



# **Fiscal Year 2018-2019 Annual Budget**

**July 1, 2018 to June 30, 2019**

**Final Budget – Adopted May 10, 2018**  
*(Operating Budget and Cash Funded Capital Projects)*

**CRESTLINE SANITATION DISTRICT**  
**Fiscal Year 2018-2019 Annual Budget**  
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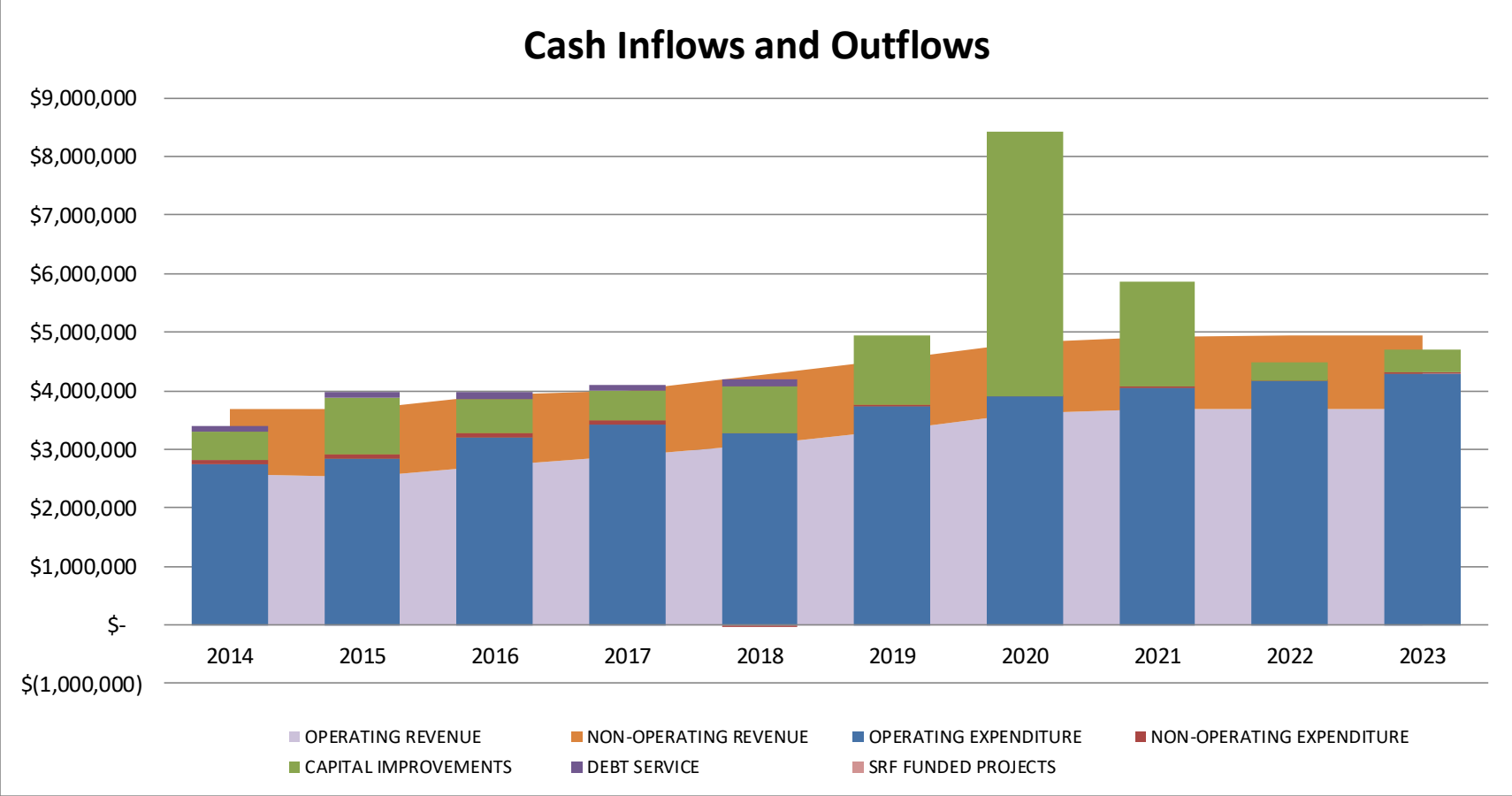
# **EXECUTIVE SUMMARY**

# Fiscal Year 2018-2019 Annual Budget

I am pleased to present to the Board of Directors, the Crestline Sanitation District's Annual Budget for Fiscal Year 2018-2019.

This Budget has been prepared with the following projections:

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

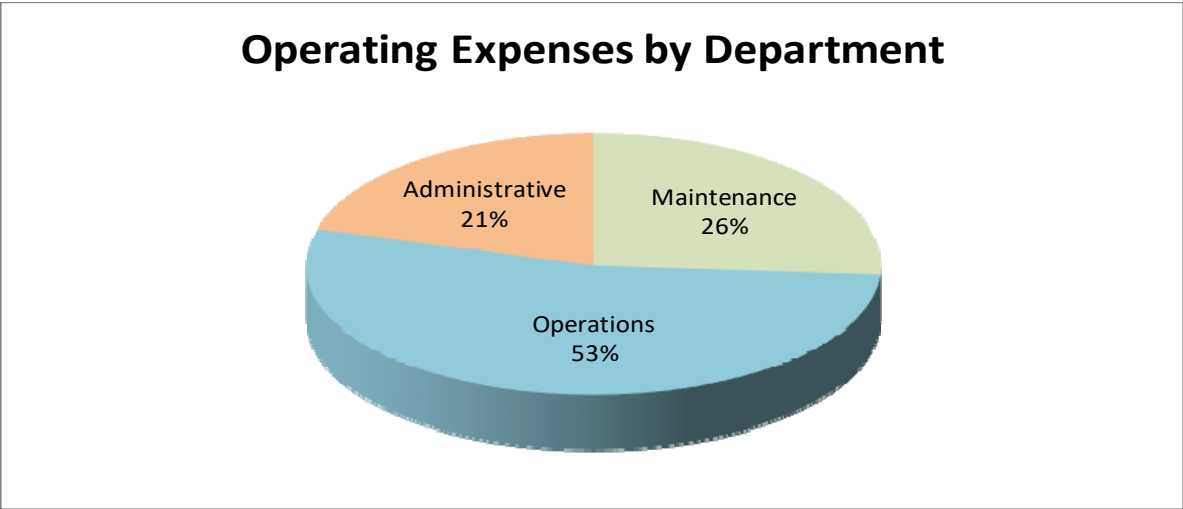


**Operating Budget**

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

**Operating Expenses by Department**

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

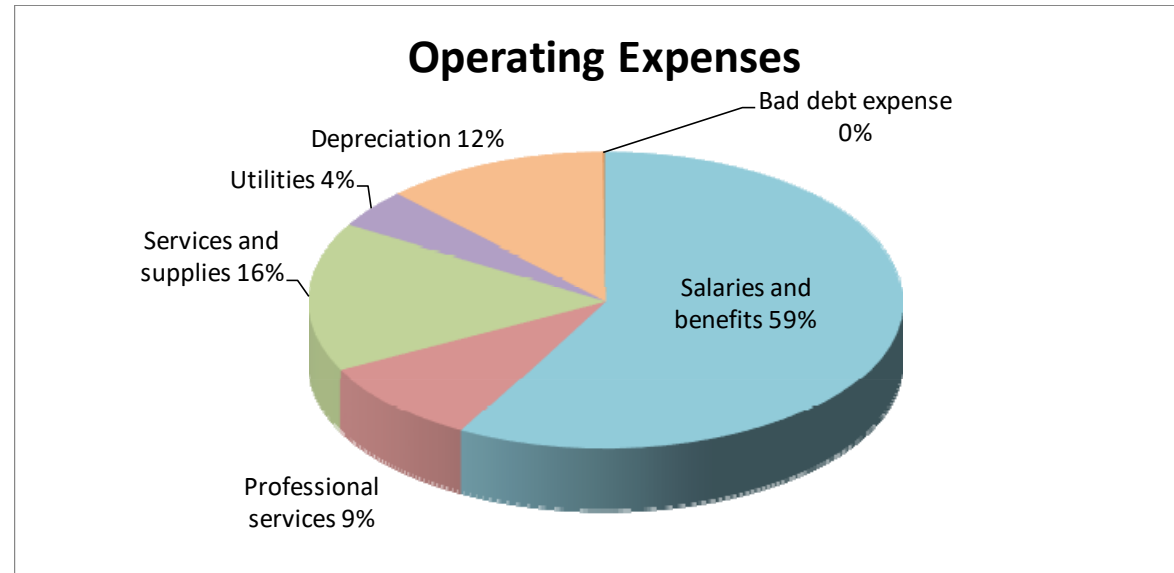


The following table details these expenses by department.

