

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2023-24 Proposed BUDGET WORKSHEET

6/16/2023

	Adopted 2022/23 Budget	<i>Projected Actuals 6-30-2023</i>	Proposed 2023/24 BUDGET	Proposed Change	Proposed Change Notes
Income					
IN01 Assessments	1,419,162	1,412,066	1,488,473	69,311	NBS Tax Calculation Memo
IN05 Interest Income	600	18,614	48,000	47,400	New CA Class Investment Account
IN06 Interest - County	0	390	400	400	
IN07 Rebates Received + CV engineering Deposits	2,600	15,619	12,000	9,400	Insurance payment
IN30 Expense Reimbursement Revenue	5,000	0	0	(5,000)	
IN41 Gate Opener Income	1,200	840	900	(300)	
IN59 Other Misc. Revenue	4,000	0	0	(4,000)	
IN03 Weed Abatement	12,000	4,900	5,100	(6,900)	Likely receive more than projected
TOTAL INCOME	\$ 1,444,562	\$ 1,452,429	\$ 1,554,873	\$ 110,311	

Expenses

Services & Supplies

Administrative Expenses

OE01 Audit Expense	9,200	8,800	9,200	-	
OE02 Finance Expenses	800	626	700	(100)	
OE02-1 Financial Assessment (NBS)	6,000	6,000	6,300	300	
OE03 Advertising	2,800	1,200	1,300	(1,500)	
OE04 Legal Expenses	8,900	6,041	6,300	(2,600)	
OE41 HR Consultant	2,600	2,340	2,500	(100)	
OE42 Development Engineering	-	10,000	10,500	10,500	Quail Creek Acceptance/Flint TR review
OE06 Insurance (Prop Loss & Liab)	17,000	20,000	21,000	4,000	
OE07 Miscellaneous/Contingency	8,000	8,000	8,400	400	
OE08 Professional Development	6,900	8,822	9,300	2,400	
OE09 Dues, Certs, Bonds & Subscriptions	6,300	7,548	7,900	1,600	
OE10 Uniform Expense	9,600	9,941	10,400	800	
OE11 Electric Power/Water/Sewer	97,800	91,414	96,000	(1,800)	
OE12 Telephone & Internet	8,100	7,362	7,700	(400)	
OE14 Office Supplies/Postage	7,400	9,175	9,600	2,200	
OE14-1 Cleaning Service	-	-	-	-	
OE15 Office Equipment Repair/Replace	11,100	6,000	6,300	(4,800)	
OE15-1 Office Equipment Lease	2,600	2,452	2,600	-	
OE26 County Fees/LAFCO	7,200	6,259	6,600	(600)	

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2023-24 Proposed BUDGET WORKSHEET

6/16/2023

	Adopted 2022/23 Budget	Projected Actuals 6-30-2023	Proposed 2023/24 BUDGET	Proposed Change	Proposed Change Notes
OE27 Bank Fees	-	884	900	900	
OE29 Accounting Services	31,700	25,080	26,300	(5,400)	
OE31 Office Lease	-	1,705	1,800	1,800	
Total Administrative Expenses	\$ 244,000	\$ 239,650	\$ 251,600	\$ 7,600	

Common Areas

OE16 Gate Maint/Repair/Staff/Openers	13,700	14,385	15,100	1,400	
OE16-1 Gate Improvements (RFID)	0	0	0	-	
OE18 Landscape Supplies & Repairs	41,800	43,890	46,100	4,300	Much irrigation repair
OE18-2 CCWD Water	1,200	0	0	(1,200)	Accounted for in OE 11
OE18-3 Landscape Equip Gas & Oil	6,900	8,957	9,400	2,500	
OE18-4 Landscape Equipment Repair & Replace	42,400	42,224	44,300	1,900	
Total Common Areas	106,000	109,456	114,900	\$ 8,900	

OE22 Mosquito Abatement Expense

OE22-1 Mosquito Control Products	20,000	18,756	19,700	(300)	
OE22-2 Mosquito Abatement Monitor/Test	5,100	4,312	4,500	(600)	
OE22-3 Mosquito Abate Vehicles Gas/Oil	15,000	13,100	13,800	(1,200)	
OE22-4 Mosquito Abatement Equip Maint	16,000	14,737	15,500	(500)	
Total OE22 Mosquito Abatement Expense	56,100	\$ 50,905	\$ 53,500	\$ (2,600)	

Total OE17 Streets	\$ 12,800	\$ 15,144	\$ 15,900	\$ 3,100	
Total Services & Supplies	\$ 418,900	\$ 415,155	\$ 435,900	\$ 17,000	

