



Fiscal Year 2019-2020 Annual Budget

July 1, 2019 to June 30, 2020

1st Draft

(Operating Budget and Cash Funded Capital Projects)

**CRESTLINE SANITATION DISTRICT
Fiscal Year 2019-2020 Annual Budget
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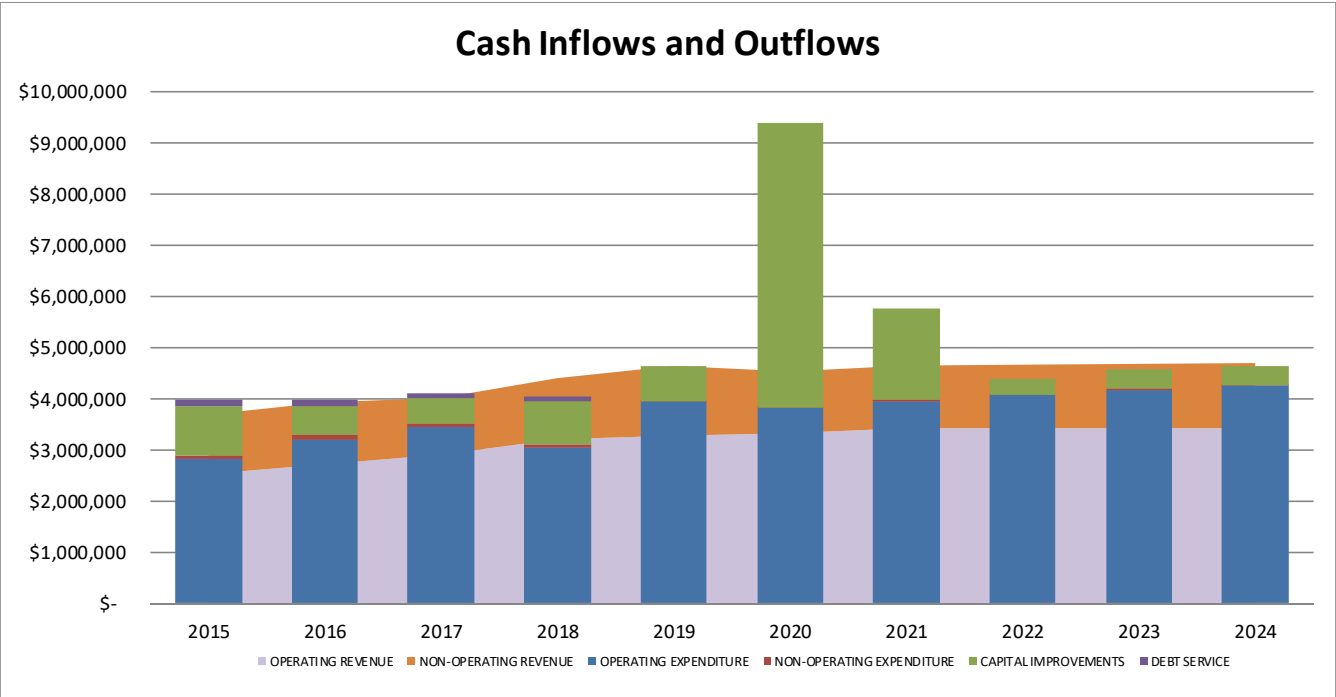
EXECUTIVE SUMMARY

Fiscal Year 2019-2020 Annual Budget

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

This Budget has been prepared with the following projections:

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

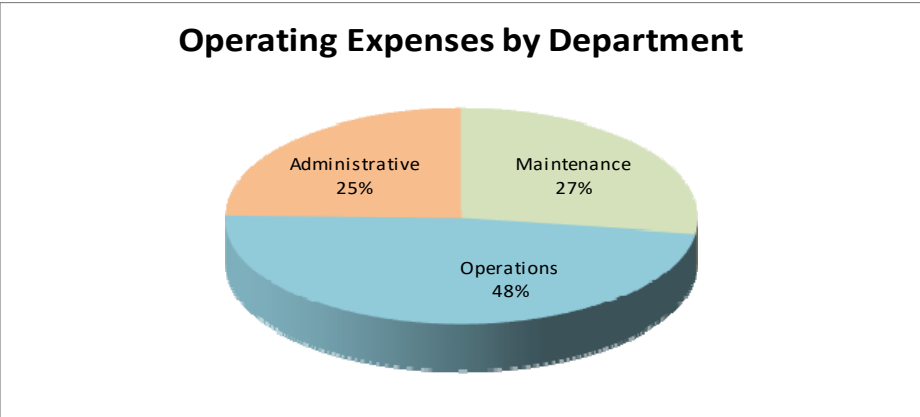


Operating Budget

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

Operating Expenses by Department

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

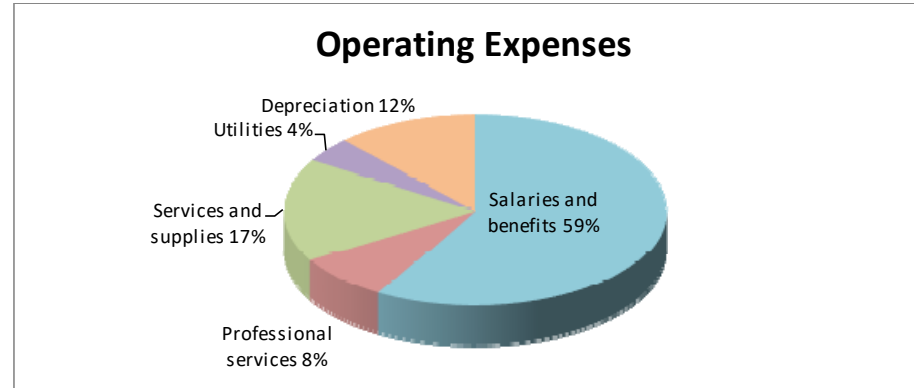


The following table details these expenses by department.

Department	2019/2020 Budget	% of Total Operating Exp
Maintenance	\$ 1,180,356	27%
Operations	2,087,637	48%
Administrative	1,069,593	25%
Total operating expenses	\$ 4,337,586	100%

