

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

	FY 2022-2023	7/1/2022				4/1/23		Annual	Fiscal Year
	BUDGET	thru	10/1/22	thru	1/1/23	thru	TOTALS	Variance	7/1/2021 thru
		9/30/22	12/31/22	3/31/23	6/30/23				6/30/2022
<i>Unadjusted</i>									
Carry Over from FY 2021-Unadjusted	421,569								488,210
Carry Over from FY 2021-Adjusted	423,124	409,840	-	-	-				
403100 Investment Earnings-Pool	800	-	807	1,234	1,072	3,113	289%		2,138
400705 Market Value Adjustment		-	-	-	-				
403214 Rents & Concessions	11,400	3,000	3,000	3,000	3,000	12,000	5%		11,400
410900 State-Other*	249,750	-	-	-	-	-	-100%		176,658
440003 Assessments	208,609	-	104,242	-	104,242	208,485	0%		203,523
450900 Other Misc Income/Bank Warrants*	1	195	-	-	56	251			10,738
TOTAL REVENUE	893,684	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
501110 OA SDI	925	262	258	300	258	1,078	17%		1,116
501120 FICA/Medicare Tax	230	61	60	70	60	252	10%		261
501170 Unemployment Insurance	525	72	3	87	75	237	-55%		243
501180 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
510053 Insurance - Liability	13,000	-	-	-	17,878	17,878	38%		12,411
510070 Maint-Equipment (pumps)	10,000	-	125	25,657	589	26,371	164%		7,378
510071 Maint-Improv (rental home/ditchwork)	5,000	-	16,310	7,255	13,771	37,336	647%		914
510072 Maint-Levee Maint Contracts	350,000	-	21,000	19,740	60,958	101,698	-71%		258,962
510090 Memberships	12,000	5,470	1,160	1,350	1,073	9,054	-25%		8,138
510100 Miscellaneous Expense	20,000	-	-	10,712	-	10,712	-46%		-
510110 Office Expense	400	212	730	-	-	942	136%		1,963
510111 Office Expense - Postage									
510112 Office Exp - Printing	150	152	92	92	125	462	208%		243
510253 Prof & Sp Svc: Eng & Planning	60,000	9,654	12,055	6,096	24,163	51,968	-13%		32,991
510251 Prof & Sp Svc: Auditg & Acctg	4,500	-	-	-	4,101	4,101	-9%		4,656
510256 Prof & Sp Svc: Legal Svc	10,000	129	-	677	185	991	-90%		387
510275 Prof & Sp Svc: Other (SB88)	1,500	-	-	-	-	-	-100%		(200)
510140 Board Meeting Stipends	2,100	-	1,020	-	1,020	2,040	-3%		1,200
510160 Publications & Legal Notices	500	-	-	-	-	-	-100%		96
510170 Rents & Leases - Equipment	8,000	-	29,987	10,124	480	40,591	407%		9,297
510180 Training	100	-	-	24	-	24	-76%		44
510190 Small Tools & Minor Equip	200	-	-	-	276	276	38%		-
510282 Election Supplies & Services	-	-	-	-	-	-	#DIV/0!		-
510200 Transportation & Travel	-	-	-	-	-	-	0%		-
510220 Utilities	30,000	2,990	3,756	22,450	31,348	60,544	102%		23,826
526020 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
526040 Contrib to Non-Co Agencies	-	-	-	-	-	-	0%		-
530030 Infrastructure - CalOES Generator	177,434	-	177,434	-	-	-	-100%		87,750
590100 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.