

**ECSD BUDGET
FYE 2024
DRAFT**

	8302 WTRE	8303 SWRE	8304 LTGE	8305 MAINT	8306 EQPARK	8307 ECPARK	TOTAL		
	2023-2024 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	2023-2024 PROPOSED BUDGET	Change Over Prior Year	Notes
Income									
400100 · Prop Taxes-Curr Secured	32,500	32,500	-	-	-	-	65,000	5,000	Based on tax revenue received thru 04/01/2023
400101 · Prop Taxes-Curr Unsecured	235	235	-	-	-	-	470	62	Based on tax revenue received thru 04/01/2023
400111 · Prop Taxes-Prior Unsecured	2	2	-	-	-	-	4	(4)	Based on tax revenue received thru 04/01/2023
400120 · Prop Taxes-Supplemental Curr	28	28	-	-	-	-	56	(1,684)	Based on tax revenue received thru 04/01/2023
400121 · Supplemental Roll	-	-	-	-	-	-	-	(30)	Based on tax revenue received thru 04/01/2023
400327 · Development Fees	-	-	-	-	-	-	-	(824,000)	Will revise budget when/if developments are approved
400700 · Investment Earning-Pool	1,500	1,500	-	-	-	-	3,000	(9,000)	
401240 · St-Homeowners Prop Tax Relf	220	220	-	-	-	-	440	(530)	Based on tax revenue received thru 04/01/2023
402000 · Other-In-Lieu Taxes	-	-	-	-	-	-	-	(90)	
402100 · From other Agencies	16,000	16,000	-	-	215,000	33,000	280,000	-	
403030 · Special Assessments				45,000					
403321 · Sewer Commerical	-	56,481	-	-	-	-	56,481	(22,356)	Based on new rates as of 7/1/23 & current active connections
403322 · Sewer Residential	-	775,159	-	-	-	-	775,159	62,236	Based on new rates as of 7/1/23 & current active connections
403325 · Water Commercial	163,000	-	-	-	-	-	163,000	28,759	Based on new rates effective 7/1/23 and prior year usage
403326 · Water Residential	842,063	-	-	-	-	-	842,063	4,810	Based on new rates effective 7/1/23 and prior year usage
403330 · Street Light Residential I&P	-	-	605	-	-	-	605	205	Based on prior year actuals
403332 · Sewer Residential I&P	-	9,480	-	-	-	-	9,480	380	Based on prior year actuals
403336 · Water Residential I&P	16,210	-	-	-	-	-	16,210	6,210	Based on prior year actuals
403540 · Street Lighting Residential	-	-	27,292	-	-	-	27,292	605	Based on new rates as of 7/1/23 & current active connections
403541 · Street Lighting Commercial	-	-	1,386	-	-	-	1,386	50	Based on new rates as of 7/1/23 & current active connections
403542 · Street Light Com I&P	-	-	7	-	-	-	7	7	
403543 · Sewer Com I&P	-	236	-	-	-	-	236	236	
403544 · Water Com I&P	323	-	-	-	-	-	323	323	
404190 · Other Misc Income	-	-	-	-	-	-	-	-	
405100 · Restricted Funds Transferred In	195,000	675,000	-	-	-	-	870,000	870,000	
Total Income	1,267,081	1,566,841	29,290	45,000	215,000	33,000	3,156,212	121,189	