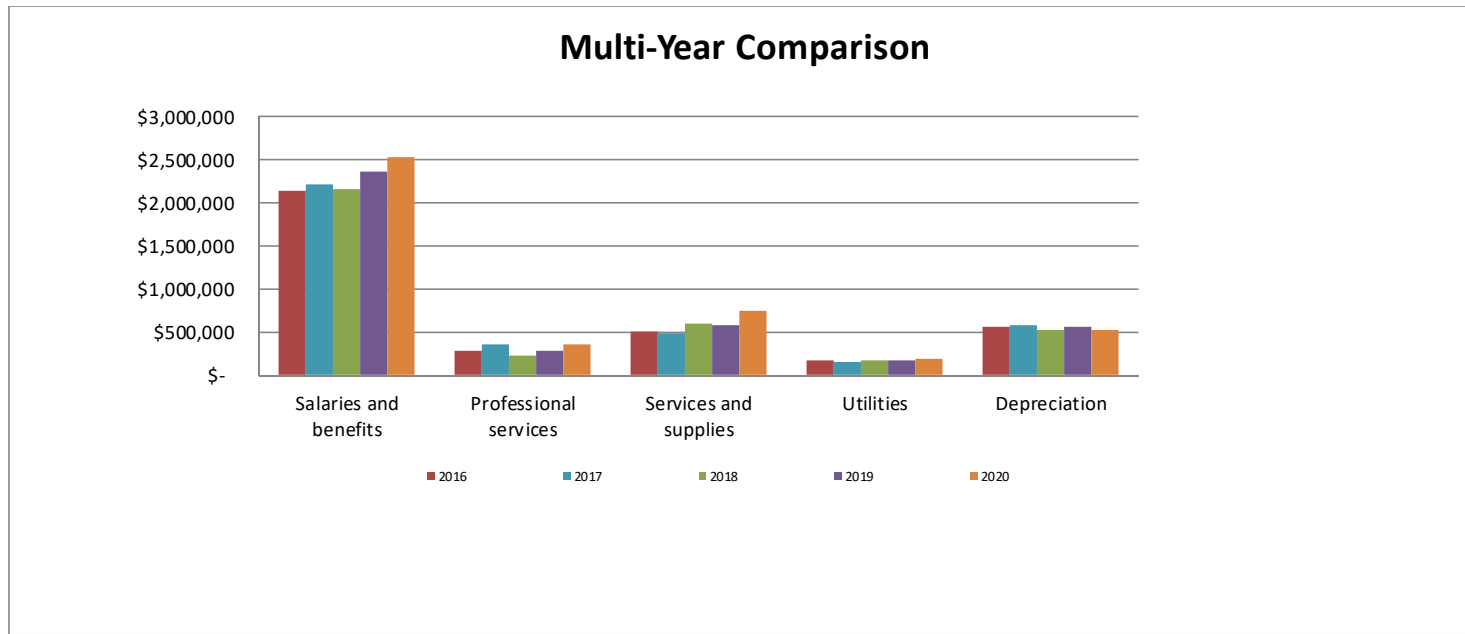
Operating Expenses by Type

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



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

Operating Expenses	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Budget	% of Total 2020 Budget	% Change from 2019 to 2020
Salaries and benefits	\$ 2,143,173	\$ 2,220,018	\$ 2,160,732	\$ 2,367,777	\$ 2,533,484	59%	7%
Professional services	285,652	364,657	223,374	282,012	353,174	8%	25%
Services and supplies	500,644	492,722	601,624	580,108	745,734	17%	29%
Utilities	161,962	158,065	168,892	177,030	182,859	4%	3%
Depreciation	565,237	575,907	527,405	564,754	522,335	12%	-8%
Total operating expenses	\$ 3,656,668	\$ 3,811,369	\$ 3,682,027	\$ 3,971,681	\$ 4,337,586	100%	9%



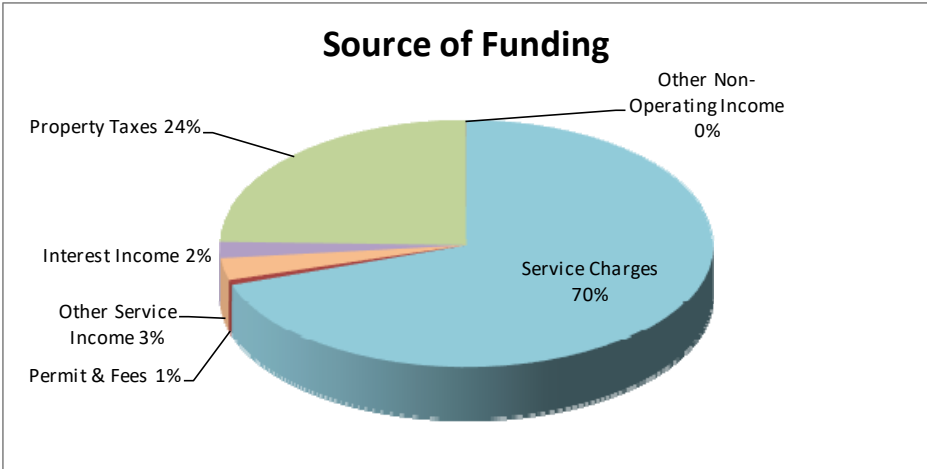
The chart above illustrates the 5-year trend for each of the major expense categories. Salaries and benefits is projected to increase by 7% over the prior year, of which 2% is from a cost-of-living-adjustment (COLA), and 5% is from related employee benefits. Professional services is projected to increase by 25% due to anticipated engineering and legal expenses related to significant capital improvement projects. Service and supplies is projected to increase by 29% due to equipment purchases. Utilities is projected to increase by 3% due to a 2% CPI increase over the 2018-19 estimate, as well as an anticipated increase in telecommunication costs.

Personnel

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

Funding

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



The following table details the major sources of funding.

Source of Funding	2019/2020 Budget	% of Total Funding
Service charges	\$ 3,161,616	70%
Permit & fees	29,125	1%
Other service income	128,300	3%
Interest income	94,814	2%
Property taxes	1,109,966	24%
Other non-operating income	1,000	0%
Total funding	\$ 4,524,821	100%

Service Charge Rates

The District is undergoing a multi-year phase-in service charge rate increase, based on the results and recommendations from a professional rate study. Service charge rates are expected to increase by 8% over the prior year, in accordance with the voter-approved rate increase, and to provide the District with sufficient funding to maintain service levels. The 2019-20 budget reflects projected losses from operations of \$1,018,545, net non-operating revenues from taxes and investment earnings of \$1,203,594, for an overall net increase in net position of \$185,049.

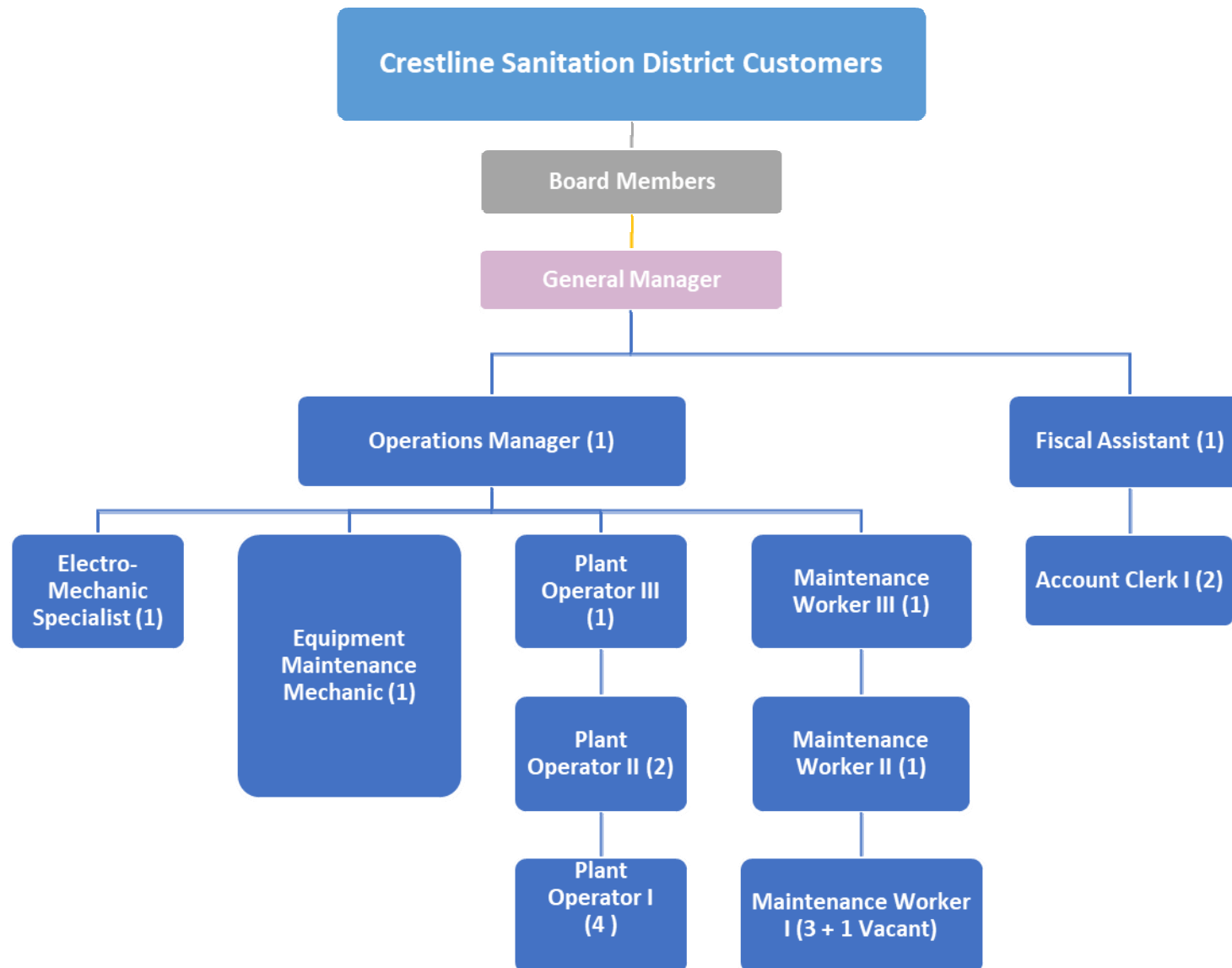
Summary

The Fiscal Year 2019-20 Budget continues the District's history of responsible fiscal management. Available resources are focused on maintaining services and programs essential to District facilities and improving the quality of service to the customers of the District.

