

CERTIFICATION OF ADOPTION

I, SALLY WALLACE. certify that:

I am now and at all times mentioned below was the duly appointed and acting Secretary of Cacheville Service District in charge of the minute book and District records.

Attached hereto, marked Exhibit "A" is a true copy of Resolution No. 2022-7-1 (Budget for the 2022-2023 Fiscal Year) of the Board of Trustees of Cacheville Service District, duly adopted at a meeting held on July 13, 2022.

The resolution referred to above has not been modified or rescinded and is *at the date of this certificate in full force and effect.*

Dated: July 13, 2022.

A handwritten signature in cursive script that reads "Sally Wallace". The signature is written in black ink and is positioned above a horizontal line.

SALLY WALLACE, Secretary for

CACHEVILLE SERVICE DISTRICT

DATE: July 13, 2022
TO: Cacheville CSD Chair and Board-members
FROM: Mark Krummenacker
RE: 2022-23 District Budget

Recommended Action:

Adopt the 2022-2023 final District Budget in the amount of \$146,173.

Government Code (GC) 61110(f) requires a Community Services District (CSD) to adopt a final budget on or before September 1 of each year.

Discussion:

The proposed 2022-23 budget in the amount of \$146,173 is \$24,386, or 14.3%, less than the previous year mainly due to a decrease of \$24,624 in appropriated professional services related to the completion of the engineering report in the prior fiscal year. Other changes from the previous year's budget and other inputs included in the budget are as follows:

- No COLAs for current employees. Increase secretary to \$400/mo. Total salaries and benefits are \$13,122 less than the prior year.
- Increase of \$500 for insurance (generator).
- Increase of \$588 for maintenance of buildings and improvements.
- Decrease of \$27,624 engineering services (completion of Wood Rodgers contract).
- Increase of \$12,000 in professional services (YCFCWCD management contract).
- Increase of \$1,500 in equipment rentals.
- Increase of \$1,000 for chlorine
- Increase of \$3,600 in utilities.
- Increase of \$7,500, or 5.9%, in service fees

The District's FY 2022-23 budget is funded primarily from user fees and from a share of the property tax general levy (known as AB8).

Below is a summary of the 2022-2023 budget:

Revenue:		
Property taxes, in-lieu taxes, HOPTR	\$ 5,441	3.72%
Water service fees	134,640	92.11%
Lighting special assessment	4,092	2.80%
Interest income	2,000	1.37%
Total Revenue	146,173	100.00%
Expenditures:		
Salary and benefits	63,646	43.54%
Service and supplies	79,527	54.42%
Other charges	3,000	2.05%
Total Expenditures	146,173	100.01%
 Net decrease in fund balance	 \$ -	

Summary of projected fund balances:

	6/30/2022	6/30/2023
Assigned - Capital Asset Replacement	\$ 497,945	\$ 500,945
Assigned - General Reserve	67,440	67,440
Unassigned	58,155	58,155
Total Fund Balance	<u>\$ 623,540</u>	<u>\$ 626,540</u>

Fiscal Impact:

The proposed budget is balanced, current estimated revenues is equal to appropriations. No excess to increase reserves is available in the budget.

