

# 2016 Annual Budget

July 1, 2015 to June 30, 2016

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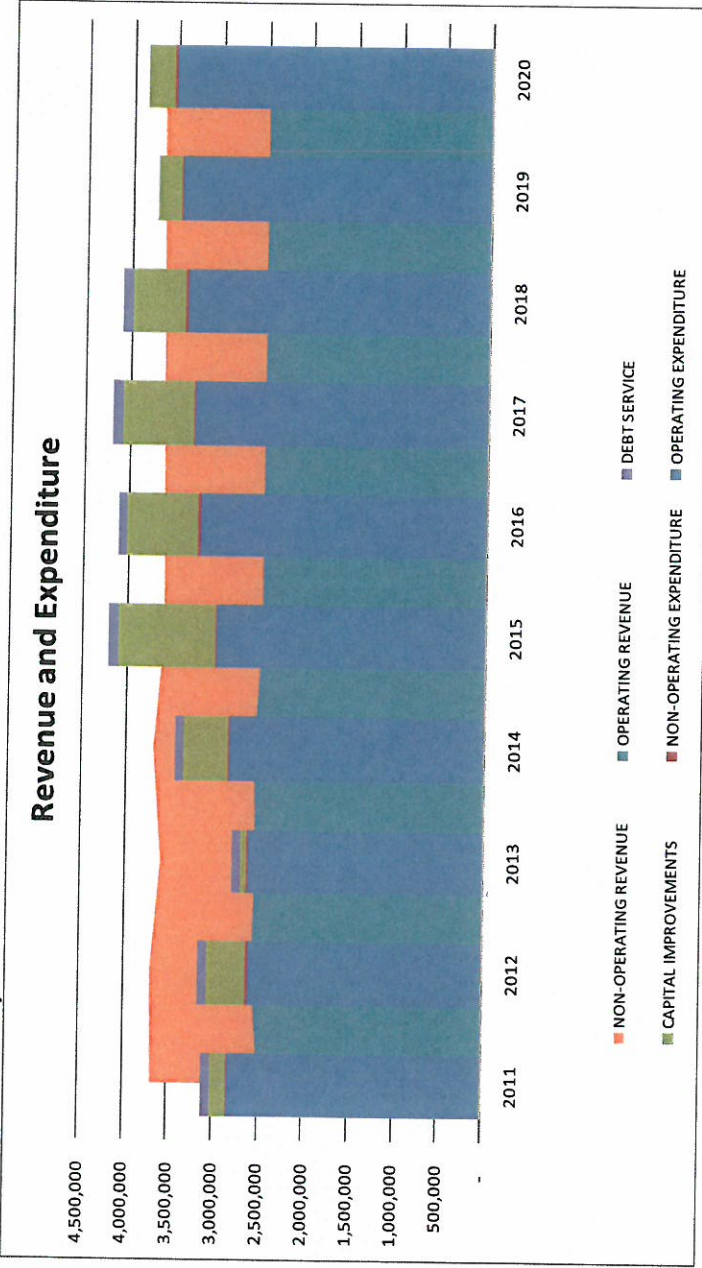
## **EXECUTIVE SUMMARY**

# Fiscal Year 2015-2016 Budget

I am pleased to present to the Board the Crestline Sanitation District's Budget for Fiscal Year 2015-2016.

This Budget has been prepared with the following information:

- Salary and benefits from prior 5 year projection with 96% Salary survey and 2% CPI increase
- 5.9% - 10% increase in health insurance costs
- 57% increase in worker's compensation costs due to experience modification factor change from 147% to 200%
- 2% CPI increase in electricity

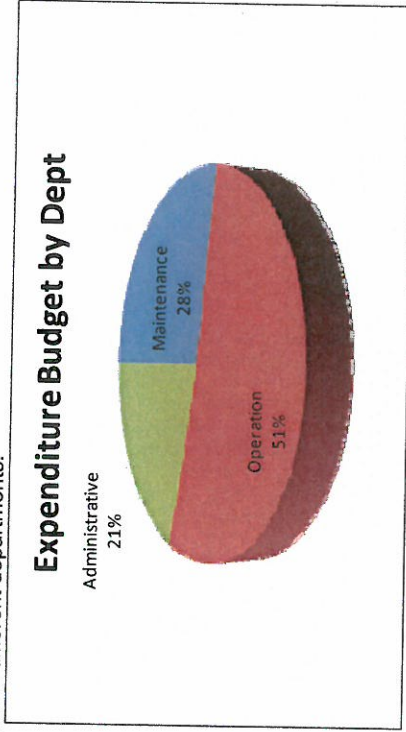


### Operating Budget

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.

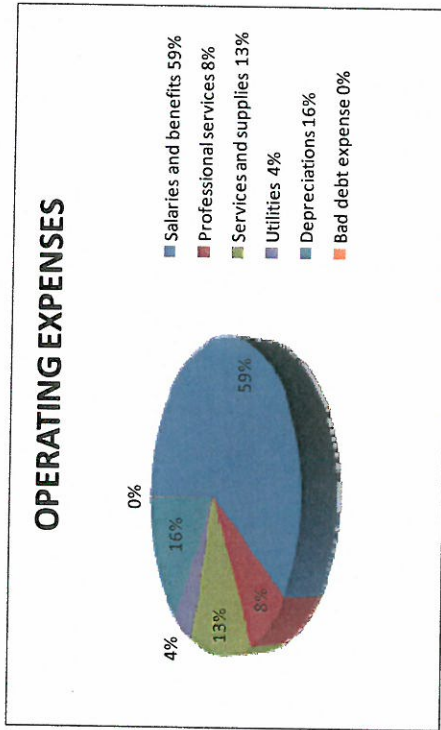


The following table details the breakdown of these expenses by department.

Department	2015/2016		% of Total Expenditure
	Proposed Budget	Budget	
Maintenance	899,265		28%
Operation	1,658,515		51%
Administrative	665,263		21%
<b>Total Expenditure</b>	<b>3,223,042</b>		<b>100%</b>

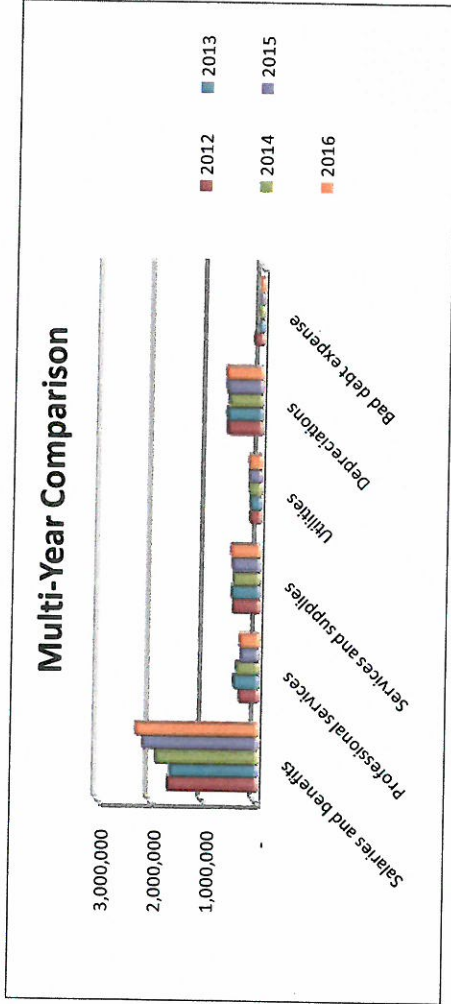
## Operating expenses by Type

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	2012	2013	2014	2015	2016
Salaries and benefits	1,637,691	1,595,440	1,883,995	2,118,318	2,265,942
Professional services	300,080	408,976	352,257	273,137	295,598
Services and supplies	446,791	474,259	437,114	460,785	491,929
Utilities	130,533	134,203	145,410	162,617	165,873
Depreciations	586,266	589,855	559,121	598,400	610,369
Bad debt expense	96,956	12,847	21,700	7,209	3,700
<b>Total operating expenses</b>	<b>3,198,317</b>	<b>3,215,580</b>	<b>3,399,597</b>	<b>3,620,466</b>	<b>3,833,411</b>



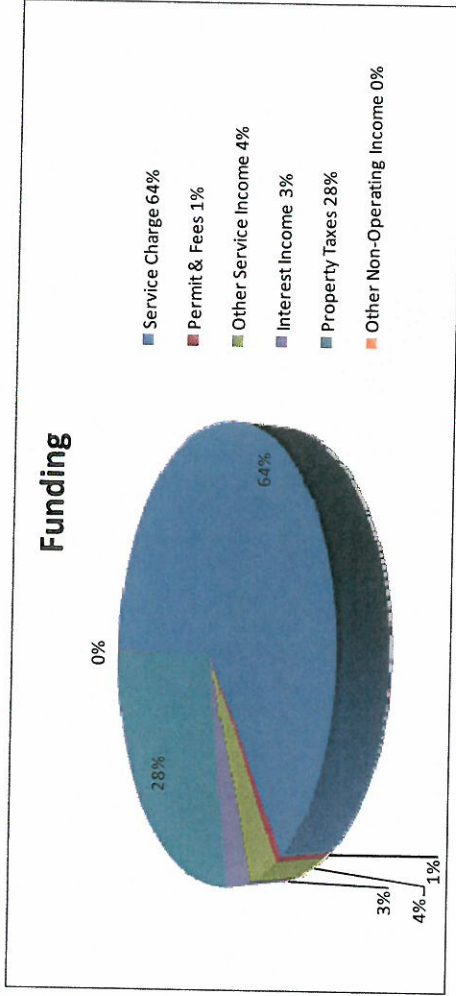
As the chart above indicates, Salaries & Benefits increased by 7% of which 2% is from the COLA and 6% is from related employee benefits. Professional services increased by 8% because of engineering service. Service and supplies increased by 7% because of the lease of mailing machine and bi-annual belt press maintenance. Utilities increased by 2% due to CPI increase.

**Personnel**

The District work force consists of 20 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	06/30/16	% of Total Funding
Service Charge	2,335,050	64%
Permit & Fees	26,500	1%
Other Service Income	129,300	4%
Interest Income	122,309	3%
Property Taxes	1,016,474	28%
Other Non-Operating Income	1,000	0%
<b>Total Funding</b>	<b>3,630,633</b>	<b>100%</b>



### **Service Charge Rates**

Phil Waller, Financial Consultant for the District continues to point out that the District, like many other utilities has a service rate charge that does not cover operating costs. The budget reflects projected losses from operations of (\$1,342,561). After including net non-operating revenues from taxes and investment earnings of \$1,117,213, the District projects an overall net loss of (\$225,348). The Financial Consultant's recommendation calls for modest increases annually until operating costs are covered and revenues from property taxes are used to increase reserves.

### **Debt Service**

After the debt principal payment of \$100,860.16, the outstanding debt owed will be reduced to \$210,508.02.

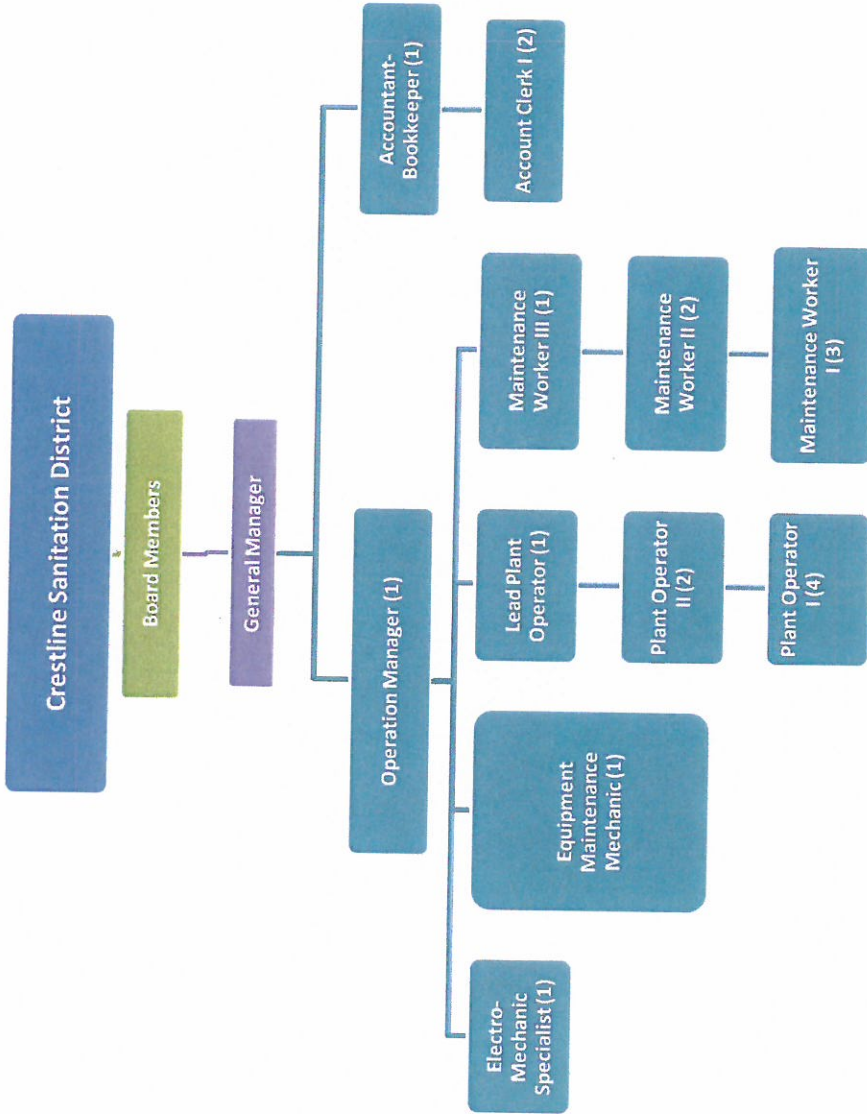
### **Summary**

The Fiscal Year 2015-16 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  
2015/2016 Budget**

