

**ECSD
2019-2020 REVISED BUDGET**

	8302 WTRE 2019-2020 Revised Budget	8303 SWRE 2019-2020 Revised Budget	8304 LTGE 2019-2020 Revised Budget	8305 MAINT 2019-2020 Revised Budget	8306 EQ PARK 2019-2020 Revised Budget	8307 EC PARK 2019-2020 Revised Budget	TOTAL 2019-2020 Revised Budget
Revenue							
400100 · Prop Taxes-Curr Secured	26,375	26,375	0	0	0	0	52,750
400101 · Prop Taxes-Curr Unsecured	138	138	0	0	0	0	276
400111 · Prop Taxes-Prior Unsecured	1	1	0	0	0	0	2
400120 · Prop Taxes-Supplemental Curr	0	0	0	0	0	0	0
400121 · Supplemental Roll	642	642	0	0	0	0	1,284
400327 · Development Fees	8,634	8,034			0	0	16,668
400700 · Investment Earning-Pool	11,780	11,780	0	0	0	0	23,560
401240 · St-Homeowners Prop Tax Relf	494	494	0	0	0	0	988
402000 · Other-In-Liew Taxes	0	74	0	0	0	0	74
402100 · From other Agencies	6,000	6,000	0	45,120	122,400	21,000	200,520
403321 · Sewer Commerical	0	41,349	0	0	0	0	41,349
403322 · Sewer Residential	0	525,894	0	0	0	0	525,894
403325 · Water Commercial	99,190	0	0	0	0	0	99,190
403326 · Water Residential	652,786	0	0	0	0	0	652,786
403330 · Street Light Residential I&P	0	0	400	0	0	0	400
403332 · Sewer Residential I&P	0	9,100	0	0	0	0	9,100
403336 · Water Residential I&P	10,000	0	0	0	0	0	10,000
403540 · Street Lighting Residential	0	0	24,221	0	0	0	24,221
403541 · Street Lighting Commercial	0	0	1,245	0	0	0	1,245
403699 · Other Charges for Service	0	0	0	0	0	0	0
404190 · Other Misc Income	0	0	0	1,000	0	0	1,000
405100 · Restricted Funds Transferred In	47,000	200,000	0	0	0	0	247,000
Total Revenue & Transferred In	863,040	829,881	25,866	46,120	122,400	21,000	1,908,307

Expense							
500100 · Payroll - Regular Employees	135,402	135,402	0	35,125	33,382	16,823	356,134
500120 · Overtime	2,405	2,405	0	896	392	224	6,322
500130 · Standby Time	10,640	10,640	0	0	0	0	21,280
500310 · Retirement	11,346	11,346	0	2,403	2,285	1,151	28,531
500315 · Unfunded Retirement	11,363	11,363	0	2,948	2,802	1,412	29,888
500320 · Payroll Taxes	11,318	11,318	0	2,755	2,660	1,305	29,356
500340 · Health Insurance	19,119	19,119	0	4,175	4,990	2,200	49,603
500345 · Retiree Health Ins	10,303	10,303	0	0	0	0	20,606
500380 · Unemployment Insurance	1,185	1,185	0	289	279	137	3,075
500390 · Workers Compensation	4,849	4,849	0	2,522	2,409	742	15,371
500400 · Other Employee Benefits	818	818	0	940	112	267	2,955
501010 · Uniforms & Personal Supplies	650	850	0	200	50	50	1,800
501020 · Communications & Security	6,000	5,000	0	0	2,500	0	13,500
501040 · Garbage Service	2,131	2,300	0	0	2,110	1,165	7,706