Rick Dever
General Manager

RAMS – Financial Consultant

ORGANIZATIONAL CHART



BUDGET SUMMARY

CRESTLINE SANITATION DISTRICT 2019/2020 Budget Summary

	Audited 06/30/15	Audited 06/30/16	Audited 06/30/17	Audited 06/30/18	Estimated 06/30/19	Budget 06/30/20	Projection 06/30/21	Projection 06/30/22	Projection 06/30/23	Projection 06/30/24
OPERATING REVENUES										
Charges for services	\$ 2,367,153	\$ 2,554,930	\$ 2,765,088	\$ 2,961,067	\$ 3,109,781	\$ 3,161,616	\$ 3,238,111	\$ 3,238,111	\$ 3,238,111	\$ 3,238,111
Permit and inspection fees	24,404	29,671	30,040	30,867	27,847	29,125	29,125	29,125	29,125	29,125
Connection fees	9,082	14,964	3,741	-	-	-	-	-	-	-
Other services	121,697	114,680	101,226	208,301	132,358	128,300	150,800	150,800	150,800	150,800
Total operating revenues	2,522,336	2,714,245	2,900,095	3,200,235	3,269,986	3,319,041	3,418,036	3,418,036	3,418,036	3,418,036
OPERATING EXPENSES										
Salaries and benefits	1,848,503	2,143,173	2,220,018	2,160,732	2,367,777	2,533,484	2,631,867	2,731,791	2,808,946	2,870,317
Professional services	256,267	285,652	364,657	223,374	282,012	353,174	360,240	367,450	374,805	382,308
Services and supplies	469,335	500,644	492,722	601,624	580,108	745,734	760,231	775,023	790,117	805,512
Utilities	157,990	161,962	158,065	168,892	177,030	182,859	186,519	190,253	194,060	197,945
Depreciation	572,325	565,237	575,907	527,405	564,754	522,335	532,783	543,441	554,311	565,399
Total operating expenses	3,304,420	3,656,668	3,811,369	3,682,027	3,971,681	4,337,586	4,471,640	4,607,958	4,722,239	4,821,481
Operating income (loss)	(782,084)	(942,423)	(911,274)	(481,792)	(701,695)	(1,018,545)	(1,053,604)	(1,189,921)	(1,304,202)	(1,403,444)
NONOPERATING REVENUES (EXPENSES)										
Property taxes	988,606	1,025,348	1,076,976	1,114,730	1,113,572	1,070,800	1,086,800	1,103,000	1,119,500	1,136,200
Special assessments	11,480	9,810	11,480	11,410	11,390	27,297	27,297	27,297	27,297	27,297
Federal / State aid - Homeowner's exemption	10,994	10,582	11,299	10,662	10,579	11,869	12,047	12,228	12,411	12,597
Interest and investment revenue *	97,148	141,787	(15,574)	24,971	208,295	94,814	94,814	94,814	94,814	94,814
Gain on sale of capital assets	12,000	-	6,372	12,750	1,600	-	-	-	-	-
Other nonoperating revenue	40,453	20,611	16,800	20,102	16,884	1,000	1,000	1,000	1,000	1,000
Interest expense	(80,934)	(80,386)	(73,528)	(66,760)	-	-	-	-	-	-
Other nonoperating expense	(2,520)	(2,787)	(2,699)	(2,854)	(2,750)	(2,186)	(2,186)	(2,186)	(2,186)	(2,186)
Total nonoperating revenues (expenses)	1,077,227	1,124,965	1,031,126	1,125,011	1,359,570	1,203,594	1,194,772	1,236,153	1,227,836	1,269,722
Change in net position	\$ 295,143	\$ 182,542	\$ 119,852	\$ 643,219	\$ 657,875	\$ 185,049	\$ 141,168	\$ 46,231	\$ (76,366)	\$ (133,722)
Net position - beginning of year	15,541,343	15,761,094	15,943,636	16,063,488	16,575,669	17,233,544	17,418,593	17,559,761	17,605,992	17,529,626
Prior period adjustment	(75,392)			(131,038)						
Net position - beginning of year, as restated	15,465,951	15,761,094	15,943,636	15,932,450	16,575,669	17,233,544	17,418,593	17,559,761	17,605,992	17,529,626
Net position - end of year	\$ 15,761,094	\$ 15,943,636	\$ 16,063,488	\$ 16,575,669	\$ 17,233,544	\$ 17,418,593	\$ 17,559,761	\$ 17,605,992	\$ 17,529,626	\$ 17,395,904
Net investment in capital assets	\$ 8,866,759	\$ 8,994,266	\$ 9,014,710	\$ 9,422,028	\$ 9,265,069	\$ 14,837,688	\$ 16,625,229	\$ 16,935,229	\$ 17,320,229	\$ 17,705,229
Unrestricted	\$ 6,894,335	\$ 6,949,370	\$ 7,048,778	\$ 7,153,641	\$ 7,968,475	\$ 2,580,905	\$ 934,532	\$ 670,763	\$ 209,397	\$ (309,325)

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

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

	Audited 06/30/15	Audited 06/30/16	Audited 06/30/17	Audited 06/30/18	Estimated 06/30/19	Budget 06/30/20	Projection 06/30/21	Projection 06/30/22	Projection 06/30/23	Projection 06/30/24
Beginning Cash	\$ 8,322,729	\$ 8,046,702	\$ 8,006,731	\$ 7,913,324	\$ 8,270,455	\$ 8,259,355	\$ 3,394,120	\$ 2,280,530	\$ 2,560,203	\$ 2,653,147
OPERATING REVENUE	2,522,336	2,714,245	2,900,095	3,200,235	3,269,986	3,319,041	3,418,036	3,418,036	3,418,036	3,418,036
NON-OPERATING REVENUE	1,160,681	1,208,138	1,107,353	1,194,625	1,362,320	1,205,780	1,221,958	1,238,339	1,255,022	1,271,908
LOAN PROCEEDS	-	-	-	-	-	-	-	-	-	-
TOTAL CASH INFLOWS	3,683,017	3,922,383	4,007,448	4,394,860	4,632,306	4,524,821	4,639,994	4,656,375	4,673,059	4,689,945
OPERATING EXPENDITURES	2,732,095	3,091,431	3,235,462	3,154,622	3,406,927	3,815,251	3,938,857	4,064,517	4,167,928	4,256,082
NON-OPERATING EXPENDITURES	83,454	83,173	76,227	69,614	2,750	2,186	27,186	2,186	27,186	2,186
CAPITAL PROJECTS / PURCHASES	966,587	590,150	491,993	828,572	699,863	5,572,619	1,787,541	310,000	385,000	385,000
DEBT SERVICE	100,860	102,594	104,357	106,151	-	-	-	-	-	-
TOTAL CASH OUTFLOWS	3,882,996	3,867,348	3,908,039	4,158,959	4,109,540	9,390,056	5,753,584	4,376,703	4,580,114	4,643,268
ACCRUAL TO CASH ADJUSTMENTS	(76,048)	(95,006)	(192,816)	121,230	(533,866)	-	-	-	-	-
NET CHANGE IN CASH	(276,027)	(39,971)	(93,407)	357,131	(11,100)	(4,865,235)	(1,113,590)	279,672	92,945	46,677
Ending Cash	\$ 8,046,702	\$ 8,006,731	\$ 7,913,324	\$ 8,270,455	\$ 8,259,355	\$ 3,394,120	\$ 2,280,530	\$ 2,560,203	\$ 2,653,147	\$ 2,699,824

