

ECSD  
2021-2022 BUDGET

	8302 WTRE	8303 SWRE	8304 LTGE	8305 MAINT	8306 EQ PARK	8307 EC PARK	TOTAL	BUDGET (Rev. 04/2021)	Variance from Prior Year Final Budget	Notes
	2021-22 Budget	2021-22 Budget	2021-22 Budget	2021-22 Budget	2021-22 Budget	2021-22 Budget	2021-22 Budget			
Revenue										
400100 - Prop Taxes-Curr Secured	\$28,005	\$28,005	\$0	\$0	\$0	\$0	\$56,010	\$52,750	\$3,260	
400101 - Prop Taxes-Curr Unsecured	\$204	\$204	\$0	\$0	\$0	\$0	\$408	\$276	\$132	
400111 - Prop Taxes-Prior Unsecured	\$4	\$4	\$0	\$0	\$0	\$0	\$8	\$2	\$6	
400120 - Prop Taxes-Supplemental Curr	\$343	\$343	\$0	\$0	\$0	\$0	\$686	\$0	\$686	
400121 - Supplemental Roll	\$15	\$15	\$0	\$0	\$0	\$0	\$30	\$1,284	-\$1,254	
400327 - Development Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,252	-\$9,252	Will review and revise as incurred
400700 - Investment Earning-Pool	\$12,591	\$12,591	\$0	\$0	\$0	\$0	\$25,182	\$23,580	\$1,622	
401240 - St-Homeowners Prop Tax Relf	\$485	\$485	\$0	\$0	\$0	\$0	\$970	\$988	-\$18	
402000 - Other-In-Lieu Taxes	\$34	\$34	\$0	\$0	\$0	\$0	\$68	\$74	-\$6	
402100 - From other Agencies	\$6,475	\$6,475	\$0	\$45,000	\$145,562	\$25,438	\$228,950	\$228,000	\$950	
403321 - Sewer Commerical	\$0	\$52,378	\$0	\$0	\$0	\$0	\$52,378	\$52,251	\$127	
403322 - Sewer Residential	\$0	\$680,085	\$0	\$0	\$0	\$0	\$680,085	\$660,763	\$19,322	Rate Increase
403325 - Water Commercial	\$120,413	\$0	\$0	\$0	\$0	\$0	\$120,413	\$120,567	-\$154	
403326 - Water Residential	\$811,033	\$0	\$0	\$0	\$0	\$0	\$811,033	\$805,755	\$5,278	Rate Increase
403330 - Street Light Residential I&P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
403332 - Sewer Residential I&P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
403336 - Water Residential I&P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
403540 - Street Lighting Residential	\$0	\$0	\$26,006	\$0	\$0	\$0	\$26,006	\$26,002	\$4	
403541 - Street Lighting Commercial	\$0	\$0	\$1,336	\$0	\$0	\$0	\$1,336	\$1,266	\$70	
403542 - Street Light Com I&P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
403543 - Sewer Com I&P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
403544 - Water Com I&P	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
403699 - Other Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
404190 - Other Misc Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
405100 - Restricted Funds Transferred In	\$196,000	\$0	\$0	\$0	\$0	\$0	\$196,000	\$102,433	\$93,567	USDA Water Reserve for new tanks and test well
Total Revenue & Transferred In	\$1,175,602	\$760,619	\$27,342	\$45,000	\$145,562	\$25,438	\$2,199,563	2,085,223	\$114,340	

