



# **Fiscal Year 2019-2020 Annual Budget**

**July 1, 2019 to June 30, 2020**

**Adopted May 9, 2019**  
*(Operating Budget and Cash Funded Capital Projects)*

# Crestline Sanitation District

## Fiscal Year 2019-2020 Annual Budget

### Table of Contents

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

# **EXECUTIVE SUMMARY**

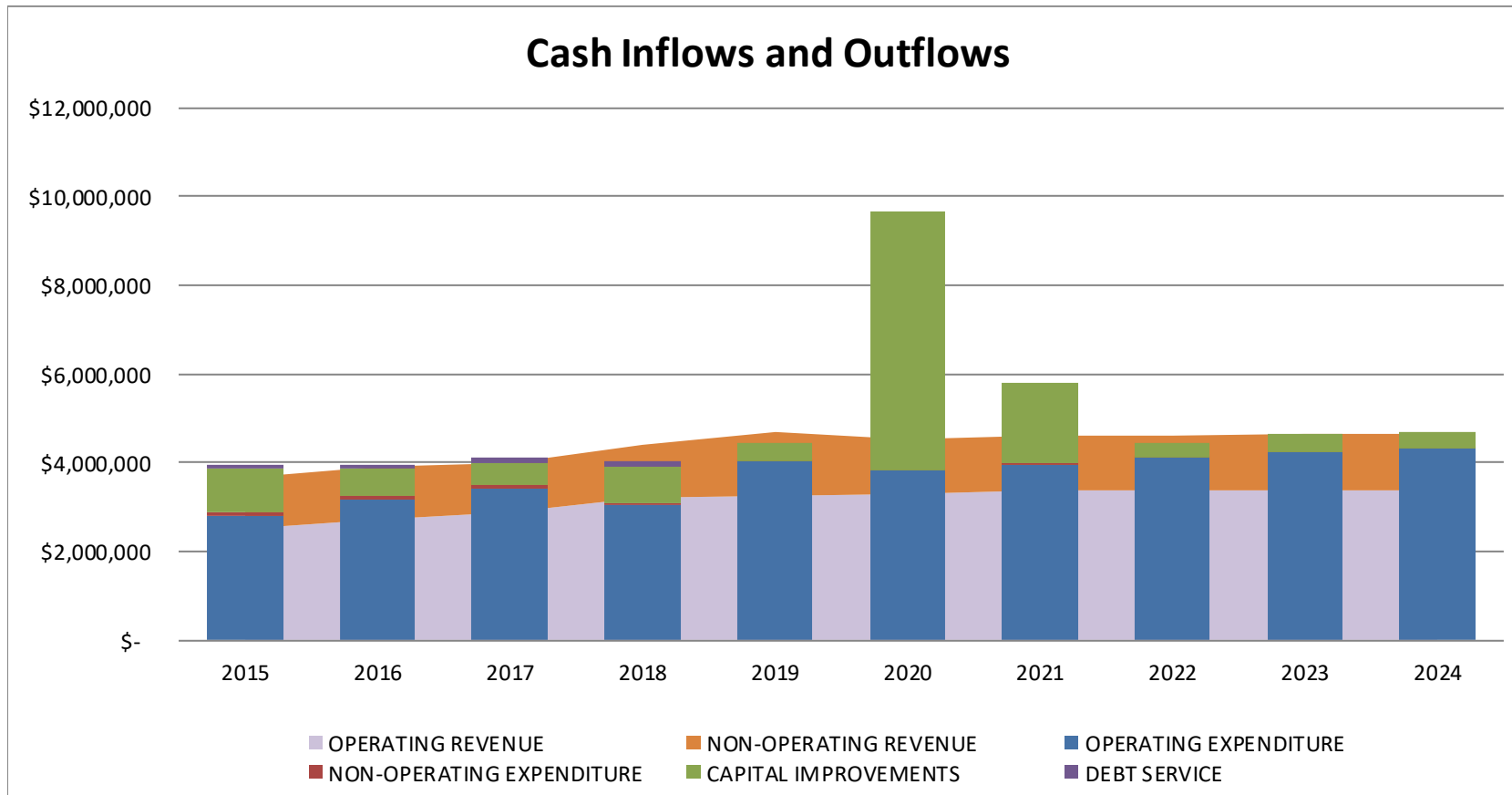
# Crestline Sanitation District

## Fiscal Year 2019-2020 Annual Budget

I am pleased to present to the Board of Directors, the Crestline Sanitation District's Annual Budget for Fiscal Year 2019-2020.

This Budget has been prepared with the following general projections:

- 3.1% increase in salaries and benefits
- 2.0% increase in expenses other than salaries and benefits
- 9.0% increase in electricity (7.0% increase in total utilities)



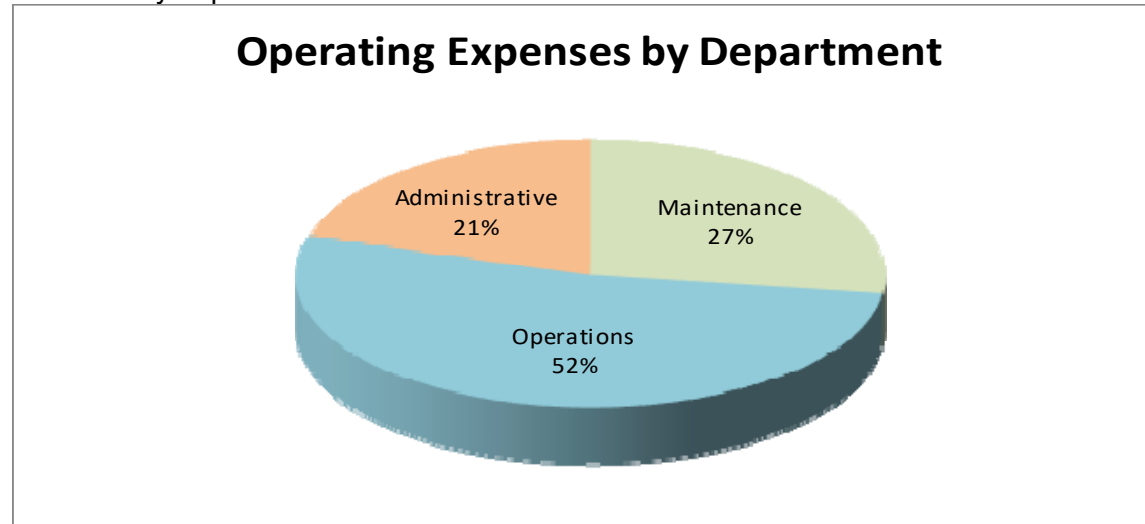
# Crestline Sanitation District

## 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.



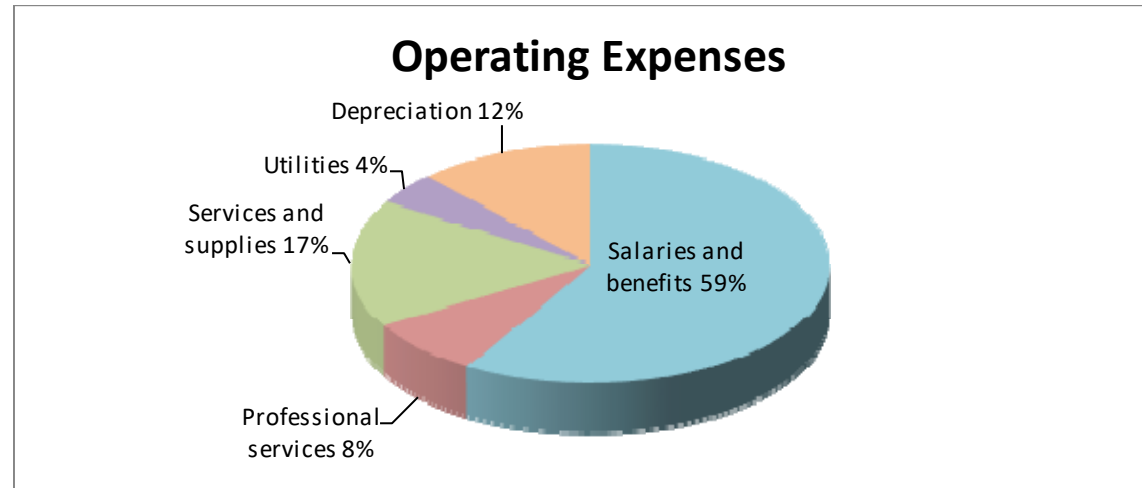
The following table details these expenses by department.