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

CAPITAL PROJECTS	Budget 2019/20	Projection 2020/21	Projection 2021/22	Projection 2022/23	Projection 2023/24	Total Projected Capital Cost FY 2020-2024
Cash Funded Projects						
Pipeline Rehabilitation	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 750,000
Manhole Rehabilitation	50,000	50,000	50,000	50,000	50,000	250,000
SCADA Upgrades	60,000	60,000	60,000	60,000	60,000	300,000
Miscellaneous Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
Vehicle Purchase	60,000	70,000	-	75,000	75,000	280,000
SC Automatic Bar Screen (incl. electrical)	80,000	-	-	-	-	80,000
Total Cash Funded Projects	450,000	380,000	310,000	385,000	385,000	1,910,000
Master Plan Projects						
Engineering	900,000	-	-	-	-	900,000
HC Biosolids Dewatering Upgrade	3,244,662	1,081,555	-	-	-	4,326,217
HC Primary Clarifier - New	977,957	325,986	-	-	-	1,303,943
Total Master Plan Projects	5,122,619	1,407,541	-	-	-	6,530,160
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	\$ 5,572,619	\$ 1,787,541	\$ 310,000	\$ 385,000	\$ 385,000	\$ 8,440,160

BUDGET DETAIL & PROJECTIONS

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

	2018/2019 Budget	2018/2019 Estimate	2019/2020 Budget	% of Operating Revenue	2020/2021 Projection	% of Operating Revenue	2021/2022 Projection	% of Operating Revenue	2022/2023 Projection	% of Operating Revenue	2023/2024 Projection	% of Operating Revenue
Operational Income/Expense												
Income												
40 · REVENUE												
41 · Sewer Service Fees	\$ 3,024,773	\$ 2,994,446	\$ 3,023,616	91%	\$ 3,100,111	91%	\$ 3,100,111	91%	\$ 3,100,111	91%	\$ 3,100,111	91%
42 · Sewer Penalties	150,000	115,335	138,000	4%	138,000	4%	138,000	4%	138,000	4%	138,000	4%
43 · Pumped Waste Permits	25,625	26,500	25,625	1%	25,625	1%	25,625	1%	25,625	1%	25,625	1%
44 · Permit & Inspection Fees	3,500	1,347	3,500	0%	3,500	0%	3,500	0%	3,500	0%	3,500	0%
45 · Sale of Effluent Water	-	2,895	-	0%	22,500	1%	22,500	1%	22,500	1%	22,500	1%
46 · Cleghorn State Reimbursements	120,000	119,903	120,000	4%	120,000	4%	120,000	4%	120,000	4%	120,000	4%
47 · Pilot Rock Camp Fee	7,800	7,800	7,800	0%	7,800	0%	7,800	0%	7,800	0%	7,800	0%
48 · Other Service Fees	500	1,760	500	0%	500	0%	500	0%	500	0%	500	0%
49 · Other Charges	-	-	-	0%	-	0%	-	0%	-	0%	-	0%
Total Operational Income	3,332,198	3,269,986	3,319,041	100%	3,418,036	100%	3,418,036	100%	3,418,036	100%	3,418,036	100%
Operating Expense												
MT												
51 · SALARIES & BENEFIT	797,010	788,457	856,874	26%	886,892	26%	922,056	27%	947,563	28%	966,718	28%
53 · PROFESSIONAL SVC	3,880	2,460	4,029	0%	4,110	0%	4,193	0%	4,278	0%	4,365	0%
54 · SERVICE AND SUPPLIES	72,113	73,892	78,957	2%	80,539	2%	82,154	2%	83,801	2%	85,483	3%
59 · DEPRECIATIONS & AMORTIZATION	239,125	276,853	240,496	7%	245,306	7%	250,213	7%	255,218	7%	260,323	8%
Subtotal - MT	1,112,128	1,141,662	1,180,356	36%	1,216,847	36%	1,258,616	37%	1,290,860	38%	1,316,889	39%
OP												
51 · SALARIES & BENEFIT	1,189,636	1,083,358	964,077	29%	989,905	29%	1,026,851	30%	1,061,644	31%	1,091,675	32%
53 · PROFESSIONAL SVC	149,049	111,890	152,124	5%	155,168	5%	158,274	5%	161,442	5%	164,673	5%
54 · SERVICE AND SUPPLIES	476,811	389,344	513,027	15%	523,295	15%	533,770	16%	544,459	16%	555,358	16%
56 · UTILITIES	180,448	177,030	182,859	6%	186,519	5%	190,253	6%	194,060	6%	197,945	6%
59 · DEPRECIATIONS & AMORTIZATION	276,235	281,798	275,551	8%	281,062	8%	286,684	8%	292,418	9%	298,267	9%
Subtotal - OP	2,272,179	2,043,420	2,087,637	63%	2,135,949	62%	2,195,832	64%	2,254,023	66%	2,307,918	68%
Total Operating Expense	3,384,307	3,185,082	3,267,993	98%	3,352,796	98%	3,454,448	101%	3,544,882	104%	3,624,807	106%
Gross Profit	(52,109)	84,904	51,048		65,240		(36,412)		(126,846)		(206,770)	
General & Administrative Expense												
61 · SALARIES AND BENEFIT - ADM	485,402	495,963	712,534	21%	755,070	22%	782,884	23%	799,739	23%	811,924	24%
62 · BOARD EXPENSES	8,095	7,273	19,000	1%	19,020	1%	19,042	1%	19,064	1%	19,086	1%
63 · PROFESSIONAL SVC - ADM	248,987	167,662	197,021	6%	200,962	6%	204,983	6%	209,085	6%	213,270	6%
64 · SERVICES AND SUPPLIES - ADM	127,442	109,598	134,750	4%	137,377	4%	140,057	4%	142,793	4%	145,585	4%
69 · DEPR & AMORT - ADM	6,103	6,103	6,289	0%	6,415	0%	6,544	0%	6,675	0%	6,809	0%
Total General & Administrative Expense	876,029	786,599	1,069,594	32%	1,118,844	33%	1,153,510	34%	1,177,356	34%	1,196,674	35%
Net Operational Income (deficit)	(928,138)	(701,695)	(1,018,545)	-31%	(1,053,604)	-31%	(1,189,921)	-35%	(1,304,202)	-38%	(1,403,444)	-41%
Non-Operational Income (Expense)												
71 · PROP TAXES	1,070,800	1,114,279	1,070,800	32%	1,086,800	32%	1,103,000	32%	1,119,500	33%	1,136,200	33%
72 · SPECIAL ASSESSMENTS	27,297	27,240	27,297	1%	27,297	1%	27,297	1%	27,297	1%	27,297	1%
73 · GRANTS AND AIDS	11,869	10,579	11,869	0%	12,047	0%	12,228	0%	12,411	0%	12,597	0%
76 · CONNECTION FEE	-	-	-	0%	-	0%	-	0%	-	0%	-	0%
77 · INTEREST INCOME	94,814	145,092	94,814	3%	94,814	3%	94,814	3%	94,814	3%	94,814	3%
79 · OTHER INCOME	1,000	65,130	1,000	0%	1,000	0%	1,000	0%	1,000	0%	1,000	0%
80 · OTHER EXPENSES *	(27,186)	(2,750)	(2,186)	0%	(27,186)	-1%	(2,186)	0%	(27,186)	-1%	(2,186)	0%
Net Non-Operational Income (deficit)	1,178,594	1,359,570	1,203,594	36%	1,194,772	35%	1,236,153	36%	1,227,836	36%	1,269,722	37%
Change In Net Position	\$ 250,456	\$ 657,875	\$ 185,049	6%	\$ 141,168	4%	\$ 46,231	1%	\$ (76,366)	-2%	\$ (133,722)	-4%