**Comparison of Operations**

	Audited 06/30/11	Audited 06/30/12	Audited 06/30/13	Audited 06/30/14	Estimated 06/30/15	Budget 06/30/16	Forecast 06/30/17	Forecast 06/30/18	Forecast 06/30/19	Forecast 06/30/20
<b>OPERATING REVENUES</b>										
Charges for services	2,304,777	2,409,493	\$ 2,384,126	\$ 2,379,304	\$ 2,334,940	2,335,050	\$ 2,335,050	\$ 2,335,050	\$ 2,335,050	\$ 2,335,050
Permit and inspection fees	25,253	29,759	21,226	26,589	24,370	26,500	26,500	26,500	26,500	26,500
Other services	155,184	133,333	133,286	158,488	129,204	128,300	128,300	128,300	128,300	128,300
<b>Total Operational Income</b>	<b>2,485,214</b>	<b>2,572,585</b>	<b>2,538,638</b>	<b>2,564,381</b>	<b>2,488,514</b>	<b>2,490,850</b>	<b>2,489,850</b>	<b>2,489,850</b>	<b>2,489,850</b>	<b>2,489,850</b>
<b>OPERATING EXPENSES</b>										
Salaries and benefits	1,726,855	1,637,691	1,595,440	1,883,995	2,118,318	2,265,942	2,339,876	2,405,429	2,468,079	2,507,239
Professional services	310,053	300,080	408,976	352,257	273,137	285,598	301,515	307,552	313,709	319,890
Services and supplies	641,598	446,791	474,259	491,229	460,785	491,229	501,789	511,851	522,112	532,578
Utilities	139,227	130,533	134,203	145,410	162,617	165,873	169,193	172,579	176,034	179,558
Depreciation	570,105	586,266	589,855	559,121	598,400	610,369	622,577	635,031	647,754	660,690
Bad debt expense	971	96,956	12,847	21,700	7,209	3,700	3,700	3,700	3,700	3,700
<b>Total operating expenses</b>	<b>3,394,809</b>	<b>3,198,317</b>	<b>3,215,580</b>	<b>3,399,597</b>	<b>3,620,466</b>	<b>3,833,411</b>	<b>3,938,650</b>	<b>4,036,142</b>	<b>4,121,368</b>	<b>4,203,756</b>
<b>Operating income (loss)</b>	<b>(909,395)</b>	<b>(625,732)</b>	<b>(676,942)</b>	<b>(835,236)</b>	<b>(1,131,952)</b>	<b>(1,342,561)</b>	<b>(1,448,800)</b>	<b>(1,546,292)</b>	<b>(1,631,518)</b>	<b>(1,713,906)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>										
Interest and investment revenue *	50,238	87,829	47,107	124,482	105,383	122,309	122,309	122,309	122,309	122,309
Property taxes	994,471	951,834	952,126	970,686	945,375	977,409	992,000	1,006,800	1,021,800	1,037,100
Special assessments	46,630	82,367	28,416	25,889	28,769	27,687	27,687	27,687	27,687	27,687
Federal / State aid - Homeowner's exemption	13,443	12,941	12,252	11,620	10,994	11,378	11,549	11,722	11,898	12,076
Gain on sale of fixed assets	1,600	-	10,950	-	-	-	-	-	-	-
Other nonoperating revenue	89,531	249	7,322	542	100	1,000	1,000	1,000	1,000	1,000
Connection fees	9,387	7,507	7,507	9,082	9,082	(5,382)	(3,618)	(1,825)	-	-
Interest expense	(13,762)	(14,766)	(10,076)	(8,486)	(7,117)	(17,188)	(17,188)	(17,188)	(17,188)	(17,188)
Other nonoperating expense	(3,703)	(2,982)	(1,926)	(10,698)	(2,156)	(17,188)	(17,188)	(17,188)	(17,188)	(17,188)
<b>Total nonoperating revenues (expenses)</b>	<b>1,188,435</b>	<b>1,117,472</b>	<b>1,053,678</b>	<b>1,114,045</b>	<b>1,091,430</b>	<b>1,117,213</b>	<b>1,148,738</b>	<b>1,140,505</b>	<b>1,182,506</b>	<b>1,172,984</b>
<b>Change in net assets</b>	<b>\$ 279,040</b>	<b>\$ 491,740</b>	<b>\$ 376,736</b>	<b>\$ 278,809</b>	<b>\$ (40,322)</b>	<b>(225,348)</b>	<b>\$ (300,061)</b>	<b>\$ (405,786)</b>	<b>\$ (449,012)</b>	<b>\$ (540,922)</b>
<b>OPERATING REVENUE</b>	<b>2,485,214</b>	<b>2,572,585</b>	<b>2,538,638</b>	<b>2,564,381</b>	<b>2,488,514</b>	<b>2,490,850</b>	<b>2,489,850</b>	<b>2,489,850</b>	<b>2,489,850</b>	<b>2,489,850</b>
<b>NON-OPERATING REVENUE</b>	<b>1,205,900</b>	<b>1,135,220</b>	<b>1,065,680</b>	<b>1,133,229</b>	<b>1,100,703</b>	<b>1,138,783</b>	<b>1,154,945</b>	<b>1,169,518</b>	<b>1,184,694</b>	<b>1,200,172</b>
<b>TOTAL REVENUES</b>	<b>3,691,114</b>	<b>3,707,805</b>	<b>3,604,318</b>	<b>3,697,610</b>	<b>3,589,217</b>	<b>3,630,633</b>	<b>3,644,795</b>	<b>3,659,368</b>	<b>3,674,544</b>	<b>3,690,022</b>
<b>OPERATING EXPENDITURES</b>	<b>2,824,504</b>	<b>2,612,051</b>	<b>2,625,725</b>	<b>2,840,476</b>	<b>3,022,066</b>	<b>3,223,042</b>	<b>3,316,073</b>	<b>3,401,111</b>	<b>3,473,634</b>	<b>3,543,066</b>
<b>NON-OPERATING EXPENDITURES</b>	<b>17,465</b>	<b>17,748</b>	<b>12,002</b>	<b>19,184</b>	<b>9,273</b>	<b>22,570</b>	<b>5,806</b>	<b>29,013</b>	<b>2,188</b>	<b>27,188</b>
<b>CAPITAL PROJECTS / PURCHASES</b>	<b>179,065</b>	<b>425,788</b>	<b>57,796</b>	<b>488,176</b>	<b>1,084,686</b>	<b>741,000</b>	<b>585,000</b>	<b>260,000</b>	<b>295,000</b>	<b>260,000</b>
<b>DEBT SERVICE</b>	<b>94,214</b>	<b>85,833</b>	<b>97,480</b>	<b>99,156</b>	<b>100,860</b>	<b>102,594</b>	<b>104,357</b>	<b>106,151</b>	<b>106,151</b>	<b>106,151</b>
<b>TOTAL EXPENDITURES</b>	<b>3,115,248</b>	<b>3,151,400</b>	<b>2,793,005</b>	<b>3,446,992</b>	<b>4,216,885</b>	<b>4,089,206</b>	<b>4,011,236</b>	<b>3,796,274</b>	<b>3,770,822</b>	<b>3,830,254</b>
<b>Net Cash</b>	<b>575,866</b>	<b>556,405</b>	<b>811,313</b>	<b>250,598</b>	<b>(627,468)</b>	<b>(458,573)</b>	<b>(366,841)</b>	<b>(136,906)</b>	<b>(96,278)</b>	<b>(140,232)</b>

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

# **BUDGET SUMMARY**

**CRESTLINE SANITATION DISTRICT  
2015/2016 Budget Summary**

Operational Income/Expense	2014/2015 Budget	2014/2015 Projection	2015/2016 Budget	% of Operating Revenue	2016/2017 Projection	% of Operating Revenue	2017/2018 Projection	% of Operating Revenue	2018/2019 Projection	% of Operating Revenue	2019/2020 Projection	% of Operating Revenue
<b>40 - REVENUE</b>												
41 - Sewer Service Fees	2,280,000	2,284,650	2,284,650	92%	2,284,650	92%	2,284,650	92%	2,284,650	92%	2,284,650	92%
42 - Sewer Penalties	82,800	50,291	50,400	2%	50,400	2%	50,400	2%	50,400	2%	50,400	2%
43 - Pumped Waste Permits	23,000	22,381	23,000	1%	23,000	1%	23,000	1%	23,000	1%	23,000	1%
44 - Permit & Inspection Fees	3,500	2,189	3,500	0%	3,500	0%	3,500	0%	3,500	0%	3,500	0%
46 - Cleghorn State Reimbursements	121,000	121,224	121,000	5%	120,000	5%	120,000	5%	120,000	5%	120,000	5%
47 - Pilot Rock Camp Fee	7,800	7,800	7,800	0%	7,800	0%	7,800	0%	7,800	0%	7,800	0%
49 - Other Charges	500	180	500	0%	500	0%	500	0%	500	0%	500	0%
<b>Total Operational Income</b>	<b>2,518,600</b>	<b>2,468,714</b>	<b>2,489,850</b>	<b>100%</b>	<b>2,489,850</b>	<b>100%</b>	<b>2,489,850</b>	<b>100%</b>	<b>2,489,850</b>	<b>100%</b>	<b>2,489,850</b>	<b>100%</b>
<b>Operating Expense</b>												
<b>MT</b>												
51 - SALARIES & BENEFIT	704,183	720,612	768,377	31%	788,019	32%	805,972	32%	823,060	33%	839,622	34%
53 - PROFESSIONAL SVC	67,300	52,311	61,856	2%	63,084	3%	64,357	3%	65,646	3%	66,960	3%
54 - SERVICE AND SUPPLIES	51,400	46,779	69,032	3%	70,418	3%	71,851	3%	73,271	3%	74,741	3%
<b>Subtotal - MT</b>	<b>822,883</b>	<b>819,702</b>	<b>899,265</b>	<b>36%</b>	<b>921,551</b>	<b>37%</b>	<b>942,180</b>	<b>38%</b>	<b>961,977</b>	<b>39%</b>	<b>981,223</b>	<b>39%</b>
<b>OP</b>												
51 - SALARIES & BENEFIT	978,652	1,004,733	1,078,130	43%	1,111,425	45%	1,139,032	46%	1,162,100	47%	1,185,342	48%
53 - PROFESSIONAL SVC	114,200	91,021	101,340	4%	103,388	4%	105,438	4%	107,548	4%	109,702	4%
54 - SERVICE AND SUPPLIES	313,437	310,960	313,172	13%	319,444	13%	325,845	13%	332,373	13%	339,032	14%
<b>Subtotal - OP</b>	<b>1,406,289</b>	<b>1,406,704</b>	<b>1,492,642</b>	<b>60%</b>	<b>1,534,237</b>	<b>62%</b>	<b>1,570,315</b>	<b>63%</b>	<b>1,602,021</b>	<b>64%</b>	<b>1,634,076</b>	<b>66%</b>
56 - UTILITIES	158,471	162,617	165,873	7%	169,193	7%	172,579	7%	176,034	7%	179,558	7%
59 - DEPRECIATIONS & AMORTIZATION	588,400	588,400	600,169	24%	612,173	25%	624,418	25%	636,308	26%	648,647	26%
<b>Total Operating Expense</b>	<b>2,976,043</b>	<b>2,977,423</b>	<b>3,157,948</b>	<b>127%</b>	<b>3,237,134</b>	<b>130%</b>	<b>3,308,471</b>	<b>133%</b>	<b>3,376,940</b>	<b>136%</b>	<b>3,444,503</b>	<b>138%</b>
<b>Gross Profit</b>	<b>(457,443)</b>	<b>(488,709)</b>	<b>(667,098)</b>		<b>(747,284)</b>		<b>(819,621)</b>		<b>(887,090)</b>		<b>(954,653)</b>	
<b>General &amp; Administrative Expense</b>												
61 - SALARIES AND BENEFIT - ADM	384,191	392,973	419,436	17%	440,432	18%	460,428	18%	472,919	19%	482,376	19%
62 - BOARD EXPENSES	19,800	9,949	10,148	0%	10,352	0%	10,560	0%	10,772	0%	10,988	0%
63 - PROFESSIONAL SVC - ADM	152,600	129,805	132,402	5%	135,053	5%	137,757	5%	140,515	6%	143,328	6%
64 - SERVICES AND SUPPLIES - ADM	101,036	93,107	99,577	4%	101,575	4%	103,615	4%	105,656	4%	107,696	4%
68 - BAD DEBTS	12,000	7,209	3,700	0%	3,700	0%	3,700	0%	3,700	0%	3,700	0%
69 - DEPR & AMORT - ADM	26,400	10,000	10,200	0%	10,404	0%	10,613	0%	10,828	0%	11,043	0%
<b>Total General &amp; Administrative Expense</b>	<b>696,027</b>	<b>643,043</b>	<b>675,483</b>	<b>27%</b>	<b>701,516</b>	<b>28%</b>	<b>726,671</b>	<b>29%</b>	<b>744,428</b>	<b>30%</b>	<b>759,253</b>	<b>30%</b>
<b>Net Operational Income (deficit)</b>	<b>(1,153,470)</b>	<b>(1,131,752)</b>	<b>(1,342,551)</b>	<b>-54%</b>	<b>(1,448,800)</b>	<b>-58%</b>	<b>(1,546,282)</b>	<b>-62%</b>	<b>(1,631,518)</b>	<b>-66%</b>	<b>(1,713,906)</b>	<b>-69%</b>
<b>Non-Operational Income (Expense)</b>												
71 - PROP TAXES	951,561	945,375	977,409	39%	992,000	40%	1,006,800	40%	1,021,800	41%	1,037,100	42%
72 - SPECIAL ASSESSMENTS	27,687	29,769	27,687	1%	27,687	1%	27,687	1%	27,687	1%	27,687	1%
73 - GRANTS AND AIDS	9,957	10,994	11,378	0%	11,549	0%	11,722	0%	11,898	0%	12,076	0%
76 - CONNECTION FEE	-	9,082	-	0%	-	0%	-	0%	-	0%	-	0%
77 - INTEREST INCOME	139,800	122,497	139,800	6%	139,800	6%	139,800	6%	139,800	6%	139,800	6%
79 - OTHER INCOME	1,000	476	1,000	0%	1,000	0%	1,000	0%	1,000	0%	1,000	0%
80 - OTHER EXPENSES *	(68,815)	(26,761)	(40,061)	-2%	(23,287)	-1%	(46,594)	-2%	(19,679)	-1%	(44,679)	-2%
<b>Net Non-Operational Income (deficit)</b>	<b>1,060,190</b>	<b>1,091,430</b>	<b>1,117,213</b>	<b>45%</b>	<b>(300,961)</b>	<b>-12%</b>	<b>(405,786)</b>	<b>-16%</b>	<b>(449,012)</b>	<b>-18%</b>	<b>(540,922)</b>	<b>-22%</b>
<b>Change in Net Assets</b>	<b>(83,280)</b>	<b>(40,322)</b>	<b>(225,348)</b>	<b>-9%</b>	<b>(300,961)</b>	<b>-12%</b>	<b>(405,786)</b>	<b>-16%</b>	<b>(449,012)</b>	<b>-18%</b>	<b>(540,922)</b>	<b>-22%</b>

