

# 2015 Annual Budget

Final - June 12, 2014

July 1, 2014 to June 30, 2015

**CRESTLINE SANITATION DISTRICT**  
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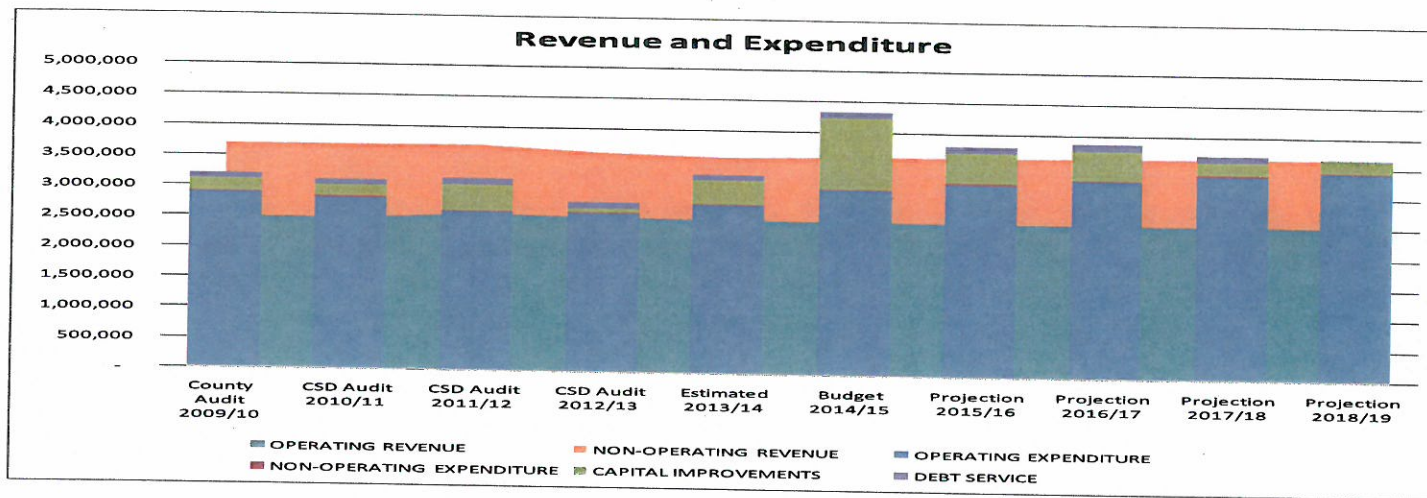
## **EXECUTIVE SUMMARY**

## Fiscal Year 2014-2015 Budget

I am pleased to present to the Board the Crestline Sanitation District's Budget for Fiscal Year 2014-2015.

This Budget has been prepared with the following information:

- 96% of Salary Survey and 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.

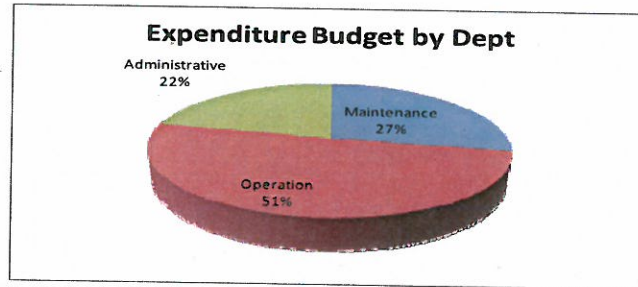


## Operating Budget

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.

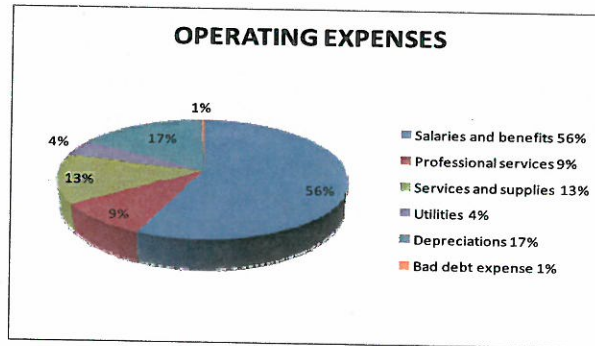


The following table details the breakdown of these expenses by department.

Department	2014/2015 Proposed Budget	% of Total Expenditure
Maintenance	822,883	27%
Operation	1,564,760	51%
Administrative	669,627	22%
<b>Total Expenditure</b>	<b>3,057,270</b>	<b>100%</b>

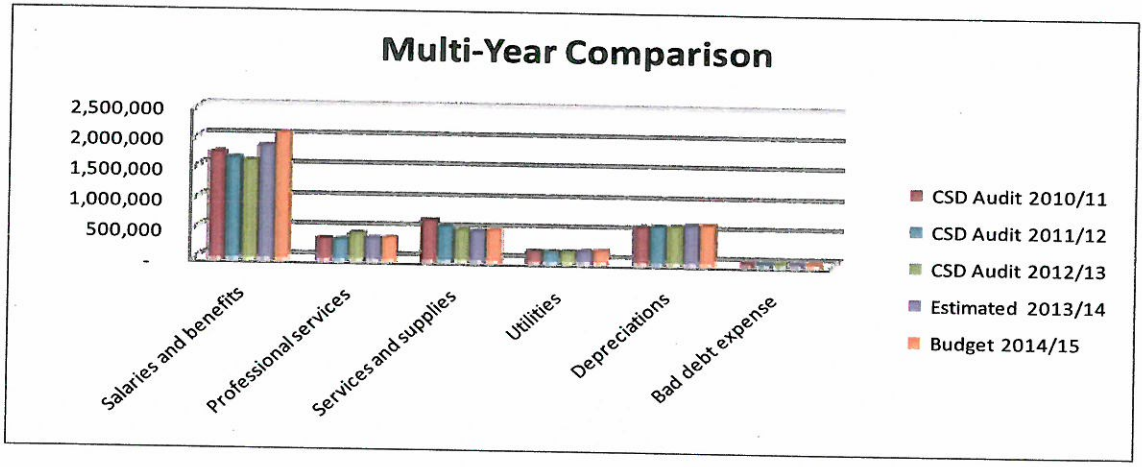
**Operating expenses by Type**

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	CSD Audit 2010/11	CSD Audit 2011/12	CSD Audit 2012/13	Estimated 2013/14	Budget 2014/15
Salaries and benefits	1,726,655	1,637,691	1,595,440	1,842,789	2,067,026
Professional services	316,053	300,080	408,976	323,580	334,100
Services and supplies	642,569	543,747	487,106	468,401	485,673
Utilities	139,227	130,533	134,203	147,388	158,471
Depreciations	570,105	586,266	589,855	602,600	614,800
Bad debt expense	-	-	-	-	12,000
<b>Total operating expenses</b>	<b>3,394,609</b>	<b>3,198,317</b>	<b>3,215,580</b>	<b>3,384,758</b>	<b>3,672,070</b>



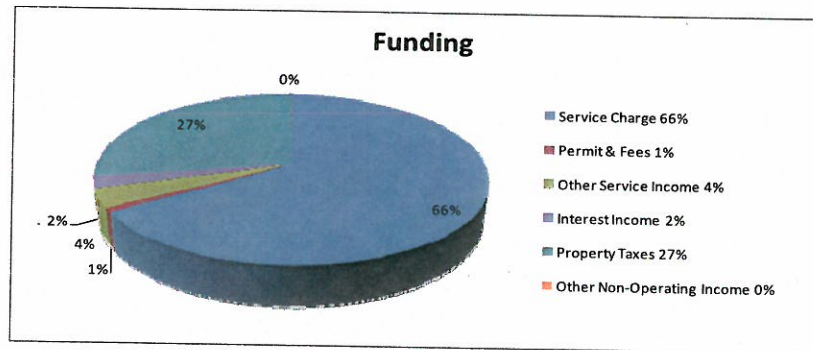
As the chart above indicates, Salaries & Benefits increased by 11% of which 2% is from the COLA and 9% is from updating salaries to 96% of survey. Professional services and Services and Supplies are same as last year. Utilities budget is increased by 7.6% CPI increase in electricity.

**Personnel**

The District work force consists of 20 full-time positions. One full time accounting clerk is added in FY2015.

## 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	Budget 2014/15	% of Total Funding
Service Charge	2,362,800	66%
Permit & Fees	26,500	1%
Other Service Income	129,300	4%
Interest Income	79,000	2%
Property Taxes	989,205	27%
Other Non-Operating Income	1,000	0%
<b>Total Funding</b>	<b>3,587,805</b>	<b>100%</b>



### **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. The budget reflects projected losses from operations of (\$1,153,470). After including net non-operating revenues from taxes and investment earnings of \$1,060,190, the District projects an overall net loss of (\$93,280). The Financial Consultant's recommendation calls for modest increases annually until operating costs are covered.

### **Debt Service**

After the debt principal payment of \$100,860.16, the outstanding debt owed will be reduced to \$313,101.78.

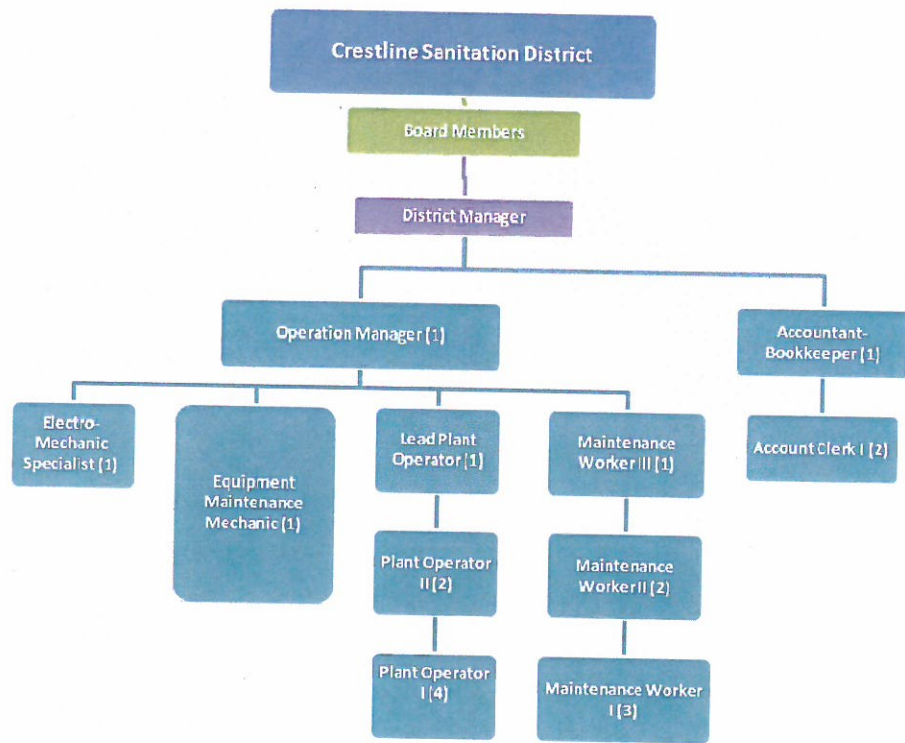
### **Summary**

The Fiscal Year 2014-15 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  
2014/2015 Budget**