Department	2018/2019 Budget	% of Total Operating Exp
Maintenance	\$ 1,112,128	26%
Operations	2,272,179	53%
Administrative	876,030	21%
<b>Total operating expenses</b>	<b>\$ 4,260,336</b>	<b>100%</b>

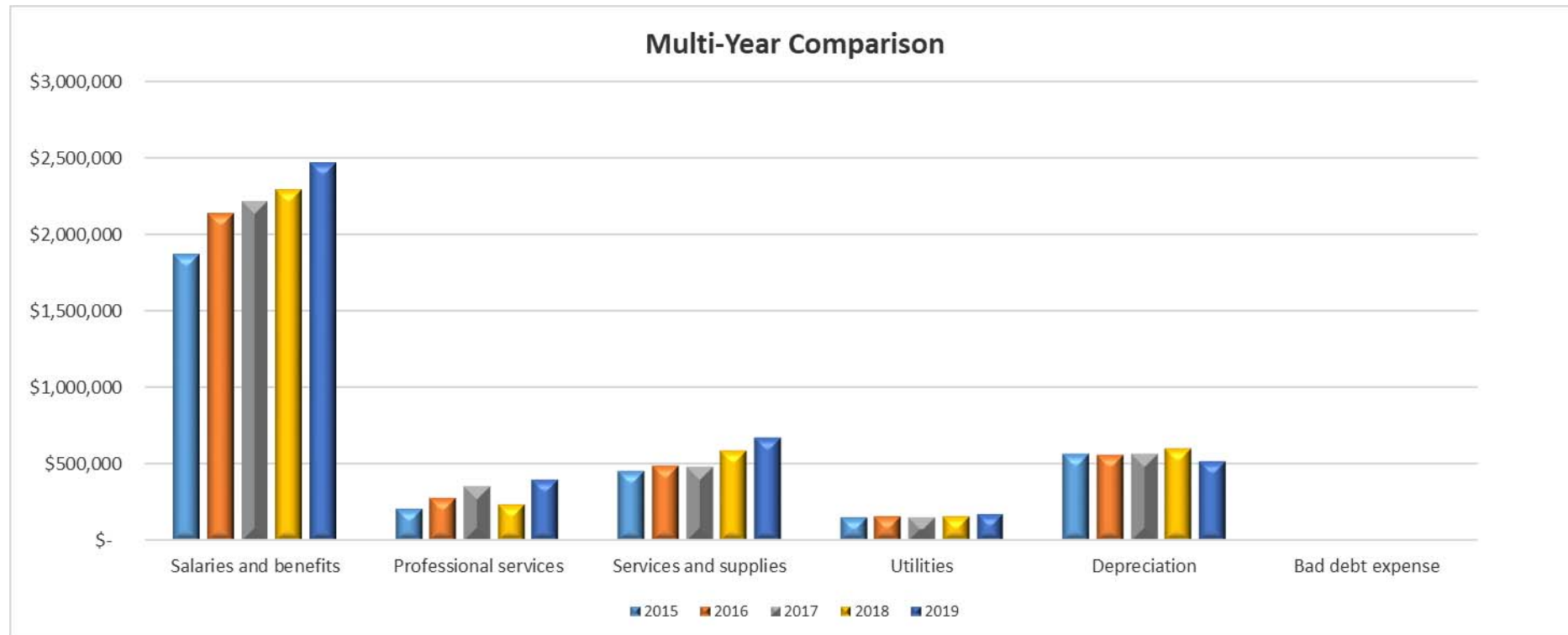
## Operating Expenses by Type

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



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

Operating Expenses	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Budget	% of Total 2019 Budget	% Change from 2018 to 2019
Salaries and benefits	\$ 1,848,503	\$ 2,143,173	\$ 2,220,018	\$ 2,294,030	\$ 2,472,048	59%	8%
Professional services	256,267	285,652	364,657	239,946	401,916	9%	68%
Services and supplies	462,126	497,045	490,015	591,961	680,761	16%	15%
Utilities	157,990	161,962	158,065	162,628	180,448	4%	11%
Depreciation	572,325	565,237	575,906	610,369	521,463	12%	-15%
Bad debt expense	7,209	3,599	2,708	3,511	3,700	0%	5%
<b>Total operating expenses</b>	<b>\$ 3,304,420</b>	<b>\$ 3,656,668</b>	<b>\$ 3,811,369</b>	<b>\$ 3,902,445</b>	<b>\$ 4,260,336</b>	<b>100%</b>	<b>9%</b>



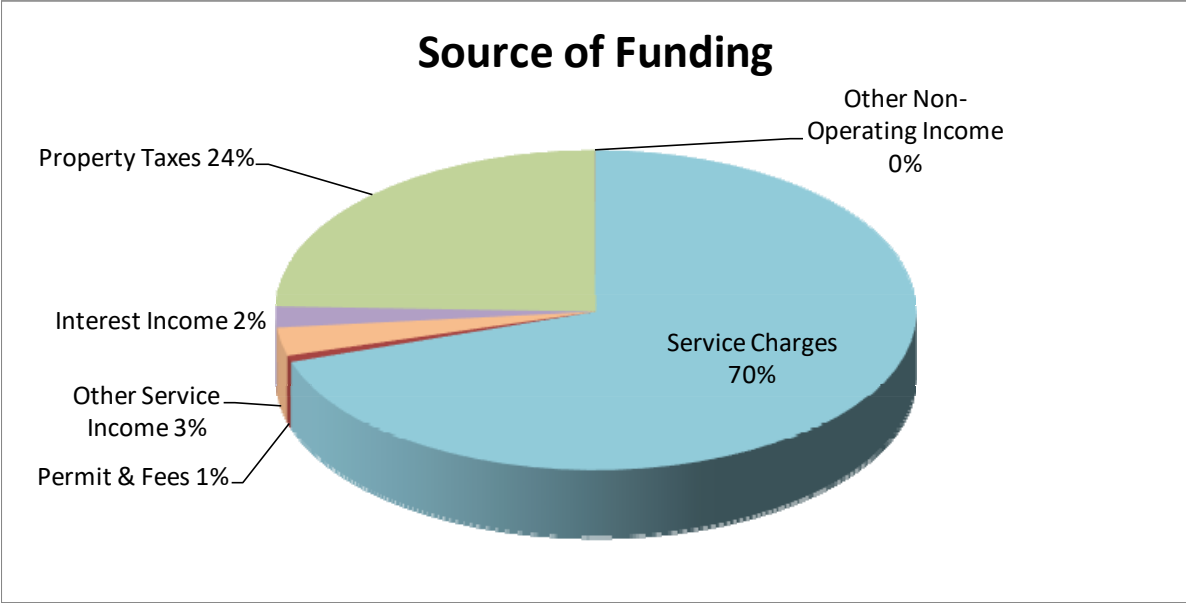
The chart above illustrates the 5-year trend for each of the major expense categories. Salaries and benefits is projected to increase by 8% over the prior year, of which 2% is from a cost-of-living-adjustment (COLA), and 6% is from related employee benefits. Professional services is projected to increase by 68% due to anticipated engineering and legal expenses related to significant capital improvement projects. Service and supplies is projected to increase by 15% due to equipment purchases. Utilities is projected to increase by 11% due to a 2% CPI increase over the 2016-17 estimate, as well as an anticipated increase in telecommunication costs.

### Personnel

The District's work force consists of 21 full-time positions including two vacant positions, Plant Operator III and Plant Operator I.

**Funding**

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



The following table details the major sources of funding.

Source of Funding	2018/2019 Budget	% of Total Funding
Service charges	\$ 3,174,773	70%
Permit & fees	29,125	1%
Other service income	128,300	3%
Interest income	94,814	2%
Property taxes	1,109,966	24%
Other non-operating income	1,000	0%
<b>Total funding</b>	<b>\$ 4,537,978</b>	<b>100%</b>



## Service Charge Rates

The District is undergoing a multi-year phase-in service charge rate increase, based on the results and recommendations from a professional rate study. Service charge rates are expected to increase by 8% over the prior year, in accordance with the voter-approved rate increase, and to provide the District with sufficient funding to maintain service levels. The 2018-19 budget reflects projected losses from operations of \$928,138, net non-operating revenues from taxes and investment earnings of \$1,178,594, for an overall net increase in net position of \$250,456.

## Debt Service

The loan from the State Water Resources Control Board was paid in full during fiscal year 2017-18.

