

**ECSD BUDGET
2022-2023
PROPOSED**

	8302 WTRF	8303 SWRE	8304 LTGE	8305 MAINT	8306 EQPARK	8307 ECPARK	TOTAL		Notes
	2022-2023 PROPOSED BUDGET	2022-2023 PROPOSED BUDGET	2022-2023 PROPOSED BUDGET	2022-2023 PROPOSED BUDGET	2022-2023 PROPOSED BUDGET	2022-2023 PROPOSED BUDGET	2022-2023 PROPOSED BUDGET	Change Over Prior Year	
Income									
400100 · Prop Taxes-Curr Secured	30,000	30,000	-	-	-	-	60,000	3,990	Based on tax revenue received thru 12/31/2021
400101 · Prop Taxes-Curr Unsecured	204	204	-	-	-	-	408	-	Based on tax revenue received thru 12/31/2021
400111 · Prop Taxes-Prior Unsecured	4	4	-	-	-	-	8	-	Based on tax revenue received thru 12/31/2021
400120 · Prop Taxes-Supplemental Curr	870	870	-	-	-	-	1,740	1,054	Based on tax revenue received thru 12/31/2021
400121 · Supplemental Roll	15	15	-	-	-	-	30	-	Based on tax revenue received thru 12/31/2021
400327 · Development Fees	432,500	391,500	-	-	-	-	824,000	709,961	Based on connection fees for 60 homes - 50% of Orciouli
400700 · Investment Earning-Pool	6,000	6,000	-	-	-	-	12,000	-	
401240 · St-Homeowners Prop Tax Relf	485	485	-	-	-	-	970	-	Based on tax revenue received thru 12/31/2021
402000 · Other-In-Lieu Taxes	45	45	-	-	-	-	90	22	
402100 · From other Agencies	16,000	16,000	-	-	215,000	33,000	280,000	51,050	Increase in 8302 & 8303 due to KLCSD; 8306 pending county
403321 · Sewer Commerical	-	78,837	-	45,000	-	-	123,837	71,459	Based on new rates effective 7/1/21
403322 · Sewer Residential	-	712,923	-	-	-	-	712,923	32,838	Based on new rates effective 7/1/21
403325 · Water Commercial	134,241	-	-	-	-	-	134,241	13,828	Based on new rates effective 7/1/21 and prior year usage
403326 · Water Residential	837,253	-	-	-	-	-	837,253	26,220	Based on new rates effective 7/1/21 and prior year usage
403330 · Street Light Residential I&P	-	-	400	-	-	-	400	400	Based on 2019-2020 budget (no I&P during COVID)
403332 · Sewer Residential I&P	-	9,100	-	-	-	-	9,100	9,100	Based on 2019-2020 budget (no I&P during COVID)
403336 · Water Residential I&P	10,000	-	-	-	-	-	10,000	10,000	Based on 2019-2020 budget (no I&P during COVID)
403540 · Street Lighting Residential	-	-	26,687	-	-	-	26,687	681	Based on current rates and connections
403541 · Street Lighting Commercial	-	-	1,336	-	-	-	1,336	-	Based on current rates and connections
403542 · Street Light Com I&P	-	-	-	-	-	-	-	-	
403543 · Sewer Com I&P	-	-	-	-	-	-	-	-	
403544 · Water Com I&P	-	-	-	-	-	-	-	-	
404190 · Other Misc Income	-	-	-	-	-	-	-	-	
405100 · Restricted Funds Transferred In	1,397,178	82,750	-	-	-	-	1,479,928	1,479,928	See CIP Detail
Total Income	2,864,795	1,328,733	28,423	45,000	215,000	33,000	4,514,951	2,410,531	
Expense									
500100 · Payroll - Regular Employees	186,604	194,189	-	27,820	42,385	12,544	463,542	20,588	Based on actual staffing and SSI COLA of 5.9%
500130 · Standby Time	11,572	11,572	-	-	-	-	23,145	941	Based on actual staffing and SSI COLA of 5.9%
500310 · Retirement	13,509	14,075	-	2,078	3,237	1,039	33,938	1,342	Based on actual staffing and SSI COLA of 5.9%
500315 · Unfunded Retirement	18,755	18,755	-	127	212	64	37,912	6,425	CalPERS
500320 · Payroll Taxes	15,951	16,571	-	2,251	3,538	1,126	39,436	1,089	Based on actual staffing and SSI COLA of 5.9%
500340 · Health Insurance	36,224	37,107	-	5,301	7,952	2,651	89,234	(5,649)	Based on actual staffing and SSI COLA of 5.9%
500345 · Retiree Health Ins	21,658	21,658	-	-	-	-	43,316	4,454	Based on actual staffing and SSI COLA of 5.9%