**Comparison of Operations**

	County Audit 2009/10	CSD Audit 2010/11	CSD Audit 2011/12	CSD Audit 2012/13	Estimated 2013/14	Budget 2014/15	Projection 2015/16	Projection 2016/17	Projection 2017/18	Projection 2018/19
<b>OPERATING REVENUES</b>										
Charges for services	\$ 2,280,745	2,304,777	\$ 2,406,493	\$ 2,364,126	\$ 2,369,337	\$ 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	21,225	24,580	26,500	26,500	26,500	26,500	26,500
Other services	187,227	155,184	133,393	133,286	128,223	129,300	129,300	129,300	129,300	129,300
<b>Total Operational Income</b>	<b>2,490,960</b>	<b>2,485,214</b>	<b>2,572,645</b>	<b>2,538,638</b>	<b>2,522,140</b>	<b>2,518,600</b>	<b>2,518,600</b>	<b>2,518,600</b>	<b>2,518,600</b>	<b>2,518,600</b>
<b>OPERATING EXPENSES</b>										
Salaries and benefits	1,954,669	1,726,655	1,637,691	1,595,440	1,842,769	2,067,028	2,174,192	2,244,926	2,309,397	2,366,660
Professional services	84,657	316,053	300,080	408,976	323,560	334,100	320,620	327,032	333,573	340,245
Services and supplies	758,586	642,569	543,747	487,106	468,401	485,673	484,715	504,231	513,637	523,836
Utilities	92,338	139,227	130,533	134,203	147,388	158,471	167,800	177,736	189,393	199,871
Depreciation	484,824	570,105	586,266	589,855	602,600	614,800	626,600	638,132	651,915	664,953
Bad debt expense	-	-	-	-	-	12,000	12,000	12,000	12,000	12,000
<b>Total operating expenses</b>	<b>3,375,075</b>	<b>3,394,609</b>	<b>3,198,317</b>	<b>3,215,580</b>	<b>3,384,758</b>	<b>3,672,070</b>	<b>3,795,926</b>	<b>3,905,057</b>	<b>4,009,215</b>	<b>4,107,565</b>
<b>Operating income (loss)</b>	<b>(884,116)</b>	<b>(909,395)</b>	<b>(625,672)</b>	<b>(676,942)</b>	<b>(862,618)</b>	<b>(1,153,470)</b>	<b>(1,277,326)</b>	<b>(1,386,457)</b>	<b>(1,490,615)</b>	<b>(1,588,965)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>										
Interest and investment revenue *	69,203	50,238	67,829	47,107	54,968	79,000	79,000	79,000	79,000	79,000
Property taxes	1,039,504	994,471	951,934	952,126	937,767	951,561	965,722	980,095	994,684	1,009,492
Special assessments	35,330	46,630	82,367	28,416	27,657	27,687	27,687	27,687	27,687	27,687
Other taxes	15,596	-	-	-	-	-	-	-	-	-
Federal / State aid - Homeowner's exemption	13,217	13,443	12,941	12,252	9,810	9,857	10,106	10,258	10,412	10,568
Gain on sale of fixed assets	2,678	-	-	-	-	-	-	-	-	-
Other nonoperating revenue	-	91,131	249	18,272	491	1,000	1,000	1,000	1,000	1,000
Connection fees	22,331	9,887	-	7,507	-	-	-	-	-	-
Interest expense	(15,353)	(13,762)	(14,766)	(10,076)	(8,820)	(7,115)	(5,382)	(3,818)	(1,825)	-
Other nonoperating expense	(7,174)	(3,703)	(2,982)	(1,928)	(2,322)	(1,900)	(26,900)	(1,900)	(26,900)	(1,900)
<b>Total nonoperating revenues (expenses)</b>	<b>1,175,332</b>	<b>1,188,435</b>	<b>1,117,472</b>	<b>1,053,678</b>	<b>1,019,571</b>	<b>1,060,190</b>	<b>1,051,233</b>	<b>1,092,522</b>	<b>1,084,058</b>	<b>1,125,847</b>
<b>Change in net assets</b>	<b>\$ 291,216</b>	<b>\$ 279,040</b>	<b>\$ 491,800</b>	<b>\$ 376,736</b>	<b>\$ 156,953</b>	<b>\$ (93,280)</b>	<b>\$ (226,093)</b>	<b>\$ (293,935)</b>	<b>\$ (406,557)</b>	<b>\$ (463,119)</b>
<b>OPERATING REVENUE</b>	<b>2,490,960</b>	<b>2,485,214</b>	<b>2,572,645</b>	<b>2,538,638</b>	<b>2,522,140</b>	<b>2,518,600</b>	<b>2,518,600</b>	<b>2,518,600</b>	<b>2,518,600</b>	<b>2,518,600</b>
<b>NON-OPERATING REVENUE</b>	<b>1,197,859</b>	<b>1,205,900</b>	<b>1,135,220</b>	<b>1,065,680</b>	<b>1,030,713</b>	<b>1,069,205</b>	<b>1,083,515</b>	<b>1,098,040</b>	<b>1,112,783</b>	<b>1,127,747</b>
<b>TOTAL REVENUES</b>	<b>3,688,819</b>	<b>3,691,114</b>	<b>3,707,865</b>	<b>3,604,318</b>	<b>3,552,853</b>	<b>3,587,805</b>	<b>3,602,115</b>	<b>3,616,640</b>	<b>3,631,383</b>	<b>3,646,347</b>
<b>OPERATING EXPENDITURES</b>	<b>2,890,251</b>	<b>2,824,504</b>	<b>2,612,051</b>	<b>2,625,725</b>	<b>2,782,158</b>	<b>3,057,270</b>	<b>3,169,326</b>	<b>3,265,925</b>	<b>3,367,300</b>	<b>3,442,612</b>
<b>NON-OPERATING EXPENDITURES</b>	<b>22,527</b>	<b>17,465</b>	<b>17,748</b>	<b>12,002</b>	<b>11,142</b>	<b>9,015</b>	<b>32,262</b>	<b>5,518</b>	<b>26,725</b>	<b>1,900</b>
<b>CAPITAL PROJECTS / PURCHASES</b>	<b>191,038</b>	<b>179,065</b>	<b>425,768</b>	<b>57,798</b>	<b>384,362</b>	<b>1,068,500</b>	<b>635,000</b>	<b>385,000</b>	<b>200,000</b>	<b>200,000</b>
<b>DEBT SERVICE</b>	<b>92,622</b>	<b>94,214</b>	<b>94,214</b>	<b>97,480</b>	<b>99,156</b>	<b>100,880</b>	<b>102,594</b>	<b>104,357</b>	<b>106,151</b>	<b>106,151</b>
<b>TOTAL EXPENDITURES</b>	<b>3,196,438</b>	<b>3,115,248</b>	<b>3,149,781</b>	<b>2,793,005</b>	<b>3,276,816</b>	<b>4,235,645</b>	<b>3,939,202</b>	<b>3,760,800</b>	<b>3,692,176</b>	<b>3,644,512</b>
<b>Net Cash</b>	<b>492,380</b>	<b>575,866</b>	<b>558,084</b>	<b>811,313</b>	<b>276,035</b>	<b>(647,840)</b>	<b>(337,087)</b>	<b>(144,160)</b>	<b>(60,793)</b>	<b>1,834</b>

\* Interest and investment revenue = Interest income, Realized gain/loss & Net Incr/Decr Fair Value

## **BUDGET SUMMARY**

**CRESTLINE SANITATION DISTRICT  
2014/2015 Budget Summary**

	2013/2014		2013/2014 Budget	% of		% of		% of		% of	
	Jul 13 - Feb 14 Actual	Estimated Total		2014/2015 Budget	Operating Revenue	2015/2016 Projection	Operating Revenue	2016/2017 Projection	Operating Revenue	2017/2018 Projection	Operating Revenue
<b>Operational Income/Expense</b>											
<b>Income</b>											
<b>40 - REVENUE</b>											
41 - Sewer Service Fees	1,526,439	2,286,439	2,280,000	2,280,000	91%	2,280,000	91%	2,280,000	91%	2,280,000	91%
42 - Sewer Penalties	55,298	82,888	82,800	82,800	3%	82,800	3%	82,800	3%	82,800	3%
43 - Pumped Waste Permits	17,704	22,538	14,500	23,000	1%	23,000	1%	23,000	1%	23,000	1%
44 - Permit & Inspection Fees	976	2,043	3,500	3,500	0%	3,500	0%	3,500	0%	3,500	0%
46 - Cleghorn State Reimbursements	50,878	120,628	139,500	121,000	5%	121,000	5%	121,000	5%	121,000	5%
47 - Pilot Rock Camp Fee	4,550	7,150	7,800	7,800	0%	7,800	0%	7,800	0%	7,800	0%
49 - Other Charges	279	445	500	500	0%	500	0%	500	0%	500	0%
<b>Total Operational Income</b>	<b>1,656,024</b>	<b>2,522,141</b>	<b>2,528,600</b>	<b>2,518,600</b>	<b>100%</b>	<b>2,518,600</b>	<b>100%</b>	<b>2,518,600</b>	<b>100%</b>	<b>2,518,600</b>	<b>100%</b>
<b>Operating Expense</b>											
<b>MT</b>											
51 - SALARIES & BENEFIT	427,308	660,642	658,615	704,183	28%	736,833	29%	755,637	30%	774,267	31%
53 - PROFESSIONAL SVC	23,671	40,638	50,900	67,300	3%	68,600	3%	69,972	3%	71,371	3%
54 - SERVICE AND SUPPLIES	24,999	42,799	53,400	51,400	2%	52,500	2%	53,550	2%	54,622	2%
<b>Subtotal - MT</b>	<b>476,038</b>	<b>744,079</b>	<b>762,915</b>	<b>822,883</b>	<b>33%</b>	<b>857,933</b>	<b>34%</b>	<b>879,159</b>	<b>35%</b>	<b>900,260</b>	<b>36%</b>
<b>OP</b>											
51 - SALARIES & BENEFIT	564,301	877,169	875,123	978,652	39%	1,033,785	41%	1,065,650	42%	1,093,499	43%
53 - PROFESSIONAL SVC	70,362	107,185	110,500	114,200	5%	116,400	5%	118,728	5%	121,102	5%
54 - SERVICE AND SUPPLIES	193,910	289,264	286,950	313,437	12%	319,515	13%	325,923	13%	332,459	13%
<b>Subtotal - OP</b>	<b>828,572</b>	<b>1,273,629</b>	<b>1,272,573</b>	<b>1,406,289</b>	<b>56%</b>	<b>1,469,699</b>	<b>58%</b>	<b>1,510,301</b>	<b>60%</b>	<b>1,547,059</b>	<b>61%</b>
56 - UTILITIES	99,522	147,388	143,600	158,471	6%	167,800	7%	177,736	7%	188,303	7%
59 - DEPRECIATIONS & AMORTIZATION	384,533	576,800	576,800	588,400	23%	600,200	24%	612,204	24%	624,448	25%
<b>Total Operating Expense</b>	<b>1,788,665</b>	<b>2,741,896</b>	<b>2,754,888</b>	<b>2,876,043</b>	<b>118%</b>	<b>3,065,632</b>	<b>123%</b>	<b>3,179,399</b>	<b>126%</b>	<b>3,260,160</b>	<b>129%</b>
<b>Gross Profit</b>	<b>(132,642)</b>	<b>(219,755)</b>	<b>(226,288)</b>	<b>(457,443)</b>		<b>(577,032)</b>		<b>(660,799)</b>		<b>(741,560)</b>	
<b>General &amp; Administrative Expense</b>											
61 - SALARIES AND BENEFIT - ADM	199,740	304,978	323,714	384,191	15%	403,574	16%	423,639	17%	441,632	18%
62 - BOARD EXPENSES	4,100	10,700	19,800	19,800	1%	19,800	1%	19,800	1%	19,800	1%
63 - PROFESSIONAL SVC - ADM	127,280	175,747	145,400	152,600	6%	135,620	5%	136,332	5%	141,100	6%
64 - SERVICES AND SUPPLIES - ADM	67,816	103,938	108,780	101,036	4%	102,900	4%	104,958	4%	107,056	4%
68 - BAD DEBTS	21,700	21,700	12,000	12,000	0%	12,000	0%	12,000	0%	12,000	0%
69 - DEPR & AMORT - ADM	17,200	25,800	25,800	26,400	1%	26,400	1%	26,928	1%	27,467	1%
<b>Total General &amp; Administrative Expense</b>	<b>437,837</b>	<b>642,863</b>	<b>635,494</b>	<b>696,027</b>	<b>28%</b>	<b>700,294</b>	<b>28%</b>	<b>725,657</b>	<b>29%</b>	<b>749,055</b>	<b>30%</b>
<b>Net Operational Income (deficit)</b>	<b>(570,478)</b>	<b>(662,619)</b>	<b>(661,782)</b>	<b>(1,153,470)</b>	<b>-46%</b>	<b>(1,277,326)</b>	<b>-51%</b>	<b>(1,386,457)</b>	<b>-55%</b>	<b>(1,490,615)</b>	<b>-59%</b>
<b>Non-Operational Income (Expense)</b>											
71 - PROP TAXES	545,737	937,787	893,500	951,561	38%	965,722	38%	980,995	39%	994,684	39%
72 - SPECIAL ASSESSMENTS	23,107	27,657	20,600	27,687	1%	27,687	1%	27,687	1%	27,687	1%
73 - GRANTS AND AIDS	5,810	9,810	8,000	9,957	0%	10,106	0%	10,258	0%	10,412	0%
76 - CONNECTION FEE	-	-	-	-	0%	-	0%	-	0%	-	0%
77 - INTEREST INCOME	78,584	125,184	139,800	139,800	6%	139,800	6%	139,800	6%	139,800	6%
79 - OTHER INCOME	(9,297)	(8,963)	1,000	1,000	0%	1,000	0%	1,000	0%	1,000	0%
80 - OTHER EXPENSES *	7,413	(71,904)	(95,820)	(69,815)	-3%	(83,082)	-4%	(66,319)	-3%	(89,525)	-4%
<b>Net Non-Operational Income (deficit)</b>	<b>651,354</b>	<b>1,019,571</b>	<b>967,080</b>	<b>1,060,189</b>	<b>42%</b>	<b>1,051,233</b>	<b>42%</b>	<b>1,092,522</b>	<b>43%</b>	<b>1,084,056</b>	<b>43%</b>
<b>Change in Net Assets</b>	<b>80,876</b>	<b>156,952</b>	<b>105,298</b>	<b>(93,280)</b>	<b>-4%</b>	<b>(226,093)</b>	<b>-9%</b>	<b>(293,935)</b>	<b>-12%</b>	<b>(408,557)</b>	<b>-16%</b>