ECSD  
2021-2022 BUDGET

	8302 WTRE	8303 SWRE	8304 LTGE	8305 MAINT	8306 EQ PARK	8307 EC PARK	TOTAL	BUDGET	Variance from	Notes
	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	2021-22	(Rev.	Prior Year	
	Budget	Budget	Budget	Budget	Budget	Budget	Budget	04/2021)	Final Budget	
Expense										
500100 - Payroll - Regular Employees	\$176,212	\$180,429	\$0	\$30,040	\$34,396	\$10,013	\$431,090	\$397,717	\$33,373	Personnel Changes and Fully staffed for budget year
500130 - Standby Time	\$11,102	\$11,102	\$0	\$0	\$0	\$0	\$22,204	\$21,576	\$628	
500310 - Retirement	\$12,933	\$13,254	\$0	\$2,280	\$2,536	\$760	\$31,763	\$31,435	\$328	
500315 - Unfunded Retirement	\$15,568	\$15,583	\$0	\$108	\$118	\$35	\$31,410	\$32,970	-\$1,560	Personnel Changes
500320 - Payroll Taxes	\$15,288	\$15,887	\$0	\$2,445	\$2,981	\$815	\$37,196	\$35,431	\$1,765	Personnel Changes
500340 - Health Insurance	\$39,792	\$40,708	\$0	\$3,115	\$7,662	\$1,038	\$92,315	\$66,938	\$25,377	Personnel and Benefit Election Changes
500345 - Retiree Health Ins	\$17,968	\$17,968	\$0	\$0	\$0	\$0	\$35,936	\$35,526	\$410	
500390 - Workers Compensation	\$6,515	\$6,835	\$0	\$2,281	\$2,260	\$760	\$18,851	\$16,876	\$1,775	Personnel Changes and Fully staffed for budget year
500400 - Other Employee Benefits	\$643	\$660	\$0	\$702	\$129	\$234	\$2,368	\$2,641	-\$273	
501010 - Uniforms & Personal Supplies	\$651	\$664	\$0	\$102	\$366	\$51	\$2,044	\$2,010	\$34	
501020 - Communications & Security	\$3,132	\$3,132	\$0	\$0	\$1,800	\$0	\$7,764	\$7,635	\$129	
501040 - Garbage Service	\$2,451	\$2,548	\$0	\$0	\$1,526	\$1,185	\$7,710	\$7,580	\$130	
501051 - Insurance-Public Liability	\$18,725	\$18,725	\$0	\$819	\$1,166	\$582	\$36,017	\$33,625	\$2,392	Added New Truck, General rate increase
501070 - Maintenance-Equipment	\$12,204	\$9,153	\$0	\$183	\$1,017	\$1,017	\$23,574	\$23,180	\$394	
501071 - Maint-Supplies & Improvements	\$51,480	\$47,291	\$0	\$486	\$5,085	\$2,034	\$106,376	\$106,753	-\$377	
501080 - Lab Supplies	\$0	\$814	\$0	\$0	\$1,017	\$0	\$1,831	\$1,800	\$31	
501090 - Memberships & Permits	\$15,447	\$25,425	\$0	\$0	\$0	\$0	\$40,872	\$40,200	\$672	
501100 - Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
501110 - Office Expense	\$4,882	\$4,882	\$0	\$0	\$254	\$0	\$10,018	\$9,850	\$168	
501111 - Postage	\$4,068	\$4,068	\$0	\$0	\$0	\$0	\$8,136	\$8,000	\$136	
501150 - Prof & Spec Svc Architectural	\$41,750	\$41,750	\$0	\$0	\$0	\$0	\$83,500	\$41,500	\$42,000	Architectural planning for future capital improvements, basement, Management Consulting
501151 - Accounting & Auditing	\$7,828	\$7,828	\$0	\$0	\$0	\$0	\$15,256	\$15,000	\$256	
501152 - Information & Tech Services	\$15,980	\$13,338	\$0	\$0	\$864	\$0	\$30,180	\$19,450	\$10,730	SCADA, IT Infrastructure Management
501156 - Legal Services	\$10,170	\$3,560	\$0	\$0	\$0	\$0	\$13,730	\$13,500	\$230	
501158 - Development Settlement Agrmt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,518	-\$3,518	
501165 - Lab Testing & Enginr Rpts	\$12,204	\$6,611	\$0	\$0	\$0	\$0	\$18,815	\$18,500	\$315	
501180 - Publications & Legal Notices	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
501190 - Rental Equipment	\$6,102	\$3,051	\$0	\$0	\$0	\$0	\$9,153	\$9,000	\$153	
501205 - Training & Certifications	\$7,000	\$7,000	\$0	\$0	\$610	\$0	\$14,610	\$10,600	\$4,010	Increased Compliance Requirements
501210 - Small Tools & Equipment	\$10,900	\$11,403	\$0	\$0	\$1,526	\$151	\$23,980	\$19,100	\$4,880	Shovings
501232 - Elections Supplies & Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
501249 - Treatment Chemicals	\$3,051	\$0	\$0	\$0	\$22,730	\$0	\$25,781	\$25,350	\$431	
501250 - Fuel & Travel	\$6,102	\$5,594	\$0	\$610	\$1,017	\$661	\$13,984	\$13,750	\$234	
501260 - Utilities	\$70,441	\$35,327	\$24,917	\$1,831	\$36,794	\$6,102	\$175,412	\$172,479	\$2,933	
502080 - Taxes & Assessments	\$356	\$4,780	\$0	\$0	\$0	\$0	\$5,136	\$5,050	\$86	
502281 - Payments to other Agencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
503020 - Building & Improvements Exp	\$239,500	\$105,000	\$1,017	\$0	\$0	\$0	\$345,517	\$258,000	\$87,517	Fiber optics upgrade, new water tanks, new pressure tank, shop roof repair
503070 - Equipment	\$8,500	\$39,155	\$0	\$0	\$0	\$0	\$47,655	\$77,000	-\$29,345	Valve Exerciser
503100 - Interest on USDA loans	\$44,255	\$19,687	\$0	\$0	\$0	\$0	\$63,942	\$170,448	-\$106,504	Based on Bond Debt Service schedule
503150 - Principal on USDA S/T	\$125,000	\$45,000	\$0	\$0	\$0	\$0	\$170,000	\$101,000	\$69,000	Based on Bond Debt Service schedule
503300 - Operation & Maint Contingency	\$159,592	\$14,629	\$1,408	\$0	\$20,008	\$0	\$195,637	\$230,237	-\$34,600	
Total Expense	\$1,175,602	\$780,619	\$27,342	\$45,000	\$145,562	\$25,438	\$2,189,563	2,085,223	\$114,340	
Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Signature - Chair of the Board  
Esparto Community Service District

