual FY17-18	Adopted FY18-19	Actual FY18-19	Proposed FY19-20			
<b>Revenue</b>									
<b>Account</b>	<b>Description</b>								
9367	State Aid	\$831,064.80	\$667,549.97	\$211,712.70	\$170,552.37	\$557,977.04	\$387,424.67	227.16%	
9441	Federal Aid	\$281,000.00	\$244,026.26	\$578,242.78	\$380,432.32	\$419,192.20	\$38,759.88	10.19%	
9700	CA Costs Reimb	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
9773	Other Misc Refunds & Reimb	\$0.00	\$4,603.35	\$0.00	\$2,320.47	\$0.00	\$2,320.47	-100.00%	
9781	Marin County Supervisors	\$200,000.00	\$200,567.54	\$202,216.23	\$174,184.23	\$230,476.46	\$56,292.23	32.32%	
9782	Local Funding	\$365,902.00	\$263,674.26	\$369,549.21	\$444,789.70	\$315,925.23	\$128,864.47	-28.97%	
9900	General Income	\$0.00	\$0.00	\$0.00	\$617.50	\$0.00	\$617.50	0.00%	
9950	Interest Income	\$0.00	\$2,646.45	\$0.00	\$3,232.53	\$3,000.00	\$232.53	-7.19%	
<b>Revenue Totals</b>		<b>\$1,677,966.80</b>	<b>\$1,383,067.83</b>	<b>\$1,361,720.92</b>	<b>\$1,176,129.12</b>	<b>\$1,526,570.93</b>	<b>\$350,441.81</b>	<b>133.50%</b>	

Expense Ledger		FY2017-2018		FY2018-2019		FY2019-2020		Difference	
		Adopted FY17-18	Actual FY17-18	Proposed FY18-19	Actual FY18-19	Proposed FY19-20			
<b>Salary and Benefit Costs</b>									
<b>Account</b>	<b>Description</b>								
1000	Staff Salaries & Wages	\$386,143.04	\$369,282.53	\$379,094.56	\$358,444.60	\$365,000.00	\$6,555.40	1.83%	
1703	Paychex 401K Fees	\$1,200.00	\$1,420.51	\$1,500.00	\$1,570.50	\$1,600.00	\$29.50	1.88%	
1704	Employer 401K Match	\$12,456.18	\$11,857.21	\$12,000.00	\$11,840.48	\$12,000.00	\$159.52	1.35%	
1005	Staff Paid Time Off	\$0.00	\$3,829.28	\$0.00	\$2,519.98	\$4,000.00	\$1,480.02	0.00%	
1403	Employer Payroll Expenses - Other	\$0.00	\$5.00	\$0.00	-\$70.03	\$0.00	\$70.03		
1404.1	Social Security	\$23,940.87	\$22,956.00	\$23,503.86	\$22,378.75	\$22,630.00	\$251.25	1.12%	
1404.2	Medicare	\$5,599.07	\$5,368.97	\$5,300.00	\$5,233.82	\$5,292.50	\$58.68	1.12%	
1702.1	Unemployment Insurance	\$1,344.00	\$1,006.28	\$1,200.00	\$770.03	\$840.00	\$69.97	9.09%	
1702.2	Employment Training Tax	\$38.61	\$41.99	\$42.00	\$35.00	\$40.00	\$5.00	14.29%	
1504	Health Insurance	\$28,800.00	\$27,949.00	\$28,500.00	\$25,468.61	\$25,500.00	\$31.39	0.12%	
1701	Workers Compensation	\$2,355.47	\$2,458.86	\$2,500.00	\$2,184.82	\$2,500.00	\$315.18	14.43%	
		\$461,877.24	\$446,175.63	\$453,640.42	\$430,376.56	\$439,402.50	\$9,025.94	45.22%	

