

2014-15 Proposed Budget

Groveland Community Services District

Proposed Districtwide Budget

The purpose of this District-Wide Totals for big picture analysis only and not meant to distort the analysis of each individual fund.

| Total - District-Wide | FY 2014/15 Proposed Budget |
|---------------------------------|----------------------------|
| Fixed rates | \$ 2,286,010 |
| Variable rates | 853,825 |
| Property taxes | 957,900 |
| Other operating revenues | 86,350 |
| Total operating revenues | 4,184,085 |
| Salaries and benefits | 1,684,093 |
| Cost of water | 160,000 |
| Utilities | 243,300 |
| Legal | 97,700 |
| Cal Fire contract | 747,000 |
| SWRCB Settlement | 46,875 |
| Other operating expenses | 950,270 |
| Total operating expenses | 3,929,238 |
| Operating income | 254,847 |
| <i>Efficiency</i> | \$ 0.94 # |
| OPEB Liability Expense | 162,200 |
| Debt service (includes princ) | 9,100 |
| Capital outlay (fixed assets) | 232,875 |
| Other nonoperating expenses | 71,200 |
| Other nonoperating revenues | 27,100 |
| Net profit (loss) | \$ (193,428) |
| | \$ - |

GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
WATER FUND

| | | 2014/15 | 2013/14 | 2012/13 | 2011/12 | 2010/11 |
|--------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| Account | Description | Adopted | Adopted | Actual | Actual | Actual |
| Operating Revenue | | | | | | |
| 050-000-43-058-00 | Gain On Refunding Bonds | | - | | 15,101 | 15,101 |
| 050-000-48-001-01 | Interest Income PSB CD | | - | | 28,503 | 26,518 |
| 050-000-42-010-01 | WC Fixed Meter 3/4" | 1,151,980 | 1,151,980 | 1,151,971 | 1,151,884 | 1,151,487 |
| 050-000-42-010-05 | WC Fixed Meter 3/4" | 29,710 | 29,710 | 29,711 | 29,939 | 29,943 |
| 050-000-42-010-07 | WC Fixed Meter 1" | 17,010 | 17,010 | 17,007 | 16,168 | 16,165 |
| 050-000-42-010-09 | WC Fixed Meter 1.5" | 2,810 | 2,810 | 2,814 | 2,892 | 3,752 |
| 050-000-42-010-11 | WC Fixed Meter 2" | 6,310 | 6,310 | 6,313 | 6,207 | 5,050 |
| 050-000-42-010-13 | WC Fixed Meter 3" | 5,950 | 5,950 | 5,952 | 5,952 | 5,952 |
| 050-000-42-010-15 | WC Fixed Meter 4" | 5,625 | 5,625 | 5,627 | 5,627 | 5,627 |
| 050-000-42-010-16 | WC Surcharge Fixed 1" | 858 | 858 | 858 | 858 | 876 |
| 050-000-42-010-17 | WC Surcharge Fixed 1.5" | 572 | 572 | 572 | 572 | 572 |
| 050-000-42-010-18 | WC Surcharge Fixed 4" | 4,865 | 4,865 | 4,865 | 4,865 | 4,865 |
| 050-000-42-010-20 | DCHOA Base Rate Variable | | | | | 136 |
| 050-000-42-010-23 | DCHOA Fixed Rate | 3,170 | 3,170 | 3,172 | 3,172 | 3,965 |
| 050-000-42-010-02 | WC Variable Meter 3/4 | 348,720 | 348,720 | 348,676 | 311,852 | 312,165 |
| 050-000-42-010-04 | WC Variable Meter 3/4 | 24,410 | 24,410 | 24,408 | 24,282 | 22,556 |
| 050-000-42-010-06 | WC Variable Meter 1" | 21,275 | 21,275 | 21,276 | 19,114 | 21,478 |
| 050-000-42-010-08 | WC Variable Meter 1.5" | 17,720 | 17,720 | 17,721 | 13,237 | 16,063 |
| 050-000-42-010-10 | WC Variable Meter 2" | 12,105 | 12,105 | 12,105 | 10,978 | 10,987 |
| 050-000-42-010-12 | WC Variable Meter 3" | 33,310 | 33,310 | 33,309 | 30,590 | 33,557 |
| 050-000-42-010-14 | WC Variable Meter 4" | 20,375 | 20,375 | 20,378 | 19,557 | 16,194 |
| 050-000-42-011-00 | Fire Service Chg | 1,260 | 1,260 | 1,260 | 1,260 | 1,260 |
| 050-000-42-014-00 | Other Water Sales and Charges | 1,600 | 1,600 | 1,564 | 2,046 | 2,431 |
| 050-000-42-030-00 | Water Disconnect Fee | 8,600 | 8,600 | 8,680 | 7,600 | 7,774 |
| 050-000-42-030-01 | Unlock Meter Fee | 200 | 200 | 160 | 120 | - |
| 050-000-42-040-00 | Meters | | - | | 840 | 621 |
| 050-000-42-045-00 | Backflow Fee | | - | | 350 | - |
| 050-000-42-047-00 | Backflow Test | 3,200 | 3,200 | 3,232 | - | 4,836 |
| 050-000-42-050-00 | Water Service Application Fee | | - | | 100 | 75 |
| 050-000-42-055-00 | Transfer Fee | 8,550 | 8,550 | 8,551 | 8,130 | 6,585 |
| 050-000-42-065-00 | Returned Check Charge | 1,200 | 1,200 | 1,155 | 840 | 883 |
| 050-000-42-999-00 | Late Penalty Charges | 35,000 | 35,000 | 35,066 | 36,461 | 36,352 |
| 050-000-43-020-01 | Cell Tower Rental | 4,500 | 4,400 | 4,445 | 4,380 | 4,293 |
| 050-000-43-030-00 | Non Operating Income | 850 | 850 | 837 | 364 | 571 |
| 050-000-43-050-00 | Expense Refunds | 5,000 | 5,000 | 4,982 | 22,828 | 7,115 |
| 050-000-43-050-01 | Expense Refunds/Scrap | | - | | 1,969 | - |
| 050-000-48-001-00 | Interest Earned (S/C UB) | 2,200 | 2,200 | 2,203 | 2,070 | 2,163 |
| 050-000-48-003-00 | Interest Earned Rabobank | 4,500 | 4,500 | 4,505 | 5,414 | 5,794 |
| 050-000-42-005-00 | Participation Fee | | - | | 2,123 | 18,512 |
| 050-000-42-022-00 | Debt Serv Revenue (98 Cap Fac) | | 389,320 | 389,320 | 388,649 | 388,340 |
| 050-000-42-022-01 | 2007 Water Debt (05-06 CapFac) | | 425,745 | 425,746 | 425,017 | 424,664 |
| 050-000-45-001-00 | Spec Ass for 77-1 Yose Highlan | | - | | 10,660 | 11,015 |
| | Total Revenue | 1,783,435 | 2,598,400 | 2,598,439 | 2,622,569 | 2,626,291 |
| Operating Expense | | | | | | |
| Administration | | | | | | |
| 050-100-50-201-00 | Wages | 143,348 | 132,595 | 138,051 | 163,510 | 137,395 |
| 050-100-50-202-00 | Part Time Employee | - | - | - | - | 2,528 |
| 050-100-50-204-00 | Comp Time Paid Out | - | - | 2,767 | - | - |
| 050-100-50-206-00 | Miscellaneous Pay | - | - | 1,535 | 206 | 815 |
| 050-100-50-207-00 | Comp Time Earned | - | - | - | - | - |

GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
WATER FUND

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/11 Actual |
|-------------------|---------------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| 050-100-50-208-00 | Uniform/Special Shoes | | - | 46 | - | - |
| 050-100-50-209-00 | Special Duty Pay | | - | - | - | 3,000 |
| 050-100-50-209-02 | HSA Wages | | - | 12,445 | - | - |
| 050-100-50-210-00 | Jury Duty | | - | - | - | 17 |
| 050-100-50-211-00 | Comp Time Used | | - | 1,115 | 232 | - |
| 050-100-50-212-00 | Bereavement Pay | | - | 140 | - | - |
| 050-100-50-213-00 | Administrative Leave | | 2,596 | 5,240 | 4,593 | 1,454 |
| 050-100-50-214-00 | Car Allowance | | | | | 2,788 |
| 050-100-50-215-00 | On Call Wages | 900 | 540 | | - | - |
| 050-100-50-219-00 | Overtime Pay | 5,077 | 473 | 439 | 251 | 233 |
| 050-100-50-230-00 | Vacation Leave | 6,032 | 6,347 | 10,019 | 554 | (1,143) |
| 050-100-50-231-00 | Lump Sum Vacation Pay | | - | 1,250 | 7,693 | 9,894 |
| 050-100-50-240-00 | Sick Leave | 6,570 | 6,746 | 2,534 | 5,964 | (8,459) |
| 050-100-50-241-00 | Lump Sum Sick Leave | | - | 1,494 | - | 11,298 |
| 050-100-50-250-00 | Holiday Pay | 7,122 | 5,983 | 5,352 | 7,968 | 6,622 |
| 050-100-50-251-00 | Personal Necessity Leave | | 1,329 | 2,072 | 1,686 | 850 |
| | Administration Wages | 169,049 | 156,609 | 184,499 | 192,658 | 167,292 |
| 050-100-52-001-00 | PERS Expense | 15,218 | 18,460 | 21,302 | 20,952 | 16,100 |
| 050-100-52-002-00 | PERS-Contrib for Employee | - | 1,927 | 4,906 | 6,137 | 9,514 |
| 050-100-52-003-00 | FICA Expense | 9,202 | 9,275 | 9,311 | 10,914 | 9,884 |
| 050-100-52-008-00 | Medicare | 2,152 | 2,169 | 2,549 | 2,557 | 2,517 |
| 050-100-52-009-00 | SUI-State Unemployment Ins/ETT | 977 | 1,085 | 1,209 | 1,354 | 2,304 |
| 050-100-52-010-00 | Workers Compensation | 1,694 | 2,011 | 1,785 | 843 | 1,189 |
| 050-100-52-030-00 | Health Insurance | 37,772 | 27,049 | 41,236 | 28,931 | 26,010 |
| 050-100-52-040-00 | Retired Members Medical | 16,931 | 36,750 | 32,889 | 22,458 | 17,525 |
| 050-100-52-060-00 | Long Term Disability | 395 | 457 | 910 | 540 | 671 |
| | Admin PR Expense/Benefits | 84,341 | 99,183 | 116,097 | 94,686 | 85,714 |
| | Total Administration Personnel | 253,390 | 255,792 | 300,596 | 287,344 | 253,006 |
| 050-100-52-100-00 | OPEB Liability Expense | | - | 74,442 | 74,442 | 57,458 |
| 050-100-52-100-02 | Transfer to OPEB Trust | 94,000 | 93,512 | | | |
| 050-100-52-100-04 | Transfer to Pension Liab Acct | 15,000 | 14,600 | | | |
| 050-100-70-001-00 | Rabobank Charges/NSF Fees | 1,000 | 1,000 | 679 | 1,119 | 695 |
| 050-100-70-005-00 | CC Merchant Fees | 14,000 | 14,000 | 14,044 | 14,184 | 9,864 |
| 050-100-70-007-00 | Tax Lien Expense | | - | 482 | 616 | 216 |
| 050-100-70-010-00 | Permits & Licenses | | - | 166 | - | 71 |
| 050-100-70-035-00 | Office Supplies | 5,000 | 5,000 | 4,499 | 4,529 | 5,796 |
| 050-100-70-061-00 | Propane | 1,850 | 1,850 | 1,546 | 1,838 | 1,857 |
| 050-100-70-080-00 | Membrshps,Dues,Subscrip | 3,200 | 3,200 | 3,119 | 4,487 | 5,235 |
| 050-100-70-085-00 | Equip/Software Maint Agreemnts | 9,800 | 9,852 | 12,716 | 15,300 | 12,679 |
| 050-100-70-085-01 | Itron MVRS Software Maint | 1,500 | 1,500 | 1,560 | - | - |
| 050-100-70-090-00 | Office Expense | 1,800 | 1,800 | 1,059 | 1,932 | 1,415 |
| 050-100-70-090-01 | Records Destruction | 700 | 700 | | 1,236 | - |
| 050-100-70-091-00 | Janitorial Expense | 1,370 | 1,730 | 1,606 | 1,611 | 1,687 |
| 050-100-70-100-00 | Petty Cash Over/Short | | - | | 10 | 27 |
| 050-100-70-112-00 | Postage/Shipping | 17,500 | 17,500 | 17,772 | 19,483 | 19,880 |
| 050-100-70-115-00 | Rents & Leases | 700 | 700 | | - | - |
| 050-100-70-124-00 | Fiscal Agent | 1,400 | 1,400 | 1,106 | 1,272 | 1,272 |
| 050-100-70-125-00 | Training | 1,250 | 2,500 | 147 | 366 | 1,819 |
| 050-100-70-130-00 | Printing & Advertising | 500 | 500 | 323 | 196 | 2,614 |
| 050-100-70-170-00 | Travel, Meetings,Conferences | 1,000 | 1,000 | 242 | 1,093 | 267 |
| 050-100-70-191-00 | Communications(Phone/Radio) | 7,000 | 7,000 | 5,417 | 6,888 | 9,866 |
| 050-100-70-192-00 | Utilities-PG&E/Golden State | | - | 269 | 618 | 64 |
| 050-100-70-192-04 | Utilities-Trash Removal | 650 | 650 | | | |
| 050-100-70-200-00 | Bad Debt Expense | 1,000 | 1,000 | | | |
| 050-100-70-290-00 | Misc Expense | 150 | 150 | | 114 | 166 |
| 050-100-70-998-00 | Fixed Assets (Capital Outlay) | | - | | - | - |

GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
WATER FUND

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/11 Actual |
|----------------------|---------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| 050-100-71-012-00 | Employee Medical Testing | | - | | - | 94 |
| 050-100-71-153-00 | Pest Control | 250 | 250 | 220 | 232 | 218 |
| 050-100-71-900-00 | Amortization Expense | | - | | | |
| 050-100-71-900-01 | Interest Expense | | - | | - | - |
| 050-100-75-750-00 | Depreciation | | - | | | |
| 050-100-78-010-00 | General Liability | 26,250 | 26,250 | 26,489 | 26,899 | 26,840 |
| 050-100-79-010-02 | Actuarial Review (GASB 45) | 1,200 | 1,200 | 1,020 | - | - |
| 050-100-79-015-00 | Legal Fees | 20,000 | 20,000 | 9,752 | 20,559 | 19,525 |
| 050-100-79-015-04 | Legal Fees - Refi 1998 Bonds | | - | 6,986 | - | - |
| 050-100-79-015-06 | Legal Fees - Personnel Matters | 15,000 | 20,000 | 28,645 | - | - |
| 050-100-79-015-10 | Legal Fees-Grand Jury Related | | 2,000 | 1,955 | - | - |
| 050-100-79-015-11 | Legal Fees - LGR Related | 3,500 | 5,000 | 1,961 | - | - |
| 050-100-79-015-12 | Legal Fees- Labor Negotiator | | 3,500 | 6,272 | - | - |
| 050-100-79-020-00 | Engineering Fees | 20,000 | 20,000 | 6,152 | - | 1,222 |
| 050-100-79-025-00 | Consultant Fees | 2,500 | 2,500 | 7,019 | - | - |
| 050-100-79-025-01 | IT Services | 7,000 | 6,000 | 7,045 | 4,552 | 3,191 |
| 050-100-79-025-02 | CPA Services | 24,000 | 24,000 | | - | - |
| 050-100-79-030-00 | Audit Fees | 6,500 | 6,000 | 5,454 | 4,643 | 4,623 |
| 050-100-79-035-04 | Computer Software/Hardware | 2,000 | 2,000 | 1,543 | 2,310 | - |
| 050-100-79-035-06 | Boardroom Chairs | | - | | 359 | - |
| 050-100-79-035-10 | Lateral File Cabinet | | | | | 400 |
| 050-100-79-038-00 | Office Security System (Gates) | | - | | 765 | - |
| | Administration Operating | 308,570 | 319,844 | 251,705 | 211,653 | 189,063 |
| | Total Administration | 561,960 | 575,636 | 552,301 | 498,997 | 442,069 |
| Board | | | | | | |
| 050-150-52-003-00 | FICA Expense | 279 | 279 | 216 | 196 | 274 |
| 050-150-52-008-00 | Medicare | 65 | 65 | 51 | 46 | 64 |
| 050-150-52-010-00 | Workers Compensation | 28 | 33 | | 70 | 86 |
| 050-150-52-080-00 | Board of Director Compensation | 4,500 | 4,500 | 3,485 | 3,045 | 4,105 |
| | Board Wages | 4,872 | 4,877 | 3,752 | 3,358 | 4,529 |
| 050-150-52-125-00 | Board Member Training | 500 | 500 | | - | 408 |
| 050-150-52-170-00 | Travel, Meetings & Conferences | 800 | 750 | 551 | 626 | 642 |
| 050-150-70-040-00 | Elections | | - | | - | 243 |
| 050-150-70-290-00 | Misc Expense | | - | 81 | 49 | 614 |
| 050-150-79-015-00 | Legal Fees | 5,000 | 7,000 | 6,291 | 4,113 | 8,465 |
| 050-150-79-015-06 | Legal Fees - Personnel Matters | 5,000 | 12,400 | 3,347 | - | - |
| 050-150-79-015-07 | Legal Fees-Bd Member Related | | 8,000 | 7,455 | - | - |
| | Board Operating | 11,300 | 28,650 | 17,724 | 4,788 | 10,372 |
| | Total Board | 16,172 | 33,527 | 21,476 | 8,145 | 14,901 |
| Operations | | | | | | |
| 050-200-50-201-00 | Wages | 120,234 | 113,957 | 141,219 | 137,254 | 160,610 |
| 050-200-50-202-00 | Part Time Employee | - | - | | 236 | - |
| 050-200-50-203-05/06 | Inventory/Safety Control Pay | | | | 229 | |
| 050-200-50-204-00 | Comp Time Paid Out | - | - | 2,018 | 1,618 | 2,373 |
| 050-200-50-206-00 | Miscellaneous Pay | - | - | 1,939 | 1,631 | 1,302 |
| 050-200-50-207-00 | Comp Time Earned | - | - | | - | - |
| 050-200-50-208-00 | Uniform/Special Shoes | - | - | | - | - |
| 050-200-50-209-00 | Special Duty Pay | - | - | | 1,712 | 1,664 |
| 050-200-50-209-02 | HSA Wages | - | - | 12,925 | - | - |
| 050-200-50-210-00 | Jury Duty | - | - | | - | - |
| 050-200-50-211-00 | Comp Time Used | - | - | 692 | 78 | 135 |
| 050-200-50-212-00 | Bereavement Pay | - | - | 317 | - | - |
| 050-200-50-213-00 | Administrative Leave | - | - | 902 | 200 | - |
| 050-200-50-215-00 | On Call Wages | 5,475 | 6,022 | 7,371 | 7,069 | 7,384 |
| 050-200-50-219-00 | Overtime Pay | 7,466 | 6,767 | 9,331 | 5,527 | 4,321 |
| 050-200-50-230-00 | Vacation Leave | 6,159 | 6,011 | 4,940 | 5,299 | 5,861 |

GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
WATER FUND

| | | 2014/15 | 2013/14 | 2012/13 | 2011/12 | 2010/11 |
|-------------------|---------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Account | Description | Adopted | Adopted | Actual | Actual | Actual |
| 050-200-50-231-00 | Lump Sum Vacation Pay | - | - | | 9,929 | 3,585 |
| 050-200-50-240-00 | Sick Leave | 5,293 | 5,202 | 5,951 | 4,121 | 10,155 |
| 050-200-50-241-00 | Lump Sum Sick Leave | - | - | | 2,651 | 414 |
| 050-200-50-250-00 | Holiday Pay | 5,738 | 4,614 | 6,289 | 6,205 | 7,159 |
| 050-200-50-251-00 | Personal Necessity Leave | - | 1,025 | 1,361 | 1,354 | 1,610 |
| | Operations Wages | 150,365 | 143,598 | 195,254 | 185,112 | 206,572 |
| 050-200-52-001-00 | PERS Expense | 16,066 | 14,548 | 21,013 | 18,833 | 17,594 |
| 050-200-52-002-00 | PERS-Contrib for Employee | - | 2,732 | 7,876 | 7,358 | 9,043 |
| 050-200-52-003-00 | FICA Expense | 7,917 | 7,786 | 11,386 | 11,262 | 12,794 |
| 050-200-52-008-00 | Medicare | 1,852 | 1,821 | 2,663 | 2,634 | 2,992 |
| 050-200-52-009-00 | SUI-State Unemployment Ins/ETT | 977 | 955 | 1,799 | 1,497 | 1,631 |
| 050-200-52-010-00 | Workers Compensation | 6,826 | 9,149 | 8,733 | 7,350 | 13,118 |
| 050-200-52-030-00 | Health Insurance | 44,159 | 53,796 | 50,025 | 48,753 | 51,318 |
| 050-200-52-040-00 | Retired Members Medical | 1,000 | 700 | 3,902 | 3,132 | 16,060 |
| 050-200-52-060-00 | Long Term Disability | 667 | 666 | 968 | 617 | 1,027 |
| | Operations PR Expense/Benefits | 79,464 | 92,153 | 108,365 | 101,436 | 125,577 |
| | Total Operations Personnel | 229,829 | 235,751 | 303,619 | 286,548 | 332,149 |
| 050-200-70-080-00 | Membrshps,Dues, Subscrip | | - | | - | 769 |
| 050-200-70-085-00 | Equip/Software Maint Agreement | 800 | 800 | | - | 1,700 |
| 050-200-70-091-00 | Janitorial Expense | 1,850 | 1,785 | 1,606 | 1,611 | 1,687 |
| 050-200-70-130-00 | Printing & Advertising | 1,600 | 1,600 | 1,408 | 44 | - |
| 050-200-70-170-00 | Travel/Meetings/Conferences | 600 | 600 | 589 | 267 | - |
| 050-200-71-010-00 | District Licenses/Permits | 20,000 | 20,000 | 18,898 | 8,118 | 8,286 |
| 050-200-71-011-00 | Employee Certification | 1,200 | 1,200 | 643 | 116 | 1,223 |
| 050-200-71-012-00 | Employee Medical Testing | 800 | 800 | 222 | 985 | 709 |
| 050-200-71-060-00 | Gas & Oil | 13,000 | 13,000 | 11,833 | 12,386 | 15,253 |
| 050-200-71-062-00 | Diesel Fuel | 1,500 | 1,500 | 1,082 | 1,460 | 1,846 |
| 050-200-71-090-00 | Uniform & Clothing Exp | 5,200 | 4,850 | 2,783 | 4,538 | 3,204 |
| 050-200-71-100-00 | Operating Supplies/Expenses | 1,000 | 1,000 | 1,110 | 1,505 | 1,121 |
| 050-200-71-100-02 | Volunteer Exp Reimb | | - | | 410 | - |
| 050-200-71-101-00 | Chemicals | 25,000 | 25,000 | 26,180 | 26,054 | 34,649 |
| 050-200-71-110-00 | Equipment Rental | | - | | - | 298 |
| 050-200-71-111-00 | Small Tools Equipment | 500 | 500 | 378 | 1,029 | 2,111 |
| 050-200-71-113-00 | Lab Tests Aqua Labs | 40,000 | 40,000 | 38,465 | 32,085 | 41,418 |
| 050-200-71-114-00 | Lab Supplies and Equipment | 4,000 | 4,000 | 13,218 | 3,636 | 249 |
| 050-200-71-114-01 | Calgon UV Bulbs | 13,000 | 13,000 | 4,118 | 11,930 | - |
| 050-200-71-120-00 | Backflow Expenses | | | | | 226 |
| 050-200-71-150-00 | Repair & Maint General | 35,000 | 35,000 | 35,228 | 16,338 | 57,400 |
| 050-200-71-150-02 | Instrumentation Repair | 16,000 | 16,000 | 17,701 | 15,327 | - |
| 050-200-71-150-04 | Repair & Maintenance - AWS | 5,000 | 5,000 | 4,146 | 9,109 | - |
| 050-200-71-150-05 | Unexpected Start-up/Oper AWS | | | 14,833 | | |
| 050-200-71-150-06 | Emergency Repair Tank 2 Bldg | | | | | 2,157 |
| 050-200-71-150-09 | Add'l Security Items at WTPs | | | 4,293 | | |
| 050-200-71-153-00 | Pest Control | 300 | 300 | 220 | 232 | 218 |
| 050-200-71-160-00 | Training | 3,000 | 4,500 | 3,107 | 2,526 | 4,997 |
| 050-200-71-161-00 | Safety Equipment | 3,500 | 3,800 | 4,130 | 3,894 | 2,225 |
| 050-200-71-191-00 | Communications(Phone/Radio) | 6,800 | 6,600 | 6,760 | 6,634 | 5,091 |
| 050-200-71-192-00 | Utilities-PG&E-Power/Trash Disposal | | | 65,125 | 58,778 | 56,679 |
| 050-200-71-192-01 | Power -TCPPA/PML | 85,000 | 82,750 | 5,303 | 9,915 | 8,736 |
| 050-200-71-192-02 | Utilities-GCSD Water and Sewer | 250 | 250 | | | - |
| 050-200-71-192-04 | Utilities-Trash Removal | 2,000 | 2,000 | | | - |
| 050-200-71-200-00 | Water Costs | 160,000 | 150,000 | 157,635 | 138,957 | 122,296 |
| 050-200-71-201-00 | Tunnel Shutdown/Related Costs | | 6,000 | 368 | | - |
| 050-200-78-015-00 | Automate State Reporting | | | | | 3,335 |
| 050-200-79-025-01 | IT Services | 4,000 | 2,750 | 3,516 | 2,889 | - |
| 050-200-79-025-06 | Programing/Support | 6,000 | 6,000 | | | - |
| | Operations Operating | 456,900 | 450,585 | 444,896 | 370,774 | 377,884 |
| | Total Operations | 686,729 | 686,336 | 748,515 | 657,322 | 710,033 |

**GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
WATER FUND**

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/11 Actual |
|--------------------|------------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| Maintenance | | | | | | |
| 050-300-50-201-00 | Wages | 149,839 | 140,261 | 117,705 | 134,514 | 150,321 |
| 050-300-50-202-00 | Part Time Employee | | - | | - | - |
| 050-300-50-203-05 | Inventory Control Pay | | | | 18 | |
| 050-300-50-204-00 | Comp Time Paid Out | | - | 7,818 | 2,251 | 1,800 |
| 050-300-50-206-00 | Miscellaneous Pay | | - | 682 | 83 | 1,060 |
| 050-300-50-207-00 | Comp Time Earned | | - | | - | - |
| 050-300-50-208-00 | Uniform/Special Shoes | | - | | - | - |
| 050-300-50-209-00 | Special Duty Pay | | - | | 1,904 | 2,529 |
| 050-300-50-209-02 | HSA Wages | | - | 14,029 | - | - |
| 050-300-50-210-00 | Jury Duty | | - | 353 | - | - |
| 050-300-50-211-00 | Comp Time Used | | - | 263 | - | - |
| 050-300-50-212-00 | Bereavement Pay | | - | | 127 | - |
| 050-300-50-213-00 | Administrative Leave | | - | | - | - |
| 050-300-50-215-00 | On Call Wages | 10,950 | 11,610 | 12,264 | 11,415 | 10,414 |
| 050-300-50-219-00 | Overtime Pay | 10,450 | 11,199 | 10,273 | 8,498 | 12,647 |
| 050-300-50-230-00 | Vacation Leave | 5,893 | 6,312 | 3,437 | 5,655 | 4,583 |
| 050-300-50-231-00 | Lump Sum Vacation Pay | | - | 6,783 | 1,250 | - |
| 050-300-50-240-00 | Sick Leave | 6,426 | 6,887 | 2,577 | 3,107 | 3,540 |
| 050-300-50-241-00 | Lump Sum Sick Leave | | - | 15,474 | - | - |
| 050-300-50-250-00 | Holiday Pay | 6,966 | 6,109 | 6,306 | 6,255 | 6,659 |
| 050-300-50-251-00 | Personal Necessity Leave | | 1,357 | 762 | 1,065 | 1,639 |
| | Maintenance Wages | 190,524 | 183,735 | 198,725 | 176,142 | 195,193 |
| 050-300-52-001-00 | PERS Expense | 17,255 | 18,985 | 16,976 | 16,530 | 13,837 |
| 050-300-52-002-00 | PERS-Contrib for Employee | - | 4,314 | 6,317 | 6,360 | 7,079 |
| 050-300-52-003-00 | FICA Expense | 9,938 | 10,672 | 11,451 | 9,693 | 10,779 |
| 050-300-52-008-00 | Medicare | 2,324 | 2,496 | 2,678 | 2,267 | 2,521 |
| 050-300-52-009-00 | SUI-State Unemployment Ins/ETT | 1,458 | 1,610 | 1,600 | 1,662 | 2,001 |
| 050-300-52-010-00 | Workers Compensation | 8,686 | 11,032 | 9,409 | 7,763 | 11,305 |
| 050-300-52-030-00 | Health Insurance | 53,465 | 58,424 | 30,917 | 43,406 | 30,983 |
| 050-300-52-040-00 | Retired Members Medical | 6,549 | 16,645 | 17,214 | 22,977 | 22,423 |
| 050-300-52-060-00 | Long Term Disability | 811 | 896 | 904 | 601 | 721 |
| | Maint PR Expense/Benefits | 100,486 | 125,074 | 97,467 | 111,258 | 101,648 |
| | Total Maintenance Personnel | 291,010 | 308,809 | 296,192 | 287,400 | 296,842 |
| 050-300-70-061-00 | Propane | 3,200 | 3,000 | 2,347 | 2,792 | 2,819 |
| 050-300-70-080-00 | Membership,Dues, Subscription | 400 | 400 | 312 | 235 | - |
| 050-300-70-091-00 | Janitorial Expense | 1,100 | 900 | 803 | 806 | 844 |
| 050-300-70-130-00 | Printing & Advertising | 300 | 300 | 46 | 41 | - |
| 050-300-70-170-00 | Travel/Meetings/Conferences | 600 | 600 | 560 | - | - |
| 050-300-71-010-00 | License/Permits | | - | | 74 | 576 |
| 050-300-71-011-00 | Employee Certification | 1,700 | 1,700 | 1,829 | 1,630 | 1,093 |
| 050-300-71-012-00 | Employee Medical Testing | 1,800 | 1,800 | 1,091 | 1,782 | 1,536 |
| 050-300-71-060-00 | Gas & Oil | 11,000 | 13,000 | 10,574 | 11,001 | 13,558 |
| 050-300-71-062-00 | Diesel Fuel | 10,000 | 10,000 | 5,848 | 7,891 | 9,941 |
| 050-300-71-090-00 | Uniform & Clothing Exp | 5,400 | 4,950 | 4,027 | 3,972 | 3,518 |
| 050-300-71-100-00 | Operating Supplies/Expenses | 2,000 | 2,000 | 1,525 | 2,455 | 1,313 |
| 050-300-71-101-00 | Chemicals | 3,000 | 3,000 | 2,780 | 1,225 | 1,905 |
| 050-300-71-109-00 | Itron Handheld Mtr Read Maint | | - | | 5,805 | 2,933 |
| 050-300-71-110-00 | Equipment Rental | 500 | 500 | | - | 46 |
| 050-300-71-111-00 | Small Tools Equipment | 3,500 | 3,500 | 3,053 | 4,569 | 4,115 |
| 050-300-71-114-00 | Lab Supplies and Equipment | 400 | - | - | - | - |
| 050-300-71-120-00 | Backflow Expenses | 2,500 | 2,500 | 1,366 | 2,087 | - |
| 050-300-71-150-00 | Repair & Maintenance | 50,000 | 52,000 | 45,146 | 49,377 | 52,538 |
| 050-300-71-150-01 | Auto Read Meters & Boxes | | - | | 4,689 | - |

**GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
WATER FUND**

| | | 2014/15 | 2013/14 | 2012/13 | 2011/12 | 2010/11 |
|--------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Account | Description | Adopted | Adopted | Actual | Actual | Actual |
| 050-300-71-150-03 | Water Tank Cleaning | 3,000 | - | | 7,600 | 3,000 |
| 050-300-71-150-05 | AWS Safety Fence Enclosure | | | | | 5,998 |
| 050-300-71-150-06 | Emergency Repair Water Lines | 25,000 | 25,000 | 21,936 | 9,791 | 25,652 |
| 050-300-71-150-07 | R & M-Boardroom Soundproofing | | - | | 431 | - |
| 050-300-71-150-09 | Repair Roof on Maint Bldg | | 3,800 | | - | - |
| 050-300-71-153-00 | Pest Control | 400 | 400 | 251 | 266 | 250 |
| 050-300-71-160-00 | Training | 2,000 | 2,500 | 1,954 | 1,667 | 1,545 |
| 050-300-71-161-00 | Safety Equip/Traffic Control | 3,500 | 3,600 | 3,169 | 3,213 | 3,988 |
| 050-300-71-165-00 | Traffic Control Supplies | 500 | - | | 47 | - |
| 050-300-71-191-00 | Communications(Phone/Radio) | 1,500 | 1,500 | 855 | 1,559 | 3,418 |
| 050-300-71-192-00 | Utilities-PG&E-Power/Trash Disposal | 3,500 | 3,500 | 7,319 | 5,534 | 4,256 |
| 050-300-71-192-01 | Utilities-TCPPA/PML | 4,500 | 4,300 | | | |
| 050-300-71-192-02 | Utilities-GCSD Water and Sewer | 500 | 500 | | - | - |
| 050-300-71-192-04 | Utilities-Trash Removal | 200 | 200 | | | |
| 050-300-71-208-00 | Maintenance Shop Computer | | - | | - | 850 |
| 050-300-71-230-00 | BC/2G Panel Rewiring | | - | | - | - |
| 050-300-75-750-00 | Depreciation | | - | | - | - |
| 050-300-75-800-00 | Inventory Adjustment | | - | | 22,001 | - |
| 050-300-79-025-01 | IT Services | 2,000 | 1,400 | 1,226 | 1,085 | - |
| 050-300-79-025-06 | Programming/Support | | - | | - | - |
| | Maintenanance Operating | 144,000 | 146,850 | 118,019 | 153,622 | 145,690 |
| | Total Maintenance | 435,010 | 455,659 | 414,211 | 441,022 | 442,531 |
| Engineering | | | | | | |
| 050-400-50-201-00 | Wages | - | - | 2,944 | 18,108 | 36,125 |
| 050-400-50-209-00 | Special Duty Pay | - | - | | - | 1,548 |
| 050-400-50-209-02 | HSA Wages | - | - | 267 | - | - |
| 050-400-50-213-00 | Administrative Leave | - | - | 4,456 | - | 4,075 |
| 050-400-50-219-00 | Overtime Pay | - | - | | - | - |
| 050-400-50-230-00 | Vacation Leave | - | - | 9,272 | - | 1,615 |
| 050-400-50-231-00 | Lump Sum Vacation Pay | - | - | 3,421 | - | 6,089 |
| 050-400-50-240-00 | Sick Leave | - | - | 2,781 | - | 5,824 |
| 050-400-50-250-00 | Holiday Pay | - | - | 2,626 | 327 | 2,498 |
| 050-400-50-251-00 | Personal Necessity Leave | - | - | | - | 994 |
| | Engineering Wages | - | - | 25,767 | 18,435 | 58,769 |
| 050-400-52-001-00 | PERS Expense | - | - | 2,853 | 2,300 | 4,356 |
| 050-400-52-002-00 | PERS-Contrib for Employee | - | - | | - | 3,636 |
| 050-400-52-003-00 | FICA Expense | - | - | 1,310 | 1,140 | 2,448 |
| 050-400-52-008-00 | Medicare | - | - | 375 | 267 | 806 |
| 050-400-52-009-00 | SUI-State Unemployment Ins/ETT | - | - | | - | 228 |
| 050-400-52-010-00 | Workers Compensation | - | - | 282 | 233 | 770 |
| 050-400-52-030-00 | Health Insurance | - | - | 2,784 | 3,270 | 7,303 |
| 050-400-52-060-00 | Long Term Disability | - | - | 62 | 70 | 229 |
| | Engin PR Expense/Benefits | - | - | 7,665 | 7,279 | 19,776 |
| | Total Engineering Personnel | - | - | 33,432 | 25,714 | 78,545 |
| 050-400-70-170-00 | Travel/Meetings/Conferences | | - | | - | 1,000 |
| 050-400-71-010-00 | License/Permits | | - | | - | 500 |
| 050-400-71-100-00 | Engineering Supplies | | 400 | | 1,290 | 4,422 |
| 050-400-71-205-00 | IRWMP | | 3,000 | 1,246 | 1,656 | 3,055 |
| 050-400-71-205-01 | IRWMP Grant Application | | 3,000 | 6,369 | | |
| 050-400-71-208-00 | Maint Engineering Computer | | - | | - | 2,627 |
| 050-400-79-025-01 | IT Services | | 450 | 38 | 158 | - |
| 050-400-71-110-00 | Mapping Upgrade | | | | | 752 |
| | Engineering Operating | - | 6,850 | 7,653 | 3,103 | 12,356 |
| | Total Engineering | - | 6,850 | 41,085 | 28,817 | 90,900 |

**GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
WATER FUND**

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/11 Actual |
|-------------------------|---------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| Debt | | | | | | |
| 050-700-70-019-01 | 1998 CapFac Refund Prin (REFI) | | 179,800 | 175,000 | 175,000 | 165,000 |
| 050-700-70-019-02 | 1998 CapFac Refund Int (REFI) | | 102,086 | 164,463 | 171,233 | 184,390 |
| 050-700-70-025-00 | 77-1 Yos High \$190,826 Princi | | - | | 8,000 | 15,000 |
| 050-700-70-026-00 | 77-1 Yos High \$190,826 Inter | | - | | 3,100 | 13,506 |
| 050-700-70-027-00 | LaSalle Install Sale Principal | | 202,900 | 193,661 | 184,852 | 176,443 |
| 050-700-70-028-00 | LaSalle Install Sale Interest | | 191,000 | 200,196 | 205,882 | 214,081 |
| 050-700-70-029-00 | PML Lease Agreement | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 050-700-70-031-00 | Copystar6550 GE Capital Lease | 3,300 | 3,375 | 3,107 | 5,394 | 6,226 |
| 050-700-70-031-03 | Pitney Bowes Mail Mach Lease | 800 | - | | 2,255 | 2,819 |
| 050-700-70-032-00 | IKON Copier Lease | | 1,400 | 1,500 | 1,400 | 1,307 |
| 050-700-70-035-01 | 2008 F350 Truck - Principal | | 900 | 3,561 | 6,596 | 6,314 |
| 050-700-70-035-02 | 2008 F350 Truck - Interest | | 10 | 53 | 248 | 535 |
| 050-700-70-036-01 | 2007 Ford Ranger - Principal | | - | 1,618 | 3,131 | 2,966 |
| 050-700-70-036-02 | 2007 Ford Ranger - Interest | | - | 37 | 120 | 285 |
| 050-700-70-037-01 | 2008 Case Backhoe - Principal | | - | 5,610 | 10,854 | 10,390 |
| 050-700-70-037-02 | 2008 Case Backhoe - Interest | | - | - | 406 | 878 |
| 050-700-70-038-01 | Truck Service Body - Principal | | - | 12 | 1,032 | 988 |
| 050-700-70-038-02 | Truck Service Body - Interest | | - | 533 | 31 | 78 |
| 050-700-70-040-01 | 2008 1 Ton Truck - Principal | | - | 5,247 | 4,502 | 4,605 |
| 050-700-70-040-02 | 2008 1 Ton Truck - Interest | | - | 573 | 577 | 1,063 |
| | Total Debt | 9,100 | 686,471 | 760,171 | 789,614 | 811,875 |
| Capital Projects | | | | | | |
| 050-800-80-001-02 | Transfer to Capital Reserve | | - | | - | - |
| 050-800-80-180-00 | Auto Read Meters | | - | | - | - |
| 050-800-80-263-00 | Butler Way Bypass Pump | | | | | |
| 050-800-80-263-01 | Electrical-ButlerWayBypassPump | | - | | - | - |
| 050-800-80-397-00 | YH Pump Sta Generator/ATS | | | 930 | | |
| 050-800-80-404-00 | New ATI Ammonia Analyzers | | - | | - | - |
| 050-800-80-422-00 | Ponderosa Wy Water Line Replac | | 5,000 | | - | - |
| 050-800-80-424-00 | BOF/Groveland Meter Replacemen | 8,000 | 15,000 | 7,102 | - | - |
| 050-800-80-450-00 | BC and 2G MOVs | | | | | |
| 050-800-80-453-00 | Chlorine Tank Coating | 50,000 | 50,000 | | - | - |
| 050-800-80-458-00 | Water Shed Sanitary Survey | | - | | - | - |
| 050-800-80-525-00 | Administration Servers | 7,000 | 7,600 | | - | - |
| 050-800-80-575-00 | Springbrook Software Upgrade | 7,000 | 6,700 | | - | - |
| 050-800-80-590-00 | Dump Truck Exhaust Filter | | 11,000 | | - | - |
| 050-800-80-596-00 | Rebates Water Conservation | 7,500 | | | | |
| 050-800-80-597-00 | Rate Study | 11,500 | | | | |
| | Total Capital Projects | 91,000 | 95,300 | 8,032 | 237,131 | 28,604 |
| | Total Operating Revenue | 1,783,435 | 1,783,335 | 1,783,373 | 1,808,903 | 1,813,287 |
| | Total Operating Disbursements | 1,708,971 | (1,758,008) | 1,777,588 | 1,634,303 | 1,700,434 |
| | Operating Gain (Deficit) | 74,464 | 25,327 | 5,785 | 174,600 | 112,853 |
| | Total Capital Projects | 91,000 | (95,300) | 8,032 | 237,131 | 28,604 |
| | Use of Prior Year Cash Reserves | 16,536 | 69,973 | | | |
| | Operating Gain (Deficit) | | - | (2,247) | (62,531) | 84,249 |
| | Drought Conservation 10% | (47,791) | | | | |
| | Debt Service Revenue | | 815,065 | 815,066 | 813,666 | 813,004 |
| | Debt Service Payments | | (686,471) | 760,171 | 789,614 | 811,875 |
| | | - | 128,594 | 54,895 | 24,052 | 1129 |

GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014/15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
SEWER FUND

