

2021-2022 Adopted Budget

	2020/21 Budget	Projected Actuals 6-30-2021	Adopted 2021/22 BUDGET	Change
Income				
IN01 Assessments	1,334,703	1,334,703	1,361,400	26,697
IN05 Interest Income	2,600	1,027	1,100	(1,500)
IN06 Interest - County		188	200	200
IN07 Rebates Received	2,000	2,251	2,000	0
IN30 Expense Reimbursement Revenue	700	4,668	1,000	300
IN41 Gate Opener Income	1,500	1,133	1,200	(300)
IN59 Other Misc. Revenue	4,800	4,067	4,300	(500)
Services		0	0	0
TOTAL INCOME	1,346,303	1,348,036	\$ 1,371,200	24,897

Expenses

Services & Supplies

Administrative Expenses

OE01 Audit Expense	8500	8500	8,900	400
OE02 Finance Expenses	600	653	700	100
OE02-1 Financial Assessment (NBS)	6000	0	6,000	0
OE03 Advertising	500	1852	1,900	1,400
OE04 Legal Expenses	5600	5500	7,000	1,400
OE41 HR Consultant	8600	3267	2,500	(6,100)
OE06 Insurance (Prop Loss & Liab)	15400	15400	16,200	800
OE07 Miscellaneous/Contingency	4700	457	5,000	300
OE08 Professional Development	9400	7685	8,100	(1,300)
OE09 Dues, Certs, Bonds & Subscriptions	7200	5400	5,400	(1,800)
OE10 Uniform Expense	5400	9381	6,000	600
OE11 Electric Power/Water/Sewer	33100	65000	68,300	35,200
OE12 Telephone & Internet	5900	6611	6,900	1,000
OE14 Office Supplies/Postage	8500	8397	8,800	300
OE14-1 Cleaning Service	0	5220	0	0
OE15 Office Equipment Repair/Replace	3400	10172	10,700	7,300
OE15-1 Office Equipment Lease	4000	2195	2,300	(1,700)
OE26 County Fees/LAFCO	7400	6004	7,400	0
OE29 Accounting Services	23200	25699	27,000	3,800

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OE30 Reimbursable Maintenance Exp	1635	0	1,000	(635)
Total Administrative Expenses	\$ 159,035	\$ 187,393	\$ 200,100	41,065
Common Areas				
OE16 Gate Maint/Repair/Staff/Openers	21,000	21,491	20,000	(1,000)
OE16-1 Gate Improvements (RFID)	10,000	18,637	2,000	(8,000)
OE18 Landscape Supplies & Repairs	43,800	48,200	43,000	(800)
OE18-3 Landscape Equip Gas & Oil	12,400	8,457	9,500	(2,900)
OE18-4 Landscape Equipment Repair & Replacement	29,800	33,800	29,800	-
Total Common Areas	148,500	130,585	\$ 104,300	(44,200)
OE22 Mosquito Abatement Expense				
OE22-1 Mosquito Control Products	24,800	22,000	20,000	(4,800)
OE22-2 Mosquito Abatement Monitor/Test	3,400	4,097	4,300	900
OE22-3 Mosquito Abate Vehicles Gas/Oil	22,500	12,165	15,000	(7,500)
OE22-4 Mosquito Abatement Equip Maint	13,800	13,380	14,000	200
Total OE22 Mosquito Abatement Expense	64,500	51,643	\$ 53,300	(11,200)
Total OE17 Streets	\$ 41,800	\$ 28,335	\$ 29,800	(12,000)
Total Services & Supplies	\$ 413,835	\$ 397,956	\$ 387,500	(26,335)
PE Personnel Expense				
PE01 Workers' Compensation Insurance	17,745	18,211	12,800	(4,945)
PE02 Health Insurance	78,400	65,176	86,700	8,300
PE03 Payroll Taxes	33,900	32,667	37,100	3,200
PE04 Processing Fees	1,800	2,051	2,200	400
PE05 Directors' Stipend	6,000	5,900	6,000	-
PE06 Employee Wages	423,900	450,479	463,600	39,700
Total Salaries & Benefits	561,745	574,483	\$ 608,400	46,655

