

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

**2021-2022 Draft Budget**

**Revenue Ledger**

		FY2019-2020		FY2020-2021		FY2021-2022	
Revenue		Adopted FY19-20	Actual FY19-20	Adopted FY20-21	Actual FY20-21	Proposed FY21-22	Difference of Actual FY20/21 to Proposed FY21/22
<b>Account</b>	<b>Description</b>						
9367	State Aid	\$557,977.04	\$501,062.82	\$300,002.81	\$211,403.77	\$157,250.00	\$54,153.77 -25.62%
9441	Federal Aid	\$419,192.20	\$214,077.17	\$291,917.09	\$248,468.59	\$455,771.33	\$207,302.74 83.43%
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	\$1,036.21	\$0.00	\$636.71	\$0.00	\$636.71 -100.00%
9781	Marin County Supervisors	\$230,476.46	\$221,490.98	\$245,000.00	\$229,951.27	\$269,500.00	\$39,548.73 17.20%
9782	Local Funding	\$315,925.23	\$392,886.65	\$416,511.19	\$397,935.61	\$470,590.50	\$72,654.89 18.26%
9900	General Income	\$0.00	\$2,133.35	\$0.00	\$682.86	\$0.00	\$682.86 -100.00%
9950	Interest Income	\$3,000.00	\$2,434.18	\$3,000.00	\$4,758.18	\$4,000.00	\$758.18 -15.93%
	Carry Over Income			\$44,000.00	\$0.00	\$0.00	\$0.00 #DIV/0!
9999	Return Funding		\$104.97	\$0.00	\$100.00	\$0.00	\$100.00 -100.00%
<b>Revenue Totals</b>		<b>\$1,526,570.93</b>	<b>\$1,335,226.33</b>	<b>\$1,300,431.09</b>	<b>\$1,093,936.99</b>	<b>\$1,357,111.83</b>	<b>\$263,174.84 -122.66%</b>

**Expense Ledger**

		FY2019-2020		FY2020-2021		FY2021-2022	
Salary and Benefit Costs		Adopted FY19-20	Actual FY19-20	Adopted FY20-21	Actual FY20-21	Proposed FY21-22	Difference
<b>Account</b>	<b>Description</b>						
1000	Staff Salaries & Wages	\$365,000.00	\$318,663.22	\$476,600.00	\$379,634.28	\$515,191.20	\$135,556.92 -35.71%
1703	Paychex 401K Fees	\$1,600.00	\$1,734.30	\$1,800.00	\$1,736.88	\$2,000.00	\$263.12 -15.15%
1704	Employer 401K Match	\$12,000.00	\$12,073.63	\$14,000.00	\$14,240.20	\$51,519.12	\$37,278.92 -261.79%
1005	Staff Paid Time Off	\$4,000.00	\$2,228.89	\$2,500.00	-\$319.97	\$3,000.00	\$3,319.97 1037.59%
1403	Employer Payroll Expenses - Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 #DIV/0!
1404.1	Social Security	\$22,630.00	\$20,350.70	\$29,549.20	\$23,389.81	\$31,941.85	\$8,552.04 -36.56%
1404.2	Medicare	\$5,292.50	\$4,759.46	\$6,910.70	\$5,470.26	\$7,470.27	\$2,000.01 -36.56%
1702.1	Unemployment Insurance	\$840.00	\$699.97	\$840.00	\$702.12	\$840.00	\$137.88 -19.64%
1702.2	Employment Training Tax	\$40.00	\$35.01	\$40.00	\$42.03	\$40.00	\$2.03 4.83%
1504	Health Insurance	\$25,500.00	\$23,855.77	\$30,000.00	\$25,662.26	\$36,000.00	\$10,337.74 -40.28%
1701	Workers Compensation	\$2,500.00	\$1,469.59	\$2,000.00	\$1,668.87	\$2,000.00	\$331.13 -19.84%
		\$439,402.50	\$385,870.54	\$564,239.90	\$452,226.74	\$650,002.45	\$197,775.71 #DIV/0!