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2023-24 Proposed BUDGET WORKSHEET

6/16/2023

Adopted 2022/23 Budget	Projected Actuals 6-30-2023	Proposed 2023/24 BUDGET	Proposed Change	Proposed Change Notes
------------------------------	--------------------------------	-------------------------------	--------------------	-----------------------

PE Personnel Expense

PE01 Workers' Compensation Insurance	11,400	12,732	12,700	1,300	See Payroll Info Worksheet
PE02 Health Insurance	89,600	92,245	114,500	24,900	See Payroll Info Worksheet
PE03 Payroll Taxes	39,800	42,358	46,300	6,500	8% of projected wages
Retirement	0	0	6,000	6,000	Left off previous budgets
PE04 Processing Fees	1,900	1,678	1,800	(100)	Actual plus 5%
PE05 Directors' Stipend	6,000	6,000	6,000	0	See Payroll Info Worksheet
PE06 Employee Wages	497,800	531,494	578,300	80,500	Increase staff 1 FTE + COLA
Total Salaries & Benefits	\$ 646,500	\$ 686,507	\$ 765,600	\$ 119,100	

Equipment Replacement

CO04 Shop/Grounds Equipment	0	56,738	5,000	5,000	Equipment lumped together
Concrete Grinder	7,200	0	0	(7,200)	
Turfco Blower	12,000	0	0	(12,000)	
Cart Replacements	53,000	0	0	(53,000)	
Water Truck Transmission	0	0	7,700	7,700	
New Turf Mower	0	0	37,000	37,000	Replaces very old mower
Total Equipment Replacement	\$ 72,200	\$ 56,738	\$ 49,700	\$ (22,500)	

Capital Projects

OE53-2 Landscape Improvements	16,000	2,243	0	(16,000)	
OE53-1 Landscape Design/Survey	0	45,294	0	0	Projected amount incorrect
Total Landscape Project	\$ 16,000	\$ 47,537	\$ -	\$ (16,000)	
OE51-4 Road Improvements	20,000	1,000	100,000	80,000	Crack seal and striping
OE51-1 Road Project Design & Constr Mgmt	0	0	0	0	Included in road improvements
General Engineering	15,000	2,000	15,000	0	Encroachment permit process and CV Agreement
Sidewalk Replacement	20,000	1,500	150,000	130,000	
Security Upgrades	20,000	10,200	1,000	(19,000)	
Gate Controller Replacement and Security Upgrade	0	0	34,200	34,200	New QR code reader and related upgrades for reliability
OE54-3 Office Building Renovation	0	854	0	0	
Total Road Improvement Project	\$ 75,000	\$ 15,554	\$ 300,200	\$ 225,200	
Total Capital Projects	\$ 91,000	\$ 63,091	\$ 300,200	\$ 209,200	

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2023-24 Proposed BUDGET WORKSHEET

6/16/2023

Adopted 2022/23 Budget	Projected Actuals 6-30-2023	Proposed 2023/24 BUDGET	Proposed Change	Proposed Change Notes
------------------------------	--------------------------------	-------------------------------	--------------------	-----------------------

Debt Service

OE20 John Deere Financing	0	0	0	0	
OE21 John Deere Financing	12,616	12,616	12,616	0	Per amortization schedule
OE20-04 Phase 1 Road Improvements	81,722	81,722	81,722	0	Per amortization schedule
OE20-05 Phase 2 Road Improvements	115,160	115,160	115,160	0	Per amortization schedule
Total Debt Service	\$ 209,498	\$ 209,497	\$ 209,498	\$ -	

TOTAL EXPENDITURES **\$ 1,438,098** **\$ 1,430,988** **\$ 1,760,898** **\$ 322,800**

Other Financing Sources/(Uses)

Road Loan Draw down	212,373	0	212,373	0	Drawdown of remaining loan amount
Equipment Replacement Reserve	(6,450)	(6,450)	37,000	43,450	Drawdown of reserves
Infrastructure Reserve	45,000	45,000	(37,627)		Reserve Deposit
Road Improvement Reserve	15,493	15,493	(15,493)		Reserve Deposit
Fund Balance Transfer In	0	0	9,771		To balance budget
Total Other Funds for Capital	\$ 266,416	\$ 54,043	\$ 206,024	\$ 43,450	

Excess of revenues over expenditures **\$ 272,880** **\$ 21,441** **\$ (0)** **\$ (169,039)**