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/111 Actual |
|--------------------------|--------------------------------|--------------------|--------------------|-------------------|-------------------|--------------------|
| Operating Revenue | | | | | | |
| 060-000-43-035-00 | Sale of Assets | | - | | - | - |
| 060-000-45-200-00 | Inter Fund Transfers | | - | | - | 101,000 |
| 060-000-48-001-01 | Interest Income PSB CD | | - | | 25,951 | 24,144 |
| 060-000-41-010-04 | S01 Res Fixed | 730,000 | 733,355 | 733,354 | 730,197 | 728,657 |
| 060-000-41-010-05 | S01A Res Avg | 231,680 | 231,680 | 231,684 | 231,995 | 232,540 |
| 060-000-41-010-07 | S01FC Fixed Consump Fee 3100ga | 4,580 | 4,580 | 4,579 | 4,579 | 4,579 |
| 060-000-41-011-03 | S02SC Coml w/Stdby Vol Usage | | | | | 66 |
| 060-000-41-011-08 | S02 Coml Fixed | 54,950 | 54,950 | 54,949 | 55,383 | 56,075 |
| 060-000-41-011-09 | S02A Coml Avg | 8,265 | 8,265 | 8,266 | 8,549 | 8,351 |
| 060-000-41-011-10 | S02S Coml w/Stdby | 660 | 660 | 661 | 661 | 661 |
| 060-000-41-011-13 | S03 Coml Fixed | 3,820 | 3,820 | 3,823 | 3,823 | 3,823 |
| 060-000-41-011-14 | S03A Coml Avg | 1,910 | 1,910 | 1,912 | 1,699 | 1,274 |
| 060-000-41-011-18 | S04 Coml 2 Conn Fixed | 2,545 | 2,545 | 2,549 | 2,549 | 2,549 |
| 060-000-41-011-19 | S04A Coml Avg | 3,825 | 3,825 | 3,823 | 4,991 | 5,098 |
| 060-000-41-011-20 | S04S Coml 2 Conn w/Stdby | 3,310 | 3,310 | 3,306 | 3,306 | 3,306 |
| 060-000-41-011-24 | S06 Coml 4 Conn Fixed | 2,545 | 2,545 | 2,549 | 2,549 | 2,549 |
| 060-000-41-011-28 | S11 Nix Fixed | | - | | - | 319 |
| 060-000-41-011-31 | S16 Groveland Hotel 4 Upgrade | | - | | - | 315 |
| 060-000-41-012-00 | S12/S Stdby & Stdby/Split L | 7,800 | 7,800 | 7,803 | 7,746 | 7,752 |
| 060-000-41-010-01 | S01C Volume Usage | 184,000 | 183,900 | 183,873 | 181,722 | 171,175 |
| 060-000-41-010-02 | S01AC Res Avg Vol Usage | 109,000 | 109,185 | 109,181 | 108,945 | 110,844 |
| 060-000-41-011-01 | S02C Coml Vol Usage | 51,500 | 51,520 | 51,524 | 54,658 | 44,902 |
| 060-000-41-011-02 | S02AC Coml Avg Vol Usage | 6,500 | 6,510 | 6,514 | 4,571 | 6,022 |
| 060-000-41-011-11 | S03C Coml Vol Usage | 8,000 | 7,990 | 7,989 | 8,133 | 9,122 |
| 060-000-41-011-12 | S03AC Coml Avg Vol Usage | 3,000 | 3,145 | 3,147 | 2,444 | 2,058 |
| 060-000-41-011-15 | S04C Coml 2 Conn Vol Usage | 130 | 130 | 132 | 213 | 260 |
| 060-000-41-011-16 | S04AC Coml Avg Vol Usage | 7,600 | 7,595 | 7,599 | 4,507 | 4,407 |
| 060-000-41-011-17 | S04SC Coml w/Stdby Vol Usage | 1,580 | 1,580 | 1,580 | 1,502 | 1,559 |
| 060-000-41-011-23 | S06C Coml 4 Conn Vol Usage | 4,600 | 4,590 | 4,590 | 4,228 | 3,529 |
| 060-000-41-011-27 | S11C Nix Vol Usage | | - | | - | 32 |
| 060-000-41-011-41 | S16C Groveland Hotel Vol Usage | | - | | - | 8,494 |
| 060-000-41-015-00 | Sewer Service Application Fee | | 30 | 30 | 60 | 120 |
| 060-000-41-020-00 | Sewer Inspections | | 95 | 95 | 190 | 380 |
| 060-000-41-035-00 | Waste Water Sales | 50 | 50 | 46 | 1,695 | 2,026 |
| 060-000-42-050-00 | Sewer Main Extension Applicati | | - | | - | - |
| 060-000-42-051-00 | Facilities Reimb Admin Fee | | - | | - | - |
| 060-000-42-999-00 | Late Penalty Charges | 15,450 | 15,450 | 15,457 | 15,916 | 16,967 |
| 060-000-43-020-01 | Cell Tower Rental | 5,500 | 4,500 | 4,506 | 4,380 | 4,366 |
| 060-000-43-030-00 | Non Operating Income | | - | | 9 | 791 |
| 060-000-43-050-00 | Expense Refunds | 2,600 | 2,600 | 2,597 | 10,454 | 7,459 |
| 060-000-43-050-01 | Expense Refunds/Scrap | | - | | 1,969 | - |
| 060-000-45-501-00 | Septage | 25 | 25 | 26 | 572 | 1,068 |
| 060-000-48-001-00 | Interest Earned (S/C UB) | 1,125 | 1,125 | 1,124 | 1,043 | 1,977 |
| 060-000-48-002-01 | Interest Earned LAIF | | 750 | 749 | 918 | 1,147 |
| 060-000-48-003-00 | Interest Earned Rabobank | 5,300 | 4,610 | 4,606 | 9,933 | 9,734 |
| 060-000-41-025-00 | Sewer Connections | | 7,000 | 7,000 | 14,000 | 28,000 |
| 060-000-42-020-01 | 2006-07 Sewer Bond | | 406,685 | 407,688 | 406,449 | 406,703 |
| | Total Revenue | 1,461,850 | 1,878,310 | 1,879,309 | 1,922,490 | 2,026,200 |

**GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014/15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
SEWER FUND**

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/111 Actual |
|--------------------------|---------------------------------------|--------------------|--------------------|-------------------|-------------------|--------------------|
| Operating Expense | | | | | | |
| Administration | | | | | | |
| 060-100-50-201-00 | Wages | 137,614 | 115,291 | 139,220 | 154,322 | 122,868 |
| 060-100-50-202-00 | Part Time Employee | | - | | - | 2,525 |
| 060-100-50-204-00 | Comp Time Paid Out | | - | | - | - |
| 060-100-50-206-00 | Miscellaneous Pay | | - | | 79 | 369 |
| 060-100-50-207-00 | Comp Time Earned | | - | | - | - |
| 060-100-50-208-00 | Uniforms/Special Shoes | | - | 22 | - | - |
| 060-100-50-209-00 | Special Duty Pay | | - | | - | 3,000 |
| 060-100-50-209-02 | HSA Wages | | - | 12,446 | - | - |
| 060-100-50-211-00 | Comp Time Used | | - | 463 | 199 | - |
| 060-100-50-212-00 | Bereavement Pay | | - | 140 | - | - |
| 060-100-50-213-00 | Administrative Leave | | 2,492 | 4,317 | 4,754 | 517 |
| 060-100-50-214-00 | Car Allowance | | | | | 2,721 |
| 060-100-50-215-00 | On Call Wages | 900 | 540 | | - | - |
| 060-100-50-219-00 | Overtime Pay | 4,874 | 454 | 435 | 232 | 154 |
| 060-100-50-230-00 | Vacation Leave | 5,791 | 6,093 | 10,460 | (5,072) | (2,570) |
| 060-100-50-231-00 | Lump Sum Vacation Pay | | - | | - | 9,894 |
| 060-100-50-240-00 | Sick Leave | 6,308 | 6,476 | 2,099 | 3,832 | (3,631) |
| 060-100-50-241-00 | Lump Sum Sick Leave | | - | | - | 11,298 |
| 060-100-50-250-00 | Holiday Pay | 6,837 | 5,744 | 3,921 | 6,891 | 6,220 |
| 060-100-50-251-00 | Personal Necessity Leave | | 1,276 | 2,066 | 1,580 | 783 |
| | Administration Wages | 162,324 | 138,366 | 175,588 | 166,818 | 154,148 |
| 060-100-52-001-00 | PERS Expense | 14,609 | 11,045 | 21,304 | 20,185 | 15,791 |
| 060-100-52-002-00 | PERS-Contrib for Employee | - | 1,850 | 4,753 | 5,986 | 9,713 |
| 060-100-52-003-00 | FICA Expense | 8,834 | 8,904 | 8,713 | 10,078 | 9,878 |
| 060-100-52-008-00 | Medicare | 2,066 | 2,082 | 2,409 | 2,361 | 2,516 |
| 060-100-52-009-00 | SUI-State Unemployment Ins/ETT | 937 | 1,042 | 1,036 | 1,204 | 1,597 |
| 060-100-52-010-00 | Workers Compensation | 1,626 | 1,931 | 1,465 | 848 | 1,214 |
| 060-100-52-030-00 | Health Insurance | 36,261 | 25,567 | 34,255 | 29,271 | 26,268 |
| 060-100-52-040-00 | Retired Members Medical | 16,931 | 36,750 | 32,889 | 22,780 | 17,318 |
| 060-100-52-060-00 | Long Term Disability | 379 | 438 | 773 | 541 | 682 |
| | Admin PR Expense/Benefits | 81,643 | 89,609 | 107,596 | 93,254 | 84,977 |
| | Total Administration Personnel | 243,967 | 227,975 | 283,184 | 260,072 | 239,125 |
| 060-100-52-100-00 | OPEB Liability Expense | - | - | | 53,541 | 65,406 |
| 060-100-52-100-02 | Transfer to OPEB Trust | 68,000 | 67,250 | | | |
| 060-100-52-100-04 | Transfer to Pension Liab Acct | 11,000 | 10,500 | | | |
| 060-100-70-001-00 | Rabobank Charges/NSF Fees | 500 | 500 | 369 | 426 | 20 |
| 060-100-70-005-00 | CC Merchant Fees | 6,700 | 6,700 | 6,609 | 6,648 | 4,662 |
| 060-100-70-010-00 | Permits & Licenses | | - | | - | - |
| 060-100-70-035-00 | Office Supplies | 2,000 | 2,000 | 2,110 | 1,945 | 2,740 |
| 060-100-70-061-00 | Propane | 1,000 | 1,000 | 744 | 885 | 894 |
| 060-100-70-080-00 | Memberships,Dues,Subscrips | 2,000 | 2,100 | 2,705 | 1,999 | 2,146 |
| 060-100-70-085-00 | Equip/Software Maint Agreemnts | 6,000 | 5,900 | 5,830 | 7,539 | 6,642 |
| 060-100-70-090-00 | Office Expense | 500 | 500 | 195 | 412 | 666 |
| 060-100-70-090-01 | Records Destruction | 600 | 600 | | 621 | - |
| 060-100-70-091-00 | Janitorial Expense | 1,900 | 1,785 | 1,606 | 1,611 | 1,687 |
| 060-100-70-112-00 | Postage/Shipping | 8,000 | 8,000 | 8,155 | 9,247 | 8,887 |
| 060-100-70-115-00 | Rents & Leases | 300 | 300 | | - | - |
| 060-100-70-125-00 | Training | 1,000 | 2,000 | 22 | 284 | 586 |
| 060-100-70-130-00 | Printing & Advertising | 400 | 400 | 152 | 157 | 1,231 |
| 060-100-70-170-00 | Travel, Meetings,Conferences | 600 | 600 | 94 | 572 | 32 |
| 060-100-70-191-00 | Communications(Phone/Radio) | 3,500 | 3,500 | 2,468 | 3,135 | 5,461 |
| 060-100-70-192-00 | Utilities | 600 | 600 | 193 | 606 | 64 |
| 060-100-70-192-04 | Utilities-Trash Removal | 50 | 50 | | | |
| 060-100-70-200-00 | Bad Debt Expense | 500 | 500 | | | - |

GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014/15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
SEWER FUND

| | | 2014/15 | 2013/14 | 2012/13 | 2011/12 | 2010/111 |
|-------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Account | Description | Adopted | Adopted | Actual | Actual | Actual |
| 060-100-70-290-00 | Misc Expense | 200 | 200 | | 30 | (50) |
| 060-100-71-012-00 | Employee Medical Testing | 100 | 100 | | - | 44 |
| 060-100-71-153-00 | Pest Control | 250 | 250 | 220 | 232 | 218 |
| 060-100-71-900-00 | Amortization Expense | | - | | | |
| 060-100-71-900-01 | Interest Expense | | - | | - | - |
| 060-100-75-750-00 | Depreciation | | - | | | |
| 060-100-78-010-00 | General Liability | 26,000 | 27,000 | 26,489 | 26,834 | 26,840 |
| 060-100-79-010-02 | Actuarial Review (GASB 45) | 500 | 500 | 480 | - | - |
| 060-100-79-015-00 | Legal Fees | 15,000 | 20,000 | 9,809 | 22,369 | 27,228 |
| 060-100-79-015-03 | RWQCB Violation Notice | | - | 47,613 | 116,957 | 23,292 |
| 060-100-79-015-04 | CRWQCB Fine (Biannual Pmt) | | | 46,875 | | |
| 060-100-79-015-06 | Legal Fees - Personnel Matters | 5,000 | 5,000 | 19,713 | - | - |
| 060-100-79-015-10 | Legal Fees-Grand Jury Related | | - | 1,955 | - | - |
| 060-100-79-015-11 | Legal Fees - LGR Related | 3,500 | 5,000 | 1,672 | - | - |
| 060-100-79-015-12 | Legal Fees- Labor Negotiator | | - | 5,705 | - | - |
| 060-100-79-020-00 | Engineering Fees | 7,000 | 5,000 | 4,828 | - | 1,784 |
| 060-100-79-020-01 | Eng Fees Task #5 Psomas | | - | | - | - |
| 060-100-79-020-03 | RWQCB/SSO Consultants | | - | | 2,440 | 13,789 |
| 060-100-79-025-00 | Consultant Fees | 2,500 | 2,500 | 3,303 | - | (53) |
| 060-100-79-025-01 | IT Services | 6,000 | 6,000 | 5,742 | 4,552 | 3,244 |
| 060-100-79-025-02 | CPA Services | 17,000 | 20,000 | | - | - |
| 060-100-79-030-00 | Audit Fees | 5,500 | 5,000 | 5,199 | 4,643 | 4,623 |
| 060-100-79-035-10 | Lateral File Cabinet | | | | | 401 |
| 060-100-79-035-04 | Computer Software/Hardware | 1,000 | 1,000 | 431 | 1,810 | - |
| 060-100-79-035-06 | Boardroom Chairs | | - | | 359 | - |
| | Administration Operating | 204,700 | 212,335 | 211,287 | 269,854 | 202,485 |
| | Total Administration | 448,667 | 440,310 | 494,471 | 529,926 | 441,610 |
| Board | | | | | | |
| 060-150-52-003-00 | FICA Expense | 279 | 279 | 216 | 196 | 271 |
| 060-150-52-008-00 | Medicare | 65 | 65 | 50 | 46 | 63 |
| 060-150-52-010-00 | Workers Compensation | 28 | 33 | | - | - |
| 060-150-52-080-00 | Board of Director Compensation | 4,500 | 4,500 | 3,485 | 3,045 | 4,055 |
| | Boad Wages | 4,872 | 4,877 | 3,752 | 3,287 | 4,389 |
| 060-150-52-125-00 | Board Member Training | 400 | | | | 197 |
| 060-150-52-170-00 | Travel, Meetings, & Conference | 600 | 750 | 254 | 220 | 230 |
| 060-150-70-040-00 | Elections | | - | | - | 243 |
| 060-150-70-290-00 | Misc Expense | 500 | 500 | 65 | - | 614 |
| 060-150-79-015-00 | Legal Fees | 3,000 | 8,000 | 4,268 | 4,113 | 8,465 |
| 060-150-79-015-06 | Legal Fees - Personnel Matters | 2,000 | 6,000 | 3,222 | - | - |
| 060-150-79-015-07 | Legal Fees-Bd Member Related | | 2,000 | 7,040 | - | - |
| | Board Operating | 6,500 | 17,250 | 14,849 | 4,333 | 9,749 |
| | Total Board | 11,372 | 22,127 | 18,600 | 7,620 | 14,138 |
| Operations | | | | | | |
| 060-200-50-201-00 | Wages | 120,234 | 83,419 | 121,633 | 107,944 | 129,777 |
| 060-200-50-202-00 | Part Time Employee | | - | 12,240 | 16,552 | - |
| 060-200-50-203-05 | Inventory Control Pay | | | | 18 | |
| 060-200-50-204-00 | Comp Time Paid Out | | - | | 1,617 | 2,515 |
| 060-200-50-206-00 | Miscellaneous Pay | | - | 907 | 1,365 | 984 |
| 060-200-50-207-00 | Comp Time Earned | | - | | - | - |
| 060-200-50-208-00 | Uniforms/Special Shoes | | - | | - | - |
| 060-200-50-209-00 | Special Duty Pay | | - | | 1,327 | 1,663 |
| 060-200-50-209-02 | HSA Wages | | - | 12,925 | - | - |
| 060-200-50-211-00 | Comp Time Used | | - | 181 | 48 | 409 |
| 060-200-50-212-00 | Bereavement Pay | | - | 610 | - | - |
| 060-200-50-213-00 | Administrative Leave | | - | 778 | 200 | - |

**GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014/15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
SEWER FUND**

