

Fiscal Year 2020-2021 Annual Budget

July 1, 2020 to June 30, 2021

Final Draft Presented May 14, 2020
(Operating Budget and Cash Funded Capital Projects)

**Crestline Sanitation District
Fiscal Year 2020-2021 Annual Budget**

Table of Contents

<hr/> Page	
1 – 6	Executive Summary
7	Organizational Chart
8 – 10	Budget Summary
11 – 16	Budget Detail & Projections
17	Calculation of Reserves in Accordance with the Reserve Policy

EXECUTIVE SUMMARY

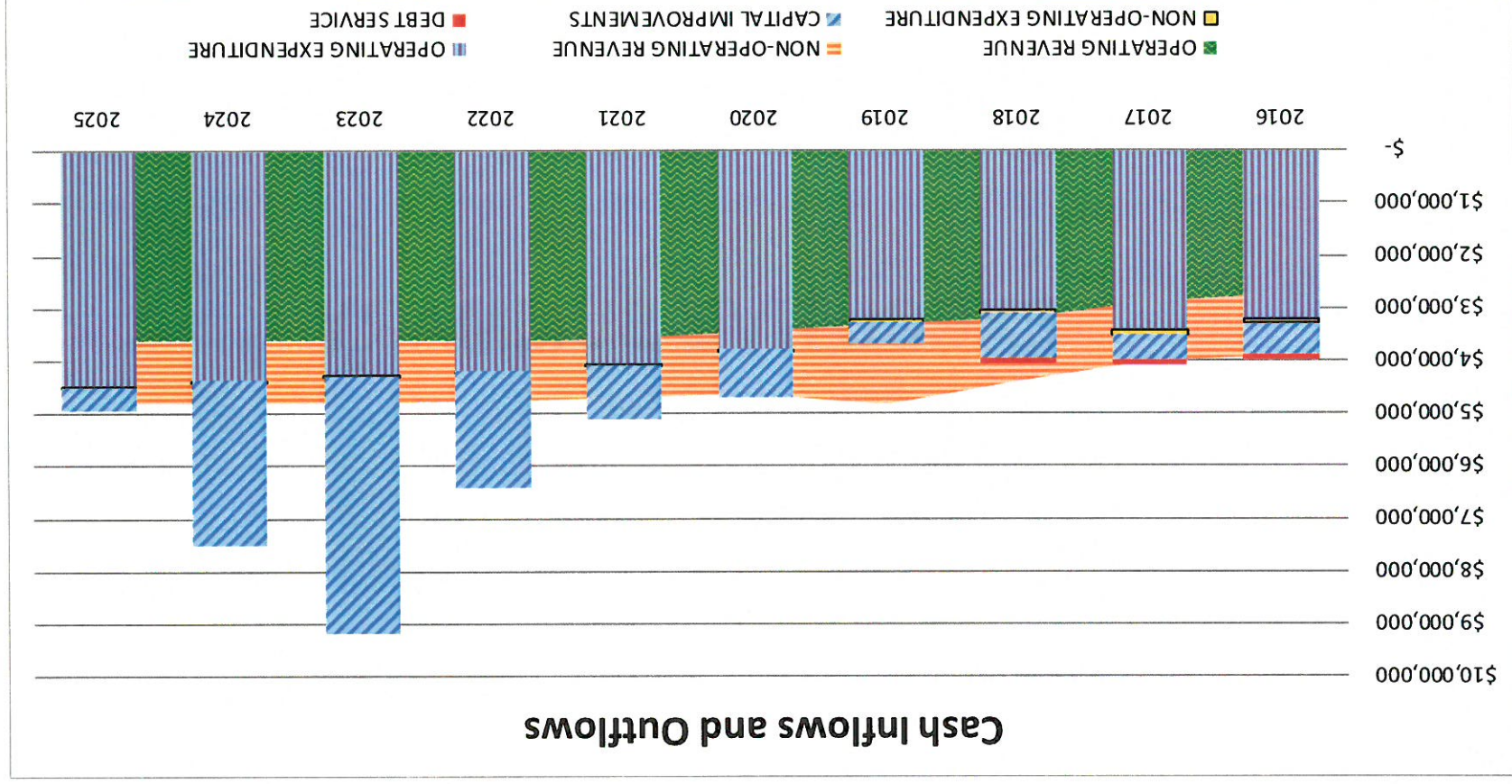