Department	2019/2020 Budget	% of Total Operating Exp
Maintenance	\$ 1,185,323	27%
Operations	2,279,610	52%
Administrative	887,473	20%
<b>Total operating expenses</b>	<b>\$ 4,352,406</b>	<b>100%</b>

# Crestline Sanitation District

## Operating Expenses by Type

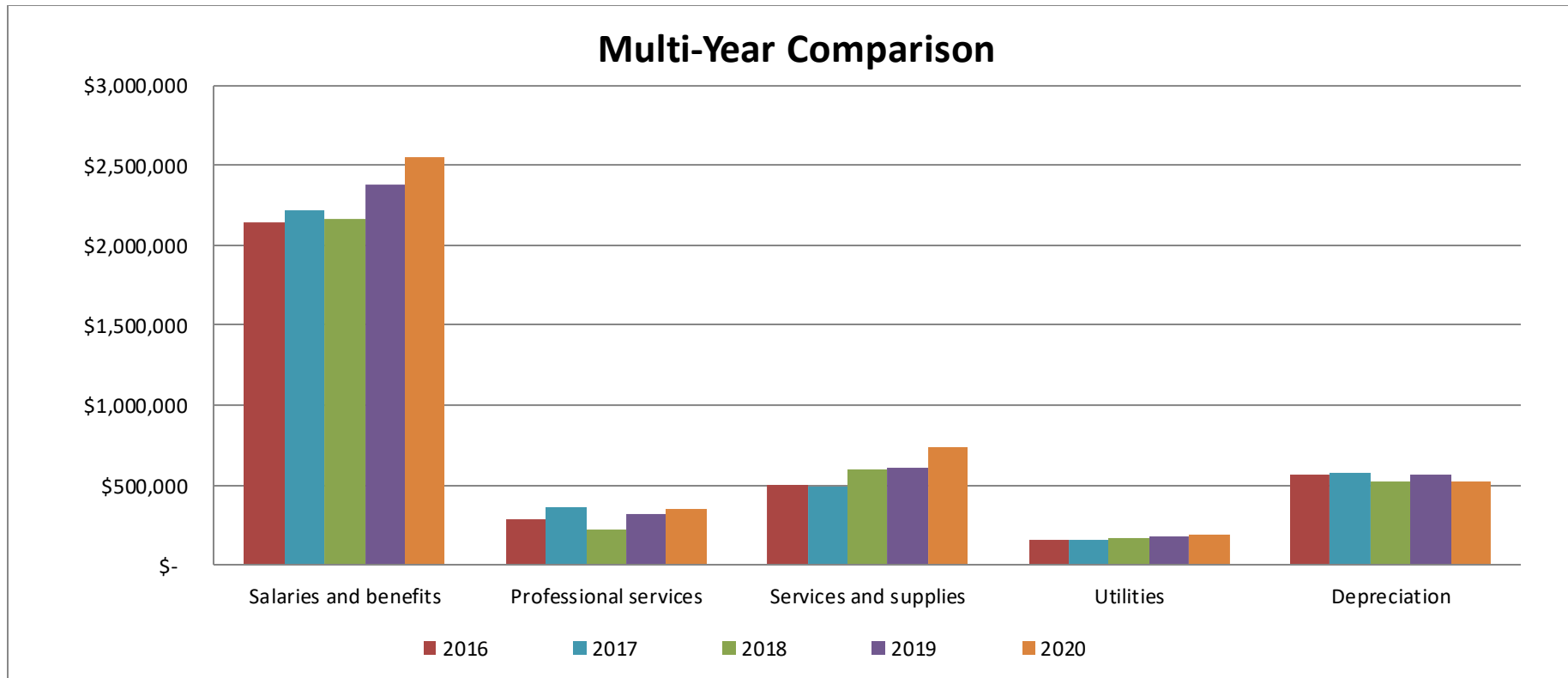
The following chart illustrates how the budget is allocated to the major expense categories.



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

Operating Expenses	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget	% of Total 2020 Budget	% Change from 2019 to 2020
Salaries and benefits	\$ 2,143,173	\$ 2,220,018	\$ 2,160,732	\$ 2,381,596	\$ 2,551,308	59%	7%
Professional services	285,652	364,657	223,374	316,280	352,262	8%	11%
Services and supplies	500,644	492,722	601,624	614,075	736,502	17%	20%
Utilities	161,962	158,065	168,892	176,086	189,999	4%	8%
Depreciation	565,237	575,907	527,405	564,754	522,335	12%	-8%
<b>Total operating expenses</b>	<b>\$ 3,656,668</b>	<b>\$ 3,811,369</b>	<b>\$ 3,682,027</b>	<b>\$ 4,052,791</b>	<b>\$ 4,352,406</b>	<b>100%</b>	<b>7%</b>

## Crestline Sanitation District



The chart above illustrates the 5-year trend for each of the major expense categories. Salaries and benefits is projected to increase by 7% over the prior year, of which 3.1% is from a cost-of-living-adjustment (COLA) and salaries increase, and 3.9% is from related employee benefits. Professional services is projected to increase by 11% due to anticipated engineering and legal expenses related to significant capital improvement projects. Service and supplies is projected to increase by 20% due to equipment purchases. Utilities is projected to increase by 8% due to the rate increase of SCE (Southern California Edison), as well as an anticipated increase in telecommunication costs.

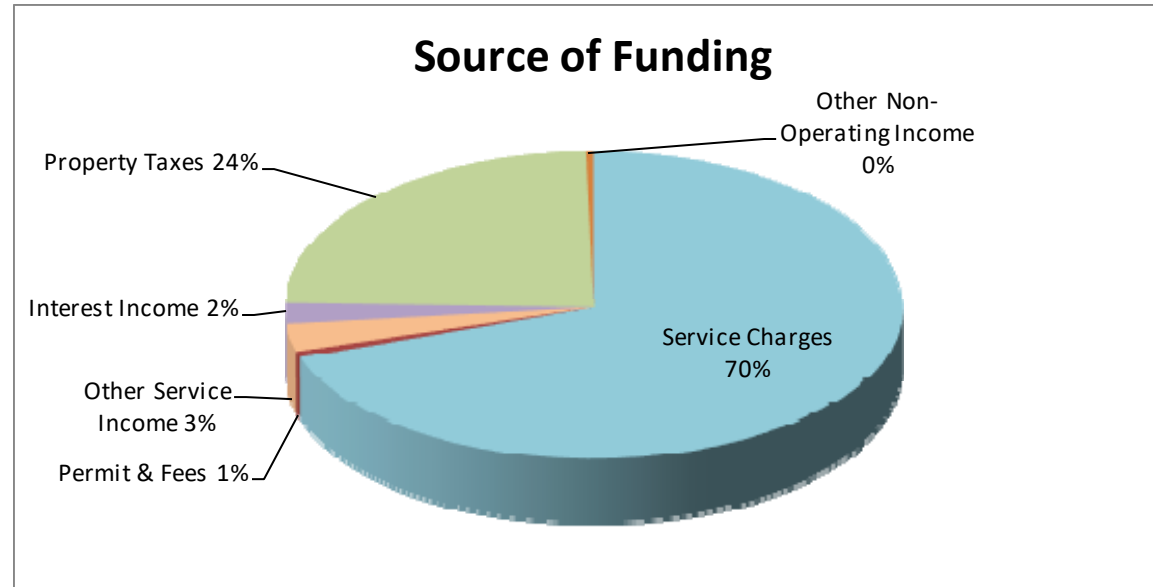
### Personnel

The District’s work force consists of 20 full-time positions including a vacant position, Maintenance Worker I.

# Crestline Sanitation District

## Funding

The majority of funding for the budget is from sewer service charges and property taxes, as illustrated in the chart below.



The following table details the major sources of funding.

Source of Funding	2019/2020 Budget	% of Total Funding
Service charges	\$ 3,161,616	70%
Permit & fees	29,125	1%
Other service income	128,300	3%
Interest income	94,814	2%
Property taxes	1,094,169	24%
Other non-operating income	16,797	0%
<b>Total funding</b>	<b>\$ 4,524,821</b>	<b>100%</b>



# Crestline Sanitation District

## 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 2019-20 budget reflects projected losses from operations of \$1,033,365, net non-operating revenues from taxes and investment earnings of \$1,203,594, for an overall net increase in net position of \$170,229.