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/111 Actual |
|-------------------|---------------------------------------|--------------------|--------------------|-------------------|-------------------|--------------------|
| 060-200-50-215-00 | On Call Wages | 5,475 | 4,928 | 4,467 | 3,899 | 5,128 |
| 060-200-50-219-00 | Overtime Pay | 7,466 | 5,537 | 5,937 | 4,974 | 4,910 |
| 060-200-50-230-00 | Vacation Leave | 6,159 | 4,918 | 3,299 | 2,885 | 4,508 |
| 060-200-50-231-00 | Lump Sum Vacation Pay | | - | 287 | 9,929 | 2,459 |
| 060-200-50-240-00 | Sick Leave | 5,293 | 4,256 | 5,406 | 3,339 | 4,276 |
| 060-200-50-241-00 | Lump Sum Sick Leave | | - | 172 | 2,652 | 413 |
| 060-200-50-250-00 | Holiday Pay | 5,738 | 3,775 | 4,878 | 5,234 | 6,279 |
| 060-200-50-251-00 | Personal Necessity Leave | | 839 | 1,114 | 919 | 1,164 |
| | Operations Wages | 150,365 | 107,672 | 174,834 | 162,902 | 164,486 |
| 060-200-52-001-00 | PERS Expense | 16,066 | 11,903 | 17,965 | 14,515 | 13,377 |
| 060-200-52-002-00 | PERS-Contrib for Employee | - | 2,235 | 5,890 | 5,712 | 6,880 |
| 060-200-52-003-00 | FICA Expense | 7,917 | 6,370 | 10,120 | 9,898 | 9,853 |
| 060-200-52-008-00 | Medicare | 1,852 | 1,490 | 2,367 | 2,315 | 2,304 |
| 060-200-52-009-00 | SUI-State Unemployment Ins/ETT | 977 | 781 | 1,249 | 1,300 | 1,381 |
| 060-200-52-010-00 | Workers Compensation | 6,826 | 7,486 | 7,156 | 6,506 | 8,389 |
| 060-200-52-030-00 | Health Insurance | 44,159 | 45,833 | 40,696 | 41,218 | 32,794 |
| 060-200-52-040-00 | Retired Members Medical | 1,000 | 700 | 3,906 | 3,647 | 16,060 |
| 060-200-52-060-00 | Long Term Disability | 667 | 545 | 795 | 590 | 654 |
| | Operations PR Expense/Benefits | 79,464 | 77,343 | 90,143 | 85,702 | 91,692 |
| | Total Operations Personnel | 229,829 | 185,015 | 264,977 | 248,603 | 256,179 |
| 060-200-70-080-00 | Membrshps,Dues, Subscrip | 1,000 | 1,030 | 430 | 528 | 396 |
| 060-200-70-085-00 | Equip/Software Maint (SEMS) | | - | | - | 800 |
| 060-200-70-091-00 | Janitorial Expense | 1,950 | 1,785 | 1,606 | 1,611 | 1,687 |
| 060-200-70-130-00 | Printing & Advertising | 725 | 725 | 43 | 677 | - |
| 060-200-70-170-00 | Travel/Meetings/Conferences | 500 | 500 | 277 | - | - |
| 060-200-70-290-00 | Misc Expense | | - | | - | (1,381) |
| 060-200-71-010-00 | License/Permits | 20,000 | 12,500 | 18,701 | 18,507 | 16,108 |
| 060-200-71-010-01 | Dam Monitoring Survey | 1,500 | 1,500 | | 2,800 | - |
| 060-200-71-011-00 | Employee Certification | 2,500 | 2,600 | 2,763 | 1,801 | 1,299 |
| 060-200-71-012-00 | Employee Medical Testing | 300 | 300 | 105 | 492 | 811 |
| 060-200-71-062-00 | Diesel Fuel | 4,000 | 5,000 | 3,094 | 4,169 | 5,220 |
| 060-200-71-090-00 | Uniform & Clothing Exp | 3,100 | 2,450 | 1,442 | 2,294 | 1,693 |
| 060-200-71-100-00 | Operating Supplies/Expenses | 600 | 600 | 638 | 792 | 735 |
| 060-200-71-100-02 | Volunteer Exp Reimb | | - | | 780 | - |
| 060-200-71-101-00 | Chemicals | 23,000 | 22,500 | 20,707 | 18,116 | 16,221 |
| 060-200-71-110-00 | Equipment Rental | 500 | 500 | | - | 140 |
| 060-200-71-111-00 | Small Tools Equipment | 500 | 500 | 256 | 1,861 | 967 |
| 060-200-71-113-00 | Lab Tests Aqua Labs | 21,000 | 21,000 | 16,990 | 18,005 | 9,250 |
| 060-200-71-114-00 | Lab Supplies and Equipment | 6,000 | 6,000 | 9,678 | 3,836 | 4,394 |
| 060-200-71-150-00 | Repair & Maint General | 24,000 | 24,000 | 19,369 | 26,598 | 17,499 |
| 060-200-71-150-06 | Blower Room Project STP | | - | 1,297 | 145 | 21,336 |
| 060-200-71-151-00 | Groundwater Monitoring | 5,000 | 3,700 | 515 | 1,475 | 1,700 |
| 060-200-71-153-00 | Pest Control | 250 | 250 | 220 | 232 | 218 |
| 060-200-71-160-00 | Training | 2,000 | 2,500 | 2,332 | 2,271 | 2,775 |
| 060-200-71-161-00 | Safety Equipment | 2,500 | 2,500 | 3,362 | 2,006 | 1,193 |
| 060-200-71-191-00 | Communications(Phone/Radio) | 3,000 | 3,000 | 2,309 | 2,717 | 3,720 |
| 060-200-71-192-00 | Utilities-PG&E-Power | | - | 64,578 | 72,199 | 79,326 |
| 060-200-71-192-01 | Utilities-TCPPA/PML | 70,000 | 68,000 | | | |
| 060-200-71-192-02 | Utilities-GCSD Water and Sewer | 10,000 | 10,000 | 15,493 | - | - |
| 060-200-71-192-04 | Utilities-Trash Removal | 2,000 | 2,000 | | | |
| 060-200-71-195-00 | Biosolids Disposal - Annual | 10,000 | 12,000 | 378 | - | - |
| 060-200-71-195-01 | Biosolids Disposal - one time | | - | 18,104 | - | - |
| 060-200-75-750-00 | Depreciation | | - | | - | - |
| 060-200-79-025-01 | IT Services | 2,000 | 2,000 | 2,097 | 2,889 | - |
| 060-200-79-025-02 | SCADA Computer | | 800 | 926 | - | - |
| 060-200-79-025-04 | Software Licensing | 1,000 | 2,500 | | - | - |
| 060-200-79-025-05 | SCADA Programming Support | 6,000 | 6,000 | 4,370 | - | - |
| 060-200-79-025-06 | Programming/Support | | - | | - | - |
| | Operations Operating | 224,925 | 218,740 | 212,078 | 186,800 | 186,107 |

**GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014/15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
SEWER FUND**

| | | 2014/15 | 2013/14 | 2012/13 | 2011/12 | 2010/111 |
|--------------------|------------------------------------|----------------|----------------|----------------|----------------|----------------|
| Account | Description | Adopted | Adopted | Actual | Actual | Actual |
| | Total Operations | 454,754 | 403,755 | 477,055 | 435,403 | 442,286 |
| Maintenance | | | | | | |
| 060-300-50-201-00 | Wages | 134,231 | 100,565 | 109,286 | 123,852 | 134,199 |
| 060-300-50-202-00 | Part Time Employee | | - | | - | - |
| 060-300-50-203-5/6 | Inventory Control, Safety Duty | | | | 67 | |
| 060-300-50-204-00 | Comp Time Paid Out | | - | 294 | 2,252 | 1,800 |
| 060-300-50-206-00 | Miscellaneous Pay | | - | 232 | 65 | 963 |
| 060-300-50-207-00 | Comp Time Earned | | - | | - | - |
| 060-300-50-208-00 | Uniforms/Special Shoes | | - | | - | - |
| 060-300-50-209-00 | Special Duty Pay | | - | | 1,904 | 2,529 |
| 060-300-50-209-02 | HSA Wages | | - | 14,029 | - | - |
| 060-300-50-210-00 | Jury Duty | | - | 24 | - | - |
| 060-300-50-211-00 | Comp Time Used | | - | 269 | - | - |
| 060-300-50-212-00 | Bereavement Pay | | - | | - | - |
| 060-300-50-213-00 | Administrative Leave | | - | | - | - |
| 060-300-50-215-00 | On Call Wages | 10,950 | 10,290 | 9,453 | 10,374 | 11,387 |
| 060-300-50-219-00 | Overtime Pay | 9,361 | 8,029 | 6,567 | 8,510 | 13,977 |
| 060-300-50-230-00 | Vacation Leave | 5,279 | 4,526 | 2,560 | 2,916 | 3,918 |
| 060-300-50-231-00 | Lump Sum Vacation Pay | | - | 1,760 | 1,250 | - |
| 060-300-50-240-00 | Sick Leave | 5,757 | 4,938 | 1,991 | 2,839 | 3,242 |
| 060-300-50-241-00 | Lump Sum Sick Leave | | - | 570 | - | - |
| 060-300-50-250-00 | Holiday Pay | 6,241 | 4,380 | 3,830 | 5,255 | 5,598 |
| 060-300-50-251-00 | Personal Necessity Leave | | 973 | 608 | 1,055 | 1,228 |
| | Maintenance Wages | 171,819 | 133,701 | 151,473 | 160,340 | 178,841 |
| 060-300-52-001-00 | PERS Expense | 15,458 | 12,842 | 15,262 | 15,465 | 12,730 |
| 060-300-52-002-00 | PERS-Contrib for Employee | - | 3,093 | 5,535 | 5,996 | 6,531 |
| 060-300-52-003-00 | FICA Expense | 8,903 | 7,651 | 8,522 | 9,067 | 10,239 |
| 060-300-52-008-00 | Medicare | 2,082 | 1,789 | 1,993 | 2,121 | 2,394 |
| 060-300-52-009-00 | SUI-State Unemployment Ins/ETT | 1,306 | 1,154 | 1,198 | 1,439 | 1,474 |
| 060-300-52-010-00 | Workers Compensation | 7,781 | 7,910 | 6,930 | 7,527 | 9,980 |
| 060-300-52-030-00 | Health Insurance | 47,896 | 41,889 | 22,264 | 42,615 | 28,438 |
| 060-300-52-040-00 | Retired Members Medical | 6,549 | 16,645 | 17,213 | 21,927 | 24,284 |
| 060-300-52-060-00 | Long Term Disability | 727 | 642 | 648 | 595 | 670 |
| | Maint PR Expense/Benefits | 90,702 | 93,615 | 79,565 | 106,752 | 96,740 |
| | Total Maintenance Personnel | 262,521 | 227,316 | 231,038 | 267,092 | 275,581 |
| 060-300-70-061-00 | Propane | 1,500 | 1,485 | 1,088 | 1,294 | 1,307 |
| 060-300-70-080-00 | Memberships,Dues,Subscript | 1,000 | 1,000 | 294 | 242 | 132 |
| 060-300-70-091-00 | Janitorial Expense | 1,000 | 900 | 803 | 806 | 844 |
| 060-300-70-170-00 | Travel/Meetings/Conferences | 700 | 700 | 6 | - | - |
| 060-300-71-010-00 | License/Permits | 600 | 6,000 | 13 | 24 | - |
| 060-300-71-011-00 | Employee Certification | 2,500 | 2,500 | 1,910 | 1,470 | 2,771 |
| 060-300-71-012-00 | Employee Medical Testing | 400 | - | 457 | 803 | 1,139 |
| 060-300-71-060-00 | Gas & Oil | 6,000 | 5,650 | 5,196 | 5,157 | 6,355 |
| 060-300-71-062-00 | Diesel Fuel | 12,000 | 10,000 | 9,100 | 12,266 | 15,385 |
| 060-300-71-090-00 | Uniform & Clothing Exp | 3,600 | 3,050 | 2,080 | 2,055 | 1,841 |
| 060-300-71-100-00 | Operating Supplies/Expenses | 800 | 800 | 603 | 1,292 | 892 |
| 060-300-71-101-02 | Chemical/Odor Control | 12,000 | 15,000 | 14,995 | 11,999 | 8,147 |
| 060-300-71-110-00 | Equipment Rental | 500 | 500 | | - | 21 |
| 060-300-71-111-00 | Small Tools Equipment | 2,000 | 2,000 | 1,216 | 2,189 | 2,494 |
| 060-300-71-111-06 | Vac Truck Suction Hoses/Tools | 1,000 | 1,000 | | 1,496 | 989 |
| 060-300-71-111-07 | Flush Truck Nozzles/Tools | 800 | 800 | | 793 | 730 |
| 060-300-71-150-00 | Maintenance and Repair | 25,000 | 30,000 | 42,519 | 22,994 | 55,164 |
| 060-300-71-150-06 | Emergency Repair Sewer Lines | 5,000 | 5,000 | 3,043 | 6,827 | 4,547 |
| 060-300-71-150-07 | R & M-Boardroom Soundproofing | | - | | 203 | - |

GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014/15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
SEWER FUND