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501051 · Insurance-Public Liability	12,000	12,000	0	0	1,000	500	25,500
501070 · Maintenance-Equipment	12,000	9,000	0	1,000	1,000	1,000	24,000
501071 · Maint-Supplies & Improvements	50,619	50,000	0	5,000	10,090	3,400	119,109
501080 · Lab Supplies	0	800	0	0	1,000	0	1,800
501090 · Memberships & Permits	14,500	30,000	0	0	0	0	44,500
501100 · Miscellaneous	0	0	0	0	0	0	0
501110 · Office Expense	4,800	4,800	0	0	500	0	10,100
501111 · Postage	4,000	4,000	0	0	0	0	8,000
501150 · Prof & Spec Svc Architectural	21,500	20,000	0	0	0	0	41,500
501151 · Accounting & Auditing	9,000	9,000	0	0	0	0	18,000
501152 · Information & Tech Services	7,000	7,000	0	0	850	0	14,850
501156 · Legal Services	6,000	6,000	0	0	0	0	12,000
501158 · Outside Services	0	3,415	0	0	0	0	3,415
501165 · Lab Testing & Enginr Rpts	48,800	12,500	0	0	0	0	61,300
501180 · Publications & Legal Notices	0	0	0	0	0	0	0
501190 · Rental Equipment	6,000	3,000	0	0	0	0	9,000
501205 · Training & Certifications	1,000	1,000	0	0	900	0	2,900
501210 · Small Tools & Equipment	3,500	1,500	0	0	3,500	500	9,000
501232 · Elections Supplies & Service	0	0	0	0	0	0	0
501249 · Treatment Chemicals	3,000	0	0	0	22,350	0	25,350
501250 · Fuel & Travel	6,000	5,500	0	1,500	1,900	650	15,550
501260 · Utilities	69,264	34,736	24,500	1,800	46,685	3,590	180,575
502080 · Taxes & Assessments	350	4,700	0	0	0	0	5,050
502201 · Payments to other Agencies	0	0	0	0	0	0	0
503020 · Building & Improvements Exp	105,222	229,000	1,000	0	0	0	335,222
503070 · Equipment	0	0	0	0	0	0	0
503100 · Interest on USDA loans	118,347	56,142	0	0	0	0	174,489
503150 · Principal on USDA - S/T	73,000	25,000	0	0	0	0	98,000
503300 · Operation & Main Contingency	59,609	73,890	366	0	0	0	133,865
Total Expense	863,040	829,881	25,866	61,553	143,746	35,116	1,959,202
Net	0	0	0	(15,433)	(21,346)	(14,116)	(50,895)

[Signature] 2/21/20
Signature - Director Date

[Signature] Margaret Postine 2/14/2020
Signature - Director Date

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Signature - Director Date

[Signature] 2-21-20
Signature - Director Date

[Signature] 2/12/2020
Signature - Director Date

[Signature] 2/12/2020
Signature - Director Date

[Signature] 2/14/20
Signature - Board Clerk Date

**ECSD
2019-2020 REVISED BUDGET**

	8302 WTRE 2019-2020 Approved Budget	8302 WTRE Budget Revision	8302 WTRE 2019-2020 Revised Budget	8302 WTRE Revision Explanation
Revenue				
400100 - Prop Taxes-Curr Secured	19,500	6,875	26,375	Revise income using amount received in 2018-19
400101 - Prop Taxes-Curr Unsecured	100	38	138	Revise income using amount received in 2018-19
400111 - Prop Taxes-Prior Unsecured	20	(19)	1	Revise income using amount received in 2018-19
400120 - Prop Taxes-Supplemental Curr	0	0	0	
400121 - Supplemental Roll	250	392	642	Revise income using amount received in 2018-19
400327 - Development Fees	0	8,634	8,634	Budget Developer Fees Received thru January 2020
400700 - Investment Earning-Pool	150	11,630	11,780	Revise income using amount received in 2018-19
401240 - St-Homeowners Prop Tax Ref	100	394	494	Revise income using amount received in 2018-19
402000 - Other-In-Liew Taxes	60	(60)	0	Revise income using amount received in 2018-19
402100 - From other Agencies	6,000	0	6,000	
403321 - Sewer Commerical	0	0	0	
403322 - Sewer Residential	0	0	0	
403325 - Water Commercial	78,092	21,098	99,190	Estimated commercial water income after 2/1/2020 rate increase
403326 - Water Residential	681,000	(28,214)	652,786	Estimated residential water income after 2/1/2020 rate increase
403330 - Street Light Residential I&P	0	0	0	
403332 - Sewer Residential I&P	0	0	0	
403336 - Water Residential I&P	10,000	0	10,000	
403540 - Street Lighting Residential	0	0	0	
403541 - Street Lighting Commercial	0	0	0	
403699 - Other Charges for Service	0	0	0	
404190 - Other Misc Income	0	0	0	
405100 - Restricted Funds Transferred In	47,000	0	47,000	
Total Revenue & Transferred In	842,272	20,768	863,040	
Expense				
500100 - Payroll - Regular Employees	170,000	(34,598)	135,402	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500120 - Overtime	1,000	1,405	2,405	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500130 - Standby Time	11,000	(360)	10,640	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500310 - Retirement	40,000	(28,654)	11,346	Change in staff, update salaries using 2020 Salary Schedule effective 2/1/2020 and move unfunded CalPERS liability into new code 500315
500315 - Unfunded Retirement	0	11,363	11,363	New code; original budget amount was included in 500310 - Retirement
500320 - Payroll Taxes	16,000	(4,682)	11,318	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500340 - Health Insurance	51,000	(31,881)	19,119	Change in staff and move retiree benefits to new code 500345
500345 - Retiree Health Ins	0	10,303	10,303	New code; original budget amount was included in 500340 - Health Insurance
500380 - Unemployment Insurance	2,000	(815)	1,185	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500390 - Workers Compensation	5,700	(851)	4,849	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500400 - Other Employee Benefits	3,500	(2,682)	818	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
501010 - Uniforms & Personal Supplies	650	0	650	
501020 - Communications & Security	6,000	0	6,000	
501040 - Garbage Service	2,750	(619)	2,131	Move Supply budget of \$619 from 501040 to 501071 Maintenance-Supplies
501051 - Insurance-Public Liability	12,000	0	12,000	
501070 - Maintenance-Equipment	12,000	0	12,000	

