

# ADOPTED BUDGET 2010-2011

6/7/2010

## FUND BALANCES AND USE 2010-11

THESE ARE ESTIMATES ONLY

# FINAL

FUND		Balances	Transfer for Sewer Asset Expences	Transfer for Water Asset Expences
<b>472</b>	<b>SEWER CONSTRUCTION FUND</b>			
	BEGINNING OF YEAR	\$ (116,762.00)		
	Restricted/Designated Cash	\$ 174,926.12		
	RESTRICTED CASH END OF JAN, 2010	\$ 58,164.12		
	<b>ENDING TOTAL (As of Jan 31, 2010)</b>	<b>\$ 58,164.12</b>		
<b>471</b>	<b>WATER CONSTRUCTION FUND</b>			
	BEGINNING OF YEAR	\$ 439,420.00		\$ 438,447.04
	Restricted/Designated Cash			
	RESTRICTED CASH END OF JAN 2010	\$ 972.96		
	<b>TOTAL (As of Jan 31, 2010)</b>	<b>\$ 972.96</b>		<b>\$ 438,447.04</b>
<b>470</b>	<b>ESPARTO CSD USDA, Original Fund replaced with 471 &amp; 472</b>			
	FUND BALANCE	\$ 5.00	\$ 56,289.00	
	<b>TOTAL (As of Jan 31, 2010)</b>	<b>0</b>	<b>\$ 56,289.00</b>	
<b>489</b>	<b>DEVELOPMENT FEE RESTRICTED</b>			
	BEGINNING OF YEAR	\$ (56,596.00)		
	REVENUE	\$ 655,900.52		
	RESTRICTED CASH END OF JAN 2010	\$ 599,304.52		
	<b>TOTAL (As of Jan 31, 2010)</b>	<b>\$ 599,304.52</b>		
<b>466</b>	<b>ESPARTO CSD GENERAL FUND</b>			
	<b>TOTAL (As of Feb. 28, 2010)</b>	<b>\$ 679,853.29</b>		
	<b>TOTAL OF ALL FUNDS</b>	<b>\$ 1,338,294.89</b>		
2010-11	TRANSFER TO FUND 466 OPERATING BUDGET	\$ 688,000.00		
	<b>BALANCE AFTER 2010 - 11 BUDGET YEAR</b>	<b>\$ 650,294.89</b>		

**Leaving an Est. Cash Reserve in Fund 466 for Operation of; 62.1%**

# ADOPTED BUDGET 2010-2011

6/7/2010

THESE ARE CALCULATED ESTIMATES			FOR COST DISTRIBUTION ONLY			
826316	SERVICE-RESIDENT SANITATION	\$ 383,940.00	\$ 383,940.00			
826317	SERVICE-BUSINESS SANITATION	\$ 31,305.00	\$ 31,305.00			
826320	STREET LIGHTING	\$ 18,351.00				\$ 18,351.00
826399	PENALTIES	\$ 39,394.37	\$ 19,904.42	\$ 9,087.15	\$ 8,420.52	\$ 1,982.28
827600	OTHER SALES					
827700	OTHER INCOME	\$ 183.95				
827715	DONATION					
827740	INSURANCE PROCEEDS					
828100	SALE OF FIXED ASSETS					
	SUBTOTAL	\$ 1,024,304.16				
	TOTAL REVENUE	\$ 1,024,304.16	\$ 435,149.42	\$ 514,156.99	\$ 52,990.52	\$ 20,333.28

