

**ORIGINAL**

Resolution No. 2013-7069

**A RESOLUTION OF THE  
GREENHORN CREEK COMMUNITY SERVICES DISTRICT  
APPROVING AND ADOPTING THE ANNUAL BUDGET FOR FISCAL YEAR 2013-14**

**WHEREAS**, the proposed 2013-2014 budget for the Greenhorn Creek Community Services has been made available for public review through newspaper notice; and

**WHEREAS**, a public hearing on the proposed budget was held on June 20, 2013, following a public notice in the Feather River Bulletin; and

**WHEREAS**, the Board of Directors now seeks to adopt the final budget for 2013-2014; and

**WHEREAS**, on November 6, 1979, the voters of the State of California added Article XIII B to the California Constitution placing various limitations on the appropriations of state and local governments; and

**WHEREAS**, Article XIII B provides that the appropriations limit for fiscal year 2013-14 is calculated by adjusting the appropriations limit of fiscal year 2012-13 for changes in the cost of living and population; and

**WHEREAS**, the Greenhorn Creek Community Services District has complied with all of the provisions of Article XIII B in determining the appropriations limit for fiscal year 2013-14;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Greenhorn Creek Community Services District that the budget attached hereto as Exhibit A is approved as the final budget for fiscal year 2013-2014; and

**BE IT FURTHER RESOLVED** that the appropriations subject to limitation in fiscal year 2013-14 shall be \$94,622.05.

The foregoing Resolution was duly passed and adopted by the Board of Directors of the Greenhorn Creek Community Services District, State of California, at a regular meeting of said board held on the 20th day of June, 2013.

**AYES:**  
**NOES:**  
**ABSENT:**

**Directors** *Miller, Jordan, Watson*  
**Directors**

*Marilyn Jordan*  
\_\_\_\_\_  
Chair, Board of Directors

**ATTEST:**

*Carly Miller*  
\_\_\_\_\_  
Secretary

Greenhorn Creek Community Services District  
2013-2014 Proposed Budget

	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 YTD as of 5/31/13	2013-2014 Adopted
Ordinary Income/Expense					
Income					
4010 · Interest Income	30.00	172.47	10.00	8.90	10.00
4100 · Taxes					
4101 · Current Accel Taxes					
4102 · Current Secured Taxes	0.00	0.00			10,500.00
4103 · Current Unsecured Taxes	250.00	238.82			250.00
4104 · Prior Unsecured Taxes	25.00	11.78			
4105 · State Homeowners Prop Tax	50.00	109.07			25.00
Total 4100 · Taxes	325.00	359.67	0.00	0.00	10,775.00
4200 · Water Assessments	17,360.00	16,606.54	17,200.00	14,240.00	17,000.00
4210 · Water Connection Fees		400.00			
4220 · Water Facility Fees		4,320.00			
4230 · Water Services Fee					
4201 · Debt Service	15,235.00	15,290.40	15,345.60	15,207.60	15,300.00
4202 · Water Sales					
4203 · Late Fees and Interest	4,568.00	3,744.61	3,500.00	3,383.92	3,200.00
4202 · Water Sales - Other	84,600.00	84,955.14	85,078.00	84,789.54	85,000.00
Total 4202 · Water Sales	88,168.00	88,699.75	88,578.00	88,173.46	88,200.00
Total 4230 · Water Services Fee	104,403.00	103,990.15	103,923.60	103,381.06	103,560.00
4500 · Miscellaneous Income		152.00		13.00	
Total Income	122,118.00	126,000.83	121,133.60	117,642.96	131,285.00
Expense					
5001 · Administration	0.00	263.59	100.00	296.92	
5110 · Fuel					
5120 · Bank Service Charges	0.00	44.00	20.00	12.00	20.00
5130 · Bad Check		12.00		25.00	
5132 · Collections Expense	0.00	784.85	1,000.00	103.00	
5131 · Bad Debt					
5135 · Communications	0.00				
5150 · Depreciation Expense		10,335.74			
5160 · Dues and Subscriptions	1,000.00	1,674.00	1,000.00	1,376.00	1,500.00
5180 · Insurance					
5181 · Workers Comp	3,500.00	3,875.09	3,800.00	2,459.75	3,800.00