500390 · Workers Compensation	3,423	3,506	-	501	751	250	8,431	(10,985)	Based on actual invoice from SDRMA for 2022-2023
500400 · Other Employee Benefits	1,097	1,124	-	161	241	80	2,703	335	Based on actual staffing and SSI COLA of 5.9%
501010 · Uniforms & Personal Supplies	717	937	-	111	397	55	2,218	174	CPI
501020 · Communications & Security	3,398	4,340	-	-	1,628	-	9,366	734	CPI
501040 · Garbage Service	2,659	2,765	-	-	1,656	1,736	8,816	691	CPI
501051 · Insurance-Public Liability	16,317	16,942	-	2,291	3,567	1,145	40,262	6,662	Based on Estimate from SDRMA
501070 · Maintenance-Equipment	15,741	20,741	-	199	1,103	543	38,327	12,219	CPI; Jetter and Vac Repair
501071 · Maint-Supplies & Improvements	55,856	21,700	7,505	651	5,968	2,207	93,886	7,355	CPI (does not include fertilizing and re-seeding Tull Mem)
501080 · Lab Supplies	-	1,302	-	-	1,103	-	2,405	188	CPI
501090 · Memberships & Permits	17,930	31,899	-	-	-	-	49,829	3,904	CPI
501110 · Office Expense	7,185	6,297	-	-	276	-	13,757	2,921	CPI + New Billing
501111 · Postage	5,639	5,639	-	-	-	-	11,278	3,142	Knights Landing Billing + Postage Increase
501150 · Prof & Spec Svc Architectural	180,000	30,000	-	-	-	-	210,000	177,000	System Plan and New Well Engineering
501151 · Accounting & Auditing	8,276	8,257	-	-	-	-	16,534	1,278	CPI
501152 · Information & Tech Services	25,588	22,720	-	-	937	-	49,245	19,065	CPI; GIS and Historian Program
501156 · Legal Services	11,034	3,854	-	-	-	-	14,888	1,158	CPI
501158 · Development - Settlement Agrmt	-	84,553	-	-	-	-	84,553	48,425	Emerald Homes 22 EDU's @ \$3,843.32 ea
501165 · Lab Testing & Engrnr Rpts	20,741	14,673	-	-	-	-	35,414	16,599	CPI; Rate Study
501190 · Rental Equipment	6,621	3,303	-	-	-	-	9,923	770	CPI
501205 · Training & Certificatlons	3,798	5,425	-	-	662	-	9,884	774	CPI
501210 · Small Tools & Equipment	5,425	5,413	-	-	1,085	164	12,086	935	CPI
501232 · Elections Supplies & Service	-	-	-	-	-	-	-	(11,000)	
501249 · Treatment Chemicals	3,310	-	-	-	24,662	-	27,972	2,191	CPI
501250 · Fuel & Travel	7,595	7,036	-	1,085	1,628	717	18,061	1,400	CPI
501260 · Utilities	76,428	38,241	19,530	1,600	112,014	8,680	256,494	83,334	Increase based on heating pool 8 mos @ \$2,272/wk
502080 · Taxes & Assessments	386	5,174	-	-	-	-	5,561	425	CPI
502201 · Payments to Other Agencies	-	-	-	-	-	-	-	-	
503020 · Building & Improvements Exp	1,846,000	552,000	1,103	-	-	-	2,399,103	2,216,086	System Plan, New Well, Alley 1 Sewer Lines, - See CIP detail
503070 · Equipment	25,500	25,500	-	-	-	-	51,000	5,500	Letter folder/inserter, Air Compressor and Jack Hammer
503110 · Interest - Bonds	78,850	35,500	-	-	-	-	114,350	60,836	Previously budgeted under USDA Loan
503160 · Principal - Bonds	90,000	30,000	-	-	-	-	120,000	(50,000)	Previously budgeted under USOA Loan
503300 · Operation & Main Contingency	41,007	25,964	285	825	-	-	68,081	(220,776)	
Total Expense	2,864,795	1,328,733	28,423	45,000	215,000	33,000	4,514,951	2,410,531	
Net Income	0	0	0	0	0	0	0	0	

CPI: 8.5% based on CPI released March 2022

SSI: SSI COLA 5.9% released October 2021

Development Fees and Building & Improvements Exp are dependent on developments moving forward. New well will not be started unless developments move forward.

Income for 8306 EQPARK is pending approval from Yolo County. If not approved, Utilities for heating pool will be decreased accordingly.

Colleen Jarama
Signature - Chair of the Board
Esparto Community Services District

6/17/22
Date

J M Ott
Signature - Chair of the Board
Esparto Community Services District

6/17/22
Date