



Fiscal Year 2020-2021 Annual Budget

July 1, 2020 to June 30, 2021

Adopted May 14, 2020
(Operating Budget and Cash Funded Capital Projects)

Crestline Sanitation District

Fiscal Year 2020-2021 Annual Budget

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EXECUTIVE SUMMARY

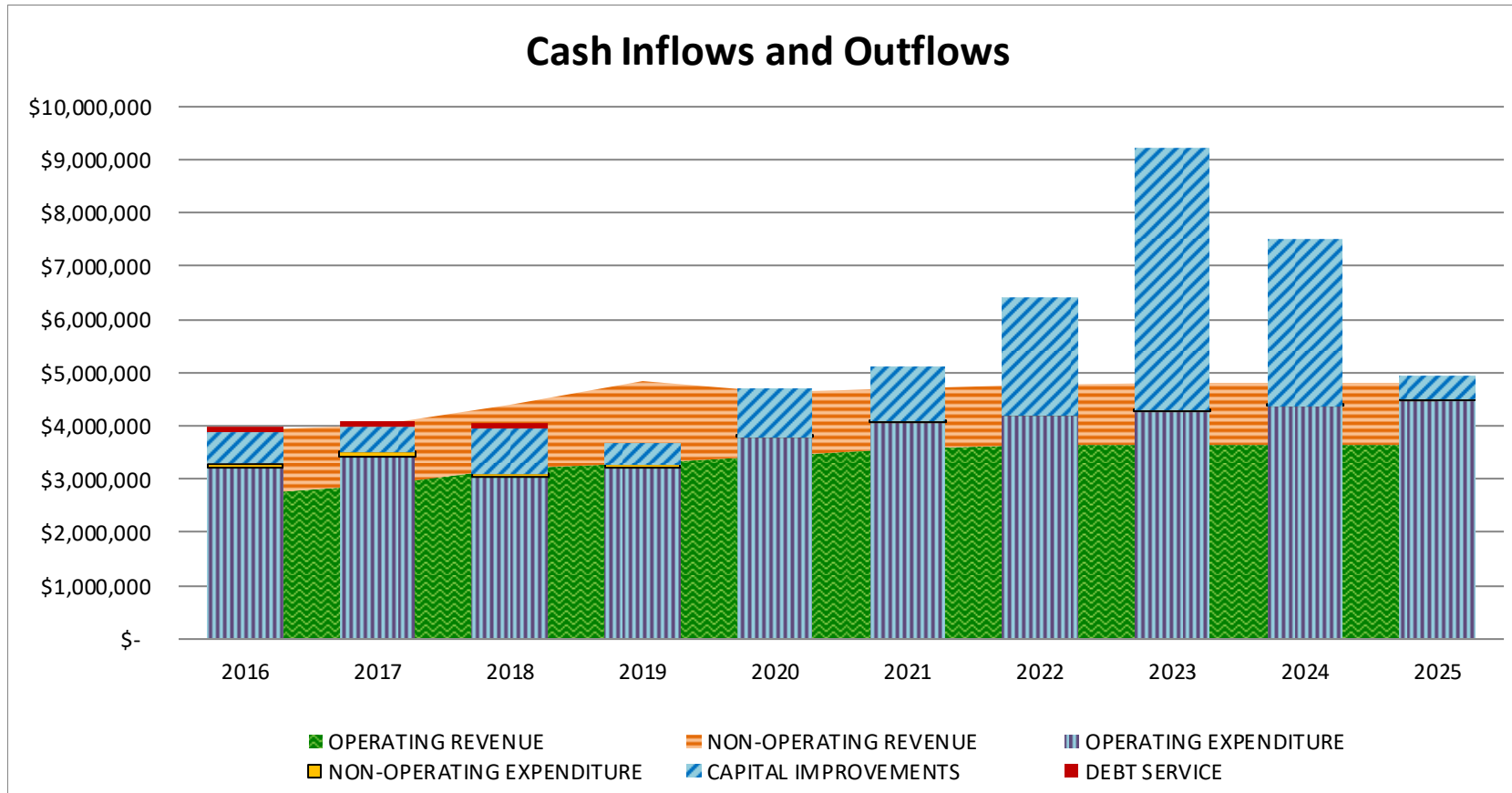
Crestline Sanitation District

Fiscal Year 2020-2021 Annual Budget

I am pleased to present to the Board of Directors, the Crestline Sanitation District's Annual Budget for Fiscal Year 2020-2021.

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



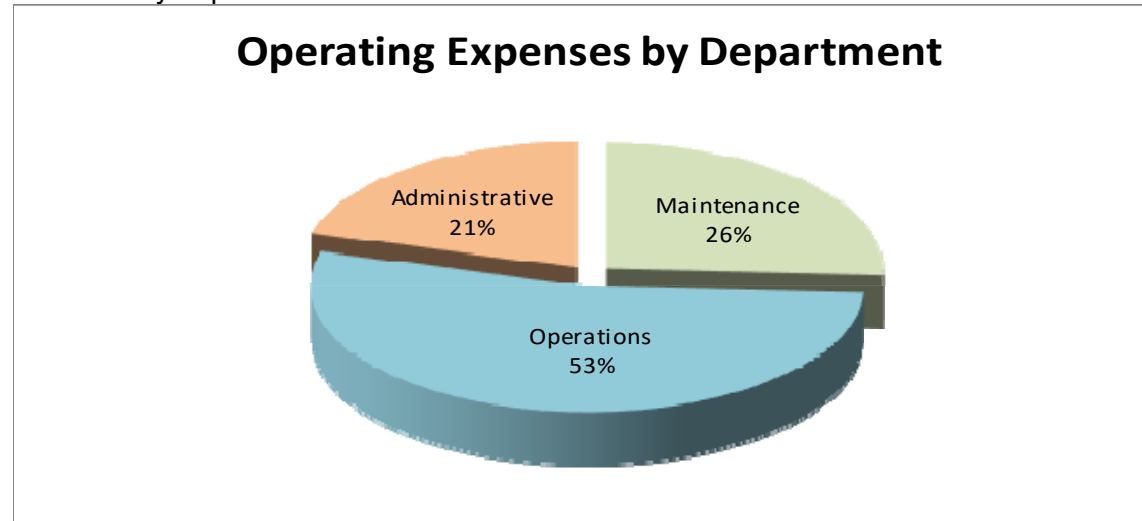
Crestline Sanitation District

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.



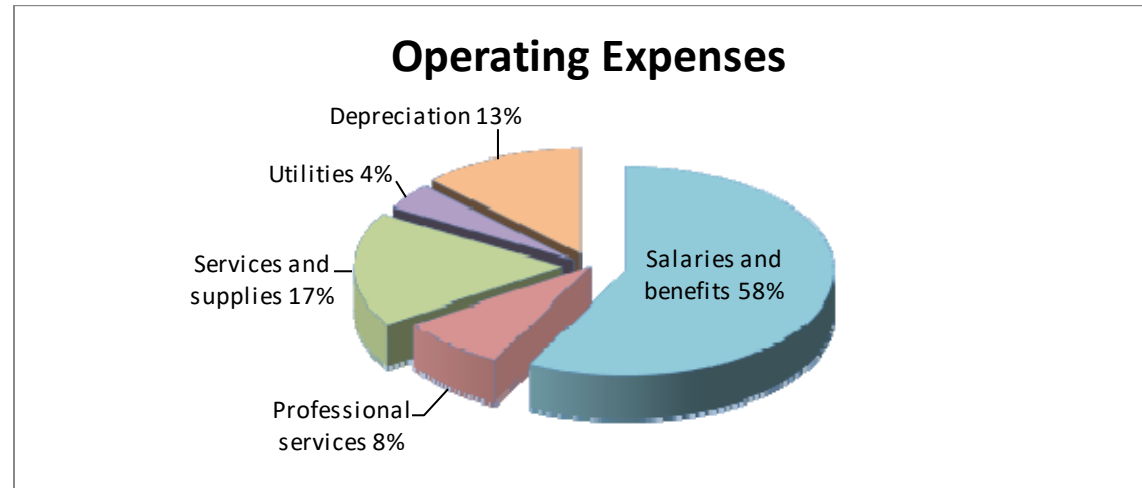
The following table details these expenses by department.