Greenhorn Creek Community Services District  
2013-2014 Proposed Budget

	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 YTD as of 5/31/13	2013-2014 Adopted
6180 · Insurance - Other	1,500.00	787.66	1,500.00	1,324.97	1,500.00
Total 6180 · Insurance	5,000.00	4,652.75	5,300.00	3,784.72	5,300.00
6195 · In-County Hosting Events					
6225 · Laboratory Testing Fees	3,500.00	3,714.00	3,500.00	2,873.00	2,500.00
6230 · Licenses and Permits	900.00	686.00	900.00	631.00	650.00
6240 · Miscellaneous	100.00	43.90	100.00	35.14	50.00
6245 · Office Expense					
6246 · Office Furniture/Equipment					
6245 · Office Expense - Other	100.00	122.42	100.00	194.57	200.00
Total 6245 · Office Expense	100.00	122.42	100.00	194.57	200.00
6250 · Postage & Delivery	550.00	321.15	400.00	523.08	500.00
6260 · Printing and Reproduction	300.00	109.61	300.00		
6270 · Professional Fees					
6272 · Audit	5,500.00	5,500.00	5,000.00	5,000.00	5,250.00
6280 · Legal Fees	1,000.00	360.00	1,000.00	2,620.00	2,500.00
6275 · Engineering		0.00	1,000.00		
6270 · Professional Fees - Other	12,199.00	12,199.30	13,200.00	12,116.61	13,200.00
Total 6270 · Professional Fees	18,699.00	18,059.30	20,200.00	19,736.61	20,950.00
6285 · Publications-Notices	100.00	30.00			100.00
6300 · Repairs & Maintenance					
6310 · Building & Grounds Maintenance	2,500.00	446.11	2,500.00	50.29	500.00
6312 · SNOW REMOVAL					
6315 · Road Repair		230.00			
6330 · Equipment Repairs & Maint	2,500.00	5,233.46	2,500.00	785.21	2,000.00
6340 · Outside Contractor	4,000.00	4,041.20	5,000.00	3,360.70	4,000.00
6300 · Repairs & Maintenance					
Total 6300 · Repairs & Maintenance	9,000.00	9,950.77	10,000.00	4,196.20	6,600.00
6345 · RETURNED CHECK					
6355 · Road Association Dues	5,850.00	5,850.00	5,850.00	5,850.00	5,850.00
6370 · Supplies	2,000.00	873.02	1,000.00	1,517.45	1,500.00
6378 · Telephone					
6379 · Internet Expense	800.00	613.95	700.00	731.37	750.00
6378 · Telephone - Other	1,500.00	1,114.89	600.00	613.55	700.00

Greenhorn Creek Community Services District  
2013-2014 Proposed Budget

	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 YTD as of 5/31/13	2013-2014 Adopted
Total 6378 · Telephone	2,300.00	1,728.84	1,300.00	1,344.92	1,450.00
6380 · Travel					
6350 · Meals and Entertainment		37.89	100.00		
6381 · Travel-Routine	1,000.00	388.50	1,000.00		1,000.00
6382 · Travel-Special	1,000.00	1,226.78	1,000.00		1,000.00
Total 6380 · Travel	2,000.00	1,653.17	2,100.00	0.00	2,000.00
6383 · Training		525.00			
6390 · Utilities					
6400 · Gas and Electric	16,000.00	12,322.93	12,000.00	12,581.19	15,000.00
6401 · Utilities-Trash	150.00	0.00			
Total 6390 · Utilities	16,150.00	12,322.93	12,000.00	12,581.19	15,000.00
6560 · Payroll Expenses	45,808.00	44,223.79	46,600.00	39,842.88	46,600.00
7800 · PROJECT		0.00			15,000.00
Total Expense	113,357.00	117,990.83	111,770.00	94,923.68	126,770.00
Net Ordinary Income	8,761.00	8,010.00	9,363.60	22,719.28	5,515.00
Other Expense					
8001 · Principal Expense	4,444.00	13,027.77	3,890.32	3,890.32	3,830.40
8002 · Interest Expense	8,661.00	13,201.60	9,214.68	9,214.68	9,274.60
8099 · Principal Offset Account	-4,444.00	-13,027.77	-3,890.32	-8,716.45	-3,830.40
8900 · Fixed Asset Offset					
Total Other Expense	8,661.00	13,201.60	9,214.68	4,386.55	9,274.60
Total Expense	122,018.00	131,192.43	120,984.68	99,310.23	135,044.60
Net Income or Expense	100.00	-5,191.60	148.92	18,332.73	-3,759.60

