

**Esparto Community Service District**  
Dedicated to Safe Water and Responsible Waste Management

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P.O. Box 349, 16960 Yolo Ave, Esparto, CA 95627  
Phone: 530-787-4502 Fax: 530-787-4219  
E-mail: [ecsd\\_16960@sbcglobal](mailto:ecsd_16960@sbcglobal)

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**FINAL**

**2007-2008**

**ECSD**

**BUDGET**

**FINAL**

**DRAFT**

**AUGUST 8, 2007**

**Ron S. Loudon, General Manager/Supt.**

FUND 466

ACCOUNT NUMBER	ACCOUNT NAME	EXPENSES 6/20/2007	PROPOSED BUDGET	SWRE	WTRE	ADME	LTGE
861101	REGULAR EMPLOYEES	\$195,974.52	\$257,465.00	\$93,202.00	\$124,356.00	\$39,907.00	
861101	VACATION LIABILITY	\$0.00	\$13,555.00	\$4,907.00	\$6,547.00	\$2,101.00	
861101	SICK LEAVE LIABILITY	\$0.00	\$9,499.00	\$3,439.00	\$4,588.00	\$1,472.00	
861101	EXTRA HELP	\$0.00	\$5,000.00		\$0.00	\$5,000.00	
861103	OVERTIME	\$4,867.58	\$2,000.00	\$1,000.00	\$1,000.00		
861104	STANDBY	\$6,579.25	\$9,000.00			\$9,000.00	
861201	RETIREMENT	\$49,607.20	\$58,965.00			\$58,965.00	
861202	O A S D I	\$13,185.85	\$15,000.00			\$15,000.00	
861203	MEDICARE TAX	\$3,083.80	\$3,502.00			\$3,502.00	
861300	EMPLOYEE GROUP INSURANCE	\$50,424.57	\$51,500.00			\$51,500.00	
861400	UNEMPLOYMENT INSURANCE	\$2,134.41	\$2,971.00			\$2,971.00	
861500	WORKERS COMPENSATION INSURANCE	\$12,289.91	\$12,500.00	\$5,225.00	\$7,000.00	\$275.00	
861600	OTHER FRINGE BENEFITS	\$3,600.00	\$3,600.00			\$3,600.00	
	<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$343,747.09</b>	<b>\$444,557.00</b>	<b>\$107,773.00</b>	<b>\$143,491.00</b>	<b>\$193,293.00</b>	
862010	AGRICULTURAL SUPPLIES Weed Spray	\$0.00	\$1,500.00	\$1,500.00			
862050	CLOTHING & PERSONAL SUPPLIES Uniforms, Gloves	\$2,020.28	\$2,000.00	\$1,000.00	\$1,000.00		
862090	COMMUNICATIONS Telephone, Cell Phones, etc.	\$4,663.68	\$5,000.00	\$2,500.00	\$2,500.00		
862170	HOUSEHOLD EXPENSE Paper goods, Cleaning products, etc.	\$1,200.00	\$1,200.00			\$1,200.00	
862202	INSURANCE- PUBLIC LIABILITY	\$125.00	\$13,857.00			\$13,857.00	
862271	MAINT.-EQUIPMENT	\$6,016.35	\$6,500.00	\$3,250.00	\$3,250.00		
862272	MAINT.-BLDGS & IMPROVEMENTS Sand, Gravel & Asphalt, Well Dripper Oil Chlorine, Replacement System Parts, Parts for new services and repairs, Sewer Chemicals	\$81,720.00	\$35,000.00	\$17,500.00	\$17,500.00		
862300	MEDICAL, DENTAL AND LAB SUPPLIES Water & Sewer Lab testing supplies	\$0.00	\$500.00	\$250.00	\$250.00		
862330	MEMBERSHIPS AWWA, CWEA, Certification Renewals	\$2,016.00	\$1,300.00			\$1,300.00	
862360	MISCELLANEOUS	\$508.00	\$200.00				\$200.00
862390	OFFICE EXPENSE	\$6,321.00	\$5,425.00			\$5,424.00	
862391	OFFICE EXPENSE- POSTAGE	\$4,515.62	\$3,500.00			\$3,250.00	\$250.00
862392	OFFICE EXPENSE- PRINTING	\$0.00	\$200.00			\$200.00	
862421	AUDITING & FISCAL SERVICES	\$221.00	\$10,000.00			\$10,000.00	
862422	INFORMATION TECHNOLOGY	\$0.00	\$1,600.00			\$1,600.00	
862423	LEGAL SERVICES	\$0.00	\$10,000.00			\$10,000.00	
862424	ARCH.,ENGINEERING, PLANNING SERVICES	\$48.00	\$5,000.00	\$2,500.00	\$2,500.00		
862425	MEDICAL, DENTAL AND LAB SERVICES	\$15,072.00	\$15,000.00	\$9,000.00	\$6,000.00		