Date

Signature - Clerk to the Board  
Esparto Community Service District

Date

**ECSD  
2021-2022 BUDGET**

	8302 WTRE	8302 WTRE	8302 WTRE	8302 WTRE
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
Revenue				
400100 · Prop Taxes-Curr Secured	26,375	1,630	28,005	Based on tax revenue received thru 1/31/21
400101 · Prop Taxes-Curr Unsecured	138	68	204	Based on tax revenue received thru 1/31/21
400111 · Prop Taxes-Prior Unsecured	1	3	4	Based on tax revenue received thru 1/31/21
400120 · Prop Taxes-Supplemental Curr	0	343	343	Based on tax revenue received thru 06/30/20
400121 · Supplemental Roll	642	(627)	15	Based on tax revenue received thru 1/31/21
400327 · Development Fees	5,535	(5,535)		Will review and revise as incurred
400700 · Investment Earning-Pool	11,780	811	12,591	Based on tax revenue received thru 06/30/20
401240 · St-Homeowners Prop Tax Relf	494	(9)	485	Based on tax revenue received thru 06/30/20
402000 · Other-In-Liew Taxes	0	34	34	Based on tax revenue received thru 06/30/20
402100 · From other Agencies	6,000	475	6,475	Based on tax revenue received thru 06/30/20
403321 · Sewer Commerical	0	0		
403322 · Sewer Residential	0	0		
403325 · Water Commercial	120,567	(154)	120,413	Based on new rates effective 7/1/21 and prior year water usage
403326 · Water Residential	805,755	5,278	811,033	Based on new rates effective 7/1/21 and prior year water usage
403330 · Street Light Residential I&P	0	0		
403332 · Sewer Residential I&P	0	0		
403336 · Water Residential I&P	0	0		
403540 · Street Lighting Residential	0	0		
403541 · Street Lighting Commercial	0	0		
403542 · Street Light Com I&P	0	0		
403543 · Sewer Com I&P	0	0		
403544 · Water Com I&P	0	0		
403699 · Other Charges for Service	0	0		
404190 · Other Misc Income	0	0		
405100 · Restricted Funds Transferred In	38,500	157,500	196,000	USDA Water Reserve for new tanks and test well
Total Revenue & Transferred In	1,015,787	159,815	1,175,602	

