

PLACER COUNTY RESOURCE CONSERVATION DISTRICT

BUDGET VARIANCE REPORT

for Nine Months Ended March 31, 2015

	Year to Date 3/31/2015	2014-2015 Budget	Percent of Budget	Variance (Over)/Under
REVENUE:				
Contributed Support				
Federal Grants	23,172.83	220,000.00	10.53	196,827.17
State Grants	53,884.76	124,342.00	43.34	70,457.24
Foundation/Trust/Non-Profits Grants	2,880.00	77,000.00	3.74	74,120.00
Collaborative Sponsorships	629,494.74	655,460.00	96.04	25,965.26
Ag Tour Sponsorships	500.00	2,300.00	21.74	1,800.00
Landowner Contributions	42,172.32	50,000.00	84.34	7,827.68
Total Contributed Support	752,104.65	1,129,102.00	66.61	376,997.35
Earned Revenues				
Property Tax Revenue	156,382.00	254,979.00	61.33	98,597.00
County Contracts/Fees	36,250.51	58,132.00	62.36	21,881.49
PNSSNS Sub W/S Grp	5,750.00	13,200.00	43.56	
Special District Agreements	1,280.00	8,150.00	15.71	
Fiscal Management Fees	71,270.98	181,846.00	39.19	110,575.02
Interest Income	1,937.43	3,000.00	64.58	1,062.57
Training Tuition	12,730.00	2,600.00	489.62	(10,130.00)
Chipper Rental	9,600.00	not budgeted		
Total Earned Revenues	295,200.92	521,907.00	56.56	226,706.08
Total Earned Revenues	\$ 1,047,305.57	\$ 1,651,009.00	63.43	\$ 603,703.43
Carryover-Chipper Program		\$ 75,000.00		
Total Income:	1,047,305.57	1,726,009.00	60.68	
EXPENSES:				
Accounting & Bookkeeping	7,337.50	8,250.00	88.94	912.50
Contractual Services-Programs	688,888.84	1,030,806.00	66.83	341,917.16
Contributions	2,108.50	1,950.00	108.13	(158.50)
Dues & Subscriptions	4,545.00	4,584.00	99.15	39.00
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	11,412.15	17,857.92	63.91	6,445.77
Insurance-Health Active	17,081.31	21,110.64	80.91	4,029.33
Insurance-Workers Comp	2,541.46	2,516.41	101.00	(25.05)
Indirect & Administrative Fees	71,270.98	181,846.00	39.19	110,575.02
LAFCO Fees	789.85	721.46	109.48	(68.39)
Legal Fees	3,574.00	5,000.00	71.48	1,426.00
Materials & Supplies	959.62	2,800.00	34.27	1,840.38
Marketing	94.50	15,000.00	0.63	14,905.50
Meetings	11,961.35	17,940.00	66.67	5,978.65
Office Expense	3,878.37	5,700.00	68.04	1,821.63
OPEB ARC	0.00	61,056.43	0.00	61,056.43
Outreach Education	327.87	1,500.00	21.86	1,172.13
Personnel-Wages	170,104.90	250,332.84	67.95	80,227.94
Personnel-457 Match	7,332.73	10,457.24	70.12	3,124.51
Personnel-PERS	17,387.87	23,916.95	72.70	6,529.08
Payroll Tax Expense	13,551.15	19,227.52	70.48	5,676.37
Postage & Mail Delivery	615.45	615.00	100.07	(0.45)
Printing & Copy	95.32	30.00	317.73	(65.32)
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	2,646.31	4,300.00	61.54	1,653.69
Training Expenses	0.00	7,000.00	0.00	7,000.00
Travel & Mileage	4,437.34	7,000.00	63.39	2,562.66
Website	175.00	5,000.00	3.50	4,825.00
Total Expenses	\$ 1,059,240.25	\$ 1,724,241.41	61.43	\$ 665,001.16
Net Income	\$ (11,934.68)	\$ 1,767.59	-675.20	\$ 13,702.27