

RECLAMATION DISTRICT 150 - BUDGET
Fiscal Year July 1, 2022 - June 30, 2023
FUND 391

	FY 2022-2023 BUDGET	7/1/2022		4/1/23		TOTALS	Annual Variance	Fiscal Year 7/1/2021 thru 6/30/2022
		thru 9/30/22	10/1/22 thru 12/31/22	1/1/23 thru 3/31/23	thru 6/30/23			
<i>Unadjusted</i>								
Carry Over from FY 2021-Unadjusted	421,569							488,210
Carry Over from FY 2021-Adjusted	-	409,840	-	-	-			
400700 Investment Earnings-Pool	800	-	807	1,234	1,072	3,113	289%	2,138
400705 Market Value Adjustment		-	-	-	-			
400725 Rents & Concessions	11,400	3,000	3,000	3,000	3,000	12,000	5%	11,400
401340 State-Other*	249,750	-	-	-	-	-	-100%	176,658
401340 Other Revenue	1	-	-	-	-	-	-100%	-
403030 Assessments	208,609	-	104,242	-	104,242	208,485	0%	203,523
404190 Other Misc Income/Bank Warrants*		195	-	-	56	251		10,738
TOTAL REVENUE	470,560	3,195	108,049	4,234	108,370	223,849		892,667
500100 Regular Employees	18,000	4,230	4,154	4,846	4,154	17,384	-3%	17,401
500320 OA SDI	925	262	258	300	258	1,078	17%	1,116
500330 FICA/Medicare Tax	230	61	60	70	60	252	10%	261
500380 Unemployment Insurance	525	72	3	87	75	237	-55%	243
500390 Workers Comp Insurance	1,950	-	-	-	808	808	-59%	1,590
TOTAL SALARY & BENEFITS	21,630	4,625	4,474	5,304	5,354	19,758		20,611
501053 Insurance - Liability	13,000	-	-	-	17,878	17,878	38%	12,411
501070 Maint-Equipment (pumps)	10,000	-	125	25,657	589	26,371	164%	7,378
501071 Maint-Improv (rental home/ditchwork)	5,000	-	16,310	7,255	13,771	37,336	647%	914
501072 Maint-Levee Maint Contracts	350,000	-	21,000	19,740	60,958	101,698	-71%	258,962
501090 Memberships	12,000	5,470	1,160	1,350	1,073	9,054	-25%	8,138
501100 Miscellaneous Expense	20,000	-	-	10,712	-	10,712	-46%	-
501110 Office Expense	400	212	730	-	-	942	136%	1,963
501112 Office Exp-Postage & Printing	150	152	92	92	125	462	208%	243
501153 Prof & Sp Svc: Eng & Planning	60,000	9,654	12,055	6,096	24,163	51,968	-13%	32,991
501151 Prof & Sp Svc: Auditg & Acctg	4,500	-	-	-	4,101	4,101	-9%	4,656
501156 Prof & Sp Svc: Legal Svc	10,000	129	-	677	185	991	-90%	387
501165 Prof & Sp Svc: Other (SB88)	1,500	-	-	-	-	-	-100%	(200)
501169 Board Meeting Stipends	2,100	-	1,020	-	1,020	2,040	-3%	1,200
501180 Publications & Legal Notices	500	-	-	-	-	-	-100%	96
501190 Rents & Leases - Equipment	8,000	-	29,987	10,124	480	40,591	407%	9,297
501205 Training	100	-	-	24	-	24	-76%	44
501210 Small Tools & Minor Equip	200	-	-	-	276	276	38%	-
501232 Election Supplies & Services	-	-	-	-	-	-	#DIV/0!	-
501250 Transportation & Travel	-	-	-	-	-	-	0%	-
501260 Utilities	30,000	2,990	3,756	22,450	31,348	60,544	102%	23,826
502080 Taxes & Assessments	100	-	31	411	-	443	N/A	431
Reconciliation Discrepancies		(0)						
TOTAL SERVICE & SUPPLIES	527,550	18,608	86,267	104,589	155,968	365,431		362,737
502120 Contrib to Non-Co Agencies	-	-	-	-	-	-	0%	-
503030 Infrastructure - CalOES Generator	177,434	-	177,434	-	-	-	-100%	87,750
503300 Approp for Contingency (2% of O&M)	10,984	-	-	-	-	-	0%	-
Reserve (15% of O&M)	82,377							
TOTAL OTHER CHARGES	270,795	-	177,434	-	-	-		87,750
TOTAL EXPENSES	819,975	23,233	268,175	109,893	161,322	385,189	47%	471,098
Revenue Over/Under Expenses	70,743	(20,038)	(160,125)	(105,659)	(52,952)	(338,774)		
Beginning Cash in Treasure 7/1/22	409,840							
Ending Cash in Treasure		389,802	229,677	124,018	71,066			421,569

* Reimbursement for incorrect charge for Workers Comp

District Reserve Policy: At a minimum, an appropriation of contingencies equal to 2% of the overall budgeted expenditures as determined by the district should be included in the annual budget. Funds appropriated in the contingency shall not be used or transferred to any other expenditures account without prior approval of the district board. The reserve will be equal to at least 15% of the budget (total expenditure). If the minimum reserve is not kept during the fiscal year, the District Coordinator and Financial Advisor will develop a plan to bring the reserve to the desired amount. This plan will be offered to the RD150 board for consideration. If the maximum reserve is exceeded during the fiscal year, RD150 may spend the excess reserves and will be treated as one-time revenue, and used to address unexpected, non-recurring costs. An exception is poor economic conditions or events that disrupt RD150's revenues. In such cases, reserves may be used to provide short-term relief so that RD150 can restructure its operations in an orderly manner. The board president may authorize the use of revenues for purposes consistent with this policy. If RD150 uses its reserves and those reserves are below the allowed maximum, then the District Coordinator and financial advisor will propose a plan for the re-placement of the reserves. The RD150 board will review and approve the plan and try to replace the reserves within the minimum amount of time that is practical.