CALCULATED CONTRIBUTION 1 DEBITED TO BUDGET
 FISCAL YEAR 6-30-22 PROJECTION

ACCT	ACCOUNT-DESC	CURRENT YEAR BUDGET	ADJUSTED CURRENT BALANCES	OTHER ADJUSTMENT	ADDITIONAL REVENUE EXPENDITURES	PROJECTED ENDING BALANCE	VARIANCE FAVORABLE (UNFAVORABLE)
100000 -	0 CASH IN TREASURY		130,853.46		2,984.00	133,837.46	N/A
100010 -	0 CASH GASB 31 FMV DFS ONLY		0.00			0.00	N/A
101000 -	159 RC-CACHEVILLE CSD ASSET REPL		497,943.83			497,943.83	N/A
111010 -	0 PROP TAX REC-CURR SEC		467.41			467.41	N/A
111090 -	0 PROP TAX REC-CURR SEC SUPPL		81.24			81.24	N/A
112020 -	0 ACCOUNTS RECEIVABLE-JE		390.00			390.00	N/A
181300 -	0 INFRASTRUCTURE OTHER		392,096.00			392,096.00	N/A
181400 -	0 EQUIPMENT		125,219.42			125,219.42	N/A
182100 -	0 ACCUM. DEP-BLDG & IMPRV		(333.20)			(333.20)	N/A
182300 -	0 ACCUM. DEP-INFRASTRUCTURE		(391,421.89)		(6,012.00)	(397,433.89)	N/A
182400 -	0 ACCUM. DEP-EQUIPMENT		(19,520.08)			(19,520.08)	N/A
200001 -	0 ACCOUNTS PAYABLE-JE		0.00		(6,292.00)	(6,292.00)	N/A
205000 -	0 ACCRUED PAYROLL-GROSS		0.00		(2,048.64)	(2,048.64)	N/A
210400 -	0 UNEARNED REVENUE		0.00			0.00	N/A
220000 -	0 UNAVAILABLE REVENUE		(840.00)			(840.00)	N/A
300100 -	0 NET INVESTMENT IN CAPITAL ASSE		(106,040.25)		6,012.00	(100,028.25)	N/A
300600 -	1 FD BAL-ASSIGNED-CAP ASSET REPL		(495,747.56)		(2,196.97)	(497,944.53)	N/A
300600 -	3 FD BAL-ASSIGNED-GEN RESERVE		(67,440.00)			(67,440.00)	N/A
300999 -	0 UNASSIGNED		(74,963.89)	9,255.51	7,553.61	(58,154.77)	N/A
			(9,255.51)	9,255.51	0.00	0.00	
400100 0 A	PROP TAXES-CURRENT SECURED	4,999.00	5,187.21			5,187.21	188.21
400101 0 A	PROP TAXES-CURRENT UNSECURED	0.00	41.84			41.84	41.84
400111 0 A	PROP TAXES-PRIOR UNSECURED	0.00	0.60			0.60	0.60
400120 0 A	SUPPLEMENTAL PROP TAXES CURR	0.00	89.67			89.67	89.67
400700 0 A	INVESTMENT EARNINGS-POOL	2,000.00	2,646.16		(2,196.97)	449.19	(1,550.81)
400700 0 A	INVESTMENT EARNINGS-POOL-RESERVE	0.00	0.00			0.00	0.00
400705 0 A	GASB 31 FMV - DFS ONLY	0.00	(2,984.00)		2,984.00	0.00	0.00
401061 0 A	ST-HIGHWAY PROPERTY RENTALS	0.00	0.05			0.05	0.05
401240 0 A	ST-HOMEOWNERS PROP TAX RELIEF	80.00	77.12			77.12	(2.88)
402000 0 A	OTHER-IN-LIEU TAXES	60.00	75.71			75.71	15.71
402010 0 W	OTHER GOVT AG-CAPITAL COUNTY	0.00	0.00			0.00	0.00
403325 0 W	WATER COMMERCIAL	14,040.00	16,400.00			16,400.00	2,360.00
403326 0 W	WATER RESIDENT	113,100.00	113,807.50		1,520.00	115,327.50	2,227.50
403699 0 W	OTHER CHARGES FOR SERVICES	0.00	50.00			50.00	50.00
404190 0 W	OTHER MISC REVENUES	0.00	65.00			65.00	65.00
403030 0 L	SPECIAL ASSESSMENT	4,092.00	4,092.00			4,092.00	0.00
	TOTAL REVENUE	138,371.00	139,548.86	0.00	2,307.03	141,855.89	3,484.89

