



Fiscal Year 2024-2025 Annual Budget

July 1, 2024 to June 30, 2025

Budget Draft #3 – April 25, 2024
(Operating Budget and Capital Projects)

Crestline Sanitation District

Fiscal Year 2024-2025 Annual Budget

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EXECUTIVE SUMMARY

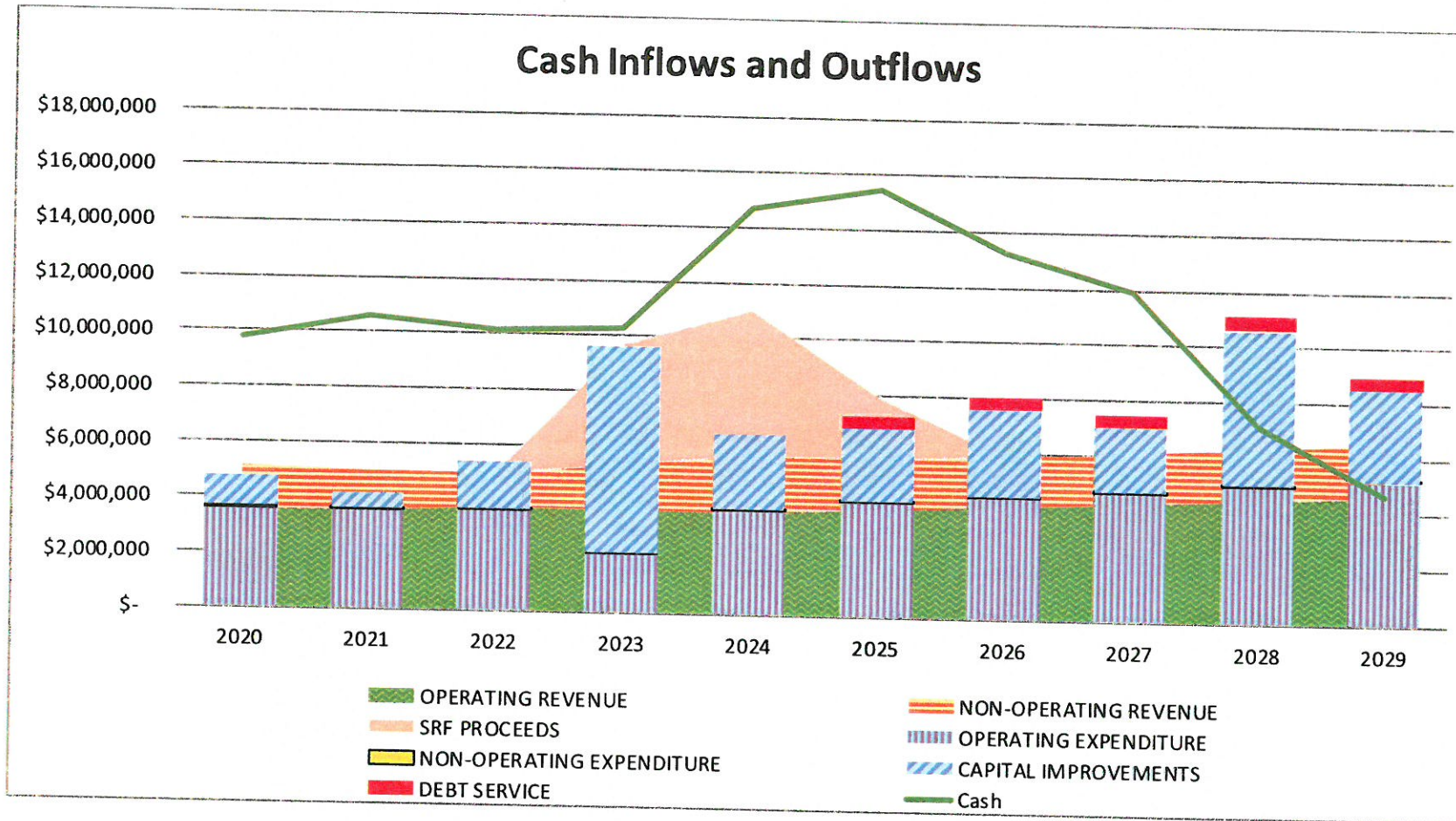
Crestline Sanitation District

Fiscal Year 2024-2025 Annual Budget

We are pleased to present to the Board of Directors, the Crestline Sanitation District's Annual Budget for Fiscal Year 2024-2025.

This Budget has been prepared with the following general projections:

- 5.0% increase in salaries and benefits.
- 5.0% increase in expenses other than salaries and benefits, except where noted otherwise.



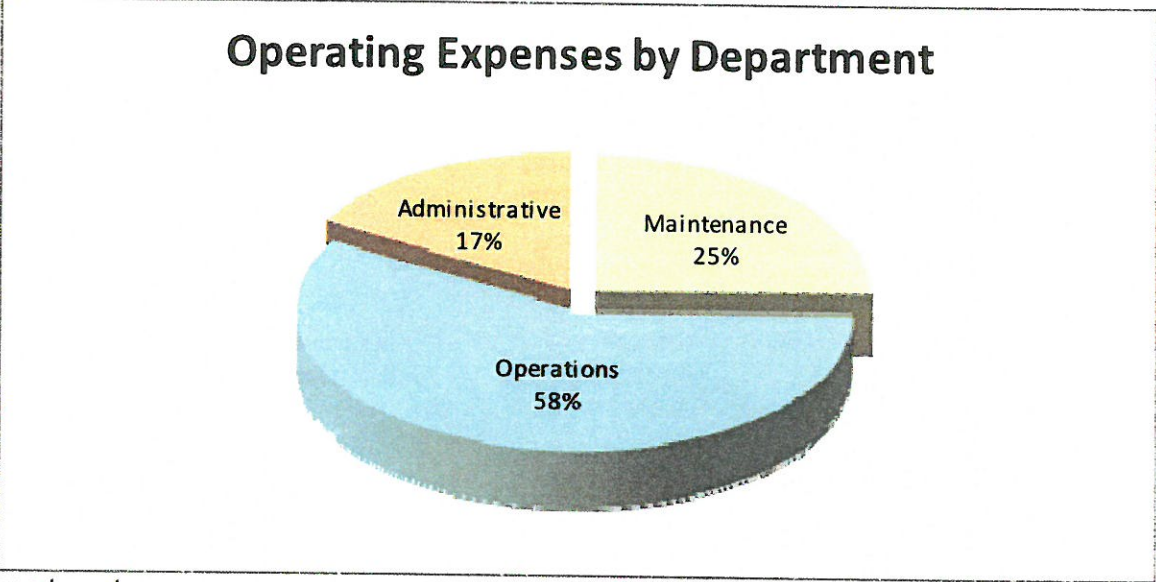
Crestline Sanitation District

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.



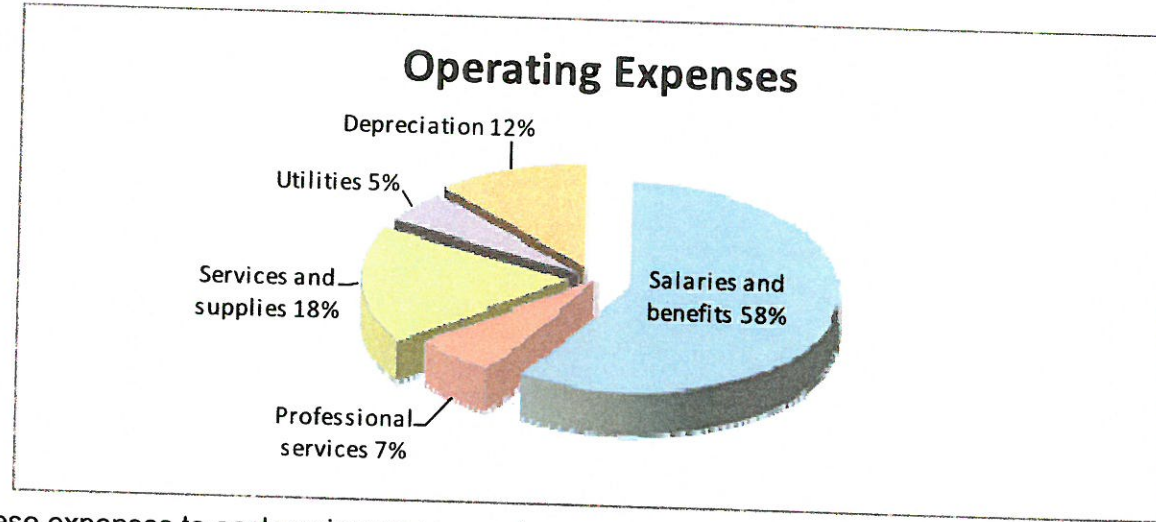
The following table details these expenses by department.

