

ECSD
2021-2022 BUDGET

	8302 WTRE	8303 SWRE	8304 LTGE	8305 MAINT	8306 EQ PARK	8307 EC PARK	TOTAL	2021-2022 BUDGET (Approved 6/30/21)	Variance from Prior Budget	Notes
	2021-22 Proposed Revision	2021-22 Proposed Revision	2021-22 Proposed Revision	2021-22 Proposed Revision	2021-22 Proposed Revision	2021-22 Proposed Revision	2021-22 Proposed Revision			
Revenue										
400100 · Prop Taxes-Curr Secured	\$28,005	\$28,005	\$0	\$0	\$0	\$0	\$56,010	\$56,010	\$0	
400101 · Prop Taxes-Curr Unsecured	\$204	\$204	\$0	\$0	\$0	\$0	\$408	\$408	\$0	
400111 · Prop Taxes-Prior Unsecured	\$4	\$4	\$0	\$0	\$0	\$0	\$8	\$8	\$0	
400120 · Prop Taxes-Supplemental Curr	\$343	\$343	\$0	\$0	\$0	\$0	\$686	\$686	\$0	
400121 · Supplemental Roll	\$15	\$15	\$0	\$0	\$0	\$0	\$30	\$30	\$0	
400327 · Development Fees	\$60,492	\$53,547	\$0	\$0	\$0	\$0	\$114,039	\$0	\$114,039	Budgeted as incurred, per plan
400700 · Investment Earning-Pool	\$6,000	\$6,000	\$0	\$0	\$0	\$0	\$12,000	\$25,182	-\$13,182	Revised based on 12/31/2021 and prior year actuals
401240 · St-Homeowners Prop Tax Relf	\$485	\$485	\$0	\$0	\$0	\$0	\$970	\$970	\$0	
402000 · Other-In-Liew Taxes	\$34	\$34	\$0	\$0	\$0	\$0	\$68	\$68	\$0	
402100 · From other Agencies	\$6,475	\$6,475	\$0	\$45,000	\$139,290	\$31,710	\$228,950	\$228,950	\$0	
403321 · Sewer Commerical	\$0	\$52,378	\$0	\$0	\$0	\$0	\$52,378	\$52,378	\$0	
403322 · Sewer Residential	\$0	\$680,085	\$0	\$0	\$0	\$0	\$680,085	\$680,085	\$0	
403325 · Water Commercial	\$120,413	\$0	\$0	\$0	\$0	\$0	\$120,413	\$120,413	\$0	
403326 · Water Residential	\$811,033	\$0	\$0	\$0	\$0	\$0	\$811,033	\$811,033	\$0	
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	\$26,006	\$0	
403541 · Street Lighting Commercial	\$0	\$0	\$1,336	\$0	\$0	\$0	\$1,336	\$1,336	\$0	
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	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$196,000	-\$196,000	Projects moved to FY2022-2023
Total Revenue & Transferred In	\$1,033,503	\$627,575	\$27,342	\$45,000	\$139,290	\$31,710	\$2,104,420	2,199,563	-\$95,143	