Department	2020/2021 Budget	% of Total Operating Exp
Maintenance	\$ 1,195,460	26%
Operations	2,482,146	54%
Administrative	956,412	21%
Total operating expenses	\$ 4,634,018	100%

Crestline Sanitation District

Operating Expenses by Type

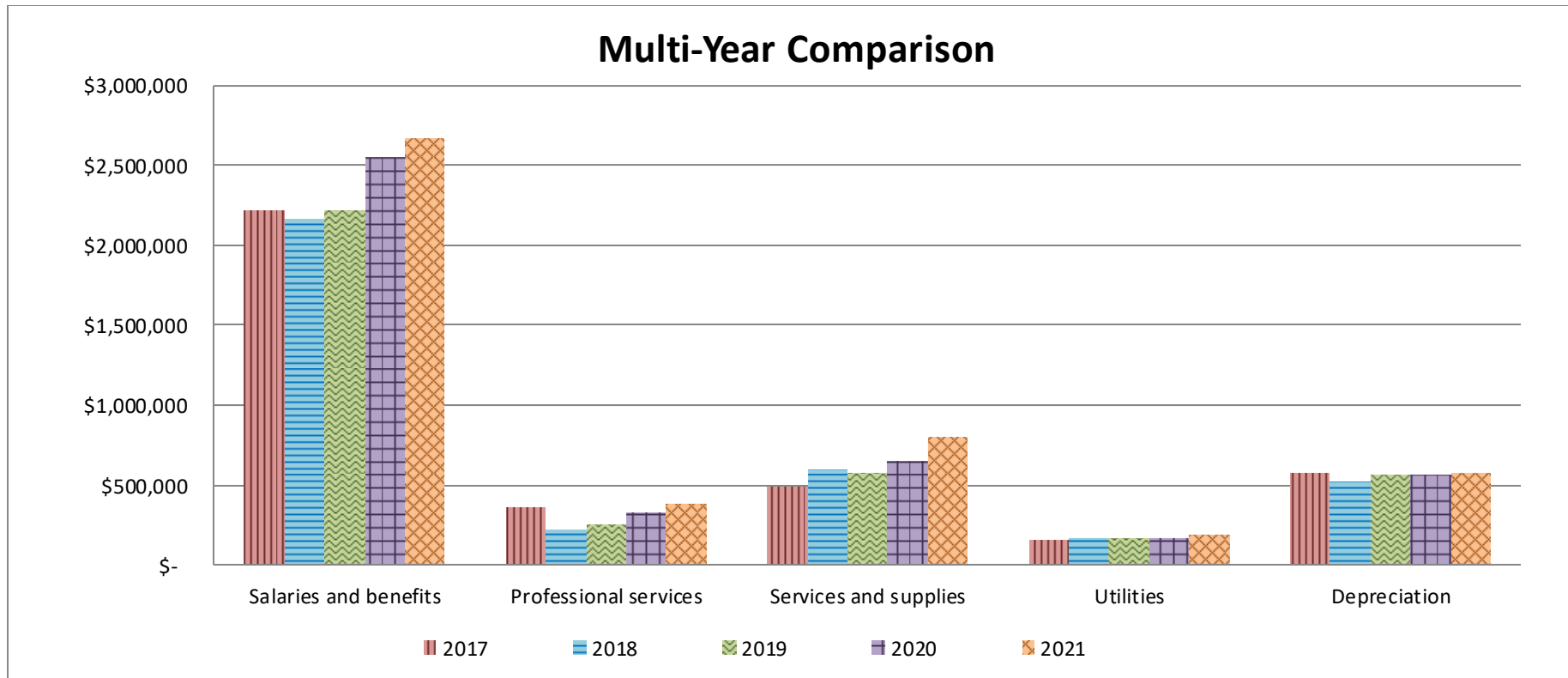
The following chart illustrates how the budget is allocated to the major expense categories.



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

Operating Expenses	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Budget	% of Total 2021 Budget	% Change from 2020 to 2021
Salaries and benefits	\$ 2,220,018	\$ 2,160,732	\$ 2,219,668	\$ 2,550,488	\$ 2,667,213	58%	5%
Professional services	364,657	223,374	256,820	335,927	388,653	8%	16%
Services and supplies	492,722	601,624	575,256	656,379	805,453	17%	23%
Utilities	158,065	168,892	172,263	170,551	190,378	4%	12%
Depreciation	575,907	527,405	562,112	568,352	582,321	13%	2%
Total operating expenses	\$ 3,811,369	\$ 3,682,027	\$ 3,786,119	\$ 4,281,697	\$ 4,634,018	100%	8%

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 5% over the prior year, of which 3.1% is from a cost-of-living-adjustment (COLA) and salaries increase, and 1.9% is from related employee benefits. Professional services is projected to increase by 16% due to anticipated engineering and legal expenses related to significant capital improvement projects. Service and supplies is projected to increase by 21% due to equipment purchases. Utilities is projected to increase by 12% due to the rate increase of SCE (Southern California Edison), as well as an anticipated increase in telecommunication costs.

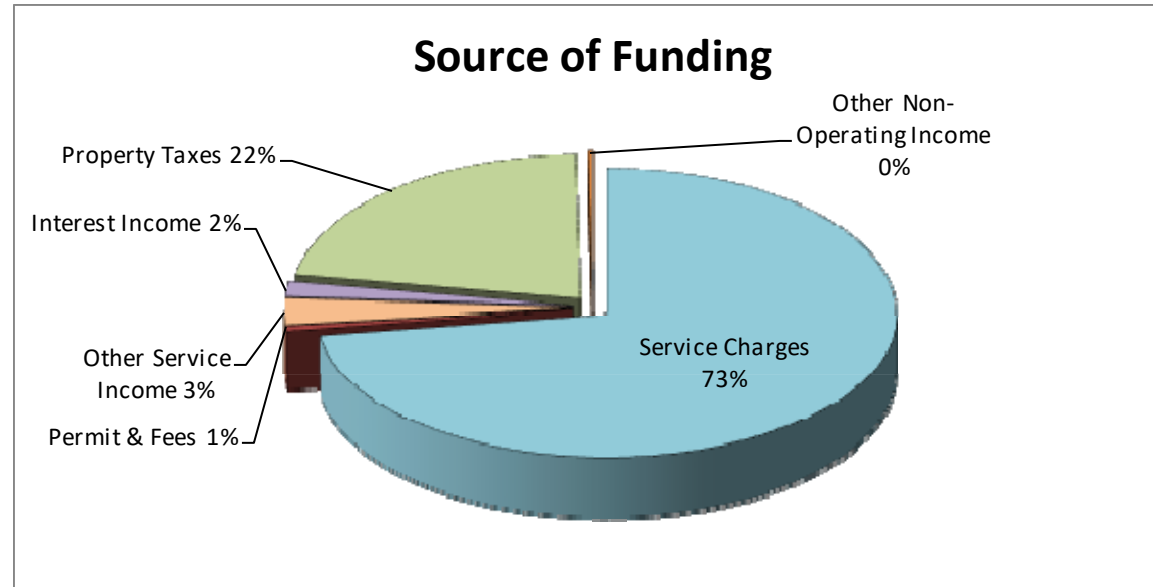
Personnel

The District’s work force consists of 20 full-time positions.

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	2020/2021 Budget	% of Total Funding
Service charges	\$ 3,419,709	73%
Permit & fees	27,025	1%
Other service income	128,000	3%
Interest income	80,592	2%
Property taxes	1,039,229	22%
Other non-operating income	11,856	0%
Total funding	\$ 4,706,411	100%

Crestline Sanitation District

Service Charge Rates

The service charge rate will remain unchanged from the November 2019 rate. The 2020-21 budget reflects projected losses from operations of \$1,045,284, net non-operating revenues from taxes and investment earnings of \$1,103,992, for an overall net increase in net position of \$58,708.

