

2014 Annual Budget

Final - June 27, 2013

July 1, 2013 to June 30, 2014

**CRESTLINE SANITATION DISTRICT
Table of Contents**

	<u>Page</u>
Executive Summary	1 - 5
Organizational Chart	6
Comparisons To Prior Periods 2010 – 2014	7
Budget Summary	8
Detailed Budget	9 – 13
Capital Projects & Purchases	14 – 15
Cash Flows	16
Job Classifications	17
Salary Ranges	18
Reserve Policy	19
Gann Appropriation Limit	20

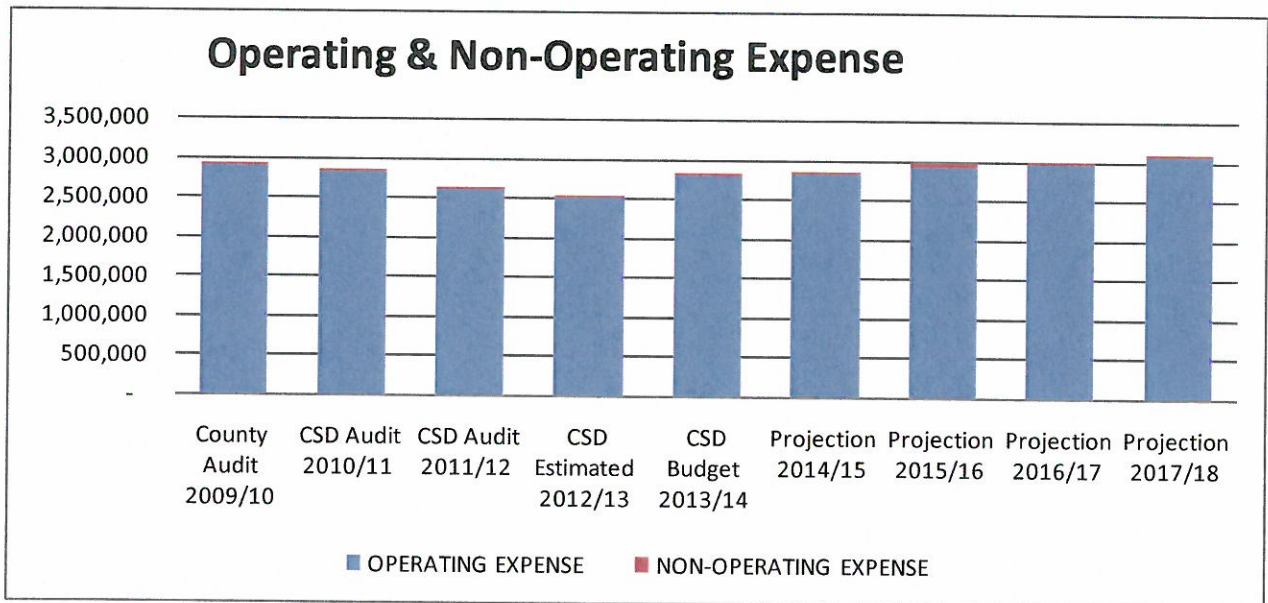
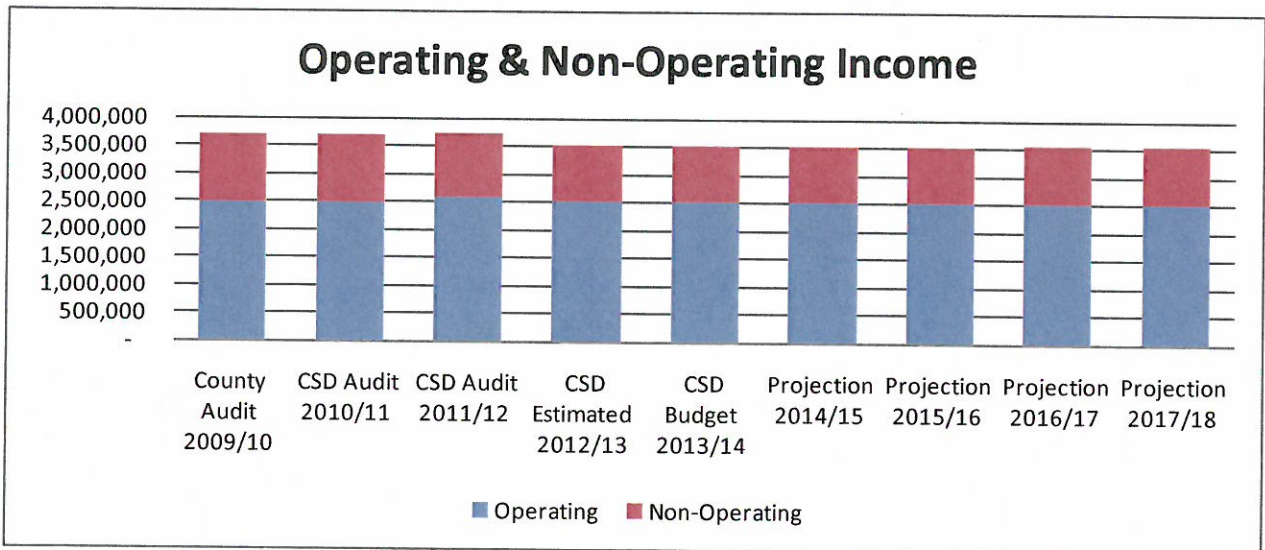
EXECUTIVE SUMMARY

Fiscal Year 2013-2014 Budget

I am pleased to present to the Board the Crestline Sanitation District's Budget for Fiscal Year 2013-2014.

This Budget has been prepared with the following information:

- 2% COLA increase in salary and benefits
- 5.9% - 6.7% increase in health insurance costs
- 7.6% CPI increase in electricity
- 1.5% increase in property tax revenue

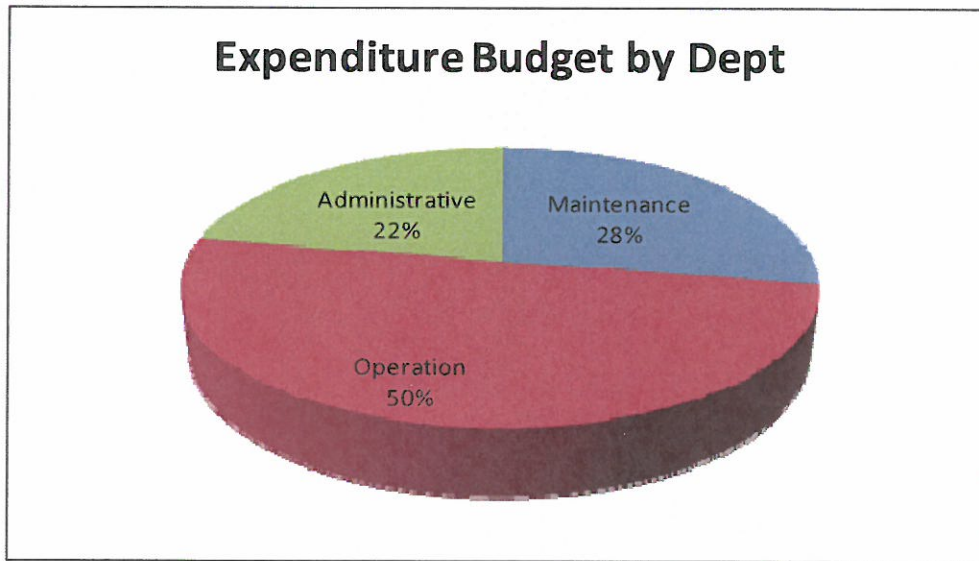


Operating Budget

The operating budget is the routine operation and maintenance of District facilities and services at their existing service level and does not directly include funds for upgrades, increased capacity, or betterments. The operating budget is broken down in several different ways in the following material.

Operating expenses by Department

The following chart shows how the budget is allocated to different departments.

