



Fiscal Year 2017-2018 Annual Budget

July 1, 2017 to June 30, 2018

CRESTLINE SANITATION DISTRICT
Fiscal Year 2017-2018 Annual Budget
Table of Contents

	<u>Page</u>
Executive Summary	1 - 6
Organizational Chart	7
Budget Summary	8 - 10
Budget Detail & Projections	11 – 16
Reserve Policy	17

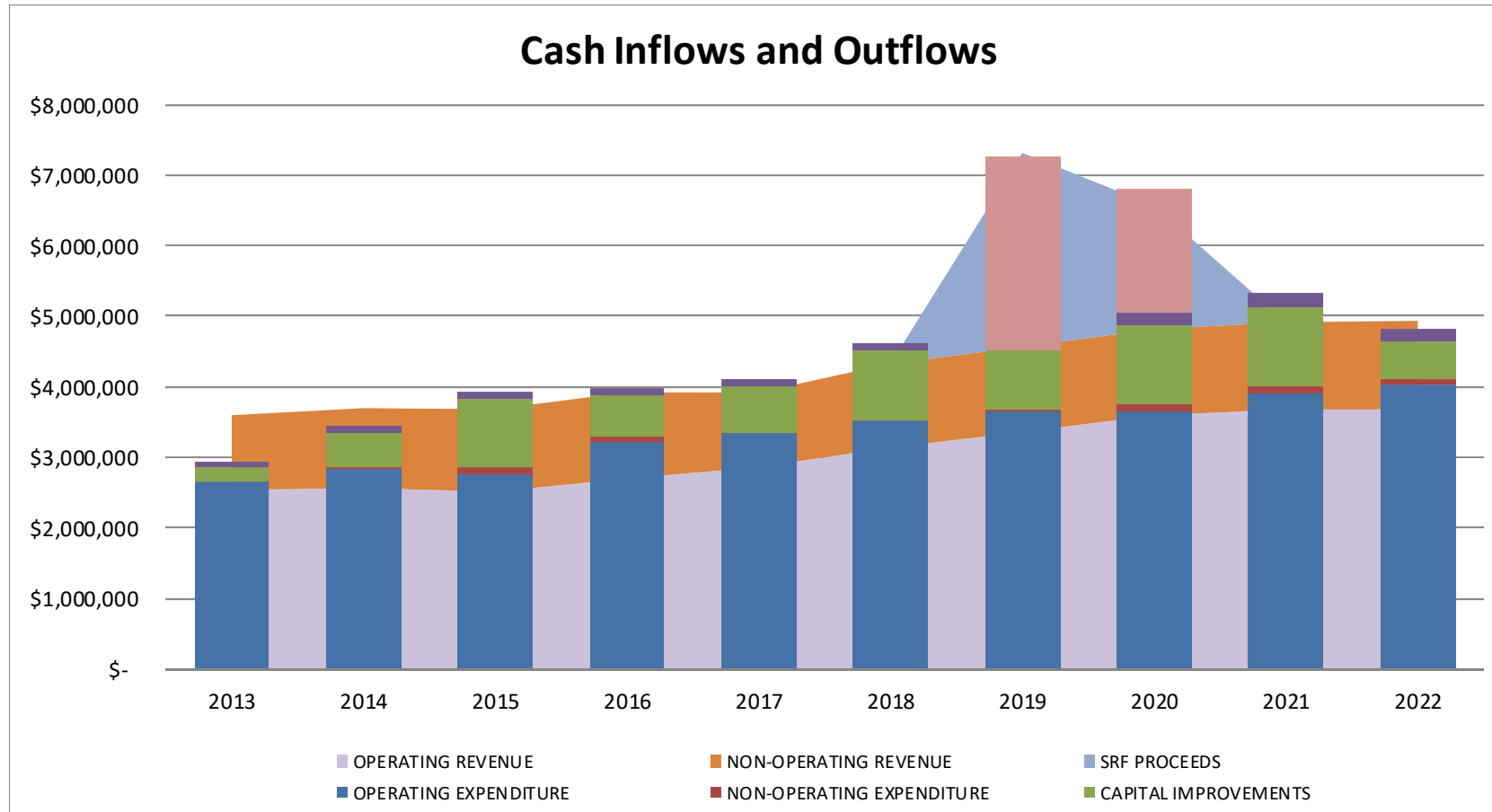
EXECUTIVE SUMMARY

Fiscal Year 2017-2018 Annual Budget

I am pleased to present to the Board of Directors, the Crestline Sanitation District's Annual Budget for Fiscal Year 2017-2018.

This Budget has been prepared with the following projections:

- 2% CPI increase in salary and benefits
- 3.5% CPI increase in electricity

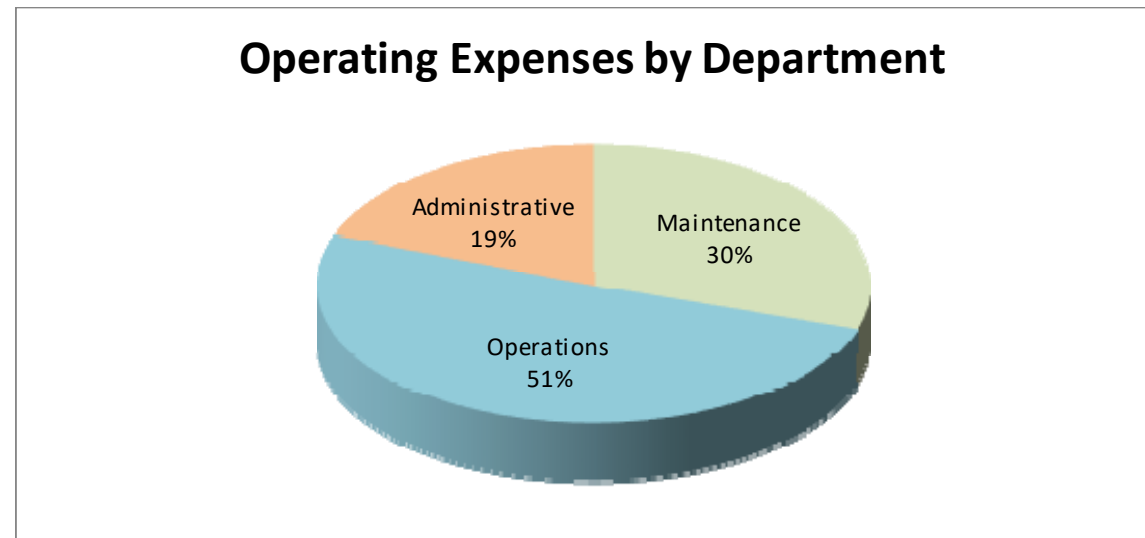


Operating Budget

The operating budget covers the routine operations and maintenance of District facilities and services at its existing service levels and does not directly include funds for upgrades, increased capacity, or betterments. The operating budget is presented in more detail in the following sections.

Operating Expenses by Department

The following chart illustrates how the budget is allocated by department.

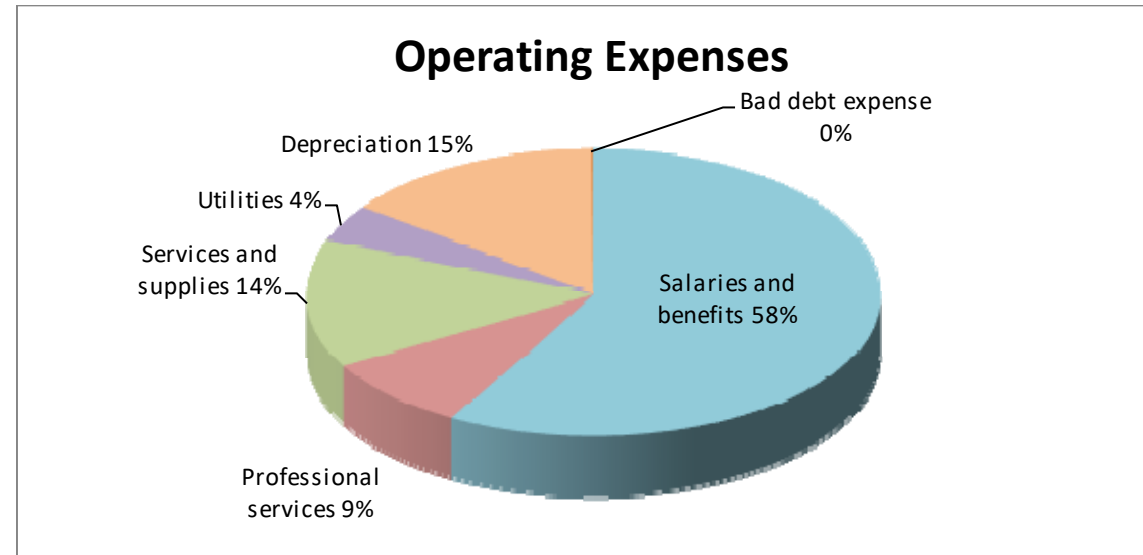


The following table details these expenses by department.