**ECSD BUDGET
FYE 2024
DRAFT**

	8302 WTRE	8303 SWRE	8304 LTGE	8305 MAINT	8306 EQPARK	8307 ECPARK	TOTAL		
Expense									
500100 · Payroll - Regular Employees	212,361	217,582	-	27,780	46,692	13,956	518,371	54,829	
500130 · Standby Time	12,586	12,586	-	-	-	-	25,172	2,028	
500310 · Retirement	15,440	15,841	-	2,127	3,586	1,073	38,067	4,129	
500315 · Unfunded Retirement	17,169	17,169	-	-	-	-	34,338	(3,575)	CalPERS Data
500320 · Payroll Taxes	17,969	18,415	-	2,247	3,930	1,124	43,685	4,248	
500340 · Health Insurance	44,697	45,787	-	5,451	9,812	3,271	109,018	6,192	
500345 · Retiree Health Ins	20,518	20,518	-	-	-	-	41,036	(2,280)	
500390 · Workers Compensation	5,849	5,991	-	713	1,284	428	14,265	5,834	
500400 · Other Employee Benefits	1,092	1,119	-	133	240	80	2,664	(38)	
501010 · Uniforms & Personal Supplies	932	979	-	140	210	70	2,331	114	
501020 · Communications & Security	3,571	4,561	-	-	1,711	-	9,843	477	
501040 · Garbage Service	2,795	2,906	-	-	1,740	1,825	9,266	450	
501051 · Insurance-Public Liability	22,088	22,626	-	2,694	4,848	1,616	53,872	13,610	Based on Estimate from SDRMA
501070 · Maintenance-Equipment	16,544	21,799	-	209	1,159	543	40,254	1,927	
501071 · Maint-Supplies & Improvements	145,000	67,000	7,888	684	11,205	2,207	233,984	(107,435)	PY actuals as of 5/25/23 (- HWY 16) + planned maint.
501080 · Lab Supplies	-	1,300	-	-	1,159	-	2,459	54	
501090 · Memberships & Permits	26,801	33,526	-	-	-	-	60,327	2,928	
501110 · Office Expense	28,000	27,000	-	-	290	-	55,290	41,532	Archiving Stored Files
501111 · Postage	6,250	6,250	-	-	-	-	12,500	1,222	
501150 · Prof & Spec Svc Architectural	45,000	45,000	-	-	-	-	90,000	(100,000)	
501151 · Accounting & Auditing	8,698	8,678	-	-	-	-	17,376	843	
501152 · Information & Tech Services	20,727	16,648	-	-	985	-	38,360	(10,885)	Est based on FYTD actuals 4/19/23
501156 · Legal Services	3,500	3,500	-	-	-	-	7,000	(7,888)	Est based on FYTD actuals 4/19/23
501158 · Development - Settlement Agrmt	-	-	-	-	-	-	-	(84,553)	
501165 · Lab Testing & Enginr Rpts	20,741	8,500	-	-	-	-	29,241	(6,173)	
501190 · Rental Equipment	6,959	3,471	-	-	-	-	10,430	506	
501205 · Training & Certifications	3,000	3,000	-	-	1,000	-	7,000	(2,885)	
501210 · Small Tools & Equipment	8,000	7,000	-	-	1,140	164	16,304	4,218	Air compressors, Dechlorination pumps
501232 · Elections Supplies & Service	95,000	95,000	-	-	-	-	190,000	190,000	
501249 · Treatment Chemicals	3,479	-	-	-	25,920	-	29,399	1,427	
501250 · Fuel & Travel	7,982	7,395	-	1,140	1,711	717	18,945	884	
501260 · Utilities	80,326	40,191	20,526	1,682	93,269	5,926	241,920	4,576	
502080 · Taxes & Assessments	406	5,438	-	-	-	-	5,844	284	
502201 · Payments to Other Agencies	-	-	-	-	-	-	-	-	
503020 · Building & Improvements Exp	100,000	575,000	876	-	-	-	675,876	581,498	
503070 · Equipment	75,000	115,000	-	-	-	-	190,000	44,500	Boosters, Chlorine Pumps, Jetter, Trailer, Box Scraper
503110 · Interest - Bonds	75,250	34,300	-	-	-	-	109,550	(4,800)	
503160 · Principal - Bonds	60,000	35,000	-	-	-	-	95,000	(25,000)	
503300 · Operation & Main Contingency	53,351	20,765	-	-	3,109	-	77,225	(491,610)	
Total Expense	1,267,081	1,566,841	29,290	45,000	215,000	33,000	3,156,212	121,189	
Net Income	0	0	0	0	0	0	0	0	

General expense increases based on CPI of 5.1% (CPI released March 2023)

Personnel expenses based on current staffing, planned step increase and SSI COLA of 8.7% (SSI released October 2022)

Development Fees, Building & Improvements Exp are dependent on developments moving forward. Budget will be revised when these are confirmed to go forward.


Signature - Chair of the Board
Esparto Community Services District

7/15/23
Date


Signature - Chair of the Board
Esparto Community Services District

6/30/23
Date