2021-2022 Adopted Budget

	2020/21 Budget	Projected Actuals 6-30-2021	Adopted 2021/22 BUDGET	Change
Equipment Purchase/Replacement				
CO04 Shop/Grounds Equipment	87,000	66,312	5,000	(82,000)
Spray Trailer for Turf and Fescue			6,100	6,100
Total Equipment Purchase/Replacement	87,000	66,312	11,100	(75,900)
Capital Projects				
OE51-4 Road Improvements	1,300,000.00	1,092,472.00	0	(1,300,000)
OE 54-1 Office Building Paint	0.00	10,437.00	0	-
OE54-2 Office Building Siding and Trim	0.00	171.00	0	-
Sidewalk Replacement			19,875	19,875
Mosquito Abatement Equipment Cargo Container (Install)	0.00	0.00	9,800	9,800
Total Road Improvement Project	\$ 1,300,000	\$ 1,092,472	\$ -	(1,300,000)
Total Capital Projects	\$ 1,300,000	\$ 1,092,472	\$ 29,675	(1,270,325)
Debt Service				
OE20 John Deere Financing	27,308	16,029	0	(27,308)
OE21 John Deere Financing		12,616	12,616	12,616
OE20-04 Phase 1 Road Improvements	81,722	81,722	81,722	(0)
OE20-05 Phase 2 Road Improvements	115,160	115,160	115,160	(0)
Total Debt Service	224,190	225,526	\$ 209,498	(14,692)
TOTAL EXPENDITURES	\$ 2,586,770	\$ 2,356,748	\$ 1,246,173	(1,340,597)
Other Financing Sources/(Uses)				
Equipment Replacement Reserve	\$ (46,550)	\$ (46,550)	\$ (30,650)	15,900
Infrastructure Reserve			\$ (65,000)	65,000
Road Improvement Reserve			\$ (15,463)	15,463
Road Loan Proceeds (Received 5/4/20)	\$ 1,382,648	\$ 1,382,648		
Total Other Financing Sources/(Uses)	\$ 1,336,098	\$ 1,336,098	\$ (111,113)	96,363
Excess of revenues over expenditures	\$ 95,631	\$ 327,386	\$ 13,914	\$ (1,269,131)

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2020/21 Budget	<i>Projected Actuals 6-30-2021</i>	Adopted 2021/22 BUDGET	Change
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COPPER VALLEY COMMUNITY SERVICES DISTRICT
2021-2022 Equipment and Capital Project Descriptions

Equipment Purchases

Purpose

Shop/Grounds Equipment

Funding for the purchase of fixed asset tools and equipment used in maintenance activities, costing over \$2,500 up to \$5,000. The intent of this funding is to improve technology, efficiency, safety and customer service. Typically these items may be proprietary or not efficient for competitive bidding and may be sole source purchased.

Spray Trailer for Turf and Fescue

Purchase of a new trailer to be towed behind maintenance carts or vehicles to allow for safe and efficient application of pesticides and herbicides. Competitive pricing among available vendors will be used if possible.

(New) Tow Behind Blow Trailer

Purchase of a new trailer mounted (leaf) blower to be towed behind maintenance carts or vehicles to allow for faster, safer and more efficient street cleaning. Competitive pricing among available vendors will be used if such are available.

Maintenance Cart Replacements

Maintenance Carts are budgeted (within the Equipment Replacement Reserve) for replacement at between 5 and 7 years to reduce costs related to vehicle maintenance and improve reliability. Carts are typically sole source purchased as the number of local vendors is limited for the type of cart desired. Carts purchased from different manufacturers results in increased and varied maintenance supplies and methods, which can increase cost.

Vehicle Replacements

Vehicles are budgeted for replacement at between 5 and 7 years to reduce costs related to vehicle maintenance and improve reliability and safety

Aerifier Replacement

This equipment is used in turf maintenance and is beyond its useful life. Competitive quotes or bids will be received if multiple vendors are available

Capital Projects

Purpose

Road Improvements

Road improvements are completed based on maintenance and improvement plans; with a frequency to maintain the roads in good to very good condition at all times. Road improvement construction plans and specifications are designed by an independent civil engineer hired by the District. Projects of over \$200,000 are publicly bid through regional plan centers and builders exchanges. Construction contracts are awarded to the lowest responsible bidder per state law. Projects costing up to \$60,000 can be completed by District purchase order under a small contract, and competitive pricing is secured prior to contract award. Projects of between \$60,000 and \$200,000 can be completed using the informal bidding process as detailed in the Uniform Construction Cost Accounting Act.

Road Project Design & Constr Mgmt

This budget item is included for costs associated with advance engineering, planning, CEQA, Design, bidding and construction management can be separated out from construction contracting costs, as in many cases these expenses occur in advance of project construction as well as during.