Department	2017/2018 Budget	% of Total Operating Exp
Maintenance	\$ 1,236,526	30%
Operations	2,089,472	51%
Administrative	796,926	19%
Total operating expenses	<u>\$ 4,122,924</u>	<u>100%</u>

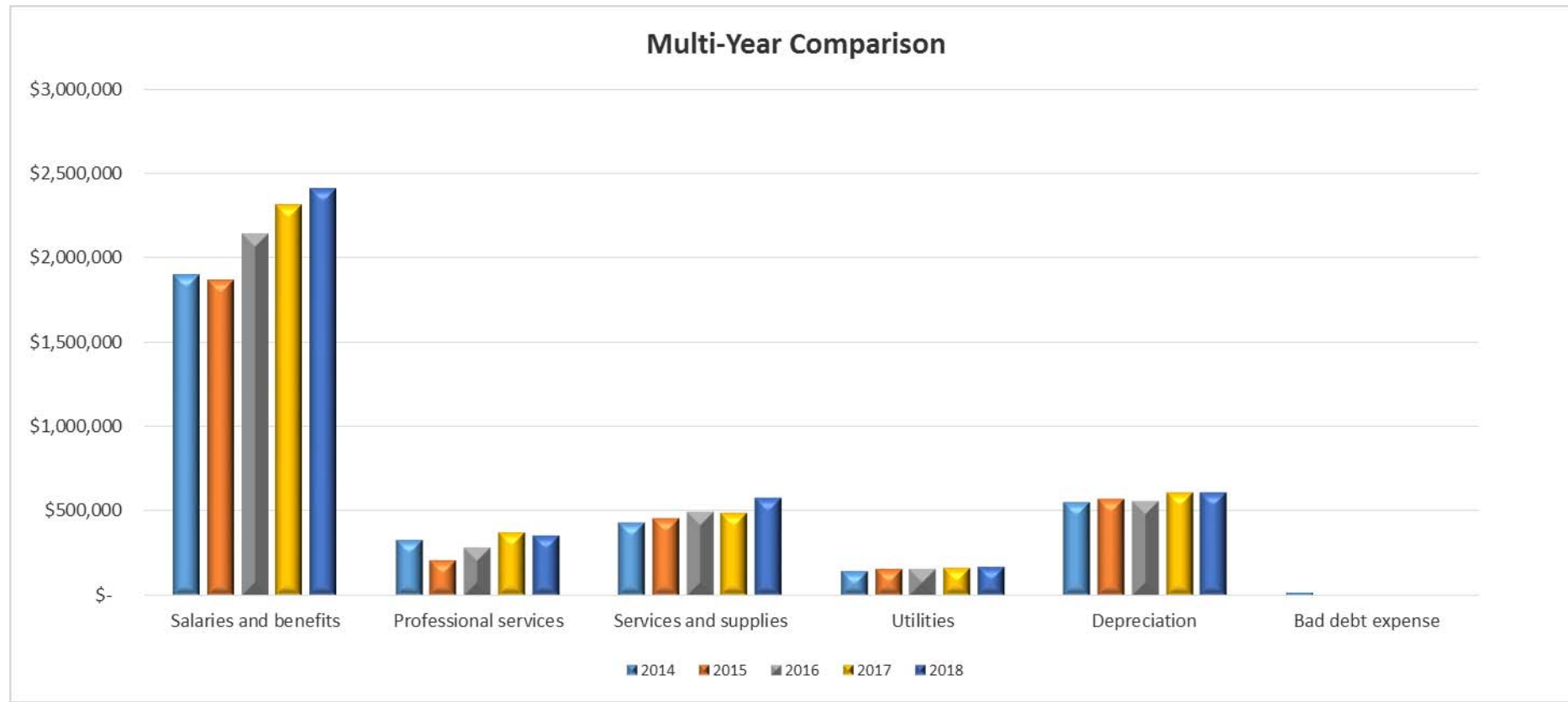
Operating Expenses by Type

The following chart illustrates how the budget is allocated to the major expense categories.



The following table details the breakdown of these expenses to each major expense category.

Operating Expenses	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Budget	% of Total 2018 Budget	% Change from 2017 to 2018
Salaries and benefits	\$ 1,901,303	\$ 1,871,587	\$ 2,143,173	\$ 2,316,704	\$ 2,400,890	58%	4%
Professional services	334,949	213,749	285,652	379,033	355,424	9%	-6%
Services and supplies	437,114	462,126	497,045	494,350	581,165	14%	18%
Utilities	145,410	157,990	161,962	165,762	171,376	4%	3%
Depreciation	559,121	572,325	565,237	610,369	610,369	15%	0%
Bad debt expense	21,700	7,209	3,599	2,708	3,700	0%	37%
Total operating expenses	\$ 3,399,597	\$ 3,284,986	\$ 3,656,668	\$ 3,968,926	\$ 4,122,924	100%	4%



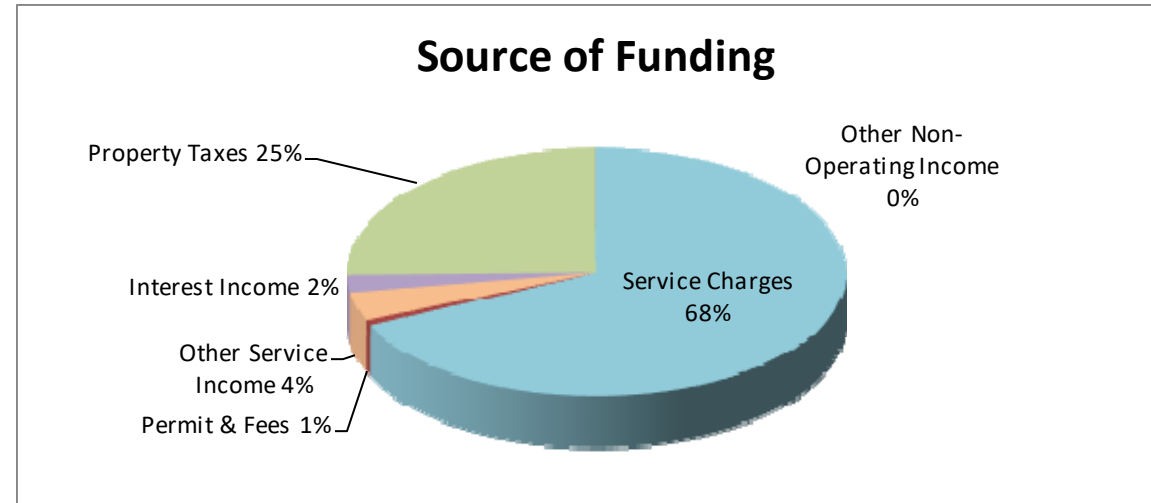
The chart above illustrates the 5-year trend for each of the major expense categories. Salaries and benefits is projected to increase by 4% over the prior year, of which 2% is from a cost-of-living-adjustment (COLA), and 2% is from related employee benefits. Professional services is projected to decrease by 6% due to less effluent management costs. Service and supplies is projected to increase by 18% due to some equipment rental, replacements, and minor structure upgrades. Utilities is projected to increase by 3% due to a 2% CPI increase over the 2016-17 estimate, as well as an anticipated increase in telephone costs.

Personnel

The District's work force consists of 20 full-time positions.

Funding

As illustrated in the chart below, the majority of funding for the budget is from sewer service charges.



The following table details the major sources of funding.

Source of Funding	2017/2018 Budget	% of Total Funding
Service charges	\$ 2,948,496	68%
Permit & fees	29,125	1%
Other service income	160,800	4%
Interest income	94,814	2%
Property taxes	1,093,828	25%
Other non-operating income	1,000	0%
Total funding	\$ 4,328,063	100%

Service Charge Rates

The District is undergoing a multi-year phase-in service charge rate increase, based on the results and recommendations from a professional rate study. Service charge rates are expected to increase by 8% over the prior year, in accordance with the voter-approved rate increase, and to provide the District with sufficient funding to maintain service levels. The 2017-18 budget reflects projected losses from operations of \$984,503, net non-operating revenues from taxes and investment earnings of \$1,185,631, for an overall net increase in net position of \$201,128.

Debt Service

The loan from the State Water Resources Control Board will be paid in full during fiscal year 2017-18. The District anticipates commencing a new major project, the Facility Upgrade Project, in fiscal year 2018-19, which would be financed by the State Revolving Fund.