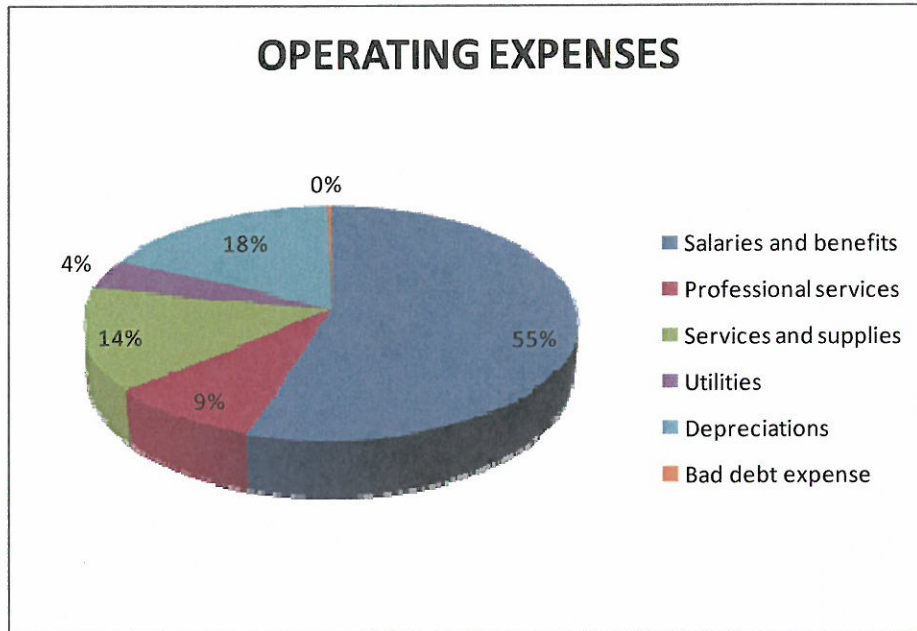


The following table details the breakdown of these expenses by department.

Department	2013/2014 Proposed Budget	% of Total Expenditure
Maintenance	762,915	28%
Operation	1,401,373	50%
Administrative	623,495	22%
Total Expenditure	2,787,782	100%

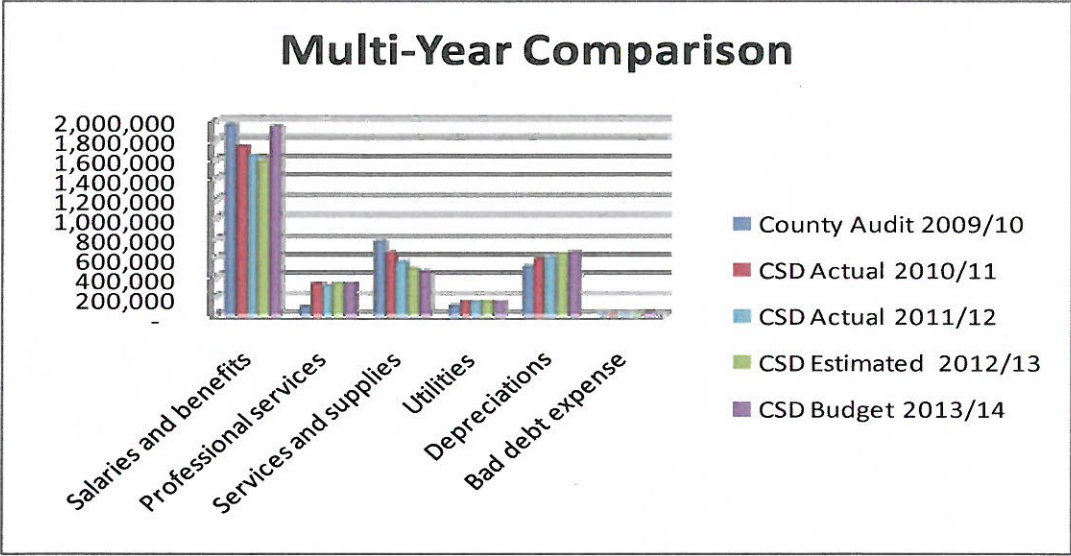
Operating expenses by Type

The following chart shows how the budget is allocated to different expense types.



The following table details the breakdown of these expenses to each activity.

OPERATING EXPENSES	County Audit 2009/10	CSD Audit 2010/11	CSD Audit 2011/12	CSD	
				Estimated 2012/13	CSD Budget 2013/14
Salaries and benefits	1,954,669	1,726,655	1,637,691	1,585,898	1,857,452
Professional services	84,657	316,053	300,080	334,125	306,800
Services and supplies	758,586	642,569	543,747	466,453	467,930
Utilities	92,338	139,227	130,533	136,082	143,600
Depreciations	484,824	570,105	586,266	631,844	602,600
Bad debt expense	-	-	-	-	12,000
Total operating expenses	3,375,075	3,394,609	3,198,317	3,154,402	3,390,382



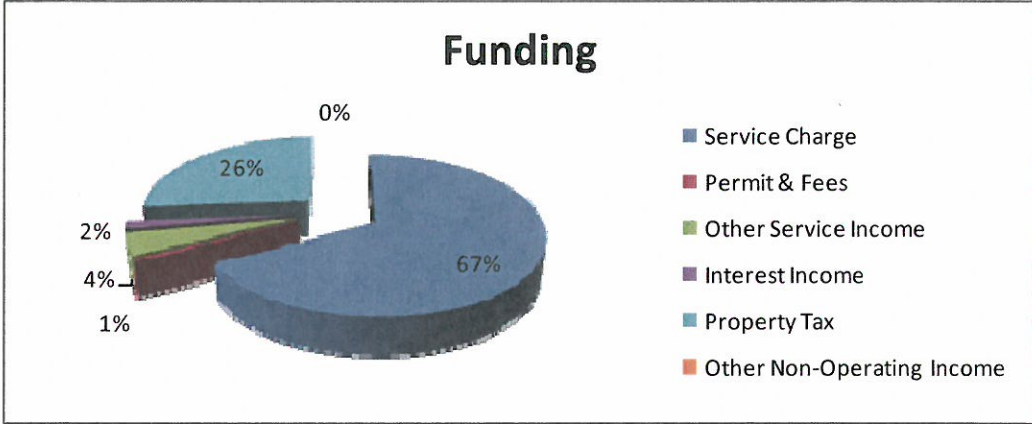
As the chart above indicates, Salaries & Benefits increased by 17% of which 2% is from the COLA and 15% is from the filling of vacant positions with the District. Professional services budget is decreased from 2012-13 estimate and Services and Supplies are same as last year. Utilities budget is increased by 7.6% CPI increase in electricity.

Personnel

The District work force consists of 19 full-time positions.

Funding

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



The following table shows the funding in tabular form.

Funding	CSD Budget 2013/14	% of Total Funding
Service Charge	2,362,800	67%
Permit & Fees	18,000	1%
Other Service Income	147,800	4%
Interest Income	54,700	2%
Property Tax	922,100	26%
Other Non-Operating Income	1,000	0%
Total Funding	3,506,400	100%

Service Charge Rates

Phil Waller, Financial Consultant for the District pointed out at the beginning of the budget process that the District, like many other utilities had a service rate charge that did not cover operating costs. This budget reflects losses from operations of \$861,782 and that only after including net non-operating revenues from taxes and investment earnings of \$967,080 does the District project overall net revenues of \$105,298. The Financial Consultant's recommendation called for modest increases annually until operating costs were covered. This would protect the District from possible State diversion of taxes.

The District feels that any increase in rates at this time would have a tremendously negative impact on the customers and the local economy, and will leave Sewer Service Charge Rates at \$35.95 per month as they have been since July 1, 2010.

Debt Service

After the debt principal payment of \$107,975.40, the outstanding debt owed will be reduced to \$413,961.94.