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/111 Actual |
|--------------------|------------------------------------|--------------------|--------------------|-------------------|-------------------|--------------------|
| 060-300-71-150-08 | Repairs to Property (LS1 Upgr) | | 6,500 | 2,868 | 1,000 | - |
| 060-300-71-150-09 | Repair Roof on Maint Bldg | | - | | - | - |
| 060-300-71-150-10 | Irrig Pipe Spray Fld Expansi | | 1,000 | | - | - |
| 060-300-71-151-00 | Conservation Crew Expenses | 3,000 | 3,000 | | 2,055 | - |
| 060-300-71-153-00 | Pest Control | 300 | - | 220 | 232 | 218 |
| 060-300-71-154-00 | Annual Collect System TV Insp | 45,000 | 50,000 | 35,350 | - | - |
| 060-300-71-155-00 | Emer CCTV of BOF Sewer Lines | | - | 3,977 | - | 23,581 |
| 060-300-71-156-00 | Annual ATS Upgrade/Testing | 7,500 | 7,500 | 7,470 | 13,450 | - |
| 060-300-71-160-00 | Training | 2,000 | 2,000 | 811 | 1,731 | 2,143 |
| 060-300-71-161-00 | Safety Equip/Traffic Control | 2,800 | 3,000 | 2,839 | 2,291 | 2,151 |
| 060-300-71-191-00 | Communications(Phone/Radio) | 8,500 | 8,500 | 8,995 | 8,652 | 3,039 |
| 060-300-71-192-00 | Utilities-PG&E-Power | 1,500 | 1,500 | 17,005 | 16,873 | 18,871 |
| 060-300-71-192-01 | Utilities-TCPPA/PML | 16,000 | 15,250 | | | |
| 060-300-71-192-02 | Utilities-GCSD Water and Sewer | 500 | 500 | | - | - |
| 060-300-71-192-04 | Utilities-Trash Removal | 750 | 750 | | | |
| 060-300-71-208-00 | Maintenance Shop Computer | | - | | - | 400 |
| 060-300-75-750-00 | Depreciation | | - | | - | - |
| 060-300-75-800-00 | Inventory Adjustment | | - | | 6,841 | - |
| 060-300-79-025-01 | IT Services | | - | 1,057 | 1,085 | - |
| 060-300-79-025-06 | Programming/Support | | - | | - | - |
| | Maintenance Operating | 164,250 | 185,885 | 163,914 | 126,119 | 153,160 |
| | Total Maintenance | 426,771 | 413,201 | 394,951 | 393,211 | 428,741 |
| Engineering | | | | | | |
| 060-400-50-201-00 | Wages | - | | 2,944 | 17,835 | 29,920 |
| 060-400-50-202-00 | Part Time Employee | - | | | - | 38 |
| 060-400-50-209-00 | Special Duty Pay | - | | | - | 1,548 |
| 060-400-50-209-02 | HSA Wages | - | | 267 | - | - |
| 060-400-50-213-00 | Administrative Leave | - | | 4,456 | - | 2,485 |
| 060-400-50-230-00 | Vacation Leave | - | | 7,489 | - | 1,367 |
| 060-400-50-231-00 | Lump Sum Vacation Pay | - | | | - | 6,089 |
| 060-400-50-240-00 | Sick Leave | - | | 2,809 | - | 5,823 |
| 060-400-50-250-00 | Holiday Pay | - | | 2,626 | 327 | 1,974 |
| 060-400-50-251-00 | Personal Necessity Leave | - | - | | - | 994 |
| | Engineering Wages | - | - | 20,592 | 18,162 | 50,238 |
| 060-400-52-001-00 | PERS Expense | - | | 2,346 | 2,217 | 3,775 |
| 060-400-52-002-00 | PERS-Contrib for Employee | - | | | - | 3,153 |
| 060-400-52-003-00 | FICA Expense | - | | 850 | 1,112 | 2,420 |
| 060-400-52-008-00 | Medicare | - | | 268 | 260 | 730 |
| 060-400-52-009-00 | SUI-State Unemployment Ins/ETT | - | | | 8 | 252 |
| 060-400-52-010-00 | Workers Compensation | - | | 282 | 215 | 667 |
| 060-400-52-030-00 | Health Insurance | - | | 2,784 | 2,963 | 6,429 |
| 060-400-52-060-00 | Long Term Disability | - | | 62 | 67 | 218 |
| | Engin PR Expense/Benefits | - | - | 6,592 | 6,842 | 17,643 |
| | Total Engineering Personnel | - | - | 27,183 | 25,005 | 67,881 |
| 060-400-70-170-00 | Travel/Meetings/Conferences | - | - | | - | 1,000 |
| 060-400-71-010-00 | License/Permits | - | - | | - | 500 |
| 060-400-71-100-00 | Engineering Supplies | | 200 | | 1,290 | 1,507 |
| 060-400-71-110-00 | Mapping Upgrade | | | | | 5,841 |
| 060-400-71-205-00 | IRWMP | | - | | - | - |
| 060-400-71-205-01 | IRWMP Grant | | - | 1,304 | - | - |
| 060-400-71-208-00 | Maint Engineering Computer | | - | | - | 980 |
| 060-400-79-025-01 | IT Services | | 200 | 38 | 158 | - |
| | Engineering Operating | - | 400 | 1,343 | 1,447 | 9,828 |
| | Total Engineering | - | 400 | 28,526 | 26,452 | 77,709 |

GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014/15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
SEWER FUND

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/111 Actual |
|-------------------------|---------------------------------|--------------------|--------------------|-------------------|-------------------|--------------------|
| Debt | | | | | | |
| 060-700-70-027-00 | LaSalle Install Sale Principal | | 180,270 | 171,831 | 163,790 | 156,126 |
| 060-700-70-028-00 | LaSalle Install Sale Interest | | 176,600 | 184,991 | 190,193 | 197,666 |
| 060-700-70-031-00 | Copystar6550 GE Capital Lease | | 1,590 | 2,775 | 1,990 | 2,930 |
| 060-700-70-031-03 | Pitney Bowes Mail Mach Lease | | - | - | 1,061 | 1,327 |
| 060-700-70-032-00 | IKON Copier Lease | | 525 | 706 | 659 | 615 |
| 060-700-70-035-01 | 2008 F350 Truck - Principal | | 425 | 1,604 | 3,104 | 2,972 |
| 060-700-70-035-02 | 2008 F350 Truck - Interest | | 10 | 36 | 116 | 251 |
| 060-700-70-037-01 | 2008 Case Backhoe - Principal | | - | 2,640 | 5,108 | 4,890 |
| 060-700-70-037-02 | 2008 Case Backhoe - Interest | | - | 60 | 201 | 418 |
| 060-700-70-038-01 | Truck Service Body - Principal | | - | 6 | 485 | 465 |
| 060-700-70-038-02 | Truck Service Body - Interest | | - | 251 | 6 | 32 |
| 060-700-70-039-01 | Generator Loan Payoff | | - | 18,275 | 34,878 | 33,387 |
| 060-700-70-039-02 | Generator Loan Payoff-Interest | | - | 161 | 1,295 | 2,812 |
| 060-700-70-040-01 | 2008 1 Ton Truck - Principal | | - | 2,274 | 2,119 | 2,167 |
| 060-700-70-040-02 | 2008 1 Ton Truck - Interest | | - | 178 | 271 | 500 |
| | Total Debt | - | 359,420 | 385,788 | 405,277 | 406,557 |
| Capital Projects | | | | | | |
| 060-800-80-015-00 | Loss on Disposal Capital Asset | | - | - | - | - |
| 060-800-80-257-00 | Spray Field Pump Sta Replace | | - | 2,429 | - | - |
| 060-800-80-450-00 | Air Blowers and VFD | | - | - | - | - |
| 060-800-80-485-00 | Spray Field Expansion | | 10,000 | - | - | - |
| 060-800-80-490-00 | Reser 1&2 Aeration Sys Upgrade | | 7,000 | - | - | - |
| 060-800-80-525-00 | Administration Servers | 3,500 | 3,600 | - | - | - |
| 060-800-80-569-00 | LS16 Emer Standby Generator | | - | 39,928 | - | - |
| 060-800-80-573-00 | New E-Basin Liner | | - | 33,368 | - | - |
| 060-800-80-575-00 | Springbrook Software Upgrade | | 3,200 | - | - | - |
| 060-800-80-576-00 | Slipline Air 6-inch Ductile | 6,000 | 8,000 | - | - | - |
| 060-800-80-578-00 | Sewer Line Camera System | | - | 17,834 | - | - |
| 060-800-80-582-00 | Boiler for Drying Beds | | - | 7,755 | - | - |
| 060-800-80-584-00 | Repair Roof on Maint Building | | - | - | - | - |
| 060-800-80-586-00 | LS5 and LS6 Pump Replacement | 10,000 | - | 10,068 | - | - |
| 060-800-80-587-00 | CRWQCB Fine (Biannual Pymt) | 46,875 | 46,875 | - | - | - |
| 060-800-80-588-00 | Screw Press STP (CRWQCB ECA | 38,000 | 37,400 | - | - | - |
| 060-800-80-590-00 | Engine Filter for Dump Truck | | 5,000 | - | - | - |
| 060-800-80-596-00 | Rebates Low Flow | 8,000 | - | - | - | - |
| 060-800-80-597-00 | Rate Study | 10,500 | - | - | - | - |
| | Total Capital Projects | 122,875 | 121,075 | 111,383 | 63,778 | 7,031 |
| | Total Operating Revenue | 1,461,850 | 1,471,625 | 1,471,620 | 1,516,041 | \$ 1,619,497 |
| | Total Operating Disbursements | (1,341,564) | (1,279,793) | (1,413,604) | (1,392,611) | \$ (1,404,483) |
| | Operating Gain (Deficit) | 120,286 | 191,832 | 58,017 | 123,430 | 215,014 |
| | Total Capital Projects | (122,875) | (121,075) | (111,383) | (63,778) | \$ (7,031) |
| | Use of Prior Year Cash Reserves | - | - | - | - | - |
| | Operating Gain (Deficit) | (2,589) | 70,757 | (53,366) | 59,652 | 207,983 |
| | Drought Conservation 10% | (37,591) | | | | |
| | Debt Service Revenue | - | 406,685 | 407,688 | 406,449 | 406,703 |
| | Debt Service Payments | | (359,420) | 385,788 | 405,277 | 406,556 |
| | | - | 47,265 | 21,900 | 1,172 | 147 |

**GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
FIRE FUND**

| | | 2014/15 | 2013/14 | 2013 | 2012 | 2011 |
|-----------------------|--------------------------------|----------------|----------------|----------------|------------------|------------------|
| Account | Description | Adopted | Adopted | Actual | Actual | Actual |
| Revenue | | | | | | |
| 070-000-43-035-00 | Sale of Assets | - | - | - | - | - |
| 070-000-43-036-00 | Proceeds of Sale from Assets | - | - | - | - | - |
| 070-000-43-053-02 | Exp Refunds-Out of District | - | - | - | 1,345 | - |
| 070-000-43-055-05 | Equip Lease/Purchase Proceeds | - | - | - | - | - |
| 070-000-45-060-00 | Lien Release Fee-District | - | - | - | - | - |
| 070-000-45-200-00 | Inter Fund Transfers | - | - | - | - | - |
| 070-000-43-025-00 | Donations | - | - | 100 | - | 857 |
| 070-000-43-025-01 | Donations - Helping Hands | - | 5,500 | - | - | 5,300 |
| 070-000-43-025-03 | Donations - GVFFA | - | - | - | - | - |
| 070-000-43-025-04 | Donations-BOFGUSD ROP Program | - | - | - | 10,350 | 10,000 |
| 070-000-43-025-05 | Donations - Friends of GFD | - | - | 1,528 | 1,698 | - |
| 070-000-43-030-00 | Non Operating Income | - | - | - | - | 35 |
| 070-000-43-050-00 | Expense Refunds | - | - | 4,111 | 6,871 | 7,379 |
| 070-000-43-050-02 | Expense Refunds-Paint Eng 782 | - | - | - | - | 899 |
| 070-000-43-051-00 | Expense Refunds - Training | - | - | - | - | 3,000 |
| 070-000-43-052-00 | Expense Refunds - Knox Boxes | - | - | 1,034 | - | 385 |
| 070-000-43-053-00 | Exp Refund Labor-Strike Teams | - | 7,000 | 23,440 | 2,234 | 432 |
| 070-000-43-053-01 | StrikeTeam-EngineEquip Revenue | - | - | 12,670 | 5,030 | - |
| 070-000-43-054-00 | Expense Refunds - VFA Grants | 5,000 | 5,500 | 5,235 | - | 4,330 |
| 070-000-43-056-00 | Expense Refunds - FEMA Grant | - | - | - | - | - |
| 070-000-48-002-01 | Interest Earned LAIF | - | - | - | - | - |
| 070-000-48-003-00 | Interest Earned Rabobank | 500 | - | 898 | - | - |
| 070-000-45-011-00 | General Property Taxes | 880,000 | 860,560 | 870,643 | 904,816 | 897,174 |
| 070-000-45-011-02 | Tuol Co Allocation-Out of Dist | - | 40,000 | - | - | - |
| 070-000-45-012-00 | Special District Assessment | - | - | - | 296,223 | 292,865 |
| | Total Revenue | 885,500 | 918,560 | 919,659 | 1,228,567 | 1,222,655 |
| Expenditure | | | | | | |
| Administration | | | | | | |
| 070-100-50-201-00 | Wages | 2,450 | 3,589 | 539 | 2,139 | 2,334 |
| 070-100-50-202-00 | Part Time Employee | - | - | - | - | - |
| 070-100-50-204-00 | Comp Time Paid Out | - | - | - | - | - |
| 070-100-50-206-00 | Miscellaneous Pay | - | - | - | - | - |
| 070-100-50-207-00 | Comp Time Earned | - | - | - | - | - |
| 070-100-50-208-00 | Uniforms/Special Shoes | - | - | - | - | - |
| 070-100-50-209-00 | Special Duty Pay | - | - | - | - | 1,000 |
| 070-100-50-210-00 | Jury Duty | - | - | - | - | - |
| 070-100-50-211-00 | Comp Time Used | - | - | - | - | - |
| 070-100-50-212-00 | Bereavement Pay | - | - | - | - | - |
| 070-100-50-213-00 | Administrative Leave | - | - | - | - | - |
| 070-100-50-219-00 | Overtime Pay | - | - | - | - | - |
| 070-100-50-230-00 | Vacation Leave | - | - | - | - | - |
| 070-100-50-231-00 | Lump Sum Vacation Pay | - | - | - | - | - |
| 070-100-50-240-00 | Sick Leave | - | - | 7 | - | - |
| 070-100-50-250-00 | Holiday Pay | - | - | - | - | 4 |
| 070-100-50-251-00 | Personal Necessity Leave | - | - | - | - | - |
| | Administration Wages | 2,450 | 3,589 | 547 | 2,139 | 3,338 |

**GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
FIRE FUND**

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2013 Actual | 2012 Actual | 2011 Actual |
|--------------------|---------------------------------------|--------------------|--------------------|----------------|----------------|----------------|
| 070-100-52-001-00 | PERS Expense | 375 | 427 | 70 | (638) | 211 |
| 070-100-52-002-00 | PERS-Contrib for Employee | - | 96 | 27 | 162 | 159 |
| 070-100-52-003-00 | FICA Expense | 200 | 176 | 34 | 135 | 203 |
| 070-100-52-008-00 | Medicare | 30 | 48 | 8 | 31 | 47 |
| 070-100-52-009-00 | SUI-State Unemployment Ins/ETT | 15 | 21 | 10 | 12 | 752 |
| 070-100-52-010-00 | Workers Compensation | 25 | 34 | 42 | 23 | 53 |
| 070-100-52-030-00 | Health Insurance | - | 777 | 871 | 726 | 888 |
| 070-100-52-040-00 | Retired Members Medical | - | - | - | - | 24 |
| 070-100-52-060-00 | Long Term Disability | - | 18 | 17 | 2 | 28 |
| | Admin PR Expense/Benefits | 645 | 1,597 | 1,079 | 453 | 2,365 |
| | Total Administration Personnel | 3,095 | 5,186 | 1,626 | 2,592 | 5,703 |
| Maintenance | | | | | | |
| 070-300-50-201-00 | Wages | 6,000 | 8,855 | 4,012 | 12,297 | 8,463 |
| 070-300-50-202-00 | Part Time Employee | - | - | - | - | - |
| 070-300-50-204-00 | Comp Tme Paid Out | - | - | - | - | - |
| 070-300-50-206-00 | Miscellaneous Pay | - | - | 2 | 50 | 13 |
| 070-300-50-207-00 | Comp Time Earned | - | - | - | - | - |
| 070-300-50-208-00 | Uniforms/Special Shoes | - | - | - | - | - |
| 070-300-50-209-00 | Special Duty Pay | - | - | - | - | - |
| 070-300-50-210-00 | Jury Duty | - | - | - | - | - |
| 070-300-50-211-00 | Comp Time Used | - | - | 26 | - | - |
| 070-300-50-212-00 | Bereavement Pay | - | - | - | - | - |
| 070-300-50-213-00 | Administrative Leave | - | - | - | - | - |
| 070-300-50-219-00 | Overtime Pay | 200 | 519 | 44 | 6 | 1 |
| 070-300-50-230-00 | Vacation leave | 200 | 457 | 76 | 767 | 102 |
| 070-300-50-240-00 | Sick Leave | 200 | 399 | 87 | 295 | 106 |
| 070-300-50-250-00 | Holiday Pay | 200 | 432 | 231 | 197 | 50 |
| 070-300-50-251-00 | Personal Necessity Leave | 77 | - | 39 | 120 | 31 |
| | Maintenance Wages | 6,877 | 10,662 | 4,517 | 13,734 | 8,765 |
| 070-300-52-001-00 | PERS Expense | 810 | 1,104 | 570 | 1,634 | 781 |
| 070-300-52-002-00 | PERS-Contrib for Employee | - | 415 | 210 | 634 | 402 |
| 070-300-52-003-00 | FICA Expense | 604 | 609 | 280 | 844 | 520 |
| 070-300-52-008-00 | Medicare | 141 | 142 | 65 | 197 | 122 |
| 070-300-52-009-00 | SUI-State Unemployment Ins/ETT | 91 | 91 | 21 | 260 | 41 |
| 070-300-52-010-00 | Workers Compensation | 624 | 506 | 507 | 317 | 481 |
| 070-300-52-030-00 | Health Insurance | 800 | 2,111 | 1,730 | 1,800 | 1,139 |
| 070-300-52-040-00 | Retired Members Medical | 51 | - | - | - | - |
| 070-300-52-060-00 | Long Term Disability | - | 57 | 51 | 35 | 29 |
| | Maint PR Expense/Benefits | 3,121 | 5,035 | 3,436 | 5,722 | 3,515 |
| | Total Maintenance Personnel | 9,998 | 15,697 | 7,953 | 19,455 | 12,281 |
| Fire | | | | | | |
| 070-500-50-201-00 | Wages | 95,000 | 201,525 | 173,562 | 366,602 | 388,899 |
| 070-500-50-201-03 | New Fireman | - | - | - | - | - |
| 070-500-50-202-00 | Part Time Employee | - | - | - | - | - |
| 070-500-50-203-00 | Volunteer Wages | - | 13,000 | 5,016 | 13,881 | 17,479 |
| 070-500-50-203-01 | Assistant Fire Chief | - | - | - | 8,562 | 12,139 |
| 070-500-50-203-02 | Reserve Firefighter | - | 80,300 | 78,459 | 97,421 | 82,081 |
| 070-500-50-203-03 | Strike Team Wages | - | - | 14,045 | 3,452 | - |
| 070-500-50-203-04 | ROP Instructor Wages | - | - | - | 2,718 | 3,744 |
| 070-500-50-204-00 | Comp Time Paid Out | - | - | 738 | 977 | 937 |
| 070-500-50-206-00 | Miscellaneous Pay | - | - | - | 10,567 | 112 |

**GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
FIRE FUND**

| | | 2014/15 | 2013/14 | 2013 | 2012 | 2011 |
|-------------------|---------------------------------|----------------|----------------|----------------|----------------|----------------|
| Account | Description | Adopted | Adopted | Actual | Actual | Actual |
| 070-500-50-207-00 | Comp Time Earned | - | - | - | - | - |
| 070-500-50-208-00 | Uniforms/Special Shoes | 3,000 | 3,000 | 2,400 | 3,750 | 4,173 |
| 070-500-50-209-00 | Special Duty Pay | - | - | - | - | 5,000 |
| 070-500-50-209-02 | HSA Wages | - | 22,905 | 19,091 | - | - |
| 070-500-50-210-00 | Jury Duty | - | - | - | - | - |
| 070-500-50-211-00 | Comp Time Used | - | - | 3,373 | 1,067 | 4,504 |
| 070-500-50-212-00 | Bereavement Pay | - | - | 1,362 | 328 | 775 |
| 070-500-50-213-00 | Administrative Leave | - | - | 383 | 2,255 | 4,424 |
| 070-500-50-219-00 | Overtime Pay | - | 43,663 | 54,698 | 48,092 | 64,466 |
| 070-500-50-230-00 | Vacation Leave | - | 11,855 | 8,776 | 13,979 | 15,016 |
| 070-500-50-231-00 | Lump Sum Vacation Pay | - | - | 14,655 | 14,950 | 6,273 |
| 070-500-50-240-00 | Sick Leave | - | 11,197 | 8,327 | 19,585 | 17,077 |
| 070-500-50-241-00 | Lump Sum Sick Leave | - | - | 14,227 | 3,399 | 1,026 |
| 070-500-50-250-00 | Holiday Pay | - | 17,993 | 30,168 | 23,961 | 25,669 |
| 070-500-50-251-00 | Personal Necessity Leave | - | - | 988 | 852 | 704 |
| 070-500-50-252-00 | Fire Holiday Lump Sum | - | - | - | 3,948 | 2,171 |
| | Fire Wages | 98,000 | 405,438 | 430,269 | 636,398 | 654,498 |
| 070-500-52-001-00 | PERS Expense | - | 49,561 | 46,326 | 82,518 | 62,279 |
| 070-500-52-001-01 | PERS | - | - | - | - | - |
| 070-500-52-002-00 | PERS-Contrib for Employee | - | 16,726 | 15,686 | 29,330 | 30,681 |
| 070-500-52-003-00 | FICA Expense | 5,785 | 23,717 | 25,463 | 37,655 | 39,307 |
| 070-500-52-008-00 | Medicare | 1,353 | 5,547 | 5,955 | 8,809 | 9,194 |
| 070-500-52-009-00 | SUI-State Unemployment Ins/ETT | - | 2,170 | 6,722 | 10,566 | 8,964 |
| 070-500-52-010-00 | Workers Compensation | 4,000 | 20,600 | 18,720 | 28,957 | 41,153 |
| 070-500-52-030-00 | Health Insurance | - | 45,154 | 40,867 | 108,842 | 79,115 |
| 070-500-52-040-00 | Retired Members Medical | 12,000 | 16,506 | 16,937 | 14,281 | 8,947 |
| 070-500-52-060-00 | Long Term Disability | - | 1,285 | 1,159 | 1,557 | 1,783 |
| 070-500-52-065-00 | Def Comp Contrib (no HSA) | - | - | 641 | 3,349 | 1,425 |
| | Fire PR Expense/Benefits | 23,138 | 181,266 | 178,476 | 325,864 | 282,849 |
| | Total Fire Personnel | 121,138 | 586,704 | 608,745 | 962,262 | 937,347 |
| 070-500-52-100-00 | OPEB Liability Expense | - | 106,000 | - | - | - |
| 070-500-52-100-02 | Transfer to OPEB Trust | - | - | - | - | - |
| 070-500-52-100-04 | Transfer to Pension Liab Acc | 45,000 | - | - | - | - |
| 070-500-70-001-00 | Rabobank Charges/NSF Fees | - | - | - | - | - |
| 070-500-70-025-01 | Equip Purch w/HH Donations | - | - | - | - | - |
| 070-500-70-025-02 | ROP Program Expense | - | - | - | 425 | 3,780 |
| 070-500-70-025-03 | Equipment Acquired by Donation | - | - | - | - | 4,243 |
| 070-500-70-035-00 | Office Supplies/Expenses | 1,000 | 1,000 | 828 | 3,324 | 4,207 |
| 070-500-70-036-00 | Knox Boxes | - | - | - | - | 539 |
| 070-500-70-038-00 | Fire Extinguisher Service | 600 | 300 | 178 | 355 | - |
| 070-500-70-061-00 | Propane | 1,000 | 2,500 | 1,636 | 2,528 | 3,234 |
| 070-500-70-080-00 | Memberships,Dues,Subscriptions | - | - | 146 | 853 | 560 |
| 070-500-70-085-00 | Equip/Software Maint Agreemnts | 1,000 | 1,000 | 105 | 956 | 914 |
| 070-500-70-091-00 | Janitorial Expense | - | - | - | 907 | 509 |
| 070-500-70-130-00 | Printing & Advertising | 500 | 500 | - | 306 | 821 |
| 070-500-70-130-01 | Groveland Patches | - | - | - | - | - |
| 070-500-70-153-01 | Repair & Maint Comm Equip Pgrs | - | - | - | 544 | 3,386 |
| 070-500-70-170-00 | Training, Meetings,& Conferenc | - | - | - | 130 | 5 |
| 070-500-70-191-00 | Comm (Radios) New -DO NOT USE | - | - | - | 6,017 | 1,616 |
| 070-500-70-191-01 | Radios Handheld (HT) | - | - | - | - | 425 |
| 070-500-70-191-02 | Radios Mobile | - | - | - | - | - |
| 070-500-70-192-00 | Utilities | 11,000 | 11,000 | 10,423 | 13,188 | 11,794 |
| 070-500-70-290-00 | Misc Expense | - | - | - | 219 | 2,092 |
| 070-500-71-011-00 | Employee Certification | 600 | 600 | 315 | 586 | 725 |

**GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
FIRE FUND**

| | | 2014/15 | 2013/14 | 2013 | 2012 | 2011 |
|-------------------|--------------------------------|------------------|----------------|----------------|------------------|------------------|
| Account | Description | Adopted | Adopted | Actual | Actual | Actual |
| 070-500-71-012-00 | New Employee Medical Testing | 500 | - | 885 | 1,501 | 906 |
| 070-500-71-060-00 | Gas & Oil | 4,500 | 5,000 | 3,972 | 5,919 | 7,402 |
| 070-500-71-062-00 | Diesel Fuel | 11,000 | 9,500 | 7,079 | 9,652 | 12,240 |
| 070-500-71-090-00 | Protective Clthg/Wildland Gear | - | - | - | 8,178 | (39) |
| 070-500-71-091-00 | Medical Supplies | - | 500 | - | - | 736 |
| 070-500-71-091-02 | Communications (Cell Phone) | - | - | - | - | - |
| 070-500-71-095-00 | EMS Equipment | 500 | 500 | - | 141 | 3,113 |
| 070-500-71-097-00 | Chairs for Dining Table | - | - | - | - | - |
| 070-500-71-100-00 | Operating Supplies/Expenses | 3,500 | 4,000 | 2,438 | 8,831 | 5,069 |
| 070-500-71-101-00 | Fire Prevention Supplies | 500 | 500 | - | 1,653 | 161 |
| 070-500-71-105-00 | Chain Saw | - | - | - | - | - |
| 070-500-71-111-00 | Small Tools Purchasing | 200 | 300 | - | 353 | 4,349 |
| 070-500-71-111-01 | Small Tools Replacement | 200 | 400 | - | 416 | 3,707 |
| 070-500-71-111-11 | Barton Bay Doors | 1,000 | - | - | - | - |
| 070-500-71-111-24 | Badges Dept Staff | - | - | - | 2,018 | 2,096 |
| 070-500-71-111-29 | Low Angle Rope Gear | - | - | - | - | 760 |
| 070-500-71-111-30 | TurnOut Gear Bags | - | - | - | - | - |
| 070-500-71-111-31 | Pagers | - | - | - | - | - |
| 070-500-71-111-38 | Annual Ladder/Pump Testing | 700 | 300 | 596 | 256 | 379 |
| 070-500-71-111-41 | Lighting - Handheld | - | - | - | - | - |
| 070-500-71-111-45 | Misc Hose Appliances | - | 300 | - | 32 | - |
| 070-500-71-111-50 | Nozzles | - | - | - | - | - |
| 070-500-71-111-51 | Steel Doors Station #1 | - | - | - | - | - |
| 070-500-71-111-53 | 20" Circular Saw | - | - | - | - | - |
| 070-500-71-111-54 | Tempest 21" Blower/Honda Motor | - | - | - | - | - |
| 070-500-71-111-55 | Work Boots | 800 | 800 | 704 | 775 | 2,794 |
| 070-500-71-150-00 | Repair & Maint General | 3,000 | 3,000 | 2,907 | 4,193 | 17,206 |
| 070-500-71-150-01 | Repair & Maint Apparatus | 15,000 | 15,000 | 9,134 | 18,044 | 16,916 |
| 070-500-71-153-00 | Pest Control | 750 | 700 | 700 | 700 | 700 |
| 070-500-71-160-00 | Training | 3,000 | 3,000 | - | (346) | 13,904 |
| 070-500-71-161-00 | Safety Equipment | 500 | 500 | 3,072 | 445 | 2,439 |
| 070-500-71-161-01 | Safety Equipment Cleaning | - | - | - | - | 132 |
| 070-500-71-161-02 | SCBA Maintenance | 5,500 | 500 | - | - | 1,723 |
| 070-500-71-191-00 | Communications (phone) | 3,000 | 2,000 | 3,546 | 3,032 | 1,201 |
| 070-500-71-191-03 | Alpha Pagers Annual Service | - | - | - | - | - |
| 070-500-71-191-04 | Communications (Cell Phone) | - | 2,000 | 1,805 | 2,580 | - |
| 070-500-75-750-00 | Depreciation | - | - | - | - | - |
| 070-500-75-800-00 | Inventory Adjustment | - | - | - | (1,385) | - |
| 070-500-78-010-00 | General Liability | 20,000 | 18,000 | 19,361 | 19,769 | 20,306 |
| 070-500-78-012-00 | Fire Volunteer Accident Insur | - | - | - | - | - |
| 070-500-78-040-00 | Annual Employee Medical Test | - | - | - | 1,069 | - |
| 070-500-78-045-00 | Fit Testing | - | - | - | 385 | 540 |
| 070-500-79-015-00 | Legal Fees | 7,200 | 7,200 | (403) | 14,359 | 12,534 |
| 070-500-79-015-02 | Legal Fees - Unanticipated | - | - | 4,911 | 14,683 | - |
| 070-500-79-015-06 | Legal Fees - Personnel Matters | 10,000 | - | 8,320 | - | - |
| 070-500-79-015-10 | Legal Fees-Grand Jury Related | - | - | - | - | - |
| 070-500-79-025-00 | Consultant Fees (Assessment) | - | - | - | 4,254 | 8,710 |
| 070-500-79-025-01 | IT Services | 2,500 | 2,500 | 2,613 | 4,669 | 5,430 |
| 070-500-79-026-00 | Consultant Fees-Survey/Measure | - | - | - | 7,749 | 15,016 |
| 070-500-79-026-01 | Special Tax Legal Counsel | - | - | - | 23,441 | - |
| 070-500-79-030-00 | Audit Fees | 500 | 500 | - | 500 | 500 |
| 070-500-79-035-00 | Cal Fire Contract | 747,000 | - | - | - | - |
| 070-500-79-045-00 | Fire Line Meals | - | - | - | 313 | 112 |
| | Fire Operating | 902,050 | 199,900 | 85,271 | 188,517 | 199,890 |
| | Total Fire | 1,036,281 | 786,604 | 694,016 | 1,150,779 | 1,137,237 |