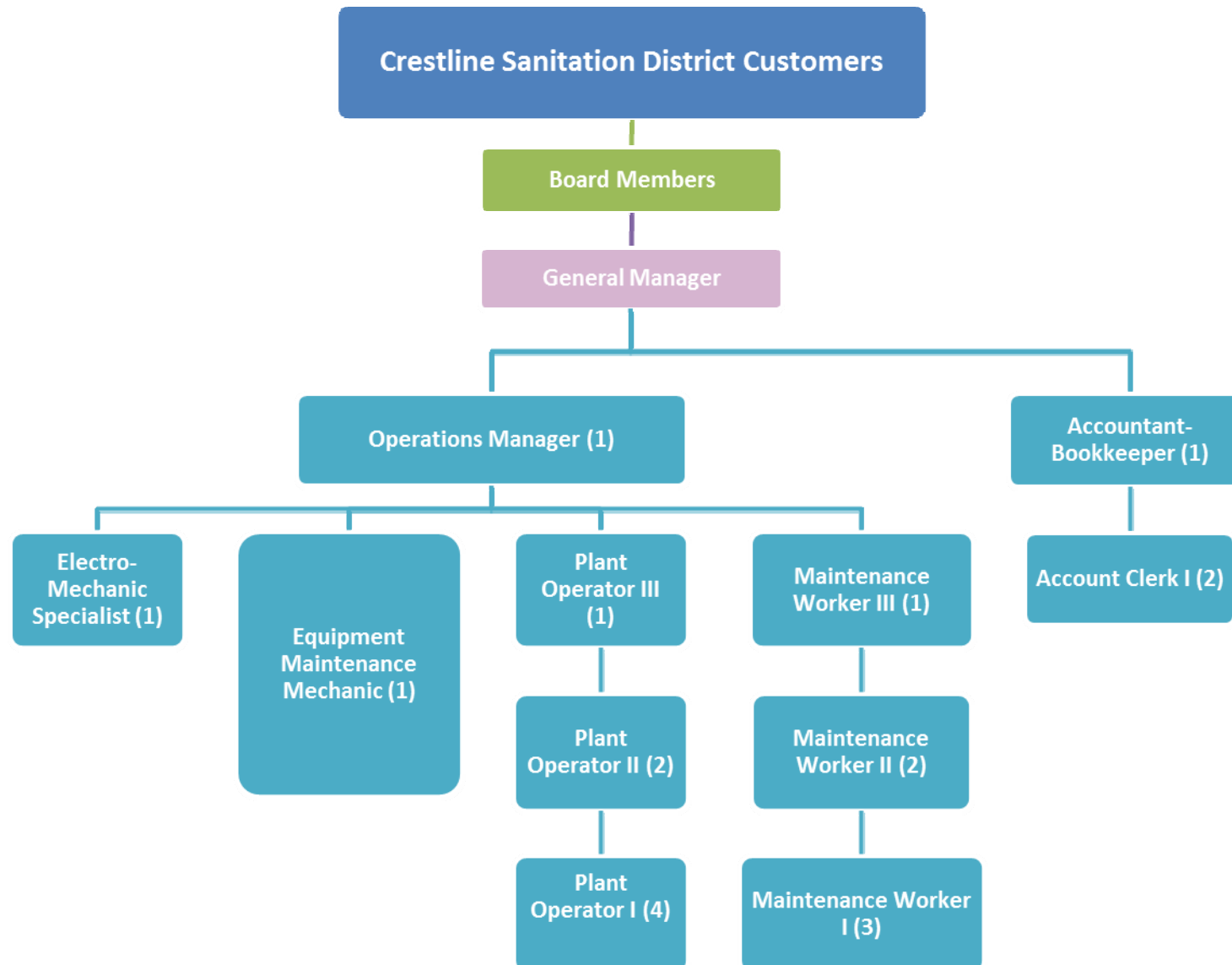
Summary

The Fiscal Year 2017-18 Budget continues the District's history of responsible fiscal management. Available resources are focused on maintaining services and programs essential to District facilities and improving the quality of service to the customers of the District.

Rick Dever
General Manager

RAMS – Financial Consultant

ORGANIZATIONAL CHART



BUDGET SUMMARY

**CRESTLINE SANITATION DISTRICT
2017/2018 Budget Summary**

	Audited 06/30/13	Audited 06/30/14	Audited 06/30/15	Audited 06/30/16	Estimated 06/30/17	Budget 06/30/18	Projection 06/30/19	Projection 06/30/20	Projection 06/30/21	Projection 06/30/22
OPERATING REVENUES										
Charges for services	\$ 2,384,126	\$ 2,379,304	\$ 2,367,153	\$ 2,554,930	\$ 2,708,350	\$ 2,948,496	\$ 3,172,376	\$ 3,414,166	\$ 3,496,803	\$ 3,496,803
Permit and inspection fees	21,226	26,569	24,404	29,671	27,165	29,125	29,125	29,125	29,125	29,125
Other services	133,286	158,488	121,697	114,681	127,201	160,800	157,800	151,800	151,800	151,800
Total operating revenues	2,538,638	2,564,361	2,513,254	2,699,282	2,862,716	3,138,421	3,359,301	3,595,091	3,677,728	3,677,728
OPERATING EXPENSES										
Salaries and benefits	1,638,632	1,901,303	1,871,587	2,143,173	2,316,704	2,400,890	2,503,852	2,492,854	2,714,460	2,819,000
Professional services	365,783	334,949	213,749	285,652	379,033	355,424	362,537	369,792	377,194	384,744
Services and supplies	474,259	437,114	462,126	497,045	494,350	581,165	592,802	604,676	616,793	629,155
Utilities	134,203	145,410	157,990	161,962	165,762	171,376	174,806	178,305	181,874	185,515
Depreciation	589,855	559,121	572,325	565,237	610,369	610,369	622,577	635,031	647,734	660,690
Bad debt expense	12,847	21,700	7,209	3,599	2,708	3,700	3,700	3,700	3,700	3,700
Total operating expenses	3,215,579	3,399,597	3,284,986	3,656,668	3,968,926	4,122,924	4,260,274	4,284,358	4,541,755	4,682,804
Operating income (loss)	(676,941)	(835,236)	(771,732)	(957,386)	(1,106,210)	(984,503)	(900,973)	(689,268)	(864,027)	(1,005,076)
NONOPERATING REVENUES (EXPENSES)										
Interest and investment revenue *	47,107	124,482	97,148	141,787	(28,260)	94,814	94,814	94,814	94,814	94,814
Property taxes	952,126	970,686	989,877	1,026,185	1,040,297	1,054,837	1,070,589	1,086,589	1,102,789	1,119,289
Special assessments	28,416	25,899	50,662	29,090	29,073	27,297	27,297	27,297	27,297	27,297
Federal / State aid - Homeowner's exemption	12,252	11,620	10,994	10,582	11,299	11,694	11,869	12,047	12,228	12,412
Gain on sale of capital assets	10,950	-	12,000	-	-	-	-	-	-	-
Other nonoperating revenue	-	-	-	-	-	1,000	1,000	1,000	1,000	1,000
Connection fees	7,507	-	9,082	14,964	3,741	-	-	-	-	-
Interest expense	(10,076)	(8,486)	(80,934)	(80,386)	(5,382)	(1,825)	-	(90,000)	(86,296)	(82,518)
Other nonoperating expense	5,396	(10,156)	(2,519)	(2,293)	(1,186)	(2,186)	(27,186)	(2,186)	(27,186)	(2,186)
Total nonoperating revenues (expenses)	1,053,678	1,114,045	1,086,310	1,139,929	1,049,582	1,185,631	1,178,383	1,129,561	1,124,646	1,170,108
Change in net position	\$ 376,737	\$ 278,809	\$ 314,578	\$ 182,543	\$ (56,628)	\$ 201,128	\$ 277,411	\$ 440,294	\$ 260,619	\$ 165,032

* Interest and investment revenue = Interest income, realized gain/loss & net increase/decrease in fair value