Department	2024/2025 Budget	% of Total Operating Exp
Maintenance	\$ 1,178,990	25%
Operations	2,745,823	58%
Administrative	805,570	17%
Total operating expenses	\$ 4,730,383	100%

Crestline Sanitation District

Operating Expenses by Type

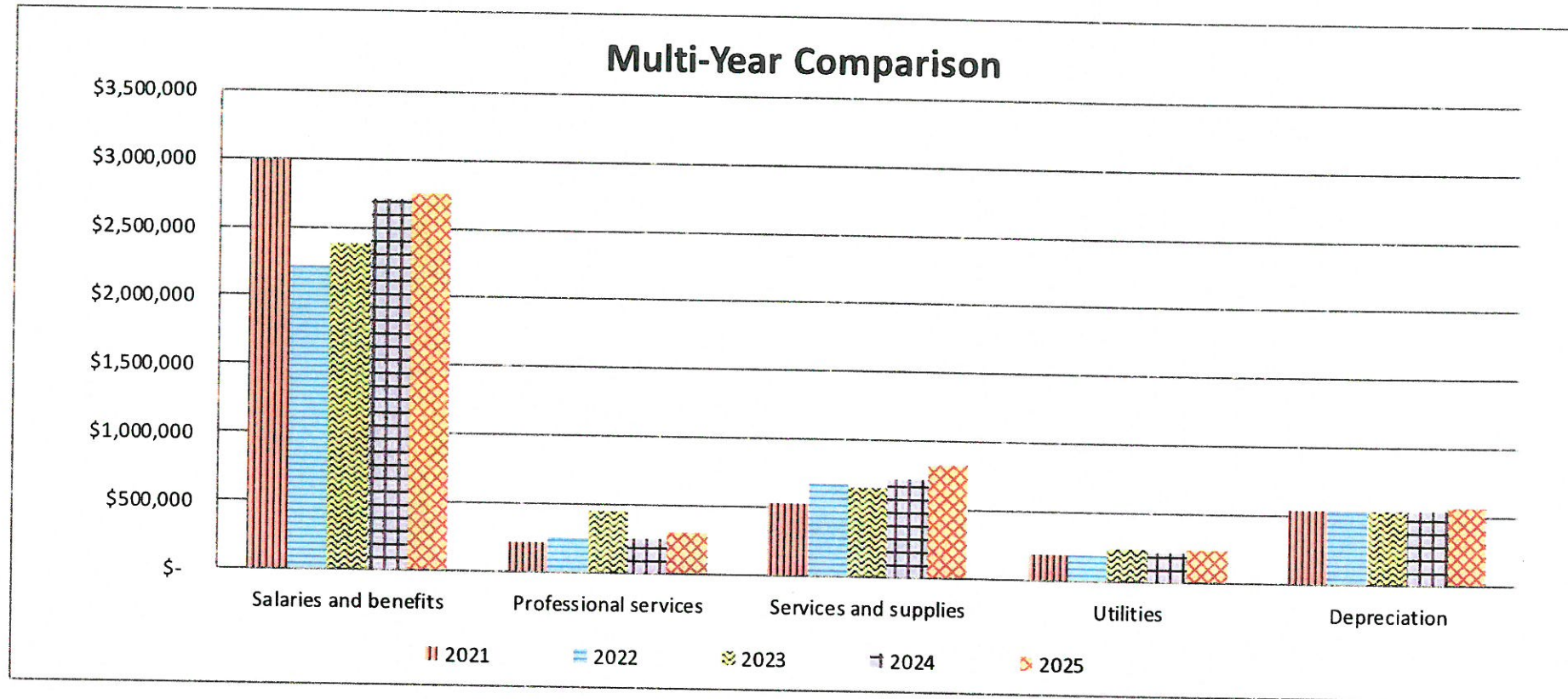
The following chart illustrates how the budget is allocated to the major expense categories.



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

Operating Expenses	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Budget	% of Total 2025 Budget	% Change from 2024 to 2025
Salaries and benefits	\$ 3,001,072	\$ 2,220,556	\$ 2,383,584	\$ 2,712,460	\$ 2,768,840	58%	2%
Professional services	223,510	258,881	457,459	265,810	307,630	7%	16%
Services and supplies	540,230	683,096	663,557	726,420	833,903	18%	15%
Utilities	197,038	198,025	250,921	229,520	252,500	5%	10%
Depreciation	553,436	550,211	548,356	550,560	567,510	12%	3%
Total operating expenses	\$ 4,515,286	\$ 3,910,769	\$ 4,303,877	\$ 4,484,770	\$ 4,730,383	100%	5%

Crestline Sanitation District



The chart above illustrates the 5-year trend for each of the major expense categories. Salaries and benefits are projected to increase by 2% over the prior year, of which 5% is from a cost-of-living-adjustment (COLA) salaries increase, and -3% is from eliminating vacant positions. Professional services are projected to increase by 16% over the estimated FY2024 amount, but the FY2025 budget amount decreased 33% from the FY2023 actual. Services and supplies are projected to increase by 15% due to insurance and other expenses. Utilities is projected to increase by 10% due to the current market rate for utilities.

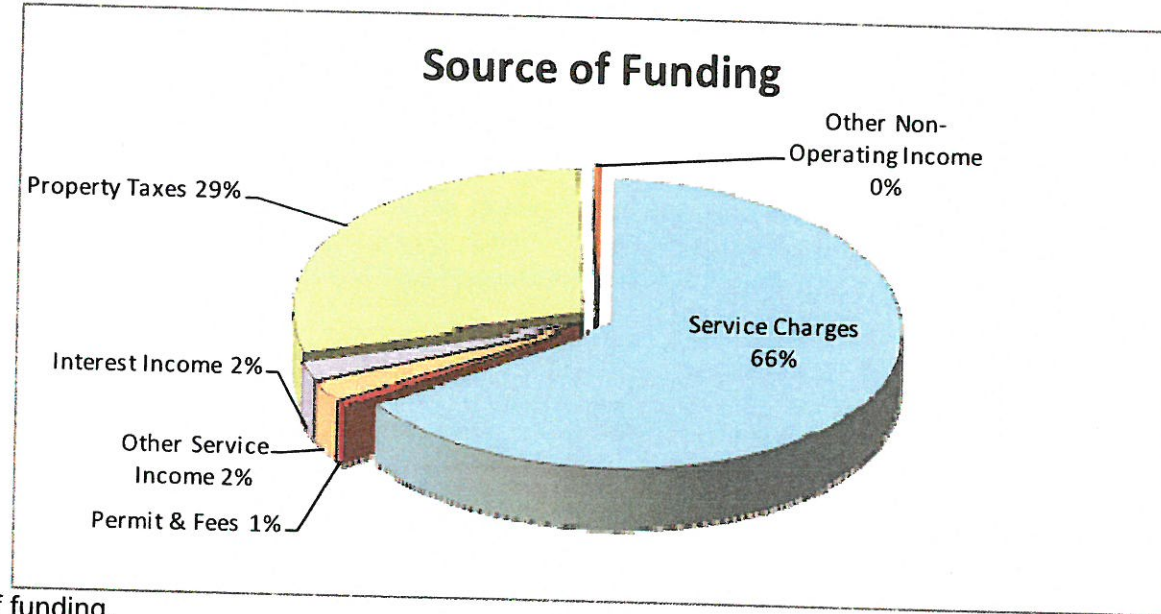
Personnel

The District's work force consists of 22 full-time positions including currently vacant 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	2024/2025 Budget	% of Total Funding
Service charges	\$ 3,689,300	66%
Permit & fees	41,000	1%
Other service income	127,900	2%
Interest income	127,300	2%
Property taxes	1,670,000	29%
Other non-operating income	20,100	0%
Total funding	\$ 5,675,600	100%

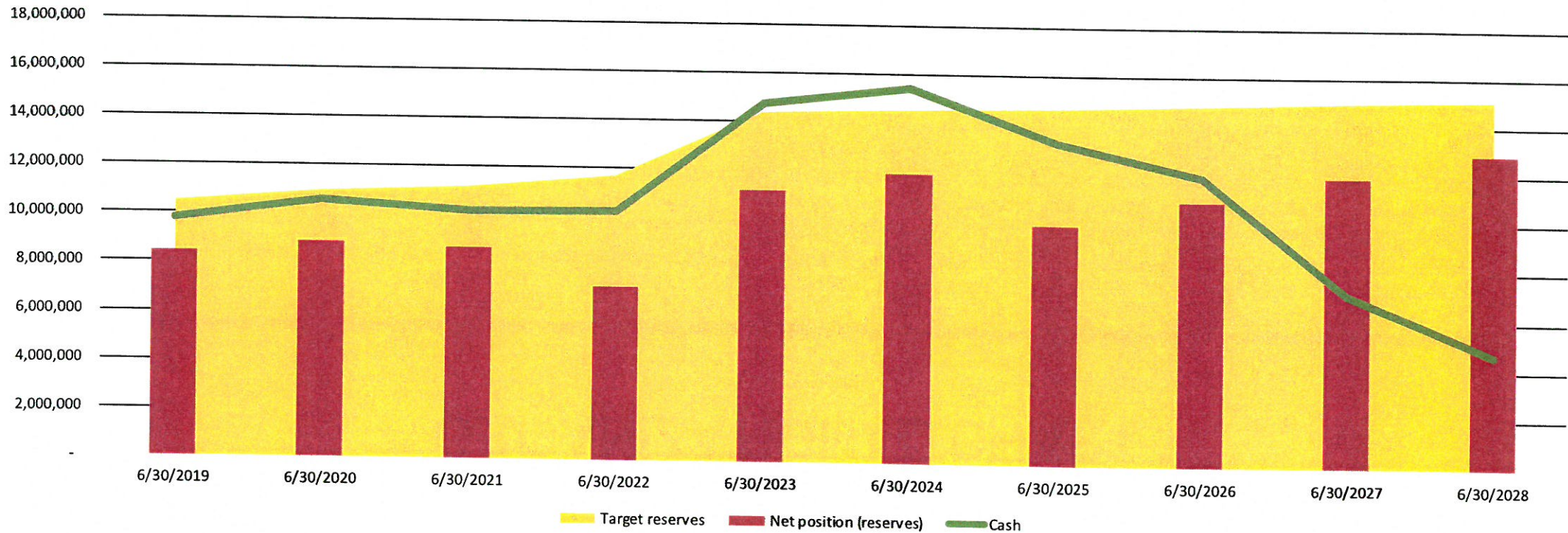
Service Charge Rates

The service charge rate will increase by 6% per rate study. The 2024-25 budget reflects a projected net operating deficit of \$872,183 and net nonoperating revenues from taxes and investment earnings of \$1,813,300 for an overall net increase in net position of \$941,117.