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	8302 WTRE 2019-2020 Approved Budget	8302 WTRE Budget Revision	8302 WTRE 2019-2020 Revised Budget	8302 WTRE Revision Explanation
501071 · Maint-Supplies & Improvements	50,000	619	50,619	Move Supply budget of \$619 from 501040 to 501071 Maintenance-Supplies
501080 · Lab Supplies	0	0	0	
501090 · Memberships & Permits	14,500	0	14,500	
501100 · Miscellaneous	0	0	0	
501110 · Office Expense	4,800	0	4,800	
501111 · Postage	4,000	0	4,000	
501150 · Prof & Spec Svc Architectural	10,000	11,500	21,500	Unforeseen architectural services for Yolo Ave/Cal Trans project
501151 · Accounting & Auditing	9,000	0	9,000	
501152 · Information & Tech Services	7,000	0	7,000	
501156 · Legal Services	6,000	0	6,000	
501158 · Outside Services	0	0	0	
501165 · Lab Testing & Enginr Rpts	41,800	7,000	48,800	As no election held in 2019-20, move \$7,000 from 501232 Elections Supplies & Service to 501165 Lab Testing & Enginr Rpts for Prop 218 Engineering Rate Study
501180 · Publications & Legal Notices	0	0	0	
501190 · Rental Equipment	6,000	0	6,000	
501205 · Training & Certifications	1,000	0	1,000	
501210 · Small Tools & Equipment	3,500	0	3,500	
501232 · Elections Supplies & Service	7,000	(7,000)	0	As no election held in 2019-20, move \$7,000 from 501232 Elections Supplies & Service to 501165 Lab Testing & Enginr Rpts for Prop 218 Engineering Rate Study
501249 · Treatment Chemicals	3,000	0	3,000	
501250 · Fuel & Travel	6,000	0	6,000	
501260 · Utilities	69,264	0	69,264	
502080 · Taxes & Assessments	350	0	350	
502201 · Payments to other Agencies	0	0	0	
503020 · Building & Improvements Exp	105,222	0	105,222	
503070 · Equipment	0	0	0	
503100 · Interest on USDA loans	127,500	(9,153)	118,347	Adjustment to actual from USDA amortization schedule
503150 · Principal on USDA - S/T	0	73,000	73,000	Budget current year principal payment on USDA Loan
503300 · Operation & Main Contingency	32,736	26,873	59,609	Increase contingency due to change in income and expenses (7% of income total)
Total Expense	842,272	20,768	863,040	
Net	0	0	0	

**ECSD
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	8303 SWRE 2019-2020 Approved Budget	8303 SWRE Budget Revision	8303 SWRE 2019-2020 Revised Budget	8303 SWRE Revision Explanation
Revenue				
400100 · Prop Taxes-Curr Secured	19,500	6,875	26,375	Revise income using amount received in 2018-19
400101 · Prop Taxes-Curr Unsecured	100	38	138	Revise income using amount received in 2018-19
400111 · Prop Taxes-Prior Unsecured	20	(19)	1	Revise income using amount received in 2018-19
400120 · Prop Taxes-Supplemental Curr	0	0	0	
400121 · Supplemental Roll	250	392	642	Revise income using amount received in 2018-19
400327 · Development Fees	0	8,034	8,034	Budget Developer Fees Received thru January 2020
400700 · Investment Earning-Pool	150	11,630	11,780	Revise income using amount received in 2018-19
401240 · St-Homeowners Prop Tax Relf	0	494	494	Revise income using amount received in 2018-19
402000 · Other-In-Liew Taxes	0	74	74	Revise income using amount received in 2018-19
402100 · From other Agencies	6,000	0	6,000	
403321 · Sewer Commerical	32,730	8,619	41,349	Estimated commercial sewer income after 2/1/2020 rate increase
403322 · Sewer Residential	507,000	18,894	525,894	Estimated residential sewer income after 2/1/2020 rate increase
403325 · Water Commercial	0	0	0	
403326 · Water Residential	0	0	0	
403330 · Street Light Residential I&P	0	0	0	
403332 · Sewer Residential I&P	9,100	0	9,100	
403336 · Water Residential I&P	0	0	0	
403540 · Street Lighting Residential	0	0	0	
403541 · Street Lighting Commercial	0	0	0	
403699 · Other Charges for Service	0	0	0	
404190 · Other Misc Income	0	0	0	
405100 · Restricted Funds Transferred In	200,000	0	200,000	
Total Revenue & Transferred In	774,850	55,031	829,881	