ECSD
2021-2022 BUDGET

	8302 WTRF	8303 SWRE	8304 LTGE	8305 MAINT	8306 EQ PARK	8307 EC PARK	TOTAL	2021-2022 BUDGET (Approved 6/30/21)	Variance from Prior Budget	Notes
	2021-22 Proposed Revision	2021-22 Proposed Revision	2021-22 Proposed Revision	2021-22 Proposed Revision	2021-22 Proposed Revision	2021-22 Proposed Revision	2021-22 Proposed Revision			
Expense										
500100 - Payroll - Regular Employees	\$178,444	\$182,804	\$0	\$27,206	\$41,000	\$13,500	\$442,954	\$431,090	\$11,864	Pool position hired earlier than planned and above entry level based on experience
500130 - Standby Time	\$11,102	\$11,102	\$0	\$0	\$0	\$0	\$22,204	\$22,204	\$0	
500310 - Retirement	\$13,102	\$13,433	\$0	\$2,000	\$3,043	\$1,018	\$32,596	\$31,763	\$833	Based on actuals after staff changes
500315 - Unfunded Retirement	\$15,581	\$15,599	\$0	\$124	\$142	\$41	\$31,487	\$31,410	\$77	Based on actuals after staff changes
500320 - Payroll Taxes	\$15,569	\$15,959	\$0	\$2,150	\$3,577	\$1,092	\$38,347	\$37,196	\$1,151	Based on actuals after staff changes
500340 - Health Insurance	\$37,953	\$38,902	\$0	\$6,642	\$9,488	\$1,898	\$94,883	\$92,315	\$2,568	Increase in health cost
500345 - Retiree Health Ins	\$19,431	\$19,431	\$0	\$0	\$0	\$0	\$38,862	\$35,936	\$2,926	Increase in health cost
500390 - Workers Compensation	\$6,854	\$7,185	\$0	\$2,287	\$2,338	\$780	\$19,418	\$18,651	\$765	Based on actuals after staff changes
500400 - Other Employee Benefits	\$947	\$971	\$0	\$166	\$237	\$47	\$2,368	\$2,368	\$0	Updating allocations across depts
501010 - Uniforms & Personal Supplies	\$661	\$664	\$0	\$102	\$366	\$51	\$2,044	\$2,044	\$0	
501020 - Communications & Security	\$3,132	\$4,000	\$0	\$0	\$1,500	\$0	\$8,632	\$7,764	\$868	Transmitter repairs at ponds
501040 - Garbage Service	\$2,451	\$2,548	\$0	\$0	\$1,526	\$1,600	\$8,125	\$7,710	\$415	Based on actuals for Park
501051 - Insurance-Public Liability	\$15,169	\$15,337	\$0	\$1,077	\$1,666	\$357	\$33,600	\$36,017	-\$2,417	Based on actuals
501070 - Maintenance-Equipment	\$12,204	\$12,204	\$0	\$183	\$1,017	\$500	\$26,108	\$23,574	\$2,534	Increase due to backhoe maintenance and repair
501071 - Maint-Supplies & Improvements	\$51,480	\$20,000	\$6,917	\$600	\$5,500	\$2,034	\$86,531	\$106,376	-\$19,845	Based on actuals YTD; reduced to cover improvements 503020
501080 - Lab Supplies	\$0	\$1,200	\$0	\$0	\$1,017	\$0	\$2,217	\$1,831	\$386	Increase in cost of supplies
501090 - Memberships & Permits	\$16,525	\$29,400	\$0	\$0	\$0	\$0	\$45,925	\$40,872	\$5,053	Increase in SWRCB Fees
501100 - Miscellaneous	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
501110 - Office Expense	\$5,700	\$4,882	\$0	\$0	\$254	\$0	\$10,836	\$10,018	\$818	Desks
501111 - Postage	\$4,068	\$4,068	\$0	\$0	\$0	\$0	\$8,136	\$8,136	\$0	
501150 - Prof & Spec Svc Architectural	\$8,000	\$25,000	\$0	\$0	\$0	\$0	\$33,000	\$83,500	-\$50,500	Well projects and system planning shifted to FYE2023; Reduced need for consultant
501151 - Accounting & Auditing	\$7,628	\$7,628	\$0	\$0	\$0	\$0	\$15,256	\$15,256	\$0	
501152 - Information & Tech Services	\$15,980	\$13,336	\$0	\$0	\$864	\$0	\$30,180	\$30,180	\$0	
501156 - Legal Services	\$10,170	\$3,560	\$0	\$0	\$0	\$0	\$13,730	\$13,730	\$0	
501158 - Development Settlement Agmt	\$0	\$36,128	\$0	\$0	\$0	\$0	\$36,128	\$0	\$36,128	EDU's to Emerald Homes
501165 - Lab Testing & Enginr Rpts	\$12,204	\$6,611	\$0	\$0	\$0	\$0	\$18,815	\$18,815	\$0	
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	\$9,153	\$0	
501205 - Training & Certifications	\$3,500	\$5,000	\$0	\$0	\$610	\$0	\$9,110	\$14,610	-\$5,500	SWRCB Certifications delayed; leveraging virtual trainings
501210 - Small Tools & Equipment	\$5,000	\$5,000	\$0	\$0	\$1,000	\$151	\$11,151	\$23,980	-\$12,829	Reduced to cover increase costs in other items
501232 - Elections Supplies & Service	\$5,500	\$5,500	\$0	\$0	\$0	\$0	\$11,000	\$0	\$11,000	To cover special election in June
501249 - Treatment Chemicals	\$3,051	\$0	\$0	\$0	\$22,730	\$0	\$25,781	\$25,781	\$0	
501250 - Fuel & Travel	\$7,000	\$6,500	\$0	\$1,000	\$1,500	\$661	\$16,661	\$13,984	\$2,677	Increase in cost of fuel
501260 - Utilities	\$70,441	\$35,327	\$18,000	\$1,475	\$39,917	\$8,000	\$173,160	\$175,412	-\$2,252	Reduced based on YTD actuals in Street Lights
502080 - Taxes & Assessments	\$356	\$4,780	\$0	\$0	\$0	\$0	\$5,136	\$5,136	\$0	
502201 - Payments to other Agencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
503020 - Building & Improvements Exp	\$13,500	\$168,500	\$1,017	\$0	\$0	\$0	\$183,017	\$345,517	-\$162,500	Test Well, Well 1 Swedge and Pressure Tanks delayed to next FY
503070 - Equipment	\$23,500	\$22,000	\$0	\$0	\$0	\$0	\$45,500	\$47,655	-\$2,155	Increase in cost of valve exerciser, used one not available. Pro Press
503100 - Interest on USDA loans	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$63,942	-\$63,942	Refinanced USDA Loan with Bonds
503110 - Interest - Bonds	\$34,921	\$18,593	\$0	\$0	\$0	\$0	\$53,514	\$0	\$53,514	Refinanced USDA Loan with Bonds
503150 - Principal on USDA - S/T	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$170,000	-\$170,000	Refinanced USDA Loan with Bonds
503160 - Principal - Bonds	\$125,000	\$45,000	\$0	\$0	\$0	\$0	\$170,000	\$0	\$170,000	Refinanced USDA Loan with Bonds
503300 - Operation & Main Contingency	\$271,277	\$16,172	\$1,408	\$0	\$0	\$0	\$288,857	\$195,637	\$93,220	to balance budget
Total Expense	\$1,033,503	\$827,575	\$27,342	\$45,000	\$139,290	\$31,710	\$2,104,420	2,199,563	-\$95,143	Overall Reduction in Planned Expenses
Net	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Colleen Freeman
Signature - Chair of the Board
Esparto Community Service District

