

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2022-2023 Proposed BUDGET WORKSHEET

6/25/2022

Income

	Budget	Projected FYE 2022	Prop Budget 2022/23	Proposed Change	Proposed Change Notes
IN01 Assessments	\$ 1,361,400	\$ 1,354,589	\$ 1,419,162	\$ 57,762	Increase 4.24% Per NBS memo
IN05 Interest Income	\$ 1,300	\$ 281	\$ 300	\$ (1,000)	
IN06 Interest - County		\$ 329	\$ 300	\$ 300	
IN07 Rebates Received	\$ 2,000	\$ 2,555	\$ 2,600	\$ 600	
IN30 Expense Reimbursement Revenue	\$ 1,000	\$ -	\$ 5,000	\$ 4,000	CV Properties billings for engineering and inspections
IN41 Gate Opener Income	\$ 1,200	\$ 2,287	\$ 1,200	\$ -	
IN59 Other Misc. Revenue	\$ 4,300	\$ 10,915	\$ 4,000	\$ (300)	
IN03 Weed Abatement		\$ 12,000	\$ 12,000	\$ 12,000	
TOTAL INCOME	\$ 1,371,200	\$ 1,382,956	\$ 1,444,562	\$ 73,362	

Expenses

Services & Supplies

Administrative Expenses

OE01 Audit Expense	\$ 8,900	\$ 8,750	\$ 9,200	\$ 300	
OE02 Finance Expenses	\$ 700	\$ 720	\$ 800	\$ 100	
OE02-1 Financial Assessment (NBS)	\$ 6,000	\$ 6,000	\$ 6,000	\$ -	
OE03 Advertising	\$ 1,900	\$ 2,713	\$ 2,800	\$ 900	
OE04 Legal Expenses	\$ 7,000	\$ 8,515	\$ 8,900	\$ 1,900	
OE41 HR Consultant	\$ 2,500	\$ 2,500	\$ 2,600	\$ 100	
OE06 Insurance (Prop Loss & Liab)	\$ 16,200	\$ 16,200	\$ 17,000	\$ 800	
OE07 Miscellaneous/Contingency	\$ 5,000	\$ 7,572	\$ 8,000	\$ 3,000	
OE08 Professional Development	\$ 8,100	\$ 6,563	\$ 6,900	\$ (1,200)	
OE09 Dues, Certs, Bonds & Subscriptions	\$ 5,400	\$ 5,960	\$ 6,300	\$ 900	
OE10 Uniform Expense	\$ 6,000	\$ 9,179	\$ 9,600	\$ 3,600	
OE11 Electric Power/Water/Sewer	\$ 68,300	\$ 93,159	\$ 97,800	\$ 29,500	
OE12 Telephone & Internet	\$ 6,900	\$ 7,724	\$ 8,100	\$ 1,200	
OE14 Office Supplies/Postage	\$ 8,800	\$ 7,091	\$ 7,400	\$ (1,400)	
OE14-1 Cleaning Service	\$ -	\$ -	\$ -	\$ -	
OE15 Office Equipment Repair/Replace	\$ 10,700	\$ 10,589	\$ 11,100	\$ 400	
OE15-1 Office Equipment Lease	\$ 2,300	\$ 2,444	\$ 2,600	\$ 300	
OE26 County Fees/LAFCO	\$ 7,400	\$ 6,845	\$ 7,200	\$ (200)	
OE29 Accounting Services	\$ 27,000	\$ 30,195	\$ 31,700	\$ 4,700	Implement security measures plus hourly rate
OE30 Reimbursable Maintenance Exp	\$ 1,000	\$ -	\$ -	\$ (1,000)	
Total Administrative Expenses	\$ 200,100	\$ 232,718	\$ 244,000	\$ 43,900	