CACHEVILLE COMMUNITY SERVICES DISTRICT
FISCAL YEAR 6-30-22 PROJECTION

ACCT	ACCOUNT-DESC	CURRENT YEAR BUDGET	ADJUSTED CURRENT BALANCES	OTHER ADJUSTMENT	ADDITIONAL REVENUE	PROJECTED ENDING BALANCE	VARIANCE FAVORABLE (UNFAVORABLE)
	DECREASE IN CAP ASSET RESERVE	27,624.00	0.00			27,624.00	0.00
	TOTAL FINANCING SOURCES	165,995.00	139,548.86	0.00	2,307.03	169,479.89	3,484.89
500100	REGULAR EMPLOYEES	66,933.00	56,686.97		1,852.56	58,539.53	8,393.47
500320	OASDI	4,150.00	3,514.59		114.87	3,629.46	520.54
500330	FICA/MEDICARE	971.00	821.88		26.85	848.73	122.27
500380	UNEMPLOYMENT INSURANCE	714.00	630.61		11.24	641.85	72.15
500390	WORKERS' COMP INSURANCE	0	659.70	(659.70)		0.00	0.00
500390	WORKERS' COMP INSURANCE	4,000.00	1,679.41	659.70		2,339.11	1,660.89
		76,768.00	63,993.16	0.00	2,005.52	65,998.68	10,769.32
501020	COMMUNICATIONS	1,265.00	1,221.42		43.12	1,264.54	0.46
501051	INSURANCE-PUBLIC LIABILITY	3,500.00	4,144.00			4,144.00	(644.00)
501070	MAINTENANCE-EQUIPMENT	500.00	0.00		0.00	0.00	500.00
501071	MAINTENANCE-BLDG IMPROVEMENT	25,000.00	11,203.32	2,022.42		13,225.74	11,774.26
501080	MED, DENTAL, LAB SUPPLIES	100.00	0.00			0.00	100.00
501090	MEMBERSHIPS	0.00	0.00			0.00	0.00
501110	OFFICE EXPENSE	750.00	881.91			881.91	(131.91)
501111	OFFICE EXP-POSTAGE	0	472.70			472.70	(472.70)
501151	PROF & SPEC SVC-AUDITG & ACCTG	550.00	6,150.00			6,150.00	(5,600.00)
501152	PROF & SPEC SVC-INFO TECH SVC	900.00	900.00			900.00	0.00
501153	PROF & SPEC SVC-ENGINEERING SVC	27,624.00	29,581.64		5,000.00	34,581.64	(6,957.64)
501155	PROF & SPEC SVC-MED,DENTAL,LAB	6,000.00	5,203.00	187.00		5,577.00	423.00
501156	PROF & SPEC SVC-LEGAL SVC	2,500.00	0.00		187.00	0.00	2,500.00
501165	PROF & SPEC SVC-OTHER	500.00	3,325.54	(3,325.54)		0.00	500.00
501190	RENTS AND LEASES - EQUIPMENT	0.00	0.00			0.00	0.00
501210	MINOR EQUIPMENT	500.00	205.18	226.12	1,000.00	1,431.30	(931.30)
501249	SPEC DPT EXP-OTHER	500.00	309.85		105.00	414.85	85.15
501260	UTILITIES	12,600.00	15,505.10	(316.61)		15,188.49	(2,588.49)
501151	PROF & SPEC SVC-AUDITG & ACCTG	124.00	124.00			124.00	0.00
501260	UTILITIES	3,800.00	3,506.83	316.61		3,823.44	(23.44)
		86,713.00	82,734.49	(890.00)	6,335.12	88,179.61	(1,466.61)
502201	PAYMENTS TO OTH GOV INSTITUTIO	2,000.00	2,076.72	890.00	0.00	2,966.72	(966.72)
503070	EQUIPMENT	0.00	0.00		0.00	0.00	0.00
		165,481.00	148,804.37	0.00	8,340.64	157,145.01	8,335.99

