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5/13/2021



Fiscal Year 2021-2022 Annual Budget

July 1, 2021 to June 30, 2022

2nd Draft May 13, 2021
(Operating Budget and Cash Funded Capital Projects)

Crestline Sanitation District

Fiscal Year 2021-2022 Annual Budget

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EXECUTIVE SUMMARY

Crestline Sanitation District

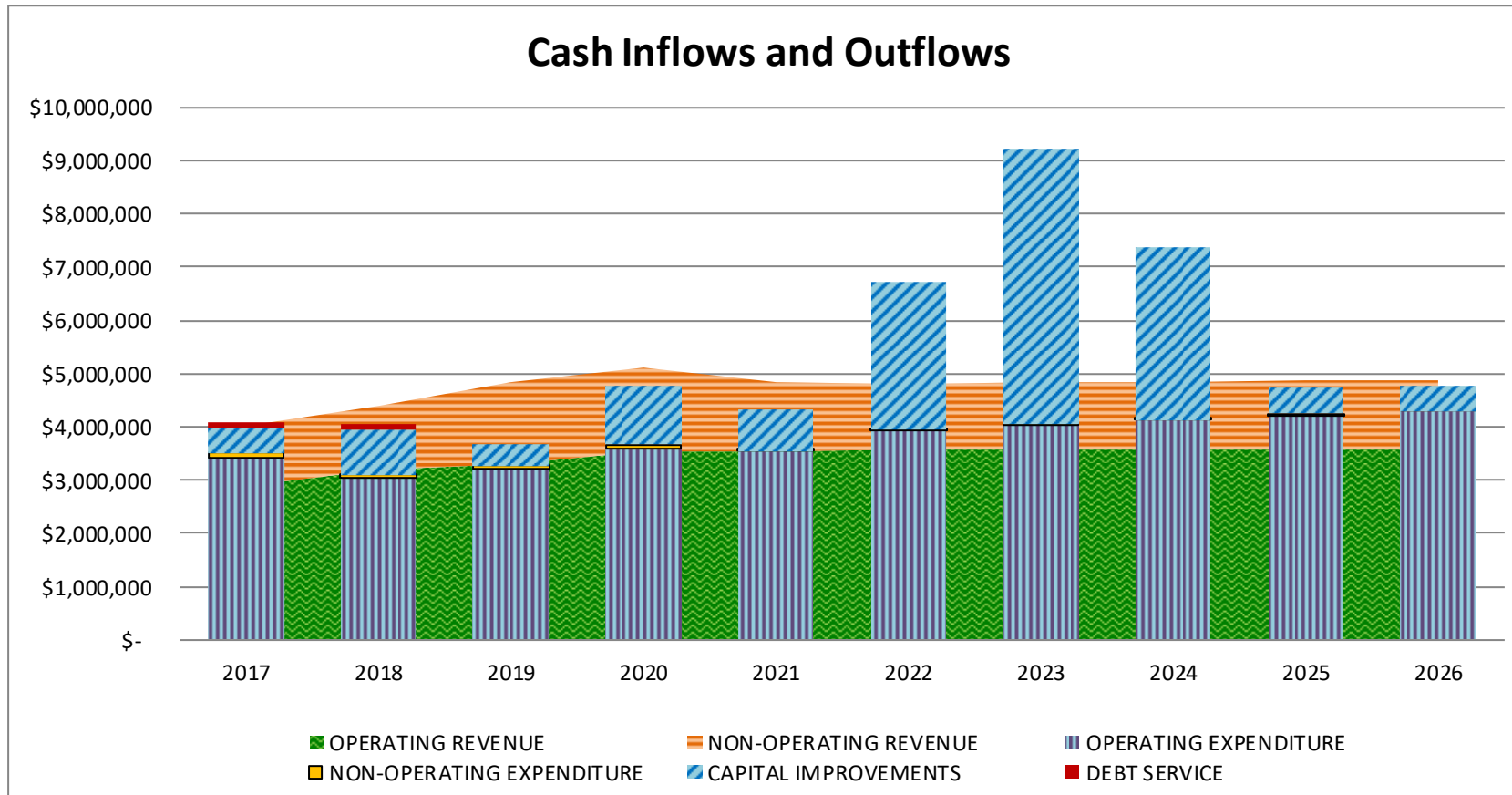
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Fiscal Year 2021-2022 Annual Budget

We are pleased to present to the Board of Directors, the Crestline Sanitation District's Annual Budget for Fiscal Year 2021-2022.

This Budget has been prepared with the following general projections:

- 2.0% increase in salaries and benefits.
- 2.0% increase in expenses other than salaries and benefits, except where noted otherwise.



Crestline Sanitation District

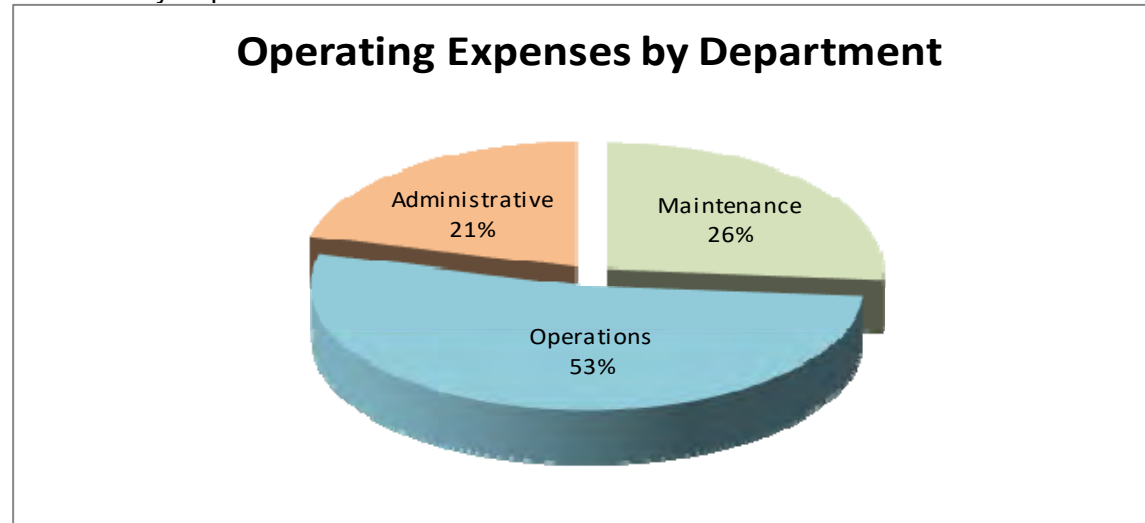
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Operating Budget

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.

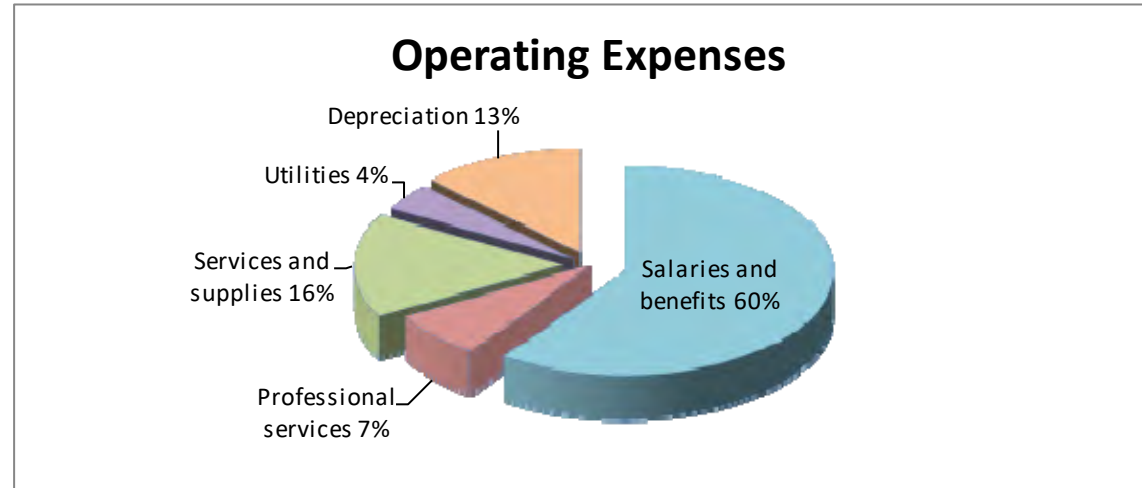
Department	2021/2022 Budget	% of Total Operating Exp
Maintenance	\$ 1,188,542	26%
Operations	2,382,793	53%
Administrative	948,901	21%
Total operating expenses	<u>\$ 4,520,236</u>	<u>100%</u>