# ADOPTED BUDGET 2010-2011

6/7/2010

## ESTIMATED REVENUE

THESE ARE CALCULATED ESTIMATES			FOR COST DISTRIBUTION ONLY			
ACCOUNT NUMBER	ACCOUNT NAME	ESTIMATED REVENUE	SWRE	WTRE	GENE	LTGE
821110	PROPERTY TAXES-CURRENT SECURED	\$ 42,000.00			\$ 42,000.00	
821120	PROPERTY TAXES-CURRENT UNSECURED	\$ 350.00			\$ 350.00	
821220	PROPERTY TAXES-PRIOR UNSECURED					
821310	SUPPLEMENTAL ROLL					
821700	OTHER TAXES					
824100	INVESTMENT EARNINGS	\$ 800.00			\$ 800.00	
824199	INVESTMENT EARNINGS-RESTRICTED	\$ 800.00			\$ 800.00	
825190	OTHER STATE IN-LIEU TAXES					
825485	HOMEOWNERS PROPERTY TAX RELIEF	\$ 620.00			\$ 620.00	
825490	STATE-OTHER					
825502	STATE-MANDATED COST REIMBURSEMENT	\$ 700.00				
825670	FEDERAL-OTHER					
825710	OTHER IN-LIEU	\$ 790.00				
825800	AID FROM OTHER GOVERNMENT AGENCIES					
826115	SPECIAL ASSESSMENTS					
826311	SERVICE-RESIDENT WATER	\$ 451,145.84		\$ 451,145.84		
826312	SERVICE-BUSINESS WATER	\$ 53,924.00		\$ 53,924.00		

# TOTAL ESTIMATED ECSD FUNDS BALANCE JUNE 30,2011

## CASH FUND BALANCES AND USE 2010-11

THESE ARE ESTIMATES ONLY		
TOTAL REVENUE		\$ 1,024,304.16
TOTAL ASSET FINANCING SOURCES (FUNDS 472,471,470,469,466)	\$ 1,338,294.89	\$ 1,338,294.89
TOTAL PROPOSED 2010-2011 BUDGET		\$ (2,169,721.00)
TOTAL TRANSFERRED FUNDS FOR CAPITAL OUTLAY		\$ 688,000.00
EXPECTED CARRYOVERS FROM 2009 - 10 BUDGET		\$ 72,700.00
FUND 472		\$ 2,060.00
FUND 471		\$ 972.96
FUND 470		0
FUND 469		\$ 596,443.25
FUND 466		\$ 659,839.31
BUDGETED CONTINGENCY (SET ASIDE) TO FINANC. SOURCES		\$ 56,289.00
<b>ESTIMATED BALANCE OF ALL FUNDS JUNE 30, 2011</b>		<b>\$ 2,269,182.57</b>

# 2010-2011 ADOPTED BUDGET

## SALARIES AND BENEFITS

Present Agreement is COLA of 2% min. and 4% maximum through the end of 2011

### FOR COST DISTRIBUTION ONLY

ACCOUNT NUMBER	ACCOUNT NAME	2010-2011 ADOPTED BUDGET	GENE	SWRE	WTRE	LTGE
861101	REGULAR EMPLOYEES	322,687.34	1,500.00	159,799.67	159,799.67	1,588.00
861102	EXTRA HELP	7,000.00	1,000.00	3,000.00	3,000.00	
861103	OVERTIME	3,595.00		1,797.50	1,797.50	
861104	STANDBY	19,188.00		9,594.00	9,594.00	
861107	PAYOFF	40,420.80		20,210.40	20,210.40	
861201	RETIREMENT	62,502.90		31,251.45	31,251.45	
861202	O A S D I (6.2% Total Salaries)	19,913.61		9,956.81	9,956.81	
861203	MEDICARE TAX (1.45% Total Salaries)	4,657.22		2,328.61	2,328.61	
861300	EMPLOYEE GROUP INSURANCE	69,000.00		34,500.00	34,500.00	
861400	UNEMPLOMENT INSURANCE	3,273.25		1,636.63	1,636.63	
861500	WORKERS COMPENSATION INSURANCE	15,678.65		7,839.33	7,839.33	
861600	OTHER FRINGE BENEFITS	5,100.00		2,550.00	2,550.00	
	Includes Life Insurance( Moved 2010-2011 Budget)					
86-1999	Salaries Allocation / Adj.	0.00		0.00	0.00	
	<b>TOTAL SALARY &amp; BENEFITS</b>	<b>573,016.77</b>	2,500.00	284,464.39	284,464.39	1,588.00
		573,016.77				