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	Water & Sewer Lab testing						
862429	PROFESSIONAL & SPECIALIZED SERVICES	\$60,521.00	\$8,000.00	\$4,000.00	\$4,000.00		
862460	PUBLICATIONS & LEGAL NOTICES	\$5,401.00	\$10,000.00			\$10,000.00	
	Consumer Confidence Report (CCR)						
862491	RENTS & LEASES-EQUIPMENT	\$2,678.00	\$2,500.00	\$2,000.00	\$500.00		
862520	SMALL TOOLS & MINOR EQUIPMENT	\$10,582.00	\$20,000.00	\$10,000.00	\$10,000.00		
	Tools and Safety Equipment						
862548	TRAINING EXPENSE	\$9,430.00	\$5,000.00	\$2,500.00	\$2,500.00		
	Training to satisfy contact hours for Certification						
862559	SPECIAL DEPARTMENT EXPENSE	\$420.00	\$500.00			\$500.00	
862610	TRANSPORTATION & TRAVEL	\$11,957.00	\$4,500.00	\$2,000.00	\$1,500.00	\$1,000.00	
	Travel for training, meetings and conferences						
862613	VEHICLE FUEL EXPENSE	\$6,719.00	\$9,000.00	\$5,625.00	\$1,872.00	\$1,503.00	
862640	UTILITIES	\$84,750.00	\$100,450.00	\$11,930.00	\$72,915.00		\$15,605.00
	TOTAL SERVICES & SUPPLIES	\$316,904.93	\$277,732.00	\$75,555.00	\$126,287.00	\$59,834.00	\$16,055.00
	TOTAL OPERATION & MAINTENANCE	\$660,652.02	\$722,289.00	\$183,328.00	\$269,778.00	\$253,127.00	\$16,055.00

ACCOUNT NUMBER	ACCOUNT NAME	EXPENSES 6/20/2007	PROPOSED BUDGET	SWRE	WTRE	ADME	LTGE
863200	CONTRIBUTION TO NON-COUNTY AGENCIES	\$0.00					
863360	CAPITAL LEASES	\$31,576.00	\$77,788.00				
					\$24,541.00		
				\$4,300.00	\$4,300.00		
					\$28,510.00		
				\$16,137.00			
863500	INTEREST EXPENSE-LONG TERM DEPT	\$11,211.00	\$220,009.00				
					\$7,035.00		
					\$147,840.00		
				\$65,134.00			
863800	TAXES & ASSESSMENTS	\$1,245.00	\$1,500.00	\$750.00	\$750.00		
	TOTAL OTHER CHARGES	\$44,032.00	\$299,297.00	\$86,321.00	\$212,976.00		


864100	LAND	\$0.00	\$0.00	\$0.00	\$0.00		
864200	BUILDINGS & IMPROVEMENTS	\$8,492.00	\$3,000.00				
	EQUIPMENT		\$102,000.00	\$1,500.00	\$1,500.00		
864300	Safety Equipment			\$9,000.00	\$9,000.00		
	1 Ton Pickup w/utility body & Hoist				\$40,000.00		
	Small Sewer Lateral Cleaning Machine			\$2,500.00			
	Welder			\$1,250.00	\$1,250.00		
	Inverter for Truck			\$750.00	\$750.00		
	4-Wheeler w/Spray Rig			\$9,500.00			
	District Vehicle					\$28,000.00	
	TOTAL FIXED ASSETS	\$8,492.00	\$105,000.00	\$24,500.00	\$52,500.00	\$28,000.00	
	TOTAL FIXED ASSETS & OTHER CHGS.	\$52,524.00	\$404,297.00	\$110,821.00	\$265,476.00	\$28,000.00	