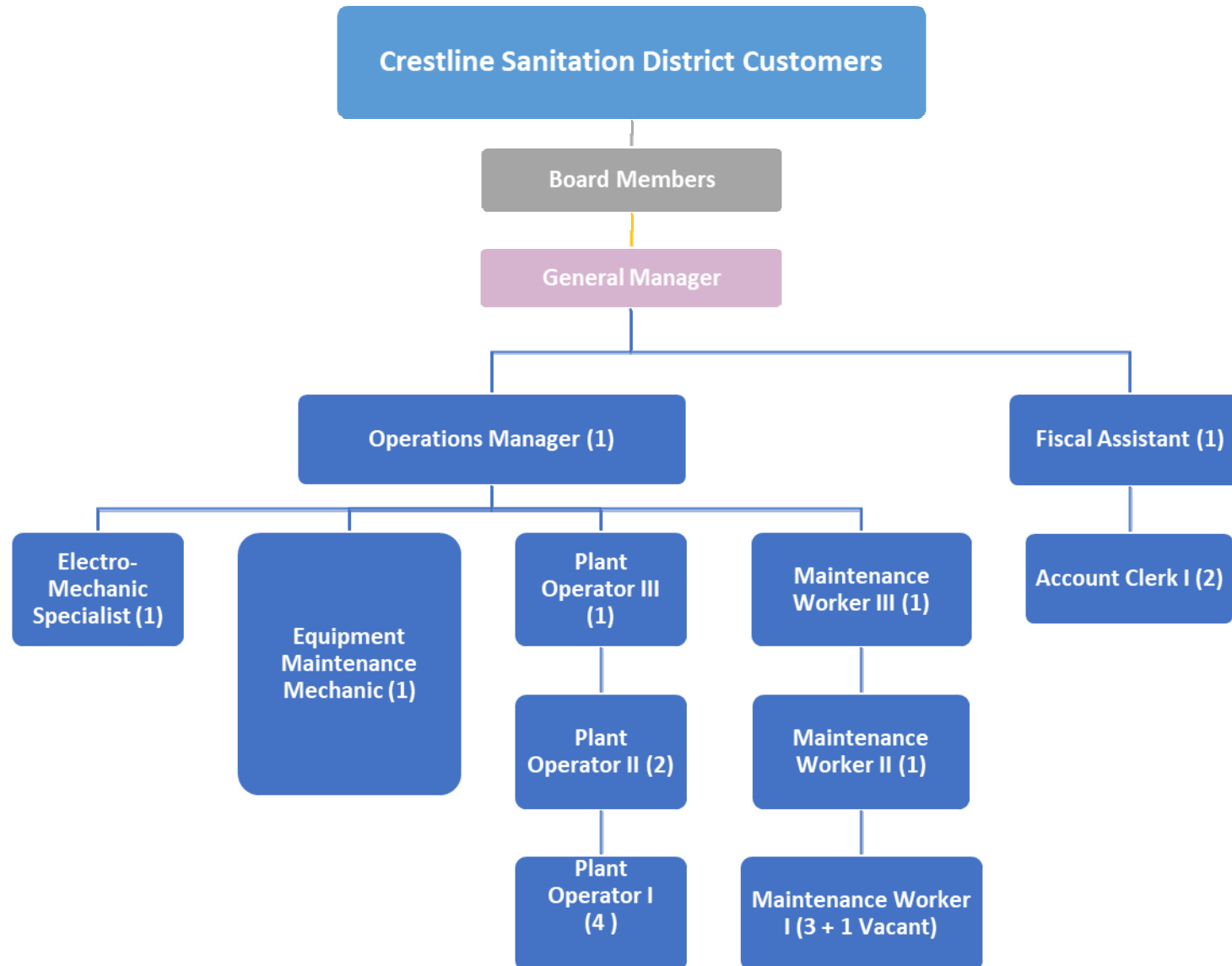
## Summary

The Fiscal Year 2019-20 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 2019/2020 Budget Summary

	Audited 06/30/15	Audited 06/30/16	Audited 06/30/17	Audited 06/30/18	Estimated 06/30/19	Budget 06/30/20	Projection 06/30/21	Projection 06/30/22	Projection 06/30/23	Projection 06/30/24
<b>OPERATING REVENUES</b>										
Charges for services	\$ 2,367,153	\$ 2,554,930	\$ 2,765,088	\$ 2,961,067	\$ 3,102,827	\$ 3,161,616	\$ 3,238,111	\$ 3,238,111	\$ 3,238,111	\$ 3,238,111
Permit and inspection fees	24,404	29,671	30,040	30,867	28,273	29,125	29,125	29,125	29,125	29,125
Connection fees	9,082	14,964	3,741	-	-	-	-	-	-	-
Other services	121,697	114,680	101,226	208,301	132,340	128,300	128,300	128,300	128,300	128,300
<b>Total operating revenues</b>	<b>2,522,336</b>	<b>2,714,245</b>	<b>2,900,095</b>	<b>3,200,235</b>	<b>3,263,440</b>	<b>3,319,041</b>	<b>3,395,536</b>	<b>3,395,536</b>	<b>3,395,536</b>	<b>3,395,536</b>
<b>OPERATING EXPENSES</b>										
Salaries and benefits	1,848,503	2,143,173	2,220,018	2,160,732	2,381,596	2,551,308	2,670,139	2,792,369	2,871,135	2,933,783
Professional services	256,267	285,652	364,657	223,374	316,280	352,262	359,311	366,501	373,837	381,320
Services and supplies	469,335	500,644	492,722	601,624	614,075	736,502	750,816	765,420	780,321	795,519
Utilities	157,990	161,962	158,065	168,892	176,086	189,999	193,802	197,682	201,638	205,674
Depreciation	572,325	565,237	575,907	527,405	564,754	522,335	532,783	543,441	554,311	565,399
<b>Total operating expenses</b>	<b>3,304,420</b>	<b>3,656,668</b>	<b>3,811,369</b>	<b>3,682,027</b>	<b>4,052,791</b>	<b>4,352,406</b>	<b>4,506,851</b>	<b>4,665,413</b>	<b>4,781,242</b>	<b>4,881,695</b>
<b>Net Operating Income (Deficit)</b>	<b>(782,084)</b>	<b>(942,423)</b>	<b>(911,274)</b>	<b>(481,792)</b>	<b>(789,351)</b>	<b>(1,033,365)</b>	<b>(1,111,314)</b>	<b>(1,269,876)</b>	<b>(1,385,705)</b>	<b>(1,486,159)</b>
<b>NONOPERATING INCOME (EXPENSES)</b>										
Property taxes	988,606	1,025,348	1,076,976	1,114,730	1,162,609	1,070,800	1,086,800	1,103,000	1,119,500	1,136,200
Special assessments	11,480	9,810	11,480	11,410	11,390	11,500	11,500	11,500	11,500	11,500
Federal / State aid - Homeowner's exemption	10,994	10,582	11,299	10,662	10,579	11,869	12,047	12,228	12,411	12,597
Interest and investment revenue *	97,148	141,787	(15,574)	24,971	250,118	94,814	94,814	94,814	94,814	94,814
Gain on sale of capital assets	12,000	-	6,372	12,750	1,600	-	-	-	-	-
Other nonoperating revenue	40,453	20,611	16,800	20,102	16,695	16,797	16,797	16,797	16,797	16,797
Interest expense	(80,934)	(80,386)	(73,528)	(66,760)	-	-	-	-	-	-
Other nonoperating expense	(2,520)	(2,787)	(2,699)	(2,854)	(3,014)	(2,186)	(27,186)	(2,186)	(27,186)	(2,186)
<b>Total nonoperating revenues (expenses)</b>	<b>1,077,227</b>	<b>1,124,965</b>	<b>1,031,126</b>	<b>1,125,011</b>	<b>1,449,977</b>	<b>1,203,594</b>	<b>1,194,772</b>	<b>1,236,153</b>	<b>1,227,836</b>	<b>1,269,722</b>
<b>Change in net position</b>	<b>\$ 295,143</b>	<b>\$ 182,542</b>	<b>\$ 119,852</b>	<b>\$ 643,219</b>	<b>\$ 660,626</b>	<b>\$ 170,229</b>	<b>\$ 83,458</b>	<b>\$ (33,724)</b>	<b>\$ (157,869)</b>	<b>\$ (216,436)</b>
Net position - beginning of year	15,541,343	15,761,094	15,943,636	16,063,488	16,575,669	17,236,295	17,406,524	17,489,981	17,456,258	17,298,388
Prior period adjustment	(75,392)			(131,038)						
Net position - beginning of year, as restated	15,465,951	15,761,094	15,943,636	15,932,450	16,575,669	17,236,295	17,406,524	17,489,981	17,456,258	17,298,388
<b>Net position - end of year</b>	<b>\$ 15,761,094</b>	<b>\$ 15,943,636</b>	<b>\$ 16,063,488</b>	<b>\$ 16,575,669</b>	<b>\$ 17,236,295</b>	<b>\$ 17,406,524</b>	<b>\$ 17,489,981</b>	<b>\$ 17,456,258</b>	<b>\$ 17,298,388</b>	<b>\$ 17,081,952</b>
Net investment in capital assets	\$ 8,866,759	\$ 8,994,266	\$ 9,014,710	\$ 9,422,028	\$ 9,265,069	\$ 15,078,257	\$ 16,865,798	\$ 17,175,798	\$ 17,560,798	\$ 17,945,798
Unrestricted	\$ 6,894,335	\$ 6,949,370	\$ 7,048,778	\$ 7,153,641	\$ 7,971,226	\$ 2,328,267	\$ 624,183	\$ 280,460	\$ (262,410)	\$ (863,846)

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

## CRESTLINE SANITATION DISTRICT 2019/2020 Budget Summary

	Audited 06/30/15	Audited 06/30/16	Audited 06/30/17	Audited 06/30/18	Estimated 06/30/19	Budget 06/30/20	Projection 06/30/21	Projection 06/30/22	Projection 06/30/23	Projection 06/30/24
<b>Beginning Cash</b>	\$ 8,322,729	\$ 8,046,702	\$ 8,006,731	\$ 7,913,324	\$ 8,270,455	\$ 8,542,106	\$ 3,421,482	\$ 2,250,182	\$ 2,449,899	\$ 2,461,341
OPERATING REVENUE	2,522,336	2,714,245	2,900,095	3,200,235	3,263,440	3,319,041	3,395,536	3,395,536	3,395,536	3,395,536
NON-OPERATING REVENUE	1,160,681	1,208,138	1,107,353	1,194,625	1,452,991	1,205,780	1,221,958	1,238,339	1,255,022	1,271,908
LOAN PROCEEDS	-	-	-	-	-	-	-	-	-	-
TOTAL CASH INFLOWS	3,683,017	3,922,383	4,007,448	4,394,860	4,716,431	4,524,821	4,617,494	4,633,875	4,650,559	4,667,445
OPERATING EXPENDITURES	2,732,095	3,091,431	3,235,462	3,154,622	3,488,037	3,830,071	3,974,068	4,121,972	4,226,931	4,316,296
NON-OPERATING EXPENDITURES	83,454	83,173	76,227	69,614	3,014	2,186	27,186	2,186	27,186	2,186
CAPITAL PROJECTS / PURCHASES	966,587	590,150	491,993	828,572	419,863	5,813,188	1,787,541	310,000	385,000	385,000
DEBT SERVICE	100,860	102,594	104,357	106,151	-	-	-	-	-	-
TOTAL CASH OUTFLOWS	3,882,996	3,867,348	3,908,039	4,158,959	3,910,914	9,645,445	5,788,795	4,434,158	4,639,117	4,703,482
ACCRUAL TO CASH ADJUSTMENTS	(76,048)	(95,006)	(192,816)	121,230	(533,866)	-	-	-	-	-
NET CHANGE IN CASH	(276,027)	(39,971)	(93,407)	357,131	271,651	(5,120,624)	(1,171,300)	199,717	11,442	(36,037)
<b>Ending Cash</b>	\$ 8,046,702	\$ 8,006,731	\$ 7,913,324	\$ 8,270,455	\$ 8,542,106	\$ 3,421,482	\$ 2,250,182	\$ 2,449,899	\$ 2,461,341	\$ 2,425,303