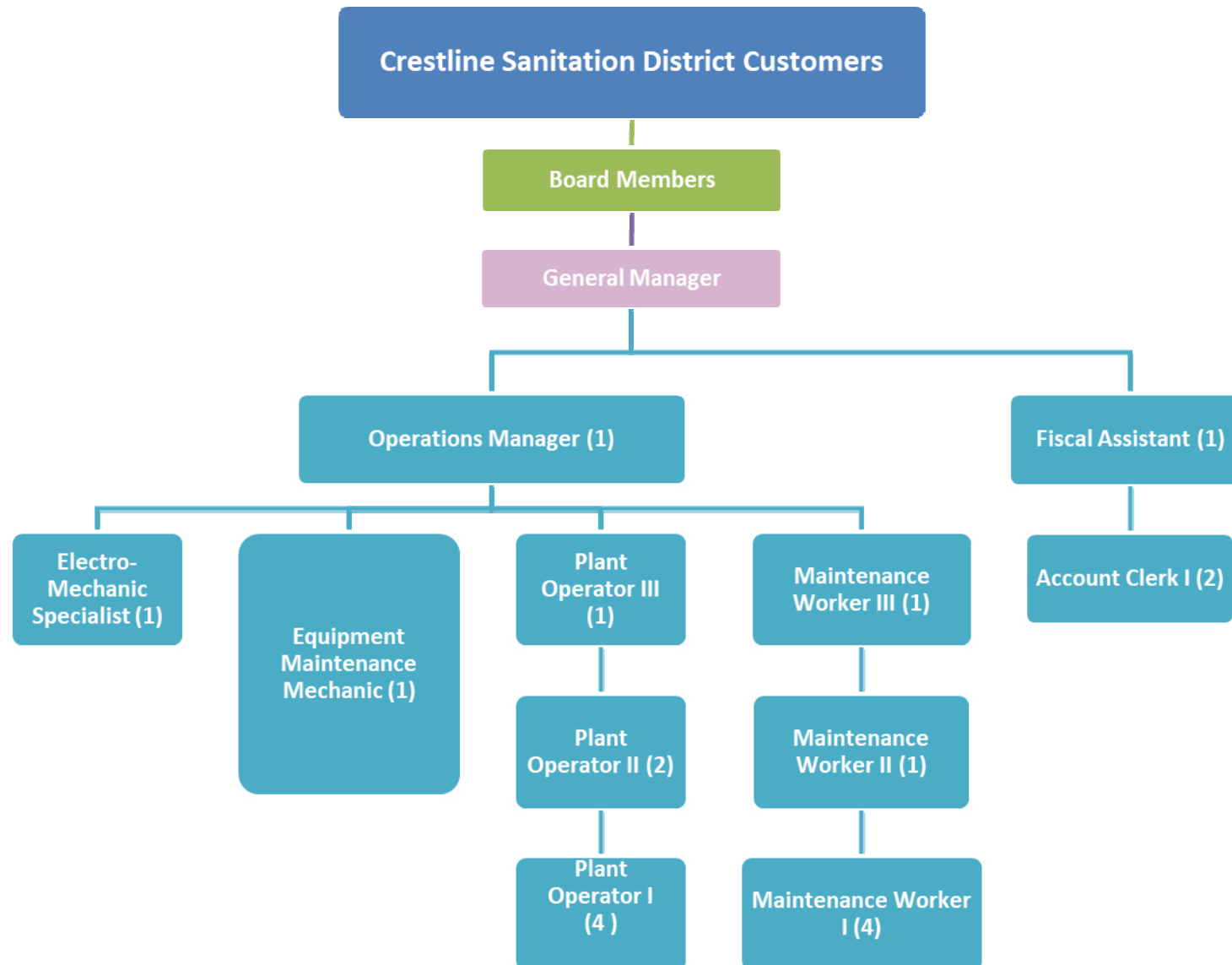
Summary

The Fiscal Year 2020-21 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 2020/2021 Budget Summary

	Audited 06/30/16	Audited 06/30/17	Audited 06/30/18	Audited 06/30/19	Estimated 06/30/20	Budget 06/30/21	Projection 06/30/22	Projection 06/30/23	Projection 06/30/24	Projection 06/30/25
OPERATING REVENUES										
Charges for services	\$ 2,554,930	\$ 2,765,088	\$ 2,961,067	\$ 3,137,336	\$ 3,254,509	\$ 3,419,709	\$ 3,469,709	\$ 3,469,709	\$ 3,469,709	\$ 3,469,709
Permit and inspection fees	29,671	30,040	30,867	36,113	27,078	27,025	27,025	27,025	27,025	27,025
Connection fees	14,964	3,741	-	-	7,482	-	-	-	-	-
Other services	114,680	101,226	208,301	134,570	130,772	128,000	128,000	128,000	128,000	128,000
Total operating revenues	2,714,245	2,900,095	3,200,235	3,308,019	3,419,841	3,574,734	3,624,734	3,624,734	3,624,734	3,624,734
OPERATING EXPENSES										
Salaries and benefits	2,143,173	2,220,018	2,160,732	2,219,668	2,550,488	2,667,213	2,775,636	2,829,323	2,900,077	2,966,350
Professional services	285,652	364,657	223,374	256,820	335,927	388,653	396,431	404,363	412,455	420,710
Services and supplies	500,644	492,722	601,624	575,256	656,379	805,453	821,130	837,129	853,452	870,100
Utilities	161,962	158,065	168,892	172,263	170,551	190,378	194,188	198,075	202,040	206,083
Depreciation	565,237	575,907	527,405	562,112	568,352	582,321	593,969	605,850	617,969	630,331
Total operating expenses	3,656,668	3,811,369	3,682,027	3,786,119	4,281,697	4,634,018	4,781,354	4,874,740	4,985,993	5,093,574
Net Operating Income (Deficit)	(942,423)	(911,274)	(481,792)	(478,100)	(861,856)	(1,059,284)	(1,156,620)	(1,250,006)	(1,361,259)	(1,468,840)
NONOPERATING INCOME (EXPENSES)										
Property taxes	1,025,348	1,076,976	1,114,730	1,187,004	1,049,761	1,017,640	1,032,800	1,048,200	1,063,900	1,079,800
Special assessments	9,810	11,480	11,410	11,286	11,060	11,500	11,500	11,500	11,500	11,500
Federal / State aid - Homeowner's exemption	10,582	11,299	10,662	10,291	10,206	10,089	10,240	10,394	10,550	10,708
Interest and investment revenue *	141,787	(15,574)	24,971	295,670	138,901	80,592	80,592	80,592	80,592	80,592
Gain on sale of capital assets	-	6,372	12,750	1,600	-	-	-	-	-	-
Other nonoperating revenue	20,611	16,800	20,102	12,684	12,491	11,856	11,856	11,856	11,856	11,856
Interest expense	(80,386)	(73,528)	(66,760)	(69,314)	-	-	-	-	-	-
Other nonoperating expense	(2,787)	(2,699)	(2,854)	(3,095)	(2,632)	(27,685)	(2,685)	(27,685)	(2,685)	(27,685)
Total nonoperating revenues (expenses)	1,124,965	1,031,126	1,125,011	1,446,126	1,219,787	1,103,992	1,144,303	1,134,857	1,175,713	1,166,771
Change in net position	\$ 182,542	\$ 119,852	\$ 643,219	\$ 968,026	\$ 357,931	\$ 44,708	\$ (12,317)	\$ (115,149)	\$ (185,546)	\$ (302,069)
Net position - beginning of year	15,761,094	15,943,636	16,063,488	16,575,669	17,543,695	17,901,626	17,946,334	17,934,017	17,818,868	17,633,322
Prior period adjustment			(131,038)							
Net position - beginning of year, as restated	15,761,094	15,943,636	15,932,450	16,575,669	17,543,695	17,901,626	17,946,334	17,934,017	17,818,868	17,633,322
Net position - end of year	\$ 15,943,636	\$ 16,063,488	\$ 16,575,669	\$ 17,543,695	\$ 17,901,626	\$ 17,946,334	\$ 17,934,017	\$ 17,818,868	\$ 17,633,322	\$ 17,331,252
Net investment in capital assets	\$ 8,994,266	\$ 9,014,710	\$ 9,422,028	\$ 9,222,993	\$ 9,265,069	\$ 10,294,569	\$ 12,528,969	\$ 17,447,469	\$ 20,576,569	\$ 21,021,569
Unrestricted	\$ 6,949,370	\$ 7,048,778	\$ 7,153,641	\$ 8,320,702	\$ 8,636,557	\$ 7,651,765	\$ 5,405,048	\$ 371,399	\$ (2,943,247)	\$ (3,690,317)