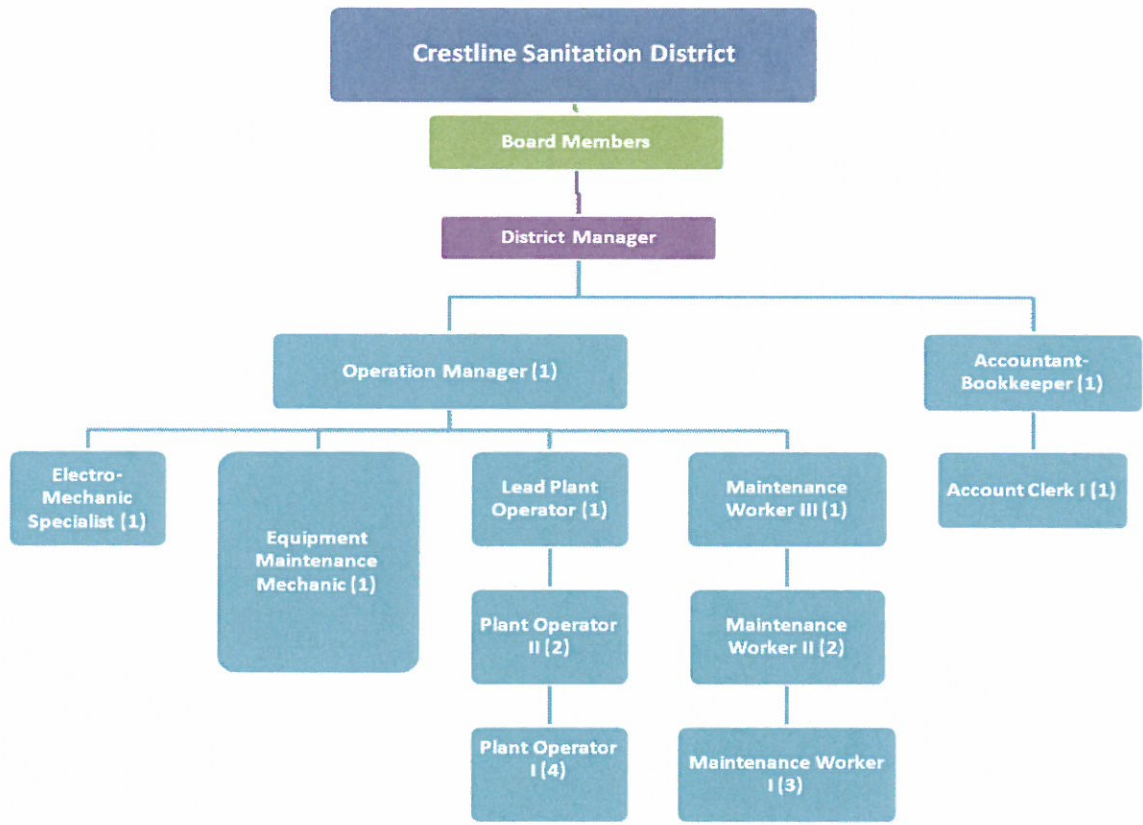
Summary

The Fiscal Year 2013-14 Preliminary 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.

Mark Pattison
District Manager

RAMS – Financial Consultant

ORGANIZATIONAL CHART



COMPARISON TO PRIOR PERIODS

**CRESTLINE SANITATION DISTRICT
2013/2014 Budget**

Comparison of Operations

	County Audit 2009/10	CSD Audit 2010/11	CSD Audit 2011/12	CSD Estimated 2012/13	CSD Budget 2013/14	Projection 2014/15	Projection 2015/16	Projection 2016/17	Projection 2017/18
OPERATING REVENUES									
Charges for services	\$ 2,280,745	\$ 2,304,777	\$ 2,409,493	\$ 2,360,716	\$ 2,362,800	\$ 2,362,800	\$ 2,362,800	\$ 2,362,800	\$ 2,362,800
Permit and inspection fees	22,988	25,253	29,759	17,904	18,000	18,000	18,000	18,000	18,000
Other services	187,227	155,184	133,393	147,877	147,800	147,800	147,800	147,800	147,800
Total Operational Income	2,490,960	2,485,214	2,572,645	2,526,497	2,528,600	2,528,600	2,528,600	2,528,600	2,528,600
OPERATING EXPENSES									
Salaries and benefits	1,954,669	1,726,655	1,637,691	1,585,898	1,857,452	1,883,562	1,945,990	2,008,203	2,065,696
Professional services	84,657	316,053	300,080	334,125	306,800	308,200	314,300	300,606	306,617
Services and supplies	758,586	642,569	543,747	466,453	467,930	481,034	489,920	499,340	508,952
Utilities	92,338	139,227	130,533	136,082	143,600	152,000	160,900	170,414	180,549
Depreciation	484,824	570,105	586,266	631,844	602,600	614,800	626,600	639,132	651,915
Bad debt expense	-	-	-	-	12,000	12,000	12,000	12,000	12,000
Total operating expenses	3,375,075	3,394,609	3,198,317	3,154,402	3,390,382	3,451,596	3,549,710	3,629,695	3,725,729
Operating income (loss)	(884,116)	(909,395)	(625,672)	(627,905)	(861,782)	(922,996)	(1,021,110)	(1,101,095)	(1,197,129)
NONOPERATING REVENUES (EXPENSES)									
Interest and investment revenue *	69,203	50,238	87,829	54,702	54,700	54,700	54,700	54,700	54,700
Property taxes	1,039,504	994,471	951,834	880,126	893,500	906,790	920,279	933,971	947,868
Special assessments	35,330	46,630	82,367	20,754	20,600	20,600	20,600	20,600	20,600
Other taxes	15,596	-	-	-	-	-	-	-	-
Federal / State aid - Homeowner's exemption	13,217	13,443	12,941	7,955	8,000	8,120	8,242	8,365	8,491
Gain on sale of fixed assets	2,678	-	-	-	-	-	-	-	-
Other nonoperating revenue	-	91,131	249	19,806	1,000	1,000	1,000	1,000	1,000
Connection fees	22,331	9,987	-	7,507	-	-	-	-	-
Interest expense	(15,353)	(13,762)	(14,766)	(10,500)	(8,820)	(7,115)	(5,382)	(3,618)	(1,825)
Other nonoperating expense	(7,174)	(3,703)	(2,982)	(1,879)	(21,900)	(1,900)	(26,900)	(1,900)	(21,900)
Total nonoperating revenues (expenses)	1,175,332	1,188,435	1,117,472	978,471	947,080	982,195	972,540	1,013,118	1,008,934
Change in net assets	\$ 291,216	\$ 279,040	\$ 491,800	\$ 350,566	\$ 85,298	\$ 59,199	\$ (48,570)	\$ (87,976)	\$ (188,195)