**Administrative Costs**

<b>Account</b>	<b>Description</b>						
2059	Liability Insurance	\$8,000.00	\$8,430.03	\$9,000.00	\$10,859.76	\$11,000.00	\$140.24 1.29%
2129	Election Costs	\$250.00	\$0.00	\$250.00	\$250.00	\$0.00	\$250.00 -100.00%
2130	Postage and Delivery	\$1,000.00	\$541.46	\$1,000.00	\$396.30	\$500.00	\$103.70 26.17%
2133	Office Supplies & Materials	\$3,300.00	\$3,640.47	\$3,000.00	\$7,056.29	\$5,000.00	\$2,056.29 -29.14%
2141	Computer Supply, Repair, Website	\$7,000.00	\$6,884.51	\$6,000.00	\$8,801.97	\$6,000.00	\$2,801.97 -31.83%
2142	Copier Maintenance	\$2,000.00	\$1,542.26	\$1,800.00	\$1,116.25	\$1,500.00	\$383.75 34.38%
2246	Rent	\$16,296.00	\$16,296.01	\$16,296.00	\$16,296.01	\$16,296.00	\$0.01 0.00%
2401	Membership-Dues-Subscriptions	\$3,500.00	\$3,386.99	\$3,500.00	\$3,709.50	\$3,500.00	\$209.50 -5.65%
2477	Workshops-Conferences	\$7,000.00	\$2,379.53	\$0.00	\$311.34	\$9,500.00	\$9,188.66 2951.33%
2479	Mileage and Travel	\$5,200.00	\$6,850.98	\$5,000.00	\$3,824.96	\$6,000.00	\$2,175.04 56.86%
2533a	Payroll Svc Fee	\$3,800.00	\$3,221.54	\$3,500.00	\$3,628.05	\$3,750.00	\$121.95 3.36%
2534	Telephone	\$2,500.00	\$1,511.82	\$1,600.00	\$2,252.29	\$4,500.00	\$2,247.71 99.80%
2713	Legal, Permitting Fees	\$5,000.00	\$13,015.84	\$5,000.00	\$8,020.84	\$5,000.00	\$3,020.84 -37.66%
2717	Accounting & Audit	\$10,000.00	\$9,507.98	\$10,000.00	\$8,999.58	\$10,000.00	\$1,000.42 11.12%
2759	Other General Expense	\$5,000.00	\$3,776.77	\$0.00	\$1,286.31	\$1,500.00	\$213.69 16.61%
5000	Depreciation Expense	\$1,000.00	\$1,280.32	\$1,000.00	\$1,378.87	\$1,400.00	\$21.13 1.53%
3302	Interest Expense (Debt Service)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00 0.00%
		\$80,846.00	\$82,266.51	\$66,946.00	\$78,188.32	\$85,446.00	\$7,257.68 -117.44%

**Total Admin Requirement:**

**Service Costs**

<b>Account</b>	<b>Description</b>						
2395	Consultant	\$252,133.00	\$126,813.05	\$215,876.08	\$157,743.43	\$201,750.00	\$44,006.57 27.90%
2741	Labor Construction	\$895,294.00	\$674,997.83	\$443,958.88	\$413,832.31	\$405,590.50	\$8,241.81 -1.99%
		\$1,147,427.00	\$801,810.88	\$659,834.96	\$571,575.74	\$607,340.50	\$35,764.76 6.26%
<b>Total Expense</b>		<b>\$1,667,675.54</b>	<b>\$1,269,947.93</b>	<b>\$1,291,020.86</b>	<b>\$1,101,990.80</b>	<b>\$1,342,788.95</b>	<b>\$240,798.15 #DIV/0!</b>

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**Bad Debt**

**OPERATING DIFFERENCE**

		\$-141,104.61	\$65,278.40	\$9,410.23	\$8,053.81	\$14,322.88
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**UNRESERVED/UNRESTRICTED NET BALANCE**

<b>FY Beginning per Audit:</b>	\$284,699.44	\$349,977.84
<b>FY Ending:</b>	\$349,977.84	\$341,924.03