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

# **BUDGET DETAIL**



**CRESTLINE SANITATION DISTRICT  
2015/2016 Budget Detail**

	2015			2016			Notes / % Change from 2015 Projection	Comments / % change from 2015 Budget
	Budget	Estimated YE	Budget vs Estimated YE variance %	Budget	EST YE Vs. 2016 Budget			
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
40 - REVENUE								
41000 - Sewer Service Fees	2,280,000	2,284,650	4,650 0%	2,284,650	0%	Same as FY2015 Estimated YE	\$380,000 x 6	
42000 - Sewer Penalties	82,800	50,291	(32,509) -39%	50,400	0%	Per Management	\$8,400 x 6	
43000 - Pumped Waste Permits	23,000	22,381	(619) -3%	23,000	3%	Same as FY2015 Budget		
44000 - Permit & Inspection Fees	3,500	2,189	(1,311) -37%	3,500	60%	Same as FY2015 Budget		
46000 - Cleghorn State Reimbursement	121,000	121,224	224 0%	121,000	0%	Per Management		
47000 - Pilot Rock Camp Fee	7,800	7,800	- 0%	7,800	0%	Same as FY2015 Budget	\$650 x 12 months	
48000 - Other Service Fees	500	180	(320) -64%	500	178%	Same as FY2015 Budget		
<b>Total 40 - REVENUE</b>	<b>2,516,600</b>	<b>2,466,714</b>	<b>(29,886) -1%</b>	<b>2,490,850</b>	<b>0%</b>			
<b>Total Income</b>	<b>2,516,600</b>	<b>2,466,714</b>	<b>(29,886) -1%</b>	<b>2,490,850</b>	<b>0%</b>			
<b>Cost of Goods Sold</b>								
51-MT - Salaries & Benefit - MAINT								
51010MT - Salaries - REG	325,927	324,908	(1,019) 0%	338,778	4%	Per Compensation Projection - CSD Board		
51020MT - Salaries - OT	-	-	- N/A	-	N/A	Per Compensation Projection - CSD Board		
51030MT - Salaries - VAC	28,113	29,118	1,005 4%	31,466	8%	Per Compensation Projection - CSD Board		
51040MT - Salaries - SICK	18,037	19,635	1,598 9%	18,868	-4%	Per Compensation Projection - CSD Board		
51050MT - Salaries - HOLIDAY	21,057	25,131	4,074 19%	22,026	-12%	Per Compensation Projection - CSD Board		
51060MT - Salaries - ON CALL / STANDBY	18,581	18,964	383 2%	18,581	-2%	Per Compensation Projection - CSD Board		
51070MT - Salaries - CALL BACK	600	846	246 41%	600	-29%	Per Compensation Projection - CSD Board		
51100MT - Payroll Tax	8,234	6,774	(1,460) -18%	8,594	27%	Per Compensation Projection - CSD Board		
51150MT - Unemployment Expense	3,200	-	(3,200) -100%	3,200	N/A	Per Compensation Projection - CSD Board		
51200MT - Worker's Comp	25,979	33,740	7,761 30%	52,696	56%	Per Compensation Projection - CSD Board		
51300MT - Employee Group Insurance	99,002	102,105	3,103 3%	110,759	8%	Per Compensation Projection - CSD Board		
51400MT - Retirement	185,453	159,392	(26,061) -14%	162,807	2%	Per Compensation Projection - CSD Board		
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>704,183</b>	<b>720,612</b>	<b>16,429 2%</b>	<b>766,377</b>	<b>7%</b>			
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>								
51010OP - Salaries - REG	483,786	494,366	10,580 2%	512,529	4%	Per Compensation Projection - CSD Board		
51020OP - Salaries - OT	-	5,610	5,610 N/A	-	-100%	Per Compensation Projection - CSD Board		
51030OP - Salaries - VAC	37,320	39,571	2,251 6%	39,448	0%	Per Compensation Projection - CSD Board		
51040OP - Salaries - SICK	26,573	25,847	(726) -3%	28,155	9%	Per Compensation Projection - CSD Board		
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>547,679</b>	<b>569,354</b>	<b>21,675 4%</b>	<b>580,132</b>	<b>7%</b>			
<b>Total 51 - Salaries &amp; Benefit</b>	<b>1,251,862</b>	<b>1,236,068</b>	<b>(15,794) -1%</b>	<b>1,346,509</b>	<b>9%</b>		Ex Mod Factor increased from 147% to 200%	

**CRESTLINE SANITATION DISTRICT  
2015/2016 Budget Detail**

	2015		2016		EST YR VS. 2016 Budget	Notes / % Change from 2015 Projection	Comments / % change from 2015 Budget
	Budget	Estimated YE	Budget	% variance			
510500P · Salaries - HOLIDAY	31,021	30,525	(496)	-2%	8%	Per Compensation Projection - CSD Board	
510600P · Salaries - ON CALL / STANDBY	26,347	21,391	(4,956)	-19%	23%	Per Compensation Projection - CSD Board	
510700P · Salaries - Call Back	600	787	187	31%	-24%	Per Compensation Projection - CSD Board	
511000P · Payroll Tax	12,101	9,093	(3,008)	-25%	41%	Per Compensation Projection - CSD Board	
512000P · Worker's Comp	38,178	49,584	11,406	30%	58%	Per Compensation Projection - CSD Board	
513000P · Employee Group Insurance	111,924	115,564	3,640	3%	7%	Per Compensation Projection - CSD Board	
514000P · Retirement	210,802	212,395	1,593	1%	5%	Per Compensation Projection - CSD Board	
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	<b>978,652</b>	<b>1,004,733</b>	<b>26,081</b>	<b>3%</b>	<b>7%</b>		<b>10%</b>
<b>53-MT · PROFESSIONAL SVC-MAINT</b>							
53300MT · Engineering	25,500	6,375	(19,125)	-75%	135%	Per Management	
53900MT · Other Professional Svc	1,000	1,555	555	55%	2%	2% CPI increase from FY2015 Estimated YE	Drug Test, DMV Medical, Underground Svc Alert
53910MT · Seasonal MT Workers-MT	40,800	44,382	3,582	9%	2%	2% CPI increase from FY2015 Estimated YE	2 Seasonal Employees
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>67,300</b>	<b>52,311</b>	<b>(14,989)</b>	<b>-22%</b>	<b>18%</b>		<b>-8%</b>
<b>53-OP · PROFESSIONAL SVC - OP</b>							
53300OP · Engineering	25,500	6,375	(19,125)	-75%	135%	Per Management	
53400OP · Laboratory Analysis	46,500	42,826	(3,674)	-8%	2%	2% CPI increase from FY2015 Estimated YE	
53700 · Permits & Fees	32,000	38,021	6,021	19%	2%	2% CPI increase from FY2015 Estimated YE	Per Management
53900OP · Other Professional	10,200	3,800	(6,400)	-63%	2%	2% CPI increase from FY2015 Estimated YE	DMV Medical, CEQA review and support
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>114,200</b>	<b>91,021</b>	<b>(23,179)</b>	<b>-20%</b>	<b>11%</b>		<b>-11%</b>
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>							
54021MT · Auto Expense - Fuel	-	100	100	N/A	2%	2% CPI increase from FY2015 Estimated YE	
54080MT · Clothing & Laundry	10,200	10,034	(166)	-2%	2%	2% CPI increase from FY2015 Estimated YE	
54170MT · Repairs & Maint. - Auto	18,600	17,803	(797)	-4%	2%	2% CPI increase from FY2015 Estimated YE	\$151 x 52 wks + \$150 x 9 Boots + \$150 x 15 / 3 snow boots + 2% CPI increase
54182MT · Maintenance of Equipment	5,100	3,812	(1,288)	-25%	561%	Per the Board & Management	
54184MT · Maintenance of Structures	8,000	4,407	(3,593)	-45%	2%	2% CPI increase from FY2015 Estimated YE	\$20,000 for bi-annual belt press maintenance per the Board
54200MT · Small Tools	1,300	793	(507)	-39%	2%	2% CPI increase from FY2015 Estimated YE	
54210MT · Supplies - Shop	4,200	5,158	958	23%	2%	2% CPI increase from FY2015 Estimated YE	
54220MT · Supplies - Field	4,000	4,671	671	17%	2%	2% CPI increase from FY2015 Estimated YE	
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>51,400</b>	<b>46,779</b>	<b>(4,621)</b>	<b>-9%</b>	<b>48%</b>		<b>34%</b>
<b>54-OP · SERVICE AND SUPPLIES - OP</b>							
54021 · Auto Expense - Fuel	37,400	30,309	(7,091)	-19%	2%	2% CPI increase from FY2015 Estimated YE	