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

CRESTLINE SANITATION DISTRICT 2020/2021 Budget Summary

	Audited 06/30/16	Audited 06/30/17	Audited 06/30/18	Audited 06/30/19	Estimated 06/30/20	Budget 06/30/21	Projection 06/30/22	Projection 06/30/23	Projection 06/30/24	Projection 06/30/25
Beginning Cash	\$ 8,085,606	\$ 8,018,021	\$ 7,924,885	\$ 8,281,925	\$ 9,428,356	\$ 9,374,053	\$ 8,971,582	\$ 7,318,834	\$ 2,891,035	\$ 194,358
OPERATING REVENUE	2,714,245	2,900,095	3,200,235	3,308,019	3,419,841	3,574,734	3,624,734	3,624,734	3,624,734	3,624,734
NON-OPERATING REVENUE	1,208,138	1,107,353	1,194,625	1,518,535	1,222,419	1,131,677	1,146,988	1,162,542	1,178,398	1,194,456
LOAN PROCEEDS	-	-	-	-	-	-	-	-	-	-
TOTAL CASH INFLOWS	3,922,383	4,007,448	4,394,860	4,826,554	4,642,260	4,706,411	4,771,722	4,787,276	4,803,132	4,819,190
OPERATING EXPENDITURES	3,091,431	3,235,462	3,154,622	3,224,007	3,713,345	4,051,697	4,187,385	4,268,890	4,368,024	4,463,243
NON-OPERATING EXPENDITURES	83,173	76,227	69,614	72,409	2,632	27,685	2,685	27,685	2,685	27,685
CAPITAL PROJECTS / PURCHASES	590,150	491,993	828,572	402,794	907,007	1,029,500	2,234,400	4,918,500	3,129,100	445,000
DEBT SERVICE	102,594	104,357	106,151	0	-	-	-	-	-	-
TOTAL CASH OUTFLOWS	3,867,348	3,908,039	4,158,959	3,699,210	4,622,984	5,108,882	6,424,470	9,215,075	7,499,809	4,935,928
ACCRUAL TO CASH ADJUSTMENTS	(122,620)	(192,545)	121,139	19,087	(73,579)	-	-	-	-	-
NET CHANGE IN CASH	(67,585)	(93,136)	357,040	1,146,431	(54,303)	(402,471)	(1,652,748)	(4,427,799)	(2,696,677)	(116,738)
Ending Cash	\$ 8,018,021	\$ 7,924,885	\$ 8,281,925	\$ 9,428,356	\$ 9,374,053	\$ 8,971,582	\$ 7,318,834	\$ 2,891,035	\$ 194,358	\$ 77,619

**CRESTLINE SANITATION DISTRICT
2020/2021 Capital Budget**

CAPITAL PROJECTS	Budget 2020/21	Projection 2021/22	Projection 2022/23	Projection 2023/24	Projection 2024/25	Total Projected Capital Cost FY 2021-2025
Cash Funded Projects						
N.O.V. (incl. Pipeline and Manhole Rehabilitation, Flow Monitors, and Weather Stations)	\$ 260,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 1,220,000
SCADA Upgrades	70,000	60,000	60,000	60,000	60,000	310,000
Vehicle Purchase	40,000	75,000	75,000	75,000	75,000	340,000
Farm Mgmt Plan (Nitrate Removal)	20,000	20,000	20,000	20,000	20,000	100,000
HC WWTP Sodium Hypochlorite Generator	130,000	-	-	-	-	130,000
HC WWTP Lab Roof	13,000	-	-	-	-	13,000
HC WWTP Belt Press Office Roof	6,500	-	-	-	-	6,500
Trakstar Camera (for TV Van)	40,000	-	-	-	-	40,000
Miscellaneous Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
Total Cash Funded Projects	629,500	445,000	445,000	445,000	445,000	2,409,500
Master Plan Projects (Cash & Debt Funded)						
Engineering	400,000	-	-	-	-	400,000
HC Biosolids Dewatering Upgrade and HC Primary Clarifier - New	-	1,789,400	4,473,500	2,684,100	-	8,947,000
Total Master Plan Projects	400,000	1,789,400	4,473,500	2,684,100	-	9,347,000
Master Plan Projects (Future Projects)						
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	-	-	-	-	-	-
Total Master Plan Future Projects	-	-	-	-	-	-
GRAND TOTAL CAPITAL PROJECTS	\$ 1,029,500	\$ 2,234,400	\$ 4,918,500	\$ 3,129,100	\$ 445,000	\$ 11,756,500

BUDGET DETAIL & PROJECTIONS

CRESTLINE SANITATION DISTRICT 2020/2021 Budget Detail Roll Up and Projection

	2019/2020 Budget	2019/2020 Estimate	2020/2021 Budget	% of Operating Revenue	2021/2022 Projection	% of Operating Revenue	2022/2023 Projection	% of Operating Revenue	2023/2024 Projection	% of Operating Revenue	2024/2025 Projection	% of Operating Revenue
Operating Income/Expense												
Income												
40 · REVENUE												
41 · Sewer Service Fees	\$ 3,023,616	\$ 3,182,109	\$ 3,347,309	94%	\$ 3,347,309	92%	\$ 3,347,309	92%	\$ 3,347,309	92%	\$ 3,347,309	92%
42 · Sewer Penalties	138,000	72,400	72,400	2%	122,400	3%	122,400	3%	122,400	3%	122,400	3%
43 · Pumped Waste Permits	25,625	25,691	25,625	1%	25,625	1%	25,625	1%	25,625	1%	25,625	1%
44 · Permit & Inspection Fees	3,500	1,387	1,400	0%	1,400	0%	1,400	0%	1,400	0%	1,400	0%
45 · Sale of Effluent Water	-	-	-	0%	-	0%	-	0%	-	0%	-	0%
46 · Cleghorn State Reimbursements	120,000	119,492	120,000	3%	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	144	200	0%	200	0%	200	0%	200	0%	200	0%
Total Operating Income	3,319,041	3,412,358	3,574,734	100%	3,624,734	100%	3,624,734	100%	3,624,734	100%	3,624,734	100%
Operating Expense												
MT - Maintenance												
51 · SALARIES & BENEFIT	863,324	799,087	872,756	24%	907,341	25%	929,003	26%	951,273	26%	975,249	27%
53 · PROFESSIONAL SVC	4,044	2,817	2,874	0%	2,932	0%	2,991	0%	3,051	0%	3,113	0%
54 · SERVICE AND SUPPLIES	77,459	61,777	72,276	2%	73,724	2%	75,202	2%	76,710	2%	78,249	2%
59 · DEPRECIATIONS & AMORTIZATION	240,496	280,452	247,554	7%	252,506	7%	257,557	7%	262,709	7%	267,964	7%
Subtotal - MT	1,185,323	1,144,133	1,195,460	33%	1,236,503	34%	1,264,753	35%	1,293,743	36%	1,324,575	37%
OP - Operations												
51 · SALARIES & BENEFIT	1,156,158	1,186,778	1,225,777	34%	1,286,415	35%	1,310,914	36%	1,349,059	37%	1,380,874	38%
53 · PROFESSIONAL SVC	153,434	155,645	158,759	4%	161,937	4%	165,177	5%	168,482	5%	171,853	5%
54 · SERVICE AND SUPPLIES	504,468	474,699	577,932	16%	589,498	16%	601,298	17%	613,337	17%	625,616	17%
56 · UTILITIES	189,999	170,551	190,378	5%	194,188	5%	198,075	5%	202,040	6%	206,083	6%
59 · DEPRECIATIONS & AMORTIZATION	275,551	281,798	329,300	9%	335,886	9%	342,604	9%	349,457	10%	356,447	10%
Subtotal - OP	2,279,610	2,269,471	2,482,146	69%	2,567,924	71%	2,618,068	72%	2,682,375	74%	2,740,873	76%
Total Operating Expense	3,464,933	3,413,604	3,677,606	103%	3,804,427	105%	3,882,821	107%	3,976,118	110%	4,065,448	112%
Net Operating Income Before G&A	(145,892)	(1,246)	(102,872)		(179,693)		(258,087)		(351,384)		(440,714)	
General & Administrative Expense												
61 · SALARIES AND BENEFIT - ADM	531,825	564,624	568,680	16%	581,880	16%	589,406	16%	599,745	17%	610,227	17%
62 · BOARD EXPENSES	19,000	5,341	19,000	1%	19,020	1%	19,042	1%	19,064	1%	19,086	1%
63 · PROFESSIONAL SVC - ADM	194,784	177,467	227,020	6%	231,562	6%	236,195	7%	240,922	7%	245,744	7%
64 · SERVICES AND SUPPLIES - ADM	135,575	114,558	136,245	4%	138,888	4%	141,587	4%	144,341	4%	147,149	4%
69 · DEPR & AMORT - ADM	6,289	6,103	5,467	0%	5,577	0%	5,689	0%	5,803	0%	5,920	0%
Total General & Administrative Expense	887,473	868,093	956,412	27%	976,927	27%	991,919	27%	1,009,875	28%	1,028,126	28%
Net Operating Income (Deficit)	(1,033,365)	(869,339)	(1,059,284)	-30%	(1,156,620)	-32%	(1,250,006)	-34%	(1,361,259)	-38%	(1,468,840)	-41%
Non-Operating Income (Expense)												
71 · PROP TAXES	1,070,800	1,050,701	1,017,640	28%	1,032,800	28%	1,048,200	29%	1,063,900	29%	1,079,800	30%
72 · SPECIAL ASSESSMENTS	11,500	11,060	11,500	0%	11,500	0%	11,500	0%	11,500	0%	11,500	0%
73 · GRANTS AND AIDS	11,869	10,206	10,089	0%	10,240	0%	10,394	0%	10,550	0%	10,708	0%
77 · INTEREST INCOME	94,814	138,982	80,592	2%	80,592	2%	80,592	2%	80,592	2%	80,592	2%
79 · OTHER INCOME	16,797	11,471	11,856	0%	11,856	0%	11,856	0%	11,856	0%	11,856	0%
80 · OTHER EXPENSES *	(2,186)	(2,632)	(27,685)	-1%	(2,685)	0%	(27,685)	-1%	(2,685)	0%	(27,685)	-1%
Net Non-Operating Income	1,203,594	1,227,270	1,103,992	31%	1,144,303	32%	1,134,857	31%	1,175,713	32%	1,166,771	32%
Change In Net Position	\$ 170,229	\$ 357,931	\$ 44,708	1%	\$ (12,317)	0%	\$ (115,149)	-3%	\$ (185,546)	-5%	\$ (302,069)	-8%