* Interest and investment revenue = Interest income & Net Incr/Decr Fair Value

BUDGET SUMMARY

**CRESTLINE SANITATION DISTRICT
2013/2014 Budget Summary**

	Jul 12 - Feb 13 Actual	2012/2013 Estimated Total	2012/2013 Budget	2013/2014 Proposed Budget	% of Operating Revenue	2014/2015 Projection	% of Operating Revenue	2015/2016 Projection	% of Operating Revenue	2016/2017 Projection	% of Operating Revenue	2017/2018 Projection	% of Operating Revenue
Operational Income/Expense													
Income													
40 - REVENUE													
41 - Sewer Service Fees	1,518,302	2,277,913	2,290,100	2,280,000	90%	2,280,000	90%	2,280,000	90%	2,280,000	90%	2,280,000	90%
42 - Sewer Penalties	57,430	82,803	76,800	82,800	3%	82,800	3%	82,800	3%	82,800	3%	82,800	3%
43 - Pumped Waste Permits	10,388	14,383	13,600	14,500	1%	14,500	1%	14,500	1%	14,500	1%	14,500	1%
44 - Permit & Inspection Fees	2,852	3,521	1,800	3,500	0%	3,500	0%	3,500	0%	3,500	0%	3,500	0%
46 - Cleghorn State Reimbursements	89,532	139,532	100,000	139,500	6%	139,500	6%	139,500	6%	139,500	6%	139,500	6%
47 - Pilot Rock Camp Fee	4,550	7,800	7,800	7,800	0%	7,800	0%	7,800	0%	7,800	0%	7,800	0%
49 - Other Charges	515	545	-	500	0%	500	0%	500	0%	500	0%	500	0%
Total Operational income	1,683,570	2,526,497	2,490,100	2,528,600	100%	2,528,600	100%	2,528,600	100%	2,528,600	100%	2,528,600	100%
Operating Expense													
MT													
51 - SALARIES & BENEFIT	406,775	614,619	628,700	658,615	26%	672,178	27%	694,512	27%	716,813	28%	737,528	29%
53 - PROFESSIONAL SVC	32,785	56,364	99,200	50,900	2%	46,900	2%	47,800	2%	48,756	2%	49,730	2%
54 - SERVICE AND SUPPLIES	33,815	62,993	53,900	53,400	2%	54,700	2%	55,800	2%	56,916	2%	58,056	2%
Subtotal - MT	473,375	722,976	781,800	762,915	30%	773,778	31%	798,112	32%	822,485	33%	845,314	33%
OP													
51 - SALARIES & BENEFIT	497,151	756,596	785,100	875,123	35%	892,054	35%	921,095	36%	949,972	38%	976,509	39%
53 - PROFESSIONAL SVC	66,048	92,082	111,000	110,500	4%	112,800	4%	115,000	5%	117,300	5%	119,645	5%
54 - SERVICE AND SUPPLIES	166,386	258,451	276,200	272,150	11%	280,534	11%	285,920	11%	291,656	12%	297,507	12%
Subtotal - OP	729,586	1,107,129	1,172,300	1,257,773	50%	1,285,388	51%	1,322,015	52%	1,358,928	54%	1,393,661	55%
56 - UTILITIES	89,432	136,082	145,500	143,600	6%	152,000	6%	160,900	6%	170,414	7%	180,549	7%
59 - DEPRECIATIONS & AMORTIZATION	392,381	606,072	544,028	576,800	23%	588,400	23%	600,200	24%	612,204	24%	624,448	25%
Total Operating Expense	1,684,774	2,572,259	2,643,628	2,741,088	108%	2,799,566	111%	2,881,227	114%	2,964,031	117%	3,043,971	120%
Gross Profit	(1,205)	(45,762)	(153,528)	(212,488)		(270,966)		(352,627)		(435,431)		(515,371)	
General & Administrative Expense													
61 - SALARIES AND BENEFIT - ADM	162,483	214,683	295,900	323,715	13%	319,330	13%	330,383	13%	341,418	14%	351,660	14%
62 - BOARD EXPENSES	8,075	12,695	14,300	19,800	1%	19,800	1%	19,800	1%	19,800	1%	19,800	1%
63 - PROFESSIONAL SVC - ADM	130,662	186,679	122,300	145,400	6%	148,500	6%	151,500	6%	154,550	6%	157,242	6%
64 - SERVICES AND SUPPLIES - ADM	93,149	129,467	115,550	122,580	5%	128,000	5%	129,400	5%	130,968	5%	133,589	5%
68 - BAD DEBTS	12,847	12,847	35,000	12,000	0%	12,000	0%	12,000	0%	12,000	0%	12,000	0%
69 - DEPR & AMORT - ADM	17,181	25,772	25,772	25,800	1%	26,400	1%	26,400	1%	26,928	1%	27,467	1%
Total General & Administrative Expense	424,397	582,142	608,822	649,295	26%	652,030	26%	668,483	26%	685,664	27%	703,964	28%
Net Operational Income (deficit)	(425,602)	(627,904)	(762,350)	(861,782)	-34%	(922,996)	-37%	(1,021,110)	-40%	(1,101,095)	-44%	(1,197,129)	-47%
Non-Operational Income (Expense)													
71 - PROP TAXES	534,350	880,126	915,100	893,500	35%	906,790	36%	920,279	36%	933,971	37%	947,868	37%
72 - SPECIAL ASSESSMENTS	18,136	20,754	60,400	20,600	1%	20,600	1%	20,600	1%	20,600	1%	20,600	1%
73 - GRANTS AND AIDS	6,155	7,955	12,800	8,000	0%	8,120	0%	8,242	0%	8,365	0%	8,491	0%
76 - CONNECTION FEE	7,507	7,507	-	-	0%	-	0%	-	0%	-	0%	-	0%
77 - INTEREST INCOME	105,752	139,752	103,100	139,800	6%	139,800	6%	139,800	6%	139,800	6%	139,800	6%
78 - OTHER INCOME	20,331	19,806	1,000	1,000	0%	1,000	0%	1,000	0%	1,000	0%	1,000	0%
80 - OTHER EXPENSES *	(54,265)	(97,430)	(19,800)	(115,820)	-5%	(94,115)	-4%	(117,382)	-5%	(90,618)	-4%	(108,825)	-4%
Net Non-Operational Income (deficit)	637,966	978,470	1,072,600	947,080	37%	982,195	39%	972,540	38%	1,013,118	40%	1,008,934	40%
Change In Net Assets	212,364	350,566	310,250	85,298	3%	59,199	2%	(48,570)	-2%	(87,976)	-3%	(188,195)	-7%

* - 80 - OTHER EXPENSES Includes Interest Expense, Net Incr/Decr Fair Value & Tax Deductions

BUDGET DETAIL

**CRESTLINE SANITATION DISTRICT
2013/2014 Budget Detail**

	2013			2014 Budget	2015 Projection	2016 Projection	2017 Projection	2018 Projection	Notes / % Change from 2013 Projection
	2013 Budget	2013 Projection	2013 Budget vs Projection						
Ordinary Income/Expense									
Income									
40 - REVENUE									
41000 - Sewer Service Fees	2,290,100	2,277,913	(12,187)	2,280,000	2,280,000	2,280,000	2,280,000	2,280,000	\$380,000 x 6
42000 - Sewer Penalties	76,800	82,803	6,003	82,800	82,800	82,800	82,800	82,800	Same as FY2013 Projection
43000 - Pumped Waste Permits	13,600	14,383	783	14,500	14,500	14,500	14,500	14,500	Same as FY2013 Projection
44000 - Permit & Inspection Fees	1,800	3,521	1,721	3,500	3,500	3,500	3,500	3,500	Same as FY2013 Projection
46000 - Cleghorn State Reimbursement	100,000	139,532	39,532	138,500	139,500	139,500	139,500	139,500	Same as FY2013 Projection
47000 - Pilot Rock Camp Fee	7,800	7,800	-	7,800	7,800	7,800	7,800	7,800	\$650 x 12 months
48000 - Other Service Fees	-	545	545	500	500	500	500	500	Same as FY2013 Projection
Total 40 - REVENUE	2,490,100	2,526,497	36,397	2,528,600	2,528,600	2,528,600	2,528,600	2,528,600	0%
Total Income	2,490,100	2,526,497	36,397	2,528,600	2,528,600	2,528,600	2,528,600	2,528,600	0%
Cost of Goods Sold									
51-MT - Salaries & Benefit - MAINT									
51010MT - Salaries - REG	303,800	280,682	(22,918)	305,513	311,581	317,771	324,085	330,124	Per Compensation Projection
51020MT - Salaries - OT	100	-	(100)	-	-	-	-	-	Per Compensation Projection
51030MT - Salaries - VAC	24,000	24,426	426	24,009	24,489	24,979	25,478	25,988	Per Compensation Projection
51040MT - Salaries - SICK	16,800	16,335	(465)	16,781	17,116	17,459	17,806	18,164	Per Compensation Projection
51050MT - Salaries - HOLIDAY	19,600	21,869	2,269	19,590	19,982	20,381	20,789	21,206	Per Compensation Projection
51060MT - Salaries - ON CALL / STANDBY	18,600	19,354	754	18,581	18,581	18,581	18,581	18,581	Per Compensation Projection
51070MT - Salaries - CALL BACK	1,000	766	(234)	800	800	800	800	800	Per Compensation Projection
51100MT - Payroll Tax	5,300	5,647	347	7,889	7,835	7,983	8,135	8,289	Per Compensation Projection
51150MT - Unemployment Expense	-	3,144	3,144	3,200	3,200	3,200	3,200	3,200	Per Compensation Projection
51200MT - Worker's Comp	25,500	22,833	(2,667)	24,260	24,719	25,188	25,665	26,153	Per Compensation Projection
51300MT - Employee Group Insurance	102,300	101,824	(476)	102,316	108,437	114,925	121,801	129,089	Per Compensation Projection
51400MT - Retirement	111,900	117,729	5,829	136,075	135,637	143,445	150,670	155,733	Per Compensation Projection
Total 51-MT - Salaries & Benefit - MAINT	828,700	614,619	(14,081)	668,615	672,176	694,512	716,613	737,528	7%
51-OP - SALARIES & BENEFIT - OP									
51010OP - Salaries - REG	392,800	370,059	(22,741)	429,086	437,616	446,316	455,191	464,243	Per Compensation Projection
51020OP - Salaries - OT	8,000	3,776	(4,224)	-	-	-	-	-	Per Compensation Projection
51030OP - Salaries - VAC	32,000	27,035	(4,965)	32,336	32,983	33,642	34,315	35,001	Per Compensation Projection
51040OP - Salaries - SICK	21,600	24,987	3,387	23,514	23,984	24,464	24,953	25,452	Per Compensation Projection
51050OP - Salaries - HOLIDAY	25,200	27,824	2,624	27,450	27,999	28,559	29,130	29,713	Per Compensation Projection
51060OP - Salaries - ON CALL / STANDBY	26,300	23,062	(3,238)	26,347	26,347	26,347	26,347	26,347	Per Compensation Projection
51070OP - Salaries - Call Back	1,000	644	(356)	800	800	800	800	800	Per Compensation Projection
51100OP - Payroll Tax	6,800	5,278	(1,522)	10,775	10,978	11,187	11,399	11,615	Per Compensation Projection
51200OP - Worker's Comp	32,800	27,045	(5,755)	33,994	34,637	35,294	35,963	36,646	Per Compensation Projection
51300OP - Employee Group Insurance	94,700	92,343	(2,357)	111,144	117,798	124,652	132,328	140,253	Per Compensation Projection
51400OP - Retirement	143,900	154,514	10,614	179,877	176,111	188,836	196,746	206,639	Per Compensation Projection
Total 51-OP - SALARIES & BENEFIT - OP	785,100	756,596	(28,504)	875,123	892,054	921,095	949,972	976,509	16%
53-MT - PROFESSIONAL SVC-MAINT									
53300MT - Engineering	50,000	15,789	(34,211)	25,000	25,500	26,000	26,520	27,050	Per Managements
53400MT - Laboratory Analysis	700	300	(400)	-	-	-	-	-	
53800MT - Other Professional Svc	1,000	805	(195)	5,900	1,000	1,000	1,020	1,040	Drug Test, DMV Medical, Underground Svc Alert + BIENNIAL Maintenance inspection of the Belt Press \$5,000