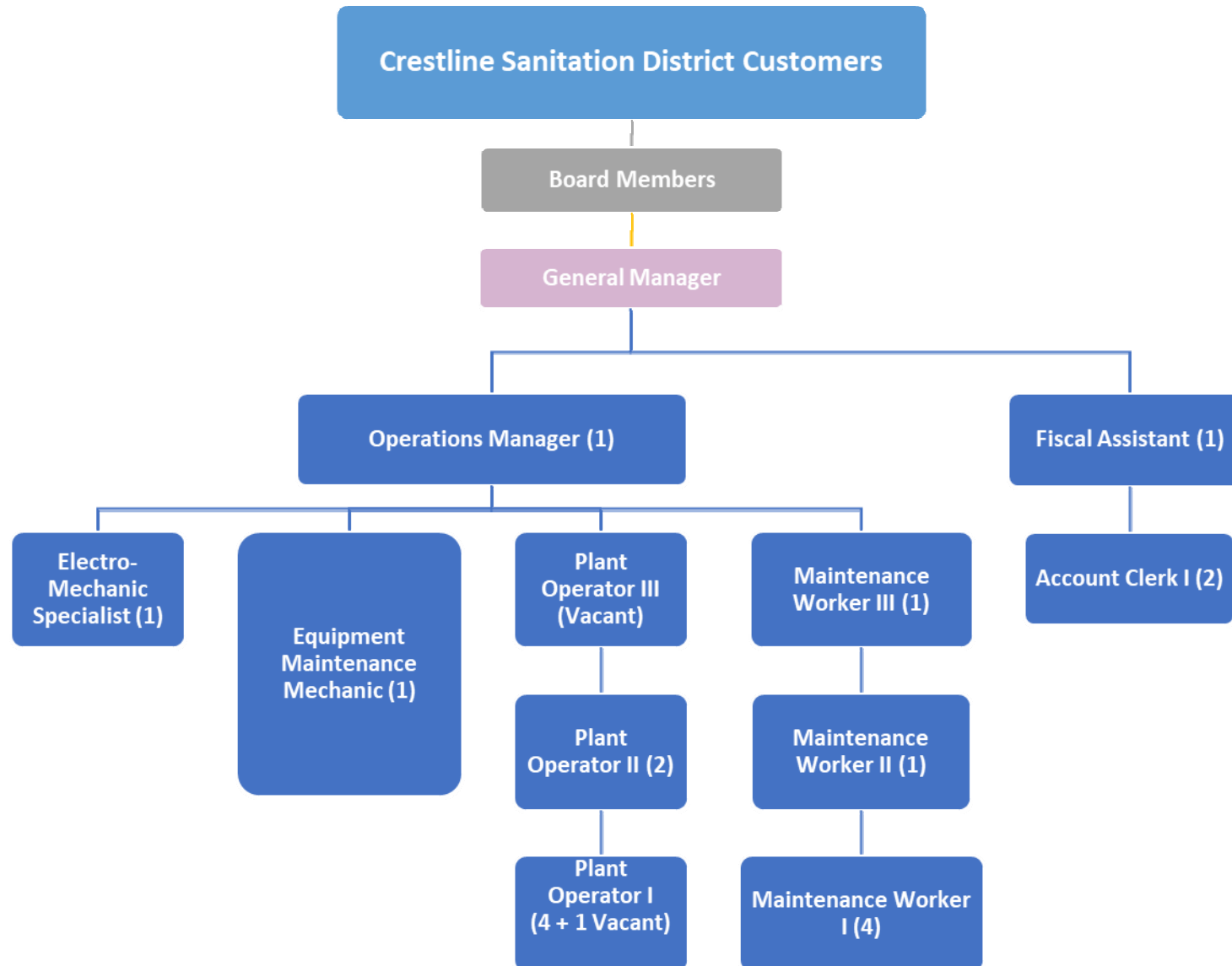
## Summary

The Fiscal Year 2018-19 Budget continues the District's history of responsible fiscal management. Available resources are focused on maintaining services and programs essential to District facilities and improving the quality of service to the customers of the District.

Rick Dever  
General Manager

*RAMS – Financial Consultant*

# **ORGANIZATIONAL CHART**



# **BUDGET SUMMARY**

## CRESTLINE SANITATION DISTRICT 2018/2019 Budget Summary

	Audited 06/30/14	Audited 06/30/15	Audited 06/30/16	Audited 06/30/17	Estimated 06/30/18	Budget 06/30/19	Projection 06/30/20	Projection 06/30/21	Projection 06/30/22	Projection 06/30/23
<b>OPERATING REVENUES</b>										
Charges for services	\$ 2,379,304	\$ 2,367,153	\$ 2,554,930	\$ 2,765,088	\$ 2,923,855	\$ 3,174,773	\$ 3,416,569	\$ 3,499,211	\$ 3,499,211	\$ 3,499,211
Permit and inspection fees	26,569	24,404	29,671	30,040	27,377	29,125	29,125	29,125	29,125	29,125
Connection fees	-	9,082	14,964	3,741	-	-	-	-	-	-
Other services	158,488	121,697	114,680	101,226	137,194	128,300	156,800	150,800	150,800	150,800
<b>Total operating revenues</b>	<b>2,564,361</b>	<b>2,522,336</b>	<b>2,714,245</b>	<b>2,900,095</b>	<b>3,088,426</b>	<b>3,332,198</b>	<b>3,602,494</b>	<b>3,679,136</b>	<b>3,679,136</b>	<b>3,679,136</b>
<b>OPERATING EXPENSES</b>										
Salaries and benefits	1,780,554	1,848,503	2,143,173	2,220,018	2,294,030	2,472,048	2,601,716	2,724,108	2,833,914	2,919,416
Professional services	352,257	256,267	285,652	364,657	239,946	401,916	409,958	418,162	426,532	435,069
Services and supplies	437,114	462,126	497,045	490,015	591,961	680,761	694,391	708,300	722,494	736,966
Utilities	145,410	157,990	161,962	158,065	162,628	180,448	184,059	187,744	191,502	195,334
Depreciation	559,121	572,325	565,237	575,906	610,369	521,463	531,894	542,534	553,385	564,454
Bad debt expense	21,700	7,209	3,599	2,708	3,511	3,700	3,700	3,700	3,700	3,700
<b>Total operating expenses</b>	<b>3,296,156</b>	<b>3,304,420</b>	<b>3,656,668</b>	<b>3,811,369</b>	<b>3,902,445</b>	<b>4,260,336</b>	<b>4,425,718</b>	<b>4,584,548</b>	<b>4,731,527</b>	<b>4,854,939</b>
<b>Operating income (loss)</b>	<b>(731,795)</b>	<b>(782,084)</b>	<b>(942,423)</b>	<b>(911,274)</b>	<b>(814,019)</b>	<b>(928,138)</b>	<b>(823,225)</b>	<b>(905,413)</b>	<b>(1,052,392)</b>	<b>(1,175,804)</b>
<b>NONOPERATING REVENUES (EXPENSES)</b>										
Interest and investment revenue *	124,482	97,148	141,787	(15,574)	94,814	94,814	94,814	94,814	94,814	94,814
Property taxes	970,686	989,877	1,026,185	1,076,976	1,053,948	1,070,800	1,086,800	1,103,000	1,119,500	1,136,200
Special assessments	25,899	50,662	29,090	11,480	11,500	27,297	27,297	27,297	27,297	27,297
Federal / State aid - Homeowner's exemption	11,620	10,994	10,582	11,299	11,694	11,869	12,047	12,228	12,411	12,597
Gain on sale of capital assets	-	12,000	-	6,372	-	-	-	-	-	-
Other nonoperating revenue	-	-	-	16,800	-	1,000	1,000	1,000	1,000	1,000
Interest expense	(62,082)	(80,934)	(80,386)	(73,528)	(1,825)	-	-	-	-	-
Other nonoperating expense	(10,156)	(2,520)	(2,293)	(2,699)	17,686	(27,186)	(2,186)	(27,186)	(2,186)	(27,186)
<b>Total nonoperating revenues (expenses)</b>	<b>1,060,449</b>	<b>1,077,227</b>	<b>1,124,965</b>	<b>1,031,126</b>	<b>1,187,817</b>	<b>1,178,594</b>	<b>1,219,772</b>	<b>1,211,153</b>	<b>1,252,836</b>	<b>1,244,722</b>
<b>Change in net position</b>	<b>\$ 328,654</b>	<b>\$ 295,143</b>	<b>\$ 182,542</b>	<b>\$ 119,852</b>	<b>\$ 373,798</b>	<b>\$ 250,456</b>	<b>\$ 396,547</b>	<b>\$ 305,740</b>	<b>\$ 200,444</b>	<b>\$ 68,918</b>
Net position - beginning of year	15,137,297	15,465,951	15,761,094	15,943,636	16,063,488	16,437,286	16,687,742	17,084,290	17,390,030	17,590,474
Net position - end of year	\$ 15,465,951	\$ 15,761,094	\$ 15,943,636	\$ 16,063,488	\$ 16,437,286	\$ 16,687,742	\$ 17,084,290	\$ 17,390,030	\$ 17,590,474	\$ 17,659,393
Net investment in capital assets	\$ 8,371,637	\$ 8,866,759	\$ 8,994,266	\$ 9,014,710	\$ 9,100,000	\$ 10,265,424	\$ 14,798,043	\$ 16,585,584	\$ 16,895,584	\$ 17,280,584
Unrestricted	\$ 7,094,314	\$ 6,894,335	\$ 6,949,370	\$ 7,048,778	\$ 7,337,286	\$ 6,422,318	\$ 2,286,247	\$ 804,446	\$ 694,890	\$ 378,809

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

**CRESTLINE SANITATION DISTRICT  
2018/2019 Budget Summary**

	Audited 06/30/14	Audited 06/30/15	Audited 06/30/16	Audited 06/30/17	Estimated 06/30/18	Budget 06/30/19	Projection 06/30/20	Projection 06/30/21	Projection 06/30/22	Projection 06/30/23
<b>Beginning Cash</b>	\$ 8,069,222	\$ 8,361,876	\$ 8,063,653	\$ 8,015,232	\$ 7,922,186	\$ 8,006,785	\$ 7,613,280	\$ 4,009,102	\$ 3,069,835	\$ 3,513,665
OPERATING REVENUE	2,564,361	2,522,336	2,714,245	2,900,095	3,088,426	3,332,198	3,602,494	3,679,136	3,679,136	3,679,136
NON-OPERATING REVENUE	1,132,687	1,160,681	1,207,644	1,107,353	1,171,956	1,205,780	1,221,958	1,238,339	1,255,022	1,271,908
<b>TOTAL CASH INFLOWS</b>	<b>3,697,048</b>	<b>3,683,017</b>	<b>3,921,889</b>	<b>4,007,448</b>	<b>4,260,382</b>	<b>4,537,978</b>	<b>4,824,452</b>	<b>4,917,474</b>	<b>4,934,158</b>	<b>4,951,044</b>
OPERATING EXPENDITURES	2,737,035	2,732,095	3,091,431	3,235,463	3,292,076	3,738,873	3,893,824	4,042,014	4,178,142	4,290,485
NON-OPERATING EXPENDITURES	72,238	83,454	82,679	76,227	(15,861)	27,186	2,186	27,186	2,186	27,186
CAPITAL PROJECTS / PURCHASES	488,176	966,587	590,150	491,993	797,567	1,165,424	4,532,619	1,787,541	310,000	385,000
DEBT SERVICE	99,156	100,860	102,594	104,357	106,151	-	-	-	-	-
<b>TOTAL CASH OUTFLOWS</b>	<b>3,396,605</b>	<b>3,882,996</b>	<b>3,866,854</b>	<b>3,908,040</b>	<b>4,179,933</b>	<b>4,931,483</b>	<b>8,428,629</b>	<b>5,856,741</b>	<b>4,490,328</b>	<b>4,702,671</b>
ACCRUAL TO CASH ADJUSTMENTS	(7,789)	(98,244)	(103,456)	(192,454)	4,150	-	-	-	-	-
<b>NET CHANGE IN CASH</b>	<b>292,654</b>	<b>(298,223)</b>	<b>(48,421)</b>	<b>(93,046)</b>	<b>84,599</b>	<b>(393,505)</b>	<b>(3,604,178)</b>	<b>(939,267)</b>	<b>443,829</b>	<b>248,372</b>
<b>Ending Cash</b>	\$ 8,361,876	\$ 8,063,653	\$ 8,015,232	\$ 7,922,186	\$ 8,006,785	\$ 7,613,280	\$ 4,009,102	\$ 3,069,835	\$ 3,513,665	\$ 3,762,037