Crestline Sanitation District

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



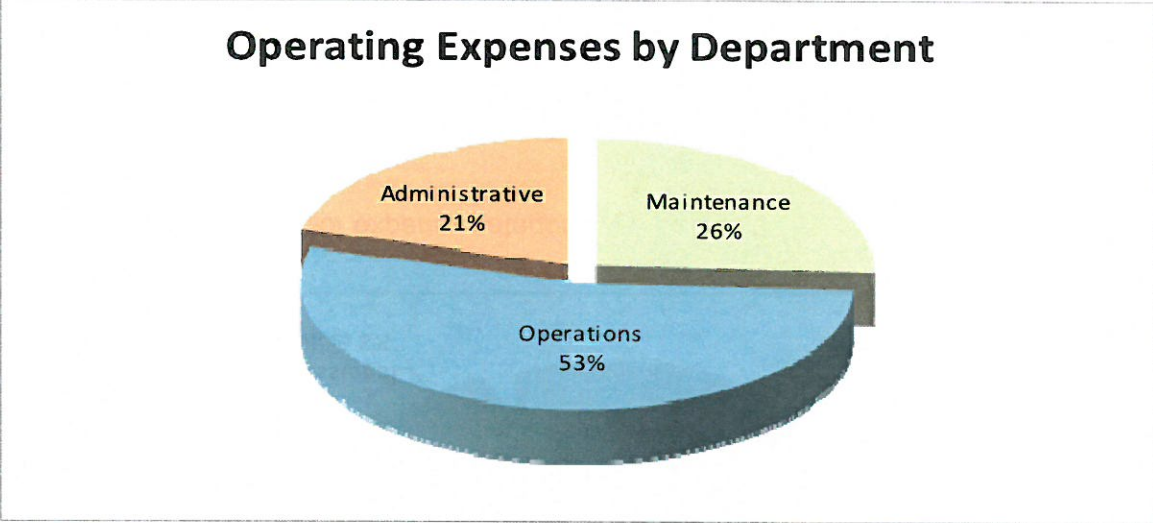
Crestline Sanitation District

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.



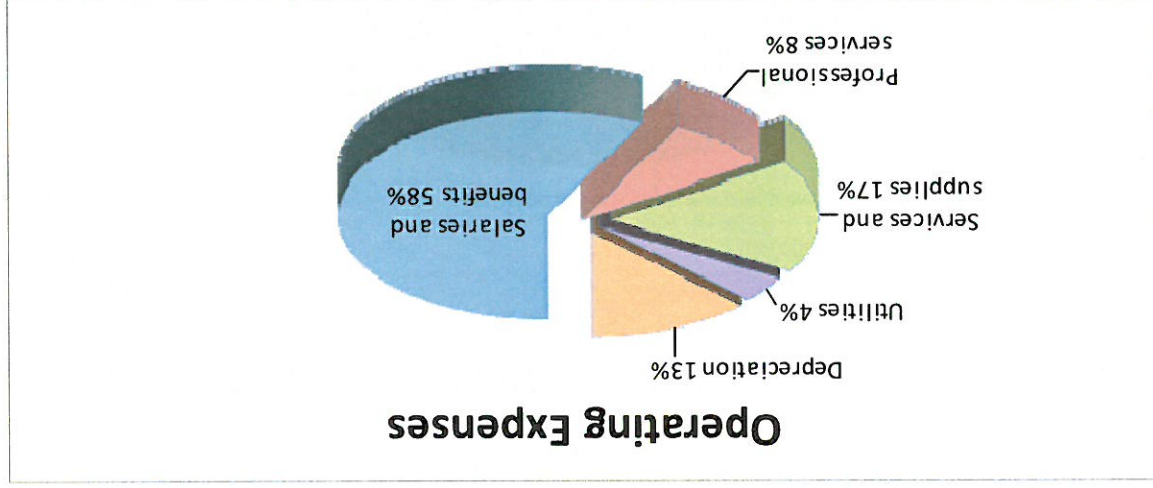
The following table details these expenses by department.

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

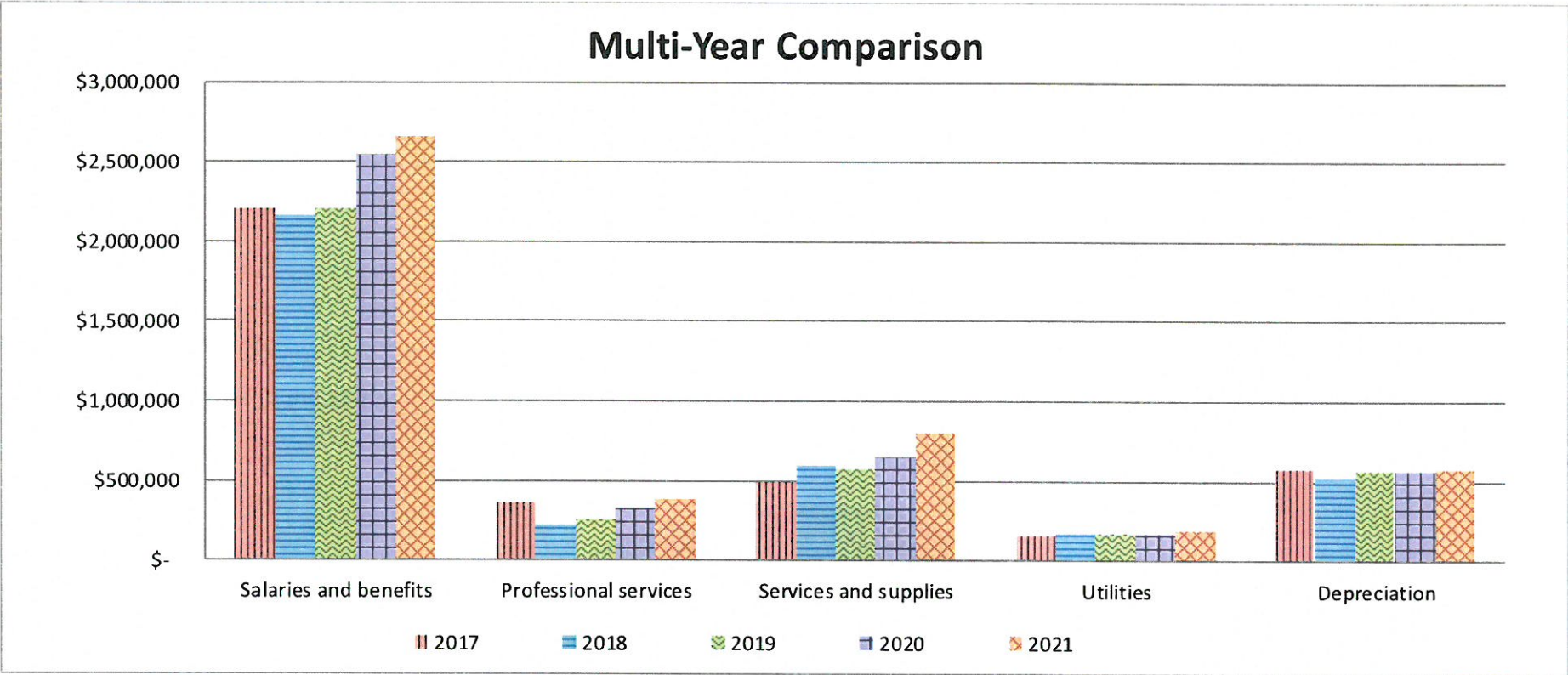
The following chart illustrates how the budget is allocated to the major expense categories.