Crestline Sanitation District

Reserves

The District manages its reserves in a manner that ensures continuity of services and to protect District customers and taxpayers from the financial impacts of catastrophic events and from fluctuations in District expenses. Reserves are determined in accordance with the District's Reserve Policy, as calculated on page 17. The following table illustrates prior year reserve balances and projected reserve balances. The significant projected decrease is related to the Huston Creek primary clarifier project, which is funded by debt.



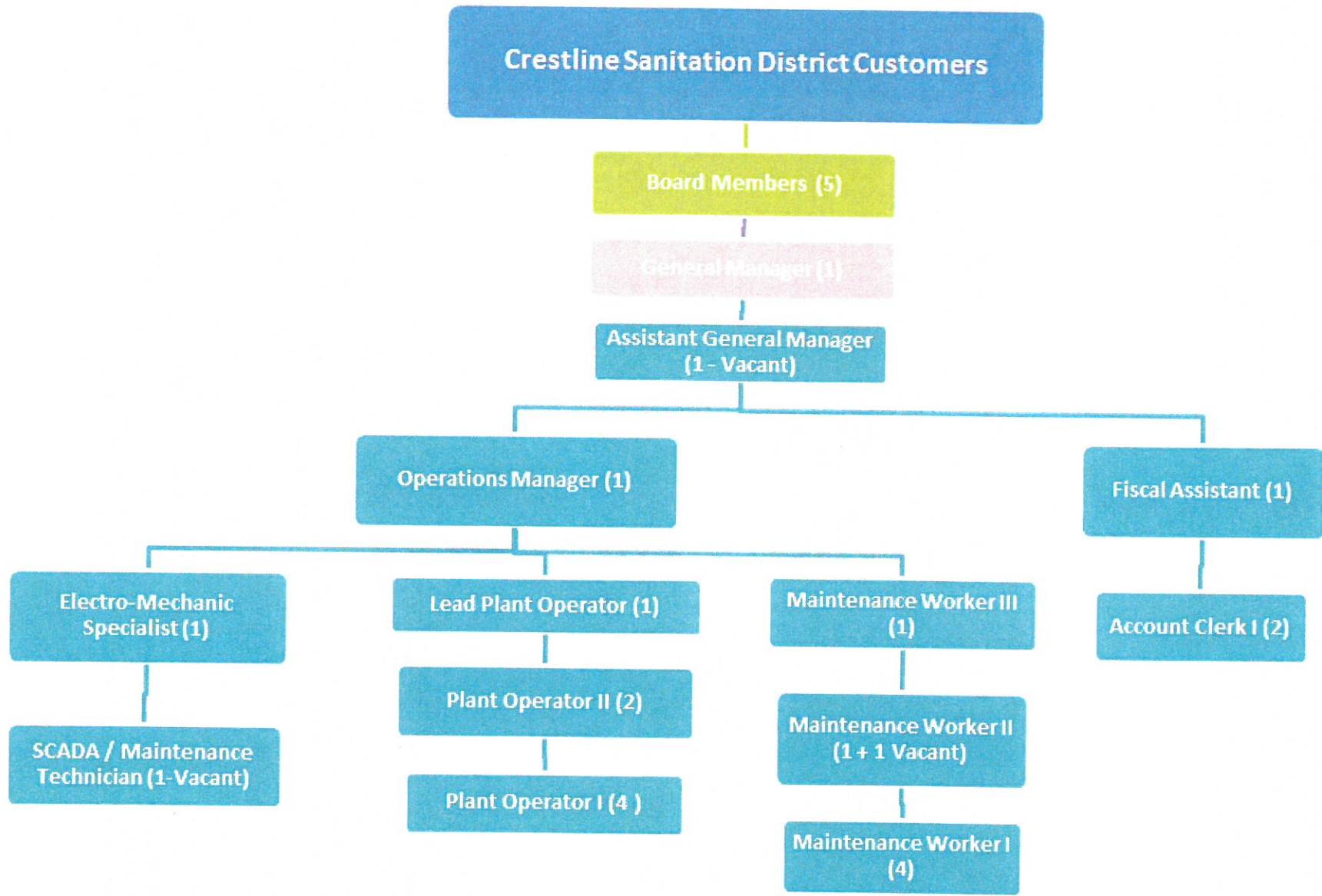
Summary

The Fiscal Year 2024-25 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.

Dawn Grantham
General Manager

RAMS – Financial Consultant

ORGANIZATIONAL CHART



BUDGET SUMMARY

**CRESTLINE SANITATION DISTRICT
2024/2025 Budget Summary**

	Audited 06/30/20	Audited 06/30/21	Audited 06/30/22	Audited 06/30/23	Estimated 06/30/24	Budget 06/30/25	Projection 06/30/26	Projection 06/30/27	Projection 06/30/28	Projection 06/30/29
OPERATING REVENUES										
Charges for services	\$ 3,327,198	\$ 3,345,801	3,509,773	3,475,834	3,495,390	\$ 3,689,300	\$ 3,866,675	\$ 4,052,919	\$ 4,248,475	\$ 4,453,808
Permit and inspection fees	33,683	43,394	36,331	35,729	40,880	41,000	41,000	41,000	41,000	41,000
Connection fees	9,482	25,786	7,482	7,482	7,480	-	-	-	-	-
Other services	171,773	148,038	167,391	166,967	156,450	127,900	127,900	127,900	127,900	127,900
Total operating revenues	3,542,136	3,563,019	3,720,977	3,686,012	3,700,200	3,858,200	4,035,575	4,221,819	4,417,375	4,622,708
OPERATING EXPENSES										
Salaries and benefits	2,656,039	3,001,072	2,220,556	2,383,584	2,712,460	2,768,840	2,961,400	3,141,200	3,334,680	3,521,860
Professional services	318,199	223,510	258,881	457,459	265,810	307,630	322,310	337,730	353,920	370,920
Services and supplies	647,830	540,230	683,096	663,557	726,420	833,903	874,700	917,560	962,560	1,009,780
Utilities	165,995	197,038	198,025	250,921	229,520	252,500	265,150	278,440	292,390	307,040
Depreciation	575,853	553,436	550,211	548,356	550,560	567,510	595,900	625,710	657,010	689,880
Total operating expenses	4,363,916	4,515,286	3,910,769	4,303,877	4,484,770	4,730,383	5,019,460	5,300,640	5,600,560	5,899,480
Net Operating Income (Deficit)	(821,780)	(952,267)	(189,792)	(617,865)	(784,570)	(872,183)	(983,885)	(1,078,821)	(1,183,185)	(1,276,772)
NONOPERATING INCOME (EXPENSES)										
Property taxes	1,247,395	1,344,091	1,401,965	1,555,864	1,625,270	1,649,800	1,674,700	1,700,000	1,725,700	1,751,700
Special assessments	23,088	44,137	30,947	32,388	30,530	10,900	11,100	11,300	11,500	11,700
Federal / State aid - Homeowner's exemption	10,206	9,973	9,696	9,330	9,300	9,300	9,500	9,700	9,900	10,100
Interest and investment revenue *	274,578	44,755	(260,745)	34,260	300,570	127,300	127,300	127,300	127,300	127,300
Gain on sale of capital assets	-	7,801	12,750	-	-	-	-	-	-	-
Other nonoperating revenue	910	10,112	-	31,887	76,230	20,100	20,100	20,100	20,100	20,100
Interest expense	(77,170)	(64,249)	(55,472)	(5,053)	-	-	-	-	-	-
Other nonoperating expense	(3,144)	(3,499)	(3,550)	(5,973)	(4,020)	(4,100)	(29,200)	(4,300)	(29,400)	(4,500)
Total nonoperating revenues (expenses)	1,475,863	1,393,121	1,135,591	1,652,703	2,037,880	1,813,300	1,813,500	1,864,100	1,865,100	1,916,400
CAPITAL CONTRIBUTIONS	-	-	1,127,402	-	-	-	-	-	-	-
Change in net position	654,083	440,854	2,073,201	1,034,838	1,253,310	941,117	829,615	785,279	681,915	639,628
Net position - beginning of year	17,543,695	18,197,778	18,638,632	20,711,833	21,746,671	22,999,981	23,941,098	24,770,713	25,555,992	26,237,906
Net position - end of year	\$ 18,197,778	\$ 18,638,632	\$ 20,711,833	\$ 21,746,671	\$ 22,999,981	\$ 23,941,098	\$ 24,770,713	\$ 25,555,992	\$ 26,237,906	\$ 26,877,535
Net investment in capital assets	\$ 9,757,194	\$ 9,771,925	\$ 12,034,659	\$ 14,577,225	\$ 11,824,518	\$ 12,009,484	\$ 14,916,292	\$ 14,641,126	\$ 14,337,814	\$ 14,004,816
Unrestricted	\$ 8,440,584	\$ 8,866,707	\$ 8,677,174	\$ 7,169,446	\$ 11,175,463	\$ 11,931,614	\$ 9,854,421	\$ 10,914,866	\$ 11,900,093	\$ 12,872,719