**CRESTLINE SANITATION DISTRICT  
2019/2020 Capital Budget**

<b>CAPITAL PROJECTS</b>	<b>Budget 2019/20</b>	<b>Projection 2020/21</b>	<b>Projection 2021/22</b>	<b>Projection 2022/23</b>	<b>Projection 2023/24</b>	<b>Total Projected Capital Cost FY 2020-2024</b>
<b>Cash Funded Projects</b>						
Pipeline Rehabilitation	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Manhole Rehabilitation	50,000	50,000	50,000	50,000	50,000	250,000
SCADA Upgrades	60,000	60,000	60,000	60,000	60,000	300,000
Miscellaneous Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
Vehicle Purchase	60,000	70,000	-	75,000	75,000	280,000
SC Automatic Bar Screen (incl. electrical)	80,000	-	-	-	-	80,000
SC Emergency Storage Pond	195,569	-	-	-	-	195,569
Construction Compressor	25,000	-	-	-	-	25,000
Hydro Engine Repair	20,000	-	-	-	-	20,000
<b>Total Cash Funded Projects</b>	<b>690,569</b>	<b>380,000</b>	<b>310,000</b>	<b>385,000</b>	<b>385,000</b>	<b>2,150,569</b>
<b>Master Plan Projects</b>						
Engineering	900,000	-	-	-	-	900,000
HC Biosolids Dewatering Upgrade	3,244,662	1,081,555	-	-	-	4,326,217
HC Primary Clarifier - New	977,957	325,986	-	-	-	1,303,943
<b>Total Master Plan Projects</b>	<b>5,122,619</b>	<b>1,407,541</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,530,160</b>
<b>Master Plan Projects (Future Projects)</b>						
HC Headworks Upgrade	-	-	-	-	-	-
SC Water System Upgrade	-	-	-	-	-	-
SC Headworks Upgrade	-	-	-	-	-	-
SC Anxillary Systems Upgrade	-	-	-	-	-	-
SC Primary ODS Electrical Upgrade	-	-	-	-	-	-
LG Pump Station Wet Well/ Emergency Storage	-	-	-	-	-	-
<b>Total Master Plan Future Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GRAND TOTAL CAPITAL PROJECTS</b>	<b>\$ 5,813,188</b>	<b>\$ 1,787,541</b>	<b>\$ 310,000</b>	<b>\$ 385,000</b>	<b>\$ 385,000</b>	<b>\$ 8,680,729</b>

# **BUDGET DETAIL & PROJECTIONS**



## CRESTLINE SANITATION DISTRICT 2019/2020 Budget Detail Roll Up and Projection

	2018/2019 Budget	2018/2019 Estimate	2019/2020 Budget	% of Operating Revenue	2020/2021 Projection	% of Operating Revenue	2021/2022 Projection	% of Operating Revenue	2022/2023 Projection	% of Operating Revenue	2023/2024 Projection	% of Operating Revenue
<b>Operating Income/Expense</b>												
<b>Income</b>												
40 · REVENUE												
41 · Sewer Service Fees	\$ 3,024,773	\$ 2,983,476	\$ 3,023,616	91%	\$ 3,100,111	91%	\$ 3,100,111	91%	\$ 3,100,111	91%	\$ 3,100,111	91%
42 · Sewer Penalties	150,000	119,351	138,000	4%	138,000	4%	138,000	4%	138,000	4%	138,000	4%
43 · Pumped Waste Permits	25,625	27,218	25,625	1%	25,625	1%	25,625	1%	25,625	1%	25,625	1%
44 · Permit & Inspection Fees	3,500	1,056	3,500	0%	3,500	0%	3,500	0%	3,500	0%	3,500	0%
45 · Sale of Effluent Water	-	2,895	-	0%	-	0%	-	0%	-	0%	-	0%
46 · Cleghorn State Reimbursements	120,000	119,903	120,000	4%	120,000	4%	120,000	4%	120,000	4%	120,000	4%
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	1,742	500	0%	500	0%	500	0%	500	0%	500	0%
<b>Total Operating Income</b>	<b>3,332,198</b>	<b>3,263,441</b>	<b>3,319,041</b>	<b>100%</b>	<b>3,395,536</b>	<b>100%</b>	<b>3,395,536</b>	<b>100%</b>	<b>3,395,536</b>	<b>100%</b>	<b>3,395,536</b>	<b>100%</b>
<b>Operating Expense</b>												
<b>MT - Maintenance</b>												
51 · SALARIES & BENEFIT	797,010	792,325	863,324	26%	900,355	27%	943,124	28%	969,186	29%	988,784	29%
53 · PROFESSIONAL SVC	3,880	2,304	4,044	0%	4,126	0%	4,209	0%	4,294	0%	4,381	0%
54 · SERVICE AND SUPPLIES	72,113	71,137	77,459	2%	79,012	2%	80,596	2%	82,212	2%	83,861	2%
59 · DEPRECIATIONS & AMORTIZATION	239,125	276,853	240,496	7%	245,306	7%	250,213	7%	255,218	8%	260,323	8%
Subtotal - MT	1,112,128	1,142,619	1,185,323	36%	1,228,799	36%	1,278,142	38%	1,310,910	39%	1,337,349	39%
<b>OP - Operations</b>												
51 · SALARIES & BENEFIT	1,189,636	1,086,559	1,156,159	35%	1,220,361	36%	1,284,824	38%	1,326,435	39%	1,361,099	40%
53 · PROFESSIONAL SVC	149,049	147,174	153,434	5%	156,504	5%	159,636	5%	162,831	5%	166,090	5%
54 · SERVICE AND SUPPLIES	476,811	423,183	504,468	15%	514,566	15%	524,866	15%	535,376	16%	546,093	16%
56 · UTILITIES	180,448	176,086	189,999	6%	193,802	6%	197,682	6%	201,638	6%	205,674	6%
59 · DEPRECIATIONS & AMORTIZATION	276,235	281,798	275,551	8%	281,062	8%	286,684	8%	292,418	9%	298,267	9%
Subtotal - OP	2,272,179	2,114,800	2,279,610	69%	2,366,295	70%	2,453,692	72%	2,518,698	74%	2,577,223	76%
<b>Total Operating Expense</b>	<b>3,384,307</b>	<b>3,257,419</b>	<b>3,464,933</b>	<b>104%</b>	<b>3,595,094</b>	<b>106%</b>	<b>3,731,835</b>	<b>110%</b>	<b>3,829,608</b>	<b>113%</b>	<b>3,914,572</b>	<b>115%</b>
<b>Net Operating Income Before G&amp;A</b>	<b>(52,109)</b>	<b>6,022</b>	<b>(145,892)</b>		<b>(199,558)</b>		<b>(336,298)</b>		<b>(434,071)</b>		<b>(519,035)</b>	
<b>General &amp; Administrative Expense</b>												
61 · SALARIES AND BENEFIT - ADM	485,402	502,707	531,825	16%	549,423	16%	564,420	17%	575,514	17%	583,900	17%
62 · BOARD EXPENSES	8,095	7,341	19,000	1%	19,020	1%	19,042	1%	19,064	1%	19,086	1%
63 · PROFESSIONAL SVC - ADM	248,987	166,801	194,784	6%	198,681	6%	202,656	6%	206,712	6%	210,849	6%
64 · SERVICES AND SUPPLIES - ADM	127,442	112,412	135,575	4%	138,218	4%	140,916	4%	143,669	4%	146,479	4%
69 · DEPR & AMORT - ADM	6,103	6,103	6,289	0%	6,415	0%	6,544	0%	6,675	0%	6,809	0%
<b>Total General &amp; Administrative Expense</b>	<b>876,029</b>	<b>795,364</b>	<b>887,473</b>	<b>27%</b>	<b>911,757</b>	<b>27%</b>	<b>933,578</b>	<b>27%</b>	<b>951,634</b>	<b>28%</b>	<b>967,123</b>	<b>28%</b>
<b>Net Operating Income (Deficit)</b>	<b>(928,138)</b>	<b>(789,342)</b>	<b>(1,033,365)</b>	<b>-31%</b>	<b>(1,111,314)</b>	<b>-33%</b>	<b>(1,269,876)</b>	<b>-37%</b>	<b>(1,385,705)</b>	<b>-41%</b>	<b>(1,486,159)</b>	<b>-44%</b>
<b>Non-Operating Income (Expense)</b>												
71 · PROP TAXES	1,070,800	1,163,250	1,070,800	32%	1,086,800	32%	1,103,000	32%	1,119,500	33%	1,136,200	33%
72 · SPECIAL ASSESSMENTS	11,500	11,390	11,500	0%	11,500	0%	11,500	0%	11,500	0%	11,500	0%
73 · GRANTS AND AIDS	11,869	10,579	11,869	0%	12,047	0%	12,228	0%	12,411	0%	12,597	0%
77 · INTEREST INCOME	94,814	156,998	94,814	3%	94,814	3%	94,814	3%	94,814	3%	94,814	3%
79 · OTHER INCOME	16,797	110,775	16,797	1%	16,797	0%	16,797	0%	16,797	0%	16,797	0%
80 · OTHER EXPENSES *	(27,186)	(3,014)	(2,186)	0%	(27,186)	-1%	(2,186)	0%	(27,186)	-1%	(2,186)	0%
<b>Net Non-Operating Income</b>	<b>1,178,594</b>	<b>1,449,978</b>	<b>1,203,594</b>	<b>36%</b>	<b>1,194,772</b>	<b>35%</b>	<b>1,236,153</b>	<b>36%</b>	<b>1,227,836</b>	<b>36%</b>	<b>1,269,722</b>	<b>37%</b>
<b>Change In Net Position</b>	<b>\$ 250,456</b>	<b>\$ 660,636</b>	<b>\$ 170,229</b>	<b>5%</b>	<b>\$ 83,458</b>	<b>2%</b>	<b>\$ (33,724)</b>	<b>-1%</b>	<b>\$ (157,869)</b>	<b>-5%</b>	<b>\$ (216,436)</b>	<b>-6%</b>