**CRESTLINE SANITATION DISTRICT  
2015/2016 Budget Detail**

	2015		2016		EST YE vs. 2016 Budget	Notes / % Change from 2015 Projection	Comments / % change from 2015 Budget
	Budget	Estimated YE	Budget	Estimated YE			
54023 · Auto Expense - Tires	7,800	7,215	7,360	(385)	2%	2% CPI increase from FY2015 Estimated YE	
54030 · Communication	16,000	16,451	16,781	451	2%	2% CPI increase from FY2015 Estimated YE	Radio \$1,300 x 12 + 2% CPI Increase
54040 · Due & Subscription	1,800	1,013	1,034	(787)	2%	2% CPI increase from FY2015 Estimated YE	
54050 · Equipment Purchase	-	280	286	280	2%	2% CPI increase from FY2015 Estimated YE	
54060 · Equipment Rental	500	-	-	(500)	N/A	2% CPI increase from FY2015 Estimated YE	In case Equip. Rental is needed
54070 · Insurance	39,200	41,729	43,399	2,529	4%	4% CPI increase from FY2015 Estimated YE	
54075 · Insurance - Vehicle	31,900	28,074	28,636	(3,826)	2%	2% CPI increase from FY2015 Estimated YE	
54080OP · Clothing & Laundry	9,100	8,645	8,818	(455)	2%	2% CPI increase from FY2015 Estimated YE	\$120 x 52 wks + \$150 x 8 boots + 2% CPI Increase
54090 · Lodge / Meals	1,000	1,305	1,332	305	2%	2% CPI increase from FY2015 Estimated YE	
54182OP · Maintenance of Equipment	39,700	47,546	48,497	7,846	2%	2% CPI increase from FY2015 Estimated YE	
54184OP · Maintenance of Structures	13,000	8,468	8,637	(4,532)	2%	2% CPI increase from FY2015 Estimated YE	
54185 · Membership	19,603	18,814	19,190	(789)	2%	2% CPI increase from FY2015 Estimated YE	
54190 · Safety Equipment	3,434	2,572	2,624	(862)	2%	2% CPI increase from FY2015 Estimated YE	
54200OP · Small Tools	2,300	1,922	1,961	(378)	2%	2% CPI increase from FY2015 Estimated YE	
54220OP · Supplies	6,400	4,961	5,061	(1,439)	2%	2% CPI increase from FY2015 Estimated YE	\$750 boots allowances + 2% CPI Increase
54310 · Special Dept - Chlorine / Salt	25,500	26,737	27,272	1,237	2%	2% CPI increase from FY2015 Estimated YE	
54320 · Special Dept - Sludge / Chemical	46,500	42,795	43,651	(3,705)	2%	2% CPI increase from FY2015 Estimated YE	Sludge \$60 x 595 tons+Hydrogen Peroxide \$7,000+Hydrofloc \$870*12months
54330 · Special Dept - Oxygen/Propane	4,300	3,911	3,990	(389)	2%	2% CPI increase from FY2015 Estimated YE	
54340 · Special Dept - Emergency	1,200	14,548	10,000	13,348	-31%	Per Management	
54400 · Training	7,000	3,654	3,727	(3,346)	2%	2% CPI increase from FY2015 Estimated YE	
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>313,437</b>	<b>310,950</b>	<b>313,172</b>	<b>(2,487)</b>	<b>1%</b>		
<b>56 · UTILITIES - OP</b>							
56100 · Telephone	35,200	33,999	34,690	(1,201)	2%	2% CPI increase from FY2015 Estimated YE	
56210 · Utilities - Electric	103,546	109,439	111,628	5,893	2%	2% CPI increase from FY2015 Estimated YE	
56220 · Utilities - Gas	4,125	3,208	3,273	(917)	2%	2% CPI increase from FY2015 Estimated YE	
56230 · Utilities - Water	9,100	9,826	10,023	726	2%	2% CPI increase from FY2015 Estimated YE	
56240 · Utilities - Trash	4,800	5,331	5,438	531	2%	2% CPI increase from FY2015 Estimated YE	
56300 · Refuse Disposal	1,700	815	831	(865)	2%	2% CPI increase from FY2015 Estimated YE	
<b>Total 56 · UTILITIES - OP</b>	<b>158,471</b>	<b>162,617</b>	<b>165,873</b>	<b>4,146</b>	<b>2%</b>		
<b>59-MT · Depreciation - MAINT</b>							
59100MT · Depreciation Expense	304,900	304,900	310,999	0	2%	2% CPI increase from FY2015 Estimated YE	
<b>Total 59-MT · Depreciation - MAINT</b>	<b>304,900</b>	<b>304,900</b>	<b>310,999</b>	<b>0</b>	<b>2%</b>		

**CRESTLINE SANITATION DISTRICT  
2015/2016 Budget Detail**

	2015		2016		Notes / % Change from 2015 Projection	Comments / % change from 2015 Budget
	Budget	Budget vs Estimated YE	Budget	EST Yr vs. 2016 Budget		
59-OP - DEPR & AMORT - OP						
59100 - Depreciation - OP	283,500	283,500	289,170	2%	2% CPI increase from FY2015 Estimated YE	2%
Total 59-OP - DEPR & AMORT - OP	283,500	283,500	289,170	2%		2%
Total COGS	2,976,043	2,977,423	3,157,948	6%		6%
Gross Profit	(457,443)	(488,709)	(667,098)	37%		37%
Expense						
61 - SALARIES AND BENEFIT - ADM						
61010 - Salaries - REG ADM	201,959	224,811	217,320	-3%	Per Compensation Projection - CSD Board	
61020 - Salaries - OT ADM	-	1,719	1,719	0%	Per Compensation Projection - CSD Board	
61030 - Salaries - VAC ADM	13,590	4,954	15,742	218%	Per Compensation Projection - CSD Board	
61040 - Salaries - SICK ADM	10,983	3,970	11,891	189%	Per Compensation Projection - CSD Board	
61050 - Salaries - HOLIDAY ADM	12,833	8,981	13,881	55%	Per Compensation Projection - CSD Board	
61100 - Payroll Tax - ADM	7,171	7,576	7,755	2%	Per Compensation Projection - CSD Board	
61200 - Worker's Comp - ADM	1,245	1,617	2,607	61%	Per Compensation Projection - CSD Board	
61300 - Employee Group Insurance - ADM	54,459	54,474	59,857	10%	Per Compensation Projection - CSD Board	
61400 - Retirement - ADM	81,941	84,871	88,665	4%	Per Compensation Projection - CSD Board	
Total 61 - SALARIES AND BENEFIT - ADM	384,191	382,973	419,436	7%		9%
62 - BOARD EXPENSES						
62100 - Board Director's Fee	18,000	9,600	9,792	2%	2% CPI increase from FY2015 Estimated YE	
62200 - Board Exp - Auto Expense	200	(200)	-	N/A	2% CPI increase from FY2015 Estimated YE	
62300 - Board Exp - Meals & Lodging	400	(400)	-	N/A	2% CPI increase from FY2015 Estimated YE	
62400 - Board Exp - Education & Training	1,200	349	356	2%	2% CPI increase from FY2015 Estimated YE	
Total 62 - BOARD EXPENSES	19,800	9,949	10,148	2%		2%
63 - PROFESSIONAL SVC - ADM						
63100 - Accounting	45,500	53,351	54,418	2%	2% CPI increase from FY2015 Estimated YE	
63200 - County Services	4,300	2,084	2,126	2%	2% CPI increase from FY2015 Estimated YE	
63300 - Legal	43,100	35,610	36,323	2%	2% CPI increase from FY2015 Estimated YE	PIMS & CO Asses. Maps
63500 - Software Support - ADM	37,400	21,538	21,969	2%	2% CPI increase from FY2015 Estimated YE	Server Mgmt \$300 x 12 + Software Support \$750 x 12 + 500 QB annual payroll + 300 x 12 Month Billing + 2% CPI Increase

**CRESTLINE SANITATION DISTRICT  
2015/2016 Budget Detail**

	2015		2016		EST YR VS. 2016 Budget	Notes / % Change from 2015 Projection 2% CPI Increase from FY2015 Estimated YE	Comments / % change from 2015 Budget CPI Increase
	Budget	Estimated YE	Budget	Budget			
63900 - Other Professional - ADM	22,300	17,222	(5,079)	-23%			
<b>Total 63 - PROFESSIONAL SVC - ADM</b>	<b>152,800</b>	<b>129,805</b>	<b>(22,796)</b>	<b>-15%</b>			
<b>64 - SERVICES AND SUPPLIES - ADM</b>							
64030 - Bank Charges	12,500	10,336	(2,164)	-17%			
64040 - Computer Expense	2,300	2,177	(123)	-5%	2% CPI Increase from FY2015 Estimated YE		
64045 - Due & Subscription	2,776	1,336	(1,440)	-52%	2% CPI Increase from FY2015 Estimated YE	WERF \$2300 + \$23 x 12 Checkmate + \$200 Misc	
64050 - Contract Labor	-	1,279	1,279	N/A	No more admin contract labor		
64080 - Janitorial Service	8,080	8,715	655	8%	2% CPI Increase from FY2015 Estimated YE	\$155 x 52 weeks	
64090 - Lease Equipment - ADM	10,900	14,912	4,012	37%	2% CPI Increase from FY2015 Estimated YE + \$2,500	Insener \$1,500 x 2 + Feeder \$600 + Slacker \$200 + Mailing Base \$400	
64095 - Legal Notice	1,700	1,137	(563)	-33%	2% CPI Increase from FY2015 Estimated YE + \$1,300 Rate Notice		
64120 - Office Expense	3,700	3,097	(603)	-16%	2% CPI Increase from FY2015 Estimated YE		
64130 - Office Supplies	8,400	7,107	(1,293)	-15%	2% CPI Increase from FY2015 Estimated YE		
64140 - Pest Control	1,900	1,467	(433)	-23%	2% CPI Increase from FY2015 Estimated YE		
64150 - Postage & Delivery	24,500	20,861	(3,639)	-16%	2% CPI Increase from FY2015 Estimated YE + \$1,200 Seeley Creek		
64160 - Printing & Publications	11,000	13,054	2,054	19%	2% CPI Increase from FY2015 Estimated YE		
64180 - Maintenance of Equipment	4,300	1,075	(3,225)	-75%	Per Management		
64190 - Maintenance of Structure	6,500	5,041	(1,459)	-22%	2% CPI Increase from FY2015 Estimated YE	Landscape \$325 x 12 + Spring Clean Up \$1,400 + Winterization \$1,000	
64230 - Training	700	-	(700)	-100%	N/A		
64240 - Travel	400	195	(205)	-51%	2% CPI Increase from FY2015 Estimated YE		
64245 - Lodge - Meals	500	677	177	35%	2% CPI Increase from FY2015 Estimated YE		
66000 - Payroll Expenses	900	841	(59)	-7%	2% CPI Increase from FY2015 Estimated YE		
<b>Total 64 - SERVICES AND SUPPLIES - ADM</b>	<b>101,036</b>	<b>93,107</b>	<b>(7,929)</b>	<b>-8%</b>			
<b>68 - BAD DEBTS</b>							
68100 - Bad Debt Expense	12,000	7,209	(4,791)	-40%	Per Management		
<b>Total 68 - BAD DEBTS</b>	<b>12,000</b>	<b>7,209</b>	<b>(4,791)</b>	<b>-40%</b>			
<b>69 - DEPR &amp; AMORT - ADM</b>							
69100 - Depreciation - ADM	26,400	10,000	(16,400)	-62%	2% CPI Increase from FY2015 Estimated YE		
<b>Total 69 - DEPR &amp; AMORT - ADM</b>	<b>26,400</b>	<b>10,000</b>	<b>(16,400)</b>	<b>-62%</b>			
<b>Total Expense</b>	<b>696,027</b>	<b>643,043</b>	<b>(52,984)</b>	<b>-8%</b>			
<b>Net Ordinary Income</b>	<b>(1,163,470)</b>	<b>(1,131,752)</b>	<b>21,718</b>	<b>-2%</b>			

**CRESTLINE SANITATION DISTRICT  
2015/2016 Budget Detail**

	2015		Budget vs 2016		2016		Notes / % Change from 2015 Projection	Comments / % change from 2015 Budget
	Budget	Estimated YE	Estimated YE	% variance	Budget	EST YE vs. Budget		
Other Income/Expense								
Other Income								
<b>71 · PROP TAXES</b>								
71100 · Prop Taxes- CURR SEC & UNSEC	944,061	937,110	(6,951)	-1%	969,909	3%	3.5% Increase from FY2015 Budget	
71300 · Prop Taxes-PRI SEC & UNSEC	6,500	7,081	581	9%	6,500	-8%	Same as FY2015 Budget	
71500 · Int & Pen Delinquent Taxes	1,000	1,183	183	18%	1,000	-15%	Same as FY2015 Budget	
<b>Total 71 · PROP TAXES</b>	<b>951,561</b>	<b>945,375</b>	<b>(6,186)</b>	<b>-1%</b>	<b>977,409</b>	<b>3%</b>		<b>3%</b>
<b>72 · SPECIAL ASSESSMENTS</b>								
72100 · Special Assessment - CURRENT	11,500	11,480	(20)	0%	11,500	0%	Same as FY2015 Budget	
72300 · Special Assessment-DELQ&PENALTY	737	1,038	301	41%	737	-29%	Same as FY2015 Budget	
72500 · Special Assessment SU01-DLQ&PEN	15,450	17,251	1,801	12%	15,450	-10%	Same as FY2015 Budget	
<b>Total 72 · SPECIAL ASSESSMENTS</b>	<b>27,687</b>	<b>29,769</b>	<b>2,082</b>	<b>8%</b>	<b>27,687</b>	<b>-7%</b>		<b>0%</b>
<b>73 · GRANTS AND AIDS</b>								
73100 · General Tax Levy- HOMEOWNER EXM	9,957	10,994	1,037	10%	11,378	3%	3.5% Increase from FY2015 Budget	
<b>Total 73 · GRANTS AND AIDS</b>	<b>9,957</b>	<b>10,994</b>	<b>1,037</b>	<b>10%</b>	<b>11,378</b>	<b>3%</b>		<b>14%</b>
<b>76 · CONNECTION FEE</b>								
76000 · Connection Fees	-	9,082	9,082	N/A	-	-100%		
<b>Total 76 · CONNECTION FEE</b>	<b>-</b>	<b>9,082</b>	<b>9,082</b>	<b>N/A</b>	<b>-</b>	<b>-100%</b>		<b>0%</b>
<b>79 · OTHER INCOMES</b>								
77000 · Interest Income	139,800	122,497	(17,303)	-12%	139,800	14%	Same as FY2015 Budget	
77500 · Realized Gain / Loss	-	376	376	N/A	-	-100%		
79200 · Worker's Comp Insurance Claim	-	-	-	N/A	-	N/A		
79500 · Other Income	1,000	100	(900)	-90%	1,000	900%	Same as FY2015 Budget	
<b>Total 79 · OTHER INCOMES</b>	<b>140,800</b>	<b>122,973</b>	<b>(17,827)</b>	<b>-13%</b>	<b>140,800</b>	<b>14%</b>		<b>0%</b>
<b>Total Other Income</b>	<b>1,130,005</b>	<b>1,118,192</b>	<b>(11,813)</b>	<b>-1%</b>	<b>1,157,274</b>	<b>3%</b>		<b>2%</b>
Other Expense								
<b>80 · OTHER EXPENSES</b>								