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

CRESTLINE SANITATION DISTRICT 2024/2025 Budget Summary

	Audited 06/30/20	Audited 06/30/21	Audited 06/30/22	Audited 06/30/23	Estimated 06/30/24	Budget 06/30/25	Projection 06/30/26	Projection 06/30/27	Projection 06/30/28	Projection 06/30/29
Beginning Cash & Investment	\$ 9,428,357	\$ 9,765,353	\$ 10,600,201	\$ 10,158,973	\$ 10,256,107	\$ 14,714,821	\$ 15,435,351	\$ 13,251,111	\$ 11,892,042	\$ 7,099,498
Operating Revenue	3,542,136	3,563,019	3,720,977	3,686,012	3,700,200	3,858,200	4,035,575	4,221,819	4,417,375	4,622,708
Non-operating Revenue	1,556,177	1,460,869	1,194,613	1,663,729	2,041,900	1,817,400	1,842,700	1,868,400	1,894,500	1,920,900
Loan Proceeds	-	-	-	4,334,598	5,263,648	2,301,754	-	-	-	-
Total Cash Inflows	5,098,313	5,023,888	4,915,590	9,684,339	11,005,748	7,977,354	5,878,275	6,090,219	6,311,875	6,543,608
Operating Expenses	3,788,063	3,961,850	3,360,558	3,755,521	3,934,210	4,162,873	4,423,560	4,674,930	4,943,550	5,209,600
Non-operating Expenses	80,314	67,748	59,022	11,026	4,020	4,100	29,200	4,300	29,400	4,500
Capital Projects / Purchases	1,103,326	561,069	1,677,716	7,417,741	2,753,182	2,638,000	3,155,200	2,315,504	5,676,914	3,321,432
Debt Service - \$11.9M for 30 Years @0.9% Principal Pmt	-	-	-	-	-	416,230	347,508	350,544	353,698	356,882
Debt Service - \$11.9M for 30 Years @0.9% Interest Pmt	-	-	-	-	-	-	-	-	-	-
Total Cash Outflows	4,971,703	4,590,667	5,097,296	11,184,288	6,691,412	7,256,824	8,062,514	7,449,288	11,104,418	8,990,086
Accrual to Cash Adjustments	210,386	401,627	(259,522)	1,597,083	144,378	-	-	-	-	-
Net Change in Cash	336,996	834,848	(441,228)	97,134	4,458,714	720,530	(2,184,239)	(1,359,070)	(4,792,544)	(2,446,478)
Ending Cash & Investment	\$ 9,765,353	\$ 10,600,201	\$ 10,158,973	\$ 10,256,107	\$ 14,714,821	\$ 15,435,351	\$ 13,251,111	\$ 11,892,042	\$ 7,099,498	\$ 4,653,020

**CRESTLINE SANITATION DISTRICT
2024/2025 Capital Budget**

CAPITAL PROJECTS	Budget 2024/25	Projection 2025/26	Projection 2026/27	Projection 2027/28	Projection 2028/29	Total Projected Capital Cost FY 2025-2029
Cash Funded Projects						
N.O.V. (incl. Pipeline and Manhole Rehabilitation, Flow Monitors, Weather Stations, and Slip Lining)	\$ 260,000	\$ 265,200	\$ 270,504	\$ 275,914	\$ 281,432	\$ 1,353,050
SCADA Upgrades	37,000	39,000	41,000	43,000	45,000	205,000
Vehicle Replacements	-	75,000	-	75,000	-	150,000
SC Hillside Repair	250,000	-	-	-	-	250,000
HC WWTP Road Repairs	60,000	-	-	-	-	60,000
SC WWTP Road Repairs	120,000	-	-	-	-	120,000
HC & SC Entry Doors	40,000	-	-	-	-	40,000
SC Roof Replacement	-	40,000	-	-	-	40,000
CH Track Lining	150,000	-	-	-	-	150,000
Farm Management Plan (Nitrate Removal)	20,000	20,000	20,000	20,000	20,000	100,000
Emergency Upgrades	50,000	50,000	50,000	50,000	50,000	250,000
Total Cash Funded Projects	987,000	489,200	381,504	463,914	396,432	2,718,050
Regulatory Required Projects (Cash Funded)						
Sewer Relocation Hwy 189	-	-	-	-	-	-
Total Regulatory Projects	-	-	-	-	-	-
Master Plan Projects (Cash & Debt Funded)						
HC WWTP Retaining Wall	531,000	-	-	-	-	531,000
Coll. System Flow Data & Hydraulic Model Updates	135,000	-	-	-	-	135,000
SC WWTP Access Road Assessment	95,000	-	-	-	-	95,000
SC WWTP Primary Clarifier Condition Assessment	142,000	-	-	-	-	142,000
HC WWTP Ongoing Facility Safety Upgrades	60,000	346,000	-	-	-	406,000
HC WWTP Access Road Replacement	365,000	2,131,000	-	-	-	2,496,000
SC Primary Clarifier Upgrade	-	150,000	870,000	-	-	1,020,000
WWTP Primary ODS Electrical Upgrade	-	39,000	228,000	-	-	267,000
LGLS Wet Well Capacity Upgrade	-	-	118,000	690,000	-	808,000
SC WWTP Access Road Replacement	-	-	684,000	3,993,000	-	4,677,000
SC WWTP Well Construction	-	-	-	89,000	516,000	605,000
SC WWTP Ancillary Systems Upgrade	-	-	-	102,000	594,000	696,000
Nutrient Management Study	-	-	-	-	304,000	304,000
HC WWTP Primary Clarifiers Structural Assessment	-	-	-	-	228,000	228,000
Total Master Plan Projects	1,328,000	2,666,000	1,900,000	4,874,000	1,642,000	12,410,000
Master Plan Projects (Cleghorn WWTP State Reimbursed)						
Cleghorn WWTP Concrete Structures Rehabilitation	323,000	-	-	-	-	323,000
Cleghorn WWTP Sludge Wasting and Clarifier Upgrades	-	-	34,000	195,000	-	229,000
Cleghorn WWTP Oxidation Ditch Upgrade	-	-	-	144,000	839,000	983,000
Cleghorn WWTP Headworks Upgrade	-	-	-	-	444,000	444,000
Total Cleghorn Master Plan Projects	323,000	-	34,000	339,000	1,283,000	1,979,000

