**RECLAMATION DISTRICT 150 - BUDGET**
**Fiscal Year July 1, 2025 - June 30, 2026**
**FUND 7100**

| | ***Unadjusted*** | FY 2025-2026 BUDGET | 7/1/25 thru 9/30/25 | 10/1/25 thru 12/31/25 | 1/1/26 thru 3/31/26 | 4/1/26 thru 6/30/26 | TOTALS | Annual Variance | Fical Year 7/1/2024 thru 6/30/2025 |
|---|---|---|---|---|---|---|---|---|---|
| | Carry Over from FY 2024-Unadjusted | 198,713 | | | | | | | 125,715 |
| | Carry Over from FY 2024-Adjusted | - | - | - | - | - | | | |
| 403100 | Investment Earnings-Pool | 800 | - | - | - | - | - | -100% | 3,812 |
| 400705 | Market Value Adjustment | | - | - | - | - | | | |
| 403214 | Rents & Concessions | 14,000 | 3,900 | 3,900 | 3,900 | - | 11,700 | -16% | 14,300 |
| 410900 | State-Other* | 243,534 | 201,780 | - | - | - | 201,780 | -17% | 131,315 |
| 440003 | Assessments | 230,699 | - | 115,350 | - | - | 115,350 | -50% | 224,416 |
| 450900 | Other Misc Income/Bank Warrants* | 1 | - | - | - | - | - | | 56 |
| | **TOTAL REVENUE** | **687,747** | 205,680 | 119,250 | 3,900 | - | 328,830 | | 499,614 |
| 500100 | Regular Employees | 24,000 | 5,000 | 6,000 | 7,000 | - | 18,000 | -25% | 22,930 |
| 501110 | OA SDI | 1,100 | 310 | 377 | 434 | - | 1,121 | 2% | 1,422 |
| 501120 | FICA/Medicare Tax | 350 | 73 | 82 | 102 | - | 257 | -27% | 335 |
| 501170 | Unemployment Insurance | 550 | 48 | - | - | - | 48 | -91% | 178 |
| 501180 | Workers Comp Insurance | 1,000 | 37 | - | - | - | 37 | -96% | 806 |
| | **TOTAL SALARY & BENEFITS** | **27,000** | 5,468 | 6,459 | 7,536 | - | 19,463 | | 25,671 |
| 510053 | Insurance - Liability | 24,000 | - | - | - | - | - | -100% | 21,978 |
| 510070 | Maint-Equipment (pumps + generators) | 90,000 | 4,516 | - | - | - | 4,516 | -95% | 10,299 |
| 510071 | Maint-Improv (rental home/ditchwork) | 100,000 | 4,410 | 8,204 | 65,773 | - | 78,387 | -22% | 20,690 |
| 510072 | Maint-Levee Maint Contracts | 140,000 | - | 47,940 | - | - | 47,940 | -66% | 88,179 |
| 510090 | Memberships | 12,000 | 1,073 | 2,105 | 3,893 | - | 7,071 | -41% | 5,626 |
| 510100 | Miscellaneous Expense | 4,000 | - | - | - | - | - | -100% | - |
| 510110 | Office Expense | 2,000 | 232 | 1,289 | 45 | - | 1,566 | -22% | 1,381 |
| 510111 | Office Expense - Postage | 400 | 244 | - | - | - | 244 | -39% | 146 |
| 510112 | Office Exp - Printing | 150 | - | 95 | 117 | - | 212 | 42% | 102 |
| 510253 | Prof & Sp Svc: Eng & Planning | 40,000 | 7,585 | 12,127 | 8,541 | - | 28,252 | -29% | 24,590 |
| 510251 | Prof & Sp Svc: Auditg & Acctg | 7,300 | - | - | - | - | - | -100% | 7,401 |
| 510256 | Prof & Sp Svc: Legal Svc | 5,000 | - | 460 | - | - | 460 | -91% | 1,555 |
| 510275 | Prof & Sp Svc: Other (SB88) | - | - | - | 80 | - | 80 | 0% | 1,125 |
| 510140 | Board Meeting Stipends | 2,100 | 1,020 | 1,020 | - | - | 2,040 | -3% | 2,040 |
| 510160 | Publications & Legal Notices | 500 | 53 | 42 | - | - | 95 | -81% | - |
| 510170 | Rents & Leases - Equipment | 20,000 | 600 | 55,633 | - | - | 56,233 | 181% | 21,488 |
| 510180 | Training | 100 | - | - | - | - | - | -100% | - |
| 510190 | Small Tools & Minor Equip | 200 | - | - | - | - | - | -100% | - |
| 510282 | Election Supplies & Services | - | - | - | - | - | - | 0% | - |
| 510200 | Transportation & Travel | - | - | - | - | - | - | 0% | - |
| 510220 | Utilities | 60,000 | 6,722 | 5,698 | 19,849 | - | 32,270 | -46% | 53,006 |
| 526020 | Taxes & Assessments | 100 | - | 696 | - | - | 696 | N/A | 510 |
| | Reconciliation Discrepancies | | - | - | - | - | - | | |
| | **TOTAL SERVICE & SUPPLIES** | **507,850** | 26,455 | 135,310 | 98,298 | - | 260,062 | | 260,117 |
| 526040 | Contrib to Non-Co Agencies | - | - | - | - | - | - | 0% | |
| 530030 | Infrastructure - CalOES Generator | - | - | - | - | - | - | 0% | - |
| 590100 | Approp for Contingency (2% of O&M) | 10,697 | - | - | - | - | - | 0% | - |
| | Reserve (15% of O&M) | 80,228 | | | | | | | |
| | **TOTAL OTHER CHARGES** | **90,925** | - | - | - | - | - | | - |
| | **TOTAL EXPENSES** | **625,775** | 31,923 | 141,769 | 105,834 | - | 279,525 | 45% | 382,806 |
| | Revenue Over/Under Expenses | **61,972** | 173,757 | (22,519) | (101,934) | - | 49,304 | | |
| | Beginning Cash in Treasure 7/1/25 | **198,713** | | | | | | | |
| | **Ending Cash in Treasure** | | **372,471** | **349,952** | **248,018** | **-** | | | - |

**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.