**CRESTLINE SANITATION DISTRICT
2017/2018 Budget Summary**

	Audited 06/30/13	Audited 06/30/14	Audited 06/30/15	Audited 06/30/16	Estimated 06/30/17	Budget 06/30/18	Projection 06/30/19	Projection 06/30/20	Projection 06/30/21	Projection 06/30/22
Beginning Cash	\$ 7,417,928	\$ 8,069,222	\$ 8,322,729	\$ 8,085,607	\$ 8,018,021	\$ 7,818,143	\$ 7,533,989	\$ 7,578,977	\$ 7,339,096	\$ 6,928,541
OPERATING REVENUE	2,538,638	2,564,361	2,513,254	2,699,282	2,862,716	3,138,421	3,359,301	3,595,091	3,677,728	3,677,728
NON-OPERATING REVENUE	1,058,358	1,132,687	1,169,763	1,222,608	1,056,150	1,189,642	1,205,569	1,221,747	1,238,128	1,254,812
SRF PROCEEDS	-	-	-	-	-	-	2,750,000	1,750,000	-	-
TOTAL CASH INFLOWS	3,596,996	3,697,048	3,683,017	3,921,890	3,918,866	4,328,063	7,314,870	6,566,838	4,915,856	4,932,539
OPERATING EXPENDITURES	2,625,724	2,840,476	2,712,661	3,091,431	3,358,557	3,512,555	3,637,697	3,649,327	3,894,021	4,022,114
NON-OPERATING EXPENDITURES	4,680	18,642	83,453	82,679	6,568	4,011	27,186	92,186	113,482	84,704
CAPITAL PROJECTS / PURCHASES	194,886	488,176	966,587	590,150	672,797	989,500	855,000	1,130,000	1,130,000	530,000
SRF FUNDED PROJECTS	-	-	-	-	-	-	2,750,000	1,750,000	-	-
DEBT SERVICE	97,480	99,156	100,860	102,594	104,357	106,151	-	185,205	188,909	192,688
TOTAL CASH OUTFLOWS	2,922,770	3,446,450	3,863,561	3,866,854	4,142,279	4,612,217	7,269,883	6,806,718	5,326,412	4,829,505
ACCRUAL TO CASH ADJUSTMENTS	(22,932)	2,909	(56,578)	(122,622)	23,535	-	-	-	-	-
NET CHANGE IN CASH	651,294	253,507	(237,122)	(67,586)	(199,878)	(284,154)	44,988	(239,880)	(410,556)	103,034
Ending Cash	\$ 8,069,222	\$ 8,322,729	\$ 8,085,607	\$ 8,018,021	\$ 7,818,143	\$ 7,533,989	\$ 7,578,977	\$ 7,339,096	\$ 6,928,541	\$ 7,031,575

**CRESTLINE SANITATION DISTRICT
2017/2018 Capital Budget**

CAPITAL PROJECTS	Budget 2017/18	Projection 2018/19	Projection 2019/20	Projection 2020/21	Projection 2021/22	Total Projected Capital Cost FY 2018-2022
Cash Funded Projects						
Pipeline Rehabilitation	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Manhole Rehabilitation	50,000	50,000	50,000	50,000	50,000	250,000
SCADA Upgrades	160,000	60,000	60,000	60,000	60,000	400,000
Miscellaneous Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
Alternative Effluent Disposal	120,000	120,000	120,000	120,000	120,000	600,000
HC Electrical Upgrades (Incl. Transfer Switch)	75,000	75,000	-	-	-	150,000
HC Operations Building Upgrades	200,000	-	-	-	-	200,000
Operations Upgrades	-	-	300,000	-	-	300,000
HC Primary Sedimentation Basin Rehab	-	350,000	350,000	-	-	700,000
Solids Handling Upgrades	-	-	-	200,000	-	200,000
Over-Pressurized Inverted Siphon	-	-	-	500,000	-	500,000
Vehicle Replacement	90,000	-	50,000	-	100,000	240,000
Skid steer (replacement)	60,000	-	-	-	-	60,000
Utility Vehicle	17,000	-	-	-	-	17,000
Belt Press Rollers (Huston WWTP)	17,500	-	-	-	-	17,500
Total Cash Funded Projects	989,500	855,000	1,130,000	1,130,000	530,000	4,634,500
SRF Funded Projects						
Facility Upgrade	-	2,750,000	1,750,000	-	-	4,500,000
Total SRF Funded Projects	-	2,750,000	1,750,000	-	-	4,500,000
GRAND TOTAL	\$ 989,500	\$ 3,605,000	\$ 2,880,000	\$ 1,130,000	\$ 530,000	\$ 9,134,500

BUDGET DETAIL & PROJECTIONS

CRESTLINE SANITATION DISTRICT

2017/2018 Budget Detail Roll Up and Projection

	2016/2017 Budget	2016/2017 Estimate	2017/2018 Budget	% of Operating Revenue	2018/2019 Projection	% of Operating Revenue	2019/2020 Projection	% of Operating Revenue	2020/2021 Projection	% of Operating Revenue	2021/2022 Projection	% of Operating Revenue
Operational Income/Expense												
Income												
40 · REVENUE												
41 · Sewer Service Fees	\$ 2,591,200	\$ 2,568,488	\$ 2,798,496	89%	\$ 3,022,376	90%	\$ 3,264,166	91%	\$ 3,346,803	91%	\$ 3,346,803	91%
42 · Sewer Penalties	150,000	139,861	150,000	5%	150,000	4%	150,000	4%	150,000	4%	150,000	4%
43 · Pumped Waste Permits	25,122	25,122	25,625	1%	25,625	1%	25,625	1%	25,625	1%	25,625	1%
44 · Permit & Inspection Fees	3,500	2,043	3,500	0%	3,500	0%	3,500	0%	3,500	0%	3,500	0%
45 · Sale of Effluent Water	-	17,500	31,500	1%	28,500	1%	22,500	1%	22,500	1%	22,500	1%
46 · Cleghorn State Reimbursements	121,000	101,451	121,000	4%	121,000	4%	121,000	3%	121,000	3%	121,000	3%
47 · Pilot Rock Camp Fee	7,800	7,800	7,800	0%	7,800	0%	7,800	0%	7,800	0%	7,800	0%
49 · Other Charges	500	450	500	0%	500	0%	500	0%	500	0%	500	0%
Total Operational Income	2,899,122	2,862,715	3,138,421	100%	3,359,301	100%	3,595,091	100%	3,677,728	100%	3,677,728	100%
Operating Expense												
MT												
51 · SALARIES & BENEFIT	934,222	859,284	855,929	27%	887,816	26%	876,509	24%	953,824	26%	989,489	27%
53 · PROFESSIONAL SVC	6,779	1,767	3,803	0%	3,880	0%	3,958	0%	4,038	0%	4,120	0%
54 · SERVICE AND SUPPLIES	57,938	56,175	65,795	2%	67,113	2%	68,458	2%	69,830	2%	71,231	2%
59 · DEPRECIATIONS & AMORTIZATION	310,999	310,999	310,999	10%	317,219	9%	323,564	9%	330,036	9%	336,637	9%
Subtotal - MT	1,309,938	1,228,226	1,236,526	39%	1,276,028	38%	1,272,489	35%	1,357,728	37%	1,401,477	38%
OP												
51 · SALARIES & BENEFIT	1,034,919	964,442	1,090,952	35%	1,147,219	34%	1,136,580	32%	1,259,358	34%	1,313,917	36%
53 · PROFESSIONAL SVC	103,843	148,239	146,125	5%	149,049	4%	152,032	4%	155,075	4%	158,179	4%
54 · SERVICE AND SUPPLIES	364,680	321,102	391,849	12%	399,694	12%	407,696	11%	415,862	11%	424,190	12%
56 · UTILITIES	169,604	165,762	171,376	5%	174,806	5%	178,305	5%	181,874	5%	185,515	5%
59 · DEPRECIATIONS & AMORTIZATION	289,170	289,170	289,170	9%	294,954	9%	300,854	8%	306,872	8%	313,010	9%
Subtotal - OP	1,962,216	1,888,715	2,089,472	67%	2,165,722	64%	2,175,467	61%	2,319,041	63%	2,394,811	65%
Total Operating Expense	3,272,154	3,116,941	3,325,998	106%	3,441,749	102%	3,447,956	96%	3,676,769	100%	3,796,287	103%
Gross Profit	(373,032)	(254,226)	(187,577)		(82,449)		147,134		959		(118,559)	
General & Administrative Expense												
61 · SALARIES AND BENEFIT - ADM	502,016	492,978	454,009	14%	468,817	14%	479,765	13%	501,278	14%	515,594	14%
62 · BOARD EXPENSES	7,653	5,058	7,657	0%	7,811	0%	7,968	0%	8,128	0%	8,292	0%
63 · PROFESSIONAL SVC - ADM	153,379	229,027	205,496	7%	209,608	6%	213,802	6%	218,081	6%	222,445	6%
64 · SERVICES AND SUPPLIES - ADM	115,935	112,015	115,864	4%	118,184	4%	120,554	3%	122,973	3%	125,442	3%
68 · BAD DEBTS	3,700	2,708	3,700	0%	3,700	0%	3,700	0%	3,700	0%	3,700	0%
69 · DEPR & AMORT - ADM	10,200	10,200	10,200	0%	10,404	0%	10,613	0%	10,826	0%	11,043	0%
Total General & Administrative Expense	792,883	851,986	796,926	25%	818,524	24%	836,402	23%	864,986	24%	886,516	24%
Net Operational Income (deficit)	(1,165,915)	(1,106,211)	(984,503)	-31%	(900,973)	-27%	(689,268)	-19%	(864,027)	-23%	(1,005,076)	-27%
Non-Operational Income (Expense)												
71 · PROP TAXES	977,287	1,040,300	1,054,837	34%	1,070,589	32%	1,086,589	30%	1,102,789	30%	1,119,289	30%
72 · SPECIAL ASSESSMENTS	27,297	29,073	27,297	1%	27,297	1%	27,297	1%	27,297	1%	27,297	1%
73 · GRANTS AND AIDS	10,952	11,299	11,694	0%	11,869	0%	12,047	0%	12,228	0%	12,412	0%
76 · CONNECTION FEE	-	3,741	-	0%	-	0%	-	0%	-	0%	-	0%
77 · INTEREST INCOME	108,638	93,413	94,814	3%	94,814	3%	94,814	3%	94,814	3%	94,814	3%
79 · OTHER INCOME	1,000	(120,868)	1,000	0%	1,000	0%	1,000	0%	1,000	0%	1,000	0%
80 · OTHER EXPENSES *	(5,804)	(7,373)	(4,011)	0%	(27,186)	-1%	(92,186)	-3%	(113,482)	-3%	(84,704)	-2%
Net Non-Operational Income (deficit)	1,119,370	1,049,584	1,185,631	38%	1,178,383	35%	1,129,561	31%	1,124,646	31%	1,170,108	32%
Change In Net Position	\$ (46,545)	\$ (56,628)	\$ 201,128	6%	\$ 277,411	8%	\$ 440,294	12%	\$ 260,619	7%	\$ 165,032	4%