Date

J. M. Cate 5-18-22
Signature - Clerk to the Board
Esparto Community Service District

Date

**ECSD
2021-2022 BUDGET**

	8302 WTRE	8302 WTRE	8302 WTRE	8302 WTRE
	2021-22 Budget	Change Over Prior Year	2021-22 Proposed Revision	Change Explanation
Revenue				
400100 · Prop Taxes-Curr Secured	28,005	0	28,005	
400101 · Prop Taxes-Curr Unsecured	204	0	204	
400111 · Prop Taxes-Prior Unsecured	4	0	4	
400120 · Prop Taxes-Supplemental Curr	343	0	343	
400121 · Supplemental Roll	15	0	15	
400327 · Development Fees		60,492	60,492	Development Fees Received from Community Center and EUSD
400700 · Investment Earning-Pool	12,591	(6,591)	6,000	Revised based on 12/31/2021 and prior year actuals
401240 · St-Homeowners Prop Tax Relf	485	0	485	
402000 · Other-In-Liew Taxes	34	0	34	
402100 · From other Agencies	6,475	0	6,475	
403321 · Sewer Commerical		0		
403322 · Sewer Residential		0		
403325 · Water Commercial	120,413	0	120,413	
403326 · Water Residential	811,033	0	811,033	
403330 · Street Light Residential I&P		0		
403332 · Sewer Residential I&P		0		
403336 · Water Residential I&P		0		
403540 · Street Lighting Residential		0		
403541 · Street Lighting Commercial		0		
403542 · Street Light Com I&P		0		
403543 · Sewer Com I&P		0		
403544 · Water Com I&P		0		
403699 · Other Charges for Service		0		
404190 · Other Misc Income		0		
405100 · Restricted Funds Transferred In	196,000	(196,000)	0	Well projects and pressure tanks delayed to next FY
Total Revenue & Transferred In	1,175,602	(142,099)	1,033,503	

