

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

**2020-2021 Budget**

**Revenue Ledger**

		FY2018-2019		FY2019-2020		FY2020-2021	
Revenue		Adopted FY18-19	Actual FY18-19	Adopted FY19-20	Actual FY19-20	Proposed FY20-21	Difference of Actual FY19/20 to Proposed FY20/21
<b>Account</b>	<b>Description</b>						
9367	State Aid	\$831,064.80	\$198,750.31	\$557,977.04	\$501,062.82	\$300,002.81	\$201,060.01 -40.13%
9441	Federal Aid	\$281,000.00	\$355,011.55	\$419,192.20	\$214,077.17	\$291,917.09	\$77,839.92 36.36%
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	\$2,320.47	\$0.00	\$1,036.21	\$0.00	\$1,036.21 -100.00%
9781	Marin County Supervisors	\$200,000.00	\$198,956.01	\$230,476.46	\$221,490.98	\$245,000.00	\$23,509.02 10.61%
9782	Local Funding	\$365,902.00	\$420,017.92	\$315,925.23	\$392,886.65	\$291,511.19	\$101,375.46 -25.80%
9900	General Income	\$0.00	\$617.50	\$0.00	\$2,133.35	\$0.00	\$2,133.35 -100.00%
9950	Interest Income	\$0.00	\$3,232.53	\$3,000.00	\$2,434.18	\$47,000.00	\$44,565.82 1830.84%
9999	Return Funding				\$104.97		
<b>Revenue Totals</b>		<b>\$1,677,966.80</b>	<b>\$1,178,906.29</b>	<b>\$1,526,570.93</b>	<b>\$1,335,226.33</b>	<b>\$1,175,431.09</b>	<b>\$159,795.24 1611.88%</b>

**Expense Ledger**

		FY2018-2019		FY2018-2019		FY2019-2020	
Salary and Benefit Costs		Adopted FY18-19	Actual FY18-19	Adopted FY19-20	Actual FY19-20	Proposed FY20-21	Difference
<b>Account</b>	<b>Description</b>						
1000	Staff Salaries & Wages	\$386,143.04	\$358,444.51	\$365,000.00	\$318,663.22	\$427,600.00	\$108,936.78 -34.19%
1703	Paychex 401K Fees	\$1,200.00	\$1,570.52	\$1,600.00	\$1,734.30	\$1,800.00	\$65.70 -3.79%
1704	Employer 401K Match	\$12,456.18	\$11,840.49	\$12,000.00	\$12,073.63	\$14,000.00	\$1,926.37 -15.96%
1005	Staff Paid Time Off	\$0.00	\$2,519.99	\$4,000.00	\$2,228.89	\$2,000.00	\$228.89 10.27%
1403	Employer Payroll Expenses - Other	\$0.00	\$70.05	\$0.00	\$0.00	\$0.00	\$0.00 #DIV/0!
1404.1	Social Security	\$23,940.87	\$22,378.75	\$22,630.00	\$20,350.70	\$26,511.20	\$6,160.50 -30.27%
1404.2	Medicare	\$5,599.07	\$5,233.82	\$5,292.50	\$4,759.46	\$6,200.20	\$1,440.74 -30.27%
1702.1	Unemployment Insurance	\$1,344.00	\$805.03	\$840.00	\$699.97	\$840.00	\$140.03 -20.01%
1702.2	Employment Training Tax	\$38.61	\$0.00	\$40.00	\$35.01	\$40.00	\$4.99 -14.25%
1504	Health Insurance	\$28,800.00	\$25,468.61	\$25,500.00	\$23,855.77	\$30,000.00	\$6,144.23 -25.76%
1701	Workers Compensation	\$2,355.47	\$2,184.81	\$2,500.00	\$1,469.59	\$2,000.00	\$530.41 -36.09%
		\$461,877.24	\$425,336.50	\$439,402.50	\$385,870.54	\$510,991.40	\$125,120.86 #DIV/0!
<b>Administrative Costs</b>							
<b>Account</b>	<b>Description</b>						
2059	Liability Insurance	\$6,700.00	\$7,897.44	\$8,000.00	\$8,430.03	\$9,000.00	\$569.97 6.76%
2129	Election Costs	\$250.00	\$250.00	\$250.00	\$0.00	\$250.00	\$250.00 #DIV/0!
2130	Postage and Delivery	\$650.00	\$617.59	\$1,000.00	\$541.46	\$1,000.00	\$458.54 84.69%
2133	Office Supplies & Materials	\$4,000.00	\$2,981.64	\$3,300.00	\$3,640.47	\$3,000.00	\$640.47 -17.59%
2141	Computer Supply, Repair, Website	\$3,000.00	\$6,494.53	\$7,000.00	\$6,884.51	\$6,000.00	\$884.51 -12.85%
2142	Copier Maintenance	\$2,000.00	\$1,764.37	\$2,000.00	\$1,542.26	\$1,800.00	\$257.74 16.71%
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	\$2,100.00	\$872.00	\$3,500.00	\$3,386.99	\$3,500.00	\$113.01 3.34%
2477	Workshops-Conferences	\$8,000.00	\$5,278.28	\$7,000.00	\$2,379.53	\$0.00	\$2,379.53 -100.00%
2479	Mileage and Travel	\$5,000.00	\$5,182.68	\$5,200.00	\$6,850.98	\$5,000.00	\$1,850.98 -27.02%
2533a	Payroll Svc Fee	\$3,200.00	\$3,594.34	\$3,800.00	\$3,221.54	\$3,500.00	\$278.46 8.64%
2534	Telephone	\$3,000.00	\$2,012.19	\$2,500.00	\$1,511.82	\$1,600.00	\$88.18 5.83%
2713	Legal, Permitting Fees	\$650.00	\$8,285.75	\$5,000.00	\$13,015.84	\$5,000.00	\$8,015.84 -61.59%
2717	Accounting & Audit	\$9,600.00	\$11,216.51	\$10,000.00	\$9,507.98	\$10,000.00	\$492.02 5.17%
2759	Other General Expense	\$4,216.55	\$4,763.16	\$5,000.00	\$3,776.77	\$0.00	\$3,776.77 -100.00%
5000	Depreciation Expense	\$0.00	\$1,736.12	\$1,000.00	\$1,280.32	\$1,000.00	\$280.32 -21.89%
3302	Interest Expense (Debt Service)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
		\$68,662.55	\$79,242.61	\$80,846.00	\$82,266.50	\$66,946.00	\$15,320.50 -117.44%
<b>Total Admin Requirement:</b>						\$577,937.40	
<b>Service Costs</b>							
<b>Account</b>	<b>Description</b>						
2395	Consultant	\$252,133.00	\$147,045.86	\$259,801.54	\$126,813.05	\$217,430.14	\$90,617.09 71.46%
2741	Labor Construction	\$895,294.00	\$518,848.15	\$742,260.07	\$674,997.83	\$337,708.88	\$337,288.95 -49.97%
<b>Total Expense</b>		<b>\$1,677,966.83</b>	<b>\$1,170,473.12</b>	<b>\$1,522,310.11</b>	<b>\$1,269,947.92</b>	<b>\$1,133,076.42</b>	<b>\$136,871.50 #DIV/0!</b>
<b>Bad Debt</b>							

**OPERATING DIFFERENCE**

-\$0.03      \$8,433.17      \$4,260.82      \$65,278.41      \$42,354.67

**UNRESERVED/UNRESTRICTED NET BALANCE**

**FY Beginning per Audit:**      \$284,699.44      \$293,132.61  
**FY Ending:**      \$293,132.61      \$358,411.02