* - 80 · OTHER EXPENSES includes interest expense, net increase/decrease in fair value & tax deductions

CRESTLINE SANITATION DISTRICT

2017/2018 Budget Detail

	2017				2018			2019	2020	2021	2022	Notes / % Change from 2017 Projection	Comments / % change from 2017 Budget
	Budget	Estimated YE	Budget vs Estimated YE	% variance	Budget	Est YE vs. 2018 Budget	2017 Budget vs. 2018 Budget	Projection	Projection	Projection	Projection		
Ordinary Income/Expense													
Income													
40 · REVENUE													
41000 · Sewer Service Fees	2,591,200	2,568,488	(22,712)	-1%	2,798,496	9%	8%	3,022,376	3,264,166	3,346,803	3,346,803	8% increase from Nov	
42000 · Sewer Penalties	150,000	139,861	(10,139)	-7%	150,000	7%	0%	150,000	150,000	150,000	150,000	\$25,000 x 6	
43000 · Pumped Waste Permits	25,122	25,122	-	0%	25,625	2%	2%	25,625	25,625	25,625	25,625	2% CPI increase from FY2017 Estimated YE	
44000 · Permit & Inspection Fees	3,500	2,043	(1,457)	-42%	3,500	71%	0%	3,500	3,500	3,500	3,500	Same as FY2017 Budget	
45000 · Sale of Effluent Water	-	17,500	17,500	N/A	31,500	80%	N/A	28,500	22,500	22,500	22,500	Per Management	First 100 AF(cumulative)@\$700 & Remaining AF@\$500
46000 · Cleghorn State Reimbursement	121,000	101,451	(19,549)	-16%	121,000	19%	0%	121,000	121,000	121,000	121,000	Same as FY2017 Budget	
47000 · Pilot Rock Camp Fee	7,800	7,800	-	0%	7,800	0%	0%	7,800	7,800	7,800	7,800	Same as FY2017 Budget	\$650 x 12 months
48000 · Other Service Fees	500	450	(50)	-10%	500	11%	0%	500	500	500	500	Same as FY2017 Budget	
Total 40 · REVENUE	2,899,122	2,862,715	(36,407)	-1%	3,138,421	10%	8%	3,359,301	3,595,091	3,677,728	3,677,728		
Total Income	2,899,122	2,862,715	(36,407)	-1%	3,138,421	10%	8%	3,359,301	3,595,091	3,677,728	3,677,728		
Cost of Goods Sold													
51-MT · Salaries & Benefit - MAINT													
51010MT · Salaries - REG	343,717	346,858	3,141	1%	347,095	0%	1%	357,572	368,438	379,709	391,404	Per Compensation Projection - CSD Board	
51020MT · Salaries - OT	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
51030MT · Salaries - VAC	29,221	30,209	988	3%	28,704	-5%	-2%	29,438	30,195	30,975	31,780	Per Compensation Projection - CSD Board	
51040MT · Salaries - SICK	19,100	19,000	(100)	-1%	19,131	1%	0%	19,706	20,301	20,919	21,560	Per Compensation Projection - CSD Board	
51050MT · Salaries - HOLIDAY	22,297	22,272	(25)	0%	22,334	0%	0%	23,004	23,700	24,421	25,169	Per Compensation Projection - CSD Board	
51060MT · Salaries - ON CALL / STANDBY	28,149	29,087	938	3%	28,149	-3%	0%	28,149	28,149	28,149	28,149	Per Compensation Projection - CSD Board	
51070MT · Salaries - CALL BACK	600	454	(146)	-24%	600	32%	0%	600	600	600	600	Per Compensation Projection - CSD Board	
51100MT · Payroll Tax	8,850	7,824	(1,026)	-12%	8,908	14%	1%	9,157	9,416	9,683	9,961	Per Compensation Projection - CSD Board	
51150MT · Unemployment Expense	3,200	-	(3,200)	-100%	3,200	N/A	0%	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board	
51200MT · Worker's Comp	48,564	46,509	(2,055)	-4%	48,886	5%	1%	50,253	51,670	53,140	54,664	Per Compensation Projection - CSD Board	Ex Mod Factor 179%
51300MT · Employee Group Insurance	152,659	111,491	(41,168)	-27%	101,148	-9%	-34%	104,645	107,064	109,111	111,405	Per Compensation Projection - CSD Board	
51400MT · Retirement	180,959	180,330	(629)	0%	171,019	-5%	-5%	183,836	153,991	212,569	228,659	Per Compensation Projection - CSD Board	
51450MT · 457 Benefit	-	-	-	N/A	1,755	N/A	N/A	1,755	1,755	1,755	1,755	Per Compensation Projection - CSD Board	
51500MT · Seasonal MT Workers-MT	96,906	65,249	(31,657)	-33%	75,000	15%	-23%	76,500	78,030	79,591	81,183	Per Management	
Total 51-MT · Salaries & Benefit - MAINT	934,222	859,284	(74,938)	-8%	855,929	0%	-8%	887,816	876,509	953,824	989,489		
51-OP · SALARIES & BENEFIT - OP													
51010OP · Salaries - REG	465,396	479,185	13,789	3%	509,562	6%	9%	531,260	553,971	575,276	595,003	Per Compensation Projection - CSD Board	
51020OP · Salaries - OT	-	4,582	4,582	N/A	-	-100%	N/A	-	-	-	-		
51030OP · Salaries - VAC	34,662	35,799	1,137	3%	37,992	6%	10%	39,571	41,223	42,721	44,169	Per Compensation Projection - CSD Board	
51040OP · Salaries - SICK	25,605	22,472	(3,133)	-12%	27,933	24%	9%	29,126	30,375	31,543	32,629	Per Compensation Projection - CSD Board	
51050OP · Salaries - HOLIDAY	29,891	25,974	(3,917)	-13%	32,609	26%	9%	34,002	35,459	36,824	38,091	Per Compensation Projection - CSD Board	
51060OP · Salaries - ON CALL / STANDBY	19,275	20,960	1,685	9%	25,515	22%	32%	25,515	25,515	25,515	25,515	Per Compensation Projection - CSD Board	
51070OP · Salaries - Call Back	600	1,112	512	85%	600	-46%	0%	600	600	600	600	Per Compensation Projection - CSD Board	
51100OP · Payroll Tax	11,497	8,709	(2,789)	-24%	12,672	46%	10%	13,189	13,731	14,238	14,708	Per Compensation Projection - CSD Board	
51200OP · Worker's Comp	51,430	47,408	(4,022)	-8%	59,790	26%	16%	61,946	64,197	66,217	67,996	Per Compensation Projection - CSD Board	Ex Mod Factor 179%
51300OP · Employee Group Insurance	170,616	136,820	(33,796)	-20%	139,690	2%	-18%	145,372	148,738	151,186	153,927	Per Compensation Projection - CSD Board	
51400OP · Retirement	225,947	181,421	(44,526)	-20%	243,094	34%	8%	264,881	221,017	313,485	339,524	Per Compensation Projection - CSD Board	
51450OP · 457 Benefit	-	-	-	N/A	1,495	N/A	N/A	1,755	1,755	1,755	1,755	Per Compensation Projection - CSD Board	
Total 51-OP · SALARIES & BENEFIT - OP	1,034,919	964,442	(70,477)	-7%	1,090,952	13%	5%	1,147,219	1,136,580	1,259,358	1,313,917		