**ECSD
2021-2022 BUDGET**

	8302 WTRE	8302 WTRE	8302 WTRE	8302 WTRE
	2021-22 Budget	Change Over Prior Year	2021-22 Proposed Revision	Change Explanation
Expense				
500100 · Payroll - Regular Employees	176,212	2,232	178,444	Based on actuals after staff changes
500130 · Standby Time	11,102	0	11,102	
500310 · Retirement	12,933	169	13,102	Based on actuals after staff changes
500315 - Unfunded Retirement	15,568	13	15,581	Based on actuals after staff changes
500320 · Payroll Taxes	15,288	281	15,569	Based on actuals after staff changes
500340 · Health Insurance	39,792	(1,839)	37,953	Increase in health cost; reallocation across classes
500345 - Retiree Health Ins	17,968	1,463	19,431	Increase in health cost
500390 · Workers Compensation	6,515	339	6,854	Based on actuals after staff changes
500400 · Other Employee Benefits	643	304	947	Updating allocations across depts
501010 · Uniforms & Personal Supplies	661	0	661	
501020 · Communications & Security	3,132	0	3,132	
501040 · Garbage Service	2,451	0	2,451	
501051 · Insurance-Public Liability	16,725	(1,556)	15,169	Based on actuals
501070 · Maintenance-Equipment	12,204	0	12,204	
501071 · Maint-Supplies & Improvements	51,480	0	51,480	
501080 · Lab Supplies	0	0	0	
501090 · Memberships & Permits	15,447	1,078	16,525	Increase in SWRCB Fees
501100 · Miscellaneous	0	0	0	
501110 · Office Expense	4,882	818	5,700	Desks
501111 · Postage	4,068	0	4,068	
501150 · Prof & Spec Svc Architectural	41,750	(33,750)	8,000	Well projects and system planning shifted to FYE2023; Reduced need for consultant
501151 · Accounting & Auditing	7,628	0	7,628	
501152 · Information & Tech Services	15,980	0	15,980	
501156 · Legal Services	10,170	0	10,170	
501158 · Development Settlement Agrmt	0	0	0	
501165 · Lab Testing & Engin Rpts	12,204	0	12,204	
501180 · Publications & Legal Notices	0	0	0	
501190 · Rental Equipment	6,102	0	6,102	
501205 · Training & Certifications	7,000	(3,500)	3,500	SWRCB Certifications delayed; leveraging virtual trainings
501210 · Small Tools & Equipment	10,900	(5,900)	5,000	Reduced to cover increase costs in other items
501232 · Elections Supplies & Service	0	5,500	5,500	To cover special election in June
501249 · Treatment Chemicals	3,051	0	3,051	
501250 · Fuel & Travel	6,102	898	7,000	Increase in cost of fuel
501260 · Utilities	70,441	0	70,441	
502080 · Taxes & Assessments	356	0	356	
502201 · Payments to other Agencies	0	0	0	
503020 · Building & Improvements Exp	239,500	(226,000)	13,500	Test Well, Well 1 Swedge and Pressure Tanks delayed to next FY
503070 · Equipment	8,500	15,000	23,500	Increase in cost of valve exerciser, used one not available, Pro Press
503100 · Interest on USDA loans	44,255	(44,255)	0	Refinanced USDA Loan with Bonds
503110 · Interest - Bonds	0	34,921	34,921	Refinanced USDA Loan with Bonds
503150 - Principal on USDA - S/T	125,000	(125,000)	0	Refinanced USDA Loan with Bonds
503160 - Principal - Bonds	0	125,000	125,000	Refinanced USDA Loan with Bonds
503300 · Operation & Main Contingency	159,592	111,685	271,277	to balance budget
Total Expense	1,175,602	(142,099)	1,033,503	
Net	0	0	0	