**CRESTLINE SANITATION DISTRICT
2013/2014 Budget Detail**

	2013			2014 Budget	2015 Projection	2016 Projection	2017 Projection	2018 Projection	Notes / % Change from 2013 Projection
	2013 Budget	2013 Projection	2013 Budget vs Projection						
53910MT - Seasonal MT Workers-MT	47,500	38,470	(9,030)	20,000	20,400	20,800	21,216	21,640	1 Season Employee & 2% CPI Increase for FY2015-FY2018
Total 53-MT - PROFESSIONAL SVC-MAINT	90,200	55,364	(43,836)	50,900	46,900	47,800	48,756	49,730	-9%
53-OP - PROFESSIONAL SVC - OP									
53300OP - Engineering	20,000	20,355	355	25,000	25,500	26,000	26,520	27,050	Per Managements
53400OP - Laboratory Analysis	46,000	41,118	(4,882)	45,500	46,500	47,400	48,348	49,315	\$3,500 per month x 13 months (1 month = for spill if needed)
53700 - Permits & Fees	30,000	29,969	(31)	30,000	30,600	31,200	31,824	32,460	CUPA #3,500 + SC AQMD \$5,500 + State Water Resource Control Board \$16,000 + Generator Dist. Office \$5,000
53900OP - Other Professional	15,000	640	(14,360)	10,000	10,200	10,400	10,608	10,820	Resource Mgmt Svc, DMV Medical
Total 53-OP - PROFESSIONAL SVC - OP	111,000	92,082	(18,918)	110,500	112,800	115,000	117,300	119,645	20%
54-MT - SERVICE AND SUPPLIES - MAINT									
54080MT - Clothing & Laundry	8,600	10,465	1,865	10,000	10,200	10,400	10,608	10,820	\$151 x 52 wks + \$150 x 9 Boots + \$150 x 15 / 3 snow boots
54170MT - Repairs & Maint. - Auto	19,700	17,862	(1,818)	18,200	18,600	19,000	19,380	19,768	2% CPI increase per year
54182MT - Maintenance of Equipment	7,400	4,006	(3,391)	4,000	4,100	4,200	4,284	4,370	2% CPI increase per year
54184MT - Maintenance of Structures	14,100	13,925	(175)	14,100	14,400	14,700	14,984	15,294	2% CPI increase per year
54200MT - Small Tools	400	1,077	677	1,200	1,300	1,300	1,326	1,353	2% CPI increase per year
54210MT - Supplies - Shop	1,800	3,971	2,371	4,100	4,200	4,300	4,386	4,474	2% CPI increase per year
54220MT - Supplies - Field	2,100	1,685	(435)	1,800	1,900	1,900	1,938	1,977	2% CPI increase per year
Total 54-MT - SERVICE AND SUPPLIES - MAINT	53,900	52,983	(907)	53,400	54,700	55,800	56,916	58,056	1%
54-OP - SERVICE AND SUPPLIES - OP									
54021 - Auto Expense - Fuel	30,000	32,259	2,259	34,700	37,400	38,100	38,882	39,639	7.6% CPI increase per year
54023 - Auto Expense - Tires	8,300	7,251	(1,049)	7,400	7,600	7,800	7,956	8,115	1 Season Employee & 2% CPI Increase for FY2015-FY2018
54030 - Communication	15,800	14,986	(834)	15,600	16,000	16,300	16,626	16,956	Radio \$1,300 x 12
54040 - Due & Subscription	2,000	1,591	(409)	1,700	1,800	1,800	1,836	1,873	1 Season Employee & 2% CPI Increase for FY2015-FY2018
54060 - Equipment Rental	1,000	460	(540)	400	500	500	510	520	In case Equip. Rental is needed
54070 - Insurance	37,200	37,225	25	36,400	36,200	40,000	40,800	41,616	2% CPI increase per year
54075 - Insurance - Vehicle	27,700	30,386	2,686	31,200	31,900	32,500	33,150	33,813	2% CPI increase per year
54080OP - Clothing & Laundry	7,400	8,609	1,209	8,900	9,100	9,300	9,486	9,678	\$120 x 52 wks + \$150 x 8 boots
54150 - Postage & Delivery Charges	100	140	40	-	-	-	-	-	
54182OP - Maintenance of Equipment	38,800	38,135	(665)	38,900	39,700	40,500	41,310	42,136	1 Season Employee & 2% CPI Increase for FY2015-FY2018
54184OP - Maintenance of Structures	7,200	6,836	(362)	7,000	7,200	7,300	7,446	7,596	1 Season Employee & 2% CPI Increase for FY2015-FY2018
54190 - Safety Equipment	4,000	2,527	(1,473)	3,350	3,434	3,520	3,608	3,698	\$750 boots allowances + 2% CPI Increase for FY2015-FY2018
54200OP - Small Tools	1,000	2,173	1,173	2,200	2,300	2,300	2,346	2,393	1 Season Employee & 2% CPI Increase for FY2015-FY2018
54220OP - Supplies	3,800	6,089	2,289	6,200	6,400	6,500	6,630	6,763	1 Season Employee & 2% CPI Increase for FY2015-FY2018
54310 - Special Dept - Chlorine / Salt	27,400	21,280	(6,110)	25,000	25,500	26,000	26,520	27,050	1 Season Employee & 2% CPI Increase for FY2015-FY2018
54320 - Special Dept - Sludge /Chemical	53,100	44,562	(8,538)	45,500	46,500	47,400	48,348	49,315	Sludge \$60 x 595 tons+Hydrogen Peroxide \$7,000+Hydroflocc \$670*12months
54330 - Special Dept - Oxygen/Propane	4,000	1,613	(2,387)	1,600	1,700	1,700	1,734	1,769	1 Season Employee & 2% CPI Increase for FY2015-FY2018
54340 - Special Dept - Emergency	6,300	1,037	(5,263)	1,100	1,200	1,200	1,224	1,248	1 Season Employee & 2% CPI Increase for FY2015-FY2018
54400 - Training	1,300	1,300	-	3,000	3,100	3,200	3,264	3,329	Per Managements
Total 54-OP - SERVICE AND SUPPLIES - OP	276,200	258,451	(17,749)	272,150	280,534	285,920	291,656	297,507	5%
56 - UTILITIES - OP									
56100 - Telephone	35,200	33,800	(1,400)	34,500	35,200	35,900	36,616	37,350	1 Season Employee & 2% CPI Increase for FY2015-FY2018
56210 - Utilities - Electric	93,200	84,828	(8,372)	91,300	96,300	105,800	113,900	122,600	7.6% CPI increase
56220 - Utilities - Gas	3,600	3,408	(194)	3,700	4,000	4,400	4,800	5,200	7.6% CPI increase
56230 - Utilities - Water	7,900	8,703	803	8,900	9,100	9,300	9,486	9,678	1 Season Employee & 2% CPI Increase for FY2015-FY2018
56240 - Utilities - Trash	3,500	3,794	294	3,600	3,700	3,800	3,876	3,954	\$300 x 12 months

