

General Fund Revenue and Expense Projection for 21/22 FY

REVENUE PROJECTION (as of 3/31/22)

account	Description	3-Year Average by Period			Actual Revenues 12/31	Projected Revenues at 6/30/22	Basis for Estimate (1)	Budget	difference
		% Jul - Dec	% Jan-Apr	% May-YE					
4110	Marin Current Secured	54.7%	40.2%	5.1%	1,398,615	2,558,657	YTD ratio	2,488,190	70,467
4130	Marin Benefit Assessment 1	54.9%	39.9%	5.2%	627,883	1,144,573	YTD ratio	1,141,880	2,693
4135	Marin Benefit Assessment 2A	54.8%	40.3%	5.0%	92,326	168,566	YTD ratio	170,560	(1,994)
4150	Marin Supplemental	29.5%	38.3%	32.1%	21,172	65,880	budget/history	65,880	-
4160	Marin RDA Residual	50.4%		49.3%	5,538	10,994	YTD ratio	17,510	(6,516)
	Marin all other taxes	91.2%	8.8%	0.1%	43,146	47,307	YTD ratio	49,190	(1,883)
	Marin all taxes and assessments	54.8%	39.0%	6.2%	2,188,680	3,995,978		3,933,210	62,768
4210	Sonoma Current Secured	52.6%	43.9%	3.5%	1,701,075	3,136,772	memo dated 3/21	3,014,480	122,292
4230	Sonoma Benefit Assessment 1	54.8%	42.1%	3.1%	1,133,230	2,068,147	YTD ratio	2,034,260	33,887
4235	Sonoma Benefit Assessment 2A	56.8%	40.3%	2.9%	490,643	864,242	YTD ratio	869,070	(4,828)
4250	Sonoma Supplemental	60.8%	58.4%	-19.2%	(165,448)	(308,088)	memo dated 3/21	(299,050)	(9,038)
4260	Sonoma RDA residual	50.2%	12.2%	37.5%	134,472	267,682	YTD ratio	237,520	30,162
	Sonoma all other taxes	84.7%	8.0%	7.3%	113,310	121,788	YTD ratio/memo da	102,710	19,078
	Sonoma all taxes and assessment	54.1%	40.1%	5.8%	3,407,282	6,150,543		5,958,990	191,553
	All taxes and assessments	54.4%	39.7%	5.9%	5,595,962	10,146,521		9,892,200	254,321
4310	Interest earnings	41.1%	19.8%	39.1%	4,051	9,861	YTD ratios	92,380	(82,519)
4410	Homeowners Prop tax relief	8.7%	40.9%	50.4%	7,683	25,000	Projection/memo da	28,290	(3,290)
4420&4490	State and Federal	89.0%	32.9%		173,757	175,000	Projection	-	175,000
4510	Charges for services	56.3%	32.8%	10.9%	136,361	181,000	Projection	135,000	46,000
4910	refunds and reimbursemnts	27.4%	66.5%	6.2%	14,295	20,000	Projection	15,000	5,000
4920	insurance refunds	83.4%	0.0%	24.9%	128,903	155,000	history/YTD	-	155,000
4930	sale of District property	99.4%	0.0%	0.6%	125	125	YTD	-	125
	subtotal all non tax	48.1%	27.1%	24.8%	465,175	565,986		270,670	295,316
	All revenues	54.0%	39.1%	6.9%	6,061,137	10,712,507		10,162,870	549,637

EXPENSE PROJECTION (as of 12/31/21)

		3 year Average Spent		Actual Expenses Through 12/31/21	Estimated Actual for FY 2021-22
		Through December	21/22 Budget		
60xx	Salaries and Benefits	49.6%	6,341,489	2,995,753	6,039,781
61xx	Materials and Supplies	46.8%	824,425	301,562	644,814
62xx	Equipment and Tools	23.7%	88,740	15,709	66,372
63xx	Maintenance and Repair	30.5%	205,594	32,556	106,637
64xx	Professional Services	49.0%	581,712	265,461	542,219
65xx	Other Purchased Services	54.0%	889,365	453,335	840,026
69xx	Other (Non Capital and Transfers)		377,200	15,586	367,200
	GF Expenses before OPEB		9,308,525	4,079,963	8,607,049
	Add OPEB contributions				343,000
	TOTAL Anticipated GF Expenses				8,950,049
	GF Budget Expenditures		9,651,525		
	Over/Under		701,476		

ANTICIPATED NET CHANGE TO FUND BALANCE

	Estimated	Budget
	Actual	
Revenues	10,712,507	10,162,870
Expenses	8,950,049	9,651,525
Net Increase to FB	1,762,458	511,345