BUDGET DETAIL & PROJECTIONS

**CRESTLINE SANITATION DISTRICT
2024/2025 Budget Detail Roll Up and Projection**

	2023/2024 Budget	2023/2024 Estimate	2024/2025 Budget	% of Operating Revenue	2025/2026 Projection	% of Operating Revenue	2026/2027 Projection	% of Operating Revenue	2027/2028 Projection	% of Operating Revenue	2028/2029 Projection	% of Operating Revenue
Operating Income/Expense												
Income												
40 - REVENUE												
41 - Sewer Service Fees	\$ 3,351,100	\$ 3,353,590	\$ 3,547,500	92%	\$ 3,724,875	92%	\$ 3,911,119	93%	\$ 4,106,675	93%	\$ 4,312,008	93%
42 - Sewer Penalties	121,000	141,800	141,800	4%	141,800	4%	141,800	3%	141,800	3%	141,800	3%
43 - Pumped Waste Permits	35,300	39,660	39,700	1%	39,700	1%	39,700	1%	39,700	1%	39,700	1%
44 - Permit & Inspection Fees	1,000	1,220	1,300	0%	1,300	0%	1,300	0%	1,300	0%	1,300	0%
46 - Cleghorn State Reimbursements	120,000	148,350	120,000	3%	120,000	3%	120,000	3%	120,000	3%	120,000	3%
47 - Pilot Rock Camp Fee	7,800	8,030	7,800	0%	7,800	0%	7,800	0%	7,800	0%	7,800	0%
48 - Other Service Fees	200	70	100	0%	100	0%	100	0%	100	0%	100	0%
Total Operating Income	3,636,400	3,692,720	3,858,200	100%	4,035,575	100%	4,221,819	100%	4,417,375	100%	4,622,708	100%
Operating Expense												
MT - Maintenance												
51 - SALARIES & BENEFIT	979,200	777,270	840,440	22%	900,150	22%	957,240	23%	1,014,330	23%	1,072,680	23%
53 - PROFESSIONAL SVC	3,600	3,210	3,380	0%	3,560	0%	3,750	0%	3,950	0%	4,160	0%
54 - SERVICE AND SUPPLIES	65,960	58,680	63,150	2%	66,360	2%	69,710	2%	73,230	2%	76,920	2%
59 - DEPRECIATIONS & AMORTIZATION	263,730	263,730	272,020	7%	285,630	7%	299,920	7%	314,920	7%	330,670	7%
Subtotal - MT	1,312,490	1,102,890	1,178,990	31%	1,255,700	31%	1,330,620	32%	1,406,430	32%	1,484,430	32%
OP - Operations												
51 - SALARIES & BENEFIT	1,335,310	1,319,780	1,421,670	37%	1,512,860	37%	1,594,310	38%	1,684,800	38%	1,768,080	38%
53 - PROFESSIONAL SVC	129,990	136,020	157,830	4%	164,990	4%	172,510	4%	180,400	4%	188,680	4%
54 - SERVICE AND SUPPLIES	547,346	532,530	625,133	16%	656,490	16%	689,420	16%	723,990	16%	760,270	16%
56 - UTILITIES	243,360	229,520	252,500	7%	265,150	7%	278,440	7%	292,390	7%	307,040	7%
59 - DEPRECIATIONS & AMORTIZATION	280,530	280,530	288,690	7%	303,130	8%	318,290	8%	334,210	8%	350,930	8%
Subtotal - OP	2,536,536	2,498,380	2,745,823	71%	2,902,620	72%	3,052,970	72%	3,215,790	73%	3,375,000	73%
Total Operating Expense	3,849,026	3,601,270	3,924,813	102%	4,158,320	103%	4,383,590	104%	4,622,220	105%	4,859,430	105%
Net Operating Income Before G&A	(212,626)	91,450	(66,613)		(122,745)		(161,771)		(204,845)		(236,722)	
General & Administrative Expense												
61 - SALARIES AND BENEFIT - ADM	627,580	615,430	506,730	13%	548,390	14%	589,650	14%	635,550	14%	681,100	15%
62 - BOARD EXPENSES	19,000	10,150	19,000	0%	19,050	0%	19,120	0%	19,190	0%	19,260	0%
63 - PROFESSIONAL SVC - ADM	222,700	124,800	146,420	4%	153,760	4%	161,470	4%	169,570	4%	178,080	4%
64 - SERVICES AND SUPPLIES - ADM	132,160	125,030	126,620	3%	132,800	3%	139,310	3%	146,150	3%	153,330	3%
69 - DEPR & AMORT - ADM	6,300	6,300	6,800	0%	7,140	0%	7,500	0%	7,880	0%	8,280	0%
Total General & Administrative Expense	1,007,740	881,710	805,570	21%	861,140	21%	917,050	22%	978,340	22%	1,040,050	22%
Net Operating Income (Deficit)	(1,220,366)	(790,260)	(872,183)	-23%	(983,885)	-24%	(1,078,821)	-26%	(1,183,185)	-27%	(1,276,772)	-28%
Non-Operating Income (Expense)												
71 - PROP TAXES	1,385,900	1,625,270	1,649,800	43%	1,674,700	41%	1,700,000	40%	1,725,700	39%	1,751,700	38%
72 - SPECIAL ASSESSMENTS	11,000	10,820	10,900	0%	11,100	0%	11,300	0%	11,500	0%	11,700	0%
73 - GRANTS AND AIDS	9,700	9,300	9,300	0%	9,500	0%	9,700	0%	9,900	0%	10,100	0%
77 - INTEREST INCOME	95,100	127,300	127,300	3%	127,300	3%	127,300	3%	127,300	3%	127,300	3%
79 - OTHER INCOME	17,200	269,220	20,100	1%	20,100	0%	20,100	0%	20,100	0%	20,100	0%
80 - OTHER EXPENSES *	(3,700)	(4,020)	(4,100)	0%	(29,200)	-1%	(4,300)	0%	(29,400)	-1%	(4,500)	0%
Net Non-Operating Income	1,515,200	2,045,370	1,813,300	47%	1,813,500	45%	1,864,100	44%	1,865,100	42%	1,916,400	41%
Change In Net Position	\$ 294,834	\$ 1,255,110	\$ 941,117	24%	\$ 829,615	21%	\$ 785,279	19%	\$ 681,915	15%	\$ 639,628	14%

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

CRESTLINE SANITATION DISTRICT 2024/2025 Budget Detail

	2024				2025		2026	2027	2028	2029	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		
Operating Income/Expense												
Income												
40 - REVENUE												
41000 Sewer Service Fees	\$ 3,351,100	3,353,590	\$ 2,490	0%								
42000 Sewer Penalties	121,000	141,800	20,800	17%	\$ 3,547,500	6%	6%	\$ 3,724,875	\$ 3,911,119	\$ 4,106,675	\$ 4,312,008	
43000 Pumped Waste Permits	35,300	39,660	4,360	12%	141,800	0%	17%	141,800	141,800	141,800	141,800	Per Rate Study 2024
44000 Permit & Inspection Fees	1,000	1,220	220	22%	39,700	0%	12%	39,700	39,700	39,700	39,700	Same as FY2024 Estimate (rounded)
46000 Cleghorn State Reimbursement	120,000	148,350	28,350	24%	1,300	7%	30%	1,300	39,700	39,700	39,700	Same as FY2024 Estimate (rounded)
47000 Pilot Rock Camp Fee	7,800	8,030	230	3%	120,000	-19%	0%	120,000	1,300	1,300	1,300	Same as FY2024 Estimate (rounded)
48000 Other Service Fees	200	70	(130)	-65%	7,800	-3%	0%	7,800	120,000	120,000	120,000	Same as FY2024 Budget
49000 Other Charges	-	-	-	N/A	100	43%	-50%	7,800	7,800	7,800	7,800	Same as FY2024 Budget
Total 40 - REVENUE	3,636,400	3,692,720	56,320	2%	3,858,200	4%	6%	4,035,575	4,221,819	4,417,375	4,622,708	Same as FY2024 Estimate (rounded) \$650 x 12 months
Cost of Services Provided												
51-MT - Salaries & Benefit - MAINT												
51010MT Salaries - REG	445,210	362,100	(83,110)	-19%								
51020MT Salaries - OT	500	1,370	870	174%	402,980	11%	-9%	436,040	468,060	499,380	532,640	Per Compensation Projection - CSD Board
51030MT Salaries - VAC	26,700	22,110	(4,590)	-17%	500	-64%	0%	530	560	590	620	Same as FY2024 Budget
51040MT Salaries - SICK	24,130	13,810	(10,320)	-43%	26,790	21%	0%	28,780	30,680	32,560	34,560	Per Compensation Projection - CSD Board
51050MT Salaries - HOLIDAY	28,170	21,320	(6,850)	-24%	22,020	59%	-9%	23,820	25,560	27,260	29,070	Per Compensation Projection - CSD Board
51060MT Salaries - ON CALL / STANDBY	27,730	30,010	2,280	8%	25,710	21%	-9%	27,810	29,840	31,820	33,930	Per Compensation Projection - CSD Board
51070MT Salaries - CALL BACK	2,000	3,350	1,350	68%	27,730	-8%	0%	27,730	29,840	31,820	33,930	Per Compensation Projection - CSD Board
51100MT Payroll Tax	11,040	9,170	(1,870)	-17%	2,000	-40%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board
51150MT Unemployment Expense	3,200	3,200	-	0%	10,100	10%	-9%	10,880	11,640	12,380	13,160	Per Compensation Projection - CSD Board
51200MT Worker's Comp	51,260	52,740	1,480	3%	3,200	0%	0%	3,200	3,200	3,200	3,200	Per Compensation Projection - CSD Board
51300MT Employee Group Insurance	117,510	80,810	(36,700)	-31%	45,790	-13%	-11%	49,320	51,090	54,320	57,760	Per Compensation Projection - CSD Board
51400MT Retirement	178,170	137,440	(40,730)	-23%	86,400	7%	-26%	90,180	94,420	97,970	99,470	Per Compensation Projection - CSD Board
51500MT Seasonal MT Workers-MT	59,280	34,470	(24,810)	-42%	120,820	-12%	-32%	130,340	139,660	148,880	158,680	Per Compensation Projection - CSD Board
51600MT Nationwide ER Match (457)	4,300	5,370	1,070	25%	62,400	81%	5%	65,520	68,800	72,240	75,860	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20
Total 51-MT - Salaries & Benefit - MAINT	979,200	777,270	(201,930)	-21%	840,440	8%	-14%	900,150	957,240	1,014,330	1,072,680	Per Management
51-OP - SALARIES & BENEFIT - OP												
51010OP Salaries - REG	633,240	622,150	(11,090)	-2%								
51020OP Salaries - OT	6,500	4,690	(1,810)	-28%	729,580	17%	15%	783,480	832,280	885,040	933,010	Per Compensation Projection - CSD Board
51030OP Salaries - VAC	49,080	45,560	(3,520)	-7%	6,500	39%	0%	6,830	7,170	7,530	7,910	Same as FY2024 Budget
51040OP Salaries - SICK	34,600	32,260	(2,340)	-7%	54,310	19%	11%	58,090	61,690	65,500	68,950	Per Compensation Projection - CSD Board
51050OP Salaries - HOLIDAY	40,390	36,160	(4,230)	-10%	39,880	24%	15%	42,840	45,570	48,470	51,110	Per Compensation Projection - CSD Board
51060OP Salaries - ON CALL / STANDBY	41,600	38,390	(3,210)	-8%	46,560	29%	15%	50,010	53,200	56,590	59,660	Per Compensation Projection - CSD Board
51070OP Salaries - Call Back	2,000	4,830	2,830	142%	41,600	8%	0%	41,600	41,600	41,600	41,600	Per Compensation Projection - CSD Board
51100OP Payroll Tax	15,980	14,710	(1,270)	-8%	2,000	-59%	0%	2,000	2,000	2,000	2,000	Per Compensation Projection - CSD Board
51200OP Worker's Comp	63,830	86,510	22,680	36%	18,240	24%	14%	19,520	20,690	21,940	23,090	Per Compensation Projection - CSD Board
51300OP Employee Group Insurance	150,240	160,000	9,760	6%	73,570	-15%	15%	78,560	80,380	84,980	89,480	Per Compensation Projection - CSD Board
51400OP Retirement	270,650	239,700	(30,950)	-11%	157,810	-1%	5%	160,480	163,460	166,790	170,330	Per Compensation Projection - CSD Board
51500OP Seasonal OP Workers	24,960	32,730	7,770	31%	225,160	-6%	-17%	241,740	257,240	273,950	289,080	Per Compensation Projection - CSD Board
51600OP Nationwide ER Match (457)	2,240	2,090	(150)	-7%	24,960	-24%	0%	26,210	27,530	28,910	30,360	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20
Total 51-OP - SALARIES & BENEFIT - OP	1,335,310	1,319,780	(15,530)	-1%	1,421,670	8%	6%	1,512,860	1,594,310	1,684,800	1,768,080	Per Compensation Projection - CSD Board