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Common Areas					
OE16 Gate Maint/Repair/Staff/Openers	\$ 20,000	\$ 13,095	\$ 13,700	\$ (6,300)	
OE16-1 Gate Improvements (RFID)	\$ 2,000	\$ -	\$ -	\$ (2,000)	
OE18 Landscape Supplies & Repairs	\$ 43,000	\$ 39,765	\$ 41,800	\$ (1,200)	
OE18-2 CCWD Water	\$ -	\$ 1,177	\$ 1,200	\$ 1,200	
OE18-3 Landscape Equip Gas & Oil	\$ 9,500	\$ 6,576	\$ 6,900	\$ (2,600)	
OE18-4 Landscape Equipment Repair & Replacement	\$ 29,800	\$ 40,376	\$ 42,400	\$ 12,600	
Total Common Areas	\$ 104,300	\$ 100,989	\$ 106,000	\$ 1,700	

OE22 Mosquito Abatement Expense

OE22-1 Mosquito Control Products	\$ 20,000	\$ 15,329	\$ 20,000	\$ -	
OE22-2 Mosquito Abatement Monitor/Test	\$ 4,300	\$ 4,837	\$ 5,100	\$ 800	
OE22-3 Mosquito Abate Vehicles Gas/Oil	\$ 15,000	\$ 10,783	\$ 15,000	\$ -	
OE22-4 Mosquito Abatement Equip Maint	\$ 14,000	\$ 15,223	\$ 16,000	\$ 2,000	
Total OE22 Mosquito Abatement Expense	\$ 53,300	\$ 46,172	\$ 56,100	\$ 2,800	
Total OE17 Streets	\$ 29,800	\$ 12,211	\$ 12,800	\$ (17,000)	
Total Services & Supplies	\$ 387,500	\$ 392,090	\$ 418,900	\$ 31,400	

PE Personnel Expense

PE01 Workers' Compensation Insurance	\$ 12,800	\$ 12,800	\$ 11,400	\$ (1,400)	See Payroll Info Worksheet
PE02 Health Insurance	\$ 86,700	\$ 60,479	\$ 89,600	\$ 2,900	See Payroll Info Worksheet
PE03 Payroll Taxes	\$ 37,100	\$ 36,847	\$ 39,800	\$ 2,700	8% of projected wages
PE04 Processing Fees	\$ 2,200	\$ 1,780	\$ 1,900	\$ (300)	Actual plus 5%
PE05 Directors' Stipend	\$ 6,000	\$ 6,800	\$ 6,000	\$ -	See Payroll Info Worksheet
PE06 Employee Wages	\$ 463,600	\$ 453,723	\$ 497,800	\$ 34,200	6.5% COLA + Merit (See Payroll Info Worksheet)
Total Salaries & Benefits	\$ 608,400	\$ 572,428	\$ 646,500	\$ 38,100	

Equipment Purchase/Replacement

CO04 Shop/Grounds Equipment	\$ 5,000	\$ 27,234			
Spray Trailer for Turf and Fescue	\$ 6,100				
Concrete Grinder			\$ 7,200		Replace failed grinder
Turfco Torrent Blower			\$ 12,000		
Replacement Aerifier			\$ 14,000		
Cart Replacement					
1 Honda Pioneer			\$ 18,000		
1 Honda Pioneer With cab			\$ 21,000		
Total Equipment Replacement	\$ 11,100	\$ 27,234	\$ 72,200	\$ 61,100	

