

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

BUDGET VARIANCE REPORT

for Six Months Ended December 31, 2014

	Year to Date 12/31/2014	2014-2015 Budget	Percent of Budget	Variance (Over)/Under
REVENUE:				
Contributed Support				
Federal Grants	10,005.21	220,000.00	4.55	209,994.79
State Grants	34,159.83	124,342.00	27.47	90,182.17
Foundation/Trust/Non-Profits Grants	2,880.00	77,000.00	3.74	74,120.00
Collaborative Sponsorships	567,724.18	655,460.00	86.61	87,735.82
Ag Tour Sponsorships	500.00	2,300.00	21.74	1,800.00
Landowner Contributions	36,619.99	50,000.00	73.24	13,380.01
Total Contributed Support	651,889.21	1,129,102.00	57.74	477,212.79
Earned Revenues				
Property Tax Revenue	153,217.47	254,979.00	60.09	101,761.53
State Contracts	9,600.00	Not Budgeted		
County Contracts/Fees	11,609.76	58,132.00	19.97	46,522.24
PNSSNS Sub W/S Grp	3,250.00	13,200.00	24.62	
Special District Agreements	1,280.00	8,150.00	15.71	
Fiscal Management Fees	69,084.68	181,846.00	37.99	112,761.32
Interest Income	1,363.29	3,000.00	45.44	1,636.71
Training Tuition	0.00	2,600.00	0.00	2,600.00
Total Earned Revenues	249,405.20	521,907.00	47.79	272,501.80
Total Earned Revenues	\$ 901,294.41	\$ 1,651,009.00	54.59	\$ 749,714.59
Carryover-Chipper Program		\$ 75,000.00		
Total Income:	901,294.41	1,726,009.00	52.22	
EXPENSES:				
Accounting & Bookkeeping	7,337.50	8,250.00	88.94	912.50
Contractual Services-Programs	473,743.62	1,030,806.00	45.96	557,062.38
Contributions	1,850.00	1,950.00	94.87	100.00
Dues & Subscriptions	4,255.00	4,584.00	92.82	329.00
Insurance-Liability	9,009.00	9,009.00	100.00	-
Insurance-Dental	1,500.00	3,000.00	50.00	1,500.00
Insurance-Health Retirees	6,645.29	17,857.92	37.21	11,212.63
Insurance-Health Active	11,325.54	21,110.64	53.65	9,785.10
Insurance-Workers Comp	2,259.50	2,516.41	89.79	256.91
Indirect & Administrative Fees	69,084.68	181,846.00	37.99	112,761.32
LAFCO Fees	789.85	721.46	109.48	(68.39)
Legal Fees	3,410.50	5,000.00	68.21	1,589.50
Materials & Supplies	0.00	2,800.00	0.00	2,800.00
Marketing	0.00	15,000.00	0.00	15,000.00
Meetings	9,685.43	17,940.00	53.99	8,254.57
Office Expense	2,495.40	5,700.00	43.78	3,204.60
OPEB ARC	0.00	61,056.43	0.00	
Outreach Education	0.00	1,500.00	0.00	
Personnel-Wages	124,749.76	250,332.84	49.83	125,583.08
Personnel-457 Match	5,172.13	10,457.24	49.46	5,285.11
Personnel-PERS	12,447.05	23,916.95	52.04	11,469.90
Payroll Tax Expense	8,878.36	19,227.52	46.18	10,349.16
Postage & Mail Delivery	215.09	615.00	34.97	399.91
Printing & Copy	0.00	30.00	0.00	30.00
SB 2257 Property Tax Admin	5,613.88	5,214.00	107.67	(399.88)
Repair & Maintenance	0.00	500.00	0.00	500.00
Telephone & Internet	1,666.34	4,300.00	38.75	2,633.66
Training Expenses	0.00	7,000.00	0.00	7,000.00
Travel & Mileage	2,836.29	7,000.00	40.52	4,163.71
Website	125.00	5,000.00	2.50	4,875.00
Total Expenses	\$ 765,095.21	\$ 1,724,241.41	44.37	\$ 959,146.20
Net Income	\$ 136,199.20	\$ 1,767.59	7,705.36	\$ (134,431.61)