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

CRESTLINE SANITATION DISTRICT

2019/2020 Budget Detail

	2019				2020			2021	2022	2023	2024	Notes	Comments
	Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. 2019 Year End vs. 2020 Budget	2019 Budget vs. 2020 Budget	Projection	Projection	Projection	Projection		
Ordinary Income/Expense													
Income													
40 - REVENUE													
41000 Sewer Service Fees	3,024,773	2,994,446	(30,327)	-1%	3,023,616	1%	0%	3,100,111	3,100,111	3,100,111	3,100,111	8% increase from Nov but less EDU	-\$48.91 x 4891 EDU x 4 months(Jul-Oct) + \$52.82 x 4891 EDU x 8 months (Nov-Jun) / 5284-4891=393 less EDU
42000 Sewer Penalties	150,000	115,335	(34,665)	-23%	138,000	20%	-8%	138,000	138,000	138,000	138,000	\$23,000 x 6	
43000 Pumped Waste Permits	25,625	26,500	875	3%	25,625	-3%	0%	25,625	25,625	25,625	25,625	Same as FY2019 Budget	
44000 Permit & Inspection Fees	3,500	1,347	(2,153)	-62%	3,500	160%	0%	3,500	3,500	3,500	3,500	Same as FY2019 Budget	
45000 Sale of Effluent Water	-	2,895	2,895	N/A	-	-100%	N/A	22,500	22,500	22,500	22,500	Per Management	
46000 Cleghorn State Reimbursement	120,000	119,903	(97)	0%	120,000	0%	0%	120,000	120,000	120,000	120,000	Per Management	
47000 Pilot Rock Camp Fee	7,800	7,800	-	0%	7,800	0%	0%	7,800	7,800	7,800	7,800	Same as FY2019 Budget	\$650 x 12 months
48000 Other Service Fees	500	1,760	1,260	252%	500	-72%	0%	500	500	500	500	Same as FY2019 Budget	
49000 Other Charges	-	0	-	N/A	-	N/A	N/A	-	-	-	-		
Total 40 - REVENUE	3,332,198	3,269,986	(62,212)	-2%	3,319,041	2%	0%	3,418,036	3,418,036	3,418,036	3,418,036		
Total Income	3,332,198	3,269,986	(62,212)	-2%	3,319,041	2%	0%	3,418,036	3,418,036	3,418,036	3,418,036		
Cost of Goods Sold													
51-MT - Salaries & Benefit - MAINT													
51010MT Salaries - REG	341,207	336,912	(4,295)	-1%	349,995	4%	3%	362,203	375,585	387,275	397,141	Per Compensation Projection - CSD Board	
51020MT Salaries - OT	-	0	-	N/A	2,500	N/A	N/A	-	-	-	-	Per Management	
51030MT Salaries - VAC	26,118	27,448	1,330	5%	26,733	-3%	2%	27,531	28,357	29,112	29,791	Per Compensation Projection - CSD Board	
51040MT Salaries - SICK	18,697	19,412	715	4%	19,179	-1%	3%	19,877	20,605	21,243	21,784	Per Compensation Projection - CSD Board	
51050MT Salaries - HOLIDAY	21,826	23,337	1,511	7%	22,389	-4%	3%	23,205	24,055	24,799	25,430	Per Compensation Projection - CSD Board	
51060MT Salaries - ON CALL / STANDBY	24,128	25,668	1,540	6%	24,128	-6%	0%	24,128	26,901	26,901	26,901	Per Compensation Projection - CSD Board	
51070MT Salaries - CALL BACK	2,000	1,383	(617)	-31%	2,000	45%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board	
51100MT Payroll Tax	8,640	8,378	(262)	-3%	8,848	6%	2%	9,139	9,510	9,787	10,021	Per Compensation Projection - CSD Board	
51150MT Unemployment Expense	3,200	0	(3,200)	-100%	3,200	N/A	0%	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board	
51200MT Worker's Comp	18,749	20,061	1,312	7%	19,380	-3%	3%	20,016	20,829	21,435	21,948	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 77% to 74%
51300MT Employee Group Insurance	103,198	117,868	14,670	14%	119,139	1%	15%	122,642	122,689	121,879	121,918	Per Compensation Projection - CSD Board	
51400MT Retirement	151,252	163,634	12,382	8%	179,202	10%	18%	191,243	205,055	215,070	220,097	Per Compensation Projection - CSD Board	
51500MT Seasonal MT Workers-MT	76,500	41,137	(35,363)	-46%	76,500	86%	0%	78,030	79,591	81,183	82,807	Per Management	3 workers-9 months
51600MT Nationwide ER Match (457)	1,495	3,219	1,724	115%	3,679	14%	146%	3,679	3,679	3,679	3,679	Per MOU 10% up to \$2000 Match	
Total 51-MT - Salaries & Benefit - MAINT	797,010	788,457	(8,553)	-1%	856,874	9%	8%	886,892	922,056	947,563	966,718		
51-OP - SALARIES & BENEFIT - OP													
51010OP Salaries - REG	575,885	509,100	(66,785)	-12%	443,720	-13%	-23%	460,206	477,404	492,729	508,653	Per Compensation Projection - CSD Board	
51020OP Salaries - OT	-	5,949	5,949	N/A	6,500	9%	N/A	-	-	-	-	Per Management	
51030OP Salaries - VAC	42,826	40,342	(2,484)	-6%	35,421	-12%	-17%	36,625	37,879	39,066	40,299	Per Compensation Projection - CSD Board	
51040OP Salaries - SICK	31,515	28,355	(3,160)	-10%	24,395	-14%	-23%	25,302	26,248	27,094	27,973	Per Compensation Projection - CSD Board	
51050OP Salaries - HOLIDAY	36,792	28,224	(8,568)	-23%	28,479	1%	-23%	29,537	30,641	31,629	32,656	Per Compensation Projection - CSD Board	
51060OP Salaries - ON CALL / STANDBY	34,112	36,510	2,398	7%	31,755	-13%	-7%	34,128	21,077	21,077	21,077	Per Compensation Projection - CSD Board	
51070OP Salaries - Call Back	600	1,553	953	159%	600	-61%	0%	600	600	600	600	Per Compensation Projection - CSD Board	
51100OP Payroll Tax	14,423	10,279	(4,144)	-29%	11,275	10%	-22%	11,516	11,865	12,232	12,613	Per Compensation Projection - CSD Board	
51200OP Worker's Comp	31,299	28,830	(2,469)	-8%	24,695	-14%	-21%	25,222	25,987	26,790	27,625	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 77% to 74%
51300OP Employee Group Insurance	170,133	142,255	(27,878)	-16%	127,827	-10%	-25%	134,225	137,639	139,559	141,005	Per Compensation Projection - CSD Board	
51400OP Retirement	249,516	250,164	648	0%	227,901	-9%	-9%	241,035	256,002	269,359	277,667	Per Compensation Projection - CSD Board	
51600OP Nationwide ER Match	2,535	1,797	(738)	-29%	1,508	-16%	-41%	1,508	1,508	1,508	1,508	Per MOU 10% up to \$2000 Match	
Total 51-OP - SALARIES & BENEFIT - OP	1,189,636	1,083,358	(106,278)	-9%	964,077	-11%	-19%	989,905	1,026,851	1,061,644	1,091,675		