Expense				
500100 · Payroll - Regular Employees	170,000	(34,598)	135,402	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500120 · Overtime	1,000	1,405	2,405	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500130 · Standby Time	11,000	(360)	10,640	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500310 · Retirement	40,000	(28,654)	11,346	Change in staff, update salaries using 2020 Salary Schedule effective 2/1/2020 and move unfunded CalPERS liability into new code 500315
500315 · Unfunded Retirement	0	11,363	11,363	New code; original budget amount was included in 500310 - Retirement
500320 · Payroll Taxes	16,000	(4,682)	11,318	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500340 · Health Insurance	51,000	(31,881)	19,119	Change in staff and move retiree benefits to new code 500345
500345 · Retiree Health Ins	0	10,303	10,303	New code; original budget amount was included in 500340 - Health Insurance
500380 · Unemployment Insurance	2,000	(815)	1,185	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500390 · Workers Compensation	5,700	(851)	4,849	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500400 · Other Employee Benefits	3,500	(2,682)	818	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
501010 · Uniforms & Personal Supplies	850	0	850	
501020 · Communications & Security	5,000	0	5,000	
501040 · Garbage Service	2,000	300	2,300	Increase budget to cover rest of fiscal year
501051 · Insurance-Public Liability	12,000	0	12,000	
501070 · Maintenance-Equipment	9,000	0	9,000	
501071 · Maint-Supplies & Improvements	40,000	10,000	50,000	Increase for improvements to sewer collection system
501080 · Lab Supplies	800	0	800	

**ECSD
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	8303 SWRE 2019-2020 Approved Budget	8303 SWRE Budget Revision	8303 SWRE 2019-2020 Revised Budget	8303 SWRE Revision Explanation
501090 · Memberships & Permits	30,000	0	30,000	
501100 · Miscellaneous	0	0	0	
501110 · Office Expense	4,800	0	4,800	
501111 · Postage	4,000	0	4,000	
501150 · Prof & Spec Svc Architectural	6,000	14,000	20,000	Increase for engineering and plans for new sewer main
501151 · Accounting & Auditing	9,000	0	9,000	
501152 · Information & Tech Services	7,000	0	7,000	
501156 · Legal Services	6,000	0	6,000	
501158 · Outside Services	0	3,415	3,415	Developer Fee to Emerald Homesfor Sewer EDU
501165 · Lab Testing & Enginr Rpts	5,500	7,000	12,500	As no election held in 2019-20, move \$7,000 from 501232 Elections Supplies & Service to 501165 Lab Testing & Enginr Rpts for Prop 218 Engineering Rate Study
501180 · Publications & Legal Notices	0	0	0	
501190 · Rental Equipment	3,000	0	3,000	
501205 · Training & Certifications	1,000	0	1,000	
501210 · Small Tools & Equipment	1,500	0	1,500	
501232 · Elections Supplies & Service	7,000	(7,000)	0	As no election held in 2019-20, move \$7,000 from 501232 Elections Supplies & Service to 501165 Lab Testing & Enginr Rpts for Prop 218 Engineering Rate Study
501249 · Treatment Chemicals	0	0	0	
501250 · Fuel & Travel	5,500	0	5,500	
501260 · Utilities	34,736	0	34,736	
502080 · Taxes & Assessments	4,700	0	4,700	
502201 · Payments to other Agencies	0	0	0	
503020 · Building & Improvements Exp	189,000	40,000	229,000	Increase for improvements to sewer collection system
503070 · Equipment	0	0	0	
503100 · Interest on USDA loans	59,000	(2,858)	56,142	Adjustment to actual from USDA amortization schedule
503150 · Principal on USDA - S/T	0	25,000	25,000	Budget current year principal payment on USDA Loan
503300 · Operation & Main Contingency	27,264	46,626	73,890	Increase contingency due to change in income and expenses (9% of income total)
Total Expense	774,850	55,031	829,881	
Net	0	0	0	