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

Operating Expenses	2017	2018	2019	2020	2021	% of Total	% 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.

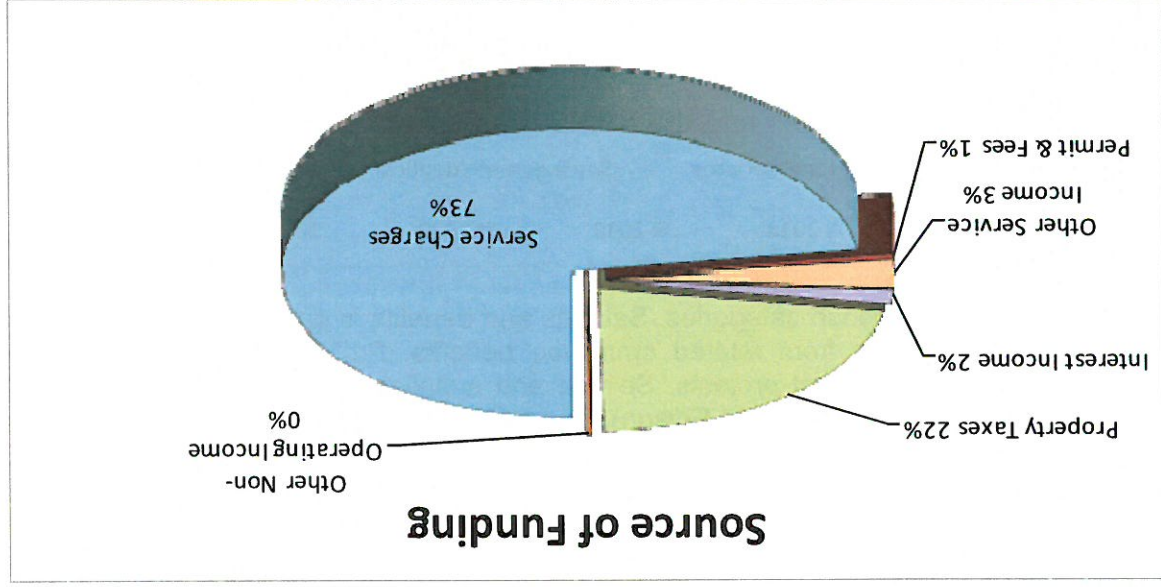
Personnel

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.