# 2010-2011 ADOPTED BUDGET

			FOR COST DISTRIBUTION ONLY			
ACCOUNT NUMBER	ACCOUNT NAME	2010-2011 ADOPTED BUDGET	GENE	SWRE	WTRE	LTGE
862050	<b>CLOTHING &amp; PERSONAL SUPPLIES</b>	2,000.00	1,000.00	500.00	500.00	
	Uniforms,Leather Gloves, Etc.					
852090	<b>COMMUNICATIONS</b>	8,000.00	2,666.66	2,666.67	2,666.67	
	Telephone, Cell Phones, etc.					
862130	<b>FOOD</b>	400.00	400.00			
	Water, Coffee, General snacks for Meetings/Workshops					
862170	<b>HOUSEHOLD EXPENSE</b>	3,000.00	3,000.00			
	Paper goods,Cleaning products, etc.					
	Garbage Service					
	Waste oil Service					
862202	<b>INSURANCE- PUBLIC LIABILITY</b>	17,686.00				
862271	<b>MAINT.-EQUIPMENT</b>	21,830.00			5,915.00	
	Oil Changes, Servicing, General Maintenance of Equipment and Tires,Etc.					
	Major Backhoe Maintenance Hydraulics and Pins			5,000.00	5,000.00	
862272	<b>MAINT.-BLDGS &amp; IMPROVEMENTS</b>	102,500.00				
	1. Sand, Gravel & Asphalt			3,000.00	10,000.00	
	2. Replacement Parts,				7,000.00	
	3. Parts for new Metered Services and Repairs				10,000.00	
	4. Weed Sprays and Sewer Chemicals			2,500.00		
	5. Fire Hydrant Replacements (2 per year)				5,000.00	
	6. Sludge Removal At WW Plant			65,000.00		
862300	<b>MEDICAL, DENTAL AND LAB SUPPLIES</b>	300.00	300.00			
	Lab Tests / Physicals					
862330	<b>MEMBERSHIPS</b>	3,000.00		1,500.00	1,500.00	
	AWWA, CWEA,CRWA, CWA, CSDA, ETC.					
862360	<b>MISCELLANEOUS</b>	200.00	200.00			

# 2010-2011 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2010-2011 ADOPTED BUDGET	GENE	SWRE	WTRE	LTGE
862390	<b>OFFICE EXPENSE</b>	3,600.00	3,600.00			
	Name Plates, Office Supplies, Etc.					
862391	<b>OFFICE EXPENSE - POSTAGE</b>	4,500.00	4,500.00			
	Billing & Consumer Confidence Report (CCR)					
862421	<b>AUDITING &amp; FISCAL SERVICES</b>	15,000.00	15,000.00			
862422	<b>INFORMATION TECHNOLOGY</b>	15,000.00	15,000.00			
862423	<b>LEGAL SERVICES</b>	65,000.00	21,666.66	21,666.67	21,666.66	
	Misc. Attorney Charges					
862424	<b>ARCH.,ENGINEERING, PLANNING SERVICES</b>	17,000.00		4,500.00	4,500.00	
	Engineering Services for Cadd Mapping the Water and Sewers Systems					
	Districts share of planning grant with Yolo County.			4,000.00	4,000.00	
862425	<b>MEDICAL, DENTAL AND LAB SUPPLIES</b>					
862429	<b>PROFESSIONAL &amp; SPECIALIZED SERVICES</b>	27,500.00	7,500.00			
	Web Site and Security System Monthly Fees		1,200.00			
	Credit / Debit Machine		1,300.00			
	Planning and Development Grant			4,000.00	4,000.00	
	Water & Sewer Lab testing			7,000.00	2,500.00	
862460	<b>PUBLICATIONS &amp; LEGAL NOTICES</b>	1,000.00		500.00	500.00	
	Consumer Confidence Report (CCR), Information and possible 218 Printings					
862491	<b>RENTS &amp; LEASES-EQUIPMENT</b>	2,500.00		1,250.00	1,250.00	
862520	<b>SMALL TOOLS &amp; MINOR EQUIPMENT</b>	25,000.00				
	A. Tap Machine Parts, File cabinets,		3,000.00	6,000.00	6,000.00	
	B. Computers and upgrades for District offices		10,000.00			
862548	<b>TRAINING EXPENSE</b>	15,000.00				
	A. Training to satisfy contact hours for Certification, etc.		5,000.00	5,000.00	5,000.00	
862559	<b>SPECIAL DEPARTMENT EXPENSE</b>	1,000.00		500.00	500.00	
	Certification Renewals, Etc					