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

**BUDGET DETAIL**



**CRESTLINE SANITATION DISTRICT  
2014/2015 Budget Detail**

Ordinary Income/Expense	2014			2015 Budget	2016 Projection	2017 Projection	2018 Projection	2019 Projection	Notes /	% Change from 2014 Projection
	2014 Budget	2014 Projection	2014 Budget vs Projection							
<b>Income</b>										
<b>40 - REVENUE</b>										
41000 - Sewer Service Fees	2,280,000	2,286,439	6,439	2,280,000	2,280,000	2,280,000	2,280,000	2,280,000	\$380,000 x 6	
42000 - Sewer Penalties	82,800	82,898	98	82,800	82,800	82,800	82,800	82,800	\$13,800 x 6	
43000 - Pumped Waste Permits	14,500	22,538	8,038	23,000	23,000	23,000	23,000	23,000	Same as FY2014 Projection	
44000 - Permit & Inspection Fees	3,500	2,043	(1,457)	3,500	3,500	3,500	3,500	3,500	Same as FY2014 budget	
46000 - Cleghorn State Reimbursement	139,500	120,628	(18,872)	121,000	121,000	121,000	121,000	121,000	Same as FY2014 Projection	
47000 - Pilot Rock Camp Fee	7,800	7,150	(650)	7,800	7,800	7,800	7,800	7,800	\$650 x 12 months	
48000 - Other Service Fees	500	445	(55)	500	500	500	500	500	Same as FY2014 budget	
<b>Total 40 - REVENUE</b>	<b>2,528,600</b>	<b>2,522,141</b>	<b>(6,459)</b>	<b>2,516,600</b>	<b>2,516,600</b>	<b>2,516,600</b>	<b>2,516,600</b>	<b>2,516,600</b>		0%
<b>Total Income</b>	<b>2,528,600</b>	<b>2,522,141</b>	<b>(6,459)</b>	<b>2,516,600</b>	<b>2,516,600</b>	<b>2,516,600</b>	<b>2,516,600</b>	<b>2,516,600</b>		0%
<b>Cost of Goods Sold</b>										
<b>51-MT - Salaries &amp; Benefit - MAINT</b>										
51010MT - Salaries - REG	305,514	298,016	(7,498)	325,927	338,778	345,511	352,380	359,387	Per Compensation Projection - CSD Board	
51020MT - Salaries - OT	0	-	-	-	-	-	-	-	Per Compensation Projection - CSD Board	
51030MT - Salaries - VAC	24,009	25,764	1,755	28,113	31,466	32,095	32,737	33,392	Per Compensation Projection - CSD Board	
51040MT - Salaries - SICK	16,781	17,856	1,075	18,037	18,868	19,245	19,830	20,023	Per Compensation Projection - CSD Board	
51050MT - Salaries - HOLIDAY	19,590	22,968	3,378	21,057	22,026	22,467	22,916	23,374	Per Compensation Projection - CSD Board	
51060MT - Salaries - ON CALL / STANDBY	18,581	21,181	2,600	18,581	18,581	18,581	18,581	18,581	Per Compensation Projection - CSD Board	
51070MT - Salaries - CALL BACK	600	684	84	600	600	600	600	600	Per Compensation Projection - CSD Board	
51100MT - Payroll Tax	7,689	6,505	(1,184)	8,234	8,594	8,758	8,925	9,095	Per Compensation Projection - CSD Board	
51150MT - Unemployment Expense	3,200	3,799	599	3,200	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board	
51200MT - Worker's Comp	24,260	23,422	(838)	25,979	27,115	27,631	28,158	28,695	Per Compensation Projection - CSD Board	
51300MT - Employee Group Insurance	102,316	102,187	(129)	99,002	104,797	110,940	117,451	124,353	Per Compensation Projection - CSD Board	
51400MT - Retirement	136,075	138,260	2,185	155,453	162,807	166,608	169,688	172,849	Per Compensation Projection - CSD Board	
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>658,815</b>	<b>660,642</b>	<b>2,027</b>	<b>704,183</b>	<b>736,833</b>	<b>755,637</b>	<b>774,267</b>	<b>793,550</b>		7%
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>										
51010OP - Salaries - REG	429,066	443,808	14,722	483,786	512,529	527,544	540,419	551,175	Per Compensation Projection - CSD Board	
51020OP - Salaries - OT	0	3,971	3,971	-	-	-	-	-	Per Compensation Projection - CSD Board	
51030OP - Salaries - VAC	32,336	28,603	(3,733)	37,320	39,448	40,452	41,367	42,194	Per Compensation Projection - CSD Board	
51040OP - Salaries - SICK	23,514	15,376	(8,138)	26,573	28,155	28,976	29,682	30,276	Per Compensation Projection - CSD Board	
51050OP - Salaries - HOLIDAY	27,450	28,363	913	31,021	32,888	33,826	34,651	35,344	Per Compensation Projection - CSD Board	

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	2014			2015 Budget	2016 Projection	2017 Projection	2018 Projection	2019 Projection	Notes / % Change from 2014 Projection
	2014 Budget	2014 Projection	2014 Budget vs Projection						
51060OP - Salaries - ON CALL / STANDBY	26,347	20,916	(5,431)	26,347	26,347	26,347	26,347	26,347	Per Compensation Projection - CSD Board
51070OP - Salaries - Call Back	600	1,430	830	600	600	600	600	600	Per Compensation Projection - CSD Board
51100OP - Payroll Tax	10,775	8,386	(2,389)	12,101	12,787	13,143	13,449	13,707	Per Compensation Projection - CSD Board
51200OP - Worker's Comp	33,994	32,013	(1,981)	38,176	40,343	41,466	42,433	43,245	Per Compensation Projection - CSD Board
51300OP - Employee Group Insurance	111,144	115,456	4,312	111,924	117,480	123,370	129,616	136,238	Per Compensation Projection - CSD Board
51400OP - Retirement	179,877	178,847	(1,030)	210,603	223,230	229,927	234,935	239,355	Per Compensation Projection - CSD Board
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>875,123</b>	<b>877,169</b>	<b>2,046</b>	<b>976,652</b>	<b>1,033,785</b>	<b>1,065,650</b>	<b>1,093,499</b>	<b>1,118,480</b>	12%
<b>53-MT - PROFESSIONAL SVC-MAINT</b>									
53300MT - Engineering	25,000	20,542	(4,458)	25,500	26,000	26,520	27,050	27,591	2% CPI increase from FY2014 budget
53400MT - Laboratory Analysis	0	139	139	-	-	-	-	-	
53900MT - Other Professional Svc	5,900	3,087	(2,813)	1,000	1,000	1,020	1,040	1,061	Drug Test, DMV Medical, Underground Svc Alert
53910MT - Seasonal MT Workers-MT	20,000	16,870	(3,130)	40,800	41,600	42,432	43,281	44,147	2 Seasonal Employees
<b>Total 53-MT - PROFESSIONAL SVC-MAINT</b>	<b>50,900</b>	<b>40,638</b>	<b>(10,262)</b>	<b>67,300</b>	<b>68,600</b>	<b>69,972</b>	<b>71,371</b>	<b>72,799</b>	66%
<b>53-OP - PROFESSIONAL SVC - OP</b>									
53300OP - Engineering	25,000	24,744	(256)	25,500	26,000	26,520	27,050	27,591	2% CPI increase from FY2014 budget
53400OP - Laboratory Analysis	45,500	37,323	(8,177)	46,500	47,400	48,348	49,315	50,301	\$3,500 per month x 13 months ( 1 month = for spill if needed) + 2% CPI increase
53700 - Permits & Fees	30,000	36,445	6,445	32,000	32,600	33,252	33,917	34,595	Per Management
53900OP - Other Professional	10,000	8,683	(1,317)	10,200	10,400	10,608	10,820	11,036	Resource Mgmt Svc, DMV Medical
<b>Total 53-OP - PROFESSIONAL SVC - OP</b>	<b>110,500</b>	<b>107,195</b>	<b>(3,305)</b>	<b>114,200</b>	<b>116,400</b>	<b>118,728</b>	<b>121,102</b>	<b>123,523</b>	7%
<b>54-MT - SERVICE AND SUPPLIES - MAINT</b>									
54080MT - Clothing & Laundry	10,000	9,372	(628)	10,200	10,400	10,608	10,820	11,036	\$151 x 52 wks + \$150 x 9 Boots + \$150 x 15 / 3 snow boots + 2% CPI increase
54170MT - Repairs & Maint. - Auto	18,200	12,552	(5,648)	18,600	19,000	19,380	19,768	20,163	2% CPI increase from FY2014 budget
54182MT - Maintenance of Equipment	4,000	5,043	1,043	5,100	5,200	5,304	5,410	5,518	Same as FY2014 Projection
54184MT - Maintenance of Structures	14,100	7,417	(6,683)	8,000	8,200	8,364	8,531	8,702	Same as FY2014 Projection
54200MT - Small Tools	1,200	1,084	(116)	1,300	1,300	1,326	1,353	1,380	2% CPI increase from FY2014 budget
54210MT - Supplies - Shop	4,100	4,066	(34)	4,200	4,300	4,386	4,474	4,563	2% CPI increase from FY2014 budget
54220MT - Supplies - Field	1,600	3,265	1,465	4,000	4,100	4,182	4,266	4,351	Per Management
<b>Total 54-MT - SERVICE AND SUPPLIES - MAINT</b>	<b>53,400</b>	<b>42,799</b>	<b>(10,601)</b>	<b>51,400</b>	<b>52,500</b>	<b>53,550</b>	<b>54,822</b>	<b>55,713</b>	20%
<b>54-OP - SERVICE AND SUPPLIES - OP</b>									
54021 - Auto Expense - Fuel	34,700	32,208	(2,492)	37,400	38,100	38,862	39,639	40,432	7.6% CPI increase per year
54023 - Auto Expense - Tires	7,400	5,191	(2,209)	7,600	7,800	7,956	8,115	8,277	2% CPI increase from FY2014 budget
54030 - Communication	16,600	15,478	(1,122)	18,000	16,300	16,626	16,959	17,298	Radio \$1,300 x 12 + 2% CPI increase

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	2014			2015 Budget	2016 Projection	2017 Projection	2018 Projection	2019 Projection	Notes / % Change from 2014 Projection
	2014 Budget	2014 Projection	2014 Budget vs Projection						
54040 - Due & Subscription	1,700	1,453	(247)	1,800	1,800	1,836	1,873	1,910	2% CPI increase from FY2014 budget
54060 - Equipment Rental	400	133	(267)	500	500	510	520	530	In case Equip. Rental is needed
54070 - Insurance	38,400	38,952	552	39,200	40,000	40,800	41,616	42,448	2% CPI increase from FY2014 budget
54075 - Insurance - Vehicle	31,200	28,029	(3,171)	31,900	32,500	33,150	33,813	34,489	2% CPI increase from FY2014 budget
54080OP - Clothing & Laundry	8,900	9,266	366	9,100	9,300	9,486	9,676	9,870	\$120 x 52 wks + \$150 x 8 boots + 2% CPI increase
54090 - Lodge / Meals	0	972	972	1,000	1,000	1,020	1,040	1,061	2% CPI increase from FY2014 projection
54150 - Postage & Delivery Charges	0	125	125	-	-	-	-	-	
54182OP - Maintenance of Equipment	38,900	36,642	(2,258)	39,700	40,500	41,310	42,136	42,979	2% CPI increase from FY2014 budget
54184OP - Maintenance of Structures	7,000	12,774	5,774	13,000	13,300	13,666	13,837	14,114	Same as FY2014 Projection
54185 - Membership	13,800	19,219	5,419	19,603	19,995	20,395	20,803	21,219	2% CPI increase from FY2014 projection
54190 - Safety Equipment	3,350	3,305	(45)	3,434	3,520	3,608	3,698	3,790	\$750 boots allowances + 2% CPI Increase
54200OP - Small Tools	2,200	1,107	(1,093)	2,300	2,300	2,346	2,393	2,441	2% CPI increase from FY2014 budget
54220OP - Supplies	6,200	5,810	(391)	6,400	6,500	6,630	6,763	6,898	2% CPI increase from FY2014 budget
54310 - Special Dept - Chlorine / Salt	25,000	23,382	(1,618)	25,500	26,000	26,520	27,050	27,591	2% CPI increase from FY2014 budget
54320 - Special Dept - Sludge /Chemical	45,500	43,746	(1,754)	46,500	47,400	48,348	49,315	50,301	Sludge \$60 x 595 tons+Hydrogen Peroxide \$7,000+Hydrofloc \$870*12months + 2% CPI increase
54330 - Special Dept - Oxygen/Propane	1,600	4,245	2,645	4,300	4,400	4,488	4,578	4,670	Same as FY2014 Projection
54340 - Special Dept - Emergency	1,100	1,257	157	1,200	1,200	1,224	1,248	1,273	2% CPI increase from FY2014 budget
54400 - Training	3,000	5,973	2,973	7,000	7,100	7,242	7,387	7,535	Per Management
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>	<b>285,950</b>	<b>289,264</b>	<b>3,314</b>	<b>313,437</b>	<b>319,515</b>	<b>325,923</b>	<b>332,459</b>	<b>339,126</b>	<b>8%</b>
<b>56 - UTILITIES - OP</b>									
56100 - Telephone	34,500	33,669	(831)	35,200	35,900	36,618	37,350	38,097	2% CPI increase from FY2014 budget
56210 - Utilities - Electric	91,300	96,232	4,932	103,546	111,500	120,000	129,200	139,100	7.6% CPI increase from FY2014 Projection
56220 - Utilities - Gas	3,700	3,834	134	4,125	4,500	4,900	5,300	5,800	7.6% CPI increase from FY2014 Projection
56230 - Utilities - Water	8,900	8,116	(784)	9,100	9,300	9,486	9,676	9,870	2% CPI increase from FY2014 budget
56240 - Utilities - Trash	3,600	4,753	1,153	4,800	4,900	4,998	5,098	5,200	\$400 x 12 months (Same as FY2014 Projection)
56300 - Refuse Disposal	1,600	783	(817)	1,700	1,700	1,734	1,769	1,804	2% CPI increase from FY2014 budget
<b>Total 56 - UTILITIES - OP</b>	<b>143,600</b>	<b>147,388</b>	<b>3,788</b>	<b>158,471</b>	<b>167,800</b>	<b>177,736</b>	<b>186,393</b>	<b>199,871</b>	<b>8%</b>
<b>59-MT - Depreciation - MAINT</b>									
59100MT - Depreciation Expense	298,900	298,900	-	304,900	311,000	317,220	323,564	330,035	Next Year Projection of Depreciation
<b>Total 59-MT - Depreciation - MAINT</b>	<b>298,900</b>	<b>298,900</b>	<b>-</b>	<b>304,900</b>	<b>311,000</b>	<b>317,220</b>	<b>323,564</b>	<b>330,035</b>	<b>2%</b>