Greenhorn Creek Community Services District  
2013-2014 Proposed Budget

	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 YTD as of 5/31/13	2013-2014 Adopted
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4100 · Taxes					
4101 · Current Accel Taxes	0.00	0.00			
4102 · Current Secured Taxes	11,000.00	10,419.52	10,500.00	9,688.06	
4103 · Current Unsecured Taxes			250.00	252.51	
4104 · Prior Unsecured Taxes			20.00	27.78	
4105 · State Homeowners Prop Tax			25.00	51.70	
<b>Total 4100 · Taxes</b>	11,000.00	10,419.52	10,795.00	10,020.05	0.00
4300 · Service Charges	14,300.00	14,973.61	14,000.00	13,028.00	14,000.00
4400 · Donations		0.00		271.44	
4500 · Miscellaneous Income					
<b>Total Income</b>	25,300.00	25,393.13	24,795.00	23,319.49	14,000.00
<b>Expense</b>					
6110 · Fuel	0.00	0.00	500.00		
6120 · Bank Service Charges	0.00	0.00			
6160 · Dues and Subscriptions	25.00	50.00	25.00		50.00
6180 · Insurance					
6181 · Workers Comp	4,200.00	2,283.21	4,000.00	1,639.84	2,500.00
6180 · Insurance - Other	4,500.00	2,658.24	4,500.00	2,211.20	2,200.00
<b>Total 6180 · Insurance</b>	8,700.00	5,141.45	8,500.00	3,851.04	4,700.00
6240 - Miscellaneous		18.00		25.00	
6245 · Office Expense					
6246 · Office Furniture/Equipment	0.00	0.00			
6245 · Office Expense - Other	0.00	0.00	100.00		500.00
<b>Total 6245 · Office Expense</b>	0.00	0.00	100.00	0.00	500.00
6270 · Professional Fees					
6280 · Legal Fees	0.00	0.00		140.00	
6270 · Professional Fees - Other	0.00	0.00	500.00		500.00
<b>Total 6270 · Professional Fees</b>	0.00	0.00	500.00	140.00	500.00
6300 · Repairs & Maintenance					
6310 · Building & Grounds Maintenance	100.00	0.00	100.00		500.00

**Greenhorn Creek Community Services District  
2013-2014 Proposed Budget**

**Fire Dept**

	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 YTD as of 5/31/13	2013-2014 Adopted
6312 - SNOW REMOVAL	100.00	0.00	100.00		100.00
6315 - Road Repair				90.00	
6330 - Equipment Repairs & Maint					
6331 - Equipment Fuel, Oil etc	1,500.00	258.40	1,000.00	87.06	500.00
6330 - Equipment Repairs & Maint - Other	1,000.00	256.31	800.00	902.33	3,000.00
<b>Total 6330 - Equipment Repairs &amp; Maint</b>	<b>2,500.00</b>	<b>514.71</b>	<b>1,800.00</b>	<b>989.39</b>	<b>3,500.00</b>
6340 - Outside Contractor		0.00			
6300 - Repairs & Maintenance - Other	300.00	0.00	100.00	19.81	300.00
<b>Total 6300 - Repairs &amp; Maintenance</b>	<b>3,000.00</b>	<b>514.71</b>	<b>2,100.00</b>	<b>1,099.20</b>	<b>4,400.00</b>
6358 - Small Tools			100.00		100.00
6370 - Supplies	1,500.00	391.23	900.00	2,721.28	2,000.00
6378 - Telephone					
6379 - Internet Expense		0.00			
6378 - Telephone - Other	350.00	309.84	300.00	264.69	300.00
<b>Total 6378 - Telephone</b>	<b>350.00</b>	<b>309.84</b>	<b>300.00</b>	<b>264.69</b>	<b>300.00</b>
6380 - Travel		281.36			
6350 - Meals and Entertainment		28.80		65.72	
6381 - Travel-Routine					
6382 - Travel-Special					
<b>Total 6380 - Travel</b>	<b>1,500.00</b>	<b>310.16</b>	<b>1,500.00</b>	<b>65.72</b>	<b>1,500.00</b>
6393 - Training		110.00		70.00	
6390 - Utilities					
6400 - Gas and Electric	4,000.00	3,610.49	3,600.00	2,870.23	3,600.00
6401 - Utilities-Trash	150.00	179.76	0.00		
6390 - Utilities - Other					
<b>Total 6390 - Utilities</b>	<b>4,150.00</b>	<b>3,790.25</b>	<b>3,600.00</b>	<b>2,870.23</b>	<b>3,600.00</b>
6560 - Payroll Expenses				33.89	
<b>Total Expense</b>	<b>17,725.00</b>	<b>10,635.64</b>	<b>18,125.00</b>	<b>11,141.05</b>	<b>17,650.00</b>
<b>Net Ordinary Income</b>	<b>7,575.00</b>	<b>14,757.49</b>	<b>6,670.00</b>	<b>12,178.44</b>	<b>-3,650.00</b>
7030 - Other Income		400.00			
<b>Total Other Income</b>		<b>400.00</b>			
<b>Net Other Income</b>		<b>400.00</b>			
<b>Net Income</b>		<b>15,157.49</b>	<b>6,670.00</b>	<b>12,178.44</b>	<b>-3,650.00</b>