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

# CRESTLINE SANITATION DISTRICT

## 2019/2020 Budget Detail

	2019				2020			2021	2022	2023	2024	Notes	Comments
	Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. 2019 Year End vs. 2020 Budget	2019 Budget vs. 2020 Budget	Projection	Projection	Projection	Projection		
<b>Operating Income/Expense</b>													
<b>Income</b>													
<b>40 - REVENUE</b>													
41000 Sewer Service Fees	\$ 3,024,773	\$ 2,983,476	\$ (41,297)	-1%	\$ 3,023,616	1%	0%	\$ 3,100,111	\$ 3,100,111	\$ 3,100,111	\$ 3,100,111	8% increase from Nov but less EDU	\$48.91 x 4891 EDU x 4 months(Jul-Oct) + \$52.82 x 4891 EDU x 8 months (Nov-Jun) / 5284-4891=393 less EDU
42000 Sewer Penalties	150,000	119,351	(30,649)	-20%	138,000	16%	-8%	138,000	138,000	138,000	138,000	\$23,000 x 6	
43000 Pumped Waste Permits	25,625	27,218	1,593	6%	25,625	-6%	0%	25,625	25,625	25,625	25,625	Same as FY2019 Budget	
44000 Permit & Inspection Fees	3,500	1,056	(2,444)	-70%	3,500	231%	0%	3,500	3,500	3,500	3,500	Same as FY2019 Budget	
45000 Sale of Effluent Water	-	2,895	2,895	N/A	-	-100%	N/A	-	-	-	-	Per Management	
46000 Cleghorn State Reimbursement	120,000	119,903	(97)	0%	120,000	0%	0%	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 FY2019 Budget	\$650 x 12 months
48000 Other Service Fees	500	1,742	1,242	248%	500	-71%	0%	500	500	500	500	Same as FY2019 Budget	
<b>Total 40 - REVENUE</b>	<b>3,332,198</b>	<b>3,263,441</b>	<b>(68,757)</b>	<b>-2%</b>	<b>3,319,041</b>	<b>2%</b>	<b>0%</b>	<b>3,395,536</b>	<b>3,395,536</b>	<b>3,395,536</b>	<b>3,395,536</b>		
<b>Cost of Services Provided</b>													
<b>51-MT - Salaries &amp; Benefit - MAINT</b>													
51010MT Salaries - REG	341,207	335,382	(5,825)	-2%	353,743	5%	4%	369,953	387,605	399,535	409,647	Per Compensation Projection - CSD Board	
51020MT Salaries - OT	-	0	-	N/A	2,500	N/A	N/A	-	-	-	-	Per Management	
51030MT Salaries - VAC	26,118	27,065	947	4%	27,022	0%	3%	28,125	29,275	30,049	30,746	Per Compensation Projection - CSD Board	
51040MT Salaries - SICK	18,697	19,245	548	3%	19,386	1%	4%	20,305	21,269	21,920	22,473	Per Compensation Projection - CSD Board	
51050MT Salaries - HOLIDAY	21,826	22,755	929	4%	22,631	-1%	4%	23,704	24,829	25,589	26,235	Per Compensation Projection - CSD Board	
51060MT Salaries - ON CALL / STANDBY	24,128	25,044	916	4%	24,128	-4%	0%	24,128	26,901	26,901	26,901	Per Compensation Projection - CSD Board	
51070MT Salaries - CALL BACK	2,000	1,216	(784)	-39%	2,000	64%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100MT Payroll Tax	8,640	8,135	(505)	-6%	8,938	10%	3%	9,324	9,798	10,080	10,320	Per Compensation Projection - CSD Board	
51150MT Unemployment Expense	3,200	0	(3,200)	-100%	3,200	N/A	0%	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board	
51200MT Worker's Comp	18,749	19,890	1,141	6%	19,576	-2%	4%	20,422	21,459	22,077	22,603	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 77% to 74%
51300MT Employee Group Insurance	103,198	113,192	9,994	10%	119,139	5%	15%	122,642	122,689	121,879	121,918	Per Compensation Projection - CSD Board	
51400MT Retirement	151,252	163,884	12,632	8%	180,882	10%	20%	194,844	210,830	221,095	226,253	Per Compensation Projection - CSD Board	
51500MT Seasonal MT Workers-MT	76,500	53,137	(23,363)	-31%	76,500	44%	0%	78,030	79,591	81,183	82,807	Per Management	3 workers-9 months
51600MT Nationwide ER Match (457)	1,495	3,380	1,885	126%	3,679	9%	146%	3,679	3,679	3,679	3,679	Per MOU 10% up to \$2000 Match	
<b>Total 51-MT - Salaries &amp; Benefit - MAINT</b>	<b>797,010</b>	<b>792,325</b>	<b>(4,685)</b>	<b>-1%</b>	<b>863,324</b>	<b>9%</b>	<b>8%</b>	<b>900,355</b>	<b>943,124</b>	<b>969,186</b>	<b>988,784</b>		
<b>51-OP - SALARIES &amp; BENEFIT - OP</b>													
51010OP Salaries - REG	575,885	506,095	(69,790)	-12%	541,580	7%	-6%	570,633	601,206	618,995	637,431	Per Compensation Projection - CSD Board	
51020OP Salaries - OT	-	6,021	6,021	N/A	6,500	8%	N/A	-	-	-	-	Per Management	
51030OP Salaries - VAC	42,826	40,191	(2,635)	-6%	44,446	11%	4%	46,757	49,187	50,601	52,064	Per Compensation Projection - CSD Board	
51040OP Salaries - SICK	31,515	27,618	(3,897)	-12%	29,841	8%	-5%	31,448	33,140	34,124	35,144	Per Compensation Projection - CSD Board	
51050OP Salaries - HOLIDAY	36,792	28,424	(8,368)	-23%	34,836	23%	-5%	36,713	38,687	39,836	41,026	Per Compensation Projection - CSD Board	
51060OP Salaries - ON CALL / STANDBY	34,112	37,008	2,896	8%	31,755	-14%	-7%	34,112	32,171	32,171	32,171	Per Compensation Projection - CSD Board	
51070OP Salaries - Call Back	600	1,687	1,087	181%	600	-64%	0%	600	600	600	600	Per Compensation Projection - CSD Board	
51100OP Payroll Tax	14,423	9,901	(4,522)	-31%	13,649	38%	-5%	14,393	15,088	15,515	15,957	Per Compensation Projection - CSD Board	
51200OP Worker's Comp	31,299	28,641	(2,658)	-8%	25,351	-11%	-19%	26,214	27,302	28,131	28,992	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 77% to 74%
51300OP Employee Group Insurance	170,133	147,903	(22,230)	-13%	147,618	0%	-13%	154,023	157,443	160,134	161,594	Per Compensation Projection - CSD Board	
51400OP Retirement	249,516	251,340	1,824	1%	278,409	11%	12%	303,894	328,428	344,756	354,548	Per Compensation Projection - CSD Board	
51600OP Nationwide ER Match	2,535	1,730	(805)	-32%	1,573	-9%	-38%	1,573	1,573	1,573	1,573	Per MOU 10% up to \$2000 Match	
<b>Total 51-OP - SALARIES &amp; BENEFIT - OP</b>	<b>1,189,636</b>	<b>1,086,559</b>	<b>(103,077)</b>	<b>-9%</b>	<b>1,156,159</b>	<b>6%</b>	<b>-3%</b>	<b>1,220,361</b>	<b>1,284,824</b>	<b>1,326,435</b>	<b>1,361,099</b>		