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	2014			2015 Budget	2016 Projection	2017 Projection	2018 Projection	2019 Projection	Notes / % Change from 2014 Projection
	2014 Budget	2014 Projection	2014 Budget vs Projection						
59-OP - DEPR & AMORT - OP									
59100 - Depreciation - OP	277,900	277,900	-	283,500	289,200	294,984	300,884	306,902	Next Year Projection of Depreciation
Total 59-OP - DEPR & AMORT - OP	277,900	277,900	-	283,500	289,200	294,984	300,884	306,902	
Total COGS	2,754,888	2,741,896	(12,992)	2,976,043	3,095,632	3,179,399	3,260,160	3,339,999	2%
Gross Profit	(226,288)	(219,755)	6,533	(457,443)	(577,032)	(660,799)	(741,560)	(821,399)	9%
Expense									108%
61 - SALARIES AND BENEFIT - ADM									
61010 - Salaries - REG ADM	162,744	173,342	10,598	201,959	213,271	222,998	233,443	240,588	Per Compensation Projection - CSD Board
61020 - Salaries - OT ADM	0	686	686	-	-	-	-	-	Per Compensation Projection - CSD Board
61030 - Salaries - VAC ADM	11,839	6,787	(5,052)	13,590	13,764	15,894	16,507	16,948	Per Compensation Projection - CSD Board
61040 - Salaries - SICK ADM	8,894	4,345	(4,549)	10,993	11,582	12,190	12,756	13,145	Per Compensation Projection - CSD Board
61050 - Salaries - HOLIDAY ADM	10,383	7,112	(3,271)	12,833	13,521	14,230	14,892	15,345	Per Compensation Projection - CSD Board
61090 - Unemployment Expense - ADM	8,000	604	(7,396)	-	-	-	-	-	Per Compensation Projection - CSD Board
61100 - Payroll Tax - ADM	5,805	4,363	(1,442)	7,171	7,173	7,533	7,865	8,080	Per Compensation Projection - CSD Board
61200 - Worker's Comp - ADM	1,008	957	(51)	1,245	1,311	1,380	1,444	1,487	Per Compensation Projection - CSD Board
61300 - Employee Group Insurance - ADM	49,314	41,452	(7,862)	54,459	56,629	58,633	60,234	61,931	Per Compensation Projection - CSD Board
61400 - Retirement - ADM	65,727	65,330	(397)	61,941	86,324	90,781	94,492	97,106	Per Compensation Projection - CSD Board
Total 61 - SALARIES AND BENEFIT - ADM	323,714	304,978	(18,736)	384,191	403,574	423,639	441,632	454,631	26%
62 - BOARD EXPENSES									
62100 - Board Director's Fee	18,000	10,100	(7,900)	18,000	18,000	18,000	18,000	18,000	\$300 x 5 Board members x 12 months
62200 - Board Exp - Auto Expense	200	67	(133)	200	200	200	200	200	Same as FY2014 budget
62300 - Board Exp - Meals & Lodging	400	133	(267)	400	400	400	400	400	Same as FY2014 budget
62400 - Board Exp - Education & Training	1,200	400	(800)	1,200	1,200	1,200	1,200	1,200	Same as FY2014 budget
Total 62 - BOARD EXPENSES	19,800	10,700	(9,100)	19,800	19,800	19,800	19,800	19,800	85%
63 - PROFESSIONAL SVC - ADM									
63100 - Accounting	44,600	70,797	26,197	45,500	46,400	47,328	48,275	49,241	2% CPI increase from FY2014 budget
63200 - County Services	4,200	2,200	(2,000)	4,300	4,400	4,488	4,578	4,670	PIMS & CO Asses. Maps
63300 - Legal	42,200	48,623	6,423	43,100	44,000	44,880	45,778	46,694	2% CPI increase from FY2014 budget
63500 - Software Support - ADM	32,600	34,880	2,280	37,400	18,120	18,482	18,852	19,229	Billing Software \$4,995 x 4 (only 2014/2015) + Server Mgmt \$300 x 12 + Software Support \$750 x 12 + 500 QB annual payroll + 300 x 12 MuniBilling +2% CPI increase

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	2014			2015 Budget	2016 Projection	2017 Projection	2018 Projection	2019 Projection	Notes / % Change from 2014 Projection
	2014 Budget	2014 Projection	2014 Budget vs Projection						
63900 · Other Professional - ADM	21,800	19,247	(2,553)	22,300	22,700	23,154	23,617	24,089	Alarm \$765 x 12 + Broker Fee \$650 x 12 + \$4,800 Other + 2% CPI Increase
<b>Total 63 · PROFESSIONAL SVC - ADM</b>	<b>145,400</b>	<b>175,747</b>	<b>30,347</b>	<b>152,800</b>	<b>135,620</b>	<b>138,332</b>	<b>141,100</b>	<b>143,923</b>	-13%
<b>64 · SERVICES AND SUPPLIES - ADM</b>									
64030 · Bank Charges	12,180	10,030	(2,150)	12,500	12,800	13,056	13,317	13,583	2% CPI increase from FY2014 budget
64040 · Computer Expense	2,200	2,011	(189)	2,300	2,300	2,346	2,393	2,441	2% CPI increase from FY2014 budget
64045 · Due & Subscription	200	2,330	2,130	2,776	2,800	2,856	2,913	2,971	WERF \$2300 + \$23 x 12 Checkmate + \$200 Misc
64050 · Contract Labor	19,000	11,816	(7,184)	-	-	-	-	-	No more part-time admin. contractor
64080 · Janitorial Service	6,000	7,310	1,310	8,060	8,200	8,364	8,531	8,702	\$155 x 52 weeks
64090 · Lease Equipment - ADM	9,900	10,640	740	10,900	11,100	11,322	11,548	11,779	2% CPI increase from FY2014 projection
64095 · Legal Notice	1,600	934	(666)	1,700	1,700	1,734	1,769	1,804	2% CPI increase from FY2014 budget
64120 · Office Expense	3,600	3,660	60	3,700	3,800	3,876	3,954	4,033	2% CPI increase from FY2014 budget
64130 · Office Supplies	6,000	8,170	2,170	8,400	8,600	8,772	8,947	9,126	Same as FY2014 Projection
64135 · Penalties	0	519	519	-	-	-	-	-	
64140 · Pest Control	1,800	1,440	(360)	1,900	1,900	1,938	1,977	2,017	2% CPI increase from FY2014 budget
64150 · Postage & Delivery	24,000	20,089	(3,911)	24,500	25,000	25,500	26,010	26,530	2% CPI increase from FY2014 budget
64160 · Printing & Publications	10,700	11,506	806	11,000	11,200	11,424	11,652	11,885	2% CPI increase from FY2014 budget
64180 · Maintenance of Equipment	4,200	1,498	(2,702)	4,300	4,400	4,488	4,578	4,670	Inserter \$1,500 x 2 + Feeder \$600 + Stacker \$200 + Mailing Base \$400 + 2% CPI increase
64190 · Maintenance of Structure	6,300	10,150	3,850	6,500	6,600	6,732	6,867	7,004	Landscape \$325 x 12 + Spring Clean Up \$1,400 + Winterization \$1,000 + 2% CPI increase
64230 · Training	-	650	650	700	700	714	728	743	2% CPI increase from FY2014 projection
64240 · Travel	300	-	(300)	400	400	408	416	424	2% CPI increase from FY2014 budget
64245 · Lodge - Meals	0	445	445	500	500	510	520	530	2% CPI increase from FY2014 projection
68000 · Payroll Expenses	800	739	(61)	900	900	918	936	955	2% CPI increase from FY2014 budget
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>	<b>108,780</b>	<b>103,838</b>	<b>(4,842)</b>	<b>101,036</b>	<b>102,900</b>	<b>104,958</b>	<b>107,056</b>	<b>109,197</b>	-3%
<b>88 · BAD DEBTS</b>									
88100 · Bad Debt Expense	12,000	21,700	9,700	12,000	12,000	12,000	12,000	12,000	Same as FY2014 budget
<b>Total 88 · BAD DEBTS</b>	<b>12,000</b>	<b>21,700</b>	<b>9,700</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	-45%
<b>69 · DEPR &amp; AMORT - ADM</b>									
69100 · Depreciation - ADM	25,800	25,800	-	26,400	26,400	26,928	27,467	28,016	Next Year Projection of Depreciation
<b>Total 69 · DEPR &amp; AMORT - ADM</b>	<b>25,800</b>	<b>25,800</b>	<b>-</b>	<b>26,400</b>	<b>26,400</b>	<b>26,928</b>	<b>27,467</b>	<b>28,016</b>	2%
<b>Total Expense</b>	<b>635,494</b>	<b>642,863</b>	<b>7,369</b>	<b>696,027</b>	<b>700,294</b>	<b>725,657</b>	<b>749,055</b>	<b>767,567</b>	8%
<b>Net Ordinary Income</b>	<b>(861,782)</b>	<b>(862,619)</b>	<b>(837)</b>	<b>(1,153,470)</b>	<b>(1,277,326)</b>	<b>(1,386,457)</b>	<b>(1,490,615)</b>	<b>(1,588,965)</b>	34%

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	2014			2015 Budget	2016 Projection	2017 Projection	2018 Projection	2019 Projection	Notes / % Change from 2014 Projection
	2014 Budget	2014 Projection	2014 Budget vs Projection						
<b>Other Income/Expense</b>									
<b>Other Income</b>									
<b>71 - PROP TAXES</b>									
71100 - Prop Taxes- CURR SEC & UNSEC1%	886,000	930,109	44,109	944,061	958,222	972,595	987,184	1,001,992	1.5% increase per year from FY2014 Projection
71300 - Prop Taxes-PRI SEC & UNSEC	6,500	6,579	79	6,500	6,500	6,500	6,500	6,500	Same as FY2014 budget
71500 - Int & Pen Delinquent Taxes	1,000	1,099	99	1,000	1,000	1,000	1,000	1,000	Same as FY2014 budget
<b>Total 71 - PROP TAXES</b>	<b>893,500</b>	<b>937,787</b>	<b>44,287</b>	<b>951,561</b>	<b>965,722</b>	<b>980,095</b>	<b>994,684</b>	<b>1,009,492</b>	1%
<b>72 - SPECIAL ASSESSMENTS</b>									
72100 - Special Assessment - CURRENT	11,500	11,470	(30)	11,500	11,500	11,500	11,500	11,500	Same as FY2014 budget
72300 - Special Assessment-DELQ&PENALTY	200	737	537	737	737	737	737	737	Same as FY2014 projection
72500 - Special Assessment SU01-DLQ&PEN	8,900	15,450	6,550	15,450	15,450	15,450	15,450	15,450	Same as FY2014 projection
<b>Total 72 - SPECIAL ASSESSMENTS</b>	<b>20,600</b>	<b>27,657</b>	<b>7,057</b>	<b>27,687</b>	<b>27,687</b>	<b>27,687</b>	<b>27,687</b>	<b>27,687</b>	0%
<b>73 - GRANTS AND AIDS</b>									
73100 - General Tax Levy- HOMEOWNER EXM	8,000	9,810	1,810	9,957	10,106	10,258	10,412	10,568	1.5% increase per year from FY2014 Projection
<b>Total 73 - GRANTS AND AIDS</b>	<b>8,000</b>	<b>9,810</b>	<b>1,810</b>	<b>9,957</b>	<b>10,106</b>	<b>10,258</b>	<b>10,412</b>	<b>10,568</b>	1%
<b>76 - CONNECTION FEE</b>									
76000 - Connection Fees	0	-	-	-	-	-	-	-	
<b>Total 76 - CONNECTION FEE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	0%
<b>79 - OTHER INCOMES</b>									
77000 - Interest Income	139,800	125,184	(14,616)	139,800	139,800	139,800	139,800	139,800	Same as FY2014 budget
77500 - Realized Gain / Loss	0	(9,454)	(9,454)	-	-	-	-	-	
78000 - Gain / Loss on Sales of Fixed A	0	(0)	(0)	-	-	-	-	-	
79200 - Worker's Comp Insurance Claim	0	(0)	(0)	-	-	-	-	-	
79500 - Other Income	1,000	491	(509)	1,000	1,000	1,000	1,000	1,000	Same as FY2014 budget
<b>Total 79 - OTHER INCOMES</b>	<b>140,800</b>	<b>116,221</b>	<b>(24,579)</b>	<b>140,800</b>	<b>140,800</b>	<b>140,800</b>	<b>140,800</b>	<b>140,800</b>	21%
<b>Total Other Income</b>	<b>1,062,900</b>	<b>1,091,475</b>	<b>28,575</b>	<b>1,130,005</b>	<b>1,144,315</b>	<b>1,168,840</b>	<b>1,173,583</b>	<b>1,188,547</b>	4%
<b>Other Expense</b>									
<b>80 - OTHER EXPENSES</b>									

**CRÉSTLINE SANITATION DISTRICT  
2014/2015 Budget Detail**

	2014			2015 Budget	2016 Projection	2017 Projection	2018 Projection	2019 Projection	Notes /	% Change from 2014 Projection
	2014 Budget	2014 Projection	2014 Budget vs Projection							
81000 - Interest Expense	8,820	8,820	(0)	7,115	5,382	3,618	1,825	-	Per Loan Amort. Schedule	
82000 - Net Incr/Decr in Fair Value	85,100	80,763	(24,337)	80,800	60,800	60,800	60,800	60,800	Same as FY2014 projection	
83000 - Election Cost	0	-	-	-	25,000	-	25,000	-		
84000 - Tax Deduction	1,900	2,322	422	1,900	1,900	1,900	1,900	1,900	Same as FY2014 budget	
<b>Total 80 - OTHER EXPENSES</b>	<b>95,820</b>	<b>71,904</b>	<b>(23,916)</b>	<b>89,815</b>	<b>93,082</b>	<b>66,318</b>	<b>89,525</b>	<b>62,700</b>		-3%
<b>Total Other Expense</b>	<b>95,820</b>	<b>71,904</b>	<b>(23,916)</b>	<b>89,815</b>	<b>93,082</b>	<b>66,318</b>	<b>89,525</b>	<b>62,700</b>		-3%
<b>Net Other Income</b>	<b>987,080</b>	<b>1,019,571</b>	<b>52,491</b>	<b>1,060,189</b>	<b>1,051,233</b>	<b>1,092,522</b>	<b>1,084,058</b>	<b>1,125,847</b>		4%
<b>Net Income</b>	<b>105,288</b>	<b>156,952</b>	<b>51,654</b>	<b>(93,286)</b>	<b>(226,093)</b>	<b>(293,935)</b>	<b>(406,557)</b>	<b>(463,119)</b>		-159%