**ECSD  
2021-2022 BUDGET**

	8302 WTRE	8302 WTRE	8302 WTRE	8302 WTRE
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
Expense				
500100 · Payroll - Regular Employees	156,366	19,846	176,212	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500130 · Standby Time	10,788	314	11,102	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500310 · Retirement	12,900	33	12,933	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500315 · Unfunded Retirement	13,030	2,538	15,568	Classic and by labor distribution for PEPRA
500320 · Payroll Taxes	14,205	1,083	15,288	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500340 · Health Insurance	26,380	11,412	39,792	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500345 · Retiree Health Ins	17,763	205	17,968	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500390 · Workers Compensation	5,443	1,072	6,515	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500400 · Other Employee Benefits	787	(144)	643	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
501010 · Uniforms & Personal Supplies	650	11	661	Increase based on 1.7% forecasted CPI for 2022
501020 · Communications & Security	3,080	52	3,132	Increase based on 1.7% forecasted CPI for 2022
501040 · Garbage Service	2,410	41	2,451	Increase based on 1.7% forecasted CPI for 2022
501051 · Insurance-Public Liability	15,487	1,238	16,725	Increase based on SDRMA notice of Estimated Contribution
501070 · Maintenance-Equipment	12,000	204	12,204	Increase based on 1.7% forecasted CPI for 2022
501071 · Maint-Supplies & Improvements	50,619	861	51,480	Increase based on 1.7% forecasted CPI for 2022
501080 · Lab Supplies	0	0	0	
501090 · Memberships & Permits	14,500	947	15,447	Increase based on 1.7% forecasted CPI for 2022 and AWWA Membership
501100 · Miscellaneous	0	0	0	
501110 · Office Expense	4,800	82	4,882	Increase based on 1.7% forecasted CPI for 2022
501111 · Postage	4,000	68	4,068	Increase based on 1.7% forecasted CPI for 2022
501150 · Prof & Spec Svc Architectural	21,500	20,250	41,750	Consulting
501151 · Accounting & Auditing	7,500	128	7,628	Increase based on 1.7% forecasted CPI for 2022
501152 · Information & Tech Services	10,600	5,380	15,980	Maintenance
501156 · Legal Services	10,000	170	10,170	Increase based on 1.7% forecasted CPI for 2022
501158 · Development Settlement Agrmt	0	0	0	Will review and revise as incurred
501165 · Lab Testing & Enginr Rpts	12,000	204	12,204	Increase based on 1.7% forecasted CPI for 2022
501180 · Publications & Legal Notices	0	0	0	
501190 · Rental Equipment	6,000	102	6,102	Increase based on 1.7% forecasted CPI for 2022
501205 · Training & Certifications	5,000	2,000	7,000	Increased compliance requirements
501210 · Small Tools & Equipment	8,500	2,400	10,900	Increase based on 1.7% forecasted CPI for 2022 + Shorings
501232 · Elections Supplies & Service	0	0	0	
501249 · Treatment Chemicals	3,000	51	3,051	Increase based on 1.7% forecasted CPI for 2022
501250 · Fuel & Travel	6,000	102	6,102	Increase based on 1.7% forecasted CPI for 2022
501260 · Utilities	69,264	1,177	70,441	Increase based on 1.7% forecasted CPI for 2022
502080 · Taxes & Assessments	350	6	356	Increase based on 1.7% forecasted CPI for 2022
502201 · Payments to other Agencies	0	0	0	
503020 · Building & Improvements Exp	222,000	17,500	239,500	Fiber optics upgrade, new water tanks, new pressure tank, shop roof repair
503070 · Equipment	38,500	(30,000)	8,500	Valve Exerciser
503100 · Interest on USDA loans	115,336	(71,081)	44,255	Based on Water System Bond Debt Service schedule
503150 · Principal on USDA - S/T	75,000	50,000	125,000	Based on Water System Bond Debt Service schedule
503300 · Operation & Main Contingency	38,029	121,563	159,592	Currently at ~13.5% of budget
Total Expense	1,015,787	159,815	1,175,602	
Net	0	0	0	

**ECSD  
2021-2022 BUDGET**

	8303 SWRE	8303 SWRE	8303 SWRE	8303 SWRE
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
<b>Revenue</b>				
400100 - Prop Taxes-Curr Secured	26,375	1,630	28,005	Based on tax revenue received thru 1/31/21
400101 - Prop Taxes-Curr Unsecured	138	66	204	Based on tax revenue received thru 1/31/21
400111 - Prop Taxes-Prior Unsecured	1	3	4	Based on tax revenue received thru 1/31/21
400120 - Prop Taxes-Supplemental Curr	0	343	343	Based on tax revenue received thru 06/30/20
400121 - Supplemental Roll	642	(627)	15	Based on tax revenue received thru 1/31/21
400327 - Development Fees	3,717	(3,717)		Will review and revise as incurred
400700 - Investment Earning-Pool	11,780	811	12,591	Based on tax revenue received thru 06/30/20
401240 - St-Homeowners Prop Tax Relf	494	(9)	485	Based on tax revenue received thru 06/30/20
402000 - Other-In-Liew Taxes	74	(40)	34	Based on tax revenue received thru 06/30/20
402100 - From other Agencies	6,000	475	6,475	Based on tax revenue received thru 06/30/20
403321 - Sewer Commerical	52,251	127	52,378	
403322 - Sewer Residential	660,763	19,322	680,085	
403325 - Water Commercial	0	0		
403326 - Water Residential	0	0		
403330 - Street Light Residential I&P	0	0		
403332 - Sewer Residential I&P	0	0		
403336 - Water Residential I&P	0	0		
403540 - Street Lighting Residential	0	0		
403541 - Street Lighting Commercial	0	0		
403542 - Street Light Com I&P	0	0		
403543 - Sewer Com I&P	0	0		
403544 - Water Com I&P	0	0		
403699 - Other Charges for Service	0	0		
404190 - Other Misc Income	0	0		
405100 - Restricted Funds Transferred In	63,933	(63,933)		
<b>Total Revenue &amp; Transferred In</b>	<b>826,168</b>	<b>(45,549)</b>	<b>780,619</b>	