**CRESTLINE SANITATION DISTRICT  
2018/2019 Capital Budget**

<b>CAPITAL PROJECTS</b>	<b>Budget 2018/19</b>	<b>Projection 2019/20</b>	<b>Projection 2020/21</b>	<b>Projection 2021/22</b>	<b>Projection 2022/23</b>	<b>Total Projected Capital Cost FY 2019-2023</b>
<b>Cash Funded Projects</b>						
Pipeline Rehabilitation	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 600,000
Manhole Rehabilitation	-	50,000	50,000	50,000	50,000	200,000
State Hwys 189 & 138 Manhole Raising (28)	115,000	-	-	-	-	115,000
Office; Roofing/ ADA Compliance/ Security	50,000	-	-	-	-	50,000
SCADA Upgrades	60,000	60,000	60,000	60,000	60,000	300,000
SC Recirculation Pumping Upgrade	65,000	-	-	-	-	65,000
Miscellaneous Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
Vehicle Purchase	60,000	-	70,000	-	75,000	205,000
<b>Total Cash Funded Projects</b>	<b>400,000</b>	<b>310,000</b>	<b>380,000</b>	<b>310,000</b>	<b>385,000</b>	<b>1,785,000</b>
<b>Master Plan Projects</b>						
HC Biosolids Dewatering Upgrade	406,000	3,244,662	1,081,555	-	-	4,732,217
HC Primary Clarifier - New	122,000	977,957	325,986	-	-	1,425,943
SC Emergency Storage Pond	195,569	-	-	-	-	195,569
Biosolids Disposal Study	41,855	-	-	-	-	41,855
<b>Total Master Plan Projects</b>	<b>765,424</b>	<b>4,222,619</b>	<b>1,407,541</b>	<b>-</b>	<b>-</b>	<b>6,395,584</b>
<b>Master Plan Projects (FUTURE PROJECTS)</b>						
HC Ongoing Facility Safety Upgrades	-	-	-	-	-	-
HC Sudge Digestion Upgrade	-	-	-	-	-	-
HC Sudge Disinfection System Upgrade	-	-	-	-	-	-
HC Headworks Upgrade	-	-	-	-	-	-
SC Chlorine On-site Generation System	-	-	-	-	-	-
SC Chlorine Headworks Upgrade	-	-	-	-	-	-
SC Anxillary Systems Upgrade	-	-	-	-	-	-
SC Primary ODS Electrical Upgrade	-	-	-	-	-	-
LG Pump Station Wet Well/ Emergency Storage	-	-	-	-	-	-
<b>Total FUTURE Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL</b>	<b>\$ 1,165,424</b>	<b>\$ 4,532,619</b>	<b>\$ 1,787,541</b>	<b>\$ 310,000</b>	<b>\$ 385,000</b>	<b>\$ 8,180,584</b>

# **BUDGET DETAIL & PROJECTIONS**



# CRESTLINE SANITATION DISTRICT

## 2018/2019 Budget Detail Roll Up and Projection

	2017/2018 Budget	2017/2018 Estimate	2018/2019 Budget	% of Operating Revenue	2019/2020 Projection	% of Operating Revenue	2020/2021 Projection	% of Operating Revenue	2021/2022 Projection	% of Operating Revenue	2022/2023 Projection	% of Operating Revenue
<b>Operational Income/Expense</b>												
<b>Income</b>												
40 · REVENUE												
41 · Sewer Service Fees	\$ 2,798,496	\$ 2,760,000	\$ 3,024,773	91%	\$ 3,266,569	91%	\$ 3,349,211	91%	\$ 3,349,211	91%	\$ 3,349,211	91%
42 · Sewer Penalties	150,000	163,855	150,000	5%	150,000	4%	150,000	4%	150,000	4%	150,000	4%
43 · Pumped Waste Permits	25,625	25,625	25,625	1%	25,625	1%	25,625	1%	25,625	1%	25,625	1%
44 · Permit & Inspection Fees	3,500	1,752	3,500	0%	3,500	0%	3,500	0%	3,500	0%	3,500	0%
45 · Sale of Effluent Water	31,500	18,500	-	0%	28,500	1%	22,500	1%	22,500	1%	22,500	1%
46 · Cleghorn State Reimbursements	121,000	110,394	120,000	4%	120,000	3%	120,000	3%	120,000	3%	120,000	3%
47 · Pilot Rock Camp Fee	7,800	7,800	7,800	0%	7,800	0%	7,800	0%	7,800	0%	7,800	0%
48 · Other Service Fees	500	500	500	0%	500	0%	500	0%	500	0%	500	0%
49 · Other Charges	-	-	-	0%	-	0%	-	0%	-	0%	-	0%
<b>Total Operational Income</b>	<b>3,138,421</b>	<b>3,088,426</b>	<b>3,332,198</b>	<b>100%</b>	<b>3,602,494</b>	<b>100%</b>	<b>3,679,136</b>	<b>100%</b>	<b>3,679,136</b>	<b>100%</b>	<b>3,679,136</b>	<b>100%</b>
<b>Operating Expense</b>												
<b>MT</b>												
51 · SALARIES & BENEFIT	855,929	857,766	797,010	24%	839,774	23%	877,590	24%	912,766	25%	943,813	26%
53 · PROFESSIONAL SVC	3,803	2,303	3,880	0%	3,958	0%	4,038	0%	4,120	0%	4,204	0%
54 · SERVICE AND SUPPLIES	65,795	70,795	72,113	2%	73,558	2%	75,032	2%	76,538	2%	78,072	2%
59 · DEPRECIATIONS & AMORTIZATION	310,999	310,999	239,125	7%	243,908	7%	248,787	7%	253,763	7%	258,839	7%
Subtotal - MT	1,236,526	1,241,863	1,112,128	33%	1,161,198	32%	1,205,447	33%	1,247,187	34%	1,284,928	35%
<b>OP</b>												
51 · SALARIES & BENEFIT	1,090,952	981,945	1,189,635	36%	1,256,888	35%	1,327,321	36%	1,387,018	38%	1,425,889	39%
53 · PROFESSIONAL SVC	146,125	96,500	149,049	4%	152,032	4%	155,075	4%	158,179	4%	161,345	4%
54 · SERVICE AND SUPPLIES	391,849	399,390	476,811	14%	486,354	14%	496,090	13%	506,023	14%	516,153	14%
56 · UTILITIES	171,376	162,628	180,448	5%	184,059	5%	187,744	5%	191,502	5%	195,334	5%
59 · DEPRECIATIONS & AMORTIZATION	289,170	289,170	276,235	8%	281,761	8%	287,397	8%	293,145	8%	299,008	8%
Subtotal - OP	2,089,472	1,929,633	2,272,179	68%	2,361,094	66%	2,453,627	67%	2,535,867	69%	2,597,729	71%
<b>Total Operating Expense</b>	<b>3,325,998</b>	<b>3,171,496</b>	<b>3,384,306</b>	<b>102%</b>	<b>3,522,292</b>	<b>98%</b>	<b>3,659,073</b>	<b>99%</b>	<b>3,783,054</b>	<b>103%</b>	<b>3,882,656</b>	<b>106%</b>
<b>Gross Profit</b>	<b>(187,577)</b>	<b>(83,070)</b>	<b>(52,108)</b>		<b>80,202</b>		<b>20,062</b>		<b>(103,919)</b>		<b>(203,521)</b>	
<b>General &amp; Administrative Expense</b>												
61 · SALARIES AND BENEFIT - ADM	454,009	454,319	485,403	15%	505,054	14%	519,198	14%	534,130	15%	549,715	15%
62 · BOARD EXPENSES	7,657	5,912	8,095	0%	8,257	0%	8,424	0%	8,595	0%	8,769	0%
63 · PROFESSIONAL SVC - ADM	205,496	141,143	248,987	7%	253,968	7%	259,049	7%	264,233	7%	269,520	7%
64 · SERVICES AND SUPPLIES - ADM	115,864	115,864	123,742	4%	126,222	4%	128,754	3%	131,338	4%	133,972	4%
68 · BAD DEBTS	3,700	3,511	3,700	0%	3,700	0%	3,700	0%	3,700	0%	3,700	0%
69 · DEPR & AMORT - ADM	10,200	10,200	6,103	0%	6,225	0%	6,350	0%	6,477	0%	6,607	0%
<b>Total General &amp; Administrative Expense</b>	<b>796,926</b>	<b>730,949</b>	<b>876,030</b>	<b>26%</b>	<b>903,426</b>	<b>25%</b>	<b>925,475</b>	<b>25%</b>	<b>948,473</b>	<b>26%</b>	<b>972,283</b>	<b>26%</b>
<b>Net Operational Income (deficit)</b>	<b>(984,503)</b>	<b>(814,019)</b>	<b>(928,138)</b>	<b>-28%</b>	<b>(823,225)</b>	<b>-23%</b>	<b>(905,413)</b>	<b>-25%</b>	<b>(1,052,392)</b>	<b>-29%</b>	<b>(1,175,804)</b>	<b>-32%</b>
<b>Non-Operational Income (Expense)</b>												
71 · PROP TAXES	1,054,837	1,054,837	1,070,800	32%	1,086,800	30%	1,103,000	30%	1,119,500	30%	1,136,200	31%
72 · SPECIAL ASSESSMENTS	27,297	27,297	27,297	1%	27,297	1%	27,297	1%	27,297	1%	27,297	1%
73 · GRANTS AND AIDS	11,694	11,694	11,869	0%	12,047	0%	12,228	0%	12,411	0%	12,597	0%
76 · CONNECTION FEE	-	-	-	0%	-	0%	-	0%	-	0%	-	0%
77 · INTEREST INCOME	94,814	94,814	94,814	3%	94,814	3%	94,814	3%	94,814	3%	94,814	3%
79 · OTHER INCOME	1,000	1,000	1,000	0%	1,000	0%	1,000	0%	1,000	0%	1,000	0%
80 · OTHER EXPENSES *	(4,011)	(4,011)	(27,186)	-1%	(2,186)	0%	(27,186)	-1%	(2,186)	0%	(27,186)	-1%
<b>Net Non-Operational Income (deficit)</b>	<b>1,185,631</b>	<b>1,185,631</b>	<b>1,178,594</b>	<b>35%</b>	<b>1,219,772</b>	<b>34%</b>	<b>1,211,153</b>	<b>33%</b>	<b>1,252,836</b>	<b>34%</b>	<b>1,244,722</b>	<b>34%</b>
<b>Change In Net Position</b>	<b>\$ 201,128</b>	<b>\$ 371,612</b>	<b>\$ 250,456</b>	<b>8%</b>	<b>\$ 396,547</b>	<b>11%</b>	<b>\$ 305,740</b>	<b>8%</b>	<b>\$ 200,444</b>	<b>5%</b>	<b>\$ 68,918</b>	<b>2%</b>