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Capital Projects					
OE53-2 Landscape Improvements	\$ -	\$ -	\$ 16,000	\$ 16,000	Glens/Saddle Creek II
OE53-1 Landscape Design/Survey	\$ -	\$ -	\$ -	\$ -	
Total Landscape Project	\$ -	\$ -	\$ 16,000	\$ 16,000	
OE51-4 Road Improvements	\$ -	\$ -	\$ 20,000	\$ 20,000	Crack Seal contract
General Engineering	\$ -	\$ -	\$ 15,000	\$ 15,000	CV Agmt, Sidewalk Plan and new development inspect
Sidewalk Replacement	\$ 19,875	\$ 5,000	\$ 20,000	\$ 125	Lighting and additional cameras at shop, gate camera upgrades
Security Upgrades	\$ -	\$ -	\$ 20,000	\$ 20,000	
Mosquito Abatement Equipment Cargo Container (Install)	\$ 9,800	\$ 9,800	\$ -	\$ (9,800)	
Total Road Improvements	\$ 29,675	\$ 14,800	\$ 75,000	\$ 45,325	
Total Capital Projects	\$ 29,675	\$ 14,800	\$ 91,000	\$ 61,325	
Debt Service					
OE20 John Deere Financing	\$ -	\$ -	\$ -	\$ -	Per amortization schedule
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	\$ 209,498	\$ 209,497	\$ 209,498	\$ (0)	
TOTAL EXPENDITURES	\$ 1,246,173	\$ 1,216,049	\$ 1,438,098	\$ 191,925	
Other Financing Sources/(Uses)					
Equipment Replacement Reserve	\$ (30,650)	\$ (30,650)	\$ 6,450	\$ 37,100	Two carts and aerifier replaced
Infrastructure Reserve	\$ (65,000)	\$ (65,000)	\$ (45,000)	\$ 20,000	Sidewalk replacements
Road Improvement Reserve	\$ (15,463)	\$ (15,463)	\$ (15,463)	\$ (0)	
	\$ (111,113)	\$ (111,113)	\$ (54,013)	\$ 57,100	
Excess of revenues over expenditures	\$ 13,914	\$ 55,793	\$ (47,549)	\$ (61,463)	Balance with Fund Cash and reserve

To: Copper Valley Community Services District Board of Directors
From: Christine Drazil, NBS
Date: May 18, 2022
Re: Copper Valley CSD – Measure A Fiscal Year 2022-23 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 2022-23:

Land Use Category	Fiscal Year 2022-23 Special Tax Rate
Residential Lot	\$1,995.70 per Residential Lot
Large Lot Undeveloped Property	\$843.72 per Acre or Portion Thereof
Sports Club Property	\$749.98 per Acre or Portion Thereof
Golf Course Property	\$74,837.00 per Parcel

The special taxes will be levied at the maximum Fiscal Year 2022-23 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 2022-23, maximum special tax rates were increased by 4.24%, based upon the change in the Consumer Price Index.

Applying the Fiscal Year 2022-23 special tax rates to the parcels that currently exist in the District, the estimated Fiscal Year 2022-23 special tax revenues are detailed below for each land use category.

Land Use Category	Fiscal Year 2022/23 Special Tax Revenue
Residential Lot	\$1,117,592.00
Large Lot Undeveloped Property	224,370.42
Sports Club Property	2,362.44
Golf Course Property	74,837.00
Common Area / Roads	0.00
Total:	\$1,419,161.86

The Fiscal Year 2022-23 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, 2022. Once the County has confirmed that the special taxes have been placed on the Fiscal Year 2022-23 roll, NBS will provide an update to the Copper Valley CSD accordingly.

RESOLUTION NO. ____ 2022

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE COPPER VALLEY COMMUNITY SERVICES DISTRICT APPROVING THE DISTRICT'S FISCAL YEAR 2022/23 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 2022/23 Budget preparation a during its regular Board meeting held in May 2022; and

WHEREAS, the District has prepared a Proposed Final Budget for the 2022/23 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 2022/23 Fiscal Year at its June 28, 2022 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 2022/23 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 2022/23 Fiscal Year Final Budget as presented herein and the 2022/23 Salary Schedule as attached.

SECTION 2. The District General Manager or his/her designee is hereby authorized to expend the funds contained within the 2022/23 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 28, 2022 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 28, 2022

SIGNED: _____ *DATED:* _____

Copper Valley CSD
Gann Limit
 6/30/2005-6/30/23

Date: 6/8/2022
 Preparer: LB

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
							-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
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
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
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
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
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