**CURRENT YEAR PROJECTION DETAIL**



**Crestline Sanitation District  
Projection Detail  
2013/2014**

Ordinary Income/Expense	ACTUAL								PROJECTION				2014 Projection	Annual Budget	Variance
	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14			
<b>Income</b>															
<b>40 - REVENUE</b>															
41000 - Sewer Service Fees	380,412.05	2,022.81	380,137.30	1,359.96	380,040.09	824.88	381,602.45	39.02	380,000.00	-	380,000.00	-	2,286,438.56	2,280,000.00	6,438.56
42000 - Sewer Penalties	(18.18)	11,024.44	(56.93)	13,222.34	(113.46)	15,121.37	(57.77)	16,176.54	-	13,800.00	-	13,800.00	82,898.35	82,800.00	98.35
43000 - Pumped Waste Permits	2,517.94	2,956.53	1,280.45	2,173.30	1,908.72	1,879.08	3,277.18	1,711.31	1,208.33	1,208.33	1,208.33	1,208.33	22,537.81	14,500.00	8,037.81
44000 - Permit & Inspection Fees	-	-	219.00	-	-	219.00	219.00	219.00	291.67	291.67	291.67	291.67	2,042.68	3,500.00	(1,457.32)
46000 - Cleghorn State Reimbursement	-	-	-	-	-	-	50,877.95	-	-	-	-	-	69,750.00	120,627.95	(18,872.05)
47000 - Pilot Rock Camp Fee	-	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	7,150.00	7,800.00	(650.00)
48000 - Other Service Fees	60.00	90.00	-	86.53	-	42.00	-	-	41.67	41.67	41.67	41.67	445.21	500.00	(54.79)
<b>Total 40 - REVENUE</b>	<b>382,971.81</b>	<b>16,743.78</b>	<b>382,229.82</b>	<b>17,492.13</b>	<b>382,485.35</b>	<b>16,736.31</b>	<b>436,568.81</b>	<b>18,795.67</b>	<b>382,191.67</b>	<b>15,991.67</b>	<b>382,191.67</b>	<b>85,741.67</b>	<b>2,522,140.56</b>	<b>2,528,600.00</b>	<b>(6,459.44)</b>
<b>Total Income</b>	<b>382,971.81</b>	<b>16,743.78</b>	<b>382,229.82</b>	<b>17,492.13</b>	<b>382,485.35</b>	<b>16,736.31</b>	<b>436,568.81</b>	<b>18,795.67</b>	<b>382,191.67</b>	<b>15,991.67</b>	<b>382,191.67</b>	<b>85,741.67</b>	<b>2,522,140.56</b>	<b>2,528,600.00</b>	<b>(6,459.44)</b>
<b>Cost of Goods Sold</b>															
<b>51-MT - Salaries &amp; Benefit - MAINT</b>															
51010MT - Salaries - REG	23,603.65	35,577.40	23,511.81	23,479.78	22,056.68	18,050.44	16,390.09	23,745.29	25,459.42	25,459.42	25,459.42	35,222.98	298,016.38	305,514.00	(7,497.62)
51020MT - Salaries - OT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51030MT - Salaries - VAC	2,133.74	4,658.85	1,592.41	2,192.74	1,226.72	2,041.41	2,975.29	940.14	2,000.75	2,000.75	2,000.75	2,000.75	25,764.30	24,009.00	1,755.30
51040MT - Salaries - SICK	410.85	1,735.08	1,653.12	1,054.26	1,984.75	2,298.66	1,257.23	1,867.79	1,398.42	1,398.42	1,398.42	1,398.42	17,855.62	16,781.00	1,074.62
51050MT - Salaries - HOLIDAY	1,791.04	377.12	1,407.28	1,418.85	1,407.28	2,814.56	5,629.12	1,592.40	1,632.50	1,632.50	1,632.50	1,632.50	22,967.65	19,590.00	3,377.65
51060MT - Salaries - ON CALL / STANDBY	1,704.51	2,978.27	1,433.13	2,375.82	1,441.26	2,137.89	2,068.88	847.13	1,548.42	1,548.42	1,548.42	1,548.42	21,180.57	18,581.00	2,599.57
51070MT - Salaries - CALL BACK	90.76	108.28	50.66	46.28	-	92.56	95.94	-	50.00	50.00	50.00	50.00	684.48	600.00	84.48
51100MT - Payroll Tax	474.06	710.06	459.29	466.23	407.04	397.61	411.92	420.29	640.75	640.75	640.75	836.00	6,504.75	7,689.00	(1,184.25)
51150MT - Unemployment Expense	-	-	-	-	-	-	-	2,732.43	266.67	266.67	266.67	266.67	3,799.11	3,200.00	599.11
51200MT - Worker's Comp	1,860.51	2,790.47	1,803.46	1,832.74	1,601.19	1,562.40	1,617.55	1,651.07	2,021.67	2,021.67	2,021.67	2,637.68	23,422.09	24,260.00	(837.91)
51300MT - Employee Group Insurance	8,688.26	8,694.21	8,784.07	8,784.07	8,785.17	8,124.80	8,124.80	8,095.90	8,526.33	8,526.33	8,526.33	8,526.33	102,186.60	102,316.00	(129.40)
51400MT - Retirement	10,294.73	16,012.67	10,485.33	10,795.55	10,462.87	10,715.37	10,699.44	10,274.85	11,339.58	11,339.58	11,339.58	14,500.70	138,260.25	136,075.00	2,185.25
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>51,052.11</b>	<b>73,642.41</b>	<b>51,180.56</b>	<b>52,446.32</b>	<b>49,372.96</b>	<b>48,235.90</b>	<b>49,270.26</b>	<b>52,167.29</b>	<b>54,884.51</b>	<b>54,884.51</b>	<b>54,884.51</b>	<b>88,620.46</b>	<b>660,641.80</b>	<b>658,615.00</b>	<b>2,026.80</b>
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>															
51010OP - Salaries - REG	27,280.12	55,054.51	35,743.92	33,169.28	36,430.69	33,324.60	29,379.94	35,375.34	35,757.17	35,757.17	35,757.17	50,797.69	443,807.60	429,066.00	14,721.60
51020OP - Salaries - OT	476.64	-	-	305.68	305.68	1,100.68	1,476.51	305.68	-	-	-	-	3,970.87	-	3,970.87
51030OP - Salaries - VAC	3,145.86	2,961.74	2,004.81	4,370.68	1,203.60	1,626.12	2,263.31	248.63	2,694.67	2,694.67	2,694.67	2,694.67	28,603.43	32,336.00	(3,732.57)
51040OP - Salaries - SICK	554.10	678.87	620.68	782.61	609.44	1,142.08	869.68	2,280.52	1,959.50	1,959.50	1,959.50	1,959.50	15,375.98	23,514.00	(8,138.02)
51050OP - Salaries - HOLIDAY	1,645.60	668.90	1,199.80	1,263.44	1,623.24	3,438.34	7,264.59	2,119.44	2,287.50	2,287.50	2,287.50	2,287.50	28,363.35	27,450.00	913.35
51060OP - Salaries - ON CALL / STANDBY	1,639.00	1,614.01	1,894.13	753.38	1,921.76	1,292.25	1,285.88	1,733.13	2,195.58	2,195.58	2,195.58	2,195.58	20,915.86	26,347.00	(5,431.14)

**Crestline Sanitation District  
Projection Detail  
2013/2014**

	ACTUAL								PROJECTION				2014 Projection	Annual Budget	Variance
	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14			
51070OP - Salaries - Call Back	52.64	-	-	52.64	-	201.76	256.58	666.30	50.00	50.00	50.00	50.00	1,429.92	600.00	829.92
51100OP - Payroll Tax	441.88	786.90	536.57	525.67	544.20	549.72	554.90	553.92	897.92	897.92	897.92	1,188.73	8,386.25	10,775.00	(2,388.75)
51200OP - Worker's Comp	1,968.40	3,472.56	2,361.24	2,311.27	2,391.38	2,386.97	2,409.14	2,431.21	2,832.83	2,832.83	2,832.83	3,781.89	32,012.55	33,994.00	(1,981.45)
51300OP - Employee Group Insurance	7,396.61	12,713.73	9,946.92	9,946.92	9,948.02	9,475.23	9,475.66	9,504.55	9,262.00	9,262.00	9,262.00	9,262.00	115,455.64	111,144.00	4,311.64
51400OP - Retirement	11,893.71	20,210.86	13,630.29	13,393.73	13,797.84	13,683.94	13,758.17	13,649.76	14,989.75	14,989.75	14,989.75	19,859.87	178,847.42	178,877.00	(1,029.58)
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>56,474.56</b>	<b>98,162.08</b>	<b>67,938.36</b>	<b>66,885.30</b>	<b>68,775.85</b>	<b>68,221.69</b>	<b>68,994.36</b>	<b>68,868.48</b>	<b>72,926.92</b>	<b>72,926.92</b>	<b>72,926.92</b>	<b>94,087.43</b>	<b>877,168.87</b>	<b>875,123.00</b>	<b>2,045.87</b>
<b>53-MT - PROFESSIONAL SVC-MAINT</b>															
53300MT - Engineering	-	-	-	9,718.75	-	2,490.00	-	-	2,083.33	2,083.33	2,083.33	2,083.33	20,542.07	25,000.00	(4,457.93)
53400MT - Laboratory Analysis	-	-	-	-	-	36.13	103.19	-	-	-	-	-	139.32	-	139.32
53900MT - Other Professional Svc	25.50	127.00	34.50	408.00	231.50	37.50	143.66	112.50	491.67	491.67	491.67	491.67	3,086.84	5,900.00	(2,813.16)
53910MT - Seasonal MT Workers-MT	2,958.47	3,602.96	2,026.67	1,615.12	-	-	-	-	1,666.67	1,666.67	1,666.67	1,666.67	16,869.90	20,000.00	(3,130.10)
<b>Total 53-MT - PROFESSIONAL SVC-MAINT</b>	<b>2,983.97</b>	<b>3,729.96</b>	<b>2,061.17</b>	<b>11,741.87</b>	<b>231.50</b>	<b>2,563.63</b>	<b>246.85</b>	<b>112.50</b>	<b>4,241.67</b>	<b>4,241.67</b>	<b>4,241.67</b>	<b>4,241.67</b>	<b>40,838.13</b>	<b>50,900.00</b>	<b>(10,261.87)</b>
<b>53-OP - PROFESSIONAL SVC - OP</b>															
53300OP - Engineering	-	4,500.00	-	3,660.48	3,500.00	-	4,750.00	-	2,083.33	2,083.33	2,083.33	2,083.33	24,743.80	25,000.00	(256.20)
53400OP - Laboratory Analysis	3,307.74	1,653.85	-	6,001.30	1,905.00	298.04	5,308.83	3,681.52	3,791.67	3,791.67	3,791.67	3,791.67	37,322.96	45,500.00	(8,177.04)
53700 - Permits & Fees	1,316.89	-	5,028.72	18,624.88	1,474.69	-	-	-	2,500.00	2,500.00	2,500.00	2,500.00	36,445.18	30,000.00	6,445.18
53900OP - Other Professional	-	544.50	2,957.75	-	1,127.70	720.00	-	-	833.33	833.33	833.33	833.33	6,683.27	10,000.00	(1,316.73)
<b>Total 53-OP - PROFESSIONAL SVC - OP</b>	<b>4,624.63</b>	<b>6,698.35</b>	<b>7,986.47</b>	<b>28,286.66</b>	<b>8,007.39</b>	<b>1,018.04</b>	<b>10,058.83</b>	<b>3,681.52</b>	<b>9,208.33</b>	<b>9,208.33</b>	<b>9,208.33</b>	<b>9,208.33</b>	<b>107,195.21</b>	<b>110,500.00</b>	<b>(3,304.79)</b>
<b>54-MT - SERVICE AND SUPPLIES - MAINT</b>															
54080MT - Clothing & Laundry	684.24	855.30	684.24	1,005.30	828.04	660.04	660.04	661.79	833.33	833.33	833.33	833.33	9,372.31	10,000.00	(627.69)
54170MT - Repairs & Maint. - Auto	2,067.32	305.33	803.88	1,153.94	316.00	76.83	773.84	988.40	1,516.67	1,516.67	1,516.67	1,516.67	12,552.22	18,200.00	(5,647.78)
54182MT - Maintenance of Equipment	1,722.84	304.34	-	127.69	243.24	60.44	196.74	1,054.31	333.33	333.33	333.33	333.33	5,042.92	4,000.00	1,042.92
54184MT - Maintenance of Structures	60.02	690.85	367.20	66.16	1,293.34	-	155.02	84.21	1,175.00	1,175.00	1,175.00	1,175.00	7,416.80	14,100.00	(6,683.20)
54200MT - Small Tools	-	152.76	23.87	172.79	10.80	-	295.54	28.06	100.00	100.00	100.00	100.00	1,083.82	1,200.00	(116.18)
54210MT - Supplies - Shop	672.13	595.52	514.52	12.37	70.11	468.84	159.84	205.92	341.67	341.67	341.67	341.67	4,065.93	4,100.00	(34.07)
54220MT - Supplies - Field	-	82.31	828.17	964.85	25.89	51.78	426.53	285.35	150.00	150.00	150.00	150.00	3,284.88	1,800.00	1,484.88
<b>Total 54-MT - SERVICE AND SUPPLIES - MAINT</b>	<b>5,206.55</b>	<b>2,986.41</b>	<b>3,221.88</b>	<b>3,503.10</b>	<b>2,787.42</b>	<b>1,317.93</b>	<b>2,667.55</b>	<b>3,308.04</b>	<b>4,450.00</b>	<b>4,450.00</b>	<b>4,450.00</b>	<b>4,450.00</b>	<b>42,798.88</b>	<b>53,400.00</b>	<b>(10,601.12)</b>
<b>54-OP - SERVICE AND SUPPLIES - OP</b>															
54021 - Auto Expense - Fuel	3,093.94	3,403.31	2,691.75	2,816.70	2,382.47	1,648.35	2,309.40	2,295.55	2,891.67	2,891.67	2,891.67	2,891.67	32,208.15	34,700.00	(2,491.85)
54023 - Auto Expense - Tires	10.00	-	448.01	1,531.56	60.00	644.97	-	30.00	616.67	616.67	616.67	616.67	5,191.22	7,400.00	(2,208.78)
54030 - Communication	1,188.59	1,089.36	1,611.67	1,381.09	1,188.59	1,242.58	1,188.59	1,387.49	1,300.00	1,300.00	1,300.00	1,300.00	15,477.96	15,800.00	(322.04)
54040 - Due & Subscription	525.34	-	-	172.58	-	-	188.04	-	141.67	141.67	141.67	141.67	1,452.64	1,700.00	(247.36)
54060 - Equipment Rental	-	-	-	-	-	-	-	-	33.33	33.33	33.33	33.33	133.32	400.00	(266.68)
54070 - Insurance	3,581.44	3,081.44	3,081.44	3,081.44	3,081.44	3,081.44	3,081.44	4,081.44	3,200.00	3,200.00	3,200.00	3,200.00	38,951.52	38,400.00	551.52