**GROVELAND COMMUNITY SERVICES DISTRICT
FY 2014-15 OPERATING BUDGET
ADOPTED JUNE 16, 2014
FIRE FUND**

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2013 Actual | 2012 Actual | 2011 Actual |
|-------------------------|--|--------------------|--------------------|----------------|------------------|------------------|
| Debt | | | | | | |
| 070-700-70-011-00 | Lucas Copier Lease 5yr | - | 1,250 | 1,857 | 927 | 1,247 |
| 070-700-70-039-01 | 2008 Dodge Ram Truck Principal | - | - | 3,560 | 6,888 | 6,593 |
| 070-700-70-039-02 | 2008 Dodge Ram Truck Interest | - | - | 81 | 394 | 688 |
| | Total Debt | - | 1,250 | 5,497 | 8,208 | 8,528 |
| Capital Projects | | | | | | |
| 070-800-80-001-00 | Capital Outlay | - | - | - | 25,552 | 88,413 |
| 070-800-80-004-00 | Computer & Electronic Equip | - | - | - | - | - |
| 070-800-80-041-00 | Supply Hose 3" | - | 2,500 | - | - | - |
| 070-800-80-046-00 | Protective Clothing Turnouts | - | - | - | - | - |
| 070-800-80-047-00 | Radios Handheld (HT) | - | - | - | - | - |
| 070-800-80-060-00 | Groveland Patches | - | - | - | - | - |
| 070-800-80-255-01 | Shilts Financial Analysis | - | - | - | - | - |
| 070-800-80-255-02 | Master Plan Ext LGR | - | - | - | - | - |
| 070-800-80-261-00 | Exercise Equip/Sta Furniture | - | - | - | - | - |
| 070-800-80-264-00 | VFA Grant 5%MF | 5,500 | 5,500 | - | - | - |
| 070-800-80-267-00 | Vol & Res Clothing Allowance | 5,500 | 2,000 | 712 | - | - |
| 070-800-80-290-00 | Protective Clthg Wildland Gear | - | - | - | - | - |
| 070-800-80-295-00 | Storage Container/Sheds | - | - | - | - | - |
| 070-800-80-300-00 | Equip/Gear Reserve FF Program | - | - | - | - | - |
| 070-800-80-305-00 | Turnout Extractor Washer | - | - | - | - | - |
| 070-800-80-325-00 | New Roof for Station 1 | - | - | - | - | - |
| 070-800-80-334-00 | EMS Equipment | - | - | - | - | - |
| 070-800-80-354-00 | Wildland Equipment | - | - | - | - | - |
| 070-800-80-405-00 | Stain Ext Siding on Station | - | - | - | - | - |
| 070-800-80-410-00 | New Floor for Firehouse | - | - | - | - | - |
| 070-800-80-420-00 | Paving in Front of Firehouse | - | - | - | - | - |
| 070-800-80-425-00 | PPE Mobile Rack | - | - | - | - | - |
| 070-800-80-430-00 | New Doors Deck/Apparatus Bay | - | - | - | - | - |
| 070-800-80-440-00 | Turnouts | - | - | - | - | - |
| 070-800-80-441-00 | Ice-o-Matic Ice Maker | - | - | 2,402 | - | - |
| 070-800-80-443-00 | Wood Stove | - | - | - | - | - |
| | Total Capital Projects | 11,000 | 10,000 | 3,114 | 25,552 | 88,413 |
| | Total Revenue | 885,500 | 918,560 | 919,659 | 1,228,567 | 1,222,655 |
| | Total Operating Disbursements | 1,036,281 | 807,487 | 709,092 | 1,181,034 | 1,163,749 |
| | Operating Gain (Deficit) | (150,781) | 111,073 | 210,567 | 47,532 | 58,906 |
| | Total Capital Projects | (11,000) | 10,000 | 3,114 | 25,552 | 88,413 |
| | Use of Prior Year Cash Reserves | 161,781 | - | - | - | - |
| | Operating Gain (Deficit) | - | 101,073 | 207,453 | 21,981 | (29,506) |

**GROVELAND COMMUNITY SERVICES DISTRICT
 FY 2014-15 OPERATING BUDGET
 ADOPTED JUNE 16, 2014
 PARKS FUND**

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/11 Actual |
|-----------------------|---------------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| Revenue | | | | | | |
| 080-000-43-035-00 | Sale of Assets | | - | | - | - |
| 080-000-45-200-00 | Inter Fund Transfers | | - | | - | - |
| 080-000-43-020-00 | Use Fees | 1,000 | 1,500 | 1,520 | 2,070 | 1,835 |
| 080-000-43-022-00 | Permit Fees Dog Park | 1,500 | 1,500 | 1,304 | 1,845 | 2,230 |
| 080-000-43-025-00 | Donations | | - | | - | - |
| 080-000-43-030-00 | Non Operating Income | | - | 4 | 25 | - |
| 080-000-43-050-00 | Expense Refunds | | - | | 11,312 | 260 |
| 080-000-48-003-00 | Interest Earned Rabobank | | - | 123 | - | - |
| 080-000-49-000-00 | Use of Prior Years Cash Reserv | | - | | - | - |
| 080-000-45-011-00 | General Property Taxes | 77,900 | 75,000 | 73,416 | 68,116 | 110,887 |
| | Total Revenue | 80,400 | 78,000 | 76,367 | 83,368 | 115,211 |
| Expenditure | | | | | | |
| Administration | | | | | | |
| 080-100-50-201-00 | Wages | 2,000 | 5,296 | 105 | 2,439 | 2,872 |
| 080-100-50-204-00 | Comp Time Paid Out | | - | | - | - |
| 080-100-50-206-00 | Miscellaneous Pay | | - | | - | - |
| 080-100-50-207-00 | Comp Time Earned | | - | | - | - |
| 080-100-50-208-00 | Uniforms/Special Shoes | | - | | - | - |
| 080-100-50-209-00 | Special Duty Pay | | - | | - | - |
| 080-100-50-209-02 | HSA Wages | | - | | - | - |
| 080-100-50-210-00 | Jury Duty | | - | | - | - |
| 080-100-50-211-00 | Comp Time Used | | - | 9 | - | - |
| 080-100-50-212-00 | Bereavement Pay | | - | | - | - |
| 080-100-50-213-00 | Administrative Leave | 20 | 104 | | - | 15 |
| 080-100-50-214-00 | Car Allowance | | | | | |
| 080-100-50-219-00 | Overtime Pay | | 18 | | - | - |
| 080-100-50-230-00 | Vacation Leave | 40 | 247 | | - | - |
| 080-100-50-231-00 | Lump Sum Vacation Pay | | - | | - | - |
| 080-100-50-240-00 | Sick Leave | 40 | 261 | | - | - |
| 080-100-50-250-00 | Holiday Pay | 40 | 231 | 11 | 99 | 4 |
| 080-100-50-251-00 | Personal Necessity Leave | | 52 | | - | - |
| | Administration Wages | 2,140 | 6,209 | 125 | 2,538 | 2,891 |
| 080-100-52-001-00 | PERS Expense | 278 | 414 | 16 | 300 | 371 |
| 080-100-52-002-00 | PERS-Contrib for Employee | | 153 | 6 | 122 | 179 |
| 080-100-52-003-00 | FICA Expense | 45 | 369 | 8 | 152 | 167 |
| 080-100-52-008-00 | Medicare | 45 | 86 | 2 | 36 | 39 |
| 080-100-52-009-00 | SUI-State Unemp Ins/ETT | 25 | 43 | | 49 | 6 |
| 080-100-52-010-00 | Workers Compensation | 45 | 80 | 42 | 23 | 51 |
| 080-100-52-030-00 | Health Insurance | 200 | 1,482 | 871 | 726 | 888 |
| 080-100-52-040-00 | Retired Members Medical | | - | | - | 29 |
| 080-100-52-060-00 | Long Term Disability | 10 | 18 | 17 | 2 | 28 |
| | Admin PR Exense/Benefits | 648 | 2,645 | 962 | 1,408 | 1,758 |
| | Total Administration Personnel | 2,788 | 8,854 | 1,086 | 3,946 | 4,649 |
| 080-100-52-100-02 | Transfer to OPEB Trust | 200 | 2,288 | | | |
| 080-100-52-100-04 | Transfer to Pension Liab Acct | 200 | 358 | | | |
| 080-100-70-290-00 | Misc Expense | | - | | | |
| 080-100-75-750-00 | Depreciation | | - | | - | - |
| 080-100-78-010-00 | General Liability | 2,300 | 2,300 | 2,314 | 2,236 | 3,834 |
| 080-100-78-040-00 | Dog Park Expense | 400 | 400 | 545 | 376 | 803 |
| 080-100-79-015-00 | Legal Fees | 3,500 | 4,000 | 895 | 4,609 | 3,175 |
| 080-100-79-030-00 | Audit Fees | 500 | 500 | | 500 | 500 |
| | Administration Operating | 7,100 | 9,846 | 3,753 | 7,721 | 8,312 |
| | Total Administration | 9,888 | 18,700 | 4,839 | 11,667 | 12,961 |

GROVELAND COMMUNITY SERVICES DISTRICT

FY 2014-15 OPERATING BUDGET

ADOPTED JUNE 16, 2014

PARKS FUND

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/11 Actual |
|--------------------|------------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| Maintenance | | | | | | |
| 080-300-50-201-00 | Wages | 15,799 | 15,799 | - | 21,276 | 14,835 |
| 080-300-50-202-00 | Part Time Employee | | - | 8,874 | - | - |
| 080-300-50-204-00 | Comp Time Paid Out | | - | - | - | - |
| 080-300-50-206-00 | Miscellaneous Pay | | - | 20 | - | - |
| 080-300-50-207-00 | Comp Time Earned | | - | - | - | - |
| 080-300-50-208-00 | Uniforms/Special Shoes | | - | - | - | - |
| 080-300-50-209-00 | Special Duty Pay | | - | - | - | - |
| 080-300-50-209-02 | HSA Wages | | - | - | - | - |
| 080-300-50-210-00 | Jury Duty | | - | - | - | - |
| 080-300-50-211-00 | Comp Tme Used | | - | 74 | - | - |
| 080-300-50-212-00 | Bereavement Pay | | - | - | - | - |
| 080-300-50-213-00 | Administrative Leave | | - | - | - | - |
| 080-300-50-219-00 | Overtime Pay | | 1,261 | 170 | 444 | 358 |
| 080-300-50-230-00 | Vacation Leave | 712 | 712 | 472 | 297 | 382 |
| 080-300-50-240-00 | Sick Leave | 776 | 776 | 207 | 476 | 185 |
| 080-300-50-250-00 | Holiday Pay | 688 | 688 | 228 | 703 | 74 |
| 080-300-50-251-00 | Personal Necessity Leave | | 153 | 32 | 120 | 82 |
| | Maintenance Wages | 17,975 | 19,389 | 10,076 | 23,316 | 15,916 |
| 080-300-52-001-00 | PERS Expense | 2,205 | 2,018 | 1,277 | 2,804 | 1,481 |
| 080-300-52-002-00 | PERS-Contrib for Employee | | 834 | 460 | 1,069 | 729 |
| 080-300-52-003-00 | FICA Expense | 1,202 | 1,202 | 625 | 1,440 | 1,005 |
| 080-300-52-008-00 | Medicare | 281 | 281 | 146 | 337 | 235 |
| 080-300-52-009-00 | SUI-State Unemp Ins/ETT | 182 | 182 | 24 | 159 | 70 |
| 080-300-52-010-00 | Workers Compensation | 1,243 | 1,243 | 1,028 | 317 | 445 |
| 080-300-52-030-00 | Health Insurance | 3,595 | 6,614 | 2,771 | 1,800 | 1,146 |
| 080-300-52-040-00 | Retired Members Medical | | - | - | - | - |
| 080-300-52-060-00 | Long Term Disability | 101 | 101 | 102 | 35 | 30 |
| | Maint PR Expense/Benefits | 8,809 | 12,475 | 6,434 | 7,961 | 5,140 |
| | Total Maintenance Personnel | 26,784 | 31,864 | 16,511 | 31,277 | 21,056 |
| 080-300-70-091-00 | Janitorial Expense | 9,400 | 8,610 | 8,030 | 8,056 | 8,514 |
| 080-300-71-100-00 | Operating Supplies/Expenses | | - | 1,115 | 899 | 758 |
| 080-300-71-150-00 | Repair & Maintenance | 2,000 | 2,000 | 676 | 1,987 | 5,287 |
| 080-300-71-153-00 | Pest Control | 250 | 250 | 220 | 232 | 218 |
| 080-300-71-154-00 | Turf Maintenance | 700 | 700 | 5 | 607 | - |
| 080-300-71-161-00 | Safety Equipment | 2,000 | 2,000 | 911 | - | 248 |
| 080-300-71-192-00 | Utilities-PG&E/Power | 2,800 | 2,500 | 41,965 | 41,457 | 33,004 |
| 080-300-71-192-01 | Utilities-TCPPA/PML | 5,500 | 5,000 | | | |
| 080-300-71-192-02 | Utilities-GCSD Water & Sewer | 25,000 | 31,500 | | | |
| 080-300-71-192-04 | Utilities-Trash Removal | 1,000 | 1,000 | | | |
| | Maintenance Operating | 48,650 | 53,560 | 52,922 | 53,239 | 48,028 |
| | Total Maintenance | 75,434 | 85,424 | 69,433 | 84,516 | 69,085 |
| | Engineering | | | | | |
| 080-400-50/52 | Wages & Benefits | | | | | 4,636 |
| 080-400-52-010-00 | Workers Compensation | | | | 14 | |
| 080-400-52-030-00 | Health Insurance | | | | 219 | |
| | Engineering Operating | | | | 233 | 4,636 |
| | Total Engineering | | | | 233 | 4,636 |
| | Capital Projects | | | | | |
| 080-800-80-001-00 | Capital Outlay | | | | 5,555 | 13,987 |
| 080-800-80-261-00 | Seal Coat & Stripe ML Park Lot | | | | - | - |
| 080-800-80-320-00 | Playground Equip Construction | 3,000 | 3,000 | | | |
| 080-800-80-325-00 | Sidewalk/Bridge Replacement | | | | | |
| 080-800-80-340-00 | Turf/Restroom (Match Grant) | | | | | |
| 080-800-80-345-00 | Upgrade Lighting (Match Grant) | | | | | |
| 080-800-80-350-00 | Upgrade Snack Shack LR Field | 5,000 | 10,000 | 239 | | |
| | Total Capital Projects | 8,000 | 13,000 | 239 | 5,555 | 13,987 |

**GROVELAND COMMUNITY SERVICES DISTRICT
 FY 2014-15 OPERATING BUDGET
 ADOPTED JUNE 16, 2014
 PARKS FUND**

| Account | Description | 2014/15 Adopted | 2013/14 Adopted | 2012/13 Actual | 2011/12 Actual | 2010/11 Actual |
|---------|---------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|
| | Total Revenue | 80,400 | 78,000 | 76,367 | 83,368 | 115,211 |
| | Total Operating Disbursements | 85,322 | 104,124 | 74,272 | 96,416 | 86,698 |
| | Operating Gain (Deficit) | (4,922) | (26,124) | 2,095 | (13,049) | 28,513 |
| | Total Capital Projects | 8,000 | 13,000 | 239 | 5,555 | 13,987 |
| | Use of Prior Year Cash Reserves | 12,922 | 39,124 | - | - | - |
| | Operating Gain (Deficit) | - | - | 1,856 | (18,604) | 14,526 |