**ECSD  
2021-2022 BUDGET**

	8303 SWRE	8303 SWRE	8303 SWRE	8303 SWRE
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
<b>Expense</b>				
500100 · Payroll - Regular Employees	160,813	19,816	180,429	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500130 · Standby Time	10,788	314	11,102	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500310 · Retirement	13,204	50	13,254	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500315 · Unfunded Retirement	13,403	2,160	15,563	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500320 · Payroll Taxes	14,588	1,079	15,667	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500340 · Health Insurance	28,969	11,739	40,708	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500345 · Retiree Health Ins	17,763	205	17,968	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500390 · Workers Compensation	5,858	977	6,835	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500400 · Other Employee Benefits	800	(140)	660	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
501010 · Uniforms & Personal Supplies	850	14	864	Increase based on 1.7% forecasted CPI for 2022
501020 · Communications & Security	3,080	52	3,132	Increase based on 1.7% forecasted CPI for 2022
501040 · Garbage Service	2,505	43	2,548	Increase based on 1.7% forecasted CPI for 2022
501051 · Insurance-Public Liability	15,614	1,111	16,725	Increase based on SDRMA notice of Estimated Contribution
501070 · Maintenance-Equipment	9,000	153	9,153	Increase based on 1.7% forecasted CPI for 2022
501071 · Maint-Supplies & Improvements	46,500	791	47,291	Increase based on 1.7% forecasted CPI for 2022
501080 · Lab Supplies	800	14	814	Increase based on 1.7% forecasted CPI for 2022
501090 · Memberships & Permits	25,000	425	25,425	
501100 · Miscellaneous	0	0	0	
501110 · Office Expense	4,800	82	4,882	Increase based on 1.7% forecasted CPI for 2022
501111 · Postage	4,000	68	4,068	Increase based on 1.7% forecasted CPI for 2022
501150 · Prof & Spec Svc Architectural	20,000	21,750	41,750	Architectural planning for future capital improvements, Management Consulting
501151 · Accounting & Auditing	7,500	128	7,628	Increase based on 1.7% forecasted CPI for 2022
501152 · Information & Tech Services	8,000	5,336	13,336	Increase based on 1.7% forecasted CPI for 2022, IT Maintenance
501156 · Legal Services	3,500	60	3,560	Increase based on 1.7% forecasted CPI for 2022
501158 · Development Settlement Agrmt	3,518	(3,518)		Will review and revise as incurred
501165 · Lab Testing & Enginr Rpts	6,500	111	6,611	Increase based on 1.7% forecasted CPI for 2022
501180 · Publications & Legal Notices	0	0	0	
501190 · Rental Equipment	3,000	51	3,051	Increase based on 1.7% forecasted CPI for 2022
501205 · Training & Certifications	5,000	2,000	7,000	Increased compliance requirements
501210 · Small Tools & Equipment	8,000	2,403	11,403	Increase based on 1.7% forecasted CPI for 2022 + shorings
501232 · Elections Supplies & Service	0	0	0	
501249 · Treatment Chemicals	0	0	0	
501250 · Fuel & Travel	5,500	94	5,594	Increase based on 1.7% forecasted CPI for 2022
501260 · Utilities	34,736	591	35,327	Increase based on 1.7% forecasted CPI for 2022
502080 · Taxes & Assessments	4,700	80	4,780	Increase based on 1.7% forecasted CPI for 2022
502201 · Payments to other Agencies	0	0	0	
503020 · Building & Improvements Exp	35,000	70,000	105,000	repair
503070 · Equipment	38,500	655	39,155	
503100 · Interest on USDA loans	55,110	(35,423)	19,687	Based on Wastewater System Bond Debt Service Schedule
503150 · Principal on USDA - S/T	26,000	19,000	45,000	Based on Wastewater System Bond Debt Service Schedule
503300 · Operation & Main Contingency	182,289	(167,840)	14,829	for RISE
<b>Total Expense</b>	<b>826,168</b>	<b>(45,549)</b>	<b>780,619</b>	
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	