**Crestline Sanitation District  
Projection Detail  
2013/2014**

	ACTUAL								PROJECTION				2014 Projection	Annual Budget	Variance
	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14			
54075 - Insurance - Vehicle	2,524.64	2,524.64	2,524.64	2,524.64	2,524.64	2,524.64	(43.94)	2,524.64	2,600.00	2,600.00	2,600.00	2,600.00	28,028.54	31,200.00	(3,171.46)
54080OP - Clothing & Laundry	832.97	733.71	546.18	715.92	674.91	543.16	1,118.76	1,133.87	741.67	741.67	741.67	741.67	9,266.16	8,900.00	366.16
54090 - Meals	-	-	283.82	-	-	-	-	-	-	-	-	688.17	971.99	-	971.99
54150 - Postage & Delivery Charges	-	83.98	-	40.67	-	-	-	-	-	-	-	-	124.85	-	124.85
54182OP - Maintenance of Equipment	751.54	3,764.81	5,979.38	7,665.31	2,944.60	634.92	1,806.68	127.65	3,241.67	3,241.67	3,241.67	3,241.67	36,641.57	38,900.00	(2,258.43)
54184OP - Maintenance of Structures	965.84	826.68	3,616.90	1,653.24	491.23	1,584.15	562.97	739.47	583.33	583.33	583.33	583.33	12,773.80	7,000.00	5,773.80
54185 - Memberships	1,923.00	253.00	-	4,160.00	6,010.00	337.85	1,935.00	-	1,150.00	1,150.00	1,150.00	1,150.00	19,218.85	13,800.00	5,418.85
54190 - Safety Equipment	354.20	-	-	-	785.65	160.05	564.59	324.00	279.17	279.17	279.17	279.17	3,305.17	3,350.00	(44.83)
54200OP - Small Tools	-	138.84	-	72.07	11.87	89.11	-	61.54	183.33	183.33	183.33	183.33	1,106.75	2,200.00	(1,093.25)
54220OP - Supplies	1,135.04	827.54	-	112.67	812.19	125.67	643.44	86.27	516.67	516.67	516.67	516.67	5,809.50	6,200.00	(390.50)
54310 - Special Dept - Chlorine / Salt	2,623.35	1,128.31	1,630.12	1,872.79	2,398.77	2,308.20	1,530.68	1,556.00	2,083.33	2,083.33	2,083.33	2,083.33	23,381.54	25,000.00	(1,618.46)
54320 - Special Dept - Sludge /Chemical	4,242.72	4,222.94	2,592.72	3,967.72	3,417.72	2,365.00	5,487.94	2,282.50	3,791.67	3,791.67	3,791.67	3,791.67	43,745.94	45,500.00	(1,754.06)
54330 - Special Dept - Oxygen/Propane	-	1,336.52	101.65	104.73	101.65	104.73	104.73	1,858.06	133.33	133.33	133.33	133.33	4,245.39	1,600.00	2,645.39
54340 - Special Dept - Emergency	889.82	-	-	-	-	-	-	-	91.67	91.67	91.67	91.67	1,256.50	1,100.00	156.50
54400 - Training	-	1,667.68	1,130.36	410.00	772.36	-	112.68	1,530.00	250.00	250.00	250.00	(400.00)	5,973.08	3,000.00	2,973.08
<b>Total 54-OP - SERVICE AND SUPPLIES - OP</b>	<b>24,642.43</b>	<b>25,082.76</b>	<b>26,238.64</b>	<b>32,283.33</b>	<b>27,658.09</b>	<b>17,394.82</b>	<b>20,591.00</b>	<b>20,018.48</b>	<b>23,829.18</b>	<b>23,829.18</b>	<b>23,829.18</b>	<b>23,867.35</b>	<b>289,264.44</b>	<b>285,950.00</b>	<b>3,314.44</b>
<b>56 - UTILITIES - OP</b>															
56100 - Telephone	2,505.53	2,734.19	2,619.22	3,381.23	2,729.32	3,318.66	2,053.56	2,827.73	2,875.00	2,875.00	2,875.00	2,875.00	33,689.44	34,500.00	(810.56)
56210 - Utilities - Electric	9,432.69	9,556.08	8,752.85	9,854.88	5,745.28	7,275.92	7,883.72	7,297.42	7,608.33	7,608.33	7,608.33	7,608.33	96,232.16	91,300.00	4,932.16
56220 - Utilities - Gas	40.31	-	788.14	183.04	381.07	617.32	590.84	-	308.33	308.33	308.33	308.33	3,834.04	3,700.00	134.04
56230 - Utilities - Water	806.33	756.50	716.60	691.10	557.56	481.10	532.70	607.67	741.67	741.67	741.67	741.67	8,116.24	6,900.00	(816.24)
56240 - Utilities - Trash	450.16	438.16	444.16	444.16	444.16	444.16	444.16	444.16	300.00	300.00	300.00	300.00	4,753.28	3,600.00	1,153.28
56300 - Refuse Disposal	-	-	-	-	-	250.00	-	-	133.33	133.33	133.33	133.33	783.32	1,000.00	(216.68)
<b>Total 56 - UTILITIES - OP</b>	<b>13,235.02</b>	<b>13,484.93</b>	<b>13,320.97</b>	<b>14,554.41</b>	<b>9,857.39</b>	<b>12,387.16</b>	<b>11,504.98</b>	<b>11,176.98</b>	<b>11,966.66</b>	<b>11,966.66</b>	<b>11,966.66</b>	<b>11,966.66</b>	<b>147,388.48</b>	<b>143,600.00</b>	<b>3,788.48</b>
<b>59-MT - DEPR - MAINT</b>															
59100MT - Depreciation Expense	24,908.37	24,908.33	24,908.33	24,908.33	24,908.33	24,908.33	24,908.33	24,908.33	24,908.33	24,908.33	24,908.33	24,908.33	298,900.00	298,900.00	-
<b>Total 59-MT - Depreciation - MAINT</b>	<b>24,908.37</b>	<b>24,908.33</b>	<b>24,908.33</b>	<b>24,908.33</b>	<b>24,908.33</b>	<b>24,908.33</b>	<b>24,908.33</b>	<b>24,908.33</b>	<b>24,908.33</b>	<b>24,908.33</b>	<b>24,908.33</b>	<b>24,908.33</b>	<b>298,900.00</b>	<b>298,900.00</b>	<b>-</b>
<b>59-OP - DEPR &amp; AMORT - OP</b>															
59100 - Depreciation - OP	23,158.37	23,158.33	23,158.33	23,158.33	23,158.33	23,158.33	23,158.33	23,158.33	23,158.33	23,158.33	23,158.33	23,158.33	277,900.00	277,900.00	-
<b>Total 59-OP - DEPR &amp; AMORT - OP</b>	<b>23,158.37</b>	<b>23,158.33</b>	<b>23,158.33</b>	<b>23,158.33</b>	<b>23,158.33</b>	<b>23,158.33</b>	<b>23,158.33</b>	<b>23,158.33</b>	<b>23,158.33</b>	<b>23,158.33</b>	<b>23,158.33</b>	<b>23,158.33</b>	<b>277,900.00</b>	<b>277,900.00</b>	<b>-</b>
<b>Total COGS</b>	<b>206,286.01</b>	<b>271,853.56</b>	<b>220,014.71</b>	<b>257,747.65</b>	<b>214,757.26</b>	<b>199,205.83</b>	<b>211,400.49</b>	<b>207,399.95</b>	<b>229,573.93</b>	<b>229,573.93</b>	<b>229,573.93</b>	<b>264,508.56</b>	<b>2,741,895.81</b>	<b>2,754,888.00</b>	<b>(12,992.19)</b>
<b>Gross Profit</b>	<b>176,685.80</b>	<b>(255,109.78)</b>	<b>162,215.11</b>	<b>(240,255.52)</b>	<b>167,728.09</b>	<b>(180,469.52)</b>	<b>225,168.32</b>	<b>(188,604.08)</b>	<b>152,617.74</b>	<b>(213,662.26)</b>	<b>152,617.74</b>	<b>(178,766.89)</b>	<b>(219,755.25)</b>	<b>(226,288.00)</b>	<b>6,532.75</b>
<b>Expense</b>															