CRESTLINE SANITATION DISTRICT

2019/2020 Budget Detail

	2019				2020			2021	2022	2023	2024	Notes	Comments
	Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. 2019 Year End vs. 2020 Budget	2019 Budget vs. 2020 Budget	Projection	Projection	Projection	Projection		
53-MT · PROFESSIONAL SVC-MAINT													
53300MT Engineering	2,040	510	(1,530)	-75%	2,040	300%	0%	2,081	2,123	2,166	2,210	Per Management	
53900MT Other Professional Svc	1,840	1,950	110	6%	1,989	2%	8%	2,029	2,070	2,112	2,155	2% CPI increase from FY2019 Estimated YE	Drug Test, DMV Medical, Underground Svc Alert
Total 53-MT · PROFESSIONAL SVC-MAINT	3,880	2,460	(1,420)	-37%	4,029	64%	4%	4,110	4,193	4,278	4,365		
53-OP · PROFESSIONAL SVC - OP													
53300OP Engineering	51,000	12,750	(38,250)	-75%	51,000	300%	0%	52,020	53,061	54,123	55,206	Per Management	
53400OP Laboratory Analysis	43,474	42,689	(785)	-2%	43,543	2%	0%	44,414	45,303	46,210	47,135	2% CPI increase from FY2019 Estimated YE	
53700OP Permits & Fees	52,020	53,253	1,233	2%	54,319	2%	4%	55,406	56,515	57,646	58,799	2% CPI increase from FY2019 Estimated YE	Due to rising costs
53900OP Other Professional	2,555	3,198	643	25%	3,262	2%	28%	3,328	3,395	3,463	3,533	2% CPI increase from FY2019 Estimated YE	DMV Medical, CEQA review and support
Total 53-OP · PROFESSIONAL SVC - OP	149,049	111,890	(37,159)	-25%	152,124	36%	2%	155,168	158,274	161,442	164,673		
54-MT · SERVICE AND SUPPLIES - MAINT													
54060MT Equipment Rental	5,000	3,045	(1,955)	-39%	5,000	64%	0%	5,100	5,202	5,307	5,414	Per Management	
54080MT Clothing & Laundry	11,226	8,048	(3,178)	-28%	9,720	21%	-13%	9,915	10,114	10,317	10,524	Per Management	\$135 * 52 wks + \$150 *9 Boots + \$150 * 9 Winter Allowance
54170MT Repairs & Maint. - Auto	22,647	31,790	9,143	40%	32,426	2%	43%	33,075	33,737	34,412	35,101	2% CPI increase from FY2019 Estimated YE	
54182MT Maintenance of Equipment	15,300	14,966	(334)	-2%	15,606	4%	2%	15,919	16,238	16,563	16,895	2% CPI increase from FY2019 Budget	due to CIP's reduce amount
54184MT Maintenance of Structures	7,128	7,568	440	6%	7,271	-4%	2%	7,417	7,566	7,718	7,873	2% CPI increase from FY2019 Budget	
54200MT Small Tools	1,020	942	(78)	-8%	1,041	11%	2%	1,062	1,084	1,106	1,129	2% CPI increase from FY2019 Budget	replacement of old tools - safety
54210MT Supplies - Shop	3,672	3,468	(204)	-6%	3,746	8%	2%	3,821	3,898	3,976	4,056	2% CPI increase from FY2019 Budget	
54220MT Supplies - Field	6,120	4,065	(2,055)	-34%	4,147	2%	-32%	4,230	4,315	4,402	4,491	2% CPI increase from FY2019 Estimated YE	replacement of old equipment - safety
Total 54-MT · SERVICE AND SUPPLIES - MAINT	72,113	73,892	1,779	2%	78,957	7%	9%	80,539	82,154	83,801	85,483		
54-OP · SERVICE AND SUPPLIES - OP													
54021OP Auto Expense - Fuel	28,832	29,451	619	2%	30,041	2%	4%	30,642	31,255	31,881	32,519	2% CPI increase from FY2019 Estimated YE	
54023OP Auto Expense - General	4,675	13,640	8,965	192%	13,913	2%	198%	14,192	14,476	14,766	15,062	2% CPI increase from FY2019 Estimated YE	
54030OP Communication	13,081	5,632	(7,449)	-57%	13,343	137%	2%	13,610	13,883	14,161	14,445	2% CPI increase from FY2019 Budget	Radio \$1,300 x 12 + 2% CPI increase
54040OP Due & Subscription	1,224	807	(417)	-34%	1,249	55%	2%	1,274	1,300	1,326	1,353	2% CPI increase from FY2019 Budget	
54050OP Equipment Purchase	50,000	16,667	(33,333)	-67%	50,000	200%	0%	51,000	52,020	53,061	54,123	Per Management	
54060OP Equipment Rental	20,400	6,800	(13,600)	-67%	15,000	121%	-26%	15,300	15,606	15,919	16,238	Per Management	Not anticipating in a need. Reduced.
54070OP Insurance	42,457	49,474	7,017	17%	50,464	2%	19%	51,474	52,504	53,555	54,627	2% CPI increase from FY2019 Estimated YE	
54075OP Insurance - Vehicle	31,325	31,194	(131)	0%	31,818	2%	2%	32,455	33,105	33,768	34,444	2% CPI increase from FY2019 Estimated YE	
54080OP Clothing & Laundry	11,075	10,047	(1,028)	-9%	11,297	12%	2%	11,523	11,754	11,990	12,230	2% CPI increase from FY2019 Budget	\$120 x 52 wks + \$150 x 8 boots + 2% CPI increase
54090OP Lodge / Meals	1,696	2,127	431	25%	1,730	-19%	2%	1,765	1,801	1,838	1,875	2% CPI increase from FY2019 Budget	
54100OP Misc Expense	105	26	(79)	-75%	108	315%	3%	111	114	117	120	3% CPI increase from FY2019 Budget	
54182OP Maintenance of Equipment	61,200	68,574	7,374	12%	69,946	2%	14%	71,345	72,772	74,228	75,713	2% CPI increase from FY2019 Estimated YE	
54184OP Maintenance of Structures	31,806	17,819	(13,987)	-44%	32,443	82%	2%	33,092	33,754	34,430	35,119	2% CPI increase from FY2019 Budget	
54185OP Membership	30,000	32,281	2,281	8%	32,927	2%	10%	33,586	34,258	34,944	35,643	2% CPI increase from FY2019 Estimated YE	Increasing cost/ New employees
54190OP Safety Equipment	6,000	6,451	451	8%	6,120	-5%	2%	6,243	6,368	6,496	6,626	Per Management	Comparing spent vs. budget
54200OP Small Tools	2,040	2,117	77	4%	2,081	-2%	2%	2,123	2,166	2,210	2,255	2% CPI increase from FY2019 Budget	
54220OP Supplies	4,590	4,566	(24)	-1%	4,658	2%	1%	4,752	4,848	4,945	5,044	2% CPI increase from FY2019 Estimated YE	Comparing spent vs. budget
54310OP Special Dept - Chlorine / Salt	24,447	29,005	4,558	19%	29,586	2%	21%	30,178	30,782	31,398	32,026	2% CPI increase from FY2019 Estimated YE	
54320OP Special Dept - Sludge /Chemical	47,913	51,253	3,340	7%	52,279	2%	9%	53,325	54,392	55,480	56,590	2% CPI increase from FY2019 Estimated YE	Sludge \$60 x 595 tons+Hydrogen Peroxide \$7,000+Hydrofloc \$870*12months
54330OP Special Dept - Oxygen/Propane	3,945	2,615	(1,330)	-34%	4,024	54%	2%	4,105	4,188	4,272	4,358	2% CPI increase from FY2019 Budget	
54340OP Special Dept - Emergency	35,000	180	(34,820)	-99%	35,000	19344%	0%	35,700	36,414	37,143	37,886	Per Management	Comparing spent vs. budget
54400OP Training	25,000	8,618	(16,382)	-66%	25,000	190%	0%	25,500	26,010	26,531	27,062	Per Management	
Total 54-OP · SERVICE AND SUPPLIES - OP	476,811	389,344	(87,467)	-18%	513,027	32%	8%	523,295	533,770	544,459	555,358		