**Greenhorn Creek Community Services District  
2013-2014 Proposed Budget**

**Greenhorn Road 1**

	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 YTD as of 5/31/13	2013-2014 Adopted
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4300 · Service Charges					
4350 · Road Contracts	30,000.00	32,019.43	29,850.00	20,795.00	30,000.00
4351 - Carryover from prior year		2,741.57		4,921.99	
4600 · Miscellaneous Income					
<b>Total Income</b>	30,000.00	34,761.00	29,850.00	25,716.99	30,000.00
<b>Expense</b>					
6132 - Collections Expense		882.61	1,000.00	106.00	
6135 · Communications					
6160 · Dues and Subscriptions					
6180 · Insurance					
6181 · Workers Comp					
6180 · Insurance - Other	3,000.00	1,489.81	2,000.00	1,489.20	4,000.00
<b>Total 6180 · Insurance</b>	3,000.00	1,489.81	2,000.00	1,489.20	4,000.00
6240 · Miscellaneous					
6245 · Office Expense		143.63	200.00	37.50	100.00
6249 · Penalties					
6250 Postage	300.00	121.67	150.00	218.81	300.00
6260 · Printing and Delivery					
<b>Total 6245 · Office Expense</b>	300.00	265.30	350.00	256.31	400.00
6270 · Professional Fees					
6280 · Legal Fees	2,500.00	660.00	1,500.00	209.08	1,500.00
6270 · Professional Fees - Other	3,290.00	3,215.00	3,600.00	3,317.50	3,600.00
<b>Total 6270 · Professional Fees</b>	5,790.00	3,875.00	5,100.00	3,526.58	5,100.00
6282 - LAFCo Fees				2,125.00	
6300 · Repairs & Maintenance					
6310 - Building & Ground Maintenance					
6311 · Grading					
6312 · SNOW REMOVAL					
6313 · Dust Coat	6,500.00	6,918.50	7,000.00		10,000.00
6314 · Water Roads					

**Greenhorn Creek Community Services District  
2013-2014 Proposed Budget**

**Greenhorn Road 1**

	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 YTD as of 5/31/13	2013-2014 Adopted
6315 · Road Repair	3,500.00	7,541.07	5,000.00	4,492.79	5,000.00
6316 · Road Gravel	1,500.00				
6331 · Equipment Fuel, Oil etc	1,500.00	413.20	1,000.00	929.22	1,000.00
6330 · Equipment Repairs & Maint - Other	2,000.00	4,092.39	1,000.00	3,211.87	2,000.00
<b>Total 6300 · Repairs &amp; Maintenance</b>	<b>15,000.00</b>	<b>18,965.16</b>	<b>14,000.00</b>	<b>8,633.88</b>	<b>18,000.00</b>
Greenhorn Contract					
Payroll					
6370 · Supplies		12.16		115.90	100.00
6560 · Payroll Expenses					
6561 · Snow Removal - Employee	1,500.00	210.40	1,500.00	770.00	1,600.00
6562 · Road Repair - Employee	0.00		1,000.00	195.00	1,000.00
6563 · Water Roads - Employee	1,910.00	410.00	2,000.00	3,235.00	3,640.00
6560 · Payroll Expenses - Other	2,500.00	3,728.57	2,500.00	2,770.86	2,500.00
7800 · PROJECT					
<b>Total Expense</b>	<b>30,000.00</b>	<b>29,839.01</b>	<b>29,450.00</b>	<b>23,223.73</b>	<b>36,340.00</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>4,921.99</b>	<b>400.00</b>	<b>2,493.26</b>	<b>-6,340.00</b>
Other Income/Expense					
Other Expense					
8001 · Principal Expense					
8002 · Interest Expense					
8099 · Principal Offset Account		4,921.99			
<b>Total Other Expense</b>		<b>4,921.99</b>			
<b>Net Other Income</b>		<b>-4,921.99</b>			
<b>Net Income</b>	<b>0.00</b>	<b>0.00</b>	<b>400.00</b>	<b>2,493.26</b>	<b>-6,340.00</b>