FUND 466

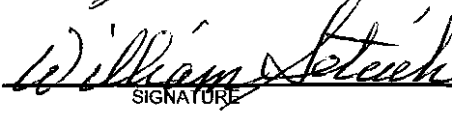
		EXPENSES 6/20/2007	PROPOSED BUDGET	SWRE	WTRE	ADME	LTGE
869900	APPROPRIATION FOR CONTINGENCIES						
	ADDITIONS TO GENERAL OPERATION RESERVE	\$4,360.00	\$26,000.00	\$12,500.00	\$7,500.00	\$6,000.00	
	ADDITIONS TO EQUIPMENT RESERVE	\$3,305.00	\$24,000.00	\$10,000.00	\$5,000.00	\$9,000.00	
	ADDITIONS TO BUILDING AND LAND RESERVE	\$3,305.00	\$24,000.00	\$15,000.00	\$9,000.00		
	USDA LOAN PAYMENT RESERVE	\$6,072.00	\$27,555.00	\$19,132.00	\$8,423.00		
	LIGHTING ANNUAL PAYMENT RESERVE	\$350.00	\$1,588.00				\$1,588.00
TOTAL RESERVE SET ASIDE		\$17,392.00	\$103,143.00	\$56,632.00	\$29,923.00	\$15,000.00	\$1,588.00
BUDGET TOTALS		\$730,568.02	\$1,229,729.00	\$350,781.00	\$565,177.00	\$296,127.00	\$17,643.00

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**REVENUES, RESERVES AND FUND BALANCES**

ACCOUNT NUMBER	ACCOUNT NAME	ESTIMATED REVENUE	SWRE	WTRE	ADME	LTGE
821110	PROPERTY TAXES - CURRANT SECURED	1,830			1,830	
821120	PROPERTY TAXES - CURRANT UNSECURED					
821220	PROPERTY TAXES- PRIOR UNSECURED					
821310	SUPPLEMENTAL ROLL	335			335	
824100	INTEREST	2,500			2,500	
825485	HOMEOWNERS PROPERTY TAX RELIEF					
826311	SERVICE-RESIDENT WATER	503,639		348,717		
826312	SERVICE-BUSINESS WATER	44,391		30,722		
826316	SERVICE-RESIDENT SANITATION	328,637	231,635			
826317	SERVICE-BUSINESS SANITATION	52,612	37,110			
826320	STREET LIGHTING	16,193				16,193
826399	PENALTIES	11,510				
828100	SALE OF FIXED ASSETS	0				
828150	CAPITAL FINANCE REIMBURSEMENT	102,000				
828200	OPERATING TRANSFER IN FROM FUND 469	73,960				
USDA	REIMBURSEMENT OF OPERATING FUNDS	91,860				
	<b>TOTAL REVENUES</b>	<b>1,229,468</b>	<b>268,745</b>	<b>379,439</b>	<b>4,665</b>	<b>16,193</b>

<b>CAPITAL FINANCING</b>						
828150	REVENUE TRANSFER	87,000				
	1 TON PICKUP W/UTILITY BOX AND TOOLS		20,000	20,000		
	SMALL SEWER LATERAL CLEANING MACHINE		2,500			
	MIG WELDER		1,250	1,250		
	INVERTER			1,500		
	DISC CUTTER		9,500			
	REPAIRS TO DISTRICT VEHICLE				3,000	
	DISTRICT VEHICLE				28,000	
	<b>TOTAL FINANCING</b>	<b>87,000</b>	<b>33,250</b>	<b>21,250</b>	<b>31,000</b>	

<b>2006-2007 FUND 466 BALANCES AVAIL. FOR FUNDING</b>						
010000	ESTIMATED CASH BALANCE AVAILABLE	77,293	33,391	36,173	7,729	
020000	IMPREST CASH AND CHANGE CASH	1,000			1,000	
040000	RESTRICTED CASH-DEVEL. FEES	0	516,605	559,655		
040010	RESTRICTED CASH EQUIP REPL RESERVE	134,190	84,724	41,730		
040100	LAND-RESTRICTED CASH	403				
040102	RESTRICTED CDGB RESERVE	189,163	179,609			
NEW	RESTRICTED LIGHTING RESERVE	1,588				1,588
828150	REVENUE TRANSFER REIMBURSEMENT	943,000				
828150	CAPITAL FINANCE TRANSFER	87,000				
	<b>TOTAL FINANCING SOURCES</b>	<b>1,433,637</b>	<b>814,329</b>	<b>637,558</b>	<b>8,729</b>	

Note on Available Funding Sources are shown to reflect Balances after Reimbursements fro RCAC and USDA.