CRESTLINE SANITATION DISTRICT

2017/2018 Budget Detail

	2017				2018		2017 Budget vs. 2018 Budget	2019	2020	2021	2022	Notes / % Change from 2017 Projection	Comments / % change from 2017 Budget
	Budget	Estimated YE	Budget vs Estimated YE	% variance	Budget	Est YE vs. 2018 Budget							
53-MT · PROFESSIONAL SVC-MAINT													
53300MT · Engineering	5,000	-	(5,000)	-100%	2,000	N/A	-60%	2,040	2,081	2,123	2,166	Per Management	
53900MT · Other Professional Svc	1,779	1,767	(12)	-1%	1,803	2%	1%	1,840	1,877	1,915	1,954	2% CPI increase from FY2016 Estimated YE	Drug Test, DMV Medical, Underground Svc Alert
Total 53-MT · PROFESSIONAL SVC-MAINT	6,779	1,767	(5,012)	-74%	3,803	115%	-44%	3,880	3,958	4,038	4,120		
53-OP · PROFESSIONAL SVC - OP													
53300OP · Engineering	10,000	54,133	44,133	441%	50,000	-8%	400%	51,000	52,020	53,061	54,123	Per Management	Tapestry Project
53400OP · Laboratory Analysis	41,339	41,785	446	1%	42,621	2%	3%	43,474	44,344	45,231	46,136	2% CPI increase from FY2017 Estimated YE	
53700 · Permits & Fees	50,000	50,000	-	0%	51,000	2%	2%	52,020	53,061	54,123	55,206	2% CPI increase from FY2017 Estimated YE	
53900OP · Other Professional	2,504	2,321	(183)	-7%	2,504	8%	0%	2,555	2,607	2,660	2,714	Same as FY2017 Budget	DMV Medical, CEQA review and support
Total 53-OP · PROFESSIONAL SVC - OP	103,843	148,239	44,396	43%	146,125	-1%	41%	149,049	152,032	155,075	158,179		
54-MT · SERVICE AND SUPPLIES - MAINT													
54080MT · Clothing & Laundry	10,446	10,789	343	3%	11,005	2%	5%	11,226	11,451	11,681	11,915	2% CPI increase from FY2017 Estimated YE	\$151 x 52 wks + \$150 x 9 Boots + \$150 x 15 / 3 snow boots + 2% CPI increase
54170MT · Repairs & Maint. - Auto	16,672	21,766	5,094	31%	22,202	2%	33%	22,647	23,100	23,562	24,034	2% CPI increase from FY2017 Estimated YE	
54182MT · Maintenance of Equipment	15,000	8,325	(6,675)	-45%	15,000	80%	0%	15,300	15,606	15,919	16,238	Same as FY2017 Budget	
54184MT · Maintenance of Structures	4,213	6,851	2,638	63%	6,988	2%	66%	7,128	7,271	7,417	7,566	2% CPI increase from FY2017 Estimated YE	
54200MT · Small Tools	1,000	806	(194)	-19%	1,000	24%	0%	1,020	1,041	1,062	1,084	Same as FY2017 Budget	
54210MT · Supplies - Shop	4,607	4,305	(302)	-7%	3,600	-16%	-22%	3,672	3,746	3,821	3,898	Per Management	Changing supply company
54220MT · Supplies - Field	6,000	3,335	(2,665)	-44%	6,000	80%	0%	6,120	6,243	6,368	6,496	Same as FY2017 Budget	
Total 54-MT · SERVICE AND SUPPLIES - MAINT	57,938	56,175	(1,763)	-3%	65,795	17%	14%	67,113	68,458	69,830	71,231		
54-OP · SERVICE AND SUPPLIES - OP													
54021 · Auto Expense - Fuel	28,116	27,711	(405)	-1%	28,266	2%	1%	28,832	29,409	29,998	30,598	2% CPI increase from FY2017 Estimated YE	
54023 · Auto Expense - General	4,583	1,562	(3,021)	-66%	4,583	193%	0%	4,675	4,769	4,865	4,963	Same as FY2017 Budget	
54030 · Communication	12,501	12,572	71	1%	12,824	2%	3%	13,081	13,343	13,610	13,883	2% CPI increase from FY2017 Estimated YE	Radio \$1,300 x 12 + 2% CPI increase
54040 · Due & Subscription	1,200	956	(244)	-20%	1,200	26%	0%	1,224	1,249	1,274	1,300	Same as FY2017 Budget	
54050 · Equipment Purchase	1,500	1,171	(329)	-22%	1,500	28%	0%	1,530	1,561	1,593	1,625	Same as FY2017 Budget	
54060 · Equipment Rental	-	-	-	N/A	20,000	N/A	N/A	20,400	20,808	21,225	21,650	Per Management	Vactor Truck Rental \$4,000 / wk x 5 wks
54070 · Insurance	41,624	39,806	(1,818)	-4%	41,624	5%	0%	42,457	43,307	44,174	45,058	Same as FY2017 Budget	
54075 · Insurance - Vehicle	27,834	30,107	2,273	8%	30,710	2%	10%	31,325	31,952	32,592	33,244	2% CPI increase from FY2017 Estimated YE	
54080OP · Clothing & Laundry	9,594	10,644	1,050	11%	10,857	2%	13%	11,075	11,297	11,523	11,754	2% CPI increase from FY2017 Estimated YE	\$120 x 52 wks + \$150 x 8 boots + 2% CPI increase
54090 · Lodge / Meals	1,014	1,629	615	61%	1,662	2%	64%	1,696	1,730	1,765	1,801	2% CPI increase from FY2017 Estimated YE	
54100 · Misc Expense	102	34	(68)	-67%	102	200%	0%	105	108	111	114	Same as FY2017 Budget	
54182OP · Maintenance of Equipment	60,000	49,403	(10,597)	-18%	60,000	21%	0%	61,200	62,424	63,673	64,947	Same as FY2017 Budget	
54184OP · Maintenance of Structures	31,182	13,426	(17,756)	-57%	31,182	132%	0%	31,806	32,443	33,092	33,754	Same as FY2017 Budget	Door replacement, asbestos removal, flooring
54185 · Membership	24,000	23,560	(440)	-2%	24,032	2%	0%	24,513	25,004	25,505	26,016	2% CPI increase from FY2017 Estimated YE	
54190 · Safety Equipment	10,000	4,997	(5,003)	-50%	5,000	0%	-50%	5,100	5,202	5,307	5,414	Per Management	Cones, gloves, harness, misc
54200OP · Small Tools	2,371	1,700	(671)	-28%	2,000	18%	-16%	2,040	2,081	2,123	2,166	Per Management	
54220OP · Supplies	6,000	4,837	(1,163)	-19%	4,500	-7%	-25%	4,590	4,682	4,776	4,872	Per Management	
54310 · Special Dept - Chlorine / Salt	23,967	21,187	(2,780)	-12%	23,967	13%	0%	24,447	24,936	25,435	25,944	Same as FY2017 Budget	
54320 · Special Dept - Sludge /Chemical	45,275	46,051	776	2%	46,973	2%	4%	47,913	48,872	49,850	50,847	2% CPI increase from FY2017 Estimated YE	Sludge \$60 x 595 tons+Hydrogen Peroxide \$7,000+Hydrofloc \$870*12months
54330 · Special Dept - Oxygen/Propane	1,817	3,791	1,974	109%	3,867	2%	113%	3,945	4,024	4,105	4,188	2% CPI increase from FY2017 Estimated YE	
54340 · Special Dept - Emergency	25,000	18,693	(6,308)	-25%	25,000	34%	0%	25,500	26,010	26,531	27,062	Same as FY2017 Budget	
54400 · Training	7,000	7,266	266	4%	12,000	65%	71%	12,240	12,485	12,735	12,990	Per Management	
Total 54-OP · SERVICE AND SUPPLIES - OP	364,680	321,102	(43,578)	-12%	391,849	22%	7%	399,694	407,696	415,862	424,190		

