

COPPER VALLEY COMMUNITY SERVICES DISTRICT
2026/2027 Proposed Final - BUDGET WORKSHEET

7/17/2026

Income

	Budget	Projected Actuals 6-30-2026	Proposed BUDGET	Proposed Change	Proposed Change Notes
IN01 Assessments	1,563,874	1,530,100	1,611,359	47,485	From NBS Memo attached
IN05 Interest Income	60,026	41,636	43,700	(16,326)	Slightly lower return rates
IN06 Interest - County	1,561	1,755	1,800	239	
IN07 Rebates Received	1,000	2,837	3,000	2,000	
IN30 Expense Reimbursement Revenue	10,000	0	10,000	0	
IN41 Gate Opener Income	4,753	4,807	5,000	247	
IN59 Other Misc. Revenue	0	0	0	0	
IN03 Weed Abatement	1,200	6,675	7,000	5,800	
TOTAL INCOME	\$1,642,414	\$1,587,809	\$1,681,859	\$39,445	

Expenses

Services & Supplies

Administrative Expenses

OE01 Audit Expense	12,000	12,867	13,500	1,500	Assume 5% increase on most expenses
OE02 Finance Expenses	900	951	1,000	100	
OE02-1 Financial Assessment (NBS)	4,675	4,862	5,100	425	Reduced from Preliminary Budget
OE03 Advertising	600	1,425	1,500	900	Required public notices-newspaper
OE04 Legal Expenses	5,600	13,150	5,900	300	Reduced from Preliminary Budget
OE41 HR Consultant	2,700	0	0	(2,700)	
OE42 Quail Creek Engineering	8,000	2,133	10,000	2,000	Flint Tr design, Quail Cr, reimbursed
OE06 Insurance (Prop Loss & Liab)	12,431	16,929	16,929	4,498	Per SDRMA letter
OE07 Miscellaneous/Contingency	9,000	1,660	9,000	0	
OE08 Professional Development	13,000	12,273	13,700	700	
OE09 Dues, Certs, Bonds & Subscriptions	13,900	18,228	19,100	5,200	
OE10 Uniform Expense	18,700	17,063	17,900	(800)	
OE11 Electric Power/Water/Sewer	28,000	20,385	21,400	(6,600)	
OE12 Telephone & Internet	11,200	17,035	14,500	3,300	
OE14 Office Supplies/Postage	8,900	9,885	10,400	1,500.00	
OE14-1 Cleaning Service	20,200	7,851	8,200	(12,000.00)	New cleaning contract

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OE15 Office Equipment Repair/Replace	5,300	5,775	6,100	800.00	Adjusted to actual + 5%
OE26 County Fees/LAFCO	7,700	6,900	7,200	(500.00)	
OE27 Bank Fees	1,100	1,179	1,200	100.00	
OE29 Accounting Services	26,600	27,387	28,800	2,200.00	
OE31 Office Lease	0	0	0	0.00	
Total Administrative Expenses	\$210,506	\$197,937	\$211,429	\$923	

Common Areas

OE16 Gate Maint/Repair/Staff/Openers	19,100	26,000	27,300	8,200	Projected actual + 5%
OE18 Landscape Supplies & Repairs	91,000	91,176	105,300	14,300	Adjusted for Lone Pine Tree Service
OE18-2 CCWD Water	83,000	97,138	102,000	19,000	Higher rates, irrigation water
OE18-3 Landscape Equip Gas & Oil	9,000	17,543	18,400	9,400	Projected actual + 5%
OE18-4 Landscape Equipment Repair & Replacement	48,500	54,453	57,200	8,700	Projected actual + 5%
Total Common Areas	\$250,600	\$286,309	\$310,200	\$59,600	

OE22 Mosquito Abatement Expense

OE22-1 Mosquito Control Products	26,300	21,563	26,300	-	Matched last FY budget
OE22-2 Mosquito Abatement Monitor/Test	3,200	3,439	3,600	400	Increased from Preliminary Budget
OE22-3 Mosquito Abate Vehicles Gas/Oil	17,300	6,200	6,500	(10,800)	
OE22-4 Mosquito Abatement Equip Maint	16,000	17,292	18,200	2,200	
Total OE22 Mosquito Abatement Expense	\$62,800	\$48,493	\$54,600	-\$8,200	

Total OE17 Streets

	31,900	15,943	16,700	-\$15,200	
Total Services & Supplies	\$555,806	\$548,682	\$592,929	\$37,123	