**ECSD
2021-2022 BUDGET**

	8303 SWRE	8303 SWRE	8303 SWRE	8303 SWRE
	2021-22 Budget	Change Over Prior Year	2021-22 Proposed Revision	Change Explanation
Revenue				
400100 · Prop Taxes-Curr Secured	28,005	0	28,005	
400101 · Prop Taxes-Curr Unsecured	204	0	204	
400111 · Prop Taxes-Prior Unsecured	4	0	4	
400120 · Prop Taxes-Supplemental Curr	343	0	343	
400121 · Supplemental Roll	15	0	15	
400327 · Development Fees		53,547	53,547	Development Fees Received from Community Center and EUSD
400700 · Investment Earning-Pool	12,591	(6,591)	6,000	Revised based on 12/31/2021 and prior year actuals
401240 · St-Homeowners Prop Tax Relf	485	0	485	
402000 · Other-In-Liew Taxes	34	0	34	
402100 · From other Agencies	6,475	0	6,475	
403321 · Sewer Commerical	52,378	0	52,378	
403322 · Sewer Residential	680,085	0	680,085	
403325 · Water Commercial		0		
403326 · Water Residential		0		
403330 · Street Light Residential I&P		0		
403332 · Sewer Residential I&P		0		
403336 · Water Residential I&P		0		
403540 · Street Lighting Residential		0		
403541 · Street Lighting Commercial		0		
403542 · Street Light Com I&P		0		
403543 · Sewer Com I&P		0		
403544 · Water Com I&P		0		
403699 · Other Charges for Service		0		
404190 · Other Misc Income		0		
405100 · Restricted Funds Transferred In		0		
Total Revenue & Transferred In	780,619	46,956	827,575	