CRESTLINE SANITATION DISTRICT

2017/2018 Budget Detail

	2017				2018			2019	2020	2021	2022	Notes / % Change from 2017 Projection	Comments / % change from 2017 Budget
	Budget	Estimated YE	Budget vs Estimated YE	% variance	Budget	Est YE vs. 2018 Budget	2017 Budget vs. 2018 Budget	Projection	Projection	Projection	Projection		
56 · UTILITIES - OP													
56100 · Telephone	40,000	49,985	9,985	25%	50,985	2%	27%	52,005	53,046	54,107	55,190	2% CPI increase from FY2017 Estimated YE	
56210 · Utilities - Electric	109,647	96,357	(13,290)	-12%	100,000	4%	-9%	102,000	104,040	106,121	108,244	Per Management	
56220 · Utilities - Gas	3,137	2,900	(237)	-8%	3,137	8%	0%	3,200	3,264	3,330	3,397	Same as FY2017 Budget	
56230 · Utilities - Water	8,797	9,049	252	3%	9,231	2%	5%	9,416	9,605	9,798	9,994	2% CPI increase from FY2017 Estimated YE	
56240 · Utilities - Trash	5,760	5,632	(128)	-2%	5,760	2%	0%	5,876	5,994	6,114	6,237	Same as FY2017 Budget	
56300 · Refuse Disposal	2,263	1,838	(425)	-19%	2,263	23%	0%	2,309	2,356	2,404	2,453	Same as FY2017 Budget	
Total 56 · UTILITIES - OP	169,604	165,762	(3,842)	-2%	171,376	3%	1%	174,806	178,305	181,874	185,515		
59-MT · Depreciation - MAINT													
59100MT · Depreciation Expense	310,999	310,999	0	0%	310,999	0%	0%	317,219	323,564	330,036	336,637	Same as FY2017 Budget	
Total 59-MT · Depreciation - MAINT	310,999	310,999	0	0%	310,999	0%	0%	317,219	323,564	330,036	336,637		
59-OP · DEPR & AMORT - OP													
59100OP · Depreciation - OP	289,170	289,170	-	0%	289,170	0%	0%	294,954	300,854	306,872	313,010	Same as FY2017 Budget	
Total 59-OP · DEPR & AMORT - OP	289,170	289,170	-	0%	289,170	0%	0%	294,954	300,854	306,872	313,010		
Total COGS	3,272,154	3,116,941	(155,213)	-5%	3,325,998	7%	2%	3,441,749	3,447,956	3,676,769	3,796,287		
Gross Profit	(373,032)	(254,226)	118,806	-32%	(187,577)	26%	50%	(82,449)	147,134	959	(118,559)		
Expense													
61 · SALARIES AND BENEFIT - ADM													
61010 · Salaries - REG ADM	273,750	265,199	(8,551)	-3%	252,373	-5%	-8%	258,334	266,809	271,564	276,374	Per Compensation Projection - CSD Board	
61020 · Salaries - OT ADM	-	652	652	N/A	-	-100%	N/A	-	-	-	-		
61030 · Salaries - VAC ADM	5,449	8,632	3,183	58%	21,821	153%	300%	22,121	22,436	22,584	22,736	Per Compensation Projection - CSD Board	
61040 · Salaries - SICK ADM	6,535	5,026	(1,509)	-23%	6,762	35%	3%	7,094	7,441	7,590	7,742	Per Compensation Projection - CSD Board	
61050 · Salaries - HOLIDAY ADM	7,629	8,692	1,063	14%	7,894	-9%	3%	8,281	8,687	8,861	9,038	Per Compensation Projection - CSD Board	
61100 · Payroll Tax - ADM	8,184	9,609	1,425	17%	8,666	-10%	6%	8,875	9,161	9,318	9,477	Per Compensation Projection - CSD Board	
61200 · Worker's Comp - ADM	2,459	2,846	387	16%	2,604	-9%	6%	2,667	2,753	2,800	2,848	Per Compensation Projection - CSD Board	Ex Mod Factor 179%
61300 · Employee Group Insurance - ADM	82,480	56,300	(26,180)	-32%	61,430	9%	-26%	62,364	63,411	64,584	65,897	Per Compensation Projection - CSD Board	
61400 · Retirement - ADM	115,530	130,815	15,285	13%	90,342	-31%	-22%	96,965	96,950	111,860	119,365	Per Compensation Projection - CSD Board	
61450 · 457 Benefit - ADM	-	-	-	N/A	2,117	N/A	N/A	2,117	2,117	2,117	2,117	Per Compensation Projection - CSD Board	
61600 · Nationwide - ER Match	-	5,208	5,208	N/A	-	-100%	N/A	-	-	-	-		
Total 61 · SALARIES AND BENEFIT - ADM	502,016	492,978	(9,038)	-2%	454,009	-8%	-10%	468,817	479,765	501,278	515,594		
62 · BOARD EXPENSES													
62100 · Board Director's Fee	7,495	4,900	(2,595)	-35%	7,495	53%	0%	7,645	7,798	7,954	8,114	Same as FY2017 Budget	
62400 · Board Exp - Education & Training	158	158	-	0%	162	3%	3%	166	170	174	178	2% CPI increase from FY2017 Estimated YE	
Total 62 · BOARD EXPENSES	7,653	5,058	(2,595)	-34%	7,657	51%	0%	7,811	7,968	8,128	8,292		
63 · PROFESSIONAL SVC - ADM													
63100 · Accounting	51,648	52,943	1,295	3%	54,003	2%	5%	55,084	56,186	57,310	58,457	2% CPI increase from FY2017 Estimated YE	
63200 · County Services	1,028	1,174	146	14%	1,198	2%	17%	1,222	1,247	1,272	1,298	2% CPI increase from FY2017 Estimated YE	PIMS & CO Asses. Maps
63300 · Legal	68,761	95,658	26,897	39%	97,571	2%	42%	99,523	101,514	103,545	105,616	Per Management	
63500 · Software Support - ADM	15,000	15,472	472	3%	15,782	2%	5%	16,098	16,420	16,749	17,084	Per Management	Server Mgmt \$300 x 12 + Software Support \$750 x 12 + 500 QB annual payroll + 300 x 12 MuniBilling +2% CPI increase

CRESTLINE SANITATION DISTRICT

2017/2018 Budget Detail

	2017				2018			2019	2020	2021	2022	Notes / % Change from 2017 Projection	Comments / % change from 2017 Budget
	Budget	Estimated YE	Budget vs Estimated YE	% variance	Budget	Est YE vs. 2018 Budget	2017 Budget vs. 2018 Budget	Projection	Projection	Projection	Projection		
63900 · Other Professional - ADM	16,942	16,540	(402)	-2%	16,942	2%	0%	17,281	17,627	17,980	18,340	Same as FY2017 Budget	Alarm \$765 x 12 + Broker Fee \$650 x 12 + \$4,800 Other + 2% CPI increase
63950 · Effluent Management	-	47,240	47,240	N/A	20,000	-58%	N/A	20,400	20,808	21,225	21,650	Per Management	
Total 63 · PROFESSIONAL SVC - ADM	153,379	229,027	75,648	49%	205,496	-10%	34%	209,608	213,802	218,081	222,445		
64 · SERVICES AND SUPPLIES - ADM													
64030 · Bank Charges	10,971	11,519	548	5%	11,749	2%	7%	11,984	12,224	12,469	12,719	2% CPI increase from FY2017 Estimated YE	
64040 · Computer Expense	762	386	(376)	-49%	5,000	1196%	556%	5,100	5,202	5,307	5,414	Per Management	
64045 · Due & Subscription	539	2,409	1,870	347%	2,458	2%	356%	2,508	2,559	2,611	2,664	2% CPI increase from FY2017 Estimated YE	WERF \$2300 + \$23 x 12 Checkmate + \$200 Misc
64080 · Janitorial Service	8,591	8,591	-	0%	8,763	2%	2%	8,939	9,118	9,301	9,488	2% CPI increase from FY2017 Estimated YE	\$155 x 52 weeks
64090 · Lease Equipment - ADM	20,000	18,638	(1,362)	-7%	20,000	7%	0%	20,400	20,808	21,225	21,650	Same as FY2017 Budget	Copy machine / Pitney Bow machine
64095 · Legal Notice	1,752	2,496	744	42%	2,546	2%	45%	2,597	2,649	2,702	2,757	2% CPI increase from FY2017 Estimated YE	
64120 · Office Expense	2,228	2,987	759	34%	3,047	2%	37%	3,108	3,171	3,235	3,300	2% CPI increase from FY2017 Estimated YE	
64130 · Office Supplies	6,392	8,449	2,057	32%	6,000	-29%	-6%	6,120	6,243	6,368	6,496	Per Management	
64140 · Pest Control	2,092	1,951	(141)	-7%	2,092	7%	0%	2,134	2,177	2,221	2,266	Same as FY2017 Budget	
64150 · Postage & Delivery	23,186	19,921	(3,265)	-14%	21,000	5%	-9%	21,420	21,849	22,286	22,732	Per Management	
64160 · Printing & Publications	14,780	13,580	(1,200)	-8%	14,780	9%	0%	15,076	15,378	15,686	16,000	Same as FY2017 Budget	
64180 · Maintenance of Equipment	500	217	(283)	-57%	500	131%	0%	510	521	532	543	Same as FY2017 Budget	
64190 · Maintenance of Structure	21,213	18,747	(2,466)	-12%	15,000	-20%	-29%	15,300	15,606	15,919	16,238	Per Management	Air conditioning
64230 · Training	1,000	333	(667)	-67%	1,000	200%	0%	1,020	1,041	1,062	1,084	Same as FY2017 Budget	
64245 · Lodge - Meals	1,000	910	(90)	-9%	1,000	10%	0%	1,020	1,041	1,062	1,084	Same as FY2017 Budget	
66000 · Payroll Expenses	929	882	(47)	-5%	929	5%	0%	948	967	987	1,007	Same as FY2017 Budget	
Total 64 · SERVICES AND SUPPLIES - ADM	115,935	112,015	(3,920)	-3%	115,864	3%	0%	118,184	120,554	122,973	125,442		
68 · BAD DEBTS													
68100 · Bad Debt Expense	3,700	2,708	(992)	-27%	3,700	37%	0%	3,700	3,700	3,700	3,700	Same as FY2017 Budget	
Total 68 · BAD DEBTS	3,700	2,708	(992)	-27%	3,700	37%	0%	3,700	3,700	3,700	3,700		
69 · DEPR & AMORT - ADM													
69100 · Depreciation - ADM	10,200	10,200	-	0%	10,200	0%	0%	10,404	10,613	10,826	11,043	Same as FY2017 Budget	
Total 69 · DEPR & AMORT - ADM	10,200	10,200	-	0%	10,200	0%	0%	10,404	10,613	10,826	11,043		
Total Expense	792,883	851,986	59,103	7%	796,926	-6%	1%	818,524	836,402	864,986	886,516		
Net Ordinary Income	(1,165,915)	(1,106,211)	59,704	-5%	(984,503)	11%	16%	(900,973)	(689,268)	(864,027)	(1,005,076)		
Other Income/Expense													
Other Income													
71 · PROP TAXES													
71100 · Prop Taxes- CURR SEC & UNSEC1%	969,898	1,031,969	62,071	6%	1,047,448	1%	8%	1,063,200	1,079,200	1,095,400	1,111,900	1.5% increase from FY2017 Projection	
71300 · Prop Taxes-PRI SEC & UNSEC	6,500	7,441	941	14%	6,500	-13%	0%	6,500	6,500	6,500	6,500	Same as FY2017 Budget	
71500 · Int & Pen Delinquent Taxes	889	890	1	0%	889	0%	0%	889	889	889	889	Same as FY2017 Budget	
Total 71 · PROP TAXES	977,287	1,040,300	63,013	6%	1,054,837	1%	8%	1,070,589	1,086,589	1,102,789	1,119,289		
72 · SPECIAL ASSESSMENTS													
72100 · Special Assessment - CURRENT	11,500	11,480	(20)	0%	11,500	0%	0%	11,500	11,500	11,500	11,500	Same as FY2017 Budget	
72300 · Special Assessment-DELQ&PENALTY	737	950	213	29%	737	-22%	0%	737	737	737	737	Same as FY2017 Budget	
72500 · Special Assessment SU01-DLQ&PEN	15,060	16,642	1,582	11%	15,060	-10%	0%	15,060	15,060	15,060	15,060	Same as FY2017 Budget	
Total 72 · SPECIAL ASSESSMENTS	27,297	29,073	1,776	7%	27,297	-6%	0%	27,297	27,297	27,297	27,297		