WALDENVILLE GOVERNMENT SERVICES DEPARTMENT
 FISCAL YEAR 6-30-22 PROJECTION

ACCT	ACCOUNT-DESC	CURRENT YEAR BUDGET	ADJUSTED CURRENT BALANCES	OTHER ADJUSTMENT	ADDITIONAL REVENUE	PROJECTED ENDING BALANCE	VARIANCE FAVORABLE (UNFAVORABLE)
502090	W DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
	APPROPRIATION FOR CONTINGENCY	5,078.00	0.00	0.00	0.00	0.00	5,078.00
	TOTAL FINANCING USES	<u>170,559.00</u>	<u>148,804.37</u>	<u>0.00</u>	<u>8,340.64</u>	<u>157,145.01</u>	<u>13,413.99</u>
	NET BUDGET TOTALS	<u>(4,564.00)</u>	<u>(9,255.51)</u>	<u>(0.00)</u>	<u>(6,033.61)</u>	<u>12,334.88</u>	<u>16,898.88</u>
	7/1/2001 UNASSIGNED FUND BALANCE					<u>45,819.89</u>	
	6/30/2022 PROJECTED UNASSIGNED FUND BALANCE					<u>58,154.77</u>	(0.00)
	7/1/2001 CAPITAL ASSET REPLACEMENT RESERVE INTEREST					523,371.56	
	2021-22 TRANSFERS					2,196.97	
	6/30/2022 PROJECTED CAPITAL ASSET RESERVE					<u>(27,624.00)</u>	0.00
	6/30/2022 PROJECTED GENERAL RESERVE					<u>67,440.00</u>	
	6/30/2022 TOTAL AVAILABLE FUNDS					<u>623,539.30</u>	

**CACHEVILLE COMMUNITY SERVICES DISTRICT BUDGET WORKSHEETS (FUND 6360)
FISCAL YEAR 2022-23**

ACCOUNTING UNIT 6360-53-4999-833X

ACT	ACCT NO.	ACCOUNT NAME	ESTIMATED REVENUE					Amount Change
			2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Projection	2022-23 Proposed	
301	400100-0000	PROP TAXES-CURRENT SECURED	\$4,633	\$4,883	\$ 4,999	\$ 5,187	\$ 5,291	\$ 292
301	400101-0000	PROP TAXES-CURRENT UNSECURED	70	39	-	42	-	-
301	400111-0000	PROP TAXES-PRIOR UNSECURED	-	3	-	1	-	-
301	400121-0000	SUPPLEMENTAL PROP TAXES CURRENT	33	150	-	90	-	-
301	400700-0000	INVESTMENT EARNINGS-POOL	3,937	1,576	2,000	449	2,000	-
301	400700-0000	INVESTMENT EARNINGS-ASSIGN FB	10,476	5,518	-	-	-	-
301	400705-0000	GASB 31 FMV - DFS ONLY	7,736	(8,589)	-	-	-	-
301	401061-0000	ST-HIGHWAY PROPERTY RENTALS	-	-	-	-	-	-
301	401200-0000	ST-HOMEOWNERS PROP TAX RELIEF	62	85	80	77	80	-
302	401300-0000	ST-OTHER	-	100,000	-	-	-	-
301	402000-0000	OTHR-IN-LIEU TAXES	68	81	60	76	70	10
302	403325-0000	WATER-COMMERCIAL	13,645	14,335	14,040	16,400	19,000	5,760
302	403326-0000	WATER-RESIDENTIAL	102,315	111,555	113,100	115,328	114,040	1,740
302	403699-0000	OTHER CHARGES FOR SERVICES	73	100	-	50	-	-
302	404190-0000	OTHER MISC REVENUES	-	820	-	65	-	-
304	403030-0000	SPECIAL ASSESSMENT (Street Lighting)	4,930	4,092	4,092	4,092	4,092	-
		TOTAL REVENUE	\$ 148,044	\$ 234,630	\$ 138,371	\$ 141,857	\$ 146,173	\$ 7,802
0001	300999-0000	DECREASE IN UNASSIGNED FB	-	-	-	-	-	-
0001	300600-0003	DECREASE IN GENERAL RESERVE	-	-	-	-	-	-
0001	300600-0001	DECREASE IN EQUIP REPL RESERVE	-	-	27,624	32,582	-	(27,624)
		DECREASE IN RESERVE	-	-	-	-	-	-
		TOTAL FINANCING SOURCES	\$148,044	\$234,630	\$165,995	\$174,439	\$146,173	\$ (19,822)