FISCAL YEAR 2010-2011

# 2010-2011 ADOPTED BUDGET

ACCOUNT NUMBER	ACCOUNT NAME	2010-2011 ADOPTED BUDGET	GENE	SWRE	WTRE	LTGE
862610	TRANSPORTATION & TRAVEL	13,000.00				
	A. Travel for training, meetings and conferences			1,000.00	1,000.00	
	B. Fuel use for equipment			5,500.00	5,500.00	
862613	VEHICLE FUEL EXPENSE					
862640	UTILITIES + 5%	109,943.90		21,292.42	75,853.00	12,798.48
869900	GENERAL OPERATION & MAINT. CONTINGENCY	Not necessary this year				
	<b>TOTAL SERVICES &amp; SUPPLIES</b>	<b>473,959.90</b>	<b>113,019.32</b>	<b>168,290.76</b>	<b>179,351.33</b>	<b>12,798.48</b>

<b>TOTAL OPERATION &amp; MAINTENANCE</b>	<b>1,048,976.67</b>	<b>115,519.32</b>	<b>452,755.15</b>	<b>464,315.72</b>	<b>14,386.48</b>
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## FINANCED AND OTHER COSTS

ACCOUNT NUMBER	ACCOUNT NAME	2010-2011 ADOPTED BUDGET	FOR COST DISTRIBUTION ONLY			
			ADME	SWRE	WTRE	LTGE
863102	PAYMENTS TO OTHER GOVERNMENT AGENCIES	16,000.00				
	Water Permit	CVWQCB Raised Fees			6,000.00	
	Sewer Plant Permit	CDHS Drinking Water		10,000.00		
		Division Raised Fees				
863350	Retirement Other Long Term Debt					
863360	CAPITAL LEASES	78,788.00				
	Water Tank Lease Purchase				25,541.00	
	Truck Purchase Principal & Interest			8,600.00		
	USDA Water Loan Principle				28,510.00	
	USDA Sewer Loan Principle			16,137.00		
863500	INTEREST EXPENSE-LONG TERM DEPT	220,009.00				
	Water Tank Lease Purchase				7,035.00	
	USDA Water Loan Interest				147,840.00	
	USDA Sewer Loan Interest			65,134.00		
	Interest Expense Other					
863800	TAXES & ASSESSMENTS	1,500.00		750.00	750.00	
	<b>TOTAL FINANCE EXPENSES/ OTHER CHARGES</b>	<b>316,297.00</b>	<b>0.00</b>	<b>100,621.00</b>	<b>215,676.00</b>	<b>0.00</b>
		316,297.00				



# 2010-2011 ADOPTED BUDGET

## FIXED ASSETS

		FOR COST DISTRIBUTION ONLY				
ACCOUNT NUMBER	ACCOUNT NAME	2010-2011 ADOPTED BUDGET	ADME	SWRE	WTRE	LTGE
864100	LAND					
	Purchase of Lot in front of the Office/Control Building or Purchase of Easement only					
	CONTINGENCY					
864200	BUILDINGS & IMPROVEMENTS	645,000.00				
	Small Storage Building and Concrete with Cover				5,300.00	
	Fence around Original Pond System			40,000.00		
	1. Drilling of Well #4 Replacement with Chlorine Equip.				500,000.00	
	Gravel for Roads at Ponds			10,000.00		
	Cobble Rock for pond levees (State Required)			10,000.00		
	3. Lift Station over Lamb Valley Slough			20,000.00		
864300	EQUIPMENT	43,000.00				
	1. Cutoff Saw				1,000.00	
	2. Emergency Generator on Trailer					
	3. Vacuum Trailer W/High Pressure Washer					
<b>TOTAL FIXED ASSETS</b>		<b>688,000.00</b>	<b>0.00</b>	<b>182,000.00</b>	<b>506,000.00</b>	
		688,000.00				