# CRESTLINE SANITATION DISTRICT

## 2019/2020 Budget Detail

	2019				2020			2021	2022	2023	2024	Notes	Comments
	Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. 2019 Year End vs. 2020 Budget	2019 Budget vs. 2020 Budget	Projection	Projection	Projection	Projection		
<b>53-MT · PROFESSIONAL SVC-MAINT</b>													
53300MT Engineering	2,040	340	(1,700)	-83%	2,040	500%	0%	2,081	2,123	2,166	2,210	Per Management	
53900MT Other Professional Svc	1,840	1,964	124	7%	2,004	2%	9%	2,045	2,086	2,128	2,171	2% CPI increase from FY2019 Estimated YE	Drug Test, DMV Medical, Underground Svc Alert
<b>Total 53-MT · PROFESSIONAL SVC-MAINT</b>	<b>3,880</b>	<b>2,304</b>	<b>(1,576)</b>	<b>-41%</b>	<b>4,044</b>	<b>76%</b>	<b>4%</b>	<b>4,126</b>	<b>4,209</b>	<b>4,294</b>	<b>4,381</b>		
<b>53-OP · PROFESSIONAL SVC - OP</b>													
53300OP Engineering	51,000	46,750	(4,250)	-8%	51,000	9%	0%	52,020	53,061	54,123	55,206	Per Management	
53400OP Laboratory Analysis	43,474	47,642	4,168	10%	48,595	2%	12%	49,567	50,559	51,571	52,603	2% CPI increase from FY2019 Estimated YE	
53700OP Permits & Fees	52,020	49,722	(2,298)	-4%	50,717	2%	-3%	51,732	52,767	53,823	54,900	2% CPI increase from FY2019 Estimated YE	Due to rising costs
53900OP Other Professional	2,555	3,060	505	20%	3,122	2%	22%	3,185	3,249	3,314	3,381	2% CPI increase from FY2019 Estimated YE	DMV Medical, CEQA review and support
<b>Total 53-OP · PROFESSIONAL SVC - OP</b>	<b>149,049</b>	<b>147,174</b>	<b>(1,875)</b>	<b>-1%</b>	<b>153,434</b>	<b>4%</b>	<b>3%</b>	<b>156,504</b>	<b>159,636</b>	<b>162,831</b>	<b>166,090</b>		
<b>54-MT · SERVICE AND SUPPLIES - MAINT</b>													
54060MT Equipment Rental	5,000	2,212	(2,788)	-56%	5,000	126%	0%	5,100	5,202	5,307	5,414	Per Management	
54080MT Clothing & Laundry	11,226	7,131	(4,095)	-36%	9,720	36%	-13%	9,915	10,114	10,317	10,524	Per Management	\$135 x 52 wks + \$150 x 9 Boots + \$150 x 9 Winter Allowance
54170MT Repairs & Maint. - Auto	22,647	30,753	8,106	36%	31,369	2%	39%	31,997	32,637	33,290	33,956	2% CPI increase from FY2019 Estimated YE	
54182MT Maintenance of Equipment	15,300	17,071	1,771	12%	15,606	-9%	2%	15,919	16,238	16,563	16,895	2% CPI increase from FY2019 Budget	Due to CIP's reduce amount
54184MT Maintenance of Structures	7,128	6,413	(715)	-10%	7,271	13%	2%	7,417	7,566	7,718	7,873	2% CPI increase from FY2019 Budget	
54200MT Small Tools	1,020	796	(224)	-22%	1,041	31%	2%	1,062	1,084	1,106	1,129	2% CPI increase from FY2019 Budget	Replacement of old tools - safety
54210MT Supplies - Shop	3,672	3,128	(544)	-15%	3,746	20%	2%	3,821	3,898	3,976	4,056	2% CPI increase from FY2019 Budget	
54220MT Supplies - Field	6,120	3,633	(2,487)	-41%	3,706	2%	-39%	3,781	3,857	3,935	4,014	2% CPI increase from FY2019 Estimated YE	Replacement of old equipment - safety
<b>Total 54-MT · SERVICE AND SUPPLIES - MAINT</b>	<b>72,113</b>	<b>71,137</b>	<b>(976)</b>	<b>-1%</b>	<b>77,459</b>	<b>9%</b>	<b>7%</b>	<b>79,012</b>	<b>80,596</b>	<b>82,212</b>	<b>83,861</b>		
<b>54-OP · SERVICE AND SUPPLIES - OP</b>													
54021OP Auto Expense - Fuel	28,832	29,605	773	3%	30,198	2%	5%	30,802	31,419	32,048	32,689	2% CPI increase from FY2019 Estimated YE	
54023OP Auto Expense - General	4,675	15,543	10,868	232%	15,854	2%	239%	16,172	16,496	16,826	17,163	2% CPI increase from FY2019 Estimated YE	
54030OP Communication	13,081	3,061	(10,020)	-77%	3,123	2%	-76%	3,186	3,250	3,315	3,382	2% CPI increase from FY2019 Estimated YE	Pager only
54040OP Due & Subscription	1,224	603	(621)	-51%	1,249	107%	2%	1,274	1,300	1,326	1,353	2% CPI increase from FY2019 Budget	
54050OP Equipment Purchase	50,000	45,827	(4,173)	-8%	50,000	9%	0%	51,000	52,020	53,061	54,123	Per Management	
54060OP Equipment Rental	20,400	3,400	(17,000)	-83%	15,000	341%	-26%	15,300	15,606	15,919	16,238	Per Management	Not anticipating in a need. Reduced.
54070OP Insurance	42,457	50,116	7,659	18%	51,119	2%	20%	52,142	53,185	54,249	55,334	2% CPI increase from FY2019 Estimated YE	
54075OP Insurance - Vehicle	31,325	31,179	(146)	0%	31,803	2%	2%	32,440	33,089	33,751	34,427	2% CPI increase from FY2019 Estimated YE	
54080OP Clothing & Laundry	11,075	10,191	(884)	-8%	11,297	11%	2%	11,523	11,754	11,990	12,230	2% CPI increase from FY2019 Budget	\$120 x 52 wks + \$150 x 8 boots + 2% CPI increase
54090OP Lodge / Meals	1,696	2,110	414	24%	1,730	-18%	2%	1,765	1,801	1,838	1,875	2% CPI increase from FY2019 Budget	
54100OP Misc Expense	105	26	(79)	-75%	108	315%	3%	111	114	117	120	3% CPI increase from FY2019 Budget	
54182OP Maintenance of Equipment	61,200	66,878	5,678	9%	68,216	2%	11%	69,581	70,973	72,393	73,841	2% CPI increase from FY2019 Estimated YE	
54184OP Maintenance of Structures	31,806	26,687	(5,119)	-16%	32,443	22%	2%	33,092	33,754	34,430	35,119	2% CPI increase from FY2019 Budget	
54185OP Membership	30,000	29,873	(127)	0%	30,471	2%	2%	31,081	31,703	32,338	32,985	2% CPI increase from FY2019 Estimated YE	Increasing cost/ New employees
54190OP Safety Equipment	6,000	6,382	382	6%	6,120	-4%	2%	6,243	6,368	6,496	6,626	Per Management	Comparing spent vs. budget
54200OP Small Tools	2,040	1,828	(212)	-10%	2,081	14%	2%	2,123	2,166	2,210	2,255	2% CPI increase from FY2019 Budget	
54220OP Supplies	4,590	4,523	(67)	-1%	4,614	2%	1%	4,707	4,802	4,899	4,997	2% CPI increase from FY2019 Estimated YE	Comparing spent vs. budget
54310OP Special Dept - Chlorine / Salt	24,447	30,413	5,966	24%	31,022	2%	27%	31,643	32,276	32,922	33,581	2% CPI increase from FY2019 Estimated YE	
54320OP Special Dept - Sludge /Chemical	47,913	52,937	5,024	10%	53,996	2%	13%	55,076	56,178	57,302	58,449	2% CPI increase from FY2019 Estimated YE	Sludge \$60 x 595 tons+Hydrogen Peroxide \$7,000+Hydrofloc \$870*12months
54330OP Special Dept - Oxygen/Propane	3,945	4,543	598	15%	4,024	-11%	2%	4,105	4,188	4,272	4,358	2% CPI increase from FY2019 Budget	
54340OP Special Dept - Emergency	35,000	430	(34,570)	-99%	35,000	8040%	0%	35,700	36,414	37,143	37,886	Per Management	Comparing spent vs. budget
54400OP Training	25,000	7,028	(17,972)	-72%	25,000	256%	0%	25,500	26,010	26,531	27,062	Per Management	
<b>Total 54-OP · SERVICE AND SUPPLIES - OP</b>	<b>476,811</b>	<b>423,183</b>	<b>(53,628)</b>	<b>-11%</b>	<b>504,468</b>	<b>19%</b>	<b>6%</b>	<b>514,566</b>	<b>524,866</b>	<b>535,376</b>	<b>546,093</b>		