CRESTLINE SANITATION DISTRICT 2017/2018 Budget Detail

	2017				2018		2017 Budget vs. 2018 Budget	2019	2020	2021	2022	Notes / % Change from 2017 Projection	Comments / % change from 2017 Budget
	Budget	Estimated YE	Budget vs Estimated YE	% variance	Budget	Est YE vs. 2018 Budget		Projection	Projection	Projection	Projection		
73 - GRANTS AND AIDS													
73100 · General Tax Levy- HOMEOWNER EXM	10,952	11,299	347	3%	11,694	4%	7%	11,869	12,047	12,228	12,412	3.5% increase from FY2017 Projection	
Total 73 · GRANTS AND AIDS	10,952	11,299	347	3%	11,694	4%	7%	11,869	12,047	12,228	12,412		
76 - CONNECTION FEE													
76000 · Connection Fees	-	3,741	3,741	N/A	-	-100%	N/A	-	-	-	-		
Total 76 · CONNECTION FEE	-	3,741	3,741	N/A	-	-100%	N/A	-	-	-	-		
79 - OTHER INCOMES													
77000 · Interest Income	108,638	93,413	(15,225)	-14%	94,814	2%	-13%	94,814	94,814	94,814	94,814	1.5% increase from FY2017 Projection	
77500 · Realized Gain / Loss	-	(16,740)	(16,740)	N/A	-	100%	N/A	-	-	-	-		
77800 · Net Incr/Decr in Fair Value	-	(104,933)	(104,933)	N/A	-	100%	N/A	-	-	-	-		
79500 · Other Income	1,000	805	(195)	-20%	1,000	24%	0%	1,000	1,000	1,000	1,000	Same as FY2017 Budget	
Total 79 · OTHER INCOMES	109,638	(27,455)	(137,093)	-125%	95,814	449%	-13%	95,814	95,814	95,814	95,814		
Total Other Income	1,125,174	1,056,957	(68,217)	-6%	1,189,642	13%	6%	1,205,569	1,221,747	1,238,128	1,254,812		
Other Expense													
80 - OTHER EXPENSES													
81000 · Interest Expense	3,618	5,382	1,764	49%	1,825	-66%	-50%	-	90,000	86,296	82,518	Per Loan Amort. Schedule / SRF Loan Projection 2% Interest Rate	
83000 · Election Cost	-	181	181	N/A	-	-100%	N/A	25,000	-	25,000	-	No election in 2017-18	
84000 · Tax Deduction	2,186	1,810	(376)	-17%	2,186	21%	0%	2,186	2,186	2,186	2,186	Same as FY2017 Budget	
Total 80 · OTHER EXPENSES	5,804	7,373	1,569	27%	4,011	-46%	-31%	27,186	92,186	113,482	84,704		
Total Other Expense	5,804	7,373	1,569	27%	4,011	-46%	-31%	27,186	92,186	113,482	84,704		
Net Other Income	1,119,370	1,049,584	(69,786)	-6%	1,185,631	13%	6%	1,178,383	1,129,561	1,124,646	1,170,108		
Net Income	(46,545)	(56,628)	(10,083)	22%	201,128	455%	532%	277,411	440,294	260,619	165,032		

RESERVE POLICY

CRESTLINE SANITATION DISTRICT
Calculation of Reserves in Accordance with the Reserve Policy
2017/2018

BOARD DESIGNATED RESERVES

1. UNRESTRICTED RESERVES

a) **RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2017/18 Operating Budget Total	\$ 4,122,924
Less:	
Depreciation	\$ <u>610,369</u>
	3,512,555
 Six Months	 x <u>6/12</u>

Contingency and Operating Reserve 1,756,278

Debt Service Reserve - CIEBD Loan (1 yr.) 107,975

TOTAL RESERVE FOR OPERATIONS **\$ 1,864,253**

b) **RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation 6/30/17	\$ 21,051,830
Reserve %	x <u>25%</u> <u>5,262,958</u>

TOTAL RESERVE FOR REPLACEMENT **\$ 5,262,958**

c) **RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$ 29,888,800
Less: Accumulated Depreciation	<u>21,051,830</u>
	8,836,970
Reserve %	x <u>25%</u> <u>2,209,243</u>

TOTAL RESERVE FOR CATASTROPHE RESPONSE **\$ 2,209,243**

2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital Budget Current Year 989,500

TOTAL RESERVE FOR CAPITAL PROJECTS **\$ 989,500**

TOTAL RESERVES TARGET PER RESERVE POLICY **\$ 10,325,954**

CALCULATION OF AVAILABLE RESERVES:

Total net position as of 6/30/16	\$ 15,943,636
Estimated change in net position for FY2017	(56,628)
Investments in Utility Plant	
Total capital asset as of 3/31/17 (Including CIP)	\$ 8,919,795
Estimated additional CIP for Apr-Jun '17	300,000
Loan Balance as of 6/30/17	(106,151)
Inventory	<u>(14,449)</u> <u>(9,099,195)</u>

Estimated unrestricted net position available as of 06/30/17 \$ 6,787,813

Total Reserves Target Per Policy **\$ 10,325,954**

Estimated unrestricted net position available as of 06/30/17 6,787,813

Estimated unrestricted net position over/(under) target reserves **\$ (3,538,141)**

APPROPRIATIONS LIMIT

CRESTLINE SANITATION DISTRICT
Appropriations Limit (Gann)
2017/2018

<u>Year</u>	<u>Prior Year Appropriations Limit</u>	<u>CA per Capita Personal Income</u>		<u>Change in Population</u>		<u>Calculation Factor</u>	<u>Appropriations Limit</u>
2011-2012	\$ 4,311,695	2.51%	1.0251	1.05%	1.0105	1.0359	\$ 4,466,328
2012-2013	\$ 4,466,328	3.77%	1.0377	0.86%	1.0086	1.0466	\$ 4,674,567
2013-2014	\$ 4,674,567	5.12%	1.0512	0.85%	1.0085	1.0601	\$ 4,955,673
2014-2015	\$ 4,955,673	-0.23%	0.9977	0.78%	1.0078	1.0055	\$ 4,982,840
2015-2016	\$ 4,982,840	3.82%	1.0382	1.09%	1.0109	1.0495	\$ 5,229,572
2016-2017	\$ 5,229,572	5.37%	1.0537	0.93%	1.0093	1.0635	\$ 5,561,647
2017-2018	\$ 5,561,647	3.69%	1.0369	1.16%	1.0116	1.0489	\$ 5,833,767