

**CECSD 2025-26 Proposed Budget with 2024-25 Budget Comparisons/Actuals**

April 30, 2025 Figures Used		7/1/25-6/30/26	7/1/24-6/30/25	7/1/24-6/30/25
		2025-2026	2024-2025	2024-2025
<b>REVENUES</b>	<b>Object Code</b>	<b>Budget</b>	<b>Budget</b>	<b>Actual</b>
Fund Balance (Equity in Pooled Cash)		386,263	205,456	205,456
Property Tax: Current Secured	<b>100</b>	117,000	117,000	120,483
Current Unsecured	<b>110</b>	1,900	1,900	2,372
Prior Secured	<b>120</b>	-	-	(13)
Prior Unsecured	<b>130</b>	50	50	72
Current Supplemental	<b>140</b>	3,300	3,500	1,424
Prior Supplemental	<b>150</b>	200	200	262
Direct Assessment (Special Tax)	<b>175</b>	176,715	176,715	169,437
Road Permit and Privileges	<b>230</b>	4,700	4,500	4,700
Penalties/Cost Delinquent Taxes	<b>360</b>	100	100	246
Interest	<b>400</b>	1,000	1,000	6,050
State:Homeowner Property Tax Relief	<b>820</b>	800	800	392
Miscellaneous Revenue	<b>1940</b>	5,000	4,000	202,107
<b>TOTAL REVENUES</b>		<b>697,028</b>	<b>515,221</b>	<b>712,988</b>
<b>SALARY/EMPLOYEE BENEFITS</b>				
Permanent Employees/Elected Officials	<b>3000</b>	43,680	43,680	35,280
Employers Share of O.A.S.D.I.	<b>3021</b>	2,708	2,708	2,187
Medicare	<b>3022</b>	633	633	512
Worker's Compensation Insurance	<b>3060</b>	1,000	1,000	-
<b>TOTAL EMPLOYEE EXPENDITURES</b>		<b>48,021</b>	<b>48,021</b>	<b>37,979</b>
<b>OPERATING EXPENDITURES</b>				
Communications-Telephone	<b>4040</b>	18,340	13,250	12,342
Insurance Premium	<b>4100</b>	9,400	8,500	9,368
Maint: Service Contract	<b>4143</b>	1,150	600	585
Miscellaneous Expenses	<b>4240</b>	300	600	325
Office Expense	<b>4260</b>	800	600	551
Postage	<b>4261</b>	400	400	356
Printing Services	<b>4266</b>	200	200	-
Special District Director Services	<b>4345</b>	2,000	2,800	1,760
Publications and Legal Notices	<b>4400</b>	400	400	-
Rent/Lease: Equipment-Wizix	<b>4420</b>	600	500	139
Rents and Leases	<b>4440</b>	600	600	600
Equip: Small tools & Instruments	<b>4460</b>	3,500	3,500	1,980
Computer Equipment	<b>4462</b>	2,000	2,000	-
Software	<b>4538</b>	2,000	500	219
Mileage-Employee Private Auto	<b>4602</b>	1,100	1,100	616
Utilities(Moved from Road Expenditures)	<b>4700</b>	2,000	1,800	1,298
<b>TOTAL OPERATING EXPENDITURES</b>		<b>44,790</b>	<b>37,350</b>	<b>30,140</b>
<b>PROFESSIONAL SERVICES EXPENSE</b>				
Memberships	<b>4220</b>	2,000	2,000	1,753
Professional & Specialized Services	<b>4300</b>	3,000	10,000	2,159
Agency Administration Fee	<b>4304</b>	275	250	272

Audit and Accounting Services	<b>4305</b>	8,000	8,000	8,000
Legal Services	<b>4313</b>	25,000	15,000	11,280
El Dorado County Dept or Agency	<b>4335</b>	1,800	1,800	-
Transportation and Travel	<b>4600</b>	500	400	-
Staff Development (NOT 1099)	<b>4617</b>	700	700	-
<b>TOTAL PROF. SERVICES EXPENSE</b>		<b>41,275</b>	<b>38,150</b>	<b>23,464</b>
<b>ROAD EXPENDITURES</b>				
Maintenance Buildings & Improvements	<b>4180</b>	30,000	15,000	29,504
Maintenance Roads	<b>4191</b>	25,000	15,000	9,125
Maintenance Buildings: Supplies	<b>4197</b>	5,000	5,000	2,545
Road Construction and Maintenance	<b>4303</b>	425,942	284,700	188,681
Road Signs	<b>4571</b>	2,000	2,000	1,633
<b>TOTAL ROAD EXPENDITURES</b>		<b>487,942</b>	<b>321,700</b>	<b>231,488</b>
<b>APPROPRIATION FOR CONTINGENCIES</b>		<b>75,000</b>	<b>70,000</b>	<b>70,000</b>
<b>TOTAL EXPENDITURES</b>		<b>697,028</b>	<b>515,221</b>	<b>393,070</b>
<b>TOTAL REVENUES</b>		<b>697,028</b>	<b>515,221</b>	<b>712,988</b>
		<b>697,028</b>	<b>515,221</b>	