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

CRESTLINE SANITATION DISTRICT

2020/2021 Budget Detail

		2020				2021			2022	2023	2024	2025	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		
Operating Income/Expense														
Income														
40 - REVENUE														
41000	Sewer Service Fees	\$ 3,023,616	\$ 3,182,109	\$ 158,493	5%	\$ 3,347,309	5%	11%	\$ 3,347,309	\$ 3,347,309	\$ 3,347,309	\$ 3,347,309	Same rate as Nov 2019	\$52.82 x 5,281 EDU x 12 months
42000	Sewer Penalties	138,000	72,400	(65,600)	-48%	72,400	0%	-48%	122,400	122,400	122,400	122,400	Same as FY2020 estimate	No penalty in Aug & Oct 2020 due to COVID-19
43000	Pumped Waste Permits	25,625	25,691	66	0%	25,625	0%	0%	25,625	25,625	25,625	25,625	Same as FY2020 Budget	
44000	Permit & Inspection Fees	3,500	1,387	(2,113)	-60%	1,400	1%	-60%	1,400	1,400	1,400	1,400	Same as FY2020 estimate	
45000	Sale of Effluent Water	-	-	-	N/A	-	N/A	N/A	-	-	-	-	Same as FY2020 Budget	
46000	Cleghorn State Reimbursement	120,000	119,492	(508)	0%	120,000	0%	0%	120,000	120,000	120,000	120,000	Same as FY2020 Budget	
47000	Pilot Rock Camp Fee	7,800	7,800	-	0%	7,800	0%	0%	7,800	7,800	7,800	7,800	Same as FY2020 estimate	\$650 x 12 months
48000	Other Service Fees	500	144	(356)	-71%	200	39%	-60%	200	200	200	200	Same as FY2020 estimate	
Total 40 - REVENUE		3,319,041	3,412,358	93,317	3%	3,574,734	5%	8%	3,624,734	3,624,734	3,624,734	3,624,734		
Cost of Services Provided														
51-MT - Salaries & Benefit - MAINT														
51010MT	Salaries - REG	353,743	346,173	(7,570)	-2%	369,786	7%	5%	386,882	398,824	408,880	419,243	Per Compensation Projection - CSD Board	
51020MT	Salaries - OT	2,500	243	(2,257)	-90%	500	106%	-80%	-	-	-	-	Per Management	
51030MT	Salaries - VAC	27,022	32,166	5,144	19%	28,140	-13%	4%	29,295	30,071	30,767	31,481	Per Compensation Projection - CSD Board	
51040MT	Salaries - SICK	19,386	18,870	(516)	-3%	20,265	7%	5%	21,232	21,884	22,435	23,003	Per Compensation Projection - CSD Board	
51050MT	Salaries - HOLIDAY	22,631	21,695	(936)	-4%	23,657	9%	5%	24,787	25,548	26,191	26,854	Per Compensation Projection - CSD Board	
51060MT	Salaries - ON CALL / STANDBY	24,128	26,200	2,072	9%	26,901	3%	11%	26,901	26,901	26,901	26,901	Per Compensation Projection - CSD Board	
51070MT	Salaries - CALL BACK	2,000	2,839	839	42%	2,000	-30%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100MT	Payroll Tax	8,938	7,622	(1,316)	-15%	9,375	23%	5%	9,782	10,065	10,303	10,550	Per Compensation Projection - CSD Board	
51150MT	Unemployment Expense	3,200	-	(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	19,576	19,145	(431)	-2%	22,198	16%	13%	23,162	23,831	24,396	24,979	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 74% to 80%
51300MT	Employee Group Insurance	119,139	112,081	(7,058)	-6%	121,977	9%	2%	122,642	122,689	121,879	121,918	Per Compensation Projection - CSD Board	
51400MT	Retirement	180,882	170,934	(9,948)	-5%	190,078	11%	5%	201,759	207,251	216,518	226,234	Per Compensation Projection - CSD Board	
51500MT	Seasonal MT Workers-MT	76,500	37,660	(38,840)	-51%	51,000	35%	-33%	52,020	53,061	54,123	55,206	Per Management	2 workers-9 months
51600MT	Nationwide ER Match (457)	3,679	3,459	(220)	-6%	3,679	6%	0%	3,679	3,679	3,679	3,679	Same as FY2020 Budget	
Total 51-MT - Salaries & Benefit - MAINT		863,324	799,087	(64,237)	-7%	872,756	9%	1%	907,341	929,003	951,273	975,249		
51-OP - SALARIES & BENEFIT - OP														
51010OP	Salaries - REG	541,580	568,260	26,680	5%	575,699	1%	6%	607,144	625,354	641,536	654,292	Per Compensation Projection - CSD Board	
51020OP	Salaries - OT	6,500	4,344	(2,156)	-33%	6,500	50%	0%	-	-	-	-	Same as FY2020 Budget	
51030OP	Salaries - VAC	44,446	48,381	3,935	9%	46,917	-3%	6%	49,396	50,832	52,199	53,243	Per Compensation Projection - CSD Board	
51040OP	Salaries - SICK	29,841	20,308	(9,533)	-32%	31,716	56%	6%	33,455	34,462	35,361	36,068	Per Compensation Projection - CSD Board	
51050OP	Salaries - HOLIDAY	34,836	28,793	(6,043)	-17%	37,025	29%	6%	39,055	40,230	41,280	42,106	Per Compensation Projection - CSD Board	
51060OP	Salaries - ON CALL / STANDBY	31,755	37,972	6,217	20%	35,360	-7%	11%	37,995	32,171	32,171	32,171	Per Compensation Projection - CSD Board	
51070OP	Salaries - Call Back	600	3,440	2,840	473%	600	-83%	0%	600	600	600	600	Per Compensation Projection - CSD Board	
51100OP	Payroll Tax	13,649	12,895	(754)	-6%	14,534	13%	6%	15,341	15,661	16,051	16,358	Per Compensation Projection - CSD Board	
51200OP	Worker's Comp	25,351	30,388	5,037	20%	26,919	-11%	6%	27,843	28,439	29,185	29,747	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 74% to 80%
51300OP	Employee Group Insurance	147,618	144,990	(2,628)	-2%	152,380	5%	3%	154,829	156,071	158,221	159,775	Per Compensation Projection - CSD Board	
51400OP	Retirement	278,409	285,208	6,799	2%	296,554	4%	7%	319,185	325,522	340,883	354,943	Per Compensation Projection - CSD Board	
51600OP	Nationwide ER Match	1,573	1,799	226	14%	1,573	-13%	0%	1,573	1,573	1,573	1,573	Same as FY2020 Budget	
Total 51-OP - SALARIES & BENEFIT - OP		1,156,158	1,186,778	30,620	3%	1,225,777	3%	6%	1,286,415	1,310,914	1,349,059	1,380,874		