**Greenhorn Creek Community Services District  
2013-2014 Proposed Budget**

**Greenhorn Road 2**

	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 YTD as of 5-31-13	2013-2014 Adopted
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4350 - Road Contracts					
4351 - Carryover from prior year		(7,049.63)		6,186.37	
4350 - Road Contracts - Other	37,867.00	49,917.50	39,105.00	40,176.65	37,867.00
4500 - Miscellaneous Income					
<b>Total Income</b>	37,867.00	42,867.87	39,105.00	46,363.02	37,867.00
<b>Expense</b>					
5001 - Administration				10.00	
6132 - Collections Expense		1,928.56	2,000.00	846.70	500.00
6135 - Communications					
6160 - Dues and Subscriptions					
6180 - Insurance					
6180 - Insurance - Other	4,000.00	3,620.00	4,000.00	3,620.00	4,000.00
<b>Total 6180 - Insurance</b>	4,000.00	3,620.00	4,000.00	3,620.00	4,000.00
6230 - Licenses and Permits					
6240 - Miscellaneous		(15.00)			
6245 - Office Expense		157.60	200.00	37.50	200.00
6250 Postage	300.00	117.69	200.00	256.49	300.00
6260 - Printing and Reproduction					
<b>Total 6245 - Office Expense</b>	300.00	275.29	400.00	293.99	500.00
6270 - Professional Fees					
6280 - Legal Fees	2,500.00	1,060.00	1,500.00	17,721.90	1,000.00
6270 - Professional Fees - Other	3,250.00	3,154.35	3,600.00	3,601.25	3,600.00
<b>Total 6270 - Professional Fees</b>	5,750.00	4,214.35	5,100.00	21,323.15	4,600.00
6282 - LAFCo Fees				2,125.00	
6285 - Publications-Notices					
6300 - Repairs & Maintenance					
6310 Building & Grounds Maintenance					
6311 - Grading					
6312 - SNOW REMOVAL	0.00				
6313 - Dust Coat	8,500.00	8,781.00	9,000.00	0.00	12,000.00
6314 - Water Roads					
6315 - Road Repair	4,000.00	8,900.58	5,000.00	2,263.12	5,000.00

**Greenhorn Creek Community Services District  
2013-2014 Proposed Budget**

**Greenhorn Road 2**

	2011-2012 Budget	2011-2012 Actual	2012-2013 Budget	2012-2013 YTD as of 5-31-13	2013-2014 Adopted
6316 · Road Gravel	2,000.00				
6330 · Equipment Repairs & Maint	2,500.00	4,173.19	1,500.00	3,215.16	1,000.00
6331 · Equipment Fuel, Oil etc	1,000.00	480.71	1,000.00	929.22	2,000.00
Total 6300 · Repairs & Maintenance	18,000.00	22,335.48	16,500.00	6,407.50	20,000.00
6370 · Supplies		14.28		233.34	
Greenhorn Contract					
Payroll					
6380 · Travel					
6381 · Travel-Routine					
6382 · Travel-Special					
Total 6380 · Travel	0.00	-	-	0.00	0.00
6560 · Payroll Expenses					
6561 · Snow Removal - Employee	3,200.00	239.60	3,000.00	710.00	1,600.00
6562 · Road Repair - Employee	1,000.00		1,000.00	115.00	1,000.00
6563 · Water Roads - Employee	2,560.00	290.00	2,500.00	3,235.00	3,640.00
6560 · Payroll Expenses - Other	2,500.00	3,778.94	2,500.00	2,788.23	2,500.00
Total Expense	37,310.00	36,681.50	37,000.00	41,707.91	38,340.00
Net Ordinary Income	557.00	6,186.37	2,105.00	4,655.11	-473.00
Other Income/Expense					
Other Expense					
8099 · Principal Offset Account		6,186.37			
Total Other Expense	0.00	6,186.37	-	0.00	0.00
Net Other Income	0.00	(6,186.37)	-	0.00	0.00
	557.00	-	2,105.00	4,655.11	-473.00