CRESTLINE SANITATION DISTRICT 2024/2025 Budget Detail

	2024				2025			2026	2027	2028	2029	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			
53-MT · PROFESSIONAL SVC-MAINT														
53300MT	Engineering	-	-	-	N/A	-	N/A	-	-	-	-			
53400MT	Laboratory Analysis	-	50	50	N/A	-	-	-	-	-	-	No Engineering Expected for Maintenance		
53900MT	Other Professional Svc	3,600	3,160	(440)	-12%	60	20%	N/A	70	80	90	100	No Laboratory Analysis Expected for Maint	
Total 53-MT · PROFESSIONAL SVC-MAINT		3,600	3,210	(390)	-11%	3,320	5%	-8%	3,490	3,670	3,860	4,060	5% CPI increase from FY2024 Estimated YE	Drug Test, DMV Medical, Underground Svc Alert
53-OP · PROFESSIONAL SVC - OP														
53300OP	Engineering	15,000	-	(15,000)	-100%	15,000	N/A	0%	15,000	15,000	15,000	15,000	Based on anticipated projects	Cost is dependent on non-recurring projects. FY2020=\$27,358 FY2021=\$2,787 FY2022=\$27,592
53400OP	Laboratory Analysis	58,520	71,770	13,250	23%	75,360	5%	29%	79,130	83,090	87,250	91,620	5% CPI increase from FY2024 Estimated YE	
53700OP	Permits & Fees	54,980	57,530	2,550	5%	60,410	5%	10%	63,440	66,620	69,960	73,460	5% CPI increase from FY2024 Estimated YE	
53900OP	Other Professional	1,490	6,720	5,230	351%	7,060	5%	374%	7,420	7,800	8,190	8,600	5% CPI increase from FY2024 Estimated YE	DMV Medical, CEQA review and support
Total 53-OP · PROFESSIONAL SVC - OP		129,990	136,020	6,030	5%	157,830	16%	21%	164,990	172,510	180,400	188,680		
54-MT · SERVICE AND SUPPLIES - MAINT														
54060MT	Equipment Rental	850	-	(850)	-100%	1,500	N/A	76%	1,580	1,660	1,750	1,840	Per Management	
54080MT	Clothing & Laundry	15,160	13,960	(1,200)	-8%	14,660	5%	-3%	15,400	16,170	16,980	17,830	5% CPI increase from FY2024 Estimated YE	\$135 x 52 wks + \$350 x 9 Boots + \$150 x 9 Winter Allowance
54170MT	Repairs & Maint. - Auto	28,190	27,240	(950)	-3%	28,610	5%	1%	30,050	31,560	33,140	34,800	5% CPI increase from FY2024 Estimated YE	
54182MT	Maintenance of Equipment	13,360	8,980	(4,380)	-33%	9,430	5%	-29%	9,910	10,410	10,940	11,490	5% CPI increase from FY2024 Estimated YE	
54184MT	Maintenance of Structures	2,380	1,860	(520)	-22%	1,960	5%	-18%	2,060	2,170	2,280	2,400	5% CPI increase from FY2024 Estimated YE	
54200MT	Small Tools	2,050	2,870	820	40%	3,020	5%	47%	3,180	3,340	3,510	3,690	5% CPI increase from FY2024 Estimated YE	
54210MT	Supplies - Shop	2,490	2,110	(380)	-15%	2,220	5%	-11%	2,340	2,460	2,590	2,720	5% CPI increase from FY2024 Estimated YE	
54220MT	Supplies - Field	1,480	1,660	180	12%	1,750	5%	18%	1,840	1,940	2,040	2,150	5% CPI increase from FY2024 Estimated YE	
Total 54-MT · SERVICE AND SUPPLIES - MAINT		65,960	58,680	(7,280)	-11%	63,150	8%	-4%	66,360	69,710	73,230	76,920		
54-OP · SERVICE AND SUPPLIES - OP														
54021OP	Auto Expense - Fuel	40,870	33,920	(6,950)	-17%	35,960	6%	-12%	37,760	39,650	41,640	43,730	6% CPI increase from FY2024 Estimated YE	
54022OP	Auto Expense - Mileage	-	-	-	N/A	-	-	-	-	-	-	-	5% CPI increase from FY2024 Estimated YE	
54023OP	Auto Expense - General	10,820	29,920	19,100	177%	31,420	5%	190%	33,000	34,650	36,390	38,210	5% CPI increase from FY2024 Estimated YE	
54030OP	Communication	4,830	5,060	230	5%	5,320	5%	10%	5,590	5,870	6,170	6,480	5% CPI increase from FY2024 Estimated YE	
54040OP	Due & Subscription	130	40	(90)	-69%	50	25%	-62%	60	70	80	90	5% CPI increase from FY2024 Estimated YE	Pager only
54050OP	Equipment Purchase	2,650	23,930	21,280	803%	5,000	-79%	89%	5,250	5,520	5,800	6,090	5% CPI increase from FY2024 Estimated YE	Management estimate
54060OP	Equipment Rental	7,680	2,560	(5,120)	-67%	2,690	5%	-65%	2,830	2,980	3,130	3,290	5% CPI increase from FY2024 Estimated YE	
54070OP	Insurance	155,236	116,690	(38,546)	-25%	183,153	57%	18%	192,320	201,940	212,040	222,650	Per SDRMA 2024-25 estimate	
54075OP	Insurance - Vehicle	38,370	37,800	(570)	-1%	39,690	5%	3%	41,680	43,770	45,960	48,260	5% CPI increase from FY2024 Estimated YE	
54080OP	Clothing & Laundry	13,460	11,860	(1,600)	-12%	14,140	19%	5%	14,850	15,600	16,380	17,200	5% CPI increase from FY2024 Budget	\$120 x 52 weeks + \$350 x 8 boots + Misc + 5% CPI increase
54090OP	Lodge / Meals	1,920	1,870	(50)	-3%	2,020	8%	5%	2,130	2,240	2,360	2,480	5% CPI increase from FY2024 Budget	
54100OP	Misc Expense	130	40	(90)	-69%	140	250%	8%	150	160	170	180	5% CPI increase from FY2024 Budget	
54182OP	Maintenance of Equipment	76,460	65,610	(10,850)	-14%	68,900	5%	-10%	72,350	75,970	79,770	83,760	5% CPI increase from FY2024 Estimated YE	
54184OP	Maintenance of Structures	13,890	32,340	18,450	133%	33,960	5%	144%	35,660	37,450	39,330	41,300	5% CPI increase from FY2024 Estimated YE	
54185OP	Membership	35,980	33,950	(2,010)	-6%	35,650	5%	-1%	37,440	39,320	41,290	43,360	5% CPI increase from FY2024 Estimated YE	
54190OP	Safety Equipment	5,410	7,670	2,260	42%	8,060	5%	49%	8,470	8,900	9,350	9,820	5% CPI increase from FY2024 Estimated YE	
54200OP	Small Tools	1,190	3,660	2,470	208%	3,850	5%	224%	4,050	4,260	4,480	4,710	5% CPI increase from FY2024 Estimated YE	
54220OP	Supplies	3,920	3,960	40	1%	4,160	5%	6%	4,370	4,590	4,820	5,070	5% CPI increase from FY2024 Estimated YE	
54310OP	Special Dept - Chlorine / Salt	33,800	38,350	4,550	13%	40,270	5%	19%	42,290	44,410	46,640	48,980	5% CPI increase from FY2024 Estimated YE	
54320OP	Special Dept - Sludge /Chemical	49,600	58,020	8,420	17%	60,930	5%	23%	63,980	67,180	70,540	74,070	5% CPI increase from FY2024 Estimated YE	Sludge \$60 x 595 tons + Hydrogen Peroxide \$7,000 + Hydrofloc \$870*12months
54330OP	Special Dept - Oxygen/Propane	6,020	4,540	(1,480)	-25%	4,770	5%	-21%	5,010	5,270	5,540	5,820	5% CPI increase from FY2024 Estimated YE	
54340OP	Special Dept - Emergency	25,000	8,330	(16,670)	-67%	25,000	200%	0%	26,250	27,570	28,950	30,400	Management estimate	
54400OP	Training	20,000	12,410	(7,590)	-38%	20,000	61%	0%	21,000	22,050	23,160	24,320	Same as FY2024 Budget	Training for New Staff, and Promoting Staff