Crestline Sanitation District

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Operating Expenses by Type

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

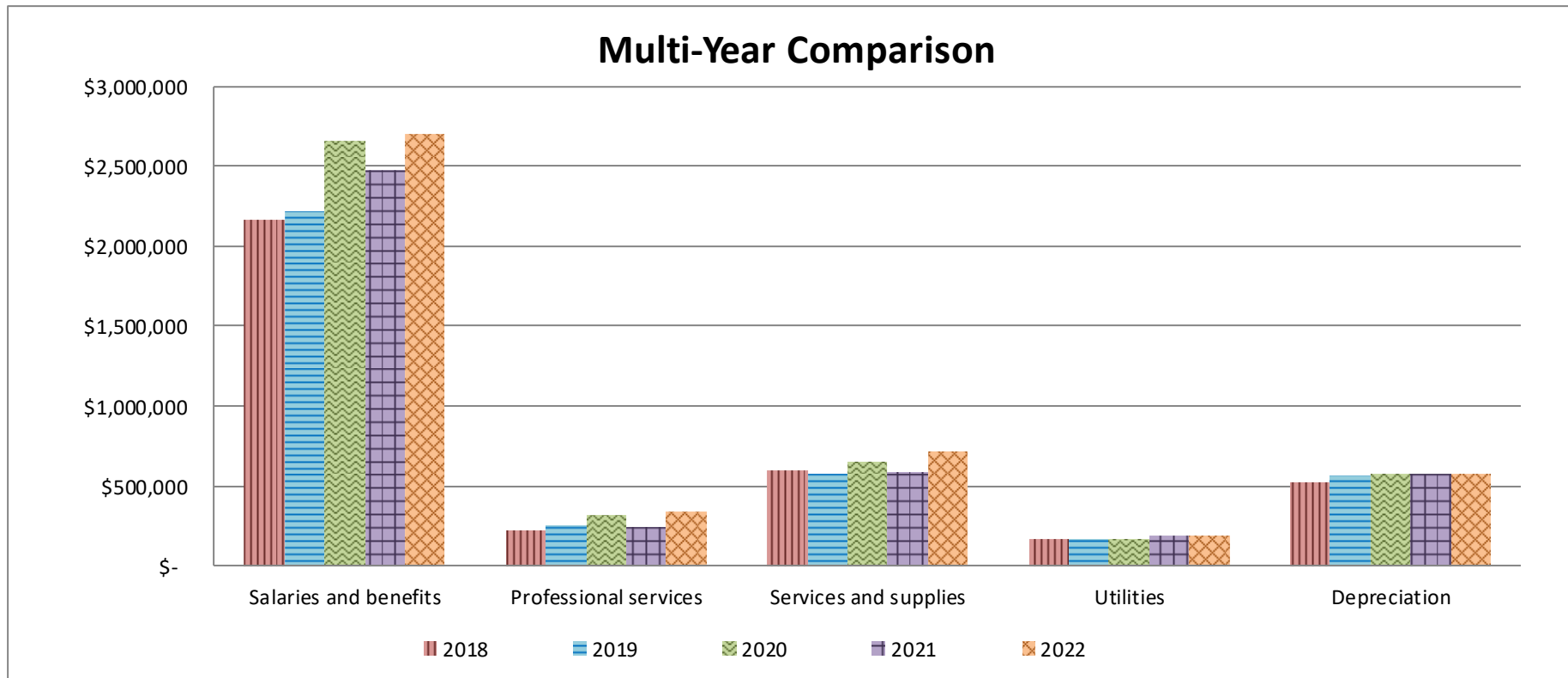


The following table details the breakdown of these expenses to each major expense category.

Operating Expenses	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Budget	% of Total 2022 Budget	% Change from 2021 to 2022
Salaries and benefits	\$ 2,160,732	\$ 2,219,668	\$ 2,656,039	\$ 2,476,789	\$ 2,700,261	60%	9%
Professional services	223,374	256,820	318,199	248,721	336,311	7%	35%
Services and supplies	601,624	575,256	647,830	590,228	715,733	16%	21%
Utilities	168,892	172,263	165,995	189,494	193,537	4%	2%
Depreciation	527,405	562,112	575,853	582,321	574,394	13%	-1%
Total operating expenses	\$ 3,682,027	\$ 3,786,119	\$ 4,363,916	\$ 4,087,553	\$ 4,520,236	100%	11%

Crestline Sanitation District

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The chart above illustrates the 5-year trend for each of the major expense categories. Salaries and benefits are projected to increase by 9% over the prior year, of which 2% is from a cost-of-living-adjustment (COLA) salaries increase, and 7% is from employee step increases and related employee benefits such as the increase of worker’s compensation and the anticipated filling of vacant positions. FY2021 actual salaries and benefits is less than previously budgeted due to vacant positions that were not filled. Compared to FY2020 the actual salaries and benefits expense budget increased by 2%. Professional services for FY2021 were lower than the budget due to the pandemic and delays with the master plan projects, which is why professional services are projected to increase by 35% over the estimated FY2021 amount, even though the FY2022 budget amount decreased 13% from the FY2021 budget. Service and supplies are projected to increase by 21% due to equipment purchases and other expenses, however the budget decreased by 11% from the FY2021 budget. Utilities is projected to increase by 2% due to the CPI increase.

Personnel

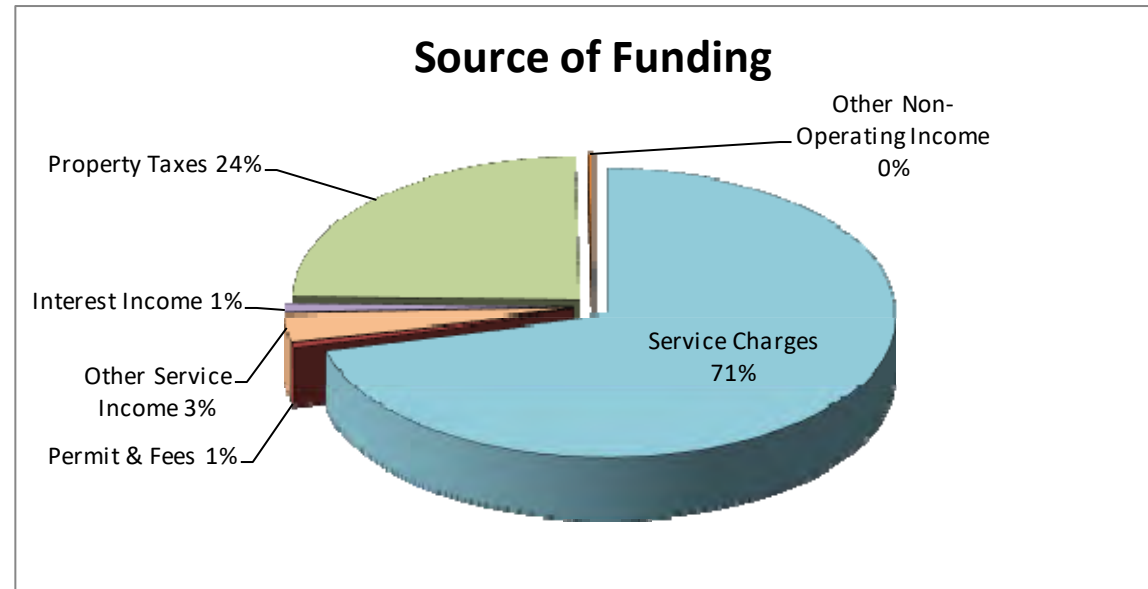
The District’s work force consists of 20 full-time positions including vacant position(s).

Crestline Sanitation District

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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	2021/2022 Budget	% of Total Funding
Service charges	\$ 3,419,075	71%
Permit & fees	27,825	1%
Other service income	127,900	3%
Interest income	48,355	1%
Property taxes	1,171,589	24%
Other non-operating income	11,856	0%
Total funding	\$ 4,806,600	100%

Crestline Sanitation District

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Service Charge Rates

The service charge rate will remain unchanged from the November 2019 rate. The 2021-22 budget reflects projected losses from operations of \$945,436, net non-operating revenues from taxes and investment earnings of \$1,229,115, for an overall net increase in net position of \$283,679.