## RESERVE SET ASIDES

		FOR COST DISTRIBUTION ONLY				
ACCOUNT NUMBER	ACCOUNT NAME	2010-2011 ADOPTED BUDGET	ADME	SWRE	WTRE	LTGE
869900	APPROPRIATIONS FOR CONTINGENCIES					
	ADDITIONS TO GENERAL RESERVE	10,000.00		5,000.00	5,000.00	
	ADDITIONS TO EQUIPMENT RESERVE	10,000.00		5,000.00	5,000.00	
	ADDITIONS TO BUILDING AND LAND RESERVE	10,000.00		5,000.00	5,000.00	
	USDA WATER LOAN PAYMENT RESERVE	17,466.00			17,466.00	
	USDA SEWER LOAN PAYMENT RESERVE	8,127.00		8,127.00		
	LIGHTING ANNUAL PAYMENT RESERVE	1,588.00				1,588.00
<b>TOTAL RESERVE SET ASIDE</b>		<b>57,181.00</b>	<b>0.00</b>	<b>23,127.00</b>	<b>32,466.00</b>	<b>1,588.00</b>
		57,181.00				

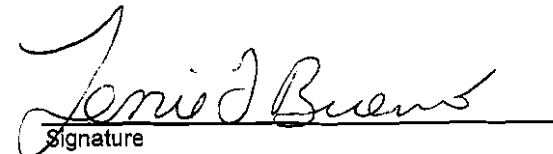
# 2010-2011 ADOPTED BUDGET

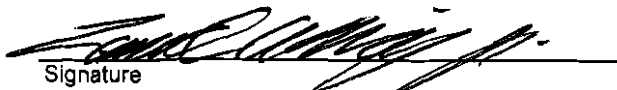
		FOR COST DISTRIBUTION ONLY			
TOTAL FIXED ASSETS & OTHER CHGS.	1,061,478.00	0.00	305,748.00	754,142.00	1,588.00
	1,061,478.00				
		FOR COST DISTRIBUTION ONLY			
TOTAL BUDGET APPROPRIATIONS		ADME	SWRE	WTRE	LTGE
BUDGET TOTALS WITH CAPITAL OUTLAY	2,108,454.67	115,519.32	758,503.15	1,218,457.72	15,974.48
TRANSFER TO OPERATING BUDGET	688,000.00				
PROPOSED BUDGET LESS FIXED ASSETS	1,420,454.67				
BUDGET TOTALS WITH TRANSFERS TO COVER CAPITAL OUTLAY	2,108,454.67				

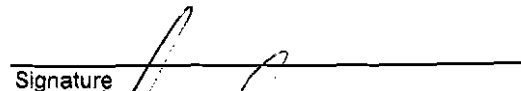
**TOTAL OPERATIONS BUDGET** 1,420,454.67  
 TOTAL ANNUAL REVENUES  
 2009-2010 CARRYOVER  
 RESERVE EXISTING 09-10  
 PRIOR YEARS CARRYOVER

**TOTAL OF FUNDING 2010-2011 BUDGET** (1,488,154.95)  
 BALANCE TO THE POSITIVE OR NEGATIVE 5.1%

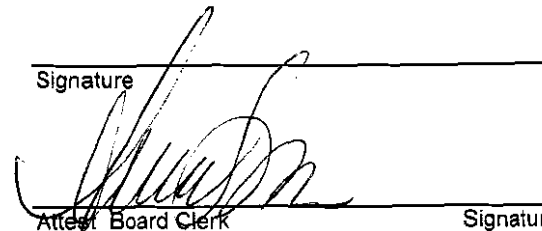
  
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