CRESTLINE SANITATION DISTRICT

2019/2020 Budget Detail

		2019				2020			2021	2022	2023	2024	Notes	Comments
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. 2019 Year End vs. 2020 Budget	2019 Budget vs. 2020 Budget	Projection	Projection	Projection	Projection		
56 · UTILITIES - OP														
56100OP	Telephone	57,600	55,985	(1,615)	-3%	57,600	3%	0%	58,752	59,928	61,127	62,350	Per Management	\$4800 x 12 months
56210OP	Utilities - Electric	102,000	100,855	(1,145)	-1%	104,040	3%	2%	106,121	108,244	110,409	112,618	2% CPI increase from FY2019 Budget	
56220OP	Utilities - Gas	3,200	3,448	248	8%	3,264	-5%	2%	3,330	3,397	3,465	3,535	2% CPI increase from FY2019 Budget	
56230OP	Utilities - Water	9,416	8,948	(468)	-5%	9,605	7%	2%	9,798	9,994	10,194	10,398	2% CPI increase from FY2019 Budget	
56240OP	Utilities - Trash	5,876	6,500	624	11%	5,994	-8%	2%	6,114	6,237	6,362	6,490	2% CPI increase from FY2019 Budget	Cost increase
56300OP	Refuse Disposal	2,356	1,294	(1,062)	-45%	2,356	82%	0%	2,404	2,453	2,503	2,554	Same as FY2019 Budget	Don't foresee needing increase
Total 56 · UTILITIES - OP		180,448	177,030	(3,418)	-2%	182,859	3%	1%	186,519	190,253	194,060	197,945		
59-MT · DEPRECIATION - MAINT														
59100MT	Depreciation Expense	239,125	276,853	37,728	16%	240,496	-13%	1%	245,306	250,213	255,218	260,323	Per RAMS	Next Year Depreciation Amount + \$10,000
Total 59-MT · DEPRECIATION - MAINT		239,125	276,853	37,728	16%	240,496	-13%	1%	245,306	250,213	255,218	260,323		
59-OP · DEPR & AMORT - OP														
59100OP	Depreciation - OP	276,235	281,798	5,563	2%	275,551	-2%	0%	281,062	286,684	292,418	298,267	Per RAMS	Next Year Depreciation Amount + \$15,000
Total 59-OP · DEPR & AMORT - OP		276,235	281,798	5,563	2%	275,551	-2%	0%	281,062	286,684	292,418	298,267		
Total COGS		3,384,307	3,185,082	(199,225)	-6%	3,267,993	3%	-3%	3,352,796	3,454,448	3,544,882	3,624,807		
Gross Profit		(52,109)	84,904	137,013	-263%	51,048	-40%	198%	65,240	(36,412)	(126,846)	(206,770)		
Expense														
61 · SALARIES AND BENEFIT - ADM														
61010	Salaries - REG ADM	267,911	278,950	11,039	4%	379,330	36%	42%	390,630	402,346	409,452	416,661	Per Compensation Projection - CSD Board	
61020	Salaries - OT ADM	-	331	331	N/A	400	21%	N/A	400	408	416	424	Per Management	
61030	Salaries - VAC ADM	23,575	16,568	(7,007)	-30%	33,468	102%	42%	44,249	46,193	46,595	47,005	Per Compensation Projection - CSD Board	
61040	Salaries - SICK ADM	7,556	4,648	(2,908)	-38%	13,056	181%	73%	13,574	14,114	14,397	14,684	Per Compensation Projection - CSD Board	41.88461538
61050	Salaries - HOLIDAY ADM	8,821	9,421	600	7%	15,242	62%	73%	15,846	16,477	16,806	17,143	Per Compensation Projection - CSD Board	83.76923077
61100	Payroll Tax - ADM	9,236	7,601	(1,635)	-18%	13,233	74%	43%	13,929	14,374	14,617	14,865	Per Compensation Projection - CSD Board	
61200	Worker's Comp - ADM	1,089	1,103	14	1%	1,586	44%	46%	1,670	1,723	1,752	1,782	Per Compensation Projection - CSD Board	Ex Mod Factor decreased from 114% to 77%
61300	Employee Group Insurance - ADM	64,321	73,379	9,058	14%	90,913	24%	41%	93,829	93,859	94,748	94,788	Per Compensation Projection - CSD Board	Includes Admin Staff & 4 Retirees
61400	Retirement - ADM	101,476	101,791	315	0%	163,124	60%	61%	178,762	191,208	198,774	202,392	Per Compensation Projection - CSD Board	
61600	Nationwide - ER Match	1,417	2,171	754	53%	2,182	1%	54%	2,182	2,182	2,182	2,182	Per MOU 10% up to \$2000 Match	
Total 61 · SALARIES AND BENEFIT - ADM		485,402	495,963	10,561	2%	712,534	44%	47%	755,070	782,884	799,739	811,924		
62 · BOARD EXPENSES														
62100	Board Director's Fee	7,645	6,711	(934)	-12%	18,000	168%	135%	18,000	18,000	18,000	18,000	\$300 x 5 Board members x 12 months	
62200	Board Exp - Auto Expense	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
62300	Board Exp - Meals & Lodging	250	512	262	105%	800	56%	220%	816	833	850	867	Per Management	Per BOD request - luncheons with GM
62400	Board Exp - Education & Training	200	50	(150)	-75%	200	300%	0%	204	209	214	219	Per Management	
Total 62 · BOARD EXPENSES		8,095	7,273	(822)	-10%	19,000	161%	135%	19,020	19,042	19,064	19,086		
63 · PROFESSIONAL SVC - ADM														
63100	Accounting	55,084	55,079	(5)	0%	56,186	2%	2%	57,310	58,457	59,627	60,820	2% CPI increase from FY2019 Budget	
63200	County Services	1,222	642	(580)	-47%	1,247	94%	2%	1,272	1,298	1,324	1,351	2% CPI increase from FY2019 Budget	PIMS & CO Asses. Maps
63300	Legal	90,000	50,100	(39,900)	-44%	90,000	80%	0%	91,800	93,636	95,509	97,420	Per Management	
63500	Software Support - ADM	15,000	17,261	2,261	15%	15,000	-13%	0%	15,300	15,606	15,919	16,238	Per Management	
63900	Other Professional - ADM	67,281	33,909	(33,372)	-50%	34,588	2%	-49%	35,280	35,986	36,706	37,441	2% CPI increase from FY2019 Estimated YE	Do not expect - all in CIP's - reduced