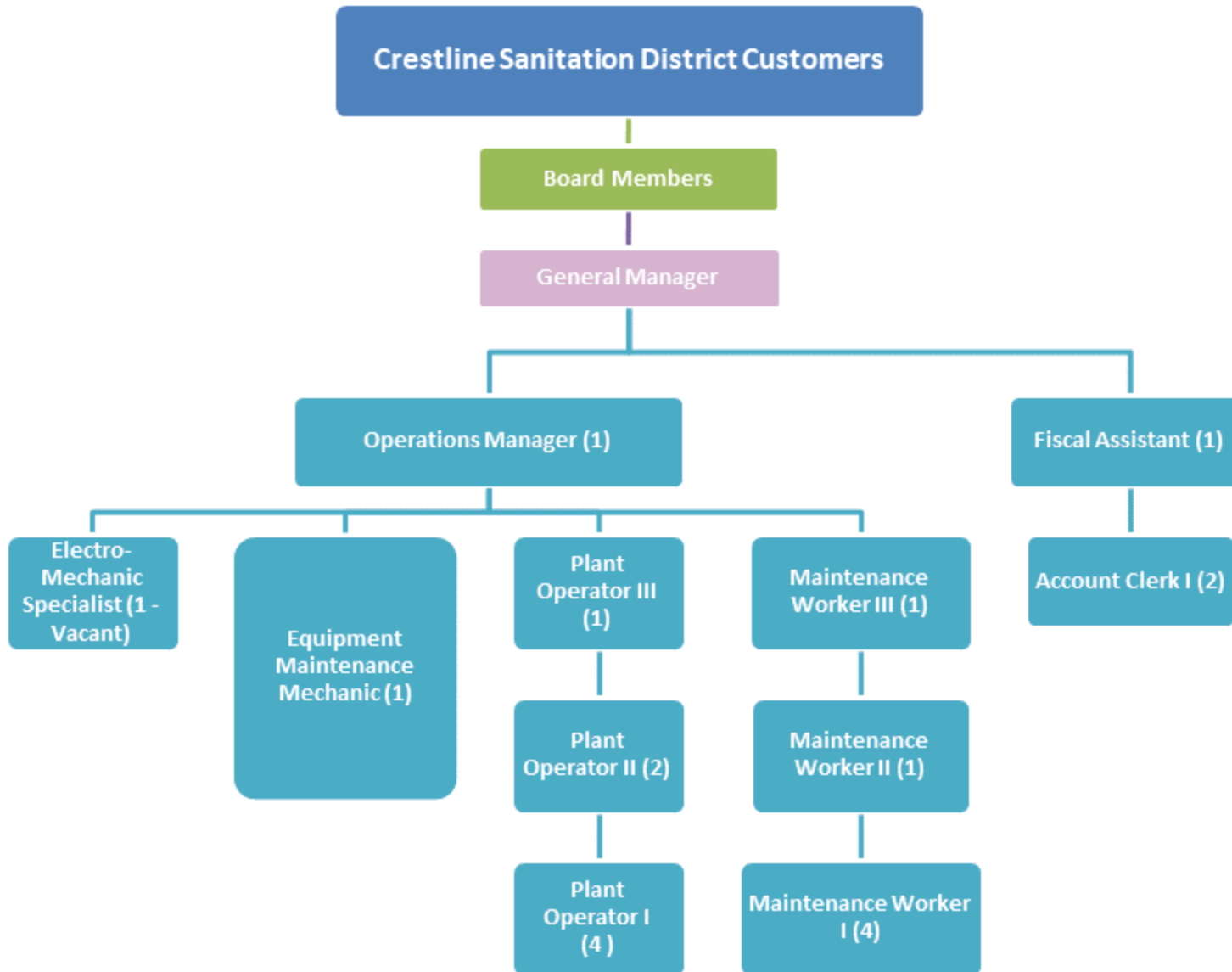
Summary

The Fiscal Year 2021-22 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
2021/2022 Budget Summary

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	Audited 06/30/17	Audited 06/30/18	Audited 06/30/19	Audited 06/30/20	Estimated 06/30/21	Budget 06/30/22	Projection 06/30/23	Projection 06/30/24	Projection 06/30/25	Projection 06/30/26
OPERATING REVENUES										
Charges for services	\$ 2,765,088	\$ 2,961,067	3,137,336	3,327,198	3,344,636	\$ 3,419,075	\$ 3,419,075	\$ 3,419,075	\$ 3,419,075	\$ 3,419,075
Permit and inspection fees	30,040	30,867	36,113	33,683	41,230	27,825	27,825	27,825	27,825	27,825
Connection fees	3,741	0	0	9,482	25,786	-	-	-	-	-
Other services	101,226	208,301	134,570	171,773	142,128	127,900	127,900	127,900	127,900	127,900
Total operating revenues	2,900,095	3,200,235	3,308,019	3,542,136	3,553,780	3,574,800	3,574,800	3,574,800	3,574,800	3,574,800
OPERATING EXPENSES										
Salaries and benefits	2,220,018	2,160,732	2,219,668	2,656,039	2,476,789	2,700,261	2,767,345	2,830,056	2,893,860	2,955,581
Professional services	364,657	223,374	256,820	318,199	248,721	336,311	342,640	349,096	355,682	362,400
Services and supplies	492,722	601,624	575,256	647,830	590,228	715,733	729,622	743,789	758,245	772,983
Utilities	158,065	168,892	172,263	165,995	189,494	193,537	197,410	201,363	205,394	209,506
Depreciation	575,907	527,405	562,112	575,853	582,321	574,394	585,884	597,604	609,557	621,749
Total operating expenses	3,811,369	3,682,027	3,786,119	4,363,916	4,087,553	4,520,236	4,622,901	4,721,908	4,822,738	4,922,219
Net Operating Income (Deficit)	(911,274)	(481,792)	(478,100)	(821,780)	(533,773)	(945,436)	(1,048,101)	(1,147,108)	(1,247,938)	(1,347,419)
NONOPERATING INCOME (EXPENSES)										
Property taxes	1,077,814	1,115,604	1,187,794	1,247,395	1,184,073	1,150,000	1,167,200	1,184,600	1,202,300	1,220,300
Special assessments	26,970	30,224	23,151	23,088	27,538	11,500	11,500	11,500	11,500	11,500
Federal / State aid - Homeowner's exemption	11,299	10,662	10,291	10,206	10,090	10,089	10,240	10,394	10,550	10,708
Interest and investment revenue *	(15,574)	24,971	295,670	274,578	38,656	48,355	48,355	48,355	48,355	48,355
Gain on sale of capital assets	6,372	12,750	1,600	-	7,500	-	-	-	-	-
Other nonoperating revenue	471	414	29	910	8,098	11,856	11,856	11,856	11,856	11,856
Interest expense	(73,528)	(66,760)	(69,314)	(77,170)	-	-	-	-	-	-
Other nonoperating expense	(2,699)	(2,854)	(3,095)	(3,144)	(3,053)	(2,685)	(2,685)	(2,685)	(2,685)	(2,685)
Total nonoperating revenues (expenses)	1,031,125	1,125,011	1,446,126	1,475,863	1,272,902	1,229,115	1,221,466	1,264,020	1,256,876	1,300,034
Change in net position	\$ 119,851	\$ 643,219	\$ 968,026	\$ 654,083	\$ 739,129	\$ 283,679	\$ 173,366	\$ 116,912	\$ 8,938	\$ (47,385)
Net position - beginning of year	15,943,637	16,063,488	16,575,669	17,543,695	18,197,778	18,936,907	19,220,586	19,393,952	19,510,863	19,519,801
Prior period adjustment		(131,038)								
Net position - beginning of year, as restated	15,943,637	15,932,450	16,575,669	17,543,695	18,197,778	18,936,907	19,220,586	19,393,952	19,510,863	19,519,801
Net position - end of year	\$ 16,063,488	\$ 16,575,669	\$ 17,543,695	\$ 18,197,778	\$ 18,936,907	\$ 19,220,586	\$ 19,393,952	\$ 19,510,863	\$ 19,519,801	\$ 19,472,416
Net investment in capital assets	\$ 9,014,711	\$ 9,387,052	\$ 9,222,992	\$ 9,757,194	\$ 9,265,069	\$ 12,043,469	\$ 17,181,969	\$ 20,431,069	\$ 20,916,069	\$ 21,381,069
Unrestricted	\$ 7,048,777	\$ 7,188,617	\$ 8,320,703	\$ 8,440,584	\$ 9,671,838	\$ 7,177,117	\$ 2,211,983	\$ (920,206)	\$ (1,396,268)	\$ (1,908,653)