**CRESTLINE SANITATION DISTRICT
2013/2014 Budget Detail**

	2013			2014 Budget	2016 Projection	2016 Projection	2017 Projection	2018 Projection	Notes / % Change from 2013 Projection
	2013 Budget	2013 Projection	2013 Budget vs Projection						
56300 - Refuse Disposal	2,100	1,552	(548)	1,800	1,700	1,700	1,734	1,769	1 Season Employee & 2% CPI Increase for FY2015-FY2018
Total 56 - UTILITIES - OP	145,500	136,082	(9,418)	143,600	152,000	160,900	170,414	180,549	6%
59-MT - Depreciation - MAINT									
59100MT - Depreciation Expense	283,885	314,830	30,945	298,900	304,900	311,000	317,220	323,564	Next Year Projection of Depreciation
Total 59-MT - Depreciation - MAINT	283,885	314,830	30,945	298,900	304,900	311,000	317,220	323,564	-5%
59-OP - DEPR & AMORT - OP									
59100 - Depreciation - OP	260,143	291,242	31,099	277,900	283,500	289,200	294,984	300,884	Next Year Projection of Depreciation
Total 59-OP - DEPR & AMORT - OP	260,143	291,242	31,099	277,900	283,500	289,200	294,984	300,884	-5%
Total COGS	2,643,628	2,572,259	(71,369)	2,741,088	2,799,566	2,881,227	2,964,031	3,043,971	7%
Gross Profit	(163,528)	(45,762)	107,766	(212,488)	(270,966)	(352,627)	(435,431)	(515,371)	364%
Expense									
61 - SALARIES AND BENEFIT - ADM									
61010 - Salaries - REG ADM	156,400	86,269	(70,131)	162,744	164,085	167,346	170,672	174,065	Per Compensation Projection
61020 - Salaries - OT ADM	-	54	54	-	-	-	-	-	Per Compensation Projection
61030 - Salaries - VAC ADM	10,400	7,399	(3,001)	11,839	11,899	12,137	12,380	12,627	Per Compensation Projection
61040 - Salaries - SICK ADM	8,200	28,885	20,685	8,854	8,966	9,145	9,326	9,514	Per Compensation Projection
61050 - Salaries - HOLIDAY ADM	9,600	7,606	(1,994)	10,383	10,466	10,676	10,889	11,107	Per Compensation Projection
61090 - Unemployment Expense - ADM	-	-	-	8,000	-	-	-	-	Per Compensation Projection
61100 - Payroll Tax - ADM	2,600	3,641	1,041	5,805	5,852	5,969	6,086	6,209	Per Compensation Projection
61200 - Worker's Comp - ADM	1,200	869	(331)	1,008	1,016	1,036	1,057	1,078	Per Compensation Projection
61300 - Employee Group Insurance - ADM	52,500	40,662	(11,838)	49,314	52,264	55,391	58,705	62,218	Per Compensation Projection
61400 - Retirement - ADM	55,000	39,068	(15,932)	65,727	64,782	66,683	72,299	74,841	Per Compensation Projection
Total 61 - SALARIES AND BENEFIT - ADM	295,900	214,683	(81,217)	323,715	319,330	330,383	341,418	351,660	51%
62 - BOARD EXPENSES									
62100 - Board Director's Fee	12,500	11,186	(1,314)	18,000	18,000	18,000	18,000	18,000	\$300 x 5 Board members x 12 months
62200 - Board Exp - Auto Expense	200	80	(120)	200	200	200	200	200	
62300 - Board Exp - Meals & Lodging	400	279	(121)	400	400	400	400	400	
62400 - Board Exp - Education & Training	1,200	1,150	(50)	1,200	1,200	1,200	1,200	1,200	
Total 62 - BOARD EXPENSES	14,300	12,695	(1,605)	19,800	19,800	19,800	19,800	19,800	56%
63 - PROFESSIONAL SVC - ADM									
63100 - Accounting	38,600	57,446	18,846	44,600	45,500	46,400	47,326	48,275	Acct Support \$30,000(RAMS) + Audit \$11,000(Smith Marion) + CB Support \$300 x 12(Streit & Peters)
63200 - County Services	8,300	4,156	(4,144)	4,200	4,300	4,400	4,488	4,578	PIMS & CO Asses. Maps
63300 - Legal	24,000	41,346	17,346	42,200	43,100	44,000	44,880	45,778	1 Season Employee & 2% CPI Increase for FY2015-FY2018
63500 - Software Support - ADM	35,000	31,938	(3,062)	32,600	33,300	34,000	14,700	14,994	Billing Software \$4,995 x 4(only 2014-2016) + Server Mgmt \$300 x 12 + Software Support \$750 x 12
63900 - Other Professional - ADM	16,400	51,793	35,393	21,800	22,300	22,700	23,154	23,617	Alarm \$765 x 12 + Broker Fee \$650 x 12 + \$4,800 Other
Total 63 - PROFESSIONAL SVC - ADM	122,300	186,679	64,379	145,400	148,500	151,500	134,550	137,242	-22%
64 - SERVICES AND SUPPLIES - ADM									
64030 - Bank Charges	8,600	10,608	2,008	12,180	12,500	12,800	13,056	13,317	Bank Fee \$950 x 12 + Payroll Fee \$30 x 26 PP
64040 - Computer Expense	-	2,077	2,077	2,200	2,300	2,300	2,346	2,393	
64045 - Due & Subscription	150	176	26	200	300	300	306	312	Newspapers - Courier/Mtn News, Alpenhorn News, The SUN

**CRESTLINE SANITATION DISTRICT
2013/2014 Budget Detail**

	2013			2014 Budget	2015 Projection	2016 Projection	2017 Projection	2018 Projection	Notes / % Change from 2013 Projection
	2013 Budget	2013 Projection	2013 Budget vs Projection						
64050 - Contract Labor	15,300	12,876	(2,424)	19,000	19,400	19,800	20,196	20,600	Part Time Admin
64080 - Janitorial Service	7,200	6,340	(860)	6,000	6,200	6,300	6,426	6,555	\$500 x 12
64090 - Lease Equipment - ADM	5,600	9,664	4,064	9,500	10,100	10,300	10,506	10,716	2% CPI Increase from 2013 projection
64095 - Legal Notice	3,200	1,518	(1,682)	1,600	1,700	1,700	1,734	1,769	1 Season Employee & 2% CPI Increase for FY2015-FY2018
64100 - Memberships	13,000	13,515	515	13,800	14,100	14,400	14,688	14,982	Same as FY2013 Projection
64120 - Office Expense	5,000	4,211	(789)	3,600	3,700	3,800	3,876	3,954	\$300 x 12
64130 - Office Supplies	8,000	7,976	1,976	6,000	6,200	6,300	6,426	6,555	\$500 x 12
64135 - Penalties	-	932	932	-	-	-	-	-	
64140 - Pest Control	1,800	1,598	(202)	1,800	1,900	1,900	1,938	1,977	\$150 x 12
64150 - Postage & Delivery	15,000	24,010	9,010	24,000	24,500	25,000	25,500	26,010	\$2,000 x 12
64160 - Printing & Publications	8,500	10,427	1,927	10,700	11,000	11,200	11,424	11,652	
64180 - Maintenance of Equipment	4,200	1,230	(2,970)	4,200	4,300	4,400	4,488	4,578	Inserter \$1,500 x 2 + Feeder \$600 + Stacker \$200 + Mailing Base \$400
64190 - Maintenance of Structure	21,000	21,369	369	6,300	6,500	6,600	6,732	6,867	Landscape \$325 x 12 + Spring Clean Up \$1,400 + Winterization \$1,000
64240 - Travel	1,000	300	(700)	300	400	400	406	416	CWEA DAMS Section Meetings
66000 - Payroll Expenses	-	641	641	800	900	900	918	936	1 Season Employee & 2% CPI Increase for FY2015-FY2018
Total 64 - SERVICES AND SUPPLIES - ADM	115,550	129,467	13,917	122,580	126,000	128,400	130,966	133,589	-5%
68 - BAD DEBTS									
68100 - Bad Debt Expense	35,000	12,847	(22,153)	12,000	12,000	12,000	12,000	12,000	Per Managements
Total 68 - BAD DEBTS	35,000	12,847	(22,153)	12,000	12,000	12,000	12,000	12,000	-7%
69 - DEPR & AMORT - ADM									
69100 - Depreciation - ADM	25,772	25,772	-	25,800	26,400	26,400	26,826	27,467	Same as FY2013 Projection
Total 69 - DEPR & AMORT - ADM	25,772	25,772	-	25,800	26,400	26,400	26,826	27,467	0%
Total Expense	606,822	582,142	(26,680)	849,295	852,030	868,483	868,664	881,758	12%
Net Ordinary Income	(762,350)	(827,804)	134,446	(861,782)	(922,996)	(1,021,110)	(1,101,095)	(1,197,129)	37%
Other Income/Expense									
Other Income									
71 - PROP TAXES									
71100 - Prop Taxes- CURR SEC & UNSEC1%	904,900	872,415	(32,485)	886,000	899,290	912,779	926,471	940,368	1.5% Increase per year from FY2013 Projection
71300 - Prop Taxes-PRI SEC & UNSEC	8,500	6,547	(1,953)	6,500	6,500	6,500	6,500	6,500	Same as FY2013 Projection
71500 - Int & Pen Delinquent Taxes	1,700	1,165	(535)	1,000	1,000	1,000	1,000	1,000	Same as FY2013 Projection
Total 71 - PROP TAXES	915,100	880,126	(34,974)	893,500	906,790	920,279	933,971	947,868	2%
72 - SPECIAL ASSESSMENTS									
72100 - Special Assessment - CURRENT	11,800	11,520	(280)	11,500	11,500	11,500	11,500	11,500	Same as FY2013 Projection
72200 - Special Assessment - PRIOR	1,500	-	(1,500)	-	-	-	-	-	Same as FY2013 Projection
72300 - Special Assessment-DELQ&PENALTY	600	293	(307)	200	200	200	200	200	Same as FY2013 Projection
72400 - Special Assessment SU01-PRIOR	36,000	-	(36,000)	-	-	-	-	-	Same as FY2013 Projection
72500 - Special Assessment SU01-DLQ&PEN	10,500	8,940	(1,560)	3,900	3,900	3,900	3,900	3,900	Same as FY2013 Projection
Total 72 - SPECIAL ASSESSMENTS	60,400	20,754	(39,646)	20,600	20,600	20,600	20,600	20,600	-1%
73 - GRANTS AND AIDS									
73100 - General Tax Levy- HOMEOWNER EXM	12,800	7,955	(4,845)	8,000	8,120	8,242	8,365	8,491	1.5% Increase per year from FY2013 Projection
Total 73 - GRANTS AND AIDS	12,800	7,955	(4,845)	8,000	8,120	8,242	8,365	8,491	1%