# CRESTLINE SANITATION DISTRICT

## 2019/2020 Budget Detail

	2019				2020			2021	2022	2023	2024	Notes	Comments
	Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. 2019 Year End vs. 2020 Budget	2019 Budget vs. 2020 Budget	Projection	Projection	Projection	Projection		
<b>56 · UTILITIES - OP</b>													
56100OP Telephone	57,600	57,004	(596)	-1%	57,600	1%	0%	58,752	59,928	61,127	62,350	Per Management	\$4800 x 12 months
56210OP Utilities - Electric	102,000	98,655	(3,345)	-3%	111,180	13%	9%	113,404	115,673	117,987	120,347	9% increase from FY2019 Budget	
56220OP Utilities - Gas	3,200	3,969	769	24%	3,264	-18%	2%	3,330	3,397	3,465	3,535	2% CPI increase from FY2019 Budget	
56230OP Utilities - Water	9,416	8,858	(558)	-6%	9,605	8%	2%	9,798	9,994	10,194	10,398	2% CPI increase from FY2019 Budget	
56240OP Utilities - Trash	5,876	6,503	627	11%	5,994	-8%	2%	6,114	6,237	6,362	6,490	2% CPI increase from FY2019 Budget	Cost increase
56300OP Refuse Disposal	2,356	1,097	(1,259)	-53%	2,356	115%	0%	2,404	2,453	2,503	2,554	Same as FY2019 Budget	Don't foresee needing increase
<b>Total 56 · UTILITIES - OP</b>	<b>180,448</b>	<b>176,086</b>	<b>(4,362)</b>	<b>-2%</b>	<b>189,999</b>	<b>8%</b>	<b>5%</b>	<b>193,802</b>	<b>197,682</b>	<b>201,638</b>	<b>205,674</b>		
<b>59-MT · DEPRECIATION - MAINT</b>													
59100MT Depreciation Expense	239,125	276,853	37,728	16%	240,496	-13%	1%	245,306	250,213	255,218	260,323	Per RAMS	Next Year Depreciation Amount + \$10,000
<b>Total 59-MT · DEPRECIATION - MAINT</b>	<b>239,125</b>	<b>276,853</b>	<b>37,728</b>	<b>16%</b>	<b>240,496</b>	<b>-13%</b>	<b>1%</b>	<b>245,306</b>	<b>250,213</b>	<b>255,218</b>	<b>260,323</b>		
<b>59-OP · DEPR &amp; AMORT - OP</b>													
59100OP Depreciation - OP	276,235	281,798	5,563	2%	275,551	-2%	0%	281,062	286,684	292,418	298,267	Per RAMS	Next Year Depreciation Amount + \$15,000
<b>Total 59-OP · DEPR &amp; AMORT - OP</b>	<b>276,235</b>	<b>281,798</b>	<b>5,563</b>	<b>2%</b>	<b>275,551</b>	<b>-2%</b>	<b>0%</b>	<b>281,062</b>	<b>286,684</b>	<b>292,418</b>	<b>298,267</b>		
<b>Total Cost of Services Provided</b>	<b>3,384,307</b>	<b>3,257,419</b>	<b>(126,888)</b>	<b>-4%</b>	<b>3,464,933</b>	<b>6%</b>	<b>2%</b>	<b>3,595,094</b>	<b>3,731,835</b>	<b>3,829,608</b>	<b>3,914,572</b>		
<b>Net Operating Income Before G&amp;A</b>	<b>(52,109)</b>	<b>6,022</b>	<b>58,131</b>	<b>-112%</b>	<b>(145,892)</b>	<b>-2523%</b>	<b>-180%</b>	<b>(199,558)</b>	<b>(336,298)</b>	<b>(434,071)</b>	<b>(519,035)</b>		
<b>General &amp; Administrative Expense</b>													
<b>61 · SALARIES AND BENEFIT - ADM</b>													
61010 Salaries - REG ADM	267,911	286,945	19,034	7%	288,770	1%	8%	295,307	301,985	307,096	312,270	Per Compensation Projection - CSD Board	
61020 Salaries - OT ADM	-	619	619	N/A	400	-35%	N/A	400	408	416	424	Per Management	
61030 Salaries - VAC ADM	23,575	16,529	(7,046)	-30%	25,024	51%	6%	25,335	25,655	25,868	26,086	Per Compensation Projection - CSD Board	
61040 Salaries - SICK ADM	7,556	5,053	(2,503)	-33%	8,014	59%	6%	8,263	8,519	8,689	8,863	Per Compensation Projection - CSD Board	
61050 Salaries - HOLIDAY ADM	8,821	9,421	600	7%	9,356	-1%	6%	9,646	9,945	10,144	10,347	Per Compensation Projection - CSD Board	
61100 Payroll Tax - ADM	9,236	7,672	(1,564)	-17%	9,935	29%	8%	10,157	10,383	10,554	10,727	Per Compensation Projection - CSD Board	
61200 Worker's Comp - ADM	1,089	1,105	16	1%	1,191	8%	9%	1,217	1,245	1,265	1,286	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 77% to 74%
61300 Employee Group Insurance - ADM	64,321	70,968	6,647	10%	71,122	0%	11%	74,031	74,055	74,173	74,199	Per Compensation Projection - CSD Board	Includes Admin Staff & 4 Retirees
61400 Retirement - ADM	101,476	102,140	664	1%	115,897	13%	14%	122,950	130,108	135,191	137,583	Per Compensation Projection - CSD Board	
61600 Nationwide - ER Match	1,417	2,255	838	59%	2,117	-6%	49%	2,117	2,117	2,117	2,117	Per MOU 10% up to \$2000 Match	
<b>Total 61 · SALARIES AND BENEFIT - ADM</b>	<b>485,402</b>	<b>502,707</b>	<b>17,305</b>	<b>4%</b>	<b>531,825</b>	<b>6%</b>	<b>10%</b>	<b>549,423</b>	<b>564,420</b>	<b>575,514</b>	<b>583,900</b>		
<b>62 · BOARD EXPENSES</b>													
62100 Board Director's Fee	7,645	6,774	(871)	-11%	18,000	166%	135%	18,000	18,000	18,000	18,000	\$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	534	284	114%	800	50%	220%	816	833	850	867	Per Management	Per BOD request - meetings with GM
62400 Board Exp - Education & Training	200	33	(167)	-84%	200	506%	0%	204	209	214	219	Per Management	
<b>Total 62 · BOARD EXPENSES</b>	<b>8,095</b>	<b>7,341</b>	<b>(754)</b>	<b>-9%</b>	<b>19,000</b>	<b>159%</b>	<b>135%</b>	<b>19,020</b>	<b>19,042</b>	<b>19,064</b>	<b>19,086</b>		

# CRESTLINE SANITATION DISTRICT

## 2019/2020 Budget Detail

		2019				2020			2021	2022	2023	2024	Notes	Comments
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. 2019 Year End vs. 2020 Budget	2019 Budget vs. 2020 Budget	Projection	Projection	Projection	Projection		
<b>63 · PROFESSIONAL SVC - ADM</b>														
63100	Accounting	55,084	54,987	(97)	0%	56,186	2%	2%	57,310	58,457	59,627	60,820	2% CPI increase from FY2019 Budget	
63200	County Services	1,222	546	(676)	-55%	1,247	128%	2%	1,272	1,298	1,324	1,351	2% CPI increase from FY2019 Budget	PIMS & CO Asses. Maps
63300	Legal	90,000	53,228	(36,772)	-41%	90,000	69%	0%	91,800	93,636	95,509	97,420	Per Management	
63500	Software Support - ADM	15,000	17,353	2,353	16%	15,000	-14%	0%	15,300	15,606	15,919	16,238	Per Management	
63900	Other Professional - ADM	67,281	31,716	(35,565)	-53%	32,351	2%	-52%	32,999	33,659	34,333	35,020	2% CPI increase from FY2019 Estimated YE	Do not expect - all in CIP's - reduced
63950	Effluent Management	20,400	8,971	(11,429)	-56%	-	-100%	-100%	-	-	-	-	Per Management	No longer need this line item
<b>Total 63 · PROFESSIONAL SVC - ADM</b>		<b>248,987</b>	<b>166,801</b>	<b>(82,186)</b>	<b>-33%</b>	<b>194,784</b>	<b>17%</b>	<b>-22%</b>	<b>198,681</b>	<b>202,656</b>	<b>206,712</b>	<b>210,849</b>		
<b>64 · SERVICES AND SUPPLIES - ADM</b>														
64030	Bank Charges	11,984	11,947	(37)	0%	12,186	2%	2%	12,430	12,679	12,933	13,192	2% CPI increase from FY2019 Estimated YE	
64040	Computer Expense	10,000	8,568	(1,432)	-14%	10,000	17%	0%	10,200	10,404	10,613	10,826	Per Management	
64045	Due & Subscription	2,507	2,505	(2)	0%	2,558	2%	2%	2,610	2,663	2,717	2,772	2% CPI increase from FY2019 Budget	
64080	Janitorial Service	8,938	8,220	(718)	-8%	9,117	11%	2%	9,300	9,486	9,676	9,870	2% CPI increase from FY2019 Budget	\$620 month + carpet & floor cleaning
64090	Lease Equipment - ADM	20,400	13,816	(6,584)	-32%	20,808	51%	2%	21,225	21,650	22,083	22,525	2% CPI increase from FY2019 Budget	Copy Machine/Folder & Inserter/Postage Machine
64095	Legal Notice	2,597	1,569	(1,028)	-40%	2,649	69%	2%	2,702	2,757	2,813	2,870	2% CPI increase from FY2019 Budget	
64120	Office Expense	3,108	3,494	386	12%	3,564	2%	15%	3,636	3,709	3,784	3,860	2% CPI increase from FY2019 Estimated YE	
64130	Office Supplies	6,120	6,724	604	10%	6,243	-7%	2%	6,368	6,496	6,626	6,759	2% CPI increase from FY2019 Budget	
64140	Pest Control	2,134	3,465	1,331	62%	3,535	2%	66%	3,606	3,679	3,753	3,829	2% CPI increase from FY2019 Estimated YE	
64150	Postage & Delivery	21,420	19,978	(1,442)	-7%	21,849	9%	2%	22,286	22,732	23,187	23,651	2% CPI increase from FY2019 Budget	
64160	Printing & Publications	15,076	11,121	(3,955)	-26%	15,378	38%	2%	15,686	16,000	16,320	16,647	2% CPI increase from FY2019 Budget	
64170	Public Relation	-	797	797	N/A	1,000	25%	N/A	1,020	1,041	1,062	1,084	Per Management	
64180	Maintenance of Equipment	510	128	(382)	-75%	521	307%	2%	532	543	554	566	2% CPI increase from FY2019 Budget	
64190	Maintenance of Structure	15,000	12,872	(2,128)	-14%	15,000	17%	0%	15,300	15,606	15,919	16,238	Same as FY2019 Budget	
64230	Training	1,500	2,047	547	36%	5,000	144%	233%	5,100	5,202	5,307	5,414	Per Management	4 Admin staffs
64240	Travel	300	300	-	0%	300	0%	0%	306	313	320	327	Same as FY2019 Budget	
64245	Lodge - Meals	1,200	658	(542)	-45%	1,200	82%	0%	1,224	1,249	1,274	1,300	Same as FY2019 Budget	
66000	Payroll Expenses	948	809	(139)	-15%	967	20%	2%	987	1,007	1,028	1,049	2% CPI increase from FY2019 Budget	
68100	Bad Debt Expense	3,700	3,394	(306)	-8%	3,700	9%	0%	3,700	3,700	3,700	3,700	Same as FY2019 Budget	
<b>Total 64 · SERVICES AND SUPPLIES - ADM</b>		<b>127,442</b>	<b>112,412</b>	<b>(15,030)</b>	<b>-12%</b>	<b>135,575</b>	<b>21%</b>	<b>6%</b>	<b>138,218</b>	<b>140,916</b>	<b>143,669</b>	<b>146,479</b>		
<b>69 · DEPR &amp; AMORT - ADM</b>														
69100	Depreciation - ADM	6,103	6,103	-	0%	6,289	3%	3%	6,415	6,544	6,675	6,809	Per RAMS	Next Year Depreciation Amount + \$200
<b>Total 69 · DEPR &amp; AMORT - ADM</b>		<b>6,103</b>	<b>6,103</b>	<b>-</b>	<b>0%</b>	<b>6,289</b>	<b>3%</b>	<b>3%</b>	<b>6,415</b>	<b>6,544</b>	<b>6,675</b>	<b>6,809</b>		
<b>Total General &amp; Administrative Expense</b>		<b>876,029</b>	<b>795,364</b>	<b>(80,665)</b>	<b>-9%</b>	<b>887,473</b>	<b>12%</b>	<b>1%</b>	<b>911,757</b>	<b>933,578</b>	<b>951,634</b>	<b>967,123</b>		
<b>Net Operating Income (Deficit)</b>		<b>(928,138)</b>	<b>(789,342)</b>	<b>138,796</b>	<b>-15%</b>	<b>(1,033,365)</b>	<b>-31%</b>	<b>-11%</b>	<b>(1,111,314)</b>	<b>(1,269,876)</b>	<b>(1,385,705)</b>	<b>(1,486,159)</b>		