**ECSD
2019-2020 REVISED BUDGET**

	8304 LTGE 2019-2020 Approved Budget	8304 LTGE Budget Revision	8304 LTGE 2019-2020 Revised Budget	8304 LTGE Revision Explanation
Revenue				
400100 · Prop Taxes-Curr Secured	0	0	0	
400101 · Prop Taxes-Curr Unsecured	0	0	0	
400111 · Prop Taxes-Prior Unsecured	0	0	0	
400120 · Prop Taxes-Supplemental Curr	0	0	0	
400121 · Supplemental Roll	0	0	0	
400327 · Development Fees	0	0	0	
400700 · Investment Earning-Pool	0	0	0	
401240 · St-Homeowners Prop Tax Relf	0	0	0	
402000 · Other-In-Liew Taxes	0	0	0	
402100 · From other Agencies	0	0	0	
403321 · Sewer Commerical	0	0	0	
403322 · Sewer Residential	0	0	0	
403325 · Water Commercial	0	0	0	
403326 · Water Residential	0	0	0	
403330 · Street Light Residential I&P	400	0	400	
403332 · Sewer Residential I&P	0	0	0	
403336 · Water Residential I&P	0	0	0	
403540 · Street Lighting Residential	29,240	(5,019)	24,221	Estimated residential street light income after 11/01/2019 rate increase
403541 · Street Lighting Commercial	950	295	1,245	Estimated commerical street light income after 11/01/2019 rate increase
403699 · Other Charges for Service	0	0	0	
404190 · Other Misc Income	0	0	0	
405100 · Restricted Funds Transferred In	0	0	0	
Total Revenue & Transferred In	30,590	(4,724)	25,866	

Expense				
500100 · Payroll - Regular Employees	0	0	0	
500120 · Overtime	0	0	0	
500130 · Standby Time	0	0	0	
500310 · Retirement	0	0	0	
500315 · Unfunded Retirement	0	0	0	
500320 · Payroll Taxes	0	0	0	
500340 · Health Insurance	0	0	0	
500345 · Retiree Health Ins	0	0	0	
500380 · Unemployment Insurance	0	0	0	
500390 · Workers Compensation	0	0	0	
500400 · Other Employee Benefits	0	0	0	
501010 · Uniforms & Personal Supplies	0	0	0	
501020 · Communications & Security	0	0	0	
501040 · Garbage Service	0	0	0	
501051 · Insurance-Public Liability	0	0	0	
501070 · Maintenance-Equipment	0	0	0	
501071 · Maint-Supplies & Improvements	0	0	0	
501080 · Lab Supplies	0	0	0	
501090 · Memberships & Permits	0	0	0	
501100 · Miscellaneous	0	0	0	
501110 · Office Expense	0	0	0	
501111 · Postage	0	0	0	
501150 · Prof & Spec Svc Architectural	0	0	0	
501151 · Accounting & Auditing	0	0	0	
501152 · Information & Tech Services	0	0	0	

**ECSD
2019-2020 REVISED BUDGET**

	8304 LTGE 2019-2020 Approved Budget	8304 LTGE Budget Revision	8304 LTGE 2019-2020 Revised Budget	8304 LTGE Revision Explanation
501156 · Legal Services	0	0	0	
501158 · Outside Services	0	0	0	
501166 · Lab Testing & Enginr Rpts	0	0	0	
501180 · Publications & Legal Notices	0	0	0	
501190 · Rental Equipment	0	0	0	
501205 · Training & Certifications	0	0	0	
501210 · Small Tools & Equipment	0	0	0	
501232 · Elections Supplies & Service	0	0	0	
501249 · Treatment Chemicals	0	0	0	
501250 · Fuel & Travel	0	0	0	
501260 · Utilities	24,500	0	24,500	
502080 · Taxes & Assessments	0	0	0	
502201 · Payments to other Agencies	0	0	0	
503020 · Building & Improvements Exp	3,790	(2,790)	1,000	Reduce expense for repairs to balance budget
503070 · Equipment	0	0	0	
503100 · Interest on USDA loans	0	0	0	
503150 · Principal on USDA - S/T	0	0	0	
503300 · Operation & Main Contingency	2,300	(1,934)	366	Reduce contingency to balance budget
Total Expense	30,590	(4,724)	25,866	
Net	0	0	0	