ECSD  
2021-2022 BUDGET

	8304 LTGE	8304 LTGE	8304 LTGE	8304 LTGE
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
Revenue				
400100 - Prop Taxes-Curr Secured	0	0		
400101 - Prop Taxes-Curr Unsecured	0	0		
400111 - Prop Taxes-Prior Unsecured	0	0		
400120 - Prop Taxes-Supplemental Curr	0	0		
400121 - Supplemental Roll	0	0		
400327 - Development Fees		0		
400700 - Investment Earning-Pool	0	0		
401240 - St-Homeowners Prop Tax Relf	0	0		
402000 - Other-In-Liew Taxes	0	0		
402100 - From other Agencies	0	0		
403321 - Sewer Commerical	0	0		
403322 - Sewer Residential	0	0		
403325 - Water Commercial	0	0		
403326 - Water Residential	0	0		
403330 - Street Light Residential I&P	0	0		
403332 - Sewer Residential I&P	0	0		
403336 - Water Residential I&P	0	0		
403540 - Street Lighting Residential	26,002	4	26,006	Based on accounts as of 3/4/2021
403541 - Street Lighting Commercial	1,266	70	1,336	Based on accounts as of 3/4/2021
403542 - Street Light Com I&P	0	0		
403543 - Sewer Com I&P	0	0		
403544 - Water Com I&P	0	0		
403699 - Other Charges for Service	0	0		
404190 - Other Misc Income	0	0		
405100 - Restricted Funds Transferred In	0	0		
Total Revenue & Transferred In	27,268	74	27,342	

**ECSD  
2021-2022 BUDGET**

	8304 LTGE	8304 LTGE	8304 LTGE	8304 LTGE
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
<b>Expense</b>				
500100 · Payroll - Regular Employees	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	
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	
501156 · Legal Services	0	0	0	
501158 · Development Settlement Agmt	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	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	417	24,917	Increase based on 1.7% forecasted CPI for 2022
502080 · Taxes & Assessments	0	0	0	
502201 · Payments to other Agencies	0	0	0	
503020 · Building & Improvements Exp	1,000	17	1,017	Increase based on 1.7% forecasted CPI for 2022
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	1,768	(360)	1,408	Reserve for possible higher increase in utility rates and repairs to street lights
<b>Total Expense</b>	<b>27,268</b>	<b>74</b>	<b>27,342</b>	
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ECSD  
2021-2022 BUDGET**

	8305 MAINT	8305 MAINT	8305 MAINT	8305 MAINT
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
Revenue				
400100 - Prop Taxes-Curr Secured	0	0		
400101 - Prop Taxes-Curr Unsecured	0	0		
400111 - Prop Taxes-Prior Unsecured	0	0		
400120 - Prop Taxes-Supplemental Curr	0	0		
400121 - Supplemental Roll	0	0		
400327 - Development Fees		0		
400700 - Investment Earning-Pool	0	0		
401240 - St-Homeowners Prop Tax Relf	0	0		
402000 - Other-In-Liew Taxes	0	0		
402100 - From other Agencies	45,000	0	45,000	Assessment Fees for Detention Ponds
403321 - Sewer Commerical	0	0		
403322 - Sewer Residential	0	0		
403325 - Water Commercial	0	0		
403326 - Water Residential	0	0		
403330 - Street Light Residential I&P	0	0		
403332 - Sewer Residential I&P	0	0		
403336 - Water Residential I&P	0	0		
403540 - Street Lighting Residential	0	0		
403541 - Street Lighting Commercial	0	0		
403542 - Street Light Com I&P	0	0		
403543 - Sewer Com I&P	0	0		
403544 - Water Com I&P	0	0		
403699 - Other Charges for Service	0	0		
404190 - Other Misc Income	0	0		
405100 - Restricted Funds Transferred In	0	0		
Total Revenue & Transferred In	45,000	0	45,000	