CRESTLINE SANITATION DISTRICT

2019/2020 Budget Detail

		2019				2020			2021	2022	2023	2024	Notes	Comments
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. 2019 Year End vs. 2020 Budget	2019 Budget vs. 2020 Budget	Projection	Projection	Projection	Projection		
63950	Effluent Management	20,400	10,671	(9,729)	-48%	-	-100%	-100%	-	-	-	-	Per Management	No longer need this line item
Total 63 · PROFESSIONAL SVC - ADM		248,987	167,662	(81,325)	-33%	197,021	18%	-21%	200,962	204,983	209,085	213,270		
64 · SERVICES AND SUPPLIES - ADM														
64030	Bank Charges	11,984	12,476	492	4%	12,726	2%	6%	12,981	13,241	13,506	13,777	2% CPI increase from FY2019 Estimated YE	
64040	Computer Expense	10,000	10,092	92	1%	10,000	-1%	0%	10,200	10,404	10,613	10,826	Per Management	
64045	Due & Subscription	2,507	2,460	(47)	-2%	2,558	4%	2%	2,610	2,663	2,717	2,772	2% CPI increase from FY2019 Budget	
64080	Janitorial Service	8,938	8,300	(638)	-7%	9,117	10%	2%	9,300	9,486	9,676	9,870	2% CPI increase from FY2019 Budget	\$620 month + carpet & floor cleaning
64090	Lease Equipment - ADM	20,400	16,740	(3,660)	-18%	20,808	24%	2%	21,225	21,650	22,083	22,525	2% CPI increase from FY2019 Budget	Copy Machine/Folder & Inserter/Postage Machine
64095	Legal Notice	2,597	1,614	(983)	-38%	2,649	64%	2%	2,702	2,757	2,813	2,870	2% CPI increase from FY2019 Budget	
64120	Office Expense	3,108	3,445	337	11%	3,514	2%	13%	3,585	3,657	3,731	3,806	2% CPI increase from FY2019 Estimated YE	
64130	Office Supplies	6,120	5,920	(200)	-3%	6,243	5%	2%	6,368	6,496	6,626	6,759	2% CPI increase from FY2019 Budget	
64140	Pest Control	2,134	3,156	1,022	48%	3,220	2%	51%	3,285	3,351	3,419	3,488	2% CPI increase from FY2019 Estimated YE	
64150	Postage & Delivery	21,420	19,498	(1,922)	-9%	21,849	12%	2%	22,286	22,732	23,187	23,651	2% CPI increase from FY2019 Budget	
64160	Printing & Publications	15,076	13,121	(1,955)	-13%	15,378	17%	2%	15,686	16,000	16,320	16,647	2% CPI increase from FY2019 Budget	
64170	Public Relation	-	797	797	N/A	-	-100%	N/A	-	-	-	-	2% CPI increase from FY2019 Budget	
64180	Maintenance of Equipment	510	128	(382)	-75%	521	307%	2%	532	543	554	566	2% CPI increase from FY2019 Budget	
64190	Maintenance of Structure	15,000	4,122	(10,878)	-73%	15,000	264%	0%	15,300	15,606	15,919	16,238	Same as FY2019 Budget	
64230	Training	1,500	2,447	947	63%	5,000	104%	233%	5,100	5,202	5,307	5,414	Per Management	5 Admin staffs
64240	Travel	300	300	-	0%	300	0%	0%	306	313	320	327	Same as FY2019 Budget	
64245	Lodge - Meals	1,200	758	(442)	-37%	1,200	58%	0%	1,224	1,249	1,274	1,300	Same as FY2019 Budget	
66000	Payroll Expenses	948	830	(118)	-12%	967	17%	2%	987	1,007	1,028	1,049	2% CPI increase from FY2019 Budget	
68100	Bad Debt Expense	3,700	3,394	(306)	-8%	3,700	9%	0%	3,700	3,700	3,700	3,700	Same as FY2019 Budget	
Total 64 · SERVICES AND SUPPLIES - ADM		127,442	109,598	(17,844)	-14%	134,750	23%	6%	137,377	140,057	142,793	145,585		
69 · DEPR & AMORT - ADM														
69100	Depreciation - ADM	6,103	6,103	-	0%	6,289	3%	3%	6,415	6,544	6,675	6,809	Per RAMS	Next Year Depreciation Amount + \$200
Total 69 · DEPR & AMORT - ADM		6,103	6,103	-	0%	6,289	3%	3%	6,415	6,544	6,675	6,809		
Total Expense		876,029	786,599	(89,430)	-10%	1,069,594	36%	22%	1,118,844	1,153,510	1,177,356	1,196,674		
Net Ordinary Income		(928,138)	(701,695)	226,443	-24%	(1,018,545)	-45%	-10%	(1,053,604)	(1,189,921)	(1,304,202)	(1,403,444)		
Other Income/Expense														
Other Income														
71 · PROP TAXES														
71100	Prop Taxes- CURR SEC & UNSEC1%	1,063,200	1,102,308	39,108	4%	1,063,200	-4%	0%	1,079,200	1,095,400	1,111,900	1,128,600	Same as FY2019 Budget	
71300	Prop Taxes-PRI SEC & UNSEC	6,600	11,264	4,664	71%	6,600	-41%	0%	6,600	6,600	6,600	6,600	Same as FY2019 Budget	
71500	Int & Pen Delinquent Taxes	1,000	707	(293)	-29%	1,000	41%	0%	1,000	1,000	1,000	1,000	Same as FY2019 Budget	
Total 71 · PROP TAXES		1,070,800	1,114,279	43,479	4%	1,070,800	-4%	0%	1,086,800	1,103,000	1,119,500	1,136,200		
72 · SPECIAL ASSESSMENTS														
72100	Special Assessment - CURRENT	11,500	11,390	(110)	-1%	11,500	1%	0%	11,500	11,500	11,500	11,500	Same as FY2019 Budget	
72300	Special Assessment-DELQ&PENALTY	737	968	231	31%	737	-24%	0%	737	737	737	737	Same as FY2019 Budget	
72500	Special Assessment SU01-DLQ&PEN	15,060	14,882	(178)	-1%	15,060	1%	0%	15,060	15,060	15,060	15,060	Same as FY2019 Budget	
Total 72 · SPECIAL ASSESSMENTS		27,297	27,240	(57)	0%	27,297	0%	0%	27,297	27,297	27,297	27,297		
73 · GRANTS AND AIDS														
73100	General Tax Levy- HOMEOWNER EXM	11,869	10,579	(1,290)	-11%	11,869	12.2%	0.0%	12,047	12,228	12,411	12,597	Same as FY2019 Budget	
Total 73 · GRANTS AND AIDS		11,869	10,579	(1,290)	-11%	11,869	12%	0%	12,047	12,228	12,411	12,597		

CRESTLINE SANITATION DISTRICT 2019/2020 Budget Detail

		2019				2020			2021	2022	2023	2024	Notes	Comments
		Budget	Estimated Year End	Budget vs Estimated Year End	% variance	Budget	Est. 2019 Year End vs. 2020 Budget	2019 Budget vs. 2020 Budget	Projection	Projection	Projection	Projection		
76 - CONNECTION FEE														
76000	Connection Fees	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
Total 76 - CONNECTION FEE		-	-	-	N/A	-	N/A	N/A	-	-	-	-		
79 - OTHER INCOMES														
77000	Interest Income	94,814	145,092	50,278	53%	94,814	-35%	0%	94,814	94,814	94,814	94,814	Same as FY2019 Budget	
77500	Realized Gain / Loss	-	601	601	N/A	-	-100%	N/A	-	-	-	-		
77800	Net Incr/Decr in Fair Value	-	62,602	62,602	N/A	-	-100%	N/A	-	-	-	-		
78000	Gain / Loss on Sales of Fixed A	-	1,600	1,600	N/A	-	-100%	N/A	-	-	-	-		
79500	Other Income	1,000	327	(673)	-67%	1,000	206%	0%	1,000	1,000	1,000	1,000	Same as FY2019 Budget	
Total 79 - OTHER INCOMES		95,814	210,222	114,408	119%	95,814	-54%	0%	95,814	95,814	95,814	95,814		
Total Other Income		1,205,780	1,362,320	156,540	13%	1,205,780	-11%	0%	1,221,958	1,238,339	1,255,022	1,271,908		
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	-		
84000	Tax Deduction	2,186	2,750	564	26%	2,186	-21%	0%	2,186	2,186	2,186	2,186	Same as FY2019 Budget	
Total 80 - OTHER EXPENSES		27,186	2,750	(24,436)	-90%	2,186	-21%	-92%	27,186	2,186	27,186	2,186		
Total Other Expense		27,186	2,750	(24,436)	-90%	2,186	-21%	-92%	27,186	2,186	27,186	2,186		
Net Other Income		1,178,594	1,359,570	180,976	15%	1,203,594	-11%	2%	1,194,772	1,236,153	1,227,836	1,269,722		
Net Income		250,456	657,875	407,419	163%	185,049	-72%	-26%	141,168	46,231	(76,366)	(133,722)		

RESERVE POLICY

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

BOARD DESIGNATED RESERVES

1. UNRESTRICTED RESERVES

a) **RESERVE FOR OPERATIONS**

Contingency and Operations - Six Months Operations

2019/20 Operating Budget Total	\$	4,337,586
Less:		
Depreciation		<u>522,335</u>
		3,815,251
Six Months	x	<u>6/12</u>

Contingency and Operating Reserve 1,907,626

TOTAL RESERVE FOR OPERATIONS \$ 1,907,626

b) **RESERVE FOR REPLACEMENT**

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation 6/30/19	\$	21,974,156
Reserve %	x	<u>25%</u> <u>5,493,539</u>

TOTAL RESERVE FOR REPLACEMENT 5,493,539

c) **RESERVE FOR CATASTROPHE RESPONSE**

Cost (Excluding Land)	\$	31,330,663
Less: Accumulated Depreciation		<u>21,974,156</u>
		9,356,507
Reserve %	x	<u>25%</u> <u>2,339,127</u>

TOTAL RESERVE FOR CATASTROPHE RESPONSE 2,339,127

2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital Budget Current Year		5,572,619
Less amount funded with debt financing		<u>(5,000,000)</u>

TOTAL RESERVE FOR CAPITAL PROJECTS 572,619

TOTAL RESERVES TARGET PER RESERVE POLICY \$ 10,312,911

CALCULATION OF AVAILABLE RESERVES:

Total net position as of 6/30/18		\$ 16,575,669
Estimated change in net position for FY2019		657,875
Investments in Utility Plant		
Total capital assets as of 2/28/19 (Including CIP)	\$	9,265,069
Estimated additional CIP for Mar-Jun '19		500,000
Inventory		<u>(14,449)</u> <u>(9,750,620)</u>
Estimated unrestricted net position available as of 6/30/19		<u>\$ 7,482,924</u>
Estimated unrestricted net position available as of 6/30/19		\$ 7,482,924
Less: Total Reserves Target Per Policy		<u>10,312,911</u>
Estimated unrestricted net position over/(under) target reserves		<u>\$ (2,829,987)</u>
 Funded percentage of total reserves (estimated as of 6/30/19)		 73%