**ECSD
2019-2020 REVISED BUDGET**

	8305 MAINT 2019-2020 Approved Budget	8305 MAINT Budget Revision	8305 MAINT 2019-2020 Revised Budget	8305 MAINT Revision Explanation
Revenue				
400100 · Prop Taxes-Curr Secured	0	0	0	
400101 · Prop Taxes-Curr Unsecured	0	0	0	
400111 · Prop Taxes-Prior Unsecured	0	0	0	
400120 · Prop Taxes-Supplemental Curr	0	0	0	
400121 · Supplemental Roll	0	0	0	
400327 · Development Fees		0		
400700 · Investment Earning-Pool	0	0	0	
401240 · St-Homeowners Prop Tax Relf	0	0	0	
402000 · Other-In-Liew Taxes	0	0	0	
402100 · From other Agencies	45,120	0	45,120	
403321 · Sewer Commerical	0	0	0	
403322 · Sewer Residential	0	0	0	
403325 · Water Commercial	0	0	0	
403326 · Water Residential	0	0	0	
403330 · Street Light Residential I&P	0	0	0	
403332 · Sewer Residential I&P	0	0	0	
403336 · Water Residential I&P	0	0	0	
403540 · Street Lighting Residential	0	0	0	
403541 · Street Lighting Commercial	0	0	0	
403699 · Other Charges for Service	0	0	0	
404190 · Other Misc Income	1,000	0	1,000	
405100 · Restricted Funds Transferred In	37,230	(37,230)	0	Yolo County's Prop 218 to increase assessment has not been started
Total Revenue & Transferred In	83,350	(37,230)	46,120	
Expense				
500100 · Payroll - Regular Employees	46,000	(10,875)	35,125	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500120 · Overtime	1,000	(104)	896	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500130 · Standby Time	0	0	0	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500310 · Retirement	3,200	(797)	2,403	Change in staff, update salaries using 2020 Salary Schedule effective 2/1/2020 and move unfunded CalPERS liability into new code
500315 · Unfunded Retirement	0	2,948	2,948	New code; original budget amount was included in 500310 - Retirement
500320 · Payroll Taxes	4,895	(2,140)	2,755	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500340 · Health Insurance	5,000	(825)	4,175	Change in staff and move retiree benefits to new code 500345
500345 · Retiree Health Ins	0	0	0	New code; original budget amount was included in 500340 - Health Insurance
500380 · Unemployment Insurance	605	(316)	289	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500390 · Workers Compensation	750	1,772	2,522	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500400 · Other Employee Benefits	1,650	(710)	940	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
501010 · Uniforms & Personal Supplies	200	0	200	
501020 · Communications & Security	2,000	(2,000)	0	Postponed upgrade to sprinkler control due to lack of revenue
501040 · Garbage Service	2,000	(2,000)	0	No Waste Management bills for 2019-20
501051 · Insurance-Public Liability	0	0	0	
501070 · Maintenance-Equipment	1,000	0	1,000	
501071 · Maint-Supplies & Improvements	5,000	0	5,000	
501080 · Lab Supplies	0	0	0	
501090 · Memberships & Permits	0	0	0	
501100 · Miscellaneous	0	0	0	
501110 · Office Expense	500	(500)	0	No expenses for 2019-20
501111 · Postage	0	0	0	
501150 · Prof & Spec Svc Architectural	0	0	0	
501151 · Accounting & Auditing	0	0	0	
501152 · Information & Tech Services	0	0	0	
501156 · Legal Services	0	0	0	

**ECSD
2019-2020 REVISED BUDGET**

	8305 MAINT 2019-2020 Approved Budget	8305 MAINT Budget Revision	8305 MAINT 2019-2020 Revised Budget	8305 MAINT Revision Explanation
501158 - Outside Services	0	0	0	
501165 - Lab Testing & Enginr Rpts	0	0	0	
501180 - Publications & Legal Notices	0	0	0	
501190 - Rental Equipment	0	0	0	
501205 - Training & Certifications	800	(800)	0	No expenses for 2019-20
501210 - Small Tools & Equipment	2,000	(2,000)	0	No expenses for 2019-20
501232 - Elections Supplies & Service	0	0	0	
501249 - Treatment Chemicals	0	0	0	
501250 - Fuel & Travel	1,100	400	1,500	Increase for fuel expenses
501260 - Utilities	5,500	(3,700)	1,800	Adjust for estimated use through end of year based on year-to-date expenses
502080 - Taxes & Assessments	0	0	0	
502201 - Payments to other Agencies	0	0	0	
503020 - Building & Improvements Exp	0	0	0	
503070 - Equipment	0	0	0	
503100 - Interest on USDA loans	0	0	0	
503150 - Principal on USDA - S/T	0	0	0	
503300 - Operation & Main Contingency	150	(150)	0	
Total Expense	83,350	(21,797)	61,553	
Net	0	(15,433)	(15,433)	Projected shortfall; General Manager working with Yolo County for additional funds to cover expenses.