**ECSD
2021-2022 BUDGET**

	8303 SWRE	8303 SWRE	8303 SWRE	8303 SWRE
	2021-22 Budget	Change Over Prior Year	2021-22 Proposed Revision	Change Explanation
Expense				
500100 · Payroll - Regular Employees	180,429	2,375	182,804	Based on actuals after staff changes
500130 · Standby Time	11,102	0	11,102	
500310 · Retirement	13,254	179	13,433	Based on actuals after staff changes
500315 · Unfunded Retirement	15,583	16	15,599	Based on actuals after staff changes
500320 · Payroll Taxes	15,667	292	15,959	Based on actuals after staff changes
500340 · Health Insurance	40,708	(1,806)	38,902	Increase in health cost; reallocation across classes
500345 · Retiree Health Ins	17,968	1,463	19,431	Increase in health cost
500390 · Workers Compensation	6,835	350	7,185	Based on actuals after staff changes
500400 · Other Employee Benefits	660	311	971	Updating allocations across depts
501010 · Uniforms & Personal Supplies	864	0	864	
501020 · Communications & Security	3,132	868	4,000	Transmitter repairs at ponds
501040 · Garbage Service	2,548	0	2,548	
501051 · Insurance-Public Liability	16,725	(1,388)	15,337	Based on actuals
501070 · Maintenance-Equipment	9,153	3,051	12,204	Increase due to expected backhoe maintenance
501071 · Maint-Supplies & Improvements	47,291	(27,291)	20,000	Based on actuals YTD; reduced to cover improvements 503020
501080 · Lab Supplies	814	386	1,200	Increase in cost
501090 · Memberships & Permits	25,425	3,975	29,400	Increase in SWRCB Fees
501100 · Miscellaneous	0	0	0	
501110 · Office Expense	4,882	0	4,882	
501111 · Postage	4,068	0	4,068	
501150 · Prof & Spec Svc Architectural	41,750	(16,750)	25,000	Reduced need for consultant
501151 · Accounting & Auditing	7,628	0	7,628	
501152 · Information & Tech Services	13,336	0	13,336	
501156 · Legal Services	3,560	0	3,560	
501158 · Development Settlement Agrmt		36,128	36,128	EDU's to Emerald Homes
501165 · Lab Testing & Enginr Rpts	6,611	0	6,611	
501180 · Publications & Legal Notices	0	0	0	
501190 · Rental Equipment	3,051	0	3,051	
501205 · Training & Certifications	7,000	(2,000)	5,000	SWRCB Certifications delayed; leveraging virtual trainings
501210 · Small Tools & Equipment	11,403	(6,403)	5,000	Reduced to cover increase costs in other items
501232 · Elections Supplies & Service	0	5,500	5,500	To cover special election in June
501249 · Treatment Chemicals	0	0	0	
501250 · Fuel & Travel	5,594	906	6,500	Increase in cost of fuel
501260 · Utilities	35,327	0	35,327	
502080 · Taxes & Assessments	4,780	0	4,780	
502201 · Payments to other Agencies	0	0	0	
503020 · Building & Improvements Exp	105,000	63,500	168,500	Increase in slipline cost; CalTrans manhole adjustment,completed in FYE2022
503070 · Equipment	39,155	(17,155)	22,000	Reduced to cover increase costs in other items
503100 · Interest on USDA loans	19,687	(19,687)	0	Refinanced USDA Loan with Bonds
503110 · Interest - Bonds			18,593	Refinanced USDA Loan with Bonds
503150 · Principal on USDA - S/T	45,000	(45,000)	0	Refinanced USDA Loan with Bonds
503160 · Principal - Bonds			45,000	Refinanced USDA Loan with Bonds
503300 · Operation & Main Contingency	14,629	1,543	16,172	to balance budget
Total Expense	780,619	(16,637)	827,575	
Net	0	63,593	0	

**ECSD
2021-2022 BUDGET**

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

**ECSD
2021-2022 BUDGET**

	8304 LTGE	8304 LTGE	8304 LTGE	8304 LTGE
	2021-22 Budget	Change Over Prior Year	2021-22 Proposed Revision	Change Explanation
Expense				
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	Updating allocations across depts
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	6,917	6,917	Responsible for maintenance of LS2
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 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	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	24,917	(6,917)	18,000	Based on YTD actuals
502080 · Taxes & Assessments	0	0	0	
502201 · Payments to other Agencies	0	0	0	
503020 · Building & Improvements Exp	1,017	0	1,017	
503070 · Equipment	0	0	0	
503100 · Interest on USDA loans	0	0	0	
503110 · Interest - Bonds	0	0	0	
503150 · Principal on USDA - S/T	0	0	0	
503160 · Principal - Bonds	0	0	0	
503300 · Operation & Main Contingency	1,408	0	1,408	
Total Expense	27,342	0	27,342	
Net	0	0	0	

**ECSD
2021-2022 BUDGET**

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

**ECSD
2021-2022 BUDGET**

	8305 MAINT	8305 MAINT	8305 MAINT	8305 MAINT
	2021-22 Budget	Change Over Prior Year	2021-22 Proposed Revision	Change Explanation
Expense				
500100 - Payroll - Regular Employees	30,040	(2,834)	27,206	Reduce labor to cover increased costs
500130 - Standby Time	0	0	0	
500310 - Retirement	2,280	(280)	2,000	Reduce labor to cover increased costs
500315 - Unfunded Retirement	106	18	124	Based on actuals after staff changes
500320 - Payroll Taxes	2,445	(295)	2,150	Reduce labor to cover increased costs
500340 - Health Insurance	3,115	3,527	6,642	Increase in health cost; reallocation across classes
500345 - Retiree Health Ins	0	0	0	
500390 - Workers Compensation	2,281	0	2,281	
500400 - Other Employee Benefits	702	(536)	166	Updating allocations across depts
501010 - Uniforms & Personal Supplies	102	0	102	
501020 - Communications & Security	0	0	0	
501040 - Garbage Service	0	0	0	
501051 - Insurance-Public Liability	819	252	1,071	Based on actuals
501070 - Maintenance-Equipment	183	0	183	
501071 - Maint-Supplies & Improvements	486	114	600	Based on YTD actuals
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 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	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	610	390	1,000	Increase in cost of fuel
501260 - Utilities	1,831	(356)	1,475	Based on actuals YTD
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	
503110 - Interest - Bonds	0	0	0	
503150 - Principal on USDA - S/T	0	0	0	
503160 - Principal - Bonds	0	0	0	
503300 - Operation & Main Contingency	0	0	0	
Total Expense	45,000	0	45,000	
Net	0	0	0	