Appropriations Limit 1,749,716

RESOLUTION NO. ____2023

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT APPROVING THE DISTRICT'S FISCAL YEAR 2023/24 FINAL FISCAL YEAR FINAL BUDGET AND SALARY SCHEDULE

WHEREAS, the Copper Valley Community Services District (District) Board of Directors reviews and accepts a monthly treasurer's report that includes statements of cash flows, account and investment balances, and budget to actual reports; and

WHEREAS, California Government Code Section 61110(a) states that on or before July 1 of each year or, for districts using two one-year budgets or a biennial budget, every other year, the board of directors may adopt a preliminary budget that conforms to generally accepted accounting and budgeting procedures for special districts; and

WHEREAS, the District discussed the goals and objectives of the 2023/24 Budget preparation during its regular Board meeting held May 18, 2023; and

WHEREAS, the District has prepared a Proposed Final Budget for the 2023/24 Fiscal Year in accordance with the guidance and direction of the Board in public meetings and to provide funding for continued community improvements and long term maintenance; and

WHEREAS, the Board has stated its intent to adopt a Final Budget for the 2023/24 Fiscal Year at its June 20, 2023 Regular Board meeting, and has caused the preparation and publication of the required Notice of Public Hearing in the newspaper of general circulation, regarding final budget adoption; and

WHEREAS, said draft final draft 2023/24 Budget and Salary Schedule is included herein for consideration.

NOW, THEREFORE, BE IT RESOLVED that:

SECTION 1. The Board of Directors of the District does hereby approve and adopt the 2023/24 Fiscal Year Final Budget as presented herein and the 2023/24 Salary Schedule as attached.

SECTION 2. The District General Manager or his/her designee is hereby authorized to expend the funds contained within the 2023/24 Budget in accordance with financial policies adopted by the Board.

PASSED AND ADOPTED by the Board of Directors of the Copper Valley Community Services District on June 20, 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED

PRESIDENT

ATTESTED:

SECRETARY

CERTIFICATE OF SECRETARY

I, Peter Kampa, the duly appointed and acting Secretary of the Board of Directors of the Copper Valley Community Services District, do hereby declare that the foregoing RESOLUTION NO. _____ was duly passed and adopted at a Regular Meeting of the Board of Directors of the Copper Valley Community Services District duly called and held on June 20, 2023

SIGNED: _____ *DATED:* _____

Copper Valley CSD
Gann Limit
 6/30/2005-6/30/24

Date: 6/8/2024
 Preparer: LB

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
							-2.54%	2.51%	3.77%	5.12%	-0.23%									
							-0.15%	0.23%	-0.49%	-0.64%	-0.71%									
Per Capita Change	1.0328	1.0526	1.0396	1.0442	1.0429	1.0062	0.9746	1.0251	1.0377	1.0512	0.9977	1.0382	1.0537	1.0369	1.0367	1.0385	1.0373	1.0573	1.0755	1.0444
Population Change	1.0135	1.0182	1.0138	1.0089	1.0062	1.0023	0.9985	1.0023	0.9951	0.9936	0.9929	1.0027	0.9975	0.9988	0.9992	0.9986	0.9985	1.0001	0.9961	0.9979
Calc for Growth Rate	1.0467	1.0718	1.0539	1.0535	1.0494	1.0085	0.9731	1.0275	1.0326	1.0445	0.9906	1.0410	1.0511	1.0357	1.0359	1.0370	1.0357	1.0574	1.0713	1.0422
Prior Year Limit	834,700	873,716	936,411	986,927	1,039,721	1,091,048	1,100,338	1,070,781	1,100,182	1,136,065	1,186,588	1,175,453	1,223,651	1,286,137	1,331,995	1,379,775	1,430,890	1,482,036	1,567,113	1,678,857
Calculation Factor	1.0467	1.0718	1.0539	1.0535	1.0494	1.0085	0.9731	1.0275	1.0326	1.0445	0.9906	1.0410	1.0511	1.0357	1.0359	1.0370	1.0357	1.0574	1.0713	1.0422
Current Year Limit	873,716	936,411	986,927	1,039,721	1,091,048	1,100,338	1,070,781	1,100,182	1,136,065	1,186,588	1,175,453	1,223,651	1,286,137	1,331,995	1,379,775	1,430,890	1,482,036	1,567,113	1,678,857	1,749,716

To: Copper Valley Community Services District Board of Directors
From: Christine Drazil, NBS
Date: May 18, 2023
Re: Copper Valley CSD – Measure A Fiscal Year 2023-24 Special Taxes