**ECSD
2019-2020 REVISED BUDGET**

	8306 EQ PARK 2019-2020 Approved Budget	8306 EQ PARK Budget Revision	8306 EQ PARK 2019-2020 Revised Budget	8306 EQ PARK Revision Explanation
Revenue				
400100 · Prop Taxes-Curr Secured	0	0	0	
400101 · Prop Taxes-Curr Unsecured	0	0	0	
400111 · Prop Taxes-Prior Unsecured	0	0	0	
400120 · Prop Taxes-Supplemental Curr	0	0	0	
400121 · Supplemental Roll	0	0	0	
400327 · Development Fees	0	0	0	
400700 · Investment Earning-Pool	0	0	0	
401240 · St-Homeowners Prop Tax Relf	0	0	0	
402000 · Other-In-Liew Taxes	0	0	0	
402100 · From other Agencies	150,000	(27,600)	122,400	Revise income based on Yolo County paying PGE bills
403321 · Sewer Commerical	0	0	0	
403322 · Sewer Residential	0	0	0	
403325 · Water Commercial	0	0	0	
403326 · Water Residential	0	0	0	
403330 · Street Light Residential I&P	0	0	0	
403332 · Sewer Residential I&P	0	0	0	
403336 · Water Residential I&P	0	0	0	
403540 · Street Lighting Residential	0	0	0	
403541 · Street Lighting Commercial	0	0	0	
403699 · Other Charges for Service	0	0	0	
404190 · Other Misc Income	0	0	0	
405100 · Restricted Funds Transferred In	0	0	0	
Total Revenue & Transferred In	150,000	(27,600)	122,400	
Expense				
500100 · Payroll - Regular Employees	28,000	5,382	33,382	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500120 · Overtime	0	392	392	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500130 · Standby Time	0	0	0	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500310 · Retirement	2,000	285	2,285	Change in staff, update salaries using 2020 Salary Schedule effective 2/1/2020 and move unfunded CalPERS liability into new code
500315 · Unfunded Retirement	0	2,802	2,802	New code; original budget amount was included in 500310 - Retirement
500320 · Payroll Taxes	2,937	(277)	2,660	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500340 · Health Insurance	4,900	90	4,990	Change in staff and move retiree benefits to new code 500345
500345 · Retiree Health Ins	0	0	0	New code; original budget amount was included in 500340 - Health Insurance
500360 · Unemployment Insurance	363	(84)	279	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500390 · Workers Compensation	750	1,659	2,409	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500400 · Other Employee Benefits	790	(678)	112	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
501010 · Uniforms & Personal Supplies	50	0	50	
501020 · Communications & Security	2,500	0	2,500	
501040 · Garbage Service	7,200	(5,090)	2,110	Move Supply budget of \$5,090 from 501040 to 501071 Maint-Supplies & Improvements
501051 · Insurance-Public Liability	1,000	0	1,000	

**ECSD
2019-2020 REVISED BUDGET**

	8306 EQ PARK 2019-2020 Approved Budget	8306 EQ PARK Budget Revision	8306 EQ PARK 2019-2020 Revised Budget	8306 EQ PARK Revision Explanation
501070 · Maintenance-Equipment	1,000	0	1,000	
501071 · Maint-Supplies & Improvements	5,000	5,090	10,090	Move Supply budget of \$5090 from 501040 to 501071 Maint-Supplies & Improvements
501080 · Lab Supplies	1,000	0	1,000	
501090 · Memberships & Permits	0	0	0	
501100 · Miscellaneous	0	0	0	
501110 · Office Expense	500	0	500	
501111 · Postage	0	0	0	
501150 · Prof & Spec Svc Architectural	0	0	0	
501151 · Accounting & Auditing	0	0	0	
501152 · Information & Tech Services	850	0	850	
501156 · Legal Services	0	0	0	
501158 · Outside Services	0	0	0	
501165 · Lab Testing & Enginr Rpts	0	0	0	
501180 · Publications & Legal Notices	0	0	0	
501190 · Rental Equipment	0	0	0	
501205 · Training & Certifications	500	400	900	Increase due to additional staff attending certification training
501210 · Small Tools & Equipment	3,500	0	3,500	
501232 · Elections Supplies & Service	0	0	0	
501249 · Treatment Chemicals	6,750	15,600	22,350	Treatment chemicals cost in higher than anticipated
501250 · Fuel & Travel	1,900	0	1,900	
501260 · Utilities	74,285	(27,600)	46,685	Revise utilities based on Yolo County paying PGE bills
502080 · Taxes & Assessments	0	0	0	
502201 · Payments to other Agencies	0	0	0	
503020 · Building & Improvements Exp	0	0	0	
503070 · Equipment	0	0	0	
503100 · Interest on USDA loans	0	0	0	
503150 · Principal on USDA - S/T	0	0	0	
503300 · Operation & Main Contingency	4,225	(4,225)	0	Projected shortfall; General Manager working with Yolo County for additional funds to cover expenses.
Total Expense	150,000	(6,254)	143,746	
Net	0	(21,346)	(21,346)	Projected shortfall; General Manager working with Yolo County for additional funds to cover expenses.