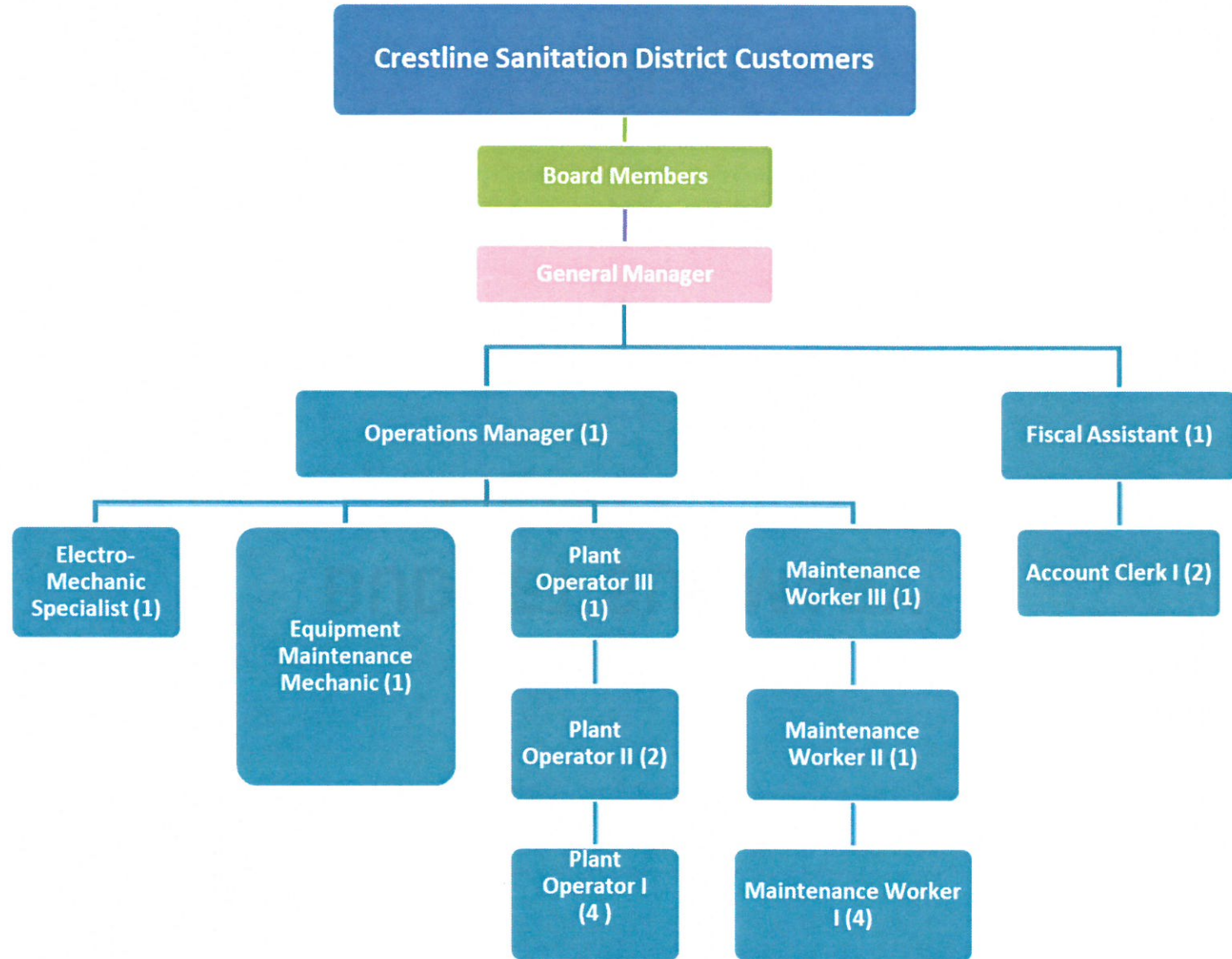
Summary

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**

	06/30/16	06/30/17	06/30/18	06/30/19	06/30/20	06/30/21	06/30/22	06/30/23	06/30/24	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