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

**CRESTLINE SANITATION DISTRICT
2021/2022 Budget Summary**

**DRAFT
5/13/2021**

	Audited 06/30/17	Audited 06/30/18	Audited 06/30/19	Audited 06/30/20	Estimated 06/30/21	Budget 06/30/22	Projection 06/30/23	Projection 06/30/24	Projection 06/30/25	Projection 06/30/26
Beginning Cash	\$ 8,018,021	\$ 7,924,885	\$ 8,281,925	\$ 9,428,356	\$ 9,765,353	\$ 10,276,559	\$ 8,356,232	\$ 3,976,982	\$ 1,442,397	\$ 1,575,892
OPERATING REVENUE	2,900,095	3,200,235	3,308,019	3,542,136	3,553,780	3,574,800	3,574,800	3,574,800	3,574,800	3,574,800
NON-OPERATING REVENUE	1,107,352	1,194,625	1,518,535	1,556,177	1,275,955	1,231,800	1,249,151	1,266,705	1,284,561	1,302,719
LOAN PROCEEDS	-	-	-	-	-	-	-	-	-	-
TOTAL CASH INFLOWS	4,007,447	4,394,860	4,826,554	5,098,313	4,829,735	4,806,600	4,823,951	4,841,505	4,859,361	4,877,519
OPERATING EXPENDITURES	3,235,462	3,154,622	3,224,007	3,788,063	3,505,232	3,945,842	4,037,017	4,124,304	4,213,181	4,300,470
NON-OPERATING EXPENDITURES	76,227	69,614	72,409	80,314	3,053	2,685	27,685	2,685	27,685	2,685
CAPITAL PROJECTS / PURCHASES	491,993	828,572	402,794	1,103,326	769,004	2,778,400	5,138,500	3,249,100	485,000	465,000
DEBT SERVICE	104,357	106,151	-	-	-	-	-	-	-	-
TOTAL CASH OUTFLOWS	3,908,039	4,158,959	3,699,210	4,971,703	4,277,289	6,726,927	9,203,202	7,376,089	4,725,866	4,768,155
ACCRUAL TO CASH ADJUSTMENTS	(192,544)	121,139	19,087	210,387	(41,240)	-	-	-	-	-
NET CHANGE IN CASH	(93,136)	357,040	1,146,431	336,997	511,206	(1,920,327)	(4,379,250)	(2,534,584)	133,495	109,364
Ending Cash	\$ 7,924,885	\$ 8,281,925	\$ 9,428,356	\$ 9,765,353	\$ 10,276,559	\$ 8,356,232	\$ 3,976,982	\$ 1,442,397	\$ 1,575,892	\$ 1,685,256

**CRESTLINE SANITATION DISTRICT
2021/2022 Capital Budget**

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5/13/2021**

CAPITAL PROJECTS	Budget 2021/22	Projection 2022/23	Projection 2023/24	Projection 2024/25	Projection 2025/26	Total Projected Capital Cost FY 2022-2026
Cash Funded Projects						
N.O.V. (incl. Pipeline and Manhole Rehabilitation, Flow Monitors, and Weather Stations)	\$ 460,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 260,000	\$ 1,500,000
SCADA Upgrades	60,000	60,000	60,000	60,000	60,000	300,000
Vehicle Purchase - F450 w/Crane	90,000	75,000	75,000	75,000	75,000	390,000
Farm Mgmt Plan (Nitrate Removal)	20,000	20,000	20,000	20,000	20,000	100,000
Woodchipper	25,000	-	-	-	-	25,000
Asphalt Repair, Seal Coat, Strip (LD, SC, CH)	38,000	-	-	20,000	-	58,000
* SC Recirculation Pump w/VFD (Master Plan)	55,000	-	-	-	-	55,000
* CH Effluent Pump Replacement (Master Plan)	38,000	-	-	-	-	38,000
Miscellaneous Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
** SC Water System Upgrade (Well Rehab)(Master Plan)	25,000	-	-	-	-	25,000
** SC R.O. System(Master Plan)	28,000	-	-	-	-	28,000
Total Cash Funded Projects	889,000	465,000	465,000	485,000	465,000	2,769,000
Master Plan Projects (Cash & Debt Funded)						
Engineering (Project Mgmt & Inspection)	100,000	200,000	100,000	-	-	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	1,889,400	4,673,500	2,784,100	-	-	9,347,000
Master Plan Projects (Future Projects)						
HC Headworks Upgrade	-	-	-	-	-	-
SC Headworks Upgrade	In Progress	-	-	-	-	-
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	\$ 2,778,400	\$ 5,138,500	\$ 3,249,100	\$ 485,000	\$ 465,000	\$ 12,116,000

BUDGET DETAIL & PROJECTIONS

CRESTLINE SANITATION DISTRICT

2021/2022 Budget Detail Roll Up and Projection

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5/13/2021

	2020/2021 Budget	2020/2021 Estimate	2021/2022 Budget	% of Operating Revenue	2022/2023 Projection	% of Operating Revenue	2023/2024 Projection	% of Operating Revenue	2024/2025 Projection	% of Operating Revenue	2025/2026 Projection	% of Operating Revenue
Operating Income/Expense												
Income												
40 · REVENUE												
41 · Sewer Service Fees	\$ 3,347,309	\$ 3,344,636	\$ 3,346,675	94%	\$ 3,346,675	94%	\$ 3,346,675	94%	\$ 3,346,675	94%	\$ 3,346,675	94%
42 · Sewer Penalties	72,400	-	72,400	2%	72,400	2%	72,400	2%	72,400	2%	72,400	2%
43 · Pumped Waste Permits	25,625	39,024	25,625	1%	25,625	1%	25,625	1%	25,625	1%	25,625	1%
44 · Permit & Inspection Fees	1,400	2,206	2,200	0%	2,200	0%	2,200	0%	2,200	0%	2,200	0%
46 · Cleghorn State Reimbursements	120,000	134,247	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	200	81	100	0%	100	0%	100	0%	100	0%	100	0%
Total Operating Income	3,574,734	3,527,994	3,574,800	100%	3,574,800	100%	3,574,800	100%	3,574,800	100%	3,574,800	100%
Operating Expense												
MT - Maintenance												
51 · SALARIES & BENEFIT	872,756	752,768	867,305	24%	894,116	25%	918,932	26%	943,546	26%	964,949	27%
53 · PROFESSIONAL SVC	2,874	4,286	4,372	0%	4,460	0%	4,550	0%	4,641	0%	4,734	0%
54 · SERVICE AND SUPPLIES	72,276	54,400	61,655	2%	62,891	2%	64,153	2%	65,442	2%	66,754	2%
59 · DEPRECIATIONS & AMORTIZATION	247,554	247,554	255,210	7%	260,315	7%	265,522	7%	270,833	8%	276,250	8%
Subtotal - MT	1,195,460	1,059,008	1,188,542	33%	1,221,782	34%	1,253,157	35%	1,284,462	36%	1,312,687	37%
OP - Operations												
51 · SALARIES & BENEFIT	1,225,777	1,142,876	1,247,704	35%	1,278,244	36%	1,308,499	37%	1,339,681	37%	1,372,128	38%
53 · PROFESSIONAL SVC	158,759	118,265	137,789	4%	140,146	4%	142,550	4%	145,002	4%	147,504	4%
54 · SERVICE AND SUPPLIES	577,932	417,309	491,402	14%	501,243	14%	511,277	14%	521,516	15%	531,956	15%
56 · UTILITIES	190,378	189,495	193,537	5%	197,410	6%	201,363	6%	205,394	6%	209,506	6%
59 · DEPRECIATIONS & AMORTIZATION	329,300	329,300	312,361	9%	318,609	9%	324,982	9%	331,482	9%	338,112	9%
Subtotal - OP	2,482,146	2,197,245	2,382,793	67%	2,435,652	68%	2,488,671	70%	2,543,075	71%	2,599,206	73%
Total Operating Expense	3,677,606	3,256,253	3,571,335	100%	3,657,434	102%	3,741,828	105%	3,827,536	107%	3,911,893	109%
Net Operating Income Before G&A	(102,872)	271,741	3,465		(82,634)		(167,028)		(252,736)		(337,093)	
General & Administrative Expense												
61 · SALARIES AND BENEFIT - ADM	568,680	581,144	585,252	16%	594,984	17%	602,625	17%	610,634	17%	618,504	17%
62 · BOARD EXPENSES	19,000	7,706	19,000	1%	19,020	1%	19,042	1%	19,064	1%	19,086	1%
63 · PROFESSIONAL SVC - ADM	227,020	126,170	194,150	5%	198,034	6%	201,996	6%	206,039	6%	210,162	6%
64 · SERVICES AND SUPPLIES - ADM	136,245	110,813	143,676	4%	146,468	4%	149,317	4%	152,223	4%	155,187	4%
69 · DEPR & AMORT - ADM	5,467	5,467	6,823	0%	6,960	0%	7,100	0%	7,242	0%	7,387	0%
Total General & Administrative Expense	956,412	831,300	948,901	27%	965,466	27%	980,080	27%	995,202	28%	1,010,326	28%
Net Operating Income (Deficit)	(1,059,284)	(559,559)	(945,436)	-26%	(1,048,101)	-29%	(1,147,108)	-32%	(1,247,938)	-35%	(1,347,419)	-38%
Non-Operating Income (Expense)												
71 · PROP TAXES	1,017,640	1,184,072	1,150,000	32%	1,167,200	33%	1,184,600	33%	1,202,300	34%	1,220,300	34%
72 · SPECIAL ASSESSMENTS	11,500	10,940	11,500	0%	11,500	0%	11,500	0%	11,500	0%	11,500	0%
73 · GRANTS AND AIDS	10,089	10,090	10,089	0%	10,240	0%	10,394	0%	10,550	0%	10,708	0%
77 · INTEREST INCOME	80,592	119,060	48,355	1%	48,355	1%	48,355	1%	48,355	1%	48,355	1%
79 · OTHER INCOME	11,856	(48,206)	11,856	0%	11,856	0%	11,856	0%	11,856	0%	11,856	0%
80 · OTHER EXPENSES *	(27,685)	(3,053)	(2,685)	0%	(27,685)	-1%	(2,685)	0%	(27,685)	-1%	(2,685)	0%
Net Non-Operating Income	1,103,992	1,298,689	1,229,115	34%	1,221,466	34%	1,264,020	35%	1,256,876	35%	1,300,034	36%
Change In Net Position	\$ 44,708	\$ 739,130	\$ 283,679	8%	\$ 173,366	5%	\$ 116,912	3%	\$ 8,938	0%	\$ (47,385)	-1%