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

# CRESTLINE SANITATION DISTRICT 2018/2019 Budget Detail

	2018				2019			2020	2021	2022	2023	Notes / % Change from 2017 Projection	Comments / % change from 2017 Budget
	Budget	Estimated YE	Budget vs Estimated YE	% variance	Budget	Est YE vs. 2019 Budget	2018 Budget vs. 2019 Budget	Projection	Projection	Projection	Projection		
<b>Ordinary Income/Expense</b>													
<b>Income</b>													
<b>40 · REVENUE</b>													
41000 Sewer Service Fees	2,798,496	2,760,000	(38,496)	-1%	3,024,773	10%	8%	3,266,569	3,349,211	3,349,211	3,349,211	8% increase from Nov	\$45.29 x 5284 EDU x 4 months(Jul-Oct) + \$48.91 x 5284 EDU x 8 months (Nov-Jun)
42000 Sewer Penalties	150,000	163,855	13,855	9%	150,000	-8%	0%	150,000	150,000	150,000	150,000	\$25,000 x 6	\$25,000 x 6
43000 Pumped Waste Permits	25,625	25,625	-	0%	25,625	0%	0%	25,625	25,625	25,625	25,625	Same as FY2018 Budget	
44000 Permit & Inspection Fees	3,500	1,752	(1,748)	-50%	3,500	100%	0%	3,500	3,500	3,500	3,500	Same as FY2018 Budget	
45000 Sale of Effluent Water	31,500	18,500	(13,000)	-41%	-	-100%	-100%	28,500	22,500	22,500	22,500	Per Management	
46000 Cleghorn State Reimbursement	121,000	110,394	(10,606)	-9%	120,000	9%	-1%	120,000	120,000	120,000	120,000	Per Management	
47000 Pilot Rock Camp Fee	7,800	7,800	-	0%	7,800	0%	0%	7,800	7,800	7,800	7,800	Same as FY2018 Budget	\$650 x 12 months
48000 Other Service Fees	500	500	-	0%	500	0%	0%	500	500	500	500	Same as FY2018 Budget	
49000 Other Charges	-	0	-	N/A	-	N/A	N/A	-	-	-	-		
<b>Total 40 · REVENUE</b>	<b>3,138,421</b>	<b>3,088,426</b>	<b>(49,995)</b>	<b>-2%</b>	<b>3,332,198</b>	<b>8%</b>	<b>6%</b>	<b>3,602,494</b>	<b>3,679,136</b>	<b>3,679,136</b>	<b>3,679,136</b>		
<b>Total Income</b>	<b>3,138,421</b>	<b>3,088,426</b>	<b>(49,995)</b>	<b>-2%</b>	<b>3,332,198</b>	<b>8%</b>	<b>6%</b>	<b>3,602,494</b>	<b>3,679,136</b>	<b>3,679,136</b>	<b>3,679,136</b>		
<b>Cost of Goods Sold</b>													
<b>51-MT · Salaries &amp; Benefit - MAINT</b>													
51010MT Salaries - REG	347,095	347,095	-	0%	341,207	-2%	-2%	356,687	369,737	383,346	393,092	Per Compensation Projection - CSD Board	
51020MT Salaries - OT	-	0	-	N/A	-	N/A	N/A	-	-	-	-		
51030MT Salaries - VAC	28,704	28,704	-	0%	26,118	-9%	-9%	27,236	28,046	28,886	29,558	Per Compensation Projection - CSD Board	
51040MT Salaries - SICK	19,131	19,131	-	0%	18,697	-2%	-2%	19,579	20,290	21,030	21,564	Per Compensation Projection - CSD Board	
51050MT Salaries - HOLIDAY	22,334	22,334	-	0%	21,827	-2%	-2%	22,857	23,686	24,551	25,174	Per Compensation Projection - CSD Board	
51060MT Salaries - ON CALL / STANDBY	28,149	28,149	-	0%	24,128	-14%	-14%	24,128	26,901	26,901	26,901	Per Compensation Projection - CSD Board	
51070MT Salaries - CALL BACK	600	600	-	0%	2,000	233%	233%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100MT Payroll Tax	8,908	8,908	-	0%	8,640	-3%	-3%	9,010	9,373	9,694	9,926	Per Compensation Projection - CSD Board	
51150MT Unemployment Expense	3,200	3,200	-	0%	3,200	0%	0%	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board	
51200MT Worker's Comp	48,886	48,886	-	0%	18,749	-62%	-62%	19,552	20,341	21,038	21,540	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 114% to 77%
51300MT Employee Group Insurance	101,148	101,148	-	0%	103,198	2%	2%	110,985	113,312	114,981	117,880	Per Compensation Projection - CSD Board	
51400MT Retirement	171,019	171,019	-	0%	151,252	-12%	-12%	165,015	179,617	194,460	208,675	Per Compensation Projection - CSD Board	
51500MT Seasonal MT Workers-MT	75,000	75,000	-	0%	76,500	2%	2%	78,000	79,591	81,183	82,807	Per Management	3 workers-9 months
51600MT Nationwide ER Match (457)	1,755	3,592	1,837	105%	1,495	-58%	-15%	1,495	1,495	1,495	1,495	Per Compensation Projection - CSD Board	
<b>Total 51-MT · Salaries &amp; Benefit - MAINT</b>	<b>855,929</b>	<b>857,766</b>	<b>1,837</b>	<b>0%</b>	<b>797,010</b>	<b>-7%</b>	<b>-7%</b>	<b>839,774</b>	<b>877,590</b>	<b>912,766</b>	<b>943,813</b>		
<b>51-OP · SALARIES &amp; BENEFIT - OP</b>													
51010OP Salaries - REG	509,562	400,000	(109,562)	-22%	575,885	44%	13%	601,843	626,505	652,294	665,265	Per Compensation Projection - CSD Board	
51020OP Salaries - OT	-	200	200	N/A	-	-100%	N/A	-	-	-	-		
51030OP Salaries - VAC	37,992	37,992	-	0%	42,826	13%	13%	44,657	46,336	48,087	49,049	Per Compensation Projection - CSD Board	
51040OP Salaries - SICK	27,933	27,933	-	0%	31,516	13%	13%	32,940	34,290	35,702	36,416	Per Compensation Projection - CSD Board	
51050OP Salaries - HOLIDAY	32,609	32,609	-	0%	36,792	13%	13%	38,454	40,030	41,678	42,511	Per Compensation Projection - CSD Board	
51060OP Salaries - ON CALL / STANDBY	25,515	25,515	-	0%	34,112	34%	34%	34,112	43,264	43,264	43,264	Per Compensation Projection - CSD Board	
51070OP Salaries - Call Back	600	600	-	0%	600	0%	0%	600	600	600	600	Per Compensation Projection - CSD Board	
51100OP Payroll Tax	12,672	12,672	-	0%	14,423	14%	14%	15,040	15,808	16,420	16,730	Per Compensation Projection - CSD Board	
51200OP Worker's Comp	59,790	59,790	-	0%	31,299	-48%	-48%	32,639	34,307	35,635	36,307	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 114% to 77%
51300OP Employee Group Insurance	139,690	139,690	-	0%	170,133	22%	22%	181,644	184,364	185,262	185,330	Per Compensation Projection - CSD Board	
51400OP Retirement	243,094	243,094	-	0%	249,516	3%	3%	272,423	299,282	325,541	347,882	Per Compensation Projection - CSD Board	
51600OP Nationwide ER Match	1,495	1,850	355	24%	2,535	37%	70%	2,535	2,535	2,535	2,535	Per Compensation Projection - CSD Board	
<b>Total 51-OP · SALARIES &amp; BENEFIT - OP</b>	<b>1,090,952</b>	<b>981,945</b>	<b>(109,007)</b>	<b>-10%</b>	<b>1,189,635</b>	<b>21%</b>	<b>9%</b>	<b>1,256,888</b>	<b>1,327,321</b>	<b>1,387,018</b>	<b>1,425,889</b>		