		2025	2024	2023	2022	2021	2020		
Operating Income/Expense	Notes	Projection	Projection	Projection	Projection	2019 Budget vs. 2020 Budget	Budget	Budget vs. Estimated Year End %	Year End
40 - REVENUE									
41000 Sewer Service Fees		\$ 3,347,309	\$ 3,347,309	\$ 3,347,309	\$ 3,347,309	5%	\$ 3,347,309	5%	\$ 158,493
42000 Sewer Penalties		122,400	122,400	122,400	122,400	-48%	72,400	-48%	(65,000)
43000 Pumped Waste Permits		25,625	25,625	25,625	25,625	0%	25,625	0%	66
44000 Permit & Inspection Fees		1,400	1,400	1,400	1,400	-60%	1,400	-60%	(2,113)
45000 Sale of Effluent Water		-	-	-	-	N/A	-	N/A	-
46000 Cleghorn State Reimbursement		120,000	120,000	120,000	120,000	0%	120,000	0%	(508)
47000 Pilot Rock Camp Fee		7,800	7,800	7,800	7,800	0%	7,800	0%	-
48000 Other Service Fees		200	200	200	200	-60%	200	-71%	(356)
Total 40 - REVENUE		3,624,734	3,624,734	3,624,734	3,624,734	8%	3,574,734	5%	93,317
Cost of Services Provided									
51-MT - Salaries & Benefit - MAINT		398,824	408,880	398,824	386,882	7%	369,786	-2%	(7,570)
51010MT Salaries - REG		500	-	-	-	-80%	500	-90%	(2,257)
51020MT Salaries - OT		-	-	-	-	-	-	-	-
51030MT Salaries - VAC		30,071	30,767	30,071	29,295	4%	28,140	-13%	5,144
51040MT Salaries - SICK		21,884	22,435	21,884	21,232	5%	20,265	-3%	(936)
51050MT Salaries - HOLIDAY		26,901	26,901	26,901	26,901	11%	26,901	9%	2,072
51070MT Salaries - CALL BACK		2,000	2,000	2,000	2,000	0%	2,000	-30%	839
51100MT Payroll Tax		10,550	10,303	10,065	9,782	5%	9,375	-15%	(1,316)
51150MT Unemployment Expense		3,200	3,200	3,200	3,200	0%	3,200	-100%	-
51200MT Worker's Comp		24,979	24,366	23,831	23,162	13%	22,198	-2%	(431)
51300MT Employee Group Insurance		121,918	121,879	122,689	122,642	2%	121,977	-6%	(7,058)
51400MT Retirement		226,234	216,518	207,251	201,759	5%	190,078	-5%	(9,948)
51500MT Seasonal MT Workers-MT		55,206	54,123	53,061	52,000	-33%	51,000	-51%	(38,840)
51600MT Nationwide ER March (457)		3,679	3,679	3,679	3,679	0%	3,679	-6%	(220)
Total 51-MT - Salaries & Benefit - MAINT		863,324	799,087	872,756	872,756	9%	872,756	-7%	(64,237)
51010OP Salaries - REG		541,580	568,260	575,699	607,144	1%	575,699	5%	26,680
51020OP Salaries - OT		6,500	4,344	6,500	-	50%	6,500	-33%	(2,156)
51030OP Salaries - VAC		44,446	48,381	46,917	49,396	-3%	46,917	9%	3,935
51040OP Salaries - SICK		29,841	20,308	31,716	33,455	56%	31,716	-32%	(9,333)
51050OP Salaries - HOLIDAY		34,836	28,793	37,025	39,055	29%	37,025	-17%	(6,043)
51060OP Salaries - ON CALL / STANDBY		31,755	37,972	35,360	37,995	-7%	35,360	20%	6,217
51070OP Salaries - Call Back		600	3,440	600	600	-83%	600	473%	2,840
511000P Payroll Tax		13,649	12,695	14,534	15,341	13%	14,534	-6%	(754)
51200OP Worker's Comp		25,351	30,388	26,919	27,843	6%	26,919	-11%	5,037
51300OP Employee Group Insurance		147,618	144,990	152,380	154,829	5%	152,380	-2%	(2,628)
51400OP Retirement		278,409	265,208	296,554	319,185	4%	296,554	2%	6,799
51600OP Nationwide ER March		1,573	1,799	1,573	1,573	-13%	1,573	14%	226
Total 51-OP - SALARIES & BENEFIT - OP		1,156,158	1,186,778	1,225,777	1,286,415	3%	1,225,777	3%	30,620
Same as FY2020 Budget		-	-	-	-	0%	-	-	-
Per Compensation Projection - CSD Board		654,292	641,536	625,354	607,144	6%	607,144	1%	575,699
Per Compensation Projection - CSD Board		53,243	52,199	50,832	49,396	6%	49,396	-3%	46,917
Per Compensation Projection - CSD Board		36,068	35,361	34,462	33,455	6%	33,455	56%	31,716
Per Compensation Projection - CSD Board		42,106	41,280	40,230	39,055	6%	39,055	29%	37,025
Per Compensation Projection - CSD Board		32,171	32,171	32,171	32,171	11%	32,171	-7%	37,995
Per Compensation Projection - CSD Board		600	600	600	600	0%	600	-83%	600
Per Compensation Projection - CSD Board		16,358	16,051	15,661	15,341	6%	15,341	13%	14,534
Per Compensation Projection - CSD Board		29,747	29,185	28,439	27,843	6%	27,843	-11%	5,037
Per Compensation Projection - CSD Board		159,775	158,221	156,071	154,829	3%	152,380	5%	152,380
Per Compensation Projection - CSD Board		354,943	340,883	325,522	319,185	7%	296,554	4%	296,554
Same as FY2020 Budget		1,573	1,573	1,573	1,573	0%	1,573	-13%	226
Total 51-OP - SALARIES & BENEFIT - OP		1,380,874	1,349,059	1,310,914	1,286,415	6%	1,225,777	3%	30,620
Ex Mod Factor increased from 74% to 80%									
Per Management		-	-	-	-	-	-	-	-
Per Management		3,679	3,679	3,679	3,679	0%	3,679	-6%	(220)
Per Management		55,206	54,123	53,061	52,000	-33%	51,000	-51%	(38,840)
Per Management		226,234	216,518	207,251	201,759	5%	190,078	-5%	(9,948)
Per Management		121,918	121,879	122,689	122,642	2%	121,977	-6%	(7,058)
Per Management		24,979	24,366	23,831	23,162	13%	22,198	-2%	(431)
Per Management		3,200	3,200	3,200	3,200	0%	3,200	-100%	-
Per Management		10,550	10,303	10,065	9,782	5%	9,375	-15%	(1,316)
Per Management		2,000	2,000	2,000	2,000	0%	2,000	-30%	839
Per Management		26,901	26,901	26,901	26,901	11%	26,901	9%	2,072
Per Management		26,854	26,191	25,548	24,787	5%	23,657	-4%	(936)
Per Management		31,481	30,767	30,071	29,295	4%	28,140	-13%	5,144
Per Management		-	-	-	-	-80%	500	-90%	(2,257)
Per Management		419,243	408,880	398,824	386,882	5%	369,786	-2%	(7,570)
Ex Mod Factor increased from 74% to 80%									
2 workers-9 months									
Same as FY2020 Budget		975,249	951,273	929,003	907,341	1%	872,756	-7%	(64,237)
Total 51-MT - Salaries & Benefit - MAINT		863,324	799,087	872,756	872,756	9%	872,756	-7%	(64,237)
Operating Income/Expense		3,023,616	3,182,109	3,347,309	3,574,734	5%	3,574,734	5%	93,317
Income		3,023,616	3,182,109	3,347,309	3,574,734	5%	3,574,734	5%	93,317