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2021-2022 Equipment and Capital Project Descriptions

Mosquito Abatement Equipment Cargo Container (Install)

This item is the purchase and installation of a cargo container to separately house equipment and supplies which may be considered hazardous materials. The project increases employee safety and provides equipment storage security.

Sidewalk Replacement

This project involves the completion of a sidewalk condition assessment report for the entire community and replacement prioritization, as well as the engineering design, preparation of informal bid documents for the replacement of up to 1500 lineal feet of failed sidewalk considered the highest priority. Cost is calculated based on the recently accepted infrastructure reserve study completed by Willdan, and includes engineering and contingency. It may be most cost effective to complete the engineering for two fiscal year's of work (3000 Lineal feet) and we may receive better bids to complete the two years' work in a single fiscal year. The decision to design and construct together or separately will be made by the Board at a future date. Construction work will be competitively bid using the informal bidding process.

Split Rail Fence Replacement

The District owns a significant length of split rail fence extending from the community entrance along Saddle Creek Drive. This fencing was originally installed around 1995 and is nearly completely deteriorated. This project involves the removal and replacement of the split rail fence with new materials. Cost estimates for the work were developed using online resources. This project will be completed using the informal bidding process, with the contract awarded to the lowest bidder.

Post Lift Installation (Vehicle Maintenance)

This project involves the purchase and installation of a hydraulic lift system to be installed in the vehicle maintenance bay and used for ongoing routine vehicle maintenance. This equipment will allow vehicles to be raised for more efficient, thorough and safer maintenance. The lift will reduce the need to transport the carts to a maintenance shop, thereby reducing costs.

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2021-2022 Capital Equipment and Improvement Schedule

Equipment Purchase/Replacement	2020/21 Budget	Projected Actuals 6-30-2021	Proposed 2021/22 BUDGET	Proposed 2022/23 BUDGET	Estimated 2023/24 BUDGET	Estimated 2024/25 BUDGET	Estimated 2025/26 BUDGET
Shop/Grounds Equipment	87,000	66,312	5,000	5,000	5,000	5,000	5,000
Spray Trailer for Turf and Fescue			6,100	0	0	0	0
(New) Tow Behind Blow Trailer			0	11,500	0	0	0
Maintenance Cart Replacements			0	35,000	18,000	0	18,000
Vehicle Replacements			0	0	35,000	0	0
Aerifier Replacement			0	12,500	0	0	0
Subtotal Equipment Purchase/Replacement	\$ 87,000	\$ 66,312	\$ 11,100	\$ 64,000	\$ 58,000	\$ 5,000	\$ 23,000

Capital Projects

Road Improvements	1,300,000	1,092,472	0	0	200,000	0	0
Road Project Design & Constr Mgmt	0	0	0	0	50,000	0	20,000
Office Building Paint	0	10,437	0	0	0	0	0
Office Building Siding and Trim	0	171	0	0	0	0	0
Mosquito Abatement Equipment Cargo Container (Install)	0	0	9,800	0	0	0	0
Sidewalk Replacement	0	0	19,875	19,875	0	0	0
Split Rail Fence Replacement	0	0	0	30,000	0	0	0
Post Lift Installation (Vehicle Maintenance)	0	0	0	4,500	0	0	0
Subtotal Capital Projects	1,300,000	1,103,080	29,675	\$ 54,375	\$ 250,000	\$ -	\$ 20,000.00

Total Equipment and Capital Projects	\$ 1,387,000	\$ 1,169,392	\$ 40,775	\$ 118,375	\$ 308,000	\$ 5,000	\$ 43,000
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Total Expenditures (Including Projects and Equipment)			\$ 1,246,173	\$ 1,359,935	\$ 1,586,806	\$ 1,322,170	\$ 1,399,686
Reserve Setaside			\$ 111,113	\$ 79,513	\$ 74,013	\$ 127,013	\$ 104,013
Grand Total Expenditures With Reserves Setaside			\$ 1,357,286	\$ 1,439,448	\$ 1,660,819	\$ 1,449,183	\$ 1,503,699
Excess of Revenue Over Grand Total Expenditures			\$ 13,914	\$ (33,968)	\$ (220,202)	\$ 27,449	\$ 9,850

Fiscal Year Ending Cash Estimate		\$ 1,157,491	\$ 1,171,405	\$ 1,137,438	\$ 917,236	\$ 944,685	\$ 954,534
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Estimated Fiscal Year End Cash

Fund Balance (Cash) Equipment, Road and Infrastructure Reserve



