

**COPPER VALLEY COMMUNITY SERVICES DISTRICT
2022-2023 ADOPTED BUDGET WORKSHEET**

7/14/2022

	2021/22 Budget	Projected FYE 2022	Adopted Budget 2022/23
Income			
IN01 Assessments	\$ 1,361,400	\$ 1,354,589	\$ 1,419,162
IN05 Interest Income	\$ 1,300	\$ 281	\$ 300
IN06 Interest - County		\$ 329	\$ 300
IN07 Rebates Received	\$ 2,000	\$ 2,555	\$ 2,600
IN30 Expense Reimbursement Revenue	\$ 1,000	\$ -	\$ 5,000
IN41 Gate Opener Income	\$ 1,200	\$ 2,287	\$ 1,200
IN59 Other Misc. Revenue	\$ 4,300	\$ 10,915	\$ 4,000
IN03 Weed Abatement	\$ -	\$ 12,000	\$ 12,000
Fund Balance Carryover (to balance budget)	\$ -	\$ -	\$ -
Road Capital Improvement Project Reserve Transfer In			\$ 75,000
TOTAL INCOME	\$ 1,371,200	\$ 1,382,956	\$ 1,519,562

Expenses

Services & Supplies

Administrative Expenses

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

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

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
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
Total OE22 Mosquito Abatement Expense	\$ 53,300	\$ 46,172	\$ 56,100

Total OE17 Streets	\$ 29,800	\$ 12,211	\$ 12,800
Total Services & Supplies	\$ 387,500	\$ 392,090	\$ 418,900

PE Personnel Expense

PE01 Workers' Compensation Insurance	\$ 12,800	\$ 12,800	\$ 11,400
PE02 Health Insurance	\$ 86,700	\$ 60,479	\$ 89,600
PE03 Payroll Taxes	\$ 37,100	\$ 36,847	\$ 39,800
PE04 Processing Fees	\$ 2,200	\$ 1,780	\$ 1,900
PE05 Directors' Stipend	\$ 6,000	\$ 6,800	\$ 6,000
PE06 Employee Wages	\$ 463,600	\$ 453,723	\$ 497,800
Total Salaries & Benefits	\$ 608,400	\$ 572,428	\$ 646,500

Equipment Purchase/Replacement

CO04 Shop/Grounds Equipment	\$ 5,000	\$ 27,234	
Spray Trailer for Turf and Fescue	\$ 6,100		
Concrete Grinder			\$ 7,200
Turco Torrent Blower			\$ 12,000
Replacement Aerifier			\$ -
Cart Replacement			
1 Honda Pioneer			\$ 23,000
1 Honda Pioneer With cab			\$ 30,000
Total Equipment Replacement	\$ 11,100	\$ 27,234	\$ 72,200

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Capital Projects

OE53-2 Landscape Improvements	\$ -	\$ -	\$ 16,000
OE53-1 Landscape Design/Survey	\$ -	\$ -	
Total Landscape Project	\$ -	\$ -	\$ 16,000
OE51-4 Road Improvements	\$ -	\$ -	\$ 20,000
General Engineering	\$ -		\$ 15,000
Sidewalk Replacement	\$ 19,875	\$ 5,000	\$ 20,000
Security Upgrades			\$ 20,000
Mosquito Abatement Equipment Cargo Container (Install)	\$ 9,800	\$ 9,800	\$ -
Total Road Improvements	\$ 29,675	\$ 14,800	\$ 75,000
Total Capital Projects	\$ 29,675	\$ 14,800	\$ 91,000

Debt Service

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

TOTAL EXPENDITURES	\$ 1,246,173	\$ 1,216,049	\$ 1,438,098
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Other Financing Sources/(Uses)

Equipment Replacement Reserve	\$ (30,650)	\$ (30,650)	\$ 6,450
Infrastructure Reserve	\$ (65,000)	\$ (65,000)	\$ (65,000)
Road Improvement Reserve	\$ (15,463)	\$ (15,463)	\$ (15,463)
	\$ (111,113)	\$ (111,113)	\$ (74,013)

Excess of revenues over expenditures

	\$ 13,914	\$ 55,793	\$ 7,451
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Capital Project Reserve Balances (Series B Loan)

Beginning Capital Reserve Balance	\$ 212,373
2022/23 Road Improvements Budgeted Above	\$ (75,000)
Remaining Capital Project Reserve Balance	\$ 137,373

**COPPER VALLEY COMMUNITY SERVICES DISTRICT
FY 2022/23 EMPLOYEE CLASSIFICATION & SALARY SCHEDULE**

<u>Employee Classification</u>	2021-22	2022-23		(Step 1)	(Step 2)	(Step 3)	(Step 4)
General Manager	1	1	(A)	\$79,792			
Maintenance Manager	1	1	(A)	\$85,879	\$90,173	\$94,682	\$99,416
Maintenance Supervisor	1	1	(A)	\$68,951	\$72,399	\$76,019	\$79,820
Landscape Maint. II	2	1	(H)	\$26.03	\$27.33	\$28.70	\$30.13
Landscape Maint. I	3	3	(H)	\$21.42	\$22.49	\$23.61	\$24.79
(1) Part Time Maint. I	0	0	(H) (PT)	n/a	n/a	n/a	n/a
Accountant	(contract)	(contract)	(H) (PT)	\$38.02	\$39.93	\$41.92	\$44.02
CSD Clerk/Admin	4	4	(H) (PT)	\$24.64	\$25.87	\$27.16	\$28.52
Office Manager	1	1	(PT)	\$38.23	\$40.15	\$42.15	\$44.26

(A)=Annual Salary (H)=Hourly (PT) - Part time * Cost of Living Adjustment (COLA) 6.50%

Other

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

(1) The Part-Time Maintenance I position is filled only when necessary to provide an adequate level of service during times when full time positions are vacant.

(2) Saddle Creek 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 Bonus to be deposited as an 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 Bonus to be deposited as an 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. 2022