CRESTLINE SANITATION DISTRICT

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	2020				2021			2022	2023	2024	2025	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		
53-MT · PROFESSIONAL SVC-MAINT													
53300MT Engineering	2,040	-	(2,040)	-100%	-	N/A	-100%	-	-	-	-	Per Management	
53900MT Other Professional Svc	2,004	2,817	813	41%	2,874	2%	43%	2,932	2,991	3,051	3,113	2% CPI increase from FY2020 Estimated YE	Drug Test, DMV Medical, Underground Svc Alert
Total 53-MT · PROFESSIONAL SVC-MAINT	4,044	2,817	(1,227)	-30%	2,874	2%	-29%	2,932	2,991	3,051	3,113		
53-OP · PROFESSIONAL SVC - OP													
53300OP Engineering	51,000	33,143	(17,857)	-35%	33,806	2%	-34%	34,483	35,173	35,877	36,595	2% CPI increase from FY2020 Estimated YE	
53400OP Laboratory Analysis	48,595	59,620	11,025	23%	60,813	2%	25%	62,030	63,271	64,537	65,828	2% CPI increase from FY2020 Estimated YE	
53700OP Permits & Fees	50,717	58,042	7,325	14%	59,203	2%	17%	60,388	61,596	62,828	64,085	2% CPI increase from FY2020 Estimated YE	Due to rising costs
53900OP Other Professional	3,122	4,840	1,718	55%	4,937	2%	58%	5,036	5,137	5,240	5,345	2% CPI increase from FY2020 Estimated YE	DMV Medical, CEQA review and support
Total 53-OP · PROFESSIONAL SVC - OP	153,434	155,645	2,211	1%	158,759	2%	3%	161,937	165,177	168,482	171,853		
54-MT · SERVICE AND SUPPLIES - MAINT													
54060MT Equipment Rental	5,000	-	(5,000)	-100%	5,000	N/A	0%	5,100	5,202	5,307	5,414	Same as FY2020 Budget	
54080MT Clothing & Laundry	9,720	8,599	(1,121)	-12%	9,720	13%	0%	9,915	10,114	10,317	10,524	Same as FY2020 Budget	\$135 x 52 wks + \$150 x 9 Boots + \$150 x 9 Winter Allowance
54170MT Repairs & Maint. - Auto	31,369	24,350	(7,019)	-22%	24,837	2%	-21%	25,334	25,841	26,358	26,886	2% CPI increase from FY2020 Estimated YE	
54182MT Maintenance of Equipment	15,606	14,411	(1,195)	-8%	14,700	2%	-6%	14,994	15,294	15,600	15,912	2% CPI increase from FY2020 Estimated YE	Due to CIP's reduce amount
54184MT Maintenance of Structures	7,271	6,455	(816)	-11%	7,417	15%	2%	7,566	7,718	7,873	8,031	2% CPI increase from FY2020 Budget	
54200MT Small Tools	1,041	1,474	433	42%	3,000	104%	188%	3,060	3,122	3,185	3,249	Per Management	Replacement of old tools - safety
54210MT Supplies - Shop	3,746	4,308	562	15%	3,821	-11%	2%	3,898	3,976	4,056	4,138	2% CPI increase from FY2020 Budget	
54220MT Supplies - Field	3,706	2,180	(1,526)	-41%	3,781	73%	2%	3,857	3,935	4,014	4,095	2% CPI increase from FY2020 Budget	
Total 54-MT · SERVICE AND SUPPLIES - MAINT	77,459	61,777	(15,682)	-20%	72,276	17%	-7%	73,724	75,202	76,710	78,249		
54-OP · SERVICE AND SUPPLIES - OP													
54021OP Auto Expense - Fuel	30,198	32,320	2,122	7%	32,967	2%	9%	33,627	34,300	34,986	35,686	2% CPI increase from FY2020 Estimated YE	
54022OP Auto Expense - Mileage	-	244	244	N/A	249			254	260	266	272	2% CPI increase from FY2020 Estimated YE	
54023OP Auto Expense - General	15,854	16,077	223	1%	16,399	2%	3%	16,727	17,062	17,404	17,753	2% CPI increase from FY2020 Estimated YE	
54030OP Communication	3,123	2,792	(331)	-11%	2,848	2%	-9%	2,905	2,964	3,024	3,085	2% CPI increase from FY2020 Estimated YE	Pager only
54040OP Due & Subscription	1,249	-	(1,249)	-100%	1,274	N/A	2%	1,300	1,326	1,353	1,381	2% CPI increase from FY2020 Budget	
54050OP Equipment Purchase	50,000	22,944	(27,056)	-54%	50,000	118%	0%	51,000	52,020	53,061	54,123	Same as FY2020 Budget	
54060OP Equipment Rental	15,000	8,892	(6,108)	-41%	15,000	69%	0%	15,300	15,606	15,919	16,238	Same as FY2020 Budget	Not anticipating in a need. Reduced.
54070OP Insurance	51,119	56,313	5,194	10%	78,276	39%	53%	79,842	81,439	83,068	84,730	39% increase from FY2020 Estimated YE	
54075OP Insurance - Vehicle	31,803	34,879	3,076	10%	48,482	39%	52%	49,452	50,442	51,451	52,481	39% increase from FY2020 Estimated YE	
54080OP Clothing & Laundry	11,297	10,381	(916)	-8%	11,523	11%	2%	11,754	11,990	12,230	12,475	2% CPI increase from FY2020 Budget	\$120 x 52 wks + \$150 x 8 boots + 2% CPI increase
54090OP Lodge / Meals	1,730	4,541	2,811	162%	1,765	-61%	2%	1,801	1,838	1,875	1,913	2% CPI increase from FY2020 Budget	
54100OP Misc Expense	108	-	(108)	-100%	111	N/A	3%	114	117	120	123	3% CPI increase from FY2020 Budget	
54182OP Maintenance of Equipment	68,216	72,135	3,919	6%	87,578	21%	28%	89,330	91,117	92,940	94,799	Per Management	2% CPI from FY2020 Estimated YE + OSGS Maintenance (Cells for HC & SC)
54184OP Maintenance of Structures	32,443	21,750	(10,693)	-33%	33,092	52%	2%	33,754	34,430	35,119	35,822	2% CPI increase from FY2020 Budget	
54185OP Membership	30,471	33,928	3,457	11%	34,607	2%	14%	35,300	36,006	36,727	37,462	2% CPI increase from FY2020 Estimated YE	Increasing cost/ New employees
54190OP Safety Equipment	6,120	7,884	1,764	29%	8,042	2%	31%	8,203	8,368	8,536	8,707	2% CPI increase from FY2020 Estimated YE	Comparing spent vs. budget
54200OP Small Tools	2,081	2,783	702	34%	2,839	2%	36%	2,896	2,954	3,014	3,075	2% CPI increase from FY2020 Estimated YE	
54220OP Supplies	4,614	5,616	1,002	22%	5,729	2%	24%	5,844	5,961	6,081	6,203	2% CPI increase from FY2020 Estimated YE	Comparing spent vs. budget
54310OP Special Dept - Chlorine / Salt	31,022	27,343	(3,679)	-12%	27,890	2%	-10%	28,448	29,017	29,598	30,190	2% CPI increase from FY2020 Estimated YE	
54320OP Special Dept - Sludge /Chemical	53,996	51,060	(2,936)	-5%	52,082	2%	-4%	53,124	54,187	55,271	56,377	2% CPI increase from FY2020 Estimated YE	Sludge \$60 x 595 tons+Hydrogen Peroxide \$7,000+Hydrofloc \$870*12months
54330OP Special Dept - Oxygen/Propane	4,024	11,940	7,916	197%	12,179	2%	203%	12,423	12,672	12,926	13,185	2% CPI increase from FY2020 Estimated YE	
54340OP Special Dept - Emergency	35,000	37,713	2,713	8%	35,000	-7%	0%	35,700	36,414	37,143	37,886	Same as FY2020 Budget	Comparing spent vs. budget
54400OP Training	25,000	13,164	(11,836)	-47%	20,000	52%	-20%	20,400	20,808	21,225	21,650	Per Management	Jordan & COVID-19
Total 54-OP · SERVICE AND SUPPLIES - OP	504,468	474,699	(29,769)	-6%	577,932	22%	15%	589,498	601,298	613,337	625,616		