**Crestline Sanitation District  
Projection Detail**

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	ACTUAL								PROJECTION				2014 Projection	Annual Budget	Variance
	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14			
<b>61 - SALARIES AND BENEFIT - ADM</b>															
61010 - Salaries - REG ADM	14,001.23	21,815.48	14,082.35	12,632.72	14,306.88	14,252.09	13,441.77	14,561.63	13,562.00	13,562.00	13,562.00	13,562.00	173,342.15	162,744.00	10,598.15
61020 - Salaries - OT ADM	126.83	103.41	16.44	131.52	73.98	234.00	-	-	-	-	-	-	6,787.04	-	685.98
61030 - Salaries - VAC ADM	876.80	1,044.68	197.33	32.88	-	-	689.03	-	986.58	986.58	986.58	986.58	6,787.04	11,839.00	(5,051.96)
61040 - Salaries - SICK ADM	-	-	-	-	186.32	65.76	1,047.88	80.50	741.17	741.17	741.17	741.17	4,345.14	8,894.00	(4,548.86)
61050 - Salaries - HOLIDAY ADM	313.84	-	313.84	175.36	297.20	472.56	1,757.44	321.07	865.25	865.25	865.25	865.25	7,112.31	10,383.00	(3,270.69)
61090 - Unemployment Expense - ADM	604.25	-	-	-	-	-	-	-	865.25	865.25	865.25	865.25	604.25	8,000.00	(7,395.75)
61100 - Payroll Tax - ADM	185.70	294.06	250.97	288.27	341.85	335.99	387.10	344.26	84.00	84.00	84.00	84.00	4,363.20	5,805.00	(1,441.80)
61200 - Worker's Comp - ADM	73.33	107.61	64.53	63.50	75.36	75.24	85.12	75.99	84.00	84.00	84.00	84.00	956.68	1,008.00	(51.32)
61300 - Employee Group Insurance - ADM	3,022.27	3,132.96	2,836.63	2,596.61	3,931.67	3,348.06	2,626.22	3,417.20	4,109.50	4,109.50	4,109.50	4,109.50	41,451.64	48,314.00	(7,862.36)
61400 - Retirement - ADM	5,252.35	7,857.28	4,903.36	4,540.54	5,186.22	5,187.56	5,217.48	5,176.20	5,477.25	5,477.25	5,477.25	5,477.25	65,329.99	65,727.00	(397.01)
<b>Total 61 - SALARIES AND BENEFIT - ADM</b>	<b>24,456.40</b>	<b>34,455.50</b>	<b>22,767.45</b>	<b>20,461.40</b>	<b>24,399.48</b>	<b>23,971.26</b>	<b>25,252.04</b>	<b>23,976.85</b>	<b>26,309.50</b>	<b>26,309.50</b>	<b>26,309.50</b>	<b>26,309.50</b>	<b>304,976.38</b>	<b>323,714.00</b>	<b>(18,735.62)</b>
<b>62 - BOARD EXPENSES</b>															
62100 - Board Director's Fee	1,100.00	600.00	1,000.00	500.00	400.00	-	100.00	400.00	1,500.00	1,500.00	1,500.00	1,500.00	10,100.00	18,000.00	(7,900.00)
62200 - Board Exp - Auto Expense	-	-	-	-	-	-	-	-	16.67	16.67	16.67	16.67	66.68	200.00	(133.32)
62300 - Board Exp - Meals & Lodging	-	-	-	-	-	-	-	-	33.33	33.33	33.33	33.33	133.32	400.00	(266.68)
62400 - Board Exp - Education & Training	-	-	-	-	-	-	-	-	100.00	100.00	100.00	100.00	400.00	1,200.00	(800.00)
<b>Total 62 - BOARD EXPENSES</b>	<b>1,100.00</b>	<b>600.00</b>	<b>1,000.00</b>	<b>500.00</b>	<b>400.00</b>	<b>-</b>	<b>100.00</b>	<b>400.00</b>	<b>1,650.00</b>	<b>1,650.00</b>	<b>1,650.00</b>	<b>1,650.00</b>	<b>10,700.00</b>	<b>19,800.00</b>	<b>(9,100.00)</b>
<b>63 - PROFESSIONAL SVC - ADM</b>															
63100 - Accounting	4,796.00	9,892.00	6,296.00	17,053.00	3,890.00	9,196.50	1,825.38	2,981.63	3,716.67	3,716.67	3,716.67	3,716.67	70,797.19	44,600.00	26,197.19
63200 - County Services	6.00	-	2.00	163.00	4.00	358.00	255.25	12.00	350.00	350.00	350.00	350.00	2,200.25	4,200.00	(1,999.75)
63300 - Legal	3,125.00	5,362.50	4,850.00	3,231.25	5,066.25	5,030.00	4,916.25	2,875.00	3,516.67	3,516.67	3,516.67	3,516.67	48,622.93	42,200.00	6,422.93
63500 - Software Support - ADM	3,851.59	2,529.58	2,615.94	2,867.08	2,495.82	2,732.08	3,318.25	3,602.73	2,716.67	2,716.67	2,716.67	2,716.67	34,879.75	32,600.00	2,279.75
63900 - Other Professional - ADM	2,625.06	835.78	1,611.48	1,630.40	1,099.37	1,919.67	878.32	1,179.89	1,816.67	1,816.67	1,816.67	1,816.67	19,246.65	21,800.00	(2,553.35)
<b>Total 63 - PROFESSIONAL SVC - ADM</b>	<b>14,403.65</b>	<b>18,619.86</b>	<b>15,675.42</b>	<b>24,944.73</b>	<b>12,555.44</b>	<b>19,236.25</b>	<b>11,193.45</b>	<b>10,651.25</b>	<b>12,116.66</b>	<b>12,116.66</b>	<b>12,116.66</b>	<b>12,116.66</b>	<b>175,746.77</b>	<b>145,400.00</b>	<b>30,346.77</b>
<b>64 - SERVICES AND SUPPLIES - ADM</b>															
64030 - Bank Charges	492.67	933.91	545.49	880.28	604.96	977.43	593.68	941.39	1,015.00	1,015.00	1,015.00	1,015.00	10,029.81	12,160.00	(2,150.19)
64040 - Computer Expense	-	637.40	71.39	-	-	-	70.19	498.78	183.33	183.33	183.33	183.33	2,011.08	2,200.00	(188.92)
64045 - Due & Subscription	-	2,054.00	-	-	116.96	-	69.88	22.86	16.67	16.67	16.67	16.67	2,330.38	200.00	2,130.38
64050 - Contract Labor	-	-	-	601.59	1,218.40	1,241.25	1,203.17	1,218.40	1,583.33	1,583.33	1,583.33	1,583.33	11,816.13	19,000.00	(7,183.87)
64060 - Janitorial Service	350.00	620.00	620.00	620.00	620.00	1,240.00	620.00	620.00	500.00	500.00	500.00	500.00	7,310.00	6,000.00	1,310.00
64090 - Lease Equipment - ADM	603.97	613.00	1,002.24	561.12	502.27	3,069.98	470.25	517.09	825.00	825.00	825.00	825.00	10,639.92	9,900.00	739.92
64095 - Legal Notice	-	370.88	-	-	-	-	30.00	-	133.33	133.33	133.33	133.33	934.20	1,600.00	(665.80)
64100 - Memberships	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Crestline Sanitation District  
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	ACTUAL								PROJECTION				2014 Projection	Annual Budget	Variance
	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14			
64120 - Office Expense	99.45	977.50	105.42	97.91	117.97	283.64	670.41	107.86	300.00	300.00	300.00	300.00	3,660.16	3,600.00	60.16
64130 - Office Supplies	1,134.07	1,115.27	907.09	790.79	86.86	487.61	988.05	660.72	500.00	500.00	500.00	500.00	8,170.46	6,000.00	2,170.46
64135 - Penalties	-	518.77	-	-	-	-	-	-	-	-	-	-	518.77	-	518.77
64140 - Pest Control	120.00	120.00	120.00	120.00	120.00	120.00	120.00	-	150.00	150.00	150.00	150.00	1,440.00	1,800.00	(360.00)
64150 - Postage & Delivery	2,000.00	2,058.83	2,000.00	6.11	2,000.00	2,018.33	2,006.11	-	2,000.00	2,000.00	2,000.00	2,000.00	20,089.38	24,000.00	(3,910.62)
64160 - Printing & Publications	678.50	1,199.88	269.94	111.85	273.66	4,482.70	-	922.60	891.67	891.67	891.67	891.67	11,505.81	10,700.00	805.81
64180 - Maintenance of Equipment	-	98.23	-	-	-	-	-	-	350.00	350.00	350.00	350.00	1,498.23	4,200.00	(2,701.77)
64190 - Maintenance of Structure	2,840.83	679.23	2,166.47	873.43	1,027.71	350.00	15.08	97.19	525.00	525.00	525.00	525.00	10,149.94	6,300.00	3,849.94
64230 - Training	-	-	-	-	-	-	-	-	-	-	-	650.00	650.00	-	650.00
64240 - Travel	-	-	-	-	-	-	-	-	25.00	25.00	25.00	(75.00)	-	300.00	(300.00)
64245 - Lodge - Meals	21.22	369.84	-	655.20	-	61.96	-	25.36	-	-	-	(688.17)	445.41	-	445.41
66000 - Payroll Expenses	53.65	82.65	52.20	59.92	57.00	55.50	54.00	57.00	66.67	66.67	66.67	66.67	738.60	800.00	(61.40)
<b>Total 64 - SERVICES AND SUPPLIES - ADM</b>	<b>8,394.36</b>	<b>12,449.39</b>	<b>7,860.24</b>	<b>5,378.20</b>	<b>6,745.79</b>	<b>14,388.40</b>	<b>6,910.82</b>	<b>5,689.25</b>	<b>9,065.00</b>	<b>9,065.00</b>	<b>9,065.00</b>	<b>8,926.83</b>	<b>103,838.28</b>	<b>108,780.00</b>	<b>(4,841.72)</b>
<b>68 - BAD DEBTS</b>															
68100 - Bad Debt Expense	-	21,484.15	-	215.70	-	-	-	-	-	-	-	-	21,699.85	12,000.00	9,699.85
<b>Total 68 - BAD DEBTS</b>	<b>-</b>	<b>21,484.15</b>	<b>-</b>	<b>215.70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,699.85</b>	<b>12,000.00</b>	<b>9,699.85</b>
<b>69 - DEPR &amp; AMORT - ADM</b>															
69100 - Depreciation - ADM	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	2,150.00	25,800.00	25,800.00	-
<b>Total 69 - DEPR &amp; AMORT - ADM</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>2,150.00</b>	<b>25,800.00</b>	<b>25,800.00</b>	<b>-</b>
<b>Total Expense</b>	<b>50,504.41</b>	<b>89,758.90</b>	<b>49,453.11</b>	<b>53,650.03</b>	<b>46,250.71</b>	<b>59,745.91</b>	<b>45,608.31</b>	<b>42,867.35</b>	<b>51,291.18</b>	<b>51,291.18</b>	<b>51,291.18</b>	<b>51,153.01</b>	<b>642,863.28</b>	<b>635,494.00</b>	<b>7,369.28</b>
<b>Net Ordinary Income</b>	<b>126,181.39</b>	<b>(344,888.68)</b>	<b>112,762.00</b>	<b>(293,905.55)</b>	<b>121,477.38</b>	<b>(240,215.43)</b>	<b>179,582.01</b>	<b>(231,471.43)</b>	<b>101,326.56</b>	<b>(264,873.44)</b>	<b>101,326.56</b>	<b>(229,919.90)</b>	<b>(862,618.53)</b>	<b>(861,782.00)</b>	<b>(836.53)</b>
<b>Other Income/Expense</b>															
<b>Other Income</b>															
<b>71 - PROP TAXES</b>															
71100 - Prop Taxes- CURR SEC & UNSEC1%	-	-	-	-	100,491.38	380,050.36	29,442.41	31,425.01	13,500.00	325,500.00	24,600.00	25,100.00	930,109.16	886,000.00	44,109.16
71300 - Prop Taxes-PRI SEC & UNSEC	-	-	-	-	2,770.81	385.62	227.75	294.49	100.00	2,400.00	200.00	200.00	6,578.67	6,500.00	78.67
71500 - Int & Pen Delinquent Taxes	-	-	-	-	414.12	63.70	67.02	104.34	20.00	370.00	30.00	30.00	1,099.18	1,000.00	99.18
<b>Total 71 - PROP TAXES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>103,676.31</b>	<b>380,499.68</b>	<b>29,737.18</b>	<b>31,823.84</b>	<b>13,620.00</b>	<b>328,270.00</b>	<b>24,830.00</b>	<b>25,330.00</b>	<b>937,787.01</b>	<b>893,500.00</b>	<b>44,287.01</b>
<b>72 - SPECIAL ASSESSMENTS</b>															
72100 - Special Assessment - CURRENT	-	-	-	-	-	11,470.00	-	-	-	-	-	-	11,470.00	11,500.00	(30.00)

**Crestline Sanitation District  
Projection Detail  
2013/2014**

	ACTUAL								PROJECTION				2014 Projection	Annual Budget	Variance
	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14			
72300 · Special Assessment-DELQ&PENALTY	-	-	-	-	479.20	48.07	68.50	41.06	25.00	25.00	25.00	25.00	736.83	200.00	536.83
72500 · Special Assessment SU01-DLQ&PEN	-	-	-	-	4,718.14	41.59	-	6,240.22	1,112.50	1,112.50	1,112.50	1,112.50	15,449.95	8,900.00	6,549.95
<b>Total 72 · SPECIAL ASSESSMENTS</b>	-	-	-	-	5,197.34	11,559.66	68.50	6,281.28	1,137.50	1,137.50	1,137.50	1,137.50	27,656.78	20,600.00	7,056.78
<b>73 · GRANTS AND AIDS</b>															
73100 · General Tax Levy- HOMEOWNER EXM	-	-	-	-	-	1,743.05	4,066.89	-	-	-	3,000.00	1,000.00	9,809.94	8,000.00	1,809.94
<b>Total 73 · GRANTS AND AIDS</b>	-	-	-	-	-	1,743.05	4,066.89	-	-	-	3,000.00	1,000.00	9,809.94	8,000.00	1,809.94
<b>76 · CONNECTION FEE</b>															
76000 · Connection Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total 76 · CONNECTION FEE</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>79 · OTHER INCOMES</b>															
77000 · Interest Income	9,344.31	14,595.73	9,953.94	5,767.06	10,370.38	8,238.46	7,790.95	12,523.28	11,650.00	11,650.00	11,650.00	11,650.00	125,184.11	139,800.00	(14,615.89)
77500 · Realized Gain/Loss	(3,826.84)	-	(559.06)	(2,367.28)	3,006.46	-	(1,146.25)	(4,560.93)	-	-	-	-	(9,453.90)	-	(9,453.90)
79200 · Worker's Comp Insurance Claim	-	-	-	-	(1,470.17)	1,785.56	(315.39)	-	-	-	-	-	(0.00)	-	(0.00)
79500 · Other Income	-	-	157.29	-	-	-	-	-	83.33	83.33	83.33	83.33	490.61	1,000.00	(509.39)
<b>Total 79 · OTHER INCOMES</b>	5,517.47	14,595.73	9,652.17	3,399.78	11,906.67	10,024.02	6,329.31	7,962.35	11,733.33	11,733.33	11,733.33	11,733.33	116,220.82	140,800.00	(24,579.18)
<b>Total Other Income</b>	5,517.47	14,595.73	9,652.17	3,399.78	120,780.32	403,826.41	40,201.88	46,067.47	26,490.83	341,140.83	40,700.83	39,200.83	1,091,474.55	1,062,900.00	28,574.55
<b>Other Expense</b>															
<b>80 · OTHER EXPENSES</b>															
81000 · Interest Expense	-	-	-	-	-	-	-	8,819.55	-	-	-	-	8,819.55	8,820.00	(0.45)
82000 · Net Incr/Decr in Fair Value	(4,406.53)	24,275.99	(19,346.97)	(15,219.65)	(936.84)	27,701.38	(24,073.31)	(5,598.24)	19,591.67	19,591.67	19,591.67	19,591.67	60,762.51	85,100.00	(24,337.49)
84000 · Tax Deduction	-	-	-	-	254.05	954.96	84.04	78.94	237.50	237.50	237.50	237.50	2,321.99	1,900.00	421.99
<b>Total 80 · OTHER EXPENSES</b>	(4,406.53)	24,275.99	(19,346.97)	(15,219.65)	(682.79)	28,656.34	(23,989.27)	3,300.25	19,829.17	19,829.17	19,829.17	19,829.17	71,904.05	95,820.00	(23,915.95)
<b>Total Other Expense</b>	(4,406.53)	24,275.99	(19,346.97)	(15,219.65)	(682.79)	28,656.34	(23,989.27)	3,300.25	19,829.17	19,829.17	19,829.17	19,829.17	71,904.05	95,820.00	(23,915.95)
<b>Net Other Income</b>	9,924.00	(9,680.26)	28,899.14	18,619.43	121,463.11	375,170.07	64,191.15	42,767.22	6,661.66	321,311.66	20,871.66	19,371.66	1,019,570.50	967,080.00	52,490.50
<b>Net Income</b>	136,105.39	(354,548.94)	141,681.14	(275,286.12)	242,940.49	134,954.64	243,753.16	(188,704.21)	107,988.22	56,438.22	122,198.22	(210,548.24)	156,951.97	105,298.00	51,653.97

Estimate from 2014 Budget      Includes Retroactive Payroll

**CAPITAL IMPROVEMENT  
PROJECTS**

**CRESTLINE SANITATION DISTRICT  
Budget 2014/2015**

PROJECT NAME	DESCRIPTION / JUSTIFICATIONS	2014/15	2015/16	2016/17	2017/18	2018/19
<b><u>CAPITAL PROJECTS UPGRADES:</u></b>						
Slip Lining	Lining inside sewer pipes for cracks and offset joints to help reduce stoppages and comply with SSMP	\$ 200,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Manhole Sealing	Rebuilding channels for I & I. Safety for the public.	100,000	100,000	100,000	100,000	100,000
Master Plan Update	Update for the year 2000 Master Plan	150,000	250,000	150,000		
SCADA System	It will allow real-time viewing of effluent flow and flow at the 4000' road vault, which will help to immediately identify issues with the outfall and isolate them to a certain section.	165,000	150,000			
Maintenance Building Upgrade (LAKE DR)	Close stairway to garage and upgrade windows	13,500				
Solids Handling Infrastructure Upgrades (HC)	Upgrade vault door; Replace mixing blades for SHT; Sandblast and coat tanks; Upgrade electrical panel for filtrate Sump Pump at Huston Creek Belt Press	40,000				
Collection System Rehabilitation Upgrades	Small camera for TV Van; Palch kits; (3) Metal detectors; Hose for Hydro	53,500				
<b>TOTAL CAPITAL PROJECTS UPGRADES</b>		<b>\$ 722,000</b>	<b>\$ 600,000</b>	<b>\$ 350,000</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>
<b><u>NEW CAPITAL PROJECTS:</u></b>						
Sludge Pumps for Piston Pumps (HC) - 3 X \$20k + Upgrade	Three pumps are required to replace the current pumps. Current pumps are aged and replacement parts are becoming obsolete. The new pumps can reduce a potential injury to an employee. The upgrade part of the project will include pipe fittings, new pedestals built, electrical, and lighting. Cost also includes related componentry and installation. Ultimately they can reduce electrical cost due to efficiency.	100,000				
Portable Generator	A portable generator can be utilized at different locations when an outage occurs, whether scheduled or not. If an extended electrical outage occurs and no generator is in place for the Salt Systems, no disinfection will take place.	85,000				
Effluent System Upgrades	Slide gate for Chlorine Dosing Tank; Refrigerated compositor for Las Flores Ranch; Trickling filter nozzles for Huston Creek	11,500				