\$52.82 x 5,281 EDU x 12 months
No penalty in Aug & Oct 2020 due to COVID-19

Ex Mod Factor increased from 74% to 80%

Ex Mod Factor increased from 74% to

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			
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
56 · UTILITIES - OP						
56100OP Telephone	57,600	56,947	(653)	-1%	57,600	57,600
562100P Utilities - Electric	111,180	94,568	(16,612)	-15%	111,180	113,404
562200P Utilities - Gas	3,264	3,266	2	0%	3,465	3,535
562300P Utilities - Water	9,605	6,637	(968)	-10%	9,798	9,994
562400P Utilities - Trash	5,994	6,087	93	2%	6,114	6,237
56300OP Refuse Disposal	2,356	1,046	(1,310)	-56%	2,356	2,404
Total 56 · UTILITIES - OP	189,899	170,551	(19,448)	-10%	190,378	194,188
59-MT · DEPRECIATION - MAINT						
59100MT Depreciation Expense	240,496	280,452	39,956	17%	247,554	252,506
Total 59-MT · DEPRECIATION - MAINT	240,496	280,452	39,956	17%	247,554	252,506
59-OP · DEPR & AMORT - OP						
59100OP Depreciation - OP	275,551	281,798	6,247	2%	329,300	335,886
Total 59-OP · DEPR & AMORT - OP	275,551	281,798	6,247	2%	329,300	335,886
Total Cost of Services Provided	3,464,933	3,413,604	(51,329)	-1%	3,677,608	3,804,427
Net Operating Income Before G&A	(145,892)	(1,246)	144,646	-99%	(102,872)	(179,693)
General & Administrative Expense						
61010 Salaries - REG ADM	288,769	326,916	38,147	13%	318,282	324,952
61020 Salaries - OT ADM	400	350	(50)	-13%	400	400
61030 Salaries - VAC ADM	25,024	15,133	(9,891)	-40%	26,935	27,305
61040 Salaries - SICK ADM	8,014	5,252	(2,762)	-34%	8,331	8,589
61050 Salaries - HOLIDAY ADM	9,356	9,531	175	2%	9,725	10,027
61100 Payroll Tax - ADM	9,935	8,580	(1,355)	-14%	10,898	11,126
61200 Workers Comp - ADM	1,191	1,172	(19)	-2%	1,412	1,442
61300 Employee Group Insurance - ADM	71,122	75,379	4,257	6%	73,381	74,031
61400 Retirement - ADM	115,897	119,842	3,945	3%	116,598	121,292
61600 Nationwide - ER Match	2,117	2,469	352	17%	2,717	2,717
Total 61 · SALARIES AND BENEFIT - ADM	531,825	564,624	32,799	6%	568,680	581,880
62 · BOARD EXPENSES						
62100 Board Director's Fee	18,000	4,700	(13,300)	-74%	18,000	18,000
62200 Board Exp - Auto Expense	-	-	-	N/A	-	-
62300 Board Exp - Meals & Lodging	800	641	(159)	-20%	800	816
62400 Board Exp - Education & Training	200	-	(200)	-100%	200	204
Total 62 · BOARD EXPENSES	19,000	5,341	(13,659)	-72%	19,000	19,020
61 · SALARIES AND BENEFIT - ADM	531,825	564,624	32,799	6%	568,680	581,880
62 · BOARD EXPENSES	19,000	5,341	(13,659)	-72%	19,000	19,020
Total 61 & 62	550,825	570,000	19,171	3%	587,680	600,900
61010 Salaries - REG ADM	288,769	326,916	38,147	13%	318,282	324,952
61020 Salaries - OT ADM	400	350	(50)	-13%	400	400
61030 Salaries - VAC ADM	25,024	15,133	(9,891)	-40%	26,935	27,305
61040 Salaries - SICK ADM	8,014	5,252	(2,762)	-34%	8,331	8,589
61050 Salaries - HOLIDAY ADM	9,356	9,531	175	2%	9,725	10,027
61100 Payroll Tax - ADM	9,935	8,580	(1,355)	-14%	10,898	11,126
61200 Workers Comp - ADM	1,191	1,172	(19)	-2%	1,412	1,442
61300 Employee Group Insurance - ADM	71,122	75,379	4,257	6%	73,381	74,031
61400 Retirement - ADM	115,897	119,842	3,945	3%	116,598	121,292
61600 Nationwide - ER Match	2,117	2,469	352	17%	2,717	2,717
Total 61 · SALARIES AND BENEFIT - ADM	531,825	564,624	32,799	6%	568,680	581,880
62 · BOARD EXPENSES	19,000	5,341	(13,659)	-72%	19,000	19,020
Total 61 & 62	550,825	570,000	19,171	3%	587,680	600,900
61010 Salaries - REG ADM	288,769	326,916	38,147	13%	318,282	324,952
61020 Salaries - OT ADM	400	350	(50)	-13%	400	400
61030 Salaries - VAC ADM	25,024	15,133	(9,891)	-40%	26,935	27,305
61040 Salaries - SICK ADM	8,014	5,252	(2,762)	-34%	8,331	8,589
61050 Salaries - HOLIDAY ADM	9,356	9,531	175	2%	9,725	10,027
61100 Payroll Tax - ADM	9,935	8,580	(1,355)	-14%	10,898	11,126
61200 Workers Comp - ADM	1,191	1,172	(19)	-2%	1,412	1,442
61300 Employee Group Insurance - ADM	71,122	75,379	4,257	6%	73,381	74,031
61400 Retirement - ADM	115,897	119,842	3,945	3%	116,598	121,292
61600 Nationwide - ER Match	2,117	2,469	352	17%	2,717	2,717
Total 61 · SALARIES AND BENEFIT - ADM	531,825	564,624	32,799	6%	568,680	581,880
62 · BOARD EXPENSES	19,000	5,341	(13,659)	-72%	19,000	19,020
Total 61 & 62	550,825	570,000	19,171	3%	587,680	600,900
61010 Salaries - REG ADM	288,769	326,916	38,147	13%	318,282	324,952