ACT	ACCT NO.	ACCOUNT NAME	APPROPRIATIONS					Amount Change
			2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Projection	2022-23 Proposed	
302	500100-0000	REGULAR EMPLOYEES	\$50,125	\$52,138	\$ 64,933	\$ 58,540	\$ 54,787	\$ (12,146)
302	500320-0000	OASDI	3,100	3,234	4,150	3,629	3,397	(753)
302	500330-0000	FICA/MEDICARE	727	756	971	849	794	(177)
302	500300-0000	UNEMPLOYMENT INSURANCE	779	645	714	642	668	(46)
302	500390-0000	WORKERS' COMPENSATION INSURANC	3,583	2,241	4,000	2,339	4,000	-
		TOTAL SALARY & BENEFITS	58,322	59,014	76,768	65,999	63,646	(13,122)
302	501020-0000	COMMUNICATIONS	1,269	1,264	1,265	1,265	1,265	-
302	501040-0000	HOUSEHOLD EXPENSE	-	-	-	-	-	-
301	501051-0000	INSURANCE-PUBLIC LIABILITY	2,842	3,003	3,500	4,144	4,000	500
302	501070-0000	MAINTENANCE-EQUIPMENT	-	-	500	-	500	-
302	501071-0000	MAINTENANCE-BUILDG IMPROVMENTS	14,167	12,444	25,000	13,226	25,588	588
302	501000-0000	MED, DENTAL, AND LAB SUPPLIES	47	-	100	-	100	-
301	501090-0000	MEMBERSHIPS	-	50	-	-	-	-
301	501110-0000	OFFICE EXPENSE	582	688	750	1,355	2,000	1,250
301	501111-0000	OFFICE EXP-POSTAGE	-	92	-	-	-	-
301	501151-0000	PROF & SPEC SVC-AUDITG & ACCTG	450	12,200	550	6,150	530	-
301	501152-0000	PROF & SPEC SVC-INFO TECH SVC	75	900	900	900	900	-
302	501153-0000	PROF & SPEC SVC-ENGINEERG SVC	-	57,129	27,624	34,582	-	(27,624)
302	501155-0000	PROF & SPEC SVC-MED, DENTAL, AND LAB S	5,371	3,506	6,000	5,577	6,000	-
301	501156-0000	PROF & SPEC SVC-LEGAL SVC	4,200	4,200	2,500	-	2,500	-
302	501165-0000	PROF & SPEC SVC-OTHER	300	618	500	-	12,500	12,000
301	501180-0000	PUBLICATIONS AND LEGAL NOTICES	-	-	-	-	-	-
302	501190-0000	RENTS AND LEASES - EQUIPMENT	-	4,033	-	-	1,500	1,500
301	501205-0000	TRAINING	-	-	-	-	-	-
302	501210-0000	MINOR EQUIPMENT	339	689	500	1,431	500	-
302	501249-0000	SPEC DPT EXP-OTHER	639	451	500	415	1,500	1,000
302	501250-0000	TRANSPORTATION & TRAVEL	-	-	-	-	-	-
302	501260-0000	UTILITIES (Pumps)	9,897	12,737	12,600	15,188	16,000	3,400
304	501151-0000	PROF & SPEC SVC-AUDITG & ACCTG	124	124	124	124	124	-
304	501260-0000	UTILITIES (Lighting)	3,700	3,729	3,800	3,823	4,000	200
		TOTAL SERVICES AND SUPPLIES	44,082	117,857	86,713	88,180	79,527	(7,186)