PE Personnel Expense

PE01 Workers' Compensation Insurance	25,800	27,460	27,500	1,700	See Payroll Info Worksheet
PE02 Health Insurance	69,200	66,059	54,500	(14,700)	See Payroll Info Worksheet
PE03 Payroll Taxes	49,700	54,987	53,000	3,300	8% of projected wages
PE04 Processing Fees	2,100	2,176	2,300	200	Actual plus 5%
PE05 Directors' Stipend	6,000	6,000	6,000	-	See Payroll Info Worksheet

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PE06 Employee Wages	621,100	694,397	663,000	41,900	Adjusted COLA to 4%
Total Salaries & Benefits	\$773,900	\$851,072	\$806,300	\$32,400	
Equipment Replacement					
CO04 Shop/Grounds Equipment	5,000	5,000	5,000	-	Reduced from Preliminary Budget
Cart Replace - Honda Pioneer W/cab	0	0	0	-	
Roxor - Cart Vehicle	0	0	0	-	
Total Equipment Replacement	\$5,000	\$5,000	\$5,000	\$0	
Capital Projects					
OE53-2 Landscape Improvements General	0	0	0	-	Road Condition Assessment
OE53-1 Landscape Design/Survey	0	0	0	-	
Total Landscape Project	0	0	0	-	
OE51-4 Road Improvements	0	24,900	0	-	
OE51-1 Road Project Design & Constr Mgmt	10,000	0	10,000	-	
General Engineering	5,000	0	5,000	-	
Office Renovation and Air Conditioning	27,000	25,000	0	(27,000)	
Flooring for Gatehouse and Office	26,000	18,300	0	(26,000)	
Copper Glen Landscape	5,100	5,100	0	(5,100)	
Office Building Paint	0	0	10,000	10,000	
Culdesac Upgrades	0	0	11,456	11,456	Reduced from Preliminary Budget Per 3-Year Culdesac Upgrade sheet
Total Road Improvement Project	\$68,000	\$73,300	\$36,456	-\$31,544	
Total Capital Projects	\$68,000	\$73,300	\$36,456	-\$31,544	
Debt Service					
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	\$196,882	\$196,882	\$196,882	\$0	
TOTAL EXPENDITURES	\$ 1,599,588	\$ 1,674,936	\$ 1,637,567	37,979	

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Other Financing Sources/(Uses)

Equipment Replacement Reserve

Infrastructure Reserve

Road Improvement Reserve

Fund Balance/Reserve Transfer In

		(30,000)	(30,000)	Increase from Preliminary Budget
		0	-	
		(14,292)	(14,292)	Increase from Preliminary Budget
		0		
\$ -	\$ -	\$ (44,292)	(44,292)	

Excess of revenues over expenditures

\$ 42,826	\$ (87,127)	\$ 0	
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**COPPER VALLEY COMMUNITY SERVICES DISTRICT
FY 2026/27 EMPLOYEE CLASSIFICATION & SALARY SCHEDULE**

<u>Employee Classification</u>	<u>2025-26</u>	<u>2026-27</u>		<u>(Step 1)</u>	<u>(Step 2)</u>	<u>(Step 3)</u>	<u>(Step 4)</u>
General Manager	1	1	(A)	\$86,378			
Maintenance Manager	1	1	(A)	\$99,011	\$103,962	\$109,160	\$114,618
Maintenance Supervisor	1	1	(A)	\$79,496	\$83,470	\$87,644	\$92,026
Landscape Maint. II	2	2	(H)	\$30.01	\$31.52	\$33.09	\$34.75
Landscape Maint. I	3	3	(H)	\$24.69	\$25.92	\$27.22	\$28.58
Office Manager	1	1	(PT)	\$44.06	\$46.27	\$48.58	\$51.01
(A)=Annual Salary (H)=Hourly (PT) - Part time				* Cost of Living Adjustment (COLA)			4.00%

Other

(2) 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 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.

Full time employees receive 7 paid Holidays per year.

Copper Valley CSD
Cul De Sac Upgrade Proposal

Fiscal Year	Location 1	Budget	Location 2	Budget	Total
26/27	Mitchell Lake lane	\$ 4,928	Mitchell Lake Court	\$ 6,528	\$ 11,456
27/28	27/28 Summits Lane	\$ 8,945	Summits Court	\$ 8,945	\$ 17,890
28/29	28/29 Vista Knolls	\$ 10,198	Moss Wood Court	\$ 12,436	\$ 22,634