CRESTLINE SANITATION DISTRICT

2020/2021 Budget Detail

	2020				2021			2022	2023	2024	2025	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		
56 · UTILITIES - OP													
56100OP Telephone	57,600	56,947	(653)	-1%	57,600	1%	0%	58,752	59,928	61,127	62,350	Same as FY2020 Budget	\$4800 x 12 months
56210OP Utilities - Electric	111,180	94,568	(16,612)	-15%	111,180	18%	0%	113,404	115,673	117,987	120,347	Same as FY2020 Budget	
56220OP Utilities - Gas	3,264	3,266	2	0%	3,330	2%	2%	3,397	3,465	3,535	3,606	2% CPI increase from FY2020 Budget	
56230OP Utilities - Water	9,605	8,637	(968)	-10%	9,798	13%	2%	9,994	10,194	10,398	10,606	2% CPI increase from FY2020 Budget	
56240OP Utilities - Trash	5,994	6,087	93	2%	6,114	0%	2%	6,237	6,362	6,490	6,620	2% CPI increase from FY2020 Budget	Cost increase
56300OP Refuse Disposal	2,356	1,046	(1,310)	-56%	2,356	125%	0%	2,404	2,453	2,503	2,554	Same as FY2020 Budget	Don't foresee needing increase
Total 56 · UTILITIES - OP	189,999	170,551	(19,448)	-10%	190,378	12%	0%	194,188	198,075	202,040	206,083		
59-MT · Depreciation - MAINT													
59100MT Depreciation Expense	240,496	280,452	39,956	17%	247,554	-12%	3%	252,506	257,557	262,709	267,964	Per RAMS	Next Year Depreciation Amount + \$20,000
Total 59-MT · Depreciation - MAINT	240,496	280,452	39,956	17%	247,554	-12%	3%	252,506	257,557	262,709	267,964		
59-OP · DEPR & AMORT - OP													
59100OP Depreciation - OP	275,551	281,798	6,247	2%	329,300	17%	20%	335,886	342,604	349,457	356,447	Per RAMS	Next Year Depreciation Amount + \$30,000
Total 59-OP · DEPR & AMORT - OP	275,551	281,798	6,247	2%	329,300	17%	20%	335,886	342,604	349,457	356,447		
Total Cost of Services Provided	3,464,933	3,413,604	(51,329)	-1%	3,677,606	8%	6%	3,804,427	3,882,821	3,976,118	4,065,448		
Net Operating Income Before G&A	(145,892)	(1,246)	144,646	-99%	(102,872)	-8156%	29%	(179,693)	(258,087)	(351,384)	(440,714)		
General & Administrative Expense													
61 · SALARIES AND BENEFIT - ADM													
61010 Salaries - REG ADM	288,769	326,916	38,147	13%	318,282	-3%	10%	324,952	330,058	335,225	340,457	Per Compensation Projection - CSD Board	
61020 Salaries - OT ADM	400	350	(50)	-13%	400	14%	0%	400	408	416	424	Same as FY2020 Budget	
61030 Salaries - VAC ADM	25,024	15,133	(9,891)	-40%	26,935	78%	8%	27,305	27,551	27,802	28,058	Per Compensation Projection - CSD Board	
61040 Salaries - SICK ADM	8,014	5,252	(2,762)	-34%	8,331	59%	4%	8,589	8,761	8,936	9,114	Per Compensation Projection - CSD Board	
61050 Salaries - HOLIDAY ADM	9,356	9,531	175	2%	9,725	2%	4%	10,027	10,227	10,432	10,640	Per Compensation Projection - CSD Board	
61100 Payroll Tax - ADM	9,935	8,580	(1,355)	-14%	10,898	27%	10%	11,126	11,298	11,472	11,648	Per Compensation Projection - CSD Board	
61200 Worker's Comp - ADM	1,191	1,172	(19)	-2%	1,412	20%	19%	1,442	1,464	1,487	1,509	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 74% to 80%
61300 Employee Group Insurance - ADM	71,122	75,379	4,257	6%	73,381	-3%	3%	74,031	74,055	74,173	74,199	Per Compensation Projection - CSD Board	Includes Admin Staff & 4 Retirees
61400 Retirement - ADM	115,897	119,842	3,945	3%	116,599	-3%	1%	121,292	122,868	127,085	131,461	Per Compensation Projection - CSD Board	
61600 Nationwide - ER Match	2,117	2,469	352	17%	2,717	10%	28%	2,717	2,717	2,717	2,717	Same as FY2020 Budget	
Total 61 · SALARIES AND BENEFIT - ADM	531,825	564,624	32,799	6%	568,680	1%	7%	581,880	589,406	599,745	610,227		
62 · BOARD EXPENSES													
62100 Board Director's Fee	18,000	4,700	(13,300)	-74%	18,000	283%	0%	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	800	641	(159)	-20%	800	25%	0%	816	833	850	867	Same as FY2020 Budget	
62400 Board Exp - Education & Training	200	-	(200)	-100%	200	N/A	0%	204	209	214	219	Same as FY2020 Budget	
Total 62 · BOARD EXPENSES	19,000	5,341	(13,659)	-72%	19,000	256%	0%	19,020	19,042	19,064	19,086		

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		2020				2021			2022	2023	2024	2025	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		
63 · PROFESSIONAL SVC - ADM														
63100	Accounting & Auditing	56,186	50,165	(6,021)	-11%	57,310	14%	2%	58,457	59,627	60,820	62,037	2% CPI increase from FY2020 Budget	
63200	County Services	1,247	389	(858)	-69%	1,272	227%	2%	1,298	1,324	1,351	1,379	2% CPI increase from FY2020 Budget	PIMS & CO Asses. Maps
63300	Legal	90,000	48,438	(41,562)	-46%	90,000	86%	0%	91,800	93,636	95,509	97,420	Same as FY2020 Budget	
63500	Software Support - ADM	15,000	12,306	(2,694)	-18%	15,000	22%	0%	15,300	15,606	15,919	16,238	Same as FY2020 Budget	
63900	Other Professional - ADM	32,351	62,194	29,843	92%	63,438	2%	96%	64,707	66,002	67,323	68,670	2% CPI increase from FY2020 Estimated YE	Do not expect - all in CIP's - reduced
Total 63 · PROFESSIONAL SVC - ADM		194,784	177,467	(17,317)	-9%	227,020	28%	17%	231,562	236,195	240,922	245,744		
64 · SERVICES AND SUPPLIES - ADM														
64030	Bank Charges	12,186	11,760	(426)	-3%	11,996	2%	-2%	12,236	12,481	12,731	12,986	2% CPI increase from FY2020 Estimated YE	
64040	Computer Expense	10,000	3,249	(6,751)	-68%	13,000	300%	30%	13,260	13,526	13,797	14,073	Per Management	
64045	Due & Subscription	2,558	2,232	(326)	-13%	2,610	17%	2%	2,663	2,717	2,772	2,828	2% CPI increase from FY2020 Budget	
64080	Janitorial Service	9,117	8,479	(638)	-7%	9,300	10%	2%	9,486	9,676	9,870	10,068	2% CPI increase from FY2020 Budget	\$620 month + carpet & floor cleaning
64090	Lease Equipment - ADM	20,808	13,881	(6,927)	-33%	14,159	2%	-32%	14,443	14,732	15,027	15,328	2% CPI increase from FY2020 Estimated YE	Copy Machine/Folder & Inserter/Postage Machine
64095	Legal Notice	2,649	2,871	222	8%	2,702	8%	2%	2,757	2,813	2,870	2,928	2% CPI increase from FY2020 Budget	
64120	Office Expense	3,564	4,519	955	27%	4,610	2%	29%	4,703	4,798	4,894	4,992	2% CPI increase from FY2020 Estimated YE	
64130	Office Supplies	6,243	7,201	958	15%	7,346	2%	18%	7,493	7,643	7,796	7,952	2% CPI increase from FY2020 Estimated YE	
64140	Pest Control	3,535	4,107	572	16%	4,190	2%	19%	4,274	4,360	4,448	4,537	2% CPI increase from FY2020 Estimated YE	
64150	Postage & Delivery	21,849	19,952	(1,897)	-9%	22,286	12%	2%	22,732	23,187	23,651	24,125	2% CPI increase from FY2020 Budget	
64160	Printing & Publications	15,378	10,960	(4,418)	-29%	15,686	43%	2%	16,000	16,320	16,647	16,980	2% CPI increase from FY2020 Budget	
64170	Public Relation	1,000	695	(305)	-31%	1,000	44%	0%	1,020	1,041	1,062	1,084	Same as FY2020 Budget	
64180	Maintenance of Equipment	521	280	(241)	-46%	532	90%	2%	543	554	566	578	2% CPI increase from FY2020 Budget	
64190	Maintenance of Structure	15,000	15,171	171	1%	15,000	-1%	0%	15,300	15,606	15,919	16,238	Same as FY2020 Budget	
64230	Training	5,000	2,371	(2,629)	-53%	5,000	111%	0%	5,100	5,202	5,307	5,414	Same as FY2020 Budget	4 Admin staffs
64240	Travel	300	259	(41)	-14%	300	16%	0%	306	313	320	327	Same as FY2020 Budget	
64245	Lodge - Meals	1,200	1,448	248	21%	1,200	-17%	0%	1,224	1,249	1,274	1,300	Same as FY2020 Budget	
66000	Payroll Expenses	967	868	(99)	-10%	987	14%	2%	1,007	1,028	1,049	1,070	2% CPI increase from FY2020 Budget	
68100	Bad Debt Expense	3,700	4,255	555	15%	4,341	2%	17%	4,341	4,341	4,341	4,341	2% CPI increase from FY2020 Budget	
Total 64 · SERVICES AND SUPPLIES - ADM		135,575	114,558	(21,017)	-16%	136,245	19%	0%	138,888	141,587	144,341	147,149		
69 · DEPR & AMORT - ADM														
69100	Depreciation - ADM	6,289	6,103	(186)	-3%	5,467	-10%	-13%	5,577	5,689	5,803	5,920	Per RAMS	Next Year Depreciation Amount + \$500
Total 69 · DEPR & AMORT - ADM		6,289	6,103	(186)	-3%	5,467	-10%	-13%	5,577	5,689	5,803	5,920		
Total General & Administrative Expense		887,473	868,093	(19,380)	-2%	956,412	10%	8%	976,927	991,919	1,009,875	1,028,126		
Net Operating Income (Deficit)		(1,033,365)	(869,339)	164,026	-16%	(1,059,284)	-22%	-3%	(1,156,620)	(1,250,006)	(1,361,259)	(1,468,840)		