61020 Salaries - OT ADM	400	350	(50)	-13%	400	400
61030 Salaries - VAC ADM	25,024	15,133	(9,891)	-40%	26,935	27,305
61040 Salaries - SICK ADM	8,014	5,252	(2,762)	-34%	8,331	8,589
61050 Salaries - HOLIDAY ADM	9,356	9,531	175	2%	9,725	10,027
61100 Payroll Tax - ADM	9,935	8,580	(1,355)	-14%	10,898	11,126
61200 Workers Comp - ADM	1,191	1,172	(19)	-2%	1,412	1,442
61300 Employee Group Insurance - ADM	71,122	75,379	4,257	6%	73,381	74,031
61400 Retirement - ADM	115,897	119,842	3,945	3%	116,598	121,292
61600 Nationwide - ER Match	2,117	2,469	352	17%	2,717	2,717
Total 61 · SALARIES AND BENEFIT - ADM	531,825	564,624	32,799	6%	568,680	581,880
62 · BOARD EXPENSES	19,000	5,341	(13,659)	-72%	19,000	19,020
Total 61 & 62	550,825	570,000	19,171	3%	587,680	600,900
61010 Salaries - REG ADM	288,769	326,916	38,147	13%	318,282	324,952
61020 Salaries - OT ADM	400	350	(50)	-13%	400	400
61030 Salaries - VAC ADM	25,024	15,133	(9,891)	-40%	26,935	27,305
61040 Salaries - SICK ADM	8,014	5,252	(2,762)	-34%	8,331	8,589
61050 Salaries - HOLIDAY ADM	9,356	9,531	175	2%	9,725	10,027
61100 Payroll Tax - ADM	9,935	8,580	(1,355)	-14%	10,898	11,126
61200 Workers Comp - ADM	1,191	1,172	(19)	-2%	1,412	1,442
61300 Employee Group Insurance - ADM	71,122	75,379	4,257	6%	73,381	74,031
61400 Retirement - ADM	115,897	119,842	3,945	3%	116,598	121,292
61600 Nationwide - ER Match	2,117	2,469	352	17%	2,717	2,717
Total 61 · SALARIES AND BENEFIT - ADM	531,825	564,624	32,799	6%	568,680	581,880
62 · BOARD EXPENSES	19,000	5,341	(13,659)	-72%	19,000	19,020
Total 61 & 62	550,825	570,000	19,171	3%	587,680	600,900
61010 Salaries - REG ADM	288,769	326,916	38,147	13%	318,282	324,952
61020 Salaries - OT ADM	400	350	(50)	-13%	400	400
61030 Salaries - VAC ADM	25,024	15,133	(9,891)	-40%	26,935	27,305
61040 Salaries - SICK ADM	8,014	5,252	(2,762)	-34%	8,331	8,589
61050 Salaries - HOLIDAY ADM	9,356	9,531	175	2%	9,725	10,027
61100 Payroll Tax - ADM	9,935	8,580	(1,355)	-14%	10,898	11,126
61200 Workers Comp - ADM	1,191	1,172	(19)	-2%	1,412	1,442
61300 Employee Group Insurance - ADM	71,122	75,379	4,257	6%	73,381	74,031
61400 Retirement - ADM	115,897	119,842	3,945	3%	116,598	121,292
61600 Nationwide - ER Match	2,117	2,469	352	17%	2,717	2,717
Total 61 · SALARIES AND BENEFIT - ADM	531,825	564,624	32,799	6%	568,680	581,880
62 · BOARD EXPENSES	19,000	5,341	(13,659)	-72%	19,000	19,020
Total 61 & 62	550,825	570,000	19,171	3%	587,680	600,900
61010 Salaries - REG ADM	288,769	326,916	38,147	13%	318,282	324,952
61020 Salaries - OT ADM	400	350	(50)	-13%	400	400
61030 Salaries - VAC ADM	25,024	15,133	(9,891)	-40%	26,935	27,305
61040 Salaries - SICK ADM	8,014	5,252	(2,762)	-34%	8,331	8,589
61050 Salaries - HOLIDAY ADM	9,356	9,531	175	2%	9,725	10,027
61100 Payroll Tax - ADM	9,935	8,580	(1,355)	-14%	10,898	11,126
61200 Workers Comp - ADM	1,191	1,172	(19)	-2%	1,412	1,442
61300 Employee Group Insurance - ADM	71,122	75,379	4,257	6%	73,381	74,031
61400 Retirement - ADM	115,897	119,842	3,945	3%	116,598	121,292
61600 Nationwide - ER Match	2,117	2,469	352	17%	2,717	2,717
Total 61 · SALARIES AND BENEFIT - ADM	531,825	564,624	32,799	6%	568,680	581,880
62 · BOARD EXPENSES	19,000	5,341	(13,659)	-72%	19,000	19,020
Total 61 & 62	550,825	570,000	19,171	3%	587,680	600,900
61010 Salaries - REG ADM	288,769	326,916	38,147	13%	318,282	324,952
61020 Salaries - OT ADM	400	350	(50)	-13%	400	400
61030 Salaries - VAC ADM	25,024	15,133	(9,891)	-40%	26,935	27,305
61040 Salaries - SICK ADM	8,014	5,252	(2,762)	-34%	8,331	8,589
61050 Salaries - HOLIDAY ADM	9,356	9,531	175	2%	9,725	10,027
61100 Payroll Tax - ADM	9,935	8,580	(1,355)	-14%	10,898	11,126
61200 Workers Comp - ADM	1,191	1,172	(19)	-2%	1,412	1,442
61300 Employee Group Insurance - ADM	71,122	75,379	4,257	6%	73,381	74,031
61400 Retirement - ADM	115,897	119,842	3,945	3%	116,598	121,292
61600 Nationwide - ER Match	2,117	2,469	352	17%	2,717	2,717
Total 61 · SALARIES AND BENEFIT - ADM	531,825	564,624	32,799	6%	568,680	581,880
62 · BOARD EXPENSES	19,000	5,341	(13,659)	-72%	19,000	19,020
Total 61 & 62	550,825	570,000	19,171	3%	587,680	600,900
61010 Salaries - REG ADM	288,769	326,916	38,147	13%	318,282	324,952
61020 Salaries - OT ADM	400	350	(50)	-13%	400	400
610						