**CACHEVILLE COMMUNITY SERVICES DISTRICT BUDGET WORKSHEETS (FUND 6340)
FISCAL YEAR 2022-23**

ACCOUNTING UNIT 6360-53-4999-8XXX

ACT	ACCT NO.	ACCOUNT NAME	APPROPRIATIONS - continued					Amount Change
			2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Projection	2022-23 Proposed	
302	502201-0000	PAYMENTS TO OTHER GOVERNMENTS	1,898	1,898	2,000	2,967	3,000	1,000
		TOTAL OTHER CHARGES	1,898	1,898	2,000	2,967	3,000	1,000
302	503020-0000	BUILDINGS AND IMPROVEMENTS	-	-	-	-	-	-
302	503070-0000	EQUIPMENT	-	116,903	-	-	-	-
		TOTAL CAPITAL ASSETS	-	116,903	-	-	-	-
301	503300-0000	APPROP FOR CONTINGENCY	-	-	5,078	-	-	(5,078)
		TOTAL APPROPRIATIONS	-	-	5,078	-	-	(5,078)
0001	300600-0003	ADDITIONS TO GENERAL RESERVE	-	-	-	-	-	-
0001	300600-0001	ADDITIONS TO EQUIP REPL RESERVE	20,406	19,169	-	-	-	-
		ADDITIONS TO _____ RESERVE	-	-	-	-	-	-
		TOTAL PROVISIONS FOR RESERVES	20,406	19,169	-	-	-	-
TOTAL FINANCING USES*			\$ 124,708	\$ 314,841	\$ 170,559	\$ 157,146	\$ 146,173	\$ (24,386)
BALANCING			\$23,336	(50,191)	(5,564)	\$17,293	\$0	\$4,564

* INDICATE THIS AMOUNT IN MINUTES, ATTACH COPY OF MINUTES

DIRECTORS SIGNATURES:

SIGNATURE

SIGNATURE

SIGNATURE

SIGNATURE

SIGNATURE

7/13/22
DATE

7/13/22
DATE

7-13-22
DATE

DATE

DATE

Lighting Special Assessment				
# of Parcels	Annual Charge Per Parcel	Total Annual Assessment	Total Annual Assessment	Percent Increase
124	2.75	12.00	4,092.00	
124	0.00	0.00	0.00	0.00%
	<u>2.75</u>	<u>12.00</u>	<u>4,092.00</u>	

Water Service Charges				
# of Hookups	Monthly Charge Per Parcel	Number of Months	Extended Amount	Percent Increase
Business				
18	65.00	6	7,020.00	
18	67.00	6	7,236.00	3.08%
18	0.00	0	0.00	0.00%
	<u>132.00</u>		<u>14,256.00</u>	
School				
1	455.00	6	2,730.00	
1	469.00	6	2,814.00	3.08%
1	0.00	4	0.00	0.00%
	<u>924.00</u>		<u>5,544.00</u>	
Total Commercial			<u>19,800.00</u>	
Residents				
145	65.00	6	56,550.00	
145	67.00	6	58,290.00	3.08%
145	0.00	0	0.00	0.00%
	<u>132.00</u>		<u>114,840.00</u>	
				134,640.00

PAYROLL

		Rate Per Payroll	# of Payroll Periods	Gross	OASDI 7.65%	MC 1.45%	Unempl 2.10%	Phone
Billing Clerk	Current	346.15	26.1	9,034.52				
		0.00	26.1	0.00				
				<u>9,034.52</u>	560.14	131.00	147.00	421.52
Secretary	Current	92.31	26.1	2,409.29				
		92.31	26.1	2,409.29				
			52.2	<u>4,818.58</u>	298.75	69.87	101.19	
Maint Wrkr 1	Current	669.23	26.1	17,466.90				
		0.00	26.1	0.00				
				<u>17,466.90</u>	1,082.95	253.27	147.00	421.52
Maint Wrkr 2	Current	669.23	26.1	17,466.90				
		0.00	26.1	0.00				
				<u>17,466.90</u>	1,082.95	253.27	147.00	421.52
Board Stipend	Current	500.00	12	6,000.00				
				<u>6,000.00</u>	372.00	87.00	126.00	
					<u>54,786.90</u>	3,396.79	794.41	668.19