**CRESTLINE SANITATION DISTRICT  
Budget 2014/2015**

PROJECT NAME	DESCRIPTION / JUSTIFICATIONS	2014/15	2015/16	2016/17	2017/18	2018/19
<b>TOTAL NEW CAPITAL PROJECTS</b>		\$ 196,500	\$ -	\$ -	\$ -	\$ -
<b><u>CAPITAL PURCHASE:</u></b>						
Dump Truck Replacement	Currently the District owns a Dump Truck that is in great need of replacement. The main concern is the safety issue.	150,000				
Vehicle Replacement			35,000	35,000		
<b>TOTAL CAPITAL PURCHASE</b>		\$ 150,000	\$ 35,000	\$ 35,000	\$ -	\$ -
<b><u>DEBT SERVICE</u></b>						
CIEBD Loan		108,000	108,000	108,000	108,000	-
<b>TOTAL DEBT SERVICE</b>		\$ 108,000	\$ 108,000	\$ 108,000	\$ 108,000	\$ -
<b>GRAND TOTAL</b>		\$ 1,176,500	\$ 743,000	\$ 493,000	\$ 308,000	\$ 200,000

**SUMMARY:**

Total Capital Projects	\$ 918,500	\$ 600,000	\$ 350,000	\$ 200,000	\$ 200,000
Capital Purchase	150,000	35,000	35,000	-	-
Debt Service	108,000	108,000	108,000	108,000	-
<b>TOTAL</b>	\$ 1,176,500	\$ 743,000	\$ 493,000	\$ 308,000	\$ 200,000

**CASH FLOW**

**CRESTLINE SANITATION DISTRICT**  
**Budget 2014/2015**

**CASH FLOW**

<b>CASH IN BANK (02/28/14)</b>		<b>\$ 8,346,799</b>
ADD: Current Receivables	270,499	
LESS: Current Liabilities	(204,416)	
ADD: Net Operating Proceeds (Deficit) Mar - Jun '14	<u>76,076</u>	<u>142,160</u>
<b>BEGINNING CASH BALANCE - July 1, 2014</b>		<b><u>\$ 8,488,958</u></b>
<b>OPERATIONAL ACTIVITIES</b>		
Net Profit (Loss) 2014/2015	(93,280)	
Depreciation	<u>614,800</u>	
Cash available from operations	<u>521,520</u>	
<b>INVESTMENT ACTIVITIES</b>		
Projects	(1,008,500)	
Capital Purchases	<u>(160,000)</u>	
Total Investment Activity	<u>(1,168,500)</u>	
<b>FINANCE ACTIVITIES</b>		
CIEDB Loan (Principal)	<u>(100,860)</u>	
Total Finance Activity	<u>(100,860)</u>	
<b>NET CASH FROM 2014/2015 ACTIVITIES</b>		<b><u>(747,840)</u></b>
<b>ENDING CASH BALANCE - June 30, 2015</b>		<b><u>\$ 7,741,118</u></b>

## **SALARY RANGES**

**CRESTLINE SANITATION DISTRICT  
Budget 2014/2015**

<b>SALARY RANGES - 96% of Compensation Survey Table &amp; 2% COLA</b>												
Job Title	Step										=Survey Max	
	=Survey Min	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10		
Equipment Maintenance Mechanic	24.86	25.54	26.23	26.91	27.59	28.28	28.96	29.64	30.33	31.01	31.69	Hourly
	1,898.66	2,043.33	2,098.00	2,152.67	2,207.34	2,262.01	2,316.69	2,371.36	2,426.03	2,480.70	2,535.37	Apprpx. Bi-Wk
	4,308.75	4,427.21	4,545.67	4,664.12	4,782.58	4,901.03	5,019.49	5,137.94	5,256.40	5,374.86	5,493.31	Apprpx. Month
	51,705.05	53,126.52	54,548.04	55,969.44	57,390.96	58,812.36	60,233.88	61,655.28	63,076.80	64,498.32	65,919.72	Annual
Electro Mechanical Specialist	26.32	27.03	27.74	28.46	29.17	29.89	30.60	31.31	32.03	32.74	33.46	Hourly
	2,105.28	2,162.40	2,219.52	2,276.63	2,333.74	2,390.86	2,447.97	2,505.09	2,562.20	2,619.32	2,676.43	Apprpx. Bi-Wk
	4,561.45	4,685.20	4,808.95	4,932.69	5,056.44	5,180.19	5,303.94	5,427.69	5,551.44	5,675.19	5,798.94	Apprpx. Month
	54,737.36	56,222.40	57,707.40	59,192.28	60,677.28	62,162.28	63,647.28	65,132.28	66,617.28	68,102.28	69,587.28	Annual
Account Clerk I	15.36	16.00	16.64	17.29	17.93	18.57	19.22	19.86	20.50	21.15	21.79	Hourly
	1,228.43	1,279.91	1,331.40	1,382.89	1,434.37	1,485.86	1,537.35	1,588.84	1,640.32	1,691.81	1,743.30	Apprpx. Bi-Wk
	2,661.59	2,773.14	2,884.70	2,996.26	3,107.81	3,219.37	3,330.92	3,442.48	3,554.03	3,665.59	3,777.14	Apprpx. Month
	31,939.07	33,277.68	34,616.40	35,955.12	37,293.72	38,632.44	39,971.04	41,309.76	42,648.36	43,987.08	45,325.68	Annual
Accountant / Bookkeeper	21.74	22.34	22.93	23.53	24.13	24.72	25.32	25.92	26.51	27.11	27.71	Hourly
	1,739.11	1,786.85	1,834.58	1,882.32	1,930.07	1,977.80	2,025.54	2,073.28	2,121.02	2,168.76	2,216.50	Apprpx. Bi-Wk
	3,768.06	3,871.50	3,974.93	4,078.37	4,181.81	4,285.24	4,388.68	4,492.11	4,595.55	4,698.99	4,802.42	Apprpx. Month
	45,216.75	46,458.00	47,699.16	48,940.44	50,181.72	51,422.88	52,664.16	53,905.32	55,146.60	56,387.88	57,629.04	Annual
Maintenance Worker I	17.96	18.41	18.86	19.31	19.76	20.21	20.67	21.12	21.57	22.02	22.47	Hourly
	1,436.41	1,472.55	1,508.69	1,544.82	1,580.97	1,617.11	1,653.25	1,689.39	1,725.53	1,761.67	1,797.81	Apprpx. Bi-Wk
	3,112.21	3,190.52	3,268.82	3,347.12	3,425.43	3,503.73	3,582.04	3,660.34	3,738.65	3,816.95	3,895.26	Apprpx. Month
	37,346.53	38,286.24	39,225.84	40,165.44	41,105.16	42,044.76	42,984.48	43,924.08	44,863.80	45,803.40	46,743.12	Annual
Maintenance Worker II	21.01	21.46	21.96	22.43	22.90	23.38	23.85	24.32	24.80	25.27	25.75	Hourly
	1,680.72	1,718.62	1,756.51	1,794.40	1,832.29	1,870.19	1,908.08	1,945.97	1,983.86	2,021.76	2,059.65	Apprpx. Bi-Wk
	3,641.57	3,723.67	3,805.77	3,887.87	3,969.97	4,052.07	4,134.17	4,216.27	4,298.37	4,380.47	4,462.57	Apprpx. Month
	43,698.80	44,684.04	45,669.24	46,654.44	47,639.64	48,624.84	49,610.04	50,595.24	51,580.44	52,565.64	53,550.84	Annual
Maintenance Worker III	26.62	27.84	29.06	30.28	31.49	32.71	33.93	35.15	36.37	37.58	38.80	Hourly
	2,129.71	2,227.17	2,324.62	2,422.07	2,519.52	2,616.97	2,714.42	2,811.87	2,909.32	3,006.77	3,104.22	Apprpx. Bi-Wk
	4,614.38	4,825.53	5,036.67	5,247.81	5,458.95	5,670.10	5,881.24	6,092.38	6,303.53	6,514.67	6,725.81	Apprpx. Month
	55,372.58	57,908.36	60,444.04	62,979.72	65,507.40	68,041.20	70,574.88	73,108.56	75,642.36	78,176.04	80,709.72	Annual
Treatment Plant Operator I	20.39	21.01	21.64	22.26	22.89	23.51	24.13	24.76	25.38	26.01	26.63	Hourly
	1,630.94	1,680.91	1,730.88	1,780.85	1,830.82	1,880.79	1,930.76	1,980.73	2,030.70	2,080.67	2,130.64	Apprpx. Bi-Wk
	3,533.70	3,641.97	3,750.23	3,858.50	3,966.77	4,075.04	4,183.31	4,291.58	4,399.84	4,508.11	4,616.38	Apprpx. Month
	42,404.37	43,703.64	45,002.76	46,302.00	47,601.24	48,900.48	50,199.72	51,498.96	52,798.08	54,097.32	55,396.56	Annual
Treatment Plant Operator II	22.92	23.56	24.19	24.83	25.46	26.10	26.74	27.37	28.01	28.64	29.28	Hourly
	1,833.77	1,884.61	1,935.46	1,986.30	2,037.15	2,088.00	2,138.84	2,189.69	2,240.53	2,291.38	2,342.22	Apprpx. Bi-Wk
	3,973.16	4,083.33	4,193.49	4,303.66	4,413.83	4,523.99	4,634.16	4,744.32	4,854.49	4,964.66	5,074.82	Apprpx. Month
	47,677.95	48,999.96	50,321.88	51,643.92	52,965.96	54,287.88	55,609.92	56,931.84	58,253.88	59,575.92	60,897.84	Annual
Lead Plant Operator III	28.41	29.63	30.84	32.05	33.26	34.48	35.69	36.90	38.11	39.32	40.54	Hourly
	2,273.08	2,370.07	2,467.06	2,564.05	2,661.04	2,758.02	2,855.02	2,952.00	3,049.00	3,145.98	3,242.98	Apprpx. Bi-Wk
	4,925.00	5,135.15	5,345.29	5,555.44	5,765.58	5,975.72	6,185.87	6,396.01	6,606.16	6,816.30	7,026.45	Apprpx. Month
	59,100.05	61,621.80	64,143.48	66,665.28	69,186.96	71,708.64	74,230.44	76,752.12	79,273.92	81,795.60	84,317.40	Annual
Operations Manager	39.12	40.45	41.79	43.12	44.46	45.79	47.12	48.46	49.79	51.13	52.46	Hourly
	3,129.57	3,236.29	3,343.01	3,449.72	3,556.44	3,663.16	3,769.87	3,876.59	3,983.30	4,090.02	4,196.74	Apprpx. Bi-Wk
	6,780.74	7,011.96	7,243.18	7,474.40	7,705.62	7,936.84	8,168.06	8,399.27	8,630.49	8,861.71	9,092.93	Apprpx. Month
	81,368.93	84,143.52	86,918.16	89,692.80	92,467.44	95,242.08	98,016.72	100,791.24	103,565.88	106,340.52	109,115.16	Annual

**RESERVE POLICY**

**CRESTLINE SANITATION DISTRICT  
Reserve Policy  
2014/2015**

**BOARD DESIGNATED RESERVES**

**1. UNRESTRICTED RESERVES**

**a) RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2014/15 Operating Budget Total	\$	3,672,070
Less:		
Depreciation	\$	<u>614,800</u>
		3,057,270
 Six Months	 x	 <u>6/12</u>
Contingency and Operating Reserve		1,528,635
Debt Service Reserve - CIEBD Loan (1 yr.)		<u>107,975</u>
<b>TOTAL RESERVE FOR OPERATIONS</b>		<b>\$ 1,636,610</b>

**b) RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation 6/30/14	\$	19,456,451
Reserve %	x	<u>25%</u> <u>4,864,113</u>
<b>TOTAL RESERVE FOR REPLACEMENT</b>		<b>\$ 4,864,113</b>

**c) RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$	27,616,606
Less: Accumulated Depreciation		<u>19,456,451</u>
		8,160,155
Reserve %	x	<u>25%</u> <u>2,040,039</u>
<b>TOTAL RESERVE FOR CATASTROPHE RESPONSE</b>		<b>\$ 2,040,039</b>

**2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD**

Capital Budget Current Year		<u>1,168,500</u>
<b>TOTAL RESERVE FOR CAPITAL PROJECTS</b>		<b>\$ 1,168,500</b>
<b>TOTAL RESERVES</b>		<b><u>\$ 9,709,262</u></b>

Total Reserves Required		9,709,262
Unrestricted net assets available as of 06/30/14		<u>8,924,531</u>
Unrestricted Net Assets After Reserves		<u>(784,731)</u>

**APPROPRIATIONS LIMIT**



**CRESTLINE SANITATION DISTRICT**  
**Gann Appropriation Limit**  
**2014/2015**

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
2014-2015	\$ 4,955,673	-0.23%	0.9977	0.78%	1.0078	1.0055	\$ 4,982,840