## CRESTLINE SANITATION DISTRICT 2019/2020 Budget Detail

	2019				2020			2021	2022	2023	2024	Notes	Comments
	Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. 2019 Year End vs. 2020 Budget	2019 Budget vs. 2020 Budget	Projection	Projection	Projection	Projection		
<b>Non-Operating Income (Expense)</b>													
<b>Other Income</b>													
<b>71 - PROP TAXES</b>													
71100	Prop Taxes- CURR SEC & UNSEC1%	1,063,200	1,153,881	90,681	9%	1,063,200	-8%	0%	1,079,200	1,095,400	1,111,900	1,128,600	Same as FY2019 Budget
71300	Prop Taxes-PRI SEC & UNSEC	6,600	8,728	2,128	32%	6,600	-24%	0%	6,600	6,600	6,600	6,600	Same as FY2019 Budget
71500	Int & Pen Delinquent Taxes	1,000	641	(359)	-36%	1,000	56%	0%	1,000	1,000	1,000	1,000	Same as FY2019 Budget
<b>Total 71 - PROP TAXES</b>		<b>1,070,800</b>	<b>1,163,250</b>	<b>92,450</b>	<b>9%</b>	<b>1,070,800</b>	<b>-8%</b>	<b>0%</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	11,390	(110)	-1%	11,500	1%	0%	11,500	11,500	11,500	11,500	Same as FY2019 Budget
<b>Total 72 - SPECIAL ASSESSMENTS</b>		<b>11,500</b>	<b>11,390</b>	<b>(110)</b>	<b>-1%</b>	<b>11,500</b>	<b>1%</b>	<b>0%</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	<b>11,500</b>	
<b>73 - GRANTS AND AIDS</b>													
73100	General Tax Levy- HOMEOWNER EXM	11,869	10,579	(1,290)	-11%	11,869	12.2%	0.0%	12,047	12,228	12,411	12,597	Same as FY2019 Budget
<b>Total 73 - GRANTS AND AIDS</b>		<b>11,869</b>	<b>10,579</b>	<b>(1,290)</b>	<b>-11%</b>	<b>11,869</b>	<b>12%</b>	<b>0%</b>	<b>12,047</b>	<b>12,228</b>	<b>12,411</b>	<b>12,597</b>	
<b>79 - OTHER INCOMES</b>													
77000	Interest Income	94,814	156,998	62,184	66%	94,814	-40%	0%	94,814	94,814	94,814	94,814	Same as FY2019 Budget
77500	Realized Gain / Loss	-	1,203	1,203	N/A	-	-100%	N/A	-	-	-	-	
77800	Net Incr/Decr in Fair Value	-	91,917	91,917	N/A	-	-100%	N/A	-	-	-	-	
78000	Gain / Loss on Sales of Fixed A	-	1,600	1,600	N/A	-	-100%	N/A	-	-	-	-	
72300	Special Assessment-DELQ&PENALTY	737	751	14	2%	737	-2%	0%	737	737	737	737	Same as FY2019 Budget
72500	Special Assessment SU01-DLQ&PEN	15,060	15,277	217	1%	15,060	-1%	0%	15,060	15,060	15,060	15,060	Same as FY2019 Budget
79500	Other Income	1,000	27	(973)	-97%	1,000	3604%	0%	1,000	1,000	1,000	1,000	Same as FY2019 Budget
<b>Total 79 - OTHER INCOMES</b>		<b>111,611</b>	<b>267,773</b>	<b>156,162</b>	<b>140%</b>	<b>111,611</b>	<b>-58%</b>	<b>0%</b>	<b>111,611</b>	<b>111,611</b>	<b>111,611</b>	<b>111,611</b>	
<b>Total Other Income</b>		<b>1,205,780</b>	<b>1,452,992</b>	<b>247,212</b>	<b>21%</b>	<b>1,205,780</b>	<b>-17%</b>	<b>0%</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>													
83000	Election Cost	25,000	99	(24,901)	-100%	-	-100%	-100%	25,000	-	25,000	-	
84000	Tax Deduction	2,186	2,915	729	33%	2,186	-25%	0%	2,186	2,186	2,186	2,186	Same as FY2019 Budget
<b>Total 80 - OTHER EXPENSES</b>		<b>27,186</b>	<b>3,014</b>	<b>(24,172)</b>	<b>-89%</b>	<b>2,186</b>	<b>-27%</b>	<b>-92%</b>	<b>27,186</b>	<b>2,186</b>	<b>27,186</b>	<b>2,186</b>	
<b>Total Other Expense</b>		<b>27,186</b>	<b>3,014</b>	<b>(24,172)</b>	<b>-89%</b>	<b>2,186</b>	<b>-27%</b>	<b>-92%</b>	<b>27,186</b>	<b>2,186</b>	<b>27,186</b>	<b>2,186</b>	
<b>Net Non-Operating Income</b>		<b>1,178,594</b>	<b>1,449,978</b>	<b>271,384</b>	<b>23%</b>	<b>1,203,594</b>	<b>-17%</b>	<b>2%</b>	<b>1,194,772</b>	<b>1,236,153</b>	<b>1,227,836</b>	<b>1,269,722</b>	
<b>Change In Net Position</b>		<b>\$ 250,456</b>	<b>\$ 660,636</b>	<b>\$ 410,180</b>	<b>164%</b>	<b>\$ 170,229</b>	<b>-74%</b>	<b>-32%</b>	<b>\$ 83,458</b>	<b>\$ (33,724)</b>	<b>\$ (157,869)</b>	<b>\$ (216,436)</b>	

# **RESERVE POLICY**

**CRESTLINE SANITATION DISTRICT**  
**Calculation of Reserves in Accordance with the Reserve Policy**  
**2019/2020**

**BOARD DESIGNATED RESERVES**

**1. UNRESTRICTED RESERVES**

a) **RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2019/20 Operating Budget Total	\$	4,352,406
Less:		
Depreciation		<u>522,335</u>
		3,830,071
Six Months	x	<u>6/12</u>

Contingency and Operating Reserve 1,915,036

**TOTAL RESERVE FOR OPERATIONS \$ 1,915,036**

b) **RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation 6/30/19	\$	21,974,156
Reserve %	x	<u>25%</u> <span style="float: right;">5,493,539</span>

**TOTAL RESERVE FOR REPLACEMENT 5,493,539**

c) **RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$	31,050,663
Less: Accumulated Depreciation		<u>21,974,156</u>
		9,076,507
Reserve %	x	<u>25%</u> <span style="float: right;">2,269,127</span>

**TOTAL RESERVE FOR CATASTROPHE RESPONSE 2,269,127**

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

Capital Budget Current Year		5,813,188
Less amount funded with debt financing		<u>(5,000,000)</u>

**TOTAL RESERVE FOR CAPITAL PROJECTS 813,188**

**TOTAL RESERVES TARGET PER RESERVE POLICY \$ 10,490,890**

**CALCULATION OF AVAILABLE RESERVES:**

Total net position as of 6/30/18		\$ 16,575,669
Estimated change in net position for FY2019		660,636
Investments in Utility Plant		
Total capital assets as of 2/28/19 (Including CIP)	\$	9,265,069
Estimated additional CIP for Mar-Jun '19		220,000
Inventory		<u>(14,449)</u> <span style="float: right;"><u>(9,470,620)</u></span>
Estimated unrestricted net position available as of 6/30/19		<u>\$ 7,765,685</u>
<b>Estimated unrestricted net position available as of 6/30/19</b>		<b>\$ 7,765,685</b>
<b>Less: Total Reserves Target Per Policy</b>		<b><u>10,490,890</u></b>
<b>Estimated unrestricted net position over/(under) target reserves</b>		<b><u>\$ (2,725,205)</u></b>
 <b>Funded percentage of total reserves (estimated as of 6/30/19)</b>		 <b>74%</b>