**CRESTLINE SANITATION DISTRICT  
2015/2016 Budget Detail**

	2015			2016		Notes / % Change from 2015 Projection	Comments / % change from 2015 Budget
	Budget	Estimated YE	Budget vs Estimated YE variance	Budget	EST YE vs. Budget		
81000 - Interest Expense	7,115	7,115	0 0%	5,382	-24%		
82000 - Net Incr/Decr in Fair Value	60,800	17,491	(43,310) -71%	17,491	0%	Per Loan Amort. Schedule	
83000 - Election Cost	-	-	N/A	15,000	N/A	Same as FY2015 Estimated YE	
84000 - Tax Deduction	1,900	2,156	256 13%	2,188	2%	Same as FY2015 Estimated YE	
<b>Total 80 - OTHER EXPENSES</b>	<b>69,815</b>	<b>26,761</b>	<b>(43,054) -62%</b>	<b>40,061</b>	<b>50%</b>		<b>-43%</b>
<b>Total Other Expense</b>	<b>69,815</b>	<b>26,761</b>	<b>(43,054) -62%</b>	<b>40,061</b>	<b>50%</b>		<b>-43%</b>
<b>Net Other Income</b>	<b>1,060,190</b>	<b>1,091,430</b>	<b>31,240 3%</b>	<b>1,117,213</b>	<b>2%</b>		<b>5%</b>
<b>Net Income</b>	<b>(93,280)</b>	<b>(40,322)</b>	<b>52,958 -57%</b>	<b>(225,348)</b>	<b>459%</b>		<b>142%</b>

## **CURRENT YEAR PROJECTION DETAIL**



Crestline Sanitation District  
Estimated Year End Detail  
2014/2015

Ordinary Income/Expense Income	ACTUAL												PROJECTION					TOTAL Jul '14 - Jun '15	Annual Budget	Variance
	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15 - Estimate	Apr 15 Rev Estimate / Exp Budget	May 15 Rev Estimate / Exp Budget	Jun 15 Rev Estimate / Exp Budget								
40 - REVENUE	383,579.95	484.29	379,062.96	610.38	379,619.89	536.37	380,026.34	399.93	380,329.65	380,000.00	-	-	2,284,649.76	2,280,000.00	4,649.76					
41000 - Sewer Service Fees	7,773.92	(120.59)	(21.57)	7,601.92	9,601.26	9,601.26	(22.76)	8,568.88	(95.55)	8,500.00	-	-	50,290.51	82,800.00	(32,509.49)					
42000 - Sewer Penalties	1,982.03	1,903.89	1,897.20	1,416.05	2,309.67	994.19	1,532.40	2,674.55	1,908.81	1,916.67	1,916.67	291.67	22,380.80	23,000.00	(619.20)					
43000 - Pumped Waste Permits	219.00	219.00	438.00	-	438.00	-	-	-	-	291.67	291.67	291.67	3,500.00	3,500.00	(1,310.99)					
44000 - Permit & Inspection Fees	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	121,223.66	121,000.00	223.66					
46000 - Cleghorn State Reimbursement	-	-	-	-	-	-	60,723.66	-	-	-	-	-	7,800.00	7,800.00	-					
47000 - Pilot Rock Camp Fee	-	-	-	60.00	30.00	-	-	30.00	60.00	60.00	60.00	60.00	500.00	500.00	(320.00)					
49000 - Other Charges	384,219.90	3,136.59	382,026.59	10,340.35	383,047.56	11,781.82	442,909.64	12,323.36	382,852.91	382,858.34	382,858.34	71,858.34	2,488,713.74	2,518,600.00	(29,886.26)					
Total 40 - REVENUE	394,219.90	3,136.59	382,026.59	10,340.35	383,047.56	11,781.82	442,909.64	12,323.36	382,852.91	382,858.34	382,858.34	71,858.34	2,488,713.74	2,518,600.00	(29,886.26)					
Total Income	20,052.55	37,383.60	26,007.32	26,044.09	25,972.53	23,499.07	20,764.42	25,187.60	38,515.27	27,160.58	27,160.58	27,160.58	324,908.19	325,927.00	(1,018.81)					
Cost of Goods Sold	3,026.70	2,997.73	1,820.24	2,268.27	2,460.98	1,970.68	3,160.68	2,294.84	2,088.85	2,342.75	2,342.75	2,342.75	29,118.22	28,113.00	1,005.22					
5100MT - Salaries - REG	2,301.68	2,811.28	1,286.53	801.74	1,475.22	1,923.24	592.04	2,028.02	1,905.53	1,503.08	1,503.08	1,503.08	19,634.52	18,037.00	1,597.52					
51020MT - Salaries - OT	1,530.32	638.64	1,532.32	1,532.32	1,532.32	3,253.44	6,129.28	1,676.00	2,047.76	1,754.75	1,754.75	1,754.75	25,130.65	21,057.00	4,073.65					
51030MT - Salaries - VAC	981.88	2,615.65	1,418.13	1,376.89	1,690.38	1,206.88	1,818.13	1,379.69	1,830.76	1,548.42	1,548.42	1,548.42	18,963.65	18,581.00	382.65					
51040MT - Salaries - HOLIDAY	-	94.40	106.44	142.10	47.20	-	47.70	115.92	142.10	50.00	50.00	50.00	600.00	600.00	245.86					
51060MT - Salaries - ON CALL / STANDBY	438.56	723.91	500.32	498.75	480.41	461.72	470.88	467.53	673.19	686.17	686.17	686.17	8,234.00	8,234.00	(1,460.22)					
51100MT - Payroll Tax	1,722.88	2,844.34	1,955.61	1,959.10	1,873.04	1,813.98	1,851.50	1,926.27	2,913.63	2,164.92	2,164.92	2,164.92	33,740.39	25,979.00	7,761.39					
51150MT - Unemployment Expense	8,125.42	8,345.82	8,186.93	8,184.60	8,184.60	9,081.69	9,081.69	8,873.69	9,289.69	8,250.17	8,250.17	8,250.17	102,104.64	99,002.00	3,102.64					
51200MT - Worker's Comp	11,247.75	18,330.89	12,131.83	12,129.92	12,205.85	12,021.47	12,250.40	12,121.79	18,088.69	12,954.42	12,954.42	12,954.42	159,391.85	155,453.00	3,938.85					
51300MT - Employee Group Insurance	49,427.74	76,786.26	54,955.67	54,937.78	55,922.53	55,232.17	56,166.72	56,071.35	77,490.47	58,415.26	58,415.26	58,415.26	720,611.75	704,183.00	16,428.75					
51400MT - Retirement	36,245.26	58,274.71	38,856.04	38,911.79	37,113.14	33,953.76	31,984.83	38,952.15	59,127.84	40,315.50	40,315.50	40,315.50	484,366.02	483,766.00	600.02					
Total 51-MT - Salaries & Benefit - MAINT	700.80	-	327.12	327.12	1,034.81	802.84	2,049.92	327.12	40.52	-	-	-	5,610.25	-	5,610.25					
51-OP - SALARIES & BENEFIT - OP	3,646.58	4,881.19	3,262.87	2,380.33	3,796.89	4,639.50	3,784.11	1,762.52	2,095.09	3,110.00	3,110.00	3,110.00	39,571.08	37,320.00	2,251.08					
51010OP - Salaries - REG	1,364.89	2,586.08	1,013.94	1,559.24	1,549.66	2,751.86	1,188.82	3,369.34	3,819.38	2,214.42	2,214.42	2,214.42	25,846.56	26,273.00	(426.44)					
51020OP - Salaries - OT	1,849.04	534.36	1,449.56	1,721.04	2,251.92	3,499.68	7,669.12	1,388.04	2,407.36	2,585.08	2,585.08	2,585.08	30,525.36	31,021.00	(495.64)					
51030OP - Salaries - VAC	2,075.14	1,513.88	1,849.13	1,209.38	1,707.02	2,078.75	829.13	1,650.51	1,890.89	2,195.58	2,195.58	2,195.58	21,390.57	26,347.00	(4,956.43)					
51040OP - Salaries - SICK	105.72	92.08	-	65.86	43.28	163.06	-	68.94	98.02	50.00	50.00	50.00	786.76	600.00	186.76					
51050OP - Salaries - HOLIDAY	592.46	876.52	610.26	602.44	619.11	630.44	616.05	617.45	903.12	1,008.42	1,008.42	1,008.42	9,093.21	12,101.00	(3,007.79)					
51060OP - Salaries - ON CALL / STANDBY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
51070OP - Salaries - Call Back	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
51100OP - Payroll Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					