**ECSD  
2021-2022 BUDGET**

	8305 MAINT	8305 MAINT	8305 MAINT	8305 MAINT
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
<b>Expense</b>				
500100 - Payroll - Regular Employees	28,242	1,796	30,040	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500130 - Standby Time	0	0	0	
500310 - Retirement	1,933	347	2,280	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500315 - Unfunded Retirement	2,370	(2,264)	106	
500320 - Payroll Taxes	2,387	58	2,445	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500340 - Health Insurance	3,055	60	3,115	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500345 - Retiree Health Ins	0	0	0	
500390 - Workers Compensation	1,960	321	2,281	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500400 - Other Employee Benefits	702	0	702	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
501010 - Uniforms & Personal Supplies	100	2	102	Increase based on 1.7% forecasted CPI for 2022
501020 - Communications & Security	0	0	0	
501040 - Garbage Service	0	0	0	
501051 - Insurance-Public Liability	805	14	819	Increase based on 1.7% forecasted CPI for 2022
501070 - Maintenance-Equipment	180	3	183	Increase based on 1.7% forecasted CPI for 2022
501071 - Maint-Supplies & Improvements	866	(380)	486	Decreased to balance budget to revenue
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 - Development Settlement Agmt	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	0	0	0	
501232 - Elections Supplies & Service	0	0	0	
501249 - Treatment Chemicals	0	0	0	
501250 - Fuel & Travel	600	10	610	Increase based on 1.7% forecasted CPI for 2022
501260 - Utilities	1,800	31	1,831	Increase based on 1.7% forecasted CPI for 2022
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	0	0	0	
<b>Total Expense</b>	<b>45,000</b>	<b>0</b>	<b>45,000</b>	
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ECSD  
2021-2022 BUDGET**

	8306 EQ PARK	8306 EQ PARK	8306 EQ PARK	8306 EQ PARK
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
Revenue				
400100 - Prop Taxes-Curr Secured	0	0		
400101 - Prop Taxes-Curr Unsecured	0	0		
400111 - Prop Taxes-Prior Unsecured	0	0		
400120 - Prop Taxes-Supplemental Curr	0	0		
400121 - Supplemental Roll	0	0		
400327 - Development Fees	0	0		
400700 - Investment Earning-Pool	0	0		
401240 - St-Homeowners Prop Tax Relf	0	0		
402000 - Other-In-Liew Taxes	0	0		
402100 - From other Agencies	145,913	(351)	145,562	expenses.
403321 - Sewer Commerical	0	0		
403322 - Sewer Residential	0	0		
403325 - Water Commercial	0	0		
403326 - Water Residential	0	0		
403330 - Street Light Residential I&P	0	0		
403332 - Sewer Residential I&P	0	0		
403336 - Water Residential I&P	0	0		
403540 - Street Lighting Residential	0	0		
403541 - Street Lighting Commercial	0	0		
403542 - Street Light Com I&P	0	0		
403543 - Sewer Com I&P	0	0		
403544 - Water Com I&P	0	0		
403699 - Other Charges for Service	0	0		
404190 - Other Misc Income	0	0		
405100 - Restricted Funds Transferred In	0	0		
Total Revenue & Transferred In	145,913	(351)	145,562	

**ECSD  
2021-2022 BUDGET**

	8306 EQ PARK	8306 EQ PARK	8306 EQ PARK	8306 EQ PARK
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
<b>Expense</b>				
500100 - Payroll - Regular Employees	42,882	(8,486)	34,396	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500130 - Standby Time	0	0	0	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500310 - Retirement	2,753	(217)	2,536	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500315 - Unfunded Retirement	3,377	(3,259)	118	
500320 - Payroll Taxes	3,455	(474)	2,981	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500340 - Health Insurance	5,517	2,145	7,662	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500345 - Retiree Health Ins	0	0	0	
500390 - Workers Compensation	2,961	(701)	2,260	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500400 - Other Employee Benefits	118	11	129	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
501010 - Uniforms & Personal Supplies	360	6	366	Increase based on 1.7% forecasted CPI for 2022
501020 - Communications & Security	1,475	25	1,500	Increase based on 1.7% forecasted CPI for 2022
501040 - Garbage Service	1,500	26	1,526	Increase based on 1.7% forecasted CPI for 2022
501051 - Insurance-Public Liability	1,147	19	1,166	Increase based on 1.7% forecasted CPI for 2022
501070 - Maintenance-Equipment	1,000	17	1,017	Increase based on 1.7% forecasted CPI for 2022
501071 - Maint-Supplies & Improvements	5,000	85	5,085	Increase based on 1.7% forecasted CPI for 2022
501080 - Lab Supplies	1,000	17	1,017	Increase based on 1.7% forecasted CPI for 2022
501090 - Memberships & Permits	0	0	0	Increase based on 1.7% forecasted CPI for 2022
501100 - Miscellaneous	0	0	0	
501110 - Office Expense	250	4	254	Increase based on 1.7% forecasted CPI for 2022
501111 - Postage	0	0	0	
501150 - Prof & Spec Svc Architectural	0	0	0	
501151 - Accounting & Auditing	0	0	0	
501152 - Information & Tech Services	850	14	864	Increase based on 1.7% forecasted CPI for 2022
501156 - Legal Services	0	0	0	
501158 - Development Settlement Agrmt	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	600	10	610	Increase based on 1.7% forecasted CPI for 2022
501210 - Small Tools & Equipment	1,500	26	1,526	Increase based on 1.7% forecasted CPI for 2022
501232 - Elections Supplies & Service	0	0	0	
501249 - Treatment Chemicals	22,350	380	22,730	Increase based on 1.7% forecasted CPI for 2022
501250 - Fuel & Travel	1,000	17	1,017	Increase based on 1.7% forecasted CPI for 2022
501260 - Utilities	36,179	615	36,794	Increase based on 1.7% forecasted CPI for 2022
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	10,639	9,369	20,008	Increase to balance budget
<b>Total Expense</b>	<b>145,913</b>	<b>(351)</b>	<b>145,562</b>	
<b>Net</b>	<b>0</b>	<b>0</b>	<b>0</b>	