As the Measure A special tax was approved following votes being tallied from the May 2, 2017 special all-mail ballot election, special taxes will be levied at the following rates in Fiscal Year 2023-24:

Land Use Category	Fiscal Year 2023-24 Special Tax Rate
Residential Lot	\$2,093.16 per Residential Lot
Large Lot Undeveloped Property	\$884.95 per Acre or Portion Thereof
Sports Club Property	\$786.63 per Acre or Portion Thereof
Golf Course Property	\$78,490.43 per Parcel

The special taxes will be levied at the maximum Fiscal Year 2023-24 special tax rates. The maximum special tax rates listed above are adjusted annually by the greater of the annual change in the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the San Francisco-Oakland-Hayward Area, as measured as of the month of December in the calendar year which ends in the previous fiscal year, or two percent (2%). In Fiscal Year 2023-24, maximum special tax rates were increased by 4.88%, based upon the change in the Consumer Price Index.

Applying the Fiscal Year 2023-24 special tax rates to the parcels that currently exist in the District, the estimated Fiscal Year 2023-24 special tax revenues are detailed below for each land use category.

Land Use Category	Fiscal Year 2023/24 Special Tax Revenue
Residential Lot	\$1,172,169.60
Large Lot Undeveloped Property	235,335.53
Sports Club Property	2,477.86
Golf Course Property	78,490.43
Common Area / Roads	0.00
Total:	\$1,488,473.42

The Fiscal Year 2023-24 Measure A special tax levy information is expected to be submitted to the Calaveras County Auditor Controller's Office prior to the levy submittal deadline of August 10, 2023. Once the County has confirmed that the special taxes have been placed on the Fiscal Year 2023-24 roll, NBS will provide an update to the Copper Valley CSD accordingly.

**COPPER VALLEY COMMUNITY SERVICES DISTRICT
FY 2023/24 EMPLOYEE CLASSIFICATION & SALARY SCHEDULE**

<u>Employee Classification</u>	<u>2022-23</u>	<u>2023-24</u>		<u>(Step 1)</u>	<u>(Step 2)</u>	<u>(Step 3)</u>	<u>(Step 4)</u>
General Manager	1	1	(A)	\$79,792			
Maintenance Manager	1	1	(A)	\$90,087	\$94,591	\$99,321	\$104,287
Maintenance Supervisor	1	1	(A)	\$72,330	\$75,946	\$79,743	\$83,731
Landscape Maint. II	1	0	(H)	\$27.31	\$28.67	\$30.10	\$31.61
Landscape Maint. I	3	4	(H)	\$22.47	\$23.59	\$24.77	\$26.01
Office Manager	1	1	(PT)	\$40.10	\$42.11	\$44.21	\$46.42
(A)=Annual Salary (H)=Hourly (PT) - Part time				* Cost of Living Adjustment (COLA)			4.90%

Other

Directors (Elected)	5	5	\$100 per Board Meeting Attended
---------------------	---	---	----------------------------------

Copper Valley CSD meets on the third Tuesday of each month. Directors receive a stipend of \$100 for attending the meeting. Directors who miss a meeting are not compensated. The annual stipend for a director who attends all CSD meetings is \$1,200. Paid in December.

BENEFITS

Upon completion of each full calendar year of employment with the District in the position of Maintenance Supervisor, the District provides a \$3,000 IRA contribution. This benefit is paid during the month of January in the year following each full calendar year of employment. All payroll costs associated with this benefit are borne by the District.

Upon completion of each full calendar year of employment with the District in the position of Maintenance Manager, the District provides a \$3,500 IRA contribution. This benefit is paid during the month of January in the year following each full calendar year of employment. All payroll costs associated with this benefit are borne by the District.

Health Insurance Benefits are provided to the following Employee Classifications after completion of 90 days full time employment with the District; 1) Maintenance Manager, 2) Maintenance Supervisor, 3) Maintenance II and 4) Maintenance I. The District does not pay for Health Insurance Coverage for 1) Employee Dependents, 2) Directors, or 3) Part-Time Employees.

Hourly Employee Vacation and Sick Leave benefits are accrued at the end of each month at a rate of \$6.67 to a maximum of 120 hours, and \$5.87 to a maximum of 60 hours, respectively.

Part time Employee Sick Leave Benefits are accrued at a rate of 1 hour per 30 hours worked. No vacation pay is accrued for employees classified as part time.

Full time employees receive 7 paid Holidays per year.

* **Source:** US Bureau of Labor Statistics - 12 month Percentage Change-CPI-Urban Wage Earners Feb. 2023