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

CRESTLINE SANITATION DISTRICT

2021/2022 Budget Detail

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5/13/2021

		2021				2022			2023	2024	2025	2026	Updated budget workshop on 4/22/21	Notes	Comments
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection			
Operating Income/Expense															
Income															
40 - REVENUE															
41000	Sewer Service Fees	\$ 3,347,309	3,344,636	\$ (2,673)	0%	\$ 3,346,675	0%	0%	\$ 3,346,675	\$ 3,346,675	\$ 3,346,675	\$ 3,346,675	Same rate as Nov 2019	\$52.82 x 5,280 EDU x 12 months	
42000	Sewer Penalties	72,400	-	(72,400)	-100%	72,400	N/A	0%	72,400	72,400	72,400	72,400	Same as FY2021 Budget	May extend the penalty suspension until 1/1/2022	
43000	Pumped Waste Permits	25,625	39,024	13,399	52%	25,625	-34%	0%	25,625	25,625	25,625	25,625	Same as FY2021 Budget		
44000	Permit & Inspection Fees	1,400	2,206	806	58%	2,200	0%	57%	2,200	2,200	2,200	2,200	Same as FY2021 estimate		
45000	Sale of Effluent Water	-	-	-	N/A	-	N/A	N/A	-	-	-	-	Same as FY2021 Budget		
46000	Cleghorn State Reimbursement	120,000	134,247	14,247	12%	120,000	-11%	0%	120,000	120,000	120,000	120,000	Same as FY2021 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 FY2021 estimate	\$650 x 12 months	
48000	Other Service Fees	200	81	(119)	-60%	100	23%	-50%	100	100	100	100	Same as FY2021 estimate		
49000	Other Charges	-	-	-	N/A	-	N/A	N/A	-	-	-	-			
Total 40 - REVENUE		3,574,734	3,527,994	(46,740)	-1%	3,574,800	1%	0%	3,574,800	3,574,800	3,574,800	3,574,800			
Cost of Services Provided															
51-MT - Salaries & Benefit - MAINT															
51010MT	Salaries - REG	369,786	311,849	(57,937)	-16%	372,181	19%	1%	386,210	399,109	412,526	423,955	Per Compensation Projection - CSD Board		
51020MT	Salaries - OT	500	125	(375)	-75%	500	300%	0%	-	-	-	-	Overtime Projections		
51030MT	Salaries - VAC	28,140	28,677	537	2%	26,426	-8%	-6%	27,277	28,054	28,858	29,578	Per Compensation Projection - CSD Board		
51040MT	Salaries - SICK	20,265	14,172	(6,093)	-30%	20,364	44%	0%	21,159	21,859	22,588	23,211	Per Compensation Projection - CSD Board		
51050MT	Salaries - HOLIDAY	23,657	18,711	(4,946)	-21%	23,773	27%	0%	24,700	25,519	26,369	27,096	Per Compensation Projection - CSD Board		
51060MT	Salaries - ON CALL / STANDBY	26,901	30,534	3,633	14%	26,901	-12%	0%	26,901	26,901	26,901	26,901	Per Compensation Projection - CSD Board		
51070MT	Salaries - CALL BACK	2,000	2,399	399	20%	2,000	-17%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board		
51100MT	Payroll Tax	9,375	10,037	662	7%	9,393	-6%	0%	9,725	10,029	10,345	10,615	Per Compensation Projection - CSD Board		
51150MT	Unemployment Expense	3,200	5,758	2,558	80%	3,200	-44%	0%	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board		
51200MT	Worker's Comp	22,198	21,639	(559)	-3%	33,916	57%	53%	35,116	36,213	37,354	38,329	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 80% to 122%	
51300MT	Employee Group Insurance	121,977	95,896	(26,081)	-21%	116,391	21%	-5%	118,136	119,278	119,299	119,340	Per Compensation Projection - CSD Board		
51400MT	Retirement	190,078	151,170	(38,908)	-20%	170,154	13%	-10%	176,385	182,240	188,326	193,671	Per Compensation Projection - CSD Board	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20	
51500MT	Seasonal MT Workers-MT	51,000	59,014	8,014	16%	60,000	2%	18%	61,200	62,424	63,673	64,947	Est. 2 workers - 9 months per budget workshop		
51600MT	Nationwide ER Match (457)	3,679	2,787	(892)	-24%	2,106	-24%	-43%	2,106	2,106	2,106	2,106	Per Compensation Projection - CSD Board		
Total 51-MT - Salaries & Benefit - MAINT		872,756	752,768	(119,988)	-14%	867,305	15%	-1%	894,116	918,932	943,546	964,949			
51-OP - SALARIES & BENEFIT - OP															
51010OP	Salaries - REG	575,699	552,302	(23,397)	-4%	593,772	8%	3%	615,175	634,705	650,727	667,239	Per Compensation Projection - CSD Board		
51020OP	Salaries - OT	6,500	3,134	(3,366)	-52%	6,500	107%	0%	-	-	-	-	Per Compensation Projection - CSD Board		
51030OP	Salaries - VAC	46,917	49,047	2,130	5%	46,644	-5%	-1%	48,194	49,682	50,828	52,004	Per Compensation Projection - CSD Board		
51040OP	Salaries - SICK	31,716	22,036	(9,680)	-31%	32,628	48%	3%	33,805	34,882	35,762	36,668	Per Compensation Projection - CSD Board		
51050OP	Salaries - HOLIDAY	37,025	34,634	(2,391)	-6%	38,090	10%	3%	39,464	40,721	41,748	42,806	Per Compensation Projection - CSD Board		
51060OP	Salaries - ON CALL / STANDBY	35,360	34,520	(840)	-2%	35,360	2%	0%	37,995	32,171	32,171	32,171	Per Compensation Projection - CSD Board		
51070OP	Salaries - Call Back	600	1,277	677	113%	600	-53%	0%	600	600	600	600	Per Compensation Projection - CSD Board		
51100OP	Payroll Tax	14,534	13,735	(799)	-5%	14,930	9%	3%	15,493	15,843	16,225	16,618	Per Compensation Projection - CSD Board		
51200OP	Worker's Comp	26,919	33,285	6,366	24%	53,910	62%	100%	46,411	46,582	47,764	48,983	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 80% to 122%	
51300OP	Employee Group Insurance	152,380	143,158	(9,222)	-6%	141,739	-1%	-7%	147,001	149,453	152,118	155,181	Per Compensation Projection - CSD Board		
51400OP	Retirement	296,554	254,041	(42,513)	-14%	281,945	11%	-5%	292,521	302,275	310,154	318,273	Per Compensation Projection - CSD Board	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20	
51600OP	Nationwide ER Match	1,573	1,707	134	9%	1,586	-7%	1%	1,586	1,586	1,586	1,586	Per Compensation Projection - CSD Board		
Total 51-OP - SALARIES & BENEFIT - OP		1,225,777	1,142,876	(82,901)	-7%	1,247,704	9%	2%	1,278,244	1,308,499	1,339,681	1,372,128			