ECSD  
2021-2022 BUDGET

	8307 EC PARK	8307 EC PARK	8307 EC PARK	8307 EC PARK
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
Revenue				
400100 - Prop Taxes-Curr Secured	0	0		
400101 - Prop Taxes-Curr Unsecured	0	0		
400111 - Prop Taxes-Prior Unsecured	0	0		
400120 - Prop Taxes-Supplemental Curr	0	0		
400121 - Supplemental Roll	0	0		
400327 - Development Fees	0	0		
400700 - Investment Earning-Pool	0	0		
401240 - St-Homeowners Prop Tax Relf	0	0		
402000 - Other-In-Liew Taxes	0	0		
402100 - From other Agencies	25,087	351	25,438	Per Yolo County Contract - \$171,000 for Pool and Park combined.
403321 - Sewer Commerical	0	0		
403322 - Sewer Residential	0	0		
403325 - Water Commercial	0	0		
403326 - Water Residential	0	0		
403330 - Street Light Residential I&P	0	0		
403332 - Sewer Residential I&P	0	0		
403336 - Water Residential I&P	0	0		
403540 - Street Lighting Residential	0	0		
403541 - Street Lighting Commercial	0	0		
403542 - Street Light Com I&P	0	0		
403543 - Sewer Com I&P	0	0		
403544 - Water Com I&P	0	0		
403699 - Other Charges for Service	0	0		
404190 - Other Misc Income	0	0		
405100 - Restricted Funds Transferred In	0	0		
Total Revenue & Transferred In	25,087	351	25,438	

**ECSD  
2021-2022 BUDGET**

	8307 EC PARK	8307 EC PARK	8307 EC PARK	8307 EC PARK
	Revised Budget 04/21/2021	Change Over Prior Year	2021-22 Budget	Change Explanation
Expense				
500100 · Payroll - Regular Employees	9,414	599	10,013	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500130 · Standby Time	0	0	0	
500310 · Retirement	645	115	760	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500315 · Unfunded Retirement	790	(755)	35	
500320 · Payroll Taxes	796	19	815	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500340 · Health Insurance	1,017	21	1,038	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500345 · Retiree Health Ins	0	0	0	
500390 · Workers Compensation	654	106	760	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
500400 · Other Employee Benefits	234	0	234	Based on 2021-2022 estimated salaries and overtime, full year of new staffing
501010 · Uniforms & Personal Supplies	50	1	51	Increase based on 1.7% forecasted CPI for 2022
501020 · Communications & Security	0	0	0	Increase based on 1.7% forecasted CPI for 2022
501040 · Garbage Service	1,165	20	1,185	Increase based on 1.7% forecasted CPI for 2022
501051 · Insurance-Public Liability	572	10	582	Increase based on 1.7% forecasted CPI for 2022
501070 · Maintenance-Equipment	1,000	17	1,017	Increase based on 1.7% forecasted CPI for 2022
501071 · Maint-Supplies & Improvements	2,000	34	2,034	Increase based on 1.7% forecasted CPI for 2022
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 · Development Settlement Agmt	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	100	51	151	Increase based on 1.7% forecasted CPI for 2022
501232 · Elections Supplies & Service	0	0	0	
501249 · Treatment Chemicals	0	0	0	
501250 · Fuel & Travel	650	11	661	Increase based on 1.7% forecasted CPI for 2022
501260 · Utilities	6,000	102	6,102	Increase based on 1.7% forecasted CPI for 2022
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	0	0		
Total Expense	25,087	351	25,438	
Net	0	0	0	