**ECSD
2021-2022 BUDGET**

	8306 EQ PARK	8306 EQ PARK	8306 EQ PARK	8306 EQ PARK
	2021-22 Budget	Change Over Prior Year	2021-22 Proposed Revision	Change Explanation
Revenue				
400100 · Prop Taxes-Curr Secured		0		
400101 · Prop Taxes-Curr Unsecured		0		
400111 · Prop Taxes-Prior Unsecured		0		
400120 · Prop Taxes-Supplemental Curr		0		
400121 · Supplemental Roll		0		
400327 · Development Fees		0		
400700 · Investment Earning-Pool		0		
401240 · St-Homeowners Prop Tax Relf		0		
402000 · Other-In-Liew Taxes		0		
402100 · From other Agencies	145,562	(6,272)	139,290	
403321 · Sewer Commerical		0		
403322 · Sewer Residential		0		
403325 · Water Commercial		0		
403326 · Water Residential		0		
403330 · Street Light Residential I&P		0		
403332 · Sewer Residential I&P		0		
403336 · Water Residential I&P		0		
403540 · Street Lighting Residential		0		
403541 · Street Lighting Commercial		0		
403542 · Street Light Com I&P		0		
403543 · Sewer Com I&P		0		
403544 · Water Com I&P		0		
403699 · Other Charges for Service		0		
404190 · Other Misc Income		0		
405100 · Restricted Funds Transferred In		0		
Total Revenue & Transferred In	145,562	(6,272)	139,290	

**ECSD
2021-2022 BUDGET**

	8306 EQ PARK	8306 EQ PARK	8306 EQ PARK	8306 EQ PARK
	2021-22 Budget	Change Over Prior Year	2021-22 Proposed Revision	Change Explanation
Expense				
500100 · Payroll - Regular Employees	34,396	6,604	41,000	repairs
500130 · Standby Time	0	0	0	
500310 · Retirement	2,536	507	3,043	repairs
500315 · Unfunded Retirement	118	24	142	Based on actuals after staff changes
500320 · Payroll Taxes	2,981	596	3,577	repairs
500340 · Health Insurance	7,662	1,826	9,488	Increase in health cost; reallocation across classes
500345 · Retiree Health Ins	0	0	0	
500390 · Workers Compensation	2,260	76	2,336	Based on actuals after staff changes
500400 · Other Employee Benefits	129	108	237	Updating allocations across depts
501010 · Uniforms & Personal Supplies	366	0	366	
501020 · Communications & Security	1,500	0	1,500	
501040 · Garbage Service	1,526	0	1,526	
501051 · Insurance-Public Liability	1,166	500	1,666	Based on actuals
501070 · Maintenance-Equipment	1,017	0	1,017	
501071 · Maint-Supplies & Improvements	5,085	415	5,500	Increase in cost of supplies
501080 · Lab Supplies	1,017	0	1,017	
501090 · Memberships & Permits	0	0	0	
501100 · Miscellaneous	0	0	0	
501110 · Office Expense	254	0	254	
501111 · Postage	0	0	0	
501150 · Prof & Spec Svc Architectural	0	0	0	
501151 · Accounting & Auditing	0	0	0	
501152 · Information & Tech Services	864	0	864	
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	610	0	610	
501210 · Small Tools & Equipment	1,526	(526)	1,000	Reduced to cover increase in other costs
501232 · Elections Supplies & Service	0	0	0	
501249 · Treatment Chemicals	22,730	0	22,730	
501250 · Fuel & Travel	1,017	483	1,500	Increase in cost of fuel
501260 · Utilities	36,794	3,123	39,917	Increased due to propane for pool heating
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	
503110 · Interest - Bonds	0	0	0	
503150 · Principal on USDA - S/T	0	0	0	
503160 · Principal - Bonds	0	0	0	
503300 · Operation & Main Contingency	20,008	(20,008)	0	
Total Expense	145,562	(6,272)	139,290	
Net	0	0	0	