**CRESTLINE SANITATION DISTRICT
2013/2014 Budget Detail**

	2013			2014 Budget	2015 Projection	2016 Projection	2017 Projection	2018 Projection	Notes / % Change from 2013 Projection
	2013 Budget	2013 Projection	2013 Budget vs Projection						
76 - CONNECTION FEE									
76000 - Connection Fees	-	7,507	7,507	-	-	-	-	-	
Total 76 - CONNECTION FEE	-	7,507	7,507	-	-	-	-	-	-100%
79 - OTHER INCOMES									
77000 - Interest Income	103,100	130,752	36,652	139,600	139,800	139,800	139,600	139,800	Same as FY2013 Projection
78000 - Gain / Loss on Sales of Fixed A	-	10,950	10,950	-	-	-	-	-	
79100 - Other Sales Income	-	1,479	1,479	-	-	-	-	-	
79200 - Worker's Comp Insurance Claim	-	4,881	4,881	-	-	-	-	-	
79500 - Other Income	1,000	2,496	1,496	1,000	1,000	1,000	1,000	1,000	Same as FY2013 Budget
Total 79 - OTHER INCOMES	104,100	159,558	55,458	140,600	140,800	140,800	140,600	140,800	-12%
Total Other Income	1,092,400	1,075,900	(16,500)	1,062,900	1,076,310	1,089,921	1,103,736	1,117,759	-1%
Other Expense									
80 - OTHER EXPENSES									
81000 - Interest Expense	10,500	10,500	-	8,620	7,115	5,382	3,618	1,825	Per Loan Amort. Schedule
82000 - Net Incr/Decr in Fair Value	6,800	85,050	78,250	85,100	85,100	85,100	85,100	85,100	Same as FY2013 Projection
83000 - Election Cost	-	-	-	20,000	-	25,000	-	20,000	Election
84000 - Tax Deduction	2,500	1,879	(621)	1,900	1,900	1,900	1,900	1,900	Same as FY2013 Projection
Total 80 - OTHER EXPENSES	19,800	97,430	77,630	115,620	94,115	117,382	90,618	108,825	19%
Total Other Expense	19,800	97,430	77,630	115,620	94,115	117,382	90,618	108,825	19%
Net Other Income	1,072,600	978,470	(94,130)	947,080	982,195	972,540	1,013,118	1,008,934	-3%
Net Income	310,250	350,566	40,316	85,298	55,198	(48,570)	(87,976)	(188,195)	-76%
			13%						

CAPITAL IMPROVEMENT PROJECTS

**CRESTLINE SANITATION DISTRICT
Budget 2013/2014**

PROJECT NAME	2013/14	2014/15	2015/16	2016/17	2017/18
<u>CAPITAL PROJECTS:</u>					
Slip Lining	100,000	100,000	100,000	100,000	100,000
Manhole Sealing	100,000	100,000	100,000	100,000	100,000
Cleghorn Forcemain (State to Reimburse)	200,000 (200,000)				
Las Flores Outfall	250,000				
Lake Gregory Lift Station	20,000				
Master Plan Update		150,000			
Upgrade Maintenance Building	10,000				
<hr/>					
TOTAL	\$ 480,000	\$ 350,000	\$ 200,000	\$ 200,000	\$ 200,000
<hr/>					
<u>CAPITAL PURCHASE:</u>					
Hydro Vac Cleaner Truck	\$ 250,000				
Vehicle Replacement		35,000	35,000	35,000	
<hr/>					
TOTAL	\$ 250,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -
<hr/>					
<u>DEBT SERVICE</u>					
CIEBD Loan	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
<hr/>					
TOTAL	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000
<hr/>					
GRAND TOTAL	\$ 838,000	\$ 493,000	\$ 343,000	\$ 343,000	\$ 308,000

CRESTLINE SANITATION DISTRICT
Budget 2013/2014

PROJECT NAME	DESCRIPTION
<u>CAPITAL PROJECTS:</u>	
Slip Lining	Lining inside sewer pipes for cracks and offset joints
Manhole Sealing	Coats inside of manholes
Cleghorn Forcemain (State to Reimburse)	Replace existing Blue Bell Pipe from the plant to the outfall connection with cast iron
Las Flores Outfall	Reposition section of Las Flores Outfall
Lake Gregory Lift Station	Upgrade the Lake Gregory Lift Station Pumping Instrumentation
Master Plan Update	Update the 2000 Master Plan
Upgrade Maintenance Building	Upgrade Maintenance Building with smoke and fire detection equipment
<u>CAPITAL PURCHASE:</u>	
Hydro Vac Cleaner Truck	1 New Vehicle

CASH FLOW

**CRESTLINE SANITATION DISTRICT
Budget 2013/2014**

CASH FLOW

DESCRIPTION	
CASH IN BANK (03/31/13 LESS RESERVES)	(\$733,664.55)
CURRENT REVENUES DUE	321,221.21
LESS CURRENT LIABILITIES	(194,984.58)
Net Operating Proceeds (Deficit) Apr - Jun '13	(9,246.00)
FY2013 Projects - Forest Shade Pump Station	(78,000.00)
BALANCE OF FUNDS AVAIL 6/30/13	(\$694,673.92)
Net Operating Proceeds (Deficit)	(861,782.25)
Depreciation/Amortization	602,600.00
Net Non-Operating Proceeds	947,080.45
Loan Payments Due	(99,156.00)
TOTAL CASH AVAILABLE FOR 2013/2014 PROJECTS	(\$105,931.72)
USE OF CASH AVAILABLE:	
PROJECTS (see Projects List)	\$ 480,000.00
CAPITAL PURCHASES	250,000.00
TOTAL CAPITAL PROJECTS	<u>730,000.00</u>
BALANCE OF FUNDS (NEEDED)	(835,931.72)
Transfer from Reserve Funds	835,931.72
	<u>0.00</u>

JOB CLASSIFICATIONS

**CRESTLINE SANITATION DISTRICT
JOB CLASSIFICATIONS**

Budget 2013/2014

JOB TITLE	SALARY RANGE
Account Clerk I	AL1
Accountant / Bookkeeper	AL3
Electro Mechanical Specialist	AE4
Equipment Maintenance Mechanic	AD7
Maintenance Worker I	AL8
Maintenance Worker II	AL9
Maintenance Worker III	AM1
Treatment Plant Operator I	AM7
Treatment Plant Operator II	AM8
Lead Plant Operator III	AM9
Operations Manager	OM1
District Manager	Contract