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		2021				2022			2023	2024	2025	2026	Updated budget workshop on 4/22/21	
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection	Notes	Comments
53-MT · PROFESSIONAL SVC-MAINT														
53300MT	Engineering	-	-	-	N/A	-	N/A	N/A	-	-	-	-	No Engineering Expected for Maintenance	
53400MT	Laboratory Analysis	-	-	-	N/A	-	N/A	N/A	-	-	-	-	2% CPI increase from FY2017 Estimated YE	
53900MT	Other Professional Svc	2,874	4,286	1,412	49%	4,372	2%	52%	4,460	4,550	4,641	4,734	2% CPI increase from FY2021 Estimated YE	Drug Test, DMV Medical, Underground Svc Alert
Total 53-MT · PROFESSIONAL SVC-MAINT		2,874	4,286	1,412	49%	4,372	2%	52%	4,460	4,550	4,641	4,734		
53-OP · PROFESSIONAL SVC - OP														
53300OP	Engineering	33,806	2,787	(31,019)	-92%	20,000	618%	-41%	20,000	20,000	20,000	20,000	\$20,000 per year which is the 5-year average	
53400OP	Laboratory Analysis	60,813	55,577	(5,236)	-9%	56,689	2%	-7%	57,823	58,980	60,160	61,364	2% CPI increase from FY2021 Estimated YE	
53700OP	Permits & Fees	59,203	55,971	(3,232)	-5%	57,091	2%	-4%	59,233	59,398	60,586	61,798	2% CPI increase from FY2021 Estimated YE	Due to rising costs
53900OP	Other Professional	4,937	3,930	(1,007)	-20%	4,009	2%	-19%	4,090	4,172	4,256	4,342	2% CPI increase from FY2021 Estimated YE	DMV Medical, CEQA review and support
Total 53-OP · PROFESSIONAL SVC - OP		158,759	118,265	(40,494)	-26%	137,789	17%	-13%	140,146	142,550	145,002	147,504		
54-MT · SERVICE AND SUPPLIES - MAINT														
54060MT	Equipment Rental	5,000	1,087	(3,913)	-78%	5,000	360%	0%	5,100	5,202	5,307	5,414	Same as FY2021 Budget	
54080MT	Clothing & Laundry	9,720	10,875	1,155	12%	9,720	-11%	0%	9,915	10,114	10,317	10,524	Same as FY2021 Budget	\$135 x 52 wks + \$150 x 9 Boots + \$150 x 9 Winter Allowance
54170MT	Repairs & Maint. - Auto	24,837	20,506	(4,331)	-17%	20,917	2%	-16%	21,336	21,763	22,199	22,643	2% CPI increase from FY2021 Estimated YE	
54182MT	Maintenance of Equipment	14,700	7,546	(7,154)	-49%	7,697	2%	-48%	7,851	8,009	8,170	8,334	2% CPI increase from FY2021 Estimated YE	Due to CIP's reduce amount
54184MT	Maintenance of Structures	7,417	8,110	693	9%	7,566	9%	2%	7,718	7,873	8,031	8,192	2% CPI increase from FY2021 Budget	
54200MT	Small Tools	3,000	1,296	(1,704)	-57%	3,000	131%	0%	3,060	3,122	3,185	3,249	Replacement of old tools - safety	
54210MT	Supplies - Shop	3,821	2,708	(1,113)	-29%	3,898	44%	2%	3,976	4,056	4,138	4,221	2% CPI increase from FY2021 Budget	
54220MT	Supplies - Field	3,781	2,272	(1,509)	-40%	3,857	70%	2%	3,935	4,014	4,095	4,177	2% CPI increase from FY2021 Budget	
Total 54-MT · SERVICE AND SUPPLIES - MAINT		72,276	54,400	(17,876)	-25%	61,655	13%	-15%	62,891	64,153	65,442	66,754		
54-OP · SERVICE AND SUPPLIES - OP														
54021OP	Auto Expense - Fuel	32,967	26,528	(6,439)	-20%	27,059	2%	-18%	27,601	28,154	28,718	29,293	2% CPI increase from FY2021 Estimated YE	
54022OP	Auto Expense - Mileage	249	-	(249)	-100%	-	-	-	-	-	-	-	2% CPI increase from FY2021 Estimated YE	
54023OP	Auto Expense - General	16,399	16,892	493	3%	17,230	2%	5%	17,575	17,927	18,286	18,652	2% CPI increase from FY2021 Estimated YE	
54030OP	Communication	2,848	3,152	304	11%	3,216	2%	13%	3,281	3,347	3,414	3,483	2% CPI increase from FY2021 Estimated YE	Pager only
54040OP	Due & Subscription	1,274	443	(831)	-65%	1,300	193%	2%	1,326	1,353	1,381	1,409	2% CPI increase from FY2021 Budget	
54050OP	Equipment Purchase	50,000	15,006	(34,994)	-70%	15,307	2%	-69%	15,614	15,927	16,246	16,571	2% CPI increase from FY2021 Estimated YE	
54060OP	Equipment Rental	15,000	3,815	(11,185)	-75%	3,892	2%	-74%	3,970	4,050	4,131	4,214	2% CPI increase from FY2021 Estimated YE	Not anticipating in a need. Reduced.
54070OP	Insurance	78,276	89,896	11,620	15%	79,109	-12%	1%	80,692	82,306	83,953	85,633	12% decrease from FY2021 Estimated YE	
54075OP	Insurance - Vehicle	48,482	42,128	(6,354)	-13%	37,073	-12%	-24%	37,815	38,572	39,344	40,131	12% decrease from FY2021 Estimated YE	
54080OP	Clothing & Laundry	11,523	10,168	(1,355)	-12%	11,754	16%	2%	11,990	12,230	12,475	12,725	2% CPI increase from FY2021 Budget	\$120 x 52 wks + \$150 x 8 boots + 2% CPI increase
54090OP	Lodge / Meals	1,765	-	(1,765)	-100%	1,801	N/A	2%	1,838	1,875	1,913	1,952	2% CPI increase from FY2021 Budget	
54100OP	Misc Expense	111	-	(111)	-100%	114	N/A	3%	117	120	123	126	3% CPI increase from FY2021 Budget	
54182OP	Maintenance of Equipment	87,578	56,336	(31,242)	-36%	71,463	27%	-18%	72,893	74,351	75,839	77,356	2% CPI increase from FY2021 Estimated YE	
54184OP	Maintenance of Structures	33,092	15,511	(17,581)	-53%	33,754	118%	2%	34,430	35,119	35,822	36,539	2% CPI increase from FY2021 Budget	
54185OP	Membership	34,607	31,190	(3,417)	-10%	31,814	2%	-8%	32,451	33,101	33,764	34,440	2% CPI increase from FY2021 Estimated YE	Increasing cost/ New employees
54190OP	Safety Equipment	8,042	6,179	(1,863)	-23%	6,303	2%	-22%	6,430	6,559	6,691	6,825	2% CPI increase from FY2021 Estimated YE	Comparing spent vs. budget
54200OP	Small Tools	2,839	1,044	(1,795)	-63%	1,065	2%	-62%	1,087	1,109	1,132	1,155	2% CPI increase from FY2021 Estimated YE	
54220OP	Supplies	5,729	3,746	(1,983)	-35%	3,821	2%	-33%	3,898	3,976	4,056	4,138	2% CPI increase from FY2021 Estimated YE	Comparing spent vs. budget
54310OP	Special Dept - Chlorine / Salt	27,890	28,637	747	3%	29,210	2%	5%	29,795	30,391	30,999	31,619	2% CPI increase from FY2021 Estimated YE	
54320OP	Special Dept - Sludge /Chemical	52,082	50,868	(1,214)	-2%	51,886	2%	0%	52,924	53,983	55,063	56,165	2% CPI increase from FY2021 Estimated YE	Sludge \$60 x 595 tons+Hydrogen Peroxide \$7,000+Hydrofloc \$870*12months
54330OP	Special Dept - Oxygen/Propane	12,179	9,050	(3,129)	-26%	9,231	2%	-24%	9,416	9,605	9,798	9,994	2% CPI increase from FY2021 Estimated YE	
54340OP	Special Dept - Emergency	35,000	-	(35,000)	-100%	35,000	N/A	0%	35,700	36,414	37,143	37,886	Same as FY2021 Budget	Comparing spent vs. budget
54400OP	Training	20,000	6,720	(13,280)	-66%	20,000	198%	0%	20,400	20,808	21,225	21,650	Training for New Staff, and Promoting Staff	