# CRESTLINE SANITATION DISTRICT

## 2018/2019 Budget Detail

	2018				2019			2020	2021	2022	2023	Notes / % Change from 2017 Projection	Comments / % change from 2017 Budget
	Budget	Estimated YE	Budget vs Estimated YE	% variance	Budget	Est YE vs. 2019 Budget	2018 Budget vs. 2019 Budget	Projection	Projection	Projection	Projection		
<b>53-MT · PROFESSIONAL SVC-MAINT</b>													
53300MT Engineering	2,000	500	(1,500)	-75%	2,040	308%	2%	2,081	2,123	2,166	2,210	Per Management	
53900MT Other Professional Svc	1,803	1,803	-	0%	1,840	2%	2%	1,877	1,915	1,954	1,994	2% CPI increase from FY2018 Budget	Drug Test, DMV Medical, Underground Svc Alert
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>3,803</b>	<b>2,303</b>	<b>(1,500)</b>	<b>-39%</b>	<b>3,880</b>	<b>68%</b>	<b>2%</b>	<b>3,958</b>	<b>4,038</b>	<b>4,120</b>	<b>4,204</b>		
<b>53-OP · PROFESSIONAL SVC - OP</b>													
53300OP Engineering	50,000	5,000	(45,000)	-90%	51,000	920%	2%	52,020	53,061	54,123	55,206	Per Management	
53400OP Laboratory Analysis	42,621	40,000	(2,621)	-6%	43,474	9%	2%	44,344	45,231	46,136	47,059	2% CPI increase from FY2018 Budget	
53700OP Permits & Fees	51,000	50,000	(1,000)	-2%	52,020	4%	2%	53,061	54,123	55,206	56,311	2% CPI increase from FY2018 Budget	Due to rising costs
53900OP Other Professional	2,504	1,500	(1,004)	-40%	2,555	70%	2%	2,607	2,660	2,714	2,769	2% CPI increase from FY2018 Budget	DMV Medical, CEQA review and support
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>146,125</b>	<b>96,500</b>	<b>(49,625)</b>	<b>-34%</b>	<b>149,049</b>	<b>54%</b>	<b>2%</b>	<b>152,032</b>	<b>155,075</b>	<b>158,179</b>	<b>161,345</b>		
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>													
54060MT Equipment Rental	-	5,000	5,000	N/A	5,000	0%	N/A	5,100	5,202	5,307	5,414	Per Management	
54080MT Clothing & Laundry	11,005	11,005	-	0%	11,226	2%	2%	11,451	11,681	11,915	12,154	2% CPI increase from FY2018 Budget	\$151 x 52 wks + \$150 x 9 Boots + \$150 x 15 / 3 snow boots + 2% CPI increase
54170MT Repairs & Maint. - Auto	22,202	22,202	-	0%	22,647	2%	2%	23,100	23,562	24,034	24,515	2% CPI increase from FY2018 Budget	
54182MT Maintenance of Equipment	15,000	15,000	-	0%	15,300	2%	2%	15,606	15,919	16,238	16,563	2% CPI increase from FY2018 Budget	due to CIP's reduce amount
54184MT Maintenance of Structures	6,988	6,988	-	0%	7,128	2%	2%	7,271	7,417	7,566	7,718	2% CPI increase from FY2018 Budget	
54200MT Small Tools	1,000	1,000	-	0%	1,020	2%	2%	1,041	1,062	1,084	1,106	2% CPI increase from FY2018 Budget	replacement of old tools - safety
54210MT Supplies - Shop	3,600	3,600	-	0%	3,672	2%	2%	3,746	3,821	3,898	3,976	2% CPI increase from FY2018 Budget	
54220MT Supplies - Field	6,000	6,000	-	0%	6,120	2%	2%	6,243	6,368	6,496	6,626	2% CPI increase from FY2018 Budget	replacement of old equipment - safety
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>65,795</b>	<b>70,795</b>	<b>5,000</b>	<b>8%</b>	<b>72,113</b>	<b>2%</b>	<b>10%</b>	<b>73,558</b>	<b>75,032</b>	<b>76,538</b>	<b>78,072</b>		
<b>54-OP · SERVICE AND SUPPLIES - OP</b>													
54021OP Auto Expense - Fuel	28,266	28,266	-	0%	28,832	2%	2%	29,409	29,998	30,598	31,210	2% CPI increase from FY2018 Budget	
54023OP Auto Expense - General	4,583	8,000	3,417	75%	4,675	-42%	2%	4,769	4,865	4,963	5,063	2% CPI increase from FY2018 Budget	
54030OP Communication	12,824	12,000	(824)	-6%	13,081	9%	2%	13,343	13,610	13,883	14,161	2% CPI increase from FY2018 Budget	Radio \$1,300 x 12 + 2% CPI increase
54040OP Due & Subscription	1,200	1,200	-	0%	1,224	2%	2%	1,249	1,274	1,300	1,326	2% CPI increase from FY2018 Budget	
54050OP Equipment Purchase	1,500	1,500	-	0%	50,000	3233%	3233%	51,000	52,020	53,061	54,123	Per Management	Redundency
54060OP Equipment Rental	20,000	15,000	(5,000)	-25%	20,400	36%	2%	20,808	21,225	21,650	22,083	2% CPI increase from FY2018 Budget	In case Equip. Rental is needed
54070OP Insurance	41,624	41,624	-	0%	42,457	2%	2%	43,307	44,174	45,058	45,960	2% CPI increase from FY2018 Budget	
54075OP Insurance - Vehicle	30,710	30,710	-	0%	31,325	2%	2%	31,952	32,592	33,244	33,909	2% CPI increase from FY2018 Budget	
54080OP Clothing & Laundry	10,857	10,857	-	0%	11,075	2%	2%	11,297	11,523	11,754	11,990	2% CPI increase from FY2018 Budget	\$120 x 52 wks + \$150 x 8 boots + 2% CPI increase
54090OP Lodge / Meals	1,662	1,662	-	0%	1,696	2%	2%	1,730	1,765	1,801	1,838	2% CPI increase from FY2018 Budget	
54100OP Misc Expense	102	50	(52)	-51%	105	110%	3%	108	111	114	117	3% CPI increase from FY2018 Budget	
54182OP Maintenance of Equipment	60,000	60,000	-	0%	61,200	2%	2%	62,424	63,673	64,947	66,246	2% CPI increase from FY2018 Budget	
54184OP Maintenance of Structures	31,182	31,182	-	0%	31,806	2%	2%	32,443	33,092	33,754	34,430	2% CPI increase from FY2018 Budget	2% CPI increase from FY2017 Estimated YE + \$25K Plant Efficiency Upgrades (all plant) (Roofing, doors, windows, retaining wall, valve replacements)
54185OP Membership	24,032	24,032	-	0%	30,000	25%	25%	30,600	31,212	31,837	32,474	Per Management	Increasing cost/ New employees
54190OP Safety Equipment	5,000	5,000	-	0%	6,000	20%	20%	6,120	6,243	6,368	6,496	Per Management	Comparing spent vs. budget
54200OP Small Tools	2,000	2,000	-	0%	2,040	2%	2%	2,081	2,123	2,166	2,210	2% CPI increase from FY2018 Budget	
54220OP Supplies	4,500	4,500	-	0%	4,590	2%	2%	4,682	4,776	4,872	4,970	2% CPI increase from FY2018 Budget	Comparing spent vs. budget
54310OP Special Dept - Chlorine / Salt	23,967	23,967	-	0%	24,447	2%	2%	24,936	25,435	25,944	26,463	2% CPI increase from FY2018 Budget	
54320OP Special Dept - Sludge /Chemical	46,973	46,973	-	0%	47,913	2%	2%	48,872	49,850	50,847	51,864	2% CPI increase from FY2018 Budget	Sludge \$60 x 595 tons+Hydrogen Peroxide \$7,000+Hydrofloc \$870*12months
54330OP Special Dept - Oxygen/Propane	3,867	3,867	-	0%	3,945	2%	2%	4,024	4,105	4,188	4,272	2% CPI increase from FY2018 Budget	
54340OP Special Dept - Emergency	25,000	35,000	10,000	40%	35,000	0%	40%	35,700	36,414	37,143	37,886	Per Management	Comparing spent vs. budget
54400OP Training	12,000	12,000	-	0%	25,000	108%	108%	25,500	26,010	26,531	27,062	Per Management	

