COPPER VALLEY COMMUNITY SERVICES DISTRICT 2023-24 Adopted BUDGET

	Adopted 2022/23 Budget	Projected Actuals 6-30-2023	Adopted 2023/24 BUDGET
Income			
IN01 Assessments	1,419,162	1,412,066	1,488,473
IN05 Interest Income	600	18,614	48,000
IN06 Interest - County	0	390	400
IN07 Rebates Received + CV engineering Deposits	2,600	15,619	12,000
IN30 Expense Reimbursement Revenue	5,000	0	0
IN41 Gate Opener Income	1,200	840	900
IN59 Other Misc. Revenue	4,000	0	0
IN03 Weed Abatement	12,000	4,900	5,100
TOTAL INCOME	\$ 1,444,562	\$ 1,452,429	\$ 1,554,873

Expenses

Services & Supplies Administrative Expenses

Total Administrative Expenses	\$ 244,000	\$ 239,650	\$ 251,600
OE31 Office Lease	-	1,705	1,800
OE29 Accounting Services	31,700	25,080	26,300
	-	884	900
OE26 County Fees/LAFCO OE27 Bank Fees	7,200	6,259	6,600
OE15-1 Office Equipment Lease			2,600
OE15 Office Equipment Repair/Replace	2,600	2,452	
•	- 11,100	- 6,000	6,300
OE14 Office Supplies/Postage OE14-1 Cleaning Service	7,400	9,175	9,600
OE12 Telephone & Internet			
	8,100	7,362	90,000 7,700
OE11 Electric Power/Water/Sewer	97,800	91,414	96,000
OE10 Uniform Expense	9,600	9,941	10,400
OE09 Dues, Certs, Bonds & Subscriptions	6,300	7,548	9,300 7,900
OE08 Professional Development	6,900	8,822	9,300
OE07 Miscellaneous/Contingency	8,000	8,000	8,400
OE06 Insurance (Prop Loss & Liab)	17,000	20,000	21,000
OE42 Development Engineering	2,000	10,000	2,500
OE41 HR Consultant	2,600	2,340	2,500
OE03 Adventising OE04 Legal Expenses	2,800	6,041	6,300
OE03 Advertising	2,800	1,200	1,300
OE02-1 Financial Assessment (NBS)	6,000	6,000	6,300
OE02 Finance Expenses	800	626	700
OE01 Audit Expense	9,200	8,800	9,200

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

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	Adopted 2022/23 Budget Projected Actual 6-30-2023			Adopted 2023/24 BUDGET		
OE22 Mosquito Abatement Expense						
OE22-1 Mosquito Control Products		20,000		18,756		19,700
OE22-2 Mosquito Abatement Monitor/Test		5,100		4,312		4,500
OE22-3 Mosquito Abate Vehicles Gas/Oil		15,000		13,100		13,800
OE22-4 Mosquito Abatement Equip Maint		16,000		14,737		15,500
Total OE22 Mosquito Abatement Expense		56,100	\$	50,905	\$	53,500
Total OE17 Streets	\$	12,800	\$	15,144	\$	15,900
Total Services & Supplies	\$	418,900	\$	415,155	\$	435,900
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PE Personnel Expense						
PE01 Workers' Compensation Insurance		11,400		12,732		12,700
PE02 Health Insurance		89,600		92,245		114,500
PE03 Payroll Taxes		39,800		42,358		46,300
Retirement		0		0		6,000
PE04 Processing Fees		1,900		1,678		1,800
PE05 Directors' Stipend		6,000		6,000		6,000
PE06 Employee Wages		497,800		531,494		578,300
Total Salaries & Benefits	\$	646,500	\$	686,507	\$	765,600
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Equipment Replacement						
CO04 Shop/Grounds Equipment		0		56,738		5,000
Concrete Grinder		7,200		0		0
Turfco Blower		12,000		0		0
Cart Replacements		53,000		0		0
Water Truck Transmission		0		0		7,700
New Turf Mower		0		0		37,000
Total Equipment Replacement	\$	72,200	\$	56,738	\$	49,700
Capital Projects						
OE53-2 Landscape Improvements		16,000		2,243		0
OE53-1 Landscape Design/Survey		0		45,294		0
Total Landscape Project	\$	16,000	\$	47,537	\$	-
OE51-4 Road Improvements		20,000		1,000		100,000
OE51-1 Road Project Design & Constr Mgmt		0		0		0
General Engineering		15,000		2,000		15,000
Sidewalk Replacement		20,000		1,500		150,000
Security Upgrades		20,000		10,200		1,000
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Gate Controller Replacement and Security Upgrade		0		0		34,200
OE54-3 Office Building Renovation		0		854		0
Total Road Improvement Project	\$	75,000	\$	15,554	\$	300,200
Total Capital Projects		91,000	\$	63,091	\$	300,200
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COPPER VALLEY COMMUNITY SERVICES DISTRICT 2023-24 Adopted BUDGET

	Adopted 2022/23 Budget	Projected Actuals 6-30-2023	Adopted 2023/24 BUDGET	
Debt Service				
OE20 John Deere Financing	0	0	0	
OE21 John Deere Financing	12,616	12,616	12,616	
-	81,722	81,722	81.722	
OE20-04 Phase 1 Road Improvements OE20-05 Phase 2 Road Improvements	115,160	115,160	115,160	
		,		
Total Debt Service	\$ 209,498	\$ 209,497	\$ 209,498	
TOTAL EXPENDITURES	\$ 1,438,098	\$ 1,430,988	\$ 1,760,898	
Other Financing Sources/(Uses)				
Road Loan Draw down	212,373	0	212,373	
Equipment Replacement Reserve	(6,450)	(6,450)	37,000	
Infrastructure Reserve	45,000	45,000	(37,627)	
Road Improvement Reserve	15,493	15,493	(15,493)	
Fund Balance Transfer In	0	0	9,771	
Total Other Funds for Capital	\$ 266,416	\$ 54,043	\$ 206,024	
Excess of revenues over expenditures	\$ 272,880	\$ 21,441	\$ (0)	
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Appropriations Limit			1,749,716	

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

Employee Classification	2022-23	2023-24		(Step 1)	(Step 2)	(Step 3)	(Step 4)
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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 Livin	g Adjustmen	t (COLA)	4.90%
ther							
Directors (Elected)	5	5	\$100 per	Board Meetir	ng 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 calandar 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 calandar 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 Dependants, 2) Directors, or 3) Part-Time Employees.

Hourly Employee Vacation and Sick Leave benefits are accrued in accordance with the current law and District policy

No vacation pay is accrued for employees classified as part time.

Full time employees receive 7 paid Holidays per year per District policy.

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