Administrative Costs		FY2017-2018		FY2018-2019		FY2019-2020		Difference	
		Adopted FY17-18	Actual FY17-18	Proposed FY18-19	Actual FY18-19	Proposed FY19-20			
<b>Account</b>	<b>Description</b>								
2059	Liability Insurance	\$6,700.00	\$7,222.58	\$7,300.00	\$7,897.45	\$8,000.00	\$102.55	1.30%	
2129	Election Costs	\$250.00	\$0.00	\$250.00	\$250.00	\$250.00	\$0.00	0.00%	
2130	Postage and Delivery	\$650.00	\$1,431.30	\$1,500.00	\$617.60	\$1,000.00	\$382.40	61.92%	
2133	Office Supplies & Materials	\$4,000.00	\$4,081.97	\$4,100.00	\$2,981.63	\$3,300.00	\$318.37	10.68%	
2141	Computer Supply, Repair, Website	\$3,000.00	\$3,066.51	\$3,200.00	\$6,494.53	\$7,000.00	\$505.47	7.78%	
2142	Copier Maintenance	\$2,000.00	\$2,518.37	\$2,600.00	\$1,764.38	\$2,000.00	\$235.62	13.35%	
2246	Rent	\$16,296.00	\$16,296.00	\$16,296.00	\$16,296.00	\$16,296.00	\$0.00	0.00%	
2401	Membership-Dues-Subscriptions	\$2,100.00	\$2,645.11	\$2,600.00	\$872.00	\$3,500.00	\$2,628.00	301.38%	
2477	Workshops-Conferences	\$8,000.00	\$6,212.77	\$8,000.00	\$5,278.28	\$7,000.00	\$1,721.72	32.62%	
2479	Mileage and Travel	\$5,000.00	\$5,324.12	\$5,400.00	\$5,182.68	\$5,200.00	\$17.32	0.33%	
2533a	Payroll Svc Fee	\$3,200.00	\$3,301.49	\$3,300.00	\$3,594.35	\$3,800.00	\$205.65	5.72%	
2534	Telephone	\$3,000.00	\$2,960.61	\$3,000.00	\$2,012.19	\$2,500.00	\$487.81	24.24%	
2713	Legal, Permitting Fees	\$650.00	\$5,699.44	\$2,000.00	\$8,285.75	\$5,000.00	\$3,285.75	-39.66%	
2717	Accounting & Audit	\$9,600.00	\$8,687.75	\$9,600.00	\$11,216.50	\$10,000.00	\$1,216.50	-10.85%	
2759	Other General Expense	\$4,216.55	\$5,931.95	\$5,000.00	\$4,763.05	\$5,000.00	\$236.95	4.97%	
5000	Depreciation Expense	\$0.00	\$1,856.91	\$0.00	\$1,736.12	\$1,000.00	\$736.12	0.00%	
3302	Interest Expense (Debt Service)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	
		\$68,662.55	\$77,236.88	\$74,146.00	\$79,242.51	\$80,846.00	\$1,603.49	-117.44%	

<b>Total Admin Requirement:</b>						<b>\$520,248.50</b>			
<b>Service Costs</b>									
<b>Account</b>	<b>Description</b>								
2395	Consultant	\$252,133.00	\$208,969.63	\$291,714.13	\$144,732.36	\$259,801.54	\$115,069.18	79.50%	
2741	Labor Construction	\$895,294.00	\$652,359.12	\$542,220.37	\$518,848.15	\$742,260.07	\$223,411.92	43.06%	
<b>Total Expense</b>		<b>\$1,147,427.00</b>	<b>\$861,328.75</b>	<b>\$833,934.50</b>	<b>\$663,580.51</b>	<b>\$1,002,061.61</b>	<b>\$338,481.10</b>	<b>122.56%</b>	

<b>Bad Debt</b>									
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<b>OPERATING DIFFERENCE</b>	\$0.00	\$1,673.43	\$0.00	\$2,929.54	\$4,260.82
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**UNRESERVED/UNRESTRICTED NET BALANCE**

<b>FY Beginning per Audit:</b>	\$284,699.44	\$283,026.01
<b>FY Ending:</b>	\$283,026.01	\$285,955.55