# CRESTLINE SANITATION DISTRICT

## 2018/2019 Budget Detail

	2018				2019			2020	2021	2022	2023	Notes / % Change from 2017 Projection	Comments / % change from 2017 Budget
	Budget	Estimated YE	Budget vs Estimated YE	% variance	Budget	Est YE vs. 2019 Budget	2018 Budget vs. 2019 Budget	Projection	Projection	Projection	Projection		
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>391,849</b>	<b>399,390</b>	<b>7,541</b>	<b>2%</b>	<b>476,811</b>	<b>19%</b>	<b>22%</b>	<b>486,354</b>	<b>496,090</b>	<b>506,023</b>	<b>516,153</b>		
<b>56 · UTILITIES - OP</b>													
56100OP Telephone	50,985	50,000	(985)	-2%	57,600	15%	13%	58,752	59,928	61,127	62,350	Per Management	\$4800 x 12 months
56210OP Utilities - Electric	100,000	90,000	(10,000)	-10%	102,000	13%	2%	104,040	106,121	108,244	110,409	2% CPI increase from FY2018 Budget	
56220OP Utilities - Gas	3,137	3,137	-	0%	3,200	2%	2%	3,264	3,330	3,397	3,465	2% CPI increase from FY2018 Budget	
56230OP Utilities - Water	9,231	9,231	-	0%	9,416	2%	2%	9,605	9,798	9,994	10,194	2% CPI increase from FY2018 Budget	
56240OP Utilities - Trash	5,760	5,760	-	0%	5,876	2%	2%	5,994	6,114	6,237	6,362	2% CPI increase from FY2018 Budget	Cost increase
56300OP Refuse Disposal	2,263	4,500	2,237	99%	2,356	-48%	4%	2,404	2,453	2,503	2,554	4% CPI increase from FY2018 Budget	
<b>Total 56 · UTILITIES - OP</b>	<b>171,376</b>	<b>162,628</b>	<b>(8,748)</b>	<b>-5%</b>	<b>180,448</b>	<b>11%</b>	<b>5%</b>	<b>184,059</b>	<b>187,744</b>	<b>191,502</b>	<b>195,334</b>		
<b>59-MT · DEPRECIATION - MAINT</b>													
59100MT Depreciation Expense	310,999	310,999	-	0%	239,125	-23%	-23%	243,908	248,787	253,763	258,839	Per RAMS	
<b>Total 59-MT · DEPRECIATION - MAINT</b>	<b>310,999</b>	<b>310,999</b>	<b>-</b>	<b>0%</b>	<b>239,125</b>	<b>-23%</b>	<b>-23%</b>	<b>243,908</b>	<b>248,787</b>	<b>253,763</b>	<b>258,839</b>		
<b>59-OP · DEPR &amp; AMORT - OP</b>													
59100OP Depreciation - OP	289,170	289,170	-	0%	276,235	-4%	-4%	281,761	287,397	293,145	299,008	Per RAMS	
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>289,170</b>	<b>289,170</b>	<b>-</b>	<b>0%</b>	<b>276,235</b>	<b>-4%</b>	<b>-4%</b>	<b>281,761</b>	<b>287,397</b>	<b>293,145</b>	<b>299,008</b>		
<b>Total COGS</b>	<b>3,325,998</b>	<b>3,171,496</b>	<b>(154,502)</b>	<b>-5%</b>	<b>3,384,306</b>	<b>7%</b>	<b>2%</b>	<b>3,522,292</b>	<b>3,659,073</b>	<b>3,783,054</b>	<b>3,882,656</b>		
<b>Gross Profit</b>	<b>(187,577)</b>	<b>(83,070)</b>	<b>104,507</b>	<b>-56%</b>	<b>(52,108)</b>	<b>37%</b>	<b>72%</b>	<b>80,202</b>	<b>20,062</b>	<b>(103,919)</b>	<b>(203,521)</b>		
<b>Expense</b>													
<b>61 · SALARIES AND BENEFIT - ADM</b>													
61010 Salaries - REG ADM	252,373	252,373	-	0%	267,911	6%	6%	276,572	281,482	286,451	291,479	Per Compensation Projection - CSD Board	
61020 Salaries - OT ADM	-	100	100	N/A	-	-100%	N/A	-	-	-	-		
61030 Salaries - VAC ADM	21,821	21,821	-	0%	23,575	8%	8%	23,965	24,145	24,328	24,514	Per Compensation Projection - CSD Board	
61040 Salaries - SICK ADM	6,762	6,762	-	0%	7,556	12%	12%	7,918	8,076	8,238	8,402	Per Compensation Projection - CSD Board	
61050 Salaries - HOLIDAY ADM	7,894	7,894	-	0%	8,821	12%	12%	9,243	9,428	9,617	9,809	Per Compensation Projection - CSD Board	
61100 Payroll Tax - ADM	8,666	8,666	-	0%	9,236	7%	7%	9,531	9,694	9,859	10,026	Per Compensation Projection - CSD Board	
61200 Worker's Comp - ADM	2,604	2,604	-	0%	1,089	-58%	-58%	1,124	1,143	1,163	1,182	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 114% to 77%
61300 Employee Group Insurance - ADM	61,430	61,430	-	0%	64,321	5%	5%	65,533	66,697	68,092	69,548	Per Compensation Projection - CSD Board	Includes Admin Staff & 4 Retirees
61400 Retirement - ADM	90,342	90,342	-	0%	101,476	12%	12%	109,752	117,116	124,967	133,337	Per Compensation Projection - CSD Board	
61600 Nationwide - ER Match	2,117	2,327	210	10%	1,417	-39%	-33%	1,417	1,417	1,417	1,417	Per Management	
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>454,009</b>	<b>454,319</b>	<b>310</b>	<b>0%</b>	<b>485,403</b>	<b>7%</b>	<b>7%</b>	<b>505,054</b>	<b>519,198</b>	<b>534,130</b>	<b>549,715</b>		
<b>62 · BOARD EXPENSES</b>													
62100 Board Director's Fee	7,495	5,500	(1,995)	-27%	7,645	39%	2%	7,798	7,954	8,114	8,277	\$300 x 5 Board members x 12 months	
62200 Board Exp - Auto Expense	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
62300 Board Exp - Meals & Lodging	-	250	250	N/A	250	0%	N/A	255	261	267	273	Per Management	
62400 Board Exp - Education & Training	162	162	-	0%	200	23%	23%	204	209	214	219	Per Management	
<b>Total 62 · BOARD EXPENSES</b>	<b>7,657</b>	<b>5,912</b>	<b>(1,745)</b>	<b>-23%</b>	<b>8,095</b>	<b>37%</b>	<b>6%</b>	<b>8,257</b>	<b>8,424</b>	<b>8,595</b>	<b>8,769</b>		
<b>63 · PROFESSIONAL SVC - ADM</b>													
63100 Accounting	54,003	54,003	-	0%	55,084	2%	2%	56,186	57,310	58,457	59,627	2% CPI increase from FY2018 Budget	
63200 County Services	1,198	1,198	-	0%	1,222	2%	2%	1,247	1,272	1,298	1,324	2% CPI increase from FY2018 Budget	PIMS & CO Asses. Maps

# CRESTLINE SANITATION DISTRICT

## 2018/2019 Budget Detail

		2018				2019			2020	2021	2022	2023		
		Budget	Estimated YE	Budget vs Estimated YE	% variance	Budget	Est YE vs. 2019 Budget	2018 Budget vs. 2019 Budget	Projection	Projection	Projection	Projection	Notes / % Change from 2017 Projection	Comments / % change from 2017 Budget
63300	Legal	97,571	35,000	(62,571)	-64%	90,000	157%	-8%	91,800	93,636	95,509	97,420	MOU 2019/ Sale of Water	
63500	Software Support - ADM	15,782	14,000	(1,782)	-11%	15,000	7%	-5%	15,300	15,606	15,919	16,238	Installation of New Computers for OP & MT	
63900	Other Professional - ADM	16,942	16,942	-	0%	67,281	297%	297%	68,627	70,000	71,400	72,828	Per management	\$50,000 estimate for Grant Cost
63950	Effluent Management	20,000	20,000	-	0%	20,400	2%	2%	20,808	21,225	21,650	22,083	2% CPI increase from FY2018 Budget	
<b>Total 63 · PROFESSIONAL SVC - ADM</b>		<b>205,496</b>	<b>141,143</b>	<b>(64,353)</b>	<b>-31%</b>	<b>248,987</b>	<b>76%</b>	<b>21%</b>	<b>253,968</b>	<b>259,049</b>	<b>264,233</b>	<b>269,520</b>		
<b>64 · SERVICES AND SUPPLIES - ADM</b>														
64030	Bank Charges	11,749	11,749	-	0%	11,984	2%	2%	12,224	12,469	12,719	12,974	2% CPI increase from FY2018 Budget	
64040	Computer Expense	5,000	5,000	-	0%	10,000	100%	100%	10,200	10,404	10,613	10,826	Per Management	To replace computers for OP & MT
64045	Due & Subscription	2,458	2,458	-	0%	2,507	2%	2%	2,558	2,610	2,663	2,717	2% CPI increase from FY2018 Budget	
64080	Janitorial Service	8,763	8,763	-	0%	8,938	2%	2%	9,117	9,300	9,486	9,676	2% CPI increase from FY2018 Budget	\$620 month + carpet & floor cleaning
64090	Lease Equipment - ADM	20,000	20,000	-	0%	20,400	2%	2%	20,808	21,225	21,650	22,083	2% CPI increase from FY2018 Budget	Copy Machine/Folder & Inserter/Postage Machine
64095	Legal Notice	2,546	2,546	-	0%	2,597	2%	2%	2,649	2,702	2,757	2,813	2% CPI increase from FY2018 Budget	
64120	Office Expense	3,047	3,047	-	0%	3,108	2%	2%	3,171	3,235	3,300	3,366	2% CPI increase from FY2018 Budget	
64130	Office Supplies	6,000	6,000	-	0%	6,120	2%	2%	6,243	6,368	6,496	6,626	2% CPI increase from FY2018 Budget	
64140	Pest Control	2,092	2,092	-	0%	2,134	2%	2%	2,177	2,221	2,266	2,312	2% CPI increase from FY2018 Budget	
64150	Postage & Delivery	21,000	21,000	-	0%	21,420	2%	2%	21,849	22,286	22,732	23,187	2% CPI increase from FY2018 Budget	
64160	Printing & Publications	14,780	14,780	-	0%	15,076	2%	2%	15,378	15,686	16,000	16,320	2% CPI increase from FY2018 Budget	
64180	Maintenance of Equipment	500	500	-	0%	510	2%	2%	521	532	543	554	2% CPI increase from FY2018 Budget	
64190	Maintenance of Structure	15,000	15,000	-	0%	15,000	0%	0%	15,300	15,606	15,919	16,238	Same as 2018 Budget	
64230	Training	1,000	1,000	-	0%	1,500	50%	50%	1,530	1,561	1,593	1,625	Per Management	Adminstrative & GM training
64245	Lodge - Meals	1,000	1,000	-	0%	1,200	20%	20%	1,224	1,249	1,274	1,300	Per Management	
66000	Payroll Expenses	929	929	-	0%	948	2%	2%	967	987	1,007	1,028	2% CPI increase from FY2018 Estimated YE	
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>		<b>115,864</b>	<b>115,864</b>	<b>-</b>	<b>0%</b>	<b>123,742</b>	<b>7%</b>	<b>7%</b>	<b>126,222</b>	<b>128,754</b>	<b>131,338</b>	<b>133,972</b>		
<b>68 · BAD DEBTS</b>														
68100	Bad Debt Expense	3,700	3,511	(189)	-5%	3,700	5%	0%	3,700	3,700	3,700	3,700	Per Management	
<b>Total 68 · BAD DEBTS</b>		<b>3,700</b>	<b>3,511</b>	<b>(189)</b>	<b>-5%</b>	<b>3,700</b>	<b>5%</b>	<b>0%</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>	<b>3,700</b>		
<b>69 · DEPR &amp; AMORT - ADM</b>														
69100	Depreciation - ADM	10,200	10,200	-	0%	6,103	-40%	-40%	6,225	6,350	6,477	6,607	Per Management	
<b>Total 69 · DEPR &amp; AMORT - ADM</b>		<b>10,200</b>	<b>10,200</b>	<b>-</b>	<b>0%</b>	<b>6,103</b>	<b>-40%</b>	<b>-40%</b>	<b>6,225</b>	<b>6,350</b>	<b>6,477</b>	<b>6,607</b>		
<b>Total Expense</b>		<b>796,926</b>	<b>730,949</b>	<b>(65,977)</b>	<b>-8%</b>	<b>876,030</b>	<b>20%</b>	<b>10%</b>	<b>903,426</b>	<b>925,475</b>	<b>948,473</b>	<b>972,283</b>		
<b>Net Ordinary Income</b>		<b>(984,503)</b>	<b>(814,019)</b>	<b>170,484</b>	<b>-17%</b>	<b>(928,138)</b>	<b>-14%</b>	<b>6%</b>	<b>(823,225)</b>	<b>(905,413)</b>	<b>(1,052,392)</b>	<b>(1,175,804)</b>		
<b>Other Income/Expense</b>														
<b>Other Income</b>														
<b>71 · PROP TAXES</b>														
71100	Prop Taxes- CURR SEC & UNSEC1%	1,047,448	1,047,448	-	0%	1,063,200	2%	2%	1,079,200	1,095,400	1,111,900	1,128,600	2% CPI increase from FY2018 Budget	
71300	Prop Taxes-PRI SEC & UNSEC	6,500	6,500	-	0%	6,600	2%	2%	6,600	6,600	6,600	6,600	2% CPI increase from FY2018 Budget	
71500	Int & Pen Delinquent Taxes	889	889	-	0%	1,000	12%	12%	1,000	1,000	1,000	1,000	Per Management	
<b>Total 71 · PROP TAXES</b>		<b>1,054,837</b>	<b>1,054,837</b>	<b>-</b>	<b>0%</b>	<b>1,070,800</b>	<b>2%</b>	<b>2%</b>	<b>1,086,800</b>	<b>1,103,000</b>	<b>1,119,500</b>	<b>1,136,200</b>		
<b>72 · SPECIAL ASSESSMENTS</b>														
72100	Special Assessment - CURRENT	11,500	11,500	-	0%	11,500	0%	0%	11,500	11,500	11,500	11,500	Same as FY2018 Budget	