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		
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	-6%	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
71 - PROP TAXES						
71100 Prop Taxes-CURR SEC & UNSEC1%	1,063,200	1,040,434	1,025,200	1,040,800	1,056,300	1,072,200
71300 Prop Taxes-PRI SEC & UNSEC	6,600	9,327	6,600	6,600	6,600	6,600
71500 Int & Pen Delinquent Taxes	1,000	940	1,000	1,000	1,000	1,000
Total 71 - PROP TAXES	1,070,800	1,050,701	1,032,800	1,048,200	1,063,900	1,079,800
		(20,099)	-3%	-5%	-2%	Same as FY2020 Budget
72 - SPECIAL ASSESSMENTS						
72100 Special Assessment - CURRENT	11,500	11,060	11,500	11,500	11,500	11,500
72200 Special Assessment - DELQ&PENALTY	737	519	530	530	530	530
72300 Special Assessment-SU01-DLQ&PEN	15,060	10,123	10,326	10,326	10,326	10,326
72500 Special Assessment SU01-DLQ&PEN	1,000	910	1,000	1,000	1,000	1,000
72700 Net Incr/Decr in Fair Value	-	(81)	-	-	-	-
72800 Gain / Loss on Sales of Fixed A	-	-	-	-	-	-
72900 Realized Gain / Loss	-	-	-	-	-	-
72950 Interest Income	94,814	138,982	80,592	80,592	80,592	80,592
Total 72 - SPECIAL ASSESSMENTS	11,869	10,206	10,089	10,394	10,550	10,708
		(1,663)	-1%	-15.0%	1%	15% decrease from FY2020 Budget
73 - GRANTS AND AIDS						
73100 General Tax Levy- HOMEOWNER EXM	11,869	10,206	10,089	10,394	10,550	10,708
Total 73 - GRANTS AND AIDS	11,869	10,206	10,089	10,394	10,550	10,708
		(1,663)	-1%	-15.0%	1%	15% decrease from FY2020 Budget
76 - CONNECTION FEE						
76000 Connection Fees	-	7,482	-	-	-	-
Total 76 - CONNECTION FEE	-	7,482	-	-	-	-
		7,482	-100%	N/A	N/A	N/A
79 - OTHER INCOMES						
77000 Interest Income	94,814	138,982	80,592	80,592	80,592	80,592
77500 Realized Gain / Loss	-	-	-	-	-	-
77800 Net Incr/Decr in Fair Value	-	(81)	-	-	-	-
78000 Gain / Loss on Sales of Fixed A	-	-	-	-	-	-
79700 Special Assessment-DELQ&PENALTY	737	519	530	530	530	530
79750 Special Assessment SU01-DLQ&PEN	15,060	10,123	10,326	10,326	10,326	10,326
79750 Special Assessment SU01-DLQ&PEN	1,000	910	1,000	1,000	1,000	1,000
79750 Other Income	11,611	150,453	92,448	92,448	92,448	92,448
Total 79 - OTHER INCOMES	111,611	150,453	92,448	92,448	92,448	92,448
		38,842	-39%	-17%	0%	Same as FY2020 Budget
80 - OTHER EXPENSES						
83000 Election Cost	-	-	-	-	-	-
84000 Tax Deduction	2,186	2,632	2,685	2,685	2,685	2,685
Total 80 - OTHER EXPENSES	2,186	2,632	2,685	2,685	2,685	2,685
		446	952%	1166%	0%	Per Management 2% CPI increase from FY2020 Estimated YE
Other Expense						
80000 Election Cost	-	-	-	-	-	-
80000 Tax Deduction	2,186	2,632	2,685	2,685	2,685	2,685
Total 80 - OTHER EXPENSES	2,186	2,632	2,685	2,685	2,685	2,685
		446	952%	1166%	0%	Per Management 2% CPI increase from FY2020 Estimated YE
Total Other Income	1,205,780	1,229,902	1,131,677	1,146,988	1,178,398	1,194,456
		24,122	-8%	-6%	1%	1%
Total Other Expense	2,186	2,632	2,685	2,685	2,685	2,685
		446	952%	1166%	0%	Per Management 2% CPI increase from FY2020 Estimated YE
Net Non-Operating Income	1,203,594	1,227,270	1,103,992	1,144,303	1,175,713	1,166,771
		23,676	-10%	-8%	3%	5%
Change In Net Position	\$ 170,229	\$ 357,931	\$ 187,702	\$ 44,708	\$ (185,546)	\$ (302,069)
		110%	-88%	-74%	-1%	-2%

RESERVE POLICY

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

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	\$ 9,523,453
Total capital assets as of 3/31/20 (including CIP)	220,000
Estimated additional CIP for Apr-Jun '20	14,449
Inventory	(9,757,902)
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%

1,029,500
1,029,500
\$ 10,969,697
-17-

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	582,321
4,051,697	<u>4,051,697</u>
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>
5,639,912	<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	22,559,647
9,097,744	<u>9,097,744</u>
Reserve %	x <u>25%</u>
2,274,436	<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	<u>\$ 10,969,697</u>