CRESTLINE SANITATION DISTRICT 2024/2025 Budget Detail

	2024				2025			2026	2027	2028	2029	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	547,346	532,530	(14,816)	-3%	625,133	17%	14%	656,490	689,420	723,990	760,270		
56 - UTILITIES - OP													
56100OP Telephone	66,850	64,950	(1,900)	-3%	71,450	10%	7%	75,030	78,790	82,730	86,870	10% CPI increase from FY2024 Estimated YE	
56210OP Utilities - Electric	144,350	135,590	(8,760)	-6%	149,150	10%	3%	156,610	164,450	172,680	181,320	10% CPI increase from FY2024 Estimated YE	
56220OP Utilities - Gas	11,810	8,250	(3,560)	-30%	9,080	10%	-23%	9,540	10,020	10,530	11,060	10% CPI increase from FY2024 Estimated YE	
56230OP Utilities - Water	11,260	9,970	(1,290)	-11%	10,970	10%	-3%	11,520	12,100	12,710	13,350	10% CPI increase from FY2024 Estimated YE	
56240OP Utilities - Trash	7,670	9,340	1,670	22%	10,280	10%	34%	10,800	11,340	11,910	12,510	10% CPI increase from FY2024 Estimated YE	
56300OP Refuse Disposal	1,420	1,420	-	0%	1,570	11%	11%	1,650	1,740	1,830	1,930	10% CPI increase from FY2024 Estimated YE	
Total 56 - UTILITIES - OP	243,360	229,520	(13,840)	-6%	252,500	10%	4%	265,150	278,440	292,390	307,040	10% CPI increase from FY2024 Estimated YE	
59-MT - Depreciation - MAINT													
59100MT Depreciation Expense	263,730	263,730	-	0%	272,020	3%	3%	285,630	299,920	314,920	330,670	Per RAMS updated 3/20/24	Next Year Depreciation Amount + \$23,000
Total 59-MT - Depreciation - MAINT	263,730	263,730	-	0%	272,020	3%	3%	285,630	299,920	314,920	330,670		
59-OP - DEPR & AMORT - OP													
59100OP Depreciation - OP	280,530	280,530	-	0%	288,690	3%	3%	303,130	318,290	334,210	350,930	Per RAMS updated 3/20/24	Next Year Depreciation Amount + \$55,000
Total 59-OP - DEPR & AMORT - OP	280,530	280,530	-	0%	288,690	3%	3%	303,130	318,290	334,210	350,930		
Total Cost of Services Provided	3,849,026	3,601,270	(247,756)	-6%	3,924,813	9%	2%	4,158,320	4,383,590	4,622,220	4,859,430		
Net Operating Income Before G&A	(212,626)	91,450	304,076	-143%	(66,613)	-173%	69%	(122,745)	(161,771)	(204,845)	(236,722)		
General & Administrative Expense													
61 - SALARIES AND BENEFIT - ADM													
61010 Salaries - REG ADM	319,560	305,650	(13,910)	-4%	278,650	-9%	-13%	311,900	338,590	368,570	398,190	Per Compensation Projection - CSD Board	
61020 Salaries - OT ADM	2,150	1,190	(960)	-45%	1,250	5%	-42%	1,310	1,380	1,450	1,520	5% CPI increase from FY2024 Estimated YE	
61030 Salaries - VAC ADM	44,080	27,920	(16,160)	-37%	36,960	32%	-16%	40,020	43,340	46,930	50,670	Per Compensation Projection - CSD Board	
61040 Salaries - SICK ADM	10,750	37,040	26,290	245%	8,330	-78%	-23%	9,160	10,060	11,020	11,910	Per Compensation Projection - CSD Board	
61050 Salaries - HOLIDAY ADM	20,090	16,210	(3,880)	-19%	17,260	6%	-14%	10,700	11,740	12,860	13,900	Per Compensation Projection - CSD Board	
61100 Payroll Tax - ADM	11,440	10,830	(610)	-5%	9,890	-9%	-14%	11,530	12,520	13,620	14,710	Per Compensation Projection - CSD Board	
61200 Worker's Comp - ADM	3,170	3,920	750	24%	2,820	-28%	-11%	3,070	3,230	3,510	3,790	Per Compensation Projection - CSD Board	Includes General Manager holiday pay
61300 Employee Group Insurance - ADM	70,780	82,370	11,590	16%	65,550	-20%	-7%	67,180	67,500	67,520	67,550	Per Compensation Projection - CSD Board	Ex Mod Factor increased from 152% to 156%
61400 Retirement - ADM	142,570	127,640	(14,930)	-10%	83,220	-35%	-42%	90,720	98,490	107,270	116,060	Per Compensation Projection - CSD Board	Includes Admin Staff & 4 Retirees
61600 Nationwide - ER Match	2,990	2,660	(330)	-11%	2,800	5%	-6%	2,800	2,800	2,800	2,800	Per Compensation Projection - CSD Board	Per SBCERA, flex dollars, standby, oncall, callouts are no longer pensionable as of 07/30/20
Total 61 - SALARIES AND BENEFIT - ADM	627,580	615,430	(12,150)	-2%	506,730	-18%	-19%	548,390	589,650	635,550	681,100	Per Compensation Projection - CSD Board	
62 - BOARD EXPENSES													
62100 Board Director's Fee	18,000	9,810	(8,190)	-46%	18,000	83%	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	270	(530)	-66%	800	196%	0%	840	890	940	990	Same as FY2024 Budget	
62400 Board Exp - Education & Training	200	70	(130)	-65%	200	186%	0%	210	230	250	270	Same as FY2024 Budget	
Total 62 - BOARD EXPENSES	19,000	10,150	(8,850)	-47%	19,000	87%	0%	19,050	19,120	19,190	19,260		

**CRESTLINE SANITATION DISTRICT
2024/2025 Budget Detail**

	2024				2025		2026	2027	2028	2029	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		
63 - PROFESSIONAL SVC - ADM												
63100 Accounting & Auditing	51,890	46,780	(5,110)	-10%	49,120	5%	-5%	51,580	54,160	56,870	59,720	5% CPI increase from FY2024 Estimated YE
63200 County Services	400	190	(210)	-53%	200	5%	-50%	210	230	250	270	5% CPI increase from FY2024 Estimated YE
63300 Legal	50,000	32,980	(17,020)	-34%	50,000	52%	0%	52,500	55,130	57,890	60,790	Same as FY2024 Budget
63500 Software Support - ADM	7,100	7,320	220	3%	7,690	5%	8%	8,080	8,490	8,920	9,370	5% CPI increase from FY2024 Estimated YE
63900 Other Professional - ADM	113,310	37,530	(75,780)	-67%	39,410	5%	-65%	41,390	43,460	45,640	47,930	5% CPI increase from FY2024 Estimated YE
Total 63 - PROFESSIONAL SVC - ADM	222,700	124,800	(97,900)	-44%	146,420	17%	-34%	153,760	161,470	169,570	178,080	Includes SRF consultant fee
64 - SERVICES AND SUPPLIES - ADM												
64030 Bank Charges	16,170	14,750	(1,420)	-9%	15,490	5%	-4%	16,270	17,090	17,950	18,850	5% CPI increase from FY2024 Estimated YE
64040 Computer Expense	8,530	6,420	(2,110)	-25%	6,750	5%	-21%	7,090	7,450	7,830	8,230	5% CPI increase from FY2024 Estimated YE
64045 Due & Subscription	5,090	6,510	1,420	28%	6,840	5%	34%	7,190	7,550	7,930	8,330	5% CPI increase from FY2024 Estimated YE
64080 Janitorial Service	8,900	8,460	(440)	-5%	8,890	5%	0%	9,340	9,810	10,310	10,830	5% CPI increase from FY2024 Estimated YE
64090 Lease Equipment - ADM	3,370	4,130	760	23%	4,340	5%	29%	4,560	4,790	5,030	5,290	5% CPI increase from FY2024 Estimated YE
64095 Legal Notice	720	550	(170)	-24%	580	5%	-19%	610	650	690	730	5% CPI increase from FY2024 Estimated YE
64120 Office Expense	3,550	6,770	3,220	91%	7,110	5%	100%	7,470	7,850	8,250	8,670	5% CPI increase from FY2024 Estimated YE
64130 Office Supplies	6,310	5,570	(740)	-12%	5,850	5%	-7%	6,150	6,460	6,790	7,130	5% CPI increase from FY2024 Estimated YE
64135 Penalties	150	50	(100)	-67%	60	20%	-60%	70	80	90	100	5% CPI increase from FY2024 Estimated YE
64140 Pest Control	4,980	4,940	(40)	-1%	5,190	5%	4%	5,450	5,730	6,020	6,330	5% CPI increase from FY2024 Estimated YE
64150 Postage & Delivery	20,170	19,070	(1,100)	-5%	20,030	5%	-1%	21,040	22,100	23,210	24,380	5% CPI increase from FY2024 Estimated YE
64160 Printing & Publications	12,930	10,280	(2,650)	-20%	10,800	5%	-16%	11,340	11,910	12,510	13,140	5% CPI increase from FY2024 Estimated YE
64170 Public Relation	11,940	9,860	(2,080)	-17%	10,360	5%	-13%	10,880	11,430	12,010	12,620	5% CPI increase from FY2024 Estimated YE
64180 Maintenance of Equipment	2,520	2,670	150	6%	2,520	6%	0%	2,650	2,790	2,930	3,080	Per Maintenance Agreement
64190 Maintenance of Structure	15,000	10,180	(4,820)	-32%	8,000	-21%	-47%	8,400	8,820	9,270	9,740	Per Maintenance Agreement
64230 Training	5,000	4,260	(740)	-15%	5,000	17%	0%	5,250	5,520	5,800	6,090	Same as FY2024 Budget
64240 Travel	300	520	220	73%	300	-42%	0%	320	340	360	380	Same as FY2024 Budget
64245 Lodge - Meals	1,200	2,870	1,670	139%	1,200	-58%	0%	1,260	1,330	1,400	1,470	Same as FY2024 Budget
66000 Payroll Expenses	840	2,680	1,840	219%	2,820	5%	236%	2,970	3,120	3,280	3,450	5% CPI increase from FY2024 Estimated YE
68100 Bad Debt Expense	4,490	4,490	-	0%	4,490	0%	0%	4,490	4,490	4,490	4,490	Same as FY2024 Budget
Total 64 - SERVICES AND SUPPLIES - ADM	132,160	125,030	(7,130)	-5%	126,620	1%	-4%	132,800	139,310	146,150	153,330	
69 - DEPR & AMORT - ADM												
69100 Depreciation - ADM	6,300	6,300	-	0%	6,800	8%	8%	7,140	7,500	7,880	8,280	Per RAMS updated 3/20/24
Total 69 - DEPR & AMORT - ADM	6,300	6,300	-	0%	6,800	8%	8%	7,140	7,500	7,880	8,280	Next Year Depreciation Amount + \$1000
Total General & Administrative Expense	1,007,740	881,710	(126,030)	-13%	805,570	-9%	-20%	861,140	917,050	978,340	1,040,050	
Net Operating Income (Deficit)	(1,220,366)	(790,260)	430,106	-35%	(872,183)	-10%	29%	(983,885)	(1,078,821)	(1,183,185)	(1,276,772)	