**ECSD
2021-2022 BUDGET**

	8307 EC PARK	8307 EC PARK	8307 EC PARK	8307 EC PARK
	2021-22 Budget	Change Over Prior Year	2021-22 Proposed Revision	Change Explanation
Revenue				
400100 · Prop Taxes-Curr Secured		0		
400101 · Prop Taxes-Curr Unsecured		0		
400111 · Prop Taxes-Prior Unsecured		0		
400120 · Prop Taxes-Supplemental Curr		0		
400121 · Supplemental Roll		0		
400327 - Development Fees		0		
400700 · Investment Earning-Pool		0		
401240 · St-Homeowners Prop Tax Relf		0		
402000 · Other-In-Liew Taxes		0		
402100 · From other Agencies	25,438	6,272	31,710	Shift from Pool to cover actual labor needs
403321 · Sewer Commerical		0		
403322 · Sewer Residential		0		
403325 · Water Commercial		0		
403326 · Water Residential		0		
403330 · Street Light Residential I&P		0		
403332 · Sewer Residential I&P		0		
403336 · Water Residential I&P		0		
403540 · Street Lighting Residential		0		
403541 · Street Lighting Commercial		0		
403542 · Street Light Com I&P		0		
403543 · Sewer Com I&P		0		
403544 · Water Com I&P		0		
403699 · Other Charges for Service		0		
404190 · Other Misc Income		0		
405100 · Restricted Funds Transferred In		0		
Total Revenue & Transferred In	25,438	6,272	31,710	

**ECSD
2021-2022 BUDGET**

	8307 EC PARK	8307 EC PARK	8307 EC PARK	8307 EC PARK
	2021-22 Budget	Change Over Prior Year	2021-22 Proposed Revision	Change Explanation
Expense				
500100 · Payroll - Regular Employees	10,013	3,487	13,500	Based on actual labor requirements YTD
500130 · Standby Time	0	0	0	
500310 · Retirement	760	258	1,018	Based on actual labor requirements YTD
500315 - Unfunded Retirement	35	6	41	Based on actuals after staff changes
500320 · Payroll Taxes	815	277	1,092	Based on actual labor requirements YTD
500340 · Health Insurance	1,038	860	1,898	Increase in health cost; reallocation across classes
500345 - Retiree Health Ins	0	0	0	
500390 · Workers Compensation	760	0	760	
500400 · Other Employee Benefits	234	(187)	47	Updating allocations across depts
501010 · Uniforms & Personal Supplies	51	0	51	
501020 · Communications & Security	0	0	0	
501040 · Garbage Service	1,185	415	1,600	Based on actuals
501051 · Insurance-Public Liability	582	(225)	357	Based on actuals
501070 · Maintenance-Equipment	1,017	(517)	500	Reduced to offset increase in other costs
501071 · Maint-Supplies & Improvements	2,034	0	2,034	
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 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	0	0	0	
501210 · Small Tools & Equipment	151	0	151	
501232 · Elections Supplies & Service	0	0	0	
501249 · Treatment Chemicals	0	0	0	
501250 · Fuel & Travel	661	0	661	
501260 · Utilities	6,102	1,898	8,000	Based on YTD actuals
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	
503110 · Interest - Bonds				
503150 - Principal on USDA - S/T	0	0	0	
503160 - Principal - Bonds				
503300 · Operation & Main Contingency		0		
Total Expense	25,438	6,272	31,710	
Net	0	0	0	