**Crestline Sanitation District  
Estimated Year End Detail  
2014/2015**

	ACTUAL												PROJECTION												Annual Budget	Variance
	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15 - Estimate	Apr 15 Rev Estimate / Exp Budget	May 15 Rev Estimate / Exp Budget	Jun 15 Rev Estimate / Exp Budget	TOTAL Jul 14 - Jun 15													
51200OP - Worker's Comp	2,005.59	3,865.75	2,668.45	2,633.75	2,690.23	2,731.68	2,685.30	2,635.02	4,362.34	3,181.50	3,181.50	16,164.87	49,583.98	38,178.00	11,405.98											
51300OP - Employee Group Insurance	9,466.15	9,102.32	9,506.19	9,503.86	10,412.46	10,193.66	9,851.86	10,042.57	9,327.00	9,327.00	9,327.00	17,566.92	115,563.93	111,924.00	3,639.93											
51400OP - Retirement	15,172.49	23,877.97	15,881.71	15,912.13	15,912.86	16,295.71	16,017.06	16,408.40	24,238.37	17,566.92	17,566.92	81,554.42	212,395.46	210,802.00	1,593.46											
Total 51-OP - SALARIES & BENEFIT - OP	73,824.21	105,604.96	75,403.27	74,838.74	76,224.78	77,858.74	76,978.00	77,229.35	109,025.50	81,554.42	81,554.42	94,837.79	1,004,733.18	978,852.00	26,081.18											
53-MT - PROFESSIONAL SVC-MAINT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
53300MT - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
53400MT - Laboratory Analysis	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
53900MT - Other Professional Svc	425.00	117.00	217.38	161.50	60.00	70.50	117.00	97.50	39.00	83.33	83.33	3,400.00	1,554.87	1,000.00	554.87											
53910MT - Seasonal MT Workers-MT	4,845.38	7,143.80	4,829.83	4,534.76	2,453.74	2,422.68	2,205.26	2,018.90	3,727.20	3,400.00	3,400.00	3,400.00	44,381.53	40,800.00	3,581.53											
Total 53-MT - PROFESSIONAL SVC-MAINT	5,270.38	7,260.80	5,047.21	4,686.26	2,513.74	2,493.18	2,322.26	2,116.40	3,766.20	5,608.33	5,608.33	5,608.33	62,311.40	67,300.00	(14,988.60)											
53-OP - PROFESSIONAL SVC - OP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
53300OP - Engineering	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
53400OP - Laboratory Analysis	3,755.00	4,605.38	2,045.00	4,855.00	70.72	2,474.25	6,681.54	4,172.42	2,541.34	3,875.00	3,875.00	2,666.67	6,375.00	25,500.00	(19,125.00)											
53700 - Permits & Fees	-	2,288.00	4,919.88	903.14	20,947.55	-	622.00	-	340.00	2,666.67	2,666.67	850.00	38,020.58	46,500.00	(3,679.42)											
53900OP - Other Professional	-	75.00	-	-	-	1,174.88	-	-	-	850.00	850.00	850.00	3,798.88	32,000.00	(28,201.12)											
Total 53-OP - PROFESSIONAL SVC - OP	3,755.00	6,968.38	6,964.88	5,758.14	21,016.27	3,649.13	7,303.54	4,172.42	2,881.34	9,516.67	9,516.67	9,516.67	81,021.11	114,200.00	(33,178.89)											
54-MT - SERVICE AND SUPPLIES - MAINT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
54021MT - Auto Expense - Fuel	-	-	-	100.00	-	-	-	-	-	-	-	-	-	-	-											
54080MT - Clothing & Laundry	925.80	744.24	731.04	990.21	908.42	740.38	1,102.90	665.84	675.34	850.00	850.00	850.00	10,034.17	10,200.00	(165.83)											
54170MT - Repairs & Maint. - Auto	2,808.58	1,417.63	1,588.29	743.92	938.23	3,132.33	1,939.45	231.54	353.23	1,550.00	1,550.00	1,550.00	17,803.20	18,600.00	(796.80)											
54182MT - Maintenance of Equipment	147.22	7.26	903.55	635.76	18.88	82.60	71.05	303.64	303.64	425.00	425.00	425.00	3,811.97	5,100.00	(1,288.03)											
54184MT - Maintenance of Structures	1,027.73	8.31	(34.66)	442.45	430.63	141.29	357.81	33.78	90.37	666.67	666.67	666.67	4,407.35	8,000.00	(3,592.65)											
54200MT - Small Tools	139.88	-	35.63	27.53	66.84	55.73	46.29	6.90	90.37	108.33	108.33	108.33	793.16	1,300.00	(506.84)											
54210MT - Supplies - Shop	920.89	296.55	143.64	755.12	70.83	843.44	51.66	589.69	432.29	350.00	350.00	350.00	5,158.11	4,200.00	958.11											
54220MT - Supplies - Field	673.81	148.31	447.08	726.52	967.59	63.94	129.47	227.64	286.32	333.33	333.33	333.33	4,670.67	4,000.00	670.67											
Total 54-MT - SERVICE AND SUPPLIES - MAINT	6,643.91	2,622.30	3,814.57	4,425.51	3,400.42	5,059.71	3,994.89	1,826.44	2,141.19	4,283.33	4,283.33	4,283.33	46,778.63	51,400.00	(4,621.37)											
54-OP - SERVICE AND SUPPLIES - OP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
54021 - Auto Expense - Fuel	4,199.24	2,402.57	3,283.70	2,378.68	103.42	2,286.39	2,701.66	1,647.79	1,935.90	3,116.67	3,116.67	3,116.67	30,309.36	37,400.00	(7,090.64)											
54023 - Auto Expense - General	51.32	715.00	-	525.00	1,200.67	2,026.00	163.47	633.33	633.33	633.33	633.33	633.33	7,214.78	7,600.00	(385.22)											
54030 - Communication	1,235.35	1,235.35	2,470.70	1,235.35	1,235.35	1,235.35	1,235.35	1,235.35	1,333.33	1,333.33	1,333.33	1,333.33	16,451.47	16,000.00	451.47											
54040 - Due & Subscription	188.04	-	-	180.00	-	-	195.14	-	-	150.00	150.00	150.00	1,013.18	1,800.00	(786.82)											
54050 - Equipment Purchase	-	-	-	-	-	-	-	-	-	-	-	-	279.92	500.00	(220.08)											
54060 - Equipment Rental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-											
54070 - Insurance	3,458.74	3,292.99	3,292.99	3,292.99	3,292.99	3,292.99	5,419.74	3,292.99	3,292.99	3,266.67	3,266.67	3,266.67	41,728.42	38,200.00	3,528.42											
54075 - Insurance - Vehicle	1,976.10	1,976.10	1,976.10	2,312.23	2,312.20	2,609.69	2,312.20	2,312.20	2,312.20	2,658.33	2,658.33	2,658.33	28,074.01	31,900.00	(3,825.99)											
54080OP - Clothing & Laundry	823.86	543.16	694.91	925.04	617.33	863.72	731.11	584.34	586.09	758.33	758.33	758.33	8,644.55	9,100.00	(455.45)											

**Crestline Sanitation District  
Estimated Year End Detail  
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	ACTUAL												PROJECTION					Annual Budget	Variance
	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15 - Estimate	Apr 15 Rev Estimate / Exp Budget	May 15 Rev Estimate / Exp Budget	Jun 15 Rev Estimate / Exp Budget	TOTAL Jul 14 - Jun 15						
54090 - Lodge & Meals	-	-	494.11	704.62	-	6.37	-	-	-	-	100.00	-	1,305.10	1,000.00	305.10				
54180 - Repairs & Maint - Operation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
54192OP - Maintenance of Equipment	3,090.91	8,833.77	5,399.70	4,107.21	920.19	3,638.93	4,863.93	4,137.50	2,628.45	3,308.33	3,308.33	3,308.33	47,545.58	39,700.00	7,845.58				
54194OP - Maintenance of Structures	2,243.91	165.72	429.26	656.58	42.26	193.52	512.18	197.28	776.91	1,083.33	1,083.33	1,083.33	8,467.61	13,000.00	(4,532.39)				
54185 - Memberships	101.86	2,356.07	309.00	5,288.00	4,959.00	513.00	166.00	-	231.00	1,633.58	1,633.58	1,633.58	18,813.67	19,603.00	(789.33)				
54190 - Safety Equipment	174.87	84.74	519.07	84.28	22.65	-	276.57	1,484.29	(933.21)	286.17	286.17	286.17	2,571.77	3,434.00	(862.23)				
54200OP - Small Tools	-	213.29	120.10	89.59	88.46	-	-	825.05	10.79	191.67	191.67	191.67	1,922.29	2,900.00	(377.71)				
54220OP - Supplies	764.11	253.74	72.84	580.66	117.39	813.88	19.51	666.82	72.44	533.33	533.33	533.33	4,961.38	6,400.00	(1,438.62)				
54310 - Special Dept - Chlorine / Salt	4,108.08	1,575.16	1,787.91	1,805.66	1,769.43	2,707.02	2,445.49	1,936.53	2,226.91	2,125.00	2,125.00	2,125.00	26,737.19	25,500.00	1,237.19				
54320 - Special Dept - Sludge / Chemical	3,995.22	3,390.22	3,197.72	3,582.72	3,087.72	2,310.00	4,613.97	3,117.42	3,875.00	3,875.00	3,875.00	3,875.00	42,794.99	46,500.00	(3,705.01)				
54340 - Special Dept - Oxygen/Propane	131.97	110.69	107.45	1,006.12	-	1,480.27	-	-	-	358.33	358.33	358.33	3,911.49	4,300.00	(388.51)				
54300 - Special Dept - Emergency	-	-	-	-	7,278.28	6,870.00	-	-	-	100.00	100.00	100.00	14,548.28	1,200.00	13,348.28				
54400 - Training	-	550.00	153.68	345.00	-	60.00	-	795.00	-	583.33	583.33	583.33	3,653.67	7,000.00	(3,346.33)				
Total 54-OP - SERVICE AND SUPPLIES - OP	26,543.58	27,698.57	24,316.24	29,099.73	27,104.31	30,842.59	25,780.34	22,396.03	18,982.13	26,094.73	25,994.73	25,994.73	310,948.71	313,437.00	(2,487.29)				
56 - UTILITIES - OP																			
56100 - Telephone	2,975.41	2,635.51	2,636.20	2,644.72	2,557.15	2,574.07	2,772.73	4,038.81	2,364.86	2,933.33	2,933.33	2,933.33	33,999.45	35,200.00	(1,200.55)				
56210 - Utilities - Electric	11,059.82	11,373.02	8,944.43	12,920.77	5,294.89	7,740.10	9,983.97	7,706.55	8,628.83	8,628.83	8,628.83	8,628.83	109,438.87	103,546.00	5,892.87				
56220 - Utilities - Gas	137.20	38.88	32.74	99.14	346.06	-	546.27	532.15	445.37	343.75	343.75	343.75	3,208.06	4,125.00	(916.94)				
56230 - Utilities - Water	1,065.90	1,065.00	915.19	1,021.70	782.60	643.70	644.00	847.70	544.73	758.33	758.33	758.33	9,825.51	9,100.00	725.51				
56240 - Utilities - Trash	458.96	458.96	458.96	458.96	458.96	458.96	917.92	458.96	458.96	400.00	400.00	400.00	5,330.64	4,800.00	530.64				
56300 - Refuse Disposal	275.00	-	-	-	-	-	97.10	-	17.55	141.67	141.67	141.67	814.66	1,700.00	(885.34)				
Total 56 - UTILITIES - OP	15,972.29	15,591.37	12,887.52	17,145.28	9,438.66	10,957.87	14,961.99	13,584.17	12,460.30	13,205.91	13,205.91	13,205.91	162,617.19	158,471.00	4,146.19				
58-MT - Depreciation - MAINT																			
59100MT - Depreciation Expense	25,408.35	25,408.33	25,408.37	25,408.37	25,408.37	25,408.37	25,408.37	25,408.37	25,408.37	25,408.33	25,408.33	25,408.33	304,900.26	304,900.00	0.26				
Total 58-MT - Depreciation - MAINT	25,408.35	25,408.33	25,408.37	25,408.37	25,408.37	25,408.37	25,408.37	25,408.37	25,408.37	25,408.33	25,408.33	25,408.33	304,900.26	304,900.00	0.26				
59-OP - DEPR & AMORT - OP																			
59100OP - Depreciation - OP	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	283,500.00	283,500.00	-				
Total 59-OP - DEPR & AMORT - OP	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	23,625.00	283,500.00	283,500.00	-				
Total COGS	230,470.44	291,555.97	232,424.73	239,932.82	244,656.08	235,327.76	236,540.81	226,429.53	275,780.50	247,711.98	247,611.98	268,970.63	2,977,423.23	2,976,043.00	1,380.23				
Gross Profit	163,749.46	(288,429.38)	149,601.86	(229,592.47)	138,391.48	(223,345.94)	206,368.83	(214,106.17)	107,072.41	(236,353.64)	135,246.36	(197,112.29)	(488,709.49)	(457,443.00)	(31,266.49)				
Expense																			
61 - SALARIES AND BENEFIT - ADM																			
61010 - Salaries - REG ADM	14,763.20	26,439.50	16,689.04	16,931.33	17,140.00	17,908.18	20,638.40	17,361.40	26,450.30	16,829.92	16,829.92	16,829.92	224,811.11	201,959.00	22,852.11				
61020 - Salaries - OT ADM	-	81.11	259.68	259.68	174.90	593.24	18.92	-	331.47	-	-	-	1,719.00	-	1,719.00				