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	2021				2022			2023	2024	2025	2026	Updated budget workshop on 4/22/21	Notes	Comments
	Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection			
Total 54-OP · SERVICE AND SUPPLIES - OP	577,932	417,309	(160,623)	-28%	491,402	18%	-15%	501,243	511,277	521,516	531,956			
56 · UTILITIES - OP														
56100OP Telephone	57,600	57,910	310	1%	59,069	2%	3%	60,251	61,457	62,687	63,941	2% CPI increase from FY2021 Estimated YE		
56210OP Utilities - Electric	111,180	108,135	(3,045)	-3%	110,298	2%	-1%	112,504	114,755	117,051	119,393	2% CPI increase from FY2021 Estimated YE		
56220OP Utilities - Gas	3,330	4,497	1,167	35%	4,587	2%	38%	4,679	4,773	4,869	4,967	2% CPI increase from FY2021 Estimated YE		
56230OP Utilities - Water	9,798	10,623	825	8%	10,836	2%	11%	11,053	11,275	11,501	11,732	2% CPI increase from FY2021 Estimated YE		
56240OP Utilities - Trash	6,114	6,265	151	2%	6,391	2%	5%	6,519	6,650	6,783	6,919	2% CPI increase from FY2021 Estimated YE	Cost increase	
56300OP Refuse Disposal	2,356	2,065	(291)	-12%	2,356	14%	0%	2,404	2,453	2,503	2,554	Same as FY2021 Budget	Don't foresee needing increase	
Total 56 · UTILITIES - OP	190,378	189,495	(883)	0%	193,537	2%	2%	197,410	201,363	205,394	209,506			
59-MT · Depreciation - MAINT														
59100MT Depreciation Expense	247,554	247,554	-	0%	255,210	3%	3%	260,315	265,522	270,833	276,250	Per RAMS updated 4/26/21	Next Year Depreciation Amount + \$20,000	
Total 59-MT · Depreciation - MAINT	247,554	247,554	-	0%	255,210	3%	3%	260,315	265,522	270,833	276,250			
59-OP · DEPR & AMORT - OP														
59100OP Depreciation - OP	329,300	329,300	-	0%	312,361	-5%	-5%	318,609	324,982	331,482	338,112	Per RAMS updated 4/26/21	Next Year Depreciation Amount + \$30,000	
Total 59-OP · DEPR & AMORT - OP	329,300	329,300	-	0%	312,361	-5%	-5%	318,609	324,982	331,482	338,112			
Total Cost of Services Provided	3,677,606	3,256,253	(421,353)	-11%	3,571,335	10%	-3%	3,657,434	3,741,828	3,827,536	3,911,893			
Net Operating Income Before G&A	(102,872)	271,741	374,613	-364%	3,465	-99%	103%	(82,634)	(167,028)	(252,736)	(337,093)			
General & Administrative Expense														
61 · SALARIES AND BENEFIT - ADM														
61010 Salaries - REG ADM	318,282	341,419	23,137	7%	329,510	-3%	4%	334,579	339,709	344,903	350,160	Per Compensation Projection - CSD Board		
61020 Salaries - OT ADM	400	713	313	78%	400	-44%	0%	400	408	416	424	Same as FY2021 Budget		
61030 Salaries - VAC ADM	26,935	13,245	(13,690)	-51%	27,161	105%	1%	27,404	27,652	27,905	28,163	Per Compensation Projection - CSD Board		
61040 Salaries - SICK ADM	8,331	6,370	(1,961)	-24%	8,488	33%	2%	8,658	8,831	9,008	9,188	Per Compensation Projection - CSD Board		
61050 Salaries - HOLIDAY ADM	9,725	17,433	7,708	79%	9,909	-43%	2%	10,107	10,310	10,516	10,726	Per Compensation Projection - CSD Board		
61100 Payroll Tax - ADM	10,898	9,655	(1,243)	-11%	11,252	17%	3%	11,422	11,595	11,770	11,947	Per Compensation Projection - CSD Board		
61200 Worker's Comp - ADM	1,412	1,419	7	0%	2,345	65%	66%	2,380	2,416	2,453	2,490	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 80% to 122%	
61300 Employee Group Insurance - ADM	73,381	75,038	1,657	2%	72,091	-4%	-2%	74,328	74,355	74,638	74,668	Per Compensation Projection - CSD Board	Includes Admin Staff & 4 Retirees	
61400 Retirement - ADM	116,599	113,239	(3,360)	-3%	121,379	7%	4%	122,988	124,631	126,308	128,020	Per Compensation Projection - CSD Board	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20	
61600 Nationwide - ER Match	2,717	2,613	(104)	-4%	2,717	4%	0%	2,717	2,717	2,717	2,717	Per Compensation Projection - CSD Board		
Total 61 · SALARIES AND BENEFIT - ADM	568,680	581,144	12,464	2%	585,252	1%	3%	594,984	602,625	610,634	618,504			
62 · BOARD EXPENSES														
62100 Board Director's Fee	18,000	7,100	(10,900)	-61%	18,000	154%	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	606	(194)	-24%	800	32%	0%	816	833	850	867	Same as FY2021 Budget		
62400 Board Exp - Education & Training	200	-	(200)	-100%	200	N/A	0%	204	209	214	219	Same as FY2021 Budget		
Total 62 · BOARD EXPENSES	19,000	7,706	(11,294)	-59%	19,000	147%	0%	19,020	19,042	19,064	19,086			

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		2021				2022			2023	2024	2025	2026	Updated budget workshop on 4/22/21	
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection	Notes	Comments
63 · PROFESSIONAL SVC - ADM														
63100	Accounting & Auditing	57,310	45,089	(12,221)	-21%	58,457	30%	2%	59,627	60,820	62,037	63,278	2% CPI increase from FY2021 Budget	
63200	County Services	1,272	364	(908)	-71%	1,298	257%	2%	1,324	1,351	1,379	1,407	2% CPI increase from FY2021 Budget	PIMS & CO Asses. Maps
63300	Legal	90,000	39,998	(50,002)	-56%	90,000	125%	0%	91,800	93,636	95,509	97,420	Same as FY2021 Budget	
63500	Software Support - ADM	15,000	11,901	(3,099)	-21%	15,000	26%	0%	15,300	15,606	15,919	16,238	Same as FY2021 Budget	
63900	Other Professional - ADM	63,438	28,818	(34,620)	-55%	29,395	2%	-54%	29,983	30,583	31,195	31,819	2% CPI increase from FY2021 Estimated YE	Do not expect - all in CIP's - reduced
Total 63 · PROFESSIONAL SVC - ADM		227,020	126,170	(100,850)	-44%	194,150	54%	-14%	198,034	201,996	206,039	210,162		
64 · SERVICES AND SUPPLIES - ADM														
64030	Bank Charges	11,996	13,778	1,782	15%	14,054	2%	17%	14,336	14,623	14,916	15,215	2% CPI increase from FY2021 Estimated YE	
64040	Computer Expense	13,000	3,854	(9,146)	-70%	13,000	237%	0%	13,260	13,526	13,797	14,073	To replace old, outdated computers	
64045	Due & Subscription	2,610	3,588	978	37%	3,660	2%	40%	3,734	3,809	3,886	3,964	2% CPI increase from FY2021 Estimated YE	
64080	Janitorial Service	9,300	9,020	(280)	-3%	9,486	5%	2%	9,676	9,870	10,068	10,270	2% CPI increase from FY2021 Budget	\$720 month + carpet & floor cleaning
64090	Lease Equipment - ADM	14,159	6,060	(8,099)	-57%	6,182	2%	-56%	6,306	6,433	6,562	6,694	2% CPI increase from FY2021 Estimated YE	Copy Machine/Folder & Inserter/Postage Machine
64095	Legal Notice	2,702	2,015	(687)	-25%	2,757	37%	2%	2,813	2,870	2,928	2,987	2% CPI increase from FY2021 Budget	
64120	Office Expense	4,610	4,002	(608)	-13%	4,083	2%	-11%	4,165	4,249	4,334	4,421	2% CPI increase from FY2021 Estimated YE	
64130	Office Supplies	7,346	7,893	547	7%	8,051	2%	10%	8,213	8,378	8,546	8,717	2% CPI increase from FY2021 Estimated YE	
64140	Pest Control	4,190	4,707	517	12%	4,802	2%	15%	4,899	4,997	5,097	5,199	2% CPI increase from FY2021 Estimated YE	
64150	Postage & Delivery	22,286	17,208	(5,078)	-23%	22,732	32%	2%	23,187	23,651	24,125	24,608	2% CPI increase from FY2021 Budget	
64160	Printing & Publications	15,686	11,231	(4,455)	-28%	16,000	42%	2%	16,320	16,647	16,980	17,320	2% CPI increase from FY2021 Budget	
64170	Public Relation	1,000	9,516	8,516	852%	9,707	2%	871%	9,902	10,101	10,304	10,511	2% CPI increase from FY2021 Estimated YE	
64180	Maintenance of Equipment	532	2,125	1,593	299%	2,168	2%	308%	2,212	2,257	2,303	2,350	2% CPI increase from FY2021 Estimated YE	
64190	Maintenance of Structure	15,000	9,012	(5,988)	-40%	15,000	66%	0%	15,300	15,606	15,919	16,238	Same as FY2021 Budget	
64230	Training	5,000	833	(4,167)	-83%	5,000	500%	0%	5,100	5,202	5,307	5,414	Same as FY2021 Budget	4 Admin staffs
64240	Travel	300	60	(240)	-80%	300	400%	0%	306	313	320	327	Same as FY2021 Budget	
64245	Lodge - Meals	1,200	660	(540)	-45%	1,200	82%	0%	1,224	1,249	1,274	1,300	Same as FY2021 Budget	
66000	Payroll Expenses	987	852	(135)	-14%	1,007	18%	2%	1,028	1,049	1,070	1,092	2% CPI increase from FY2021 Budget	
68100	Bad Debt Expense	4,341	4,399	58	1%	4,487	2%	3%	4,487	4,487	4,487	4,487	2% CPI increase from FY2021 Budget	
Total 64 · SERVICES AND SUPPLIES - ADM		136,245	110,813	(25,432)	-19%	143,676	30%	5%	146,468	149,317	152,223	155,187		
69 · DEPR & AMORT - ADM														
69100	Depreciation - ADM	5,467	5,467	-	0%	6,823	25%	25%	6,960	7,100	7,242	7,387	Per RAMS updated 4/26/21	Next Year Depreciation Amount + \$500
Total 69 · DEPR & AMORT - ADM		5,467	5,467	-	0%	6,823	25%	25%	6,960	7,100	7,242	7,387		
Total General & Administrative Expense		956,412	831,300	(125,112)	-13%	948,901	14%	-1%	965,466	980,080	995,202	1,010,326		
Net Operating Income (Deficit)		(1,059,284)	(559,559)	499,725	-47%	(945,436)	-69%	11%	(1,048,101)	(1,147,108)	(1,247,938)	(1,347,419)		