CRESTLINE SANITATION DISTRICT

2020/2021 Budget Detail

	2020				2021			2022	2023	2024	2025	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		
Non-Operating Income (Expense)													
Other Income													
71 - PROP TAXES													
71100	Prop Taxes- CURR SEC & UNSEC1%	1,063,200	1,040,434	(22,766)	-2%	1,010,040	-3%	-5%	1,025,200	1,040,600	1,056,300	1,072,200	5% decrease from FY2020 Budget
71300	Prop Taxes-PRI SEC & UNSEC	6,600	9,327	2,727	41%	6,600	-29%	0%	6,600	6,600	6,600	6,600	Same as FY2020 Budget
71500	Int & Pen Delinquent Taxes	1,000	940	(60)	-6%	1,000	6%	0%	1,000	1,000	1,000	1,000	Same as FY2020 Budget
Total 71 - PROP TAXES		1,070,800	1,050,701	(20,099)	-2%	1,017,640	-3%	-5%	1,032,800	1,048,200	1,063,900	1,079,800	
72 - SPECIAL ASSESSMENTS													
72100	Special Assessment - CURRENT	11,500	11,060	(440)	-4%	11,500	4%	0%	11,500	11,500	11,500	11,500	Same as FY2020 Budget
Total 72 - SPECIAL ASSESSMENTS		11,500	11,060	(440)	-4%	11,500	4%	0%	11,500	11,500	11,500	11,500	
73 - GRANTS AND AIDS													
73100	General Tax Levy- HOMEOWNER EXM	11,869	10,206	(1,663)	-14%	10,089	-1.1%	-15.0%	10,240	10,394	10,550	10,708	15% decrease from FY2020 Budget
Total 73 - GRANTS AND AIDS		11,869	10,206	(1,663)	-14%	10,089	-1%	-15%	10,240	10,394	10,550	10,708	
76 - CONNECTION FEE													
76000	Connection Fees	-	7,482	7,482	N/A	-	-100%	N/A	-	-	-	-	
Total 76 - CONNECTION FEE		-	7,482	7,482	N/A	-	-100%	N/A	-	-	-	-	
79 - OTHER INCOMES													
77000	Interest Income	94,814	138,982	44,168	47%	80,592	-42%	-15%	80,592	80,592	80,592	80,592	15% decrease from FY2020 Budget
77500	Realized Gain / Loss	-	-	-	N/A	-	N/A	N/A	-	-	-	-	
77800	Net Incr/Decr in Fair Value	-	(81)	(81)	N/A	-	100%	N/A	-	-	-	-	
78000	Gain / Loss on Sales of Fixed A	-	-	-	N/A	-	N/A	N/A	-	-	-	-	
72300	Special Assessment-DELQ&PENALTY	737	519	(218)	-30%	530	2%	-28%	530	530	530	530	2% CPI increase from FY2020 Estimated YE
72500	Special Assessment SU01-DLQ&PEN	15,060	10,123	(4,937)	-33%	10,326	2%	-31%	10,326	10,326	10,326	10,326	2% CPI increase from FY2020 Estimated YE
79500	Other Income	1,000	910	(90)	-9%	1,000	10%	0%	1,000	1,000	1,000	1,000	Same as FY2020 Budget
Total 79 - OTHER INCOMES		111,611	150,453	38,842	35%	92,448	-39%	-17%	92,448	92,448	92,448	92,448	
Total Other Income		1,205,780	1,229,902	24,122	2%	1,131,677	-8%	-6%	1,146,988	1,162,542	1,178,398	1,194,456	
Other Expense													
80 - OTHER EXPENSES													
83000	Election Cost	-	-	-	N/A	25,000	N/A	N/A	-	25,000	-	25,000	Per Management
84000	Tax Deduction	2,186	2,632	446	20%	2,685	2%	23%	2,685	2,685	2,685	2,685	2% CPI increase from FY2020 Estimated YE
Total 80 - OTHER EXPENSES		2,186	2,632	446	20%	27,685	952%	1166%	2,685	27,685	2,685	27,685	
Total Other Expense		2,186	2,632	446	20%	27,685	952%	1166%	2,685	27,685	2,685	27,685	
Net Non-Operating Income		1,203,594	1,227,270	23,676	2%	1,103,992	-10%	-8%	1,144,303	1,134,857	1,175,713	1,166,771	
Change In Net Position		\$ 170,229	\$ 357,931	\$ 187,702	110%	\$ 44,708	-88%	-74%	\$ (12,317)	\$ (115,149)	\$ (185,546)	\$ (302,069)	

RESERVE POLICY

CRESTLINE SANITATION DISTRICT
Calculation of Reserves in Accordance with the Reserve Policy
2020/2021

BOARD DESIGNATED RESERVES

1. UNRESTRICTED RESERVES

a) **RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2020/21 Operating Budget Total	\$	4,634,018
Less:		
Depreciation		<u>582,321</u>
		4,051,697
Six Months	x	<u>6/12</u>

Contingency and Operating Reserve 2,025,849

TOTAL RESERVE FOR OPERATIONS \$ 2,025,849

b) **RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation 6/30/20	\$	22,559,647
Reserve %	x	<u>25%</u> <u>5,639,912</u>

TOTAL RESERVE FOR REPLACEMENT 5,639,912

c) **RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$	31,657,391
Less: Accumulated Depreciation		<u>22,559,647</u>
		9,097,744
Reserve %	x	<u>25%</u> <u>2,274,436</u>

TOTAL RESERVE FOR CATASTROPHE RESPONSE 2,274,436

2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital Budget Current Year		1,029,500
Less amount funded with debt financing		<u>-</u>

TOTAL RESERVE FOR CAPITAL PROJECTS 1,029,500

TOTAL RESERVES TARGET PER RESERVE POLICY \$ 10,969,697

CALCULATION OF AVAILABLE RESERVES:

Total net position as of 6/30/19		\$ 17,543,695
Estimated change in net position for FY2020		357,931
Investments in Utility Plant		
Total capital assets as of 3/31/20 (Including CIP)	\$	9,523,453
Estimated additional CIP for Apr-Jun '20		220,000
Inventory		<u>14,449</u> <u>(9,757,902)</u>
Estimated unrestricted net position available as of 6/30/20		<u>\$ 8,143,724</u>
Estimated unrestricted net position available as of 6/30/20		\$ 8,143,724
Less: Total Reserves Target Per Policy		<u>10,969,697</u>
Estimated unrestricted net position over/(under) target reserves		<u>\$ (2,825,973)</u>
 Funded percentage of total reserves (estimated as of 6/30/20)		 74%