**Crestline Sanitation District  
Estimated Year End Detail  
2014/2015**

	ACTUAL												PROJECTION					Annual Budget	Variance
	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15 - Estimate	Apr 15 Rev Estimate / Exp Budget	May 15 Rev Estimate / Exp Budget	Jun 15 Rev Estimate / Exp Budget	TOTAL Jul '14 - Jun 15						
61030 - Salaries - VAC ADM		263.27	665.60			479.18			158.34	1,132.50	1,132.50	1,132.50	4,953.89	13,590.00	(8,636.11)				
61040 - Salaries - SICK ADM		24.03	8.32	346.44		141.44		377.00	99.84	916.08	916.08	916.08	3,970.27	10,993.00	(7,022.73)				
61050 - Salaries - HOLIDAY ADM	528.01		448.24	531.44	448.24	1,300.00	1,448.00	468.00	601.12	1,069.42	1,069.42	1,069.42	8,981.31	12,833.00	(3,851.69)				
61100 - Payroll Tax - ADM	693.46	935.90	631.46	652.25	519.27	554.21	508.78	503.87	783.81	597.58	597.58	597.58	7,575.75	7,171.00	404.75				
61200 - Worker's Comp - ADM	77.76	125.63	83.58	83.58	83.72	83.70	113.30	89.55	140.68	103.75	103.75	103.75	1,616.62	1,245.00	371.62				
61300 - Employee Group Insurance - ADM	3,107.82	3,475.24	6,424.28	4,365.35	4,365.35	4,760.24	4,673.94	4,886.54	4,538.25	4,538.25	4,538.25	4,538.25	54,473.75	54,459.00	14.75				
61400 - Retirement - ADM	5,443.79	9,406.35	6,270.90	6,270.90	6,270.90	6,270.90	6,270.90	6,389.30	9,593.96	6,826.42	6,826.42	6,826.42	84,871.43	81,941.00	2,930.43				
24 61404	40,741.03	31,481.10	29,442.97	29,442.97	29,225.34	32,111.09	35,986.82	29,863.06	43,038.05	32,015.92	32,015.92	32,438.79	392,973.13	384,191.00	8,782.13				
<b>62 - BOARD EXPENSES</b>																			
62100 - Board Director's Fee	500.00	200.00	600.00	600.00	1,100.00	400.00	400.00	200.00	1,100.00	1,500.00	1,500.00	1,500.00	9,600.00	18,000.00	(8,400.00)				
62200 - Board Exp - Auto Expense														200.00	(200.00)				
62300 - Board Exp - Meals & Lodging														400.00	(400.00)				
62400 - Board Exp - Education & Training								48.00						1,200.00	(851.00)				
<b>Total 62 - BOARD EXPENSES</b>	500.00	200.00	600.00	600.00	1,100.00	400.00	400.00	248.00	1,100.00	1,500.00	1,500.00	1,500.00	9,948.00	19,800.00	(9,851.00)				
<b>63 - PROFESSIONAL SVC - ADM</b>																			
63100 - Accounting	2,617.88	3,228.24	2,995.38	4,494.51	13,160.76	5,679.89	4,215.50	2,391.98	3,791.67	3,791.67	3,791.67	3,791.67	53,350.82	45,500.00	7,850.82				
63200 - County Services	167.25		2.00	297.50		10.00	172.00	2.00	358.33	358.33	358.33	358.33	2,084.07	4,300.00	(2,215.93)				
63300 - Legal	1,593.75	4,406.25	4,906.25	1,650.00	1,406.25	1,831.25	3,312.50	2,137.50	3,591.67	3,591.67	3,591.67	3,591.67	35,610.43	43,100.00	(7,489.57)				
63500 - Software Support - ADM	1,572.49	3,268.34	1,298.33	1,225.83	787.09	1,003.49	1,183.98	1,365.25	483.32	3,116.67	3,116.67	3,116.67	21,538.13	37,400.00	(15,861.87)				
63900 - Other Professional - ADM	767.66	860.84	862.32	1,926.13	862.92	1,311.95	1,929.21	867.41	2,258.07	1,858.33	1,858.33	1,858.33	17,221.50	22,900.00	(5,678.50)				
<b>Total 63 - PROFESSIONAL SVC - ADM</b>	6,719.03	11,763.67	9,464.28	9,593.97	16,217.02	9,856.58	10,813.19	6,764.14	10,483.06	12,716.67	12,716.67	12,716.67	128,804.95	152,600.00	(22,795.05)				
<b>64 - SERVICES AND SUPPLIES - ADM</b>																			
64030 - Bank Charges	508.32	989.05	699.49	1,051.98	716.53	969.68	678.33	949.85	645.30	1,041.67	1,041.67	1,041.67	10,335.54	12,500.00	(2,164.46)				
64040 - Computer Expense		266.26	858.32					401.74	75.59	191.67	191.67	191.67	2,176.92	2,300.00	(123.08)				
64045 - Due & Subscription		22.86	165.86	22.86	86.72		45.00	299.00		231.33	231.33	231.33	1,336.29	2,776.00	(1,439.71)				
64050 - Contract Labor	1,279.32												1,279.32		1,279.32				
64080 - Janitorial Service	620.00	620.00	620.00	1,240.00	1,120.00	620.00	620.00	620.00	620.00	671.67	671.67	671.67	8,715.01	8,060.00	655.01				
64090 - Lease Equipment - ADM	3,318.03	528.03	1,545.35	515.75	535.68	1,510.64	2,132.48	506.14	1,595.11	908.33	908.33	908.33	14,912.20	10,900.00	4,012.20				
64095 - Legal Notice	698.25	14.00								141.67	141.67	141.67	1,137.26	1,700.00	(562.74)				
64120 - Office Expense	159.86	588.50	145.90	128.45	555.15	300.27	51.10	166.78	75.53	308.33	308.33	308.33	3,096.53	3,700.00	(603.47)				
64130 - Office Supplies	265.74	602.89	454.45	711.72	849.55	465.27	746.51	336.74	573.67	700.00	700.00	700.00	7,106.54	8,400.00	(1,293.46)				
64140 - Pest Control	124.00	124.00	124.00	124.00	124.00	124.00	124.00	124.00		158.33	158.33	158.33	1,466.99	1,900.00	(433.01)				
64150 - Postage & Delivery	2,006.49	6.49	4,123.02		2,069.99	120.39	4,034.88	93.08	2,081.42	2,041.67	2,041.67	2,041.67	20,860.77	24,500.00	(3,639.23)				
64160 - Printing & Publications	2,398.24		63.72	6,881.97		358.03	377.04	224.10		916.67	916.67	916.67	13,054.11	11,000.00	2,054.11				
64180 - Maintenance of Equipment										358.33	358.33	358.33	1,074.98	4,300.00	(3,225.02)				
64190 - Maintenance of Structure	350.00	607.82	350.00	440.53	1,079.83			463.19	125.00	541.67	541.67	541.67	5,041.38	6,900.00	(1,858.62)				

**Crestline Sanitation District  
Estimated Year End Detail  
2014/2015**

	ACTUAL												PROJECTION				Annual Budget	Variance
	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15 - Estimate	Apr 15 Rev Estimate / Exp Budget	May 15 Rev Estimate / Exp Budget	Jun 15 Rev Estimate / Exp Budget	TOTAL Jul '14 - Jun 15					
64230 - Training																		
64240 - Travel	195.42																700.00	(700.00)
64245 - Lodge - Meals	348.39	50.51	41.69														400.00	(204.58)
68000 - Payroll Expenses	58.50	90.00	64.00	65.60	60.80	60.80	60.80	62.40	92.80	45.21	76.43	43.37	76.43			500.00	177.15	
<b>Total 64 - SERVICES AND SUPPLIES - ADM</b>	12,330.56	4,510.41	9,255.80	11,182.86	7,200.25	4,601.63	8,813.51	4,323.45	5,929.63	8,286.34	8,286.34	8,286.34	8,286.34			101,036.00	(7,928.88)	
<b>68 - BAD DEBITS</b>																		
68100 - Bad Debt Expense	7,208.54																12,000.00	(4,791.46)
<b>Total 68 - BAD DEBITS</b>	7,208.54																12,000.00	(4,791.46)
<b>69 - DEPR &amp; AMORT - ADM</b>																		
69100 - Depreciation - ADM	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00					
<b>Total 69 - DEPR &amp; AMORT - ADM</b>	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00					
<b>Total Expense</b>	53,572.17	59,415.11	53,001.18	53,019.80	55,942.81	49,149.30	58,313.52	43,399.65	62,748.74	56,816.93	56,816.93	40,842.80	643,042.74			696,027.00	(52,984.26)	
<b>Net Ordinary Income</b>	110,177.29	(347,844.49)	96,600.68	(282,612.27)	82,448.87	(272,695.24)	148,065.31	(257,505.92)	44,323.67	(283,172.57)	78,427.43	(237,955.09)	(1,131,762.23)			(1,153,470.00)	21,717.77	
<b>Other Income/Expense</b>																		
<b>Other Income</b>																		
<b>71 - PROP TAXES</b>																		
71100 - Prop Taxes- CURR SEC & UNSEC1%					107,749.26	374,172.03	47,024.78	27,580.96	13,077.71	297,921.35	39,782.44	29,821.82	937,110.35			944,061.00	(6,950.65)	
71300 - Prop Taxes-PRI SEC & UNSEC					3,326.35	601.48	346.08	213.55	156.19	812.50	812.50	812.50	7,081.15			6,500.00	581.15	
71500 - Int & Pen Delinquent Taxes					465.99	158.87	105.59	49.67	27.98	125.00	125.00	125.00	1,183.10			1,000.00	183.10	
<b>Total 71 - PROP TAXES</b>					111,541.60	374,832.38	47,476.45	27,844.18	13,261.88	298,858.85	40,699.94	30,759.32	945,374.60			951,561.00	(6,186.40)	
<b>72 - SPECIAL ASSESSMENTS</b>																		
72100 - Special Assessment - CURRENT		11,480.00																
72300 - Special Assessment-DELO&PENALTY					99.43	150.25	486.64		25.30	92.13	92.13	92.13	1,038.01			11,500.00	(20.00)	
72500 - Special Assessment-SU01-DLO&PEN					4,718.55	640.35	2,853.31	269.13	2,975.48	1,931.25	1,931.25	1,931.25	17,250.57			15,450.00	1,800.57	
<b>Total 72 - SPECIAL ASSESSMENTS</b>		11,480.00			4,817.98	790.60	3,339.95	269.13	3,000.76	2,023.38	2,023.38	2,023.38	29,768.58			27,887.00	2,081.58	
<b>73 - GRANTS AND AIDS</b>																		
73100 - General Tax Levy- HOMEOWNER EXM																		
<b>Total 73 - GRANTS AND AIDS</b>																		
<b>76 - CONNECTION FEE</b>																		
76000 - Connection Fees	1,600.00	3,740.81	3,740.91															
<b>Total 76 - CONNECTION FEE</b>	1,600.00	3,740.91	3,740.91															
<b>79 - OTHER INCOMES</b>																		

**Crestline Sanitation District  
Estimated Year End Detail  
2014/2015**

	ACTUAL												PROJECTION						Annual Budget	Variance
	Jul 14	Aug 14	Sep 14	Oct 14	Nov 14	Dec 14	Jan 15	Feb 15	Mar 15 - Estimate	Apr 15 Rev Estimate / Exp Budget	May 15 Rev Estimate / Exp Budget	Jun 15 Rev Estimate / Exp Budget	Jul '14 - Jun 15	TOTAL						
77000 · Interest Income	8,535.94	8,535.72	10,695.26	4,280.25	13,365.12	12,286.03	4,518.10	14,883.12	10,446.47	11,650.00	11,650.00	11,650.00	122,497.01	139,800.00	(17,302.99)					
77500 · Realized Gain/Loss	288.49	-	-	-	-	-	87.50	-	-	-	-	-	375.99	1,000.00	(600.00)					
79200 · Worker's Comp Insurance Claim	555.52	(555.52)	-	-	-	-	-	-	-	-	-	-	-	-	-					
79500 · Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>Total 79 · OTHER INCOMES</b>	9,380.95	7,980.20	10,695.26	4,280.25	13,365.12	12,286.03	4,605.60	14,883.12	10,446.47	11,750.00	11,650.00	11,650.00	122,873.00	140,800.00	(17,827.00)					
Total Other Income	10,990.95	23,201.11	14,436.17	4,280.25	129,724.70	389,658.05	59,269.80	42,966.43	26,709.13	316,480.03	56,022.36	44,432.70	1,118,191.66	1,130,005.00	(11,813.32)					
Other Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
<b>80 · OTHER EXPENSES</b>	15,452.81	(8,507.14)	20,590.21	(16,361.02)	(2,588.82)	21,873.83	(26,182.34)	10,039.00	(12,056.04)	5,066.67	5,066.67	5,066.67	7,115.24	7,115.00	0.24					
81000 · Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-					
82000 · Net Incr/Decr in Fair Value	-	-	-	-	273.45	940.05	127.58	69.14	32.81	237.50	237.50	237.50	17,490.50	60,800.00	(43,309.50)					
84000 · Tax Deduction	15,452.81	(8,507.14)	20,590.21	(16,361.02)	(2,285.37)	22,813.88	(18,939.52)	10,108.14	(12,023.23)	5,304.17	5,304.17	5,304.17	2,155.53	1,600.00	295.53					
<b>Total 80 · OTHER EXPENSES</b>	15,452.81	(8,507.14)	20,590.21	(16,361.02)	(2,285.37)	22,813.88	(18,939.52)	10,108.14	(12,023.23)	5,304.17	5,304.17	5,304.17	26,761.27	69,815.00	(43,053.73)					
Total Other Expense	(4,471.86)	31,708.25	(6,154.04)	20,641.27	132,010.07	386,844.17	78,209.32	32,888.29	38,732.36	311,175.86	50,718.19	39,128.53	1,091,430.41	1,060,190.00	31,240.41					
Net Other Income	105,705.43	(316,136.24)	90,446.64	(251,971.00)	214,458.84	94,148.93	226,284.63	(224,617.53)	83,056.03	18,003.29	129,146.62	(198,626.56)	(46,321.82)	(93,280.00)	52,958.18					

**CAPITAL IMPROVEMENT  
PROJECTS**

**CRESTLINE SANITATION DISTRICT  
Budget 2015/2016**

PROJECT NAME	DESCRIPTION / JUSTIFICATIONS	2015/16	2016/17	2017/18	2018/19	2019/20
<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. Rebuilding channels for I & I.	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Manhole Sealing	Rebuilding channels for I & I. Safety for the public.	50,000	50,000	50,000	50,000	50,000
Master Plan Update	Update for the year 2000 Master Plan	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.	220,000	200,000	60,000	60,000	60,000
Cleghorn Forcemain	To replace the entire existing section of Blue Bell pipe and to environmental work	300,000 (300,000)				
New pumps for Gregory Lift Station	Replace inefficient existing pumps at Lift Station with anti-clog pumps	50,000				
Stranco Replacement for Belt Press at Huston	Equipment upgrade to dewater sludge	12,000				
3 Corrosion Resistant Unit Heaters for Salt Rooms	Equipment upgrade	9,000				
<b>TOTAL CAPITAL PROJECTS UPGRADES</b>		<b>\$ 741,000</b>	<b>\$ 550,000</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>
<b><u>CAPITAL PURCHASE:</u></b>						
Vehicle Replacement			35,000			
<b>TOTAL CAPITAL PURCHASE</b>		<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ -</b>