CRESTLINE SANITATION DISTRICT 2021/2022 Budget Detail

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5/13/2021

		2021				2022			2023	2024	2025	2026	Updated budget workshop on 4/22/21	
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. Year End vs. NY Budget	CY Budget vs. NY Budget	Projection	Projection	Projection	Projection	Notes	Comments
Non-Operating Income (Expense)														
Other Income														
71 - PROP TAXES														
71100	Prop Taxes- CURR SEC & UNSEC1%	1,010,040	1,172,791	162,751	16%	1,142,400	-3%	13%	1,159,600	1,177,000	1,194,700	1,212,700	Adjusted to \$1.15M total property taxes per budget workshop	
71300	Prop Taxes-PRI SEC & UNSEC	6,600	10,238	3,638	55%	6,600	-36%	0%	6,600	6,600	6,600	6,600	Same as FY2021 Budget	
71500	Int & Pen Delinquent Taxes	1,000	1,043	43	4%	1,000	-4%	0%	1,000	1,000	1,000	1,000	Same as FY2021 Budget	
Total 71 - PROP TAXES		1,017,640	1,184,072	166,432	16%	1,150,000	-3%	13%	1,167,200	1,184,600	1,202,300	1,220,300		
72 - SPECIAL ASSESSMENTS														
72100	Special Assessment - CURRENT	11,500	10,940	(560)	-5%	11,500	5%	0%	11,500	11,500	11,500	11,500	Same as FY2021 Budget	
Total 72 - SPECIAL ASSESSMENTS		11,500	10,940	(560)	-5%	11,500	5%	0%	11,500	11,500	11,500	11,500		
73 - GRANTS AND AIDS														
73100	General Tax Levy- HOMEOWNER EXM	10,089	10,090	1	0%	10,089	0.0%	0.0%	10,240	10,394	10,550	10,708	Same as FY2021 Budget	
Total 73 - GRANTS AND AIDS		10,089	10,090	1	0%	10,089	0%	0%	10,240	10,394	10,550	10,708		
76 - CONNECTION FEE														
76000	Connection Fees	-	25,786	25,786	N/A	-	-100%	N/A	-	-	-	-		
Total 76 - CONNECTION FEE		-	25,786	25,786	N/A	-	-100%	N/A	-	-	-	-		
79 - OTHER INCOME														
77000	Interest Income	80,592	119,060	38,468	48%	48,355	-59%	-40%	48,355	48,355	48,355	48,355	40% decrease from FY2021 Budget	
77500	Realized Gain / Loss	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
77800	Net Incr/Decr in Fair Value	-	(80,403)	(80,403)	N/A	-	100%	N/A	-	-	-	-		
78000	Gain / Loss on Sales of Fixed A	-	7,500	7,500	N/A	-	-100%	N/A	-	-	-	-		
72300	Special Assessment-DELQ&PENALTY	530	472	(58)	-11%	530	12%	0%	530	530	530	530	Same as FY2021 Budget	
72500	Special Assessment SU01-DLQ&PEN	10,326	16,126	5,800	56%	10,326	-36%	0%	10,326	10,326	10,326	10,326	Same as FY2021 Budget	
79200	Worker's Comp Insurance Claim	-	7,772	7,772	N/A	-	-100%	N/A	-	-	-	-	Same as FY2021 Budget	
79500	Other Income	1,000	327	(673)	-67%	1,000	206%	0%	1,000	1,000	1,000	1,000	Same as FY2021 Budget	
Total 79 - OTHER INCOME		92,448	70,854	(21,594)	-23%	60,211	-15%	-35%	60,211	60,211	60,211	60,211		
Total Other Income		1,131,677	1,301,742	170,065	15%	1,231,800	-5%	9%	1,249,151	1,266,705	1,284,561	1,302,719		
Other Expense														
80 - OTHER EXPENSES														
81000	Interest Expense	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
83000	Election Cost	25,000	-	(25,000)	-100%	-	N/A	-100%	25,000	-	25,000	-	No Elections for FY 2022	
84000	Tax Deduction	2,685	3,053	368	14%	2,685	-12%	0%	2,685	2,685	2,685	2,685	Same as FY2021 Budget	
Total 80 - OTHER EXPENSES		27,685	3,053	(24,632)	-89%	2,685	-12%	-90%	27,685	2,685	27,685	2,685		
Total Other Expense		27,685	3,053	(24,632)	-89%	2,685	-12%	-90%	27,685	2,685	27,685	2,685		
Net Non-Operating Income		1,103,992	1,298,689	194,697	18%	1,229,115	-5%	11%	1,221,466	1,264,020	1,256,876	1,300,034		
Change In Net Position		\$ 44,708	\$ 739,130	\$ 694,422	1553%	\$ 283,679	-62%	535%	\$ 173,366	\$ 116,912	\$ 8,938	\$ (47,385)		

RESERVE POLICY

CRESTLINE SANITATION DISTRICT
Calculation of Reserves in Accordance with the Reserve Policy
2021/2022

DRAFT
5/13/2021

BOARD DESIGNATED RESERVES

1. UNRESTRICTED RESERVES

a) **RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2021/22 Operating Budget Total	\$	4,520,236
Less:		
Depreciation		<u>574,394</u>
		3,945,842
Six Months	x	<u>6/12</u>

Contingency and Operating Reserve 1,972,921

TOTAL RESERVE FOR OPERATIONS \$ 1,972,921

b) **RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation 6/30/21	\$	23,127,573
Reserve %	x	<u>25%</u> 5,781,893

TOTAL RESERVE FOR REPLACEMENT 5,781,893

c) **RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$	32,622,715
Less: Accumulated Depreciation		<u>23,127,573</u>
		9,495,142
Reserve %	x	<u>25%</u> 2,373,786

TOTAL RESERVE FOR CATASTROPHE RESPONSE 2,373,786

2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital Budget Current Year		2,778,400
Less amount funded with debt financing		<u>(1,789,400)</u>

TOTAL RESERVE FOR CAPITAL PROJECTS 989,000

TOTAL RESERVES TARGET PER RESERVE POLICY \$ 11,117,600

CALCULATION OF AVAILABLE RESERVES:

Total net position as of 6/30/20		\$ 18,197,778
Estimated change in net position for FY2021		739,130
Investments in Utility Plant		
Total capital assets as of 2/28/21 (Including CIP)	\$	9,663,585
Estimated additional CIP for Mar-Jun '21		407,472
Inventory		<u>14,449</u> (10,085,506)
Estimated unrestricted net position available as of 6/30/21		<u>\$ 8,851,402</u>
Estimated unrestricted net position available as of 6/30/21		\$ 8,851,402
Less: Total Reserves Target Per Policy		<u>11,117,600</u>
Estimated unrestricted net position over/(under) target reserves		<u>\$ (2,266,198)</u>
Funded percentage of total reserves (estimated as of 6/30/21)		80%