## CRESTLINE SANITATION DISTRICT 2018/2019 Budget Detail

		2018				2019		2018 Budget vs. 2019 Budget	2020	2021	2022	2023	Notes / % Change from 2017 Projection	Comments / % change from 2017 Budget
		Budget	Estimated YE	Budget vs Estimated YE	% variance	Budget	Est YE vs. 2019 Budget		Projection	Projection	Projection	Projection		
72300	Special Assessment-DELQ&PENALTY	737	737	-	0%	737	0%	0%	737	737	737	737	Same as FY2018 Budget	
72500	Special Assessment SU01-DLQ&PEN	15,060	15,060	-	0%	15,060	0%	0%	15,060	15,060	15,060	15,060	Same as FY2018 Budget	
<b>Total 72 · SPECIAL ASSESSMENTS</b>		<b>27,297</b>	<b>27,297</b>	<b>-</b>	<b>0%</b>	<b>27,297</b>	<b>0%</b>	<b>0%</b>	<b>27,297</b>	<b>27,297</b>	<b>27,297</b>	<b>27,297</b>		
<b>73 · GRANTS AND AIDS</b>														
73100	General Tax Levy- HOMEOWNER EXM	11,694	11,694	-	0%	11,869	1.5%	1.5%	12,047	12,228	12,411	12,597	1.5% increase from FY2018 Projection	
<b>Total 73 · GRANTS AND AIDS</b>		<b>11,694</b>	<b>11,694</b>	<b>-</b>	<b>0%</b>	<b>11,869</b>	<b>1%</b>	<b>1%</b>	<b>12,047</b>	<b>12,228</b>	<b>12,411</b>	<b>12,597</b>		
<b>76 · CONNECTION FEE</b>														
76000	Connection Fees	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
<b>Total 76 · CONNECTION FEE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>	<b>-</b>	<b>N/A</b>	<b>N/A</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		
<b>79 · OTHER INCOMES</b>														
77000	Interest Income	94,814	94,814	-	0%	94,814	0%	0%	94,814	94,814	94,814	94,814	Same as FY2018 Budget	
77500	Realized Gain / Loss	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
77800	Net Incr/Decr in Fair Value	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
79500	Other Income	1,000	1,000	-	0%	1,000	0%	0%	1,000	1,000	1,000	1,000	Same as FY2018 Budget	
<b>Total 79 · OTHER INCOMES</b>		<b>95,814</b>	<b>95,814</b>	<b>-</b>	<b>0%</b>	<b>95,814</b>	<b>0%</b>	<b>0%</b>	<b>95,814</b>	<b>95,814</b>	<b>95,814</b>	<b>95,814</b>		
<b>Total Other Income</b>		<b>1,189,642</b>	<b>1,189,642</b>	<b>-</b>	<b>0%</b>	<b>1,205,780</b>	<b>1%</b>	<b>1%</b>	<b>1,221,958</b>	<b>1,238,339</b>	<b>1,255,022</b>	<b>1,271,908</b>		
<b>Other Expense</b>														
<b>80 · OTHER EXPENSES</b>														
81000	Interest Expense	1,825	1,825	-	0%	-	-100%	-100%	-	-	-	-		
83000	Election Cost	-	-	-	N/A	25,000	N/A	N/A	-	25,000	-	25,000		
84000	Tax Deduction	2,186	2,186	-	0%	2,186	0%	0%	2,186	2,186	2,186	2,186	Same as FY2018 Budget	
<b>Total 80 · OTHER EXPENSES</b>		<b>4,011</b>	<b>4,011</b>	<b>-</b>	<b>0%</b>	<b>27,186</b>	<b>578%</b>	<b>578%</b>	<b>2,186</b>	<b>27,186</b>	<b>2,186</b>	<b>27,186</b>		
<b>Total Other Expense</b>		<b>4,011</b>	<b>4,011</b>	<b>-</b>	<b>0%</b>	<b>27,186</b>	<b>578%</b>	<b>578%</b>	<b>2,186</b>	<b>27,186</b>	<b>2,186</b>	<b>27,186</b>		
<b>Net Other Income</b>		<b>1,185,631</b>	<b>1,185,631</b>	<b>-</b>	<b>0%</b>	<b>1,178,594</b>	<b>-1%</b>	<b>-1%</b>	<b>1,219,772</b>	<b>1,211,153</b>	<b>1,252,836</b>	<b>1,244,722</b>		
<b>Net Income</b>		<b>201,128</b>	<b>371,612</b>	<b>170,484</b>	<b>85%</b>	<b>250,456</b>	<b>-33%</b>	<b>25%</b>	<b>396,547</b>	<b>305,740</b>	<b>200,444</b>	<b>68,918</b>		

# **RESERVE POLICY**

**CRESTLINE SANITATION DISTRICT**  
**Calculation of Reserves in Accordance with the Reserve Policy**  
**2018/2019**

**BOARD DESIGNATED RESERVES**

**1. UNRESTRICTED RESERVES**

**a) RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2018/19 Operating Budget Total	\$ 4,260,336
Less:	
Depreciation	<u>\$ 521,463</u>
	3,738,873

Six Months x 6/12

Contingency and Operating Reserve 1,869,437

**TOTAL RESERVE FOR OPERATIONS \$ 1,869,437**

**b) RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation 6/30/18	\$ 21,493,459
Reserve %	x <u>25%</u> <u>5,373,365</u>

**TOTAL RESERVE FOR REPLACEMENT \$ 5,373,365**

**c) RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$ 30,647,376
Less: Accumulated Depreciation	<u>21,493,459</u>
	9,153,917
Reserve %	x <u>25%</u> <u>2,288,479</u>

**TOTAL RESERVE FOR CATASTROPHE RESPONSE \$ 2,288,479**

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

Capital Budget Current Year 1,165,424

**TOTAL RESERVE FOR CAPITAL PROJECTS \$ 1,165,424**

**TOTAL RESERVES TARGET PER RESERVE POLICY \$ 10,696,705**

**CALCULATION OF AVAILABLE RESERVES:**

Total net position as of 6/30/17	\$ 16,063,488
Estimated change in net position for FY2018	371,612
Investments in Utility Plant	
Total capital asset as of 2/28/18 (Including CIP)	\$ 9,011,516
Estimated additional CIP for Mar-Jun '18	500,000
Loan Balance as of 6/30/18	-
Inventory	<u>(14,449)</u> <u>(9,497,067)</u>

Estimated unrestricted net position available as of 6/30/18 \$ 6,938,033

**Estimated unrestricted net position available as of 6/30/18 \$ 6,938,033**  
**Less: Total Reserves Target Per Policy 10,696,705**

**Estimated unrestricted net position over/(under) target reserves \$ (3,758,672)**

**Funded percentage of total reserves (estimated as of 6/30/18) 65%**