<b>FUND 470 BALANCES AVAIL. FOR FUNDING PROJECTS</b>			
<b>WATER PROJECTS</b>	<b>\$3,583,997</b>		<b>\$3,583,997</b>
<b>SEWER PROJECTS</b>	<b>\$1,579,003</b>	<b>\$1,579,003</b>	
<b>CDBG SEWER FUNDING</b>	<b>\$184,000</b>	<b>\$184,000</b>	
<b>TOTAL FUNDS ALL PROJECTS</b>	<b>\$5,347,000</b>	<b>\$1,763,003</b>	<b>\$3,583,997</b>

**PROJECTED REVENUES WITH PROJECTED INCREASE**

	WATER		EXISTING	PROPOSED	EXISTING	PROPOSED	EXISTING	PROPOSED								
	# OF UNITS	RATE	RATE	MONTHLY	MONTHLY	ANNUAL	ANNUAL									
LOTS UP TO 2500 SQUARE FEET	3	5.94	8.70	17.82	26.10	213.84	313.20									
VFW BUILDING	1	14.81	21.69	14.81	14.81	177.72	177.72									
WATER ONLY	4	19.90	29.15	79.60	116.60	955.20	955.20									
MEETING HALLS	3	23.77	34.81	71.31	104.43	855.72	1,253.16									
CARE FACILITIES (1-10 OCCUPANTS) & MOBILE HOMES IN A PARK	95	27.02	39.57	2,566.90	3,759.15	30,802.80	45,109.80									
SMALL BUSINESS	16	28.28	41.42	452.48	662.72	5,429.76	7,952.64									
MULTI-FAMILY (PER UNIT)	35	29.70	43.50	1,039.50	1,522.50	12,474.00	18,270.00									
SINGLE FAMILY LESS THAN 7500 SQ.FT.	468	35.84	52.20	16,879.52	24,429.60	200,154.24	293,155.20	VFW HALL	1.00	18.16	26.05	18.16	26.05	217.92	312.60	
BUSINESS W/EXCESSIVE USE OR SINGLE FAMILY LOT EXCEEDING 15000SQ.FT.	226	38.60	56.93	8,723.80	12,866.18	104,683.20	154,394.16	CARE FACILITIES 1-10 OCCUPANTS & MOBILE HOMES	95.00	21.05	30.19	1,999.75	2,888.05	23,997.00	34,416.60	
1 INCH COMMERCIAL METERED (BASE RATE)	5	39.60	57.99	198.00	289.95	2,376.00	3,479.40	SINGLE FAMILY DWELLING	727.00	23.77	34.09	17,280.79	24,783.43	207,369.48	297,401.16	
1.5 INCH COMMERCIAL METERED (BASE RATE)	2	58.59	82.88	113.18	165.76	1,358.16	1,989.12	MOBILE HOMES (PER UNIT)	1.00	29.48	42.28	29.48	42.28	353.76	507.36	
CARE FACILITIES (11-20 OCCUPANTS)	1	59.39	86.98	59.39	86.98	712.68	1,043.76	BUSINESS WITH EXCESSIVE USE	14.00	29.70	42.59	415.80	596.26	4,989.60	7,155.12	
DUPLEX BOTH SIDES ONE OWNER	18	59.41	87.00	1,069.38	1,566.00	12,832.56	18,792.00	DUPLEX BOTH SIDES ONE OWNER	16.00	47.54	68.19	760.64	1,091.04	9,127.68	13,092.48	
2 INCH COMMERCIAL METERED ACCOUNT (BASE RATE)	7	76.35	111.82	534.45	782.74	6,413.40	9,392.88	SCHOOL	1.00	1,892.15	2,713.72	1,892.15	2,713.72	22,705.80	32,564.64	
3 INCH COMMERCIAL METERED ACCOUNT (BASE RATE)	2	RON CALCULATING														
<b>TOTALS</b>	<b>886</b>					<b>379,439.28</b>	<b>556,278.24</b>		<b>855.00</b>					<b>288,761.24</b>	<b>385,449.96</b>	

ANNUAL COST OF INCREASE 176,838.96 118,888.72

**LIGHTS**  
 884 1.73 1,529.32 18,351.84  
 NO INCREASE RECOMMENDED FOR STREET LIGHT CHARGES

TOTAL PROPOSED REVENUES FROM RATES	
LIGHTS	18,351.84
SEWER	385,449.96
WATER	556,278.24
<b>TOTAL REVENUES</b>	<b>960,080.04</b>

SEWER INCREASE AVERAGES 42%

WATER INCREASE AVERAGES 46%

You can find your rate you pay now in the high lighted areas, then right next to it is the proposed rate you will be required to pay!