CRESTLINE SANITATION DISTRICT 2024/2025 Budget Detail

	2024				2025			2026	2027	2028	2029	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			
Non-Operating Income (Expense)														
Other Income														
71 - PROP TAXES														
71100	Prop Taxes- CURR SEC & UNSEC1%	1,367,800	1,594,970	227,170	17%	1,618,900	2%	18%	1,643,200	1,667,900	1,693,000	1,718,400	1.5% increase from FY2024 Estimated YE 1.5% increase from FY2024 Estimated YE 1.5% increase from FY2024 Estimated YE	FY2025-2028 projections based on PY + 1.5% increase FY2025-2028 projections based on PY + 1.5% increase FY2025-2028 projections based on PY + 1.5% increase
71300	Prop Taxes-PRI SEC & UNSEC	16,700	28,520	11,820	71%	29,000	2%	74%	29,500	30,000	30,500	31,000		
71500	Int & Pen Delinquent Taxes	1,400	1,780	380	27%	1,900	7%	36%	2,000	2,100	2,200	2,300		
Total 71 - PROP TAXES		1,385,900	1,625,270	239,370	17%	1,649,800	2%	19%	1,674,700	1,700,000	1,725,700	1,751,700		
72 - SPECIAL ASSESSMENTS														
72100	Special Assessment - CURRENT	11,000	10,820	(180)	-2%	10,900	1%	-1%	11,100	11,300	11,500	11,700	Same as FY2024 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
Total 72 - SPECIAL ASSESSMENTS		11,000	10,820	(180)	-2%	10,900	1%	-1%	11,100	11,300	11,500	11,700		
73 - GRANTS AND AIDS														
73100	General Tax Levy- HOMEOWNER EXM	9,700	9,300	(400)	-4%	9,300	0.0%	-4.1%	9,500	9,700	9,900	10,100	Same as FY2024 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
Total 73 - GRANTS AND AIDS		9,700	9,300	(400)	-4%	9,300	0%	-4%	9,500	9,700	9,900	10,100		
76 - CONNECTION FEE														
76000	Connection Fees	-	7,480	7,480	N/A	-	-100%	N/A	-	-	-	-	Same as FY2024 Estimate (rounded)	FY2025-2028 projections based on PY + 1.5% increase
Total 76 - CONNECTION FEE		-	7,480	7,480	N/A	-	-100%	N/A	-	-	-	-		
79 - OTHER INCOME														
77000	Interest Income	95,100	127,300	32,200	34%	127,300	0%	34%	127,300	127,300	127,300	127,300	Same as FY2024 Estimate (rounded)	FY2023 included \$250,000 of one-time insurance recovery
77500	Realized Gain / Loss	-	-	-	N/A	-	N/A	N/A	-	127,300	127,300	127,300		
77800	Net Incr/Decr in Fair Value	-	173,270	173,270	N/A	-	-100%	N/A	-	-	-	-	Not budgeted, for financial reporting only	
78000	Gain / Loss on Sales of Fixed A	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
72300	Special Assessment-DELQ&PENALTY	1,200	490	(710)	-59%	-	N/A	N/A	-	-	-	-	Same as FY2024 Estimate (rounded)	Same as FY2024 Estimate (rounded)
72500	Special Assessment SU01-DLQ&PEN	15,700	19,230	3,530	22%	500	2%	-58%	500	500	500	500		
79200	Worker's Comp Insurance Claim	-	40,290	40,290	N/A	19,300	0%	23%	19,300	19,300	19,300	19,300	Same as FY2024 Estimate (rounded)	Same as FY2024 Estimate (rounded)
79500	Other Income	300	35,940	35,640	11880%	-	-100%	N/A	-	-	-	-		
Total 79 - OTHER INCOME		112,300	396,520	284,220	253%	300	-99%	0%	300	300	300	300		
Total Other Income		1,518,900	2,049,390	530,490	35%	1,817,400	-11%	20%	1,842,700	1,868,400	1,894,500	1,920,900		
Other Expense														
80 - OTHER EXPENSES														
81000	Interest Expense	-	-	-	N/A	-	N/A	N/A	-	-	-	-	Elections in even years only	FY2025-2028 projections based on PY + 1.5% increase
83000	Election Cost	-	-	-	N/A	-	N/A	N/A	-	-	-	-		
84000	Tax Deduction	3,700	4,020	320	9%	4,100	2%	11%	25,000	-	25,000	-	Same as FY2024 Estimate (rounded)	
Total 80 - OTHER EXPENSES		3,700	4,020	320	9%	4,100	2%	11%	4,200	4,300	4,400	4,500		
Total Other Expense		3,700	4,020	320	9%	4,100	2%	11%	29,200	4,300	29,400	4,500		
Net Non-Operating Income		1,515,200	2,045,370	530,170	35%	1,813,300	-11%	20%	1,813,500	1,864,100	1,865,100	1,916,400		
Change In Net Position		\$ 294,834	1,255,110	\$ 960,276	326%	\$ 941,117	-25%	219%	\$ 829,615	\$ 785,279	\$ 681,915	\$ 639,628		

RESERVE POLICY

CRESTLINE SANITATION DISTRICT

Calculation of Reserves in Accordance with the Reserve Policy 2024/2025

BOARD DESIGNATED RESERVES

1. UNRESTRICTED RESERVES

a) RESERVE FOR OPERATIONS

Contingency and Operations - Six Months Operations

2024/25 Operating Budget Total	\$	4,730,383
Less:		
Depreciation		<u>567,510</u>
		4,162,873
Six Months	x	<u>6/12</u>

Contingency and Operating Reserve 2,081,437

TOTAL RESERVE FOR OPERATIONS

\$ 2,081,437

b) RESERVE FOR REPLACEMENT

Property, Plant, and Equipment Replacement Reserve

Accumulated Depreciation at 6/30/24	\$	24,655,940
Reserve %	x	<u>25%</u> <u>6,163,990</u>

TOTAL RESERVE FOR REPLACEMENT

6,163,990

c) RESERVE FOR CATASTROPHE RESPONSE

Cost (Excluding Land)	\$	45,568,850
Less: Accumulated Depreciation		<u>24,655,940</u>
		20,912,910
Reserve %	x	<u>25%</u> <u>5,228,228</u>

TOTAL RESERVE FOR CATASTROPHE RESPONSE

5,228,228

2. ADDITIONAL RESERVES IDENTIFIED BY THE BOARD

Capital Budget Current Year		2,638,000
Less amount funded with debt financing		<u>(1,328,000)</u>

TOTAL RESERVE FOR CAPITAL PROJECTS

1,310,000

TOTAL RESERVES TARGET PER RESERVE POLICY

\$ 14,783,655

CALCULATION OF AVAILABLE RESERVES:

Total net position as of 6/30/23		\$ 21,746,671
Estimated change in net position for FY2024		1,255,110
Investments in Utility Plant		
Total capital assets as of 2/29/24 (Including CIP)	\$	21,560,400
Estimated additional CIP for April-June 2024		60,000
Inventory		14,450
Less: Capital related debt		<u>(5,263,648)</u>
		<u>(16,371,202)</u>

Estimated unrestricted net position available as of 6/30/24 \$ 6,630,579

Estimated unrestricted net position available as of 6/30/24 \$ 6,630,579
Less: Total Reserves Target Per Policy 14,783,655

Estimated unrestricted net position over/(under) target reserves \$ (8,153,076)

Funded percentage of total reserves (estimated as of 6/30/24) 45%