**CRESTLINE SANITATION DISTRICT  
Budget 2015/2016**

PROJECT NAME	DESCRIPTION / JUSTIFICATIONS	2015/16	2016/17	2017/18	2018/19	2019/20
<b>DEBT SERVICE</b>						
	CIEBD Loan	108,000	108,000	108,000	-	-
	<b>TOTAL DEBT SERVICE</b>	<b>\$ 108,000</b>	<b>\$ 108,000</b>	<b>\$ 108,000</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>GRAND TOTAL</b>	<b>\$ 849,000</b>	<b>\$ 693,000</b>	<b>\$ 368,000</b>	<b>\$ 295,000</b>	<b>\$ 260,000</b>

<b>SUMMARY:</b>						
Total Capital Projects	\$ 741,000	\$ 550,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000
Capital Purchase	-	35,000	-	-	35,000	-
Debt Service	108,000	108,000	108,000	-	-	-
<b>TOTAL</b>	<b>\$ 849,000</b>	<b>\$ 693,000</b>	<b>\$ 368,000</b>	<b>\$ 295,000</b>	<b>\$ 260,000</b>	<b>\$ 260,000</b>

# CASH FLOW

**CRESTLINE SANITATION DISTRICT**  
**Budget 2015/2016**

**CASH FLOW**

<b>CASH IN BANK (03/31/15)</b>		7,936,782
ADD: Current Receivables	263,142	
LESS: Current Liabilities	(216,288)	
LESS: Capital Projects Apr - Jun '15	(300,000)	
ADD: Net Operating Proceeds (Deficit) Mar - Jun '15	<u>31,378</u>	<u>(221,768)</u>
<b>BEGINNING CASH BALANCE - July 1, 2015</b>		<b>\$ 7,715,014</b>
<b>OPERATIONAL ACTIVITIES</b>		
Net Profit (Loss) 2015/2016	(225,348)	
Depreciation	<u>610,369</u>	
Cash available from operations		<u>385,021</u>
<b>INVESTMENT ACTIVITIES</b>		
Projects	<u>(741,000)</u>	
Total Investment Activity		<u>(741,000)</u>
<b>FINANCE ACTIVITIES</b>		
CIEDB Loan (Principal)	<u>(102,594)</u>	
Total Finance Activity		<u>(102,594)</u>
<b>NET CASH FROM 2015/2016 ACTIVITIES</b>		<u>(458,573)</u>
<b>ENDING CASH BALANCE - June 30, 2016</b>		<b>\$ 7,256,442</b>

## **SALARY RANGES**

**CRESTLINE SANITATION DISTRICT  
Budget 2015/2016**

**SALARY RANGES - 96% of Compensation Survey Table & 2% COLA**

Job Title	Step 1 =Survey Min	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11 =Survey Max
Equipment Maintenance Mechanic	25.36	26.05	26.75	27.45	28.14	28.84	29.54	30.23	30.93	31.63	32.33
	2,028.43	2,084.19	2,139.96	2,195.72	2,251.49	2,307.25	2,363.02	2,418.78	2,474.55	2,530.32	2,586.08
	4,394.93	4,515.75	4,636.58	4,757.40	4,878.23	4,999.05	5,119.88	5,240.70	5,361.53	5,482.35	5,603.18
	52,739.15	54,189.00	55,638.96	57,088.80	58,538.76	59,988.60	61,438.56	62,888.40	64,338.36	65,788.20	67,238.16
Electro Mechanical Specialist	26.84	27.57	28.30	29.03	29.76	30.48	31.21	31.94	32.67	33.40	34.12
	2,147.39	2,205.65	2,263.90	2,322.16	2,380.42	2,438.68	2,496.93	2,555.19	2,613.45	2,671.70	2,729.96
	4,652.68	4,778.90	4,905.12	5,031.35	5,157.57	5,283.80	5,410.02	5,536.25	5,662.47	5,788.69	5,914.92
	55,832.11	57,346.80	58,861.44	60,376.20	61,890.84	63,405.60	64,920.24	66,435.00	67,949.64	69,464.28	70,979.04
Account Clerk I	15.66	16.32	16.98	17.63	18.29	18.94	19.60	20.26	20.91	21.57	22.23
	1,252.99	1,305.51	1,358.03	1,410.54	1,463.06	1,515.58	1,568.10	1,620.61	1,673.13	1,725.65	1,778.16
	2,714.82	2,828.61	2,942.39	3,056.18	3,169.97	3,283.75	3,397.54	3,511.33	3,625.11	3,738.90	3,852.68
	32,577.86	33,943.32	35,308.68	36,674.16	38,039.64	39,405.00	40,770.48	42,135.96	43,501.44	44,866.80	46,232.16
Accountant / Bookkeeper	22.17	22.78	23.39	24.00	24.61	25.22	25.83	26.43	27.04	27.65	28.26
	1,773.89	1,822.58	1,871.28	1,919.97	1,968.66	2,017.36	2,066.05	2,114.75	2,163.44	2,212.14	2,260.83
	3,843.42	3,948.93	4,054.43	4,159.94	4,265.44	4,370.95	4,476.46	4,581.96	4,687.46	4,792.97	4,898.47
	46,121.08	47,387.16	48,653.16	49,919.28	51,185.28	52,451.40	53,717.40	54,983.52	56,249.52	57,515.64	58,781.64
Maintenance Worker I	18.31	18.77	19.24	19.70	20.16	20.62	21.08	21.54	22.00	22.46	22.92
	1,465.13	1,502.00	1,538.86	1,575.72	1,612.59	1,649.45	1,686.31	1,723.18	1,760.04	1,796.90	1,833.77
	3,174.46	3,254.33	3,334.20	3,414.07	3,493.94	3,573.81	3,653.68	3,733.55	3,813.42	3,893.29	3,973.16
	38,093.46	39,051.96	40,010.40	40,968.84	41,927.28	42,885.72	43,844.16	44,802.60	45,761.04	46,719.48	47,677.92
Maintenance Worker II	21.43	21.91	22.40	22.88	23.36	23.84	24.33	24.81	25.29	25.78	26.26
	1,714.34	1,752.99	1,791.64	1,830.29	1,868.94	1,907.59	1,946.24	1,984.89	2,023.54	2,062.19	2,100.84
	3,714.40	3,798.14	3,881.88	3,965.62	4,049.37	4,133.11	4,216.85	4,300.59	4,384.33	4,468.08	4,551.82
	44,572.77	45,577.68	46,582.56	47,587.44	48,592.44	49,597.32	50,602.20	51,607.08	52,611.96	53,616.96	54,621.84
Maintenance Worker III	27.15	28.40	29.64	30.88	32.12	33.37	34.61	35.85	37.09	38.34	39.58
	2,172.31	2,271.71	2,371.11	2,470.51	2,569.91	2,669.31	2,768.70	2,868.11	2,967.51	3,066.90	3,166.31
	4,706.67	4,922.04	5,137.40	5,352.77	5,568.13	5,783.50	5,998.86	6,214.23	6,429.60	6,644.96	6,860.33
	56,480.04	59,064.48	61,648.80	64,233.24	66,817.56	69,402.00	71,986.32	74,570.76	77,155.20	79,739.52	82,323.96
Treatment Plant Operator I	20.79	21.43	22.07	22.71	23.34	23.98	24.62	25.25	25.89	26.53	27.17
	1,663.56	1,714.53	1,765.50	1,816.46	1,867.44	1,918.40	1,969.37	2,020.34	2,071.31	2,122.28	2,173.25
	3,604.37	3,714.81	3,825.24	3,935.67	4,046.11	4,156.54	4,266.97	4,377.41	4,487.84	4,598.27	4,708.71
	43,282.46	44,577.72	45,902.88	47,228.04	48,553.32	49,878.48	51,203.64	52,528.92	53,854.08	55,179.24	56,504.52
Treatment Plant Operator II	23.38	24.03	24.68	25.33	25.97	26.62	27.27	27.92	28.57	29.22	29.86
	1,870.44	1,922.31	1,974.17	2,026.03	2,077.89	2,129.76	2,181.62	2,233.48	2,285.34	2,337.21	2,389.07
	4,052.63	4,165.00	4,277.36	4,389.73	4,502.10	4,614.47	4,726.84	4,839.21	4,951.58	5,063.95	5,176.32
	48,631.51	49,980.00	51,328.32	52,676.76	54,025.20	55,373.64	56,722.08	58,070.52	59,418.96	60,767.40	62,115.84
Lead Plant Operator III	28.88	30.22	31.46	32.69	33.93	35.16	36.40	37.64	38.87	40.11	41.35
	2,318.54	2,417.47	2,516.40	2,615.33	2,714.26	2,813.19	2,912.12	3,011.04	3,109.98	3,208.91	3,307.83
	5,023.50	5,237.85	5,452.20	5,666.55	5,880.89	6,095.24	6,309.59	6,523.93	6,738.28	6,952.63	7,166.97
	60,282.05	62,854.20	65,426.40	67,998.60	70,570.80	73,142.88	75,715.08	78,287.16	80,859.36	83,431.56	86,003.64
Operations Manager	39.90	41.26	42.62	43.98	45.34	46.71	48.07	49.43	50.79	52.15	53.51
	3,192.17	3,301.02	3,409.87	3,518.72	3,627.57	3,736.42	3,845.27	3,954.12	4,062.97	4,171.82	4,280.67
	6,916.36	7,162.20	7,388.05	7,623.89	7,859.73	8,095.57	8,331.42	8,567.26	8,803.10	9,038.95	9,274.79
	82,996.31	85,826.40	88,656.60	91,486.80	94,316.76	97,146.84	99,977.04	102,807.12	105,637.20	108,467.40	111,297.48

# RESERVE POLICY

**CRESTLINE SANITATION DISTRICT**  
**Reserve Policy**  
**2015/2016**

**BOARD DESIGNATED RESERVES**

**1. UNRESTRICTED RESERVES**

**a) RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2015/16 Operating Budget Total	\$ 3,833,411
Less: Depreciation	<u>\$ 610,389</u>
	3,223,042

Six Months	<u>6/12</u>
	1,611,521

Contingency and Operating Reserve	<u>107,975</u>
Debt Service Reserve - CIEBD Loan (1 yr.)	
<b>TOTAL RESERVE FOR OPERATIONS</b>	<b>\$ 1,719,496</b>

**b) RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation 6/30/15	\$ 20,011,141
Reserve %	<u>25%</u>
	5,002,785

**TOTAL RESERVE FOR REPLACEMENT**

**c) RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)

	\$ 29,065,058
Less: Accumulated Depreciation	<u>20,011,141</u>
	9,053,917

Reserve %	<u>25%</u>
	2,263,479

**TOTAL RESERVE FOR CATASTROPHE RESPONSE**

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

Capital Budget Current Year

	<u>741,000</u>
<b>TOTAL RESERVE FOR CAPITAL PROJECTS</b>	<b>\$ 741,000</b>
<b>TOTAL RESERVES</b>	<b>\$ 9,726,760</b>

Total Reserves Required

Unrestricted net assets available as of 06/30/15	9,726,760
Unrestricted Net Assets After Reserves	<u>(1,324,446)</u>

Total net asset as of 6/30/14

Estimated change of net asset for FY2015	17,532,734
Investments in Utility Plant	<u>(40,322)</u>

Total Fixed asset as of 3/31/15 (Incl CIF)

Estimated add'l CIP for Apr-Jun '15	9,116,493
Loan Balance as of 6/30/15	<u>300,000</u>
Inventory	<u>(313,102)</u>
	(9,090,609)

Unrestricted net assets available as of 06/30/15

	<u>8,402,314</u>
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**APPROPRIATIONS LIMIT**



**CRESTLINE SANITATION DISTRICT**  
**Gann Appropriation Limit**  
**2015/2016**

Year	Prior Year Appropriations Limit	CA per Capita Personal Income	Change in Population	Calculation Factor	Appropriations Limit
2011-2012	\$ 4,311,695	2.51%	1.05%	1.0359	\$ 4,466,328
2012-2013	\$ 4,466,328	3.77%	0.86%	1.0466	\$ 4,674,567
2013-2014	\$ 4,674,567	5.12%	0.85%	1.0601	\$ 4,955,673
2014-2015	\$ 4,955,673	-0.23%	0.78%	1.0055	\$ 4,982,840
2015-2016	\$ 4,982,840	3.82%	1.09%	1.0495	\$ 5,229,572