SALARY RANGES

CRESTLINE SANITATION DISTRICT
Budget 2013/2014

SALARY RANGES - 2.5% between steps including 2% COLA												
Grade	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	
AL1	15.23	15.61	16.00	16.40	16.81	17.23	17.66	18.10	18.55	19.01	19.49	Hourly
	1,218.04	1,248.49	1,279.70	1,311.69	1,344.48	1,378.10	1,412.55	1,447.86	1,484.06	1,521.16	1,559.19	Apprpx. Bi-Wk
	2,639.08	2,705.05	2,772.68	2,842.00	2,913.05	2,985.87	3,060.52	3,137.03	3,215.46	3,295.85	3,378.24	Apprpx. Month
	31,668.92	32,460.64	33,272.16	34,103.96	34,956.56	35,830.48	36,726.24	37,644.40	38,585.50	39,550.14	40,538.90	Annual
AL3	20.89	21.42	21.95	22.50	23.06	23.64	24.23	24.84	25.46	26.09	26.75	Hourly
	1,671.57	1,713.36	1,756.20	1,800.10	1,845.11	1,891.23	1,938.51	1,986.98	2,036.65	2,087.57	2,139.76	Apprpx. Bi-Wk
	3,621.74	3,712.29	3,805.09	3,900.22	3,997.73	4,097.67	4,200.11	4,305.12	4,412.74	4,523.06	4,636.14	Apprpx. Month
	43,460.93	44,547.45	45,661.14	46,802.67	47,972.73	49,172.05	50,401.35	51,661.39	52,952.92	54,276.74	55,633.66	Annual
AE4	22.50	23.06	23.64	24.23	24.83	25.45	26.09	26.74	27.41	28.10	28.80	Hourly
	1,799.76	1,844.75	1,890.87	1,938.14	1,986.60	2,036.26	2,087.17	2,139.35	2,192.83	2,247.65	2,303.84	Apprpx. Bi-Wk
	3,899.47	3,996.96	4,096.89	4,199.31	4,304.29	4,411.90	4,522.19	4,635.25	4,751.13	4,869.91	4,991.66	Apprpx. Month
	46,793.69	47,963.53	49,162.62	50,391.69	51,651.48	52,942.77	54,266.34	55,622.99	57,013.57	58,438.91	59,899.88	Annual
AD7	22.12	22.67	23.24	23.82	24.41	25.02	25.65	26.29	26.95	27.62	28.31	Hourly
	1,769.35	1,813.59	1,858.93	1,905.40	1,953.03	2,001.86	2,051.91	2,103.20	2,155.79	2,209.68	2,264.92	Apprpx. Bi-Wk
	3,833.60	3,929.44	4,027.67	4,128.37	4,231.58	4,337.36	4,445.80	4,556.94	4,670.87	4,787.64	4,907.33	Apprpx. Month
	46,003.18	47,153.26	48,332.09	49,540.40	50,778.91	52,048.38	53,349.59	54,683.33	56,050.41	57,451.67	58,887.96	Annual
AL8	18.08	18.54	19.00	19.47	19.96	20.46	20.97	21.50	22.03	22.58	23.15	Hourly
	1,446.73	1,482.90	1,519.97	1,557.97	1,596.92	1,636.84	1,677.76	1,719.71	1,762.70	1,806.77	1,851.94	Apprpx. Bi-Wk
	3,134.58	3,212.95	3,293.27	3,375.60	3,459.99	3,546.49	3,635.16	3,726.04	3,819.19	3,914.67	4,012.53	Apprpx. Month
	37,615.01	38,555.39	39,519.27	40,507.26	41,519.94	42,557.93	43,621.88	44,712.43	45,830.24	46,976.00	48,150.40	Annual
AL9	19.40	19.89	20.39	20.90	21.42	21.95	22.50	23.06	23.64	24.23	24.84	Hourly
	1,552.30	1,591.11	1,630.89	1,671.66	1,713.45	1,756.29	1,800.19	1,845.20	1,891.33	1,938.61	1,987.08	Apprpx. Bi-Wk
	3,363.32	3,447.40	3,533.59	3,621.93	3,712.48	3,805.29	3,900.42	3,997.93	4,097.88	4,200.33	4,305.33	Apprpx. Month
	40,359.83	41,368.83	42,403.05	43,463.13	44,549.70	45,663.45	46,805.03	47,975.16	49,174.54	50,403.90	51,664.00	Annual
AM1	21.49	22.03	22.58	23.15	23.73	24.32	24.93	25.55	26.19	26.84	27.51	Hourly
	1,719.52	1,762.51	1,806.58	1,851.74	1,898.03	1,945.48	1,994.12	2,043.97	2,095.07	2,147.45	2,201.14	Apprpx. Bi-Wk
	3,725.64	3,818.78	3,914.25	4,012.10	4,112.40	4,215.21	4,320.60	4,428.61	4,539.33	4,652.81	4,769.13	Apprpx. Month
	44,707.63	45,825.32	46,970.95	48,145.23	49,348.86	50,582.58	51,847.14	53,143.32	54,471.90	55,833.70	57,229.54	Annual
AM7	19.50	19.99	20.49	21.00	21.52	22.06	22.61	23.18	23.76	24.35	24.96	Hourly
	1,559.90	1,598.90	1,638.87	1,679.84	1,721.84	1,764.89	1,809.01	1,854.23	1,900.59	1,948.10	1,996.81	Apprpx. Bi-Wk
	3,379.79	3,464.28	3,550.89	3,639.66	3,730.65	3,823.92	3,919.52	4,017.51	4,117.94	4,220.89	4,326.41	Apprpx. Month
	40,557.46	41,571.40	42,610.68	43,675.95	44,767.85	45,887.04	47,034.22	48,210.08	49,415.33	50,650.71	51,916.98	Annual
AM8	20.95	21.47	22.01	22.56	23.12	23.70	24.29	24.90	25.52	26.16	26.81	Hourly
	1,675.61	1,717.50	1,760.43	1,804.45	1,849.56	1,895.80	1,943.19	1,991.77	2,041.56	2,092.60	2,144.92	Apprpx. Bi-Wk
	3,630.48	3,721.24	3,814.28	3,909.63	4,007.37	4,107.56	4,210.25	4,315.50	4,423.39	4,533.97	4,647.32	Apprpx. Month
	43,565.78	44,654.93	45,771.30	46,915.58	48,088.47	49,290.68	50,522.95	51,786.03	53,080.68	54,407.69	55,767.89	Annual
AM9	23.88	24.48	25.09	25.72	26.36	27.02	27.69	28.39	29.10	29.82	30.57	Hourly
	1,910.39	1,958.15	2,007.11	2,057.29	2,108.72	2,161.44	2,215.47	2,270.86	2,327.63	2,385.82	2,445.47	Apprpx. Bi-Wk
	4,139.19	4,242.67	4,348.73	4,457.45	4,568.89	4,683.11	4,800.19	4,920.19	5,043.20	5,169.28	5,298.51	Apprpx. Month
	49,670.26	50,912.02	52,184.82	53,489.44	54,826.68	56,197.34	57,602.28	59,042.33	60,518.39	62,031.35	63,582.14	Annual
OM1	38.22	39.18	40.16	41.16	42.19	43.25	44.33	45.44	46.57	47.74	48.93	Hourly
	3,008.05	3,110.62	3,213.19	3,315.77	3,418.34	3,520.91	3,623.48	3,726.06	3,828.63	3,931.20	4,033.77	Apprpx. Bi-Wk
	6,517.44	6,739.68	6,961.92	7,184.16	7,406.40	7,628.64	7,850.88	8,073.12	8,295.36	8,517.60	8,739.84	Apprpx. Month
	78,209.28	80,876.16	83,543.04	86,209.92	88,876.80	91,543.68	94,210.56	96,877.44	99,544.32	102,211.20	104,878.08	Annual

RESERVE POLICY

CRESTLINE SANITATION DISTRICT
Reserve Policy
2013/2014

BOARD DESIGNATED RESERVES

1. UNRESTRICTED RESERVES

a) **RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2013/14 Operating Budget Total	\$	3,390,382
Less:		
Depreciation	\$	<u>602,600</u>
		2,787,782
Six Months	x	<u>6/12</u>
Contingency and Operating Reserve		1,393,891
Debt Service Reserve - CIEBD Loan (1 yr.)		<u>107,975</u>

TOTAL RESERVE FOR OPERATIONS **\$ 1,501,866**

b) **RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation 6/30/13	\$	18,991,484
Reserve %	x	<u>25%</u> <u>4,747,871</u>

TOTAL RESERVE FOR REPLACEMENT **\$ 4,747,871**

c) **RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$	27,427,505
Less: Accumulated Depreciation		<u>18,991,484</u>
		8,436,021
Reserve %	x	<u>25%</u> <u>2,109,005</u>

TOTAL RESERVE FOR CATASTROPHE RESPONSE **\$ 2,109,005**

2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital Budget Current Year 730,000

TOTAL RESERVE FOR CAPITAL PROJECTS **\$ 730,000**

TOTAL RESERVES **\$ 9,088,742**

Total Reserves Required		9,088,742
Unrestricted net assets available as of 06/30/13		8,737,424
Unrestricted Net Assets After Reserves		<u>(351,318)</u>

APPROPRIATIONS LIMIT

**CRESTLINE SANITATION DISTRICT
Gann Appropriation Limit
2013/2014**

Year	Prior Year Appropriations Limit	CA per Capita Personal Income		Change in Population		Calculation Factor	Appropriations Limit
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