**ECSD
2019-2020 REVISED BUDGET**

	8307 EC PARK 2019-2020 Approved Budget	8307 EC PARK Budget Revision	8307 EC PARK 2019-2020 Revised Budget	8307 EC PARK Revision Explanation
Revenue				
400100 • Prop Taxes-Curr Secured	0	0	0	
400101 • Prop Taxes-Curr Unsecured	0	0	0	
400111 • Prop Taxes-Prior Unsecured	0	0	0	
400120 • Prop Taxes-Supplemental Curr	0	0	0	
400121 • Supplemental Roll	0	0	0	
400327 - Development Fees	0	0	0	
400700 • Investment Earning-Pool	0	0	0	
401240 • St-Homeowners Prop Tax Relf	0	0	0	
402000 • Other-In-Liew Taxes	0	0	0	
402100 • From other Agencies	21,000	0	21,000	
403321 • Sewer Commerical	0	0	0	
403322 • Sewer Residential	0	0	0	
403325 • Water Commercial	0	0	0	
403326 • Water Residential	0	0	0	
403330 • Street Light Residential I&P	0	0	0	
403332 • Sewer Residential I&P	0	0	0	
403336 • Water Residential I&P	0	0	0	
403540 • Street Lighting Residential	0	0	0	
403541 • Street Lighting Commercial	0	0	0	
403699 • Other Charges for Service	0	0	0	
404190 • Other Misc Income	0	0	0	
405100 • Restricted Funds Transferred In	0	0	0	
Total Revenue & Transferred In	21,000	0	21,000	

Expense				
500100 • Payroll - Regular Employees	11,645	5,178	16,823	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500120 • Overtime	0	224	224	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500130 • Standby Time	0	0	0	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500310 • Retirement	830	321	1,151	Change in staff, update salaries using 2020 Salary Schedule effective 2/1/2020 and move unfunded CalPERS liability into new code
500315 - Unfunded Retirement	0	1,412	1,412	New code; original budget amount was included in 500310 - Retirement
500320 • Payroll Taxes	1,228	77	1,305	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500340 • Health Insurance	2,036	164	2,200	Change in staff and move retiree benefits to new code 500345
500345 - Retiree Health Ins	0	0	0	New code; original budget amount was included in 500340 - Health Insurance
500380 • Unemployment Insurance	152	(15)	137	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500390 • Workers Compensation	250	492	742	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
500400 • Other Employee Benefits	421	(154)	267	Change in staff and salaries using 2020 Salary Schedule effective 2/1/2020
501010 • Uniforms & Personal Supplies	50	0	50	
501020 • Communications & Security	0	0	0	
501040 • Garbage Service	1,800	(635)	1,165	Reduce amount included for supplies that should be budgeted under 501071 Maint-Supplies & Improvements

**ECSD
2019-2020 REVISED BUDGET**

	8307 EC PARK 2019-2020 Approved Budget	8307 EC PARK Budget Revision	8307 EC PARK 2019-2020 Revised Budget	8307 EC PARK Revision Explanation
501051 · Insurance-Public Liability	500	0	500	
501070 · Maintenance-Equipment	500	500	1,000	Increase based on actual costs through Jan 2020
501071 · Maint-Supplies & Improvements	0	3,400	3,400	Increase based on actual costs through Jan 2020 and upcoming purchase of new bathroom doors
501080 · Lab Supplies	0	0	0	
501090 · Memberships & Permits	0	0	0	
501100 · Miscellaneous	0	0	0	
501110 · Office Expense	0	0	0	
501111 · Postage	0	0	0	
501150 · Prof & Spec Svc Architectural	0	0	0	
501151 · Accounting & Auditing	0	0	0	
501152 · Information & Tech Services	0	0	0	
501156 · Legal Services	0	0	0	
501158 · Outside Services	0	0	0	
501165 · Lab Testing & Enginr Rpts	0	0	0	
501180 · Publications & Legal Notices	0	0	0	
501190 · Rental Equipment	0	0	0	
501205 · Training & Certifications	0	0	0	
501210 · Small Tools & Equipment	500	0	500	
501232 · Elections Supplies & Service	0	0	0	
501249 · Treatment Chemicals	0	0	0	
501250 · Fuel & Travel	500	150	650	Increase based on actual costs through Jan 2020
501260 · Utilities	0	3,590	3,590	Budget for PGE, Water, Sewer & Street Lighting not included in approved budget
502080 · Taxes & Assessments	0	0	0	
502201 · Payments to other Agencies	0	0	0	
503020 · Building & Improvements Exp	0	0	0	
503070 · Equipment	0	0	0	
503100 · Interest on USDA loans	0	0	0	
503150 · Principal on USDA - S/T	0	0	0	
503300 · Operation & Main Contingency	588	(588)	0	
Total Expense	21,000	14,116	35,116	
Net	0	(14,116)	(14,116)	